

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT**  
**BUDGET**

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**GENERAL FUND**  
**ATHLETIC FUND**  
**CAPITAL RESERVE FUND**

**2000-01**

June 12, 2000

## **SOUTHERN COLUMBIA AREA SCHOOL DISTRICT**

### **STRATEGIC PLAN MISSION STATEMENT**

The mission of the members of the Southern Columbia Area School District's community is to provide a positive, quality learning environment that recognizes individuals and develops lifelong learners who value and respect self and others, who contribute to their community, and who meet challenges in a constantly changing world.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

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**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**EXECUTIVE SUMMARY**

The General Fund Budget for the 2000-01 fiscal year totals \$11,355,908, an increase of \$168,816 or 1.5% over the 1999-2000 budget. The budget increase can be broken down as follows: an increase of \$291,423 or 2.6% for increased salaries, benefits, fixed costs and other operating costs; an increase of \$78,793 or 0.7% for additional professional and support staff; and a decrease of \$201,400 or -1.8% in technology expenditures in accordance with the Technology Initiative (see appendix A).

Staffing additions include a ½ time special education teacher, additional secretarial help and 3 additional instructional aides to cover study halls and recess duties thus freeing teacher time for tutoring and additional classes.

**What is Clean & Green?**  
A state program that allows agricultural and forest land to receive a lower tax assessment provided the land remains in an agricultural use. Recent changes in the Clean & Green law expanded the definition of land eligible for the program resulting in a loss of over \$3 million in assessed value within the school district. This loss in assessed value translates to a loss of over \$71,000 in real estate tax revenue. Property owners in the Clean & Green program will receive an average net decrease in taxes of \$54 in 2000-01

Total revenues are \$10,908,708, an increase of \$402,916 or 3.8% over the 1999-2000 budget. Local revenues include changes in real estate tax millage required by tax equalization and increases in millage to make up for losses in real estate revenue due to Clean & Green law changes (see sidebar). In addition, the second year of the three-year millage phase-in for the debt service costs related to the High School Renovation project is included as is an increase to cover increased operational costs.

State revenues will increase \$73,332 due primarily to minor increases in the Basic Subsidy for Education and Special Education subsidy.

Federal revenues are expected to remain as in the current year. Funds for class-size reduction are expected to continue at the same level for 2000-01 as in the current year.

The budget “gap” or difference between expenditures and revenues is \$447,200 and consists of contingencies and one-time expenditures that are covered through the use of the District’s \$2.4 million General Fund Balance. Specifically, those items are:

Technology Initiative Expenditures (see Appendix A for further details)	\$259,900
Non-recurring equipment replacements	\$27,300
Identified contingencies within the budget	\$100,000
Cost due to lag in millage phase-in for the High School renovations & additions	\$60,000
Total	\$447,200

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**REAL ESTATE TAX RATES**

The tax rates indicated 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. The indicated increase can be broken down as follows:

	<b>Columbia Co.</b>	<b>Northumberland Co.</b>
1999-2000 Millage	21.0	71.2
Adjustment for Equalization	0.3	(2.3)
Adjustment for Clean & Green loss less assessment growth	0.2	0.9
<b>Millage required to maintain real estate revenue equal to 1999-2000</b>	<b>21.5</b>	<b>69.8</b>
Year 2 Phase-in for HS Renovation	0.4	1.3
Increased operational costs	1.3	4.1
<b>2000-01 Millage</b>	<b>23.2</b>	<b>75.2</b>

Total assessed value	\$88,155,233	\$23,084,100
÷ Number of parcels	3,539	2,195
= Average assessed value per parcel	24,910	10,517
x Millage increase	2.2	4.0
= Increased cost to taxpayer on average	\$55	\$43
÷ 12		
= Increased monthly cost to taxpayer on average	\$4.57	\$3.55

Market Value of Average Parcel	\$67,256	\$74,090
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**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**STUDENT ENROLLMENT PROJECTIONS**

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

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

Kindergarten

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

Cohort-Survival

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

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

Please note that this method does not trace individual students; it is only concerned with the aggregate numbers in each grade each year. All of the children in the following grade were not necessarily in the prior grade; transfers into a grade from outside the school system are common. In addition, students in 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>95-96</b>	<b>96-97</b>	<b>97-98</b>	<b>98-99</b>	<b>99-00</b>	<b>Projected 2000-01</b>
K	110	96	100	101	85	98
Pre-1	17	11	15	12	10	10
1	121	122	95	106	108	90
2	127	116	121	97	108	108
3	102	128	115	130	97	110
4	112	105	129	126	136	101
5	124	122	103	131	131	140
6	126	133	125	106	142	138
<b>Total K-6</b>	<b>839</b>	<b>833</b>	<b>803</b>	<b>809</b>	<b>817</b>	<b>795</b>
7	130	122	136	132	101	142
8	107	135	128	140	135	105
9	105	104	114	114	134	124
10	110	100	104	120	110	133
11	88	104	91	107	118	106
12	107	91	106	94	110	121
<b>Total 7-12</b>	<b>647</b>	<b>656</b>	<b>679</b>	<b>707</b>	<b>708</b>	<b>731</b>
<b>District Total</b>	<b>1486</b>	<b>1489</b>	<b>1482</b>	<b>1516</b>	<b>1525</b>	<b>1526</b>

Source: Third-day enrollment reports



**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**PERSONNEL - ADMINISTRATIVE**

	95-96	96-97	97-98	98-99	99-2000	Proj 2000-01
<b>District:</b>						
Superintendent	1	1	1	1	1	1
Business Manager *	1	1	0	0	1	1
Administrative Assistant	1	1	1	1	0	0
Director of Curriculum	0	0	0	0	1	1
Director of Student Svcs	0	0	0	0	1	1
<b>Total District</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>4</b>	<b>4</b>
<b>Building:</b>						
HS Principal	1	1	1	1	1	1
MS Principal	0	0	0	0	1	1
Elem Principal	1	1	1	1	1	1
Elem Asst. Principal	1	1	1	1	0	0
<b>Total Building</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
Supervisor Bldg & Grounds	1	1	1	1	1	1
Supervisor Special Ed**	1	1	1	1	0	0
Supervisor Transportation	1	1	1	1	1	1
<b>Total Support</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>3</b>	<b>3</b>
<b>Total Administrative</b>	<b>10</b>	<b>10</b>	<b>9</b>	<b>9</b>	<b>10</b>	<b>10</b>

\* During 97-98 and 98-99 the school district contracted with a Business Consultant for business management services.

\*\* The responsibilities of the Supervisor of Special Education position were folded into the newly created Director of Student Services position in 1999-2000.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**PERSONNEL - INSTRUCTIONAL**

	<b>94-95</b>	<b>95-96</b>	<b>96-97</b>	<b>98-99</b>	<b>99-00</b>	<b>Proj 2000-01</b>
Classroom	57.5	60.5	62.5	63.5	69.25	69.25
Art	2.5	2.5	2.5	2.5	3	3
Blended	1	1	1	1	1	1
Title I Reading	4	4	4	4	3	3
Driver/Safety Ed	.5	.5	.5	.625	1	1
Gifted	1.5	1.5	1.5	1.5	1	1
Guidance	3	3	3	3	4	4
Health/PE	4	4	4	4	4	4
IST	1	1	1	1	1	1
Librarian	2	2	2	2	2	2
Music	3.7	3.7	3.8	4	4	4
Nurse	2	1	1	1	1	1
Psychologist	.75	.75	.75	.75	.75	.75
Special Education	5	6	6	6	9	9.5
Speech/Language	1	1	1	1	1	1
<b>Total Instructional</b>	<b>89.45</b>	<b>92.45</b>	<b>94.55</b>	<b>95.875</b>	<b>105</b>	<b>105.5</b>

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**PERSONNEL - SUPPORT**

	<b>95-96</b>	<b>96-97</b>	<b>97-98</b>	<b>98-99</b>	<b>99-00</b>	<b>Proj 2000-01</b>
Aides – Instructional	13	15	18	21	19	23
Aides – Non Instructional	1	1	1	1	1	0
Bus Drivers	29	29	30	30	32	32
Custodians	8	10	10	10	11	11
Maintenance	2.5	3	2.5	3	3	3
Mechanics/Grounds	2	2	2	2	2	2
Registered Nurse	0	2	2	2	2	2
Secretaries	10	10	10	10	10	11
<b>Total Non Instructional</b>	<b>65.5</b>	<b>72</b>	<b>75.5</b>	<b>79</b>	<b>80</b>	<b>84</b>

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**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 projected to be the same as the current year. ACCESS funds are again budgeted to cover the cost of two aides. Additional federal funding first available in 1999-2000 for class size reduction is anticipated to continue at the same level.
2. State funding for the Basic Education Subsidy and Special Education will be as projected by the Pennsylvania Department of Education. Retirement reimbursement will decrease due to a decrease in the retirement rate paid by the district. This decrease in revenue is offset by an equal decrease in district expenditures. Other state subsidies will remain flat or have minor increases.
3. Local real estate tax revenues include the second year of the planned three-year phase-in of millage to support the debt service required for the High School Renovations and Additions. Also included are additional revenues required to support the current programs and the cost of additional professional and support staff. Other local revenues will be flat or have minor increases.

**EXPENDITURES**

1. Salary costs will increase in accordance with the labor agreement in place or by previous Board action. Increases in staff to accommodate projected enrollment and student class selections are budgeted.
2. Benefit costs are projected at the rates known to be in force for the 2000-01 fiscal year.
3. Unit costs for energy resources such as fuel oil, diesel fuel, and gasoline are projected to increase by 30%.
2. Expenditures for contracted services, purchased professional and technical services, including transportation, vocational education, and special education (C.S.I.U.) are expected to increase.
3. Costs for technology supplies, equipment, and services are included in accordance with the Superintendent's Technology Initiative

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
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**SUMMARY OF BUDGET COMPARISONS**

	<b>1999-2000 Budget</b>	<b>2000-01 Budget</b>	<b>Proposed Increase (Decrease)</b>
<b><u>REVENUE</u></b>			
6000 Local Sources	\$5,499,909	\$5,828,969	\$329,060
7000 State Sources	4,775,906	4,849,238	73,332
8000 Federal Sources	211,977	212,501	524
9000 Other Revenues	18,000	18,000	-
Total Revenue	\$10,505,792	\$10,908,708	\$402,916
<b><u>EXPENDITURES</u></b>			
1100 Regular Education	\$4,932,659	\$4,798,042	(\$134,617)
1200 Special Education	1,168,881	1,187,383	18,502
1300 Vocational Education	404,121	412,835	8,714
1400 Other Instructional Programs	198,259	217,232	18,973
2100 Pupil Personnel	257,782	435,208	177,426
2200 Support Services	199,165	402,000	202,835
2300 Administrative Services	1,084,661	712,397	(372,264)
2400 Pupil Health Services	112,977	109,870	(3,107)
2500 Business Services	-	161,958	161,958
2600 Maintenance	900,060	917,316	17,256
2700 Pupil Transportation	663,984	704,915	40,931
3200 Student Activities	38,091	47,365	9,274
5100 Debt Service	903,900	901,186	(2,714)
5200 Fund Transfers	222,552	248,201	25,649
5900 Budgetary Reserve	100,000	100,000	-
Total Expenditures	\$11,187,092	\$11,355,908	\$168,816
Use of Fund Balance	(\$681,300)	(\$447,200)	

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

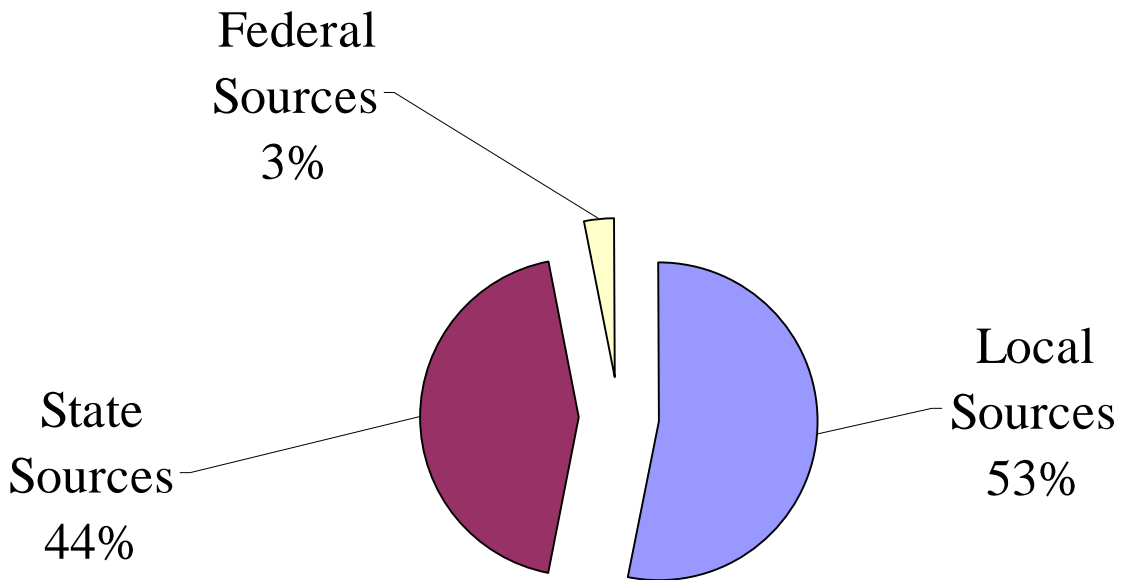
**REVENUE**

**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. Increased revenue from local sources is attributed primarily to increased real estate revenue required to fund the second year of the planned three-year phase-in of millage to support the direct costs associated with the High School renovation project and to cover increased operational costs.
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. State revenue sources will increase due primarily to increases in the Basic and Special Education subsidies.
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. All Federal Programs are held at the same level.
4. **OTHER FINANCING SOURCES** include receipts from other LEAs, receipt of interfund transfers, refund of prior years' expenditures and similar types of financing sources.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
6111 Real Estate Taxes	2,863,649	2,854,356	3,319,830	3,577,784
6113 Public Utility Realty Tax	56,000	58,805	48,140	20,000
6114 Pmt in Lieu of Tax	1,410	1,410	1,410	1,410
6120 Per Capita (679)	27,714	28,180	28,514	28,313
6141 Per Capita (511)	27,714	28,180	28,514	28,312
6142 Occup Privilege	10,000	24,939	20,000	22,000
6151 Earned Income Tax	668,157	659,396	681,351	675,000
6152 Occup Assessment	855,000	871,188	870,000	865,000
6153 Realty Transfer	48,000	54,464	50,000	50,000
6411 Delinquent Real Estate	135,000	203,327	135,000	168,000
6420 Delinquent PC & Occ Priv	11,000	14,169	11,000	12,000
6452 Delinquent Occ Assmt.	90,000	136,755	90,000	113,000
6510 Investment Earnings	200,000	252,343	200,000	210,000
6910 Rentals	1,150	1,098	1,150	1,150
6920 Contributions	0	128,000	0	0
6941 Tuition	5,000	3,764	0	0
6960 Pass thru Grants	0	0	0	42,000
6990 Miscellaneous	3,000	2,265	15,000	15,000
<b>Total Local Sources</b>	<b>5,002,794</b>	<b>5,322,639</b>	<b>5,499,909</b>	<b>5,828,969</b>

Specific function descriptions:

**6111** Real Estate taxes were calculated at the rate of 23.2 mills in Columbia County and 75.2 mills in Northumberland County applied to total assessed valuation of \$88,155,233 (Columbia) and \$23,084,100 (Northumberland) budgeted at a collection rate of 93.8%.

**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. A continued decrease of is anticipated due to electric utility deregulation.

**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.

**6120** Per capita taxes levied under Section 679 of the Public School Code are calculated at the rate of \$5.00 for 6,733 taxable residents at a collection rate of 84%.

**6141** Per capita taxes levied under Act 511 are calculated at a rate of \$5.00 for 6,733 taxable residents at a collection rate of 84%.



**6151** Earned income taxes represent a 1/2 of 1% tax on wages, salaries, commissions, net profit, or other compensation of residents who earn income as defined under Act 511.

**6152** Occupations taxes levied under Act 511 represent a tax placed on the occupations of district residents. The county government establishes the assessed values of occupations. Occupational taxes are calculated at 400% times the equalized assessed valuation of \$271,596 at a collection rate of 80%.

**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.

**6920** Donations from non-profit and private sources.

**6941** Tuition charged for non-resident students.

**6960** State or federal grants received through an intermediary. In 1999-2000 and 2000-01 this amount represents IDEA funds received from the federal government through the CSIU for special education expenses.

**6990** Revenue from other local sources not classified elsewhere. In 1999-2000 and 2000-01, approximately \$12,000 is included as expected commissions from the “pouring rights” contract with Coca-Cola.

**ANTICIPATED REVENUES**  
**7000 STATE SOURCES**

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

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
7110 Basic Education Subsidy	3,020,342	2,981,131	3,068,991	3,148,741
7160 Section 1305/1306	20,000	31,304	20,000	20,000
7210 Homebound Instruction	0	122	0	0
7240 Driver Education	4,100	2,275	2,000	2,000
7270 Special Education	533,240	520,371	531,053	574,381
7310 Transportation	459,000	452,002	466,344	474,272
7320 Sinking Fund	301,000	292,018	299,150	299,931
7330 Medical/Dental Services	31,000	29,540	30,000	30,000
7350 Sewage Treatment	2,718	2,717	2,717	2,717
7500 Extra Grants	0	8,380	0	0
7810 Social Security	217,786	235,927	221,523	237,808
7820 Retirement	241,646	177,840	134,128	59,388
7910 Technology Grants	0	53,554	0	0
<b>Total State Sources</b>	<b>4,832,782</b>	<b>4,787,181</b>	<b>4,775,906</b>	<b>4,849,238</b>

Specific Function Description:

**7110** Basic Education Subsidy represents a direct subsidy from the Commonwealth for the purpose of providing the basic educational program. This includes the Equalized subsidy for Basic Education (ESBE).

**7160** Tuition for orphans and children placed in private homes.

**7210** Subsidy from the Commonwealth for expenses incurred on account of 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.

**7810** State share of employer social security and retirement contributions.

**7820** State share of employer retirement contributions for eligible employees.

**7910** Grants received from the state for technology-related expenditures including the Link to Learn program.

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
8513 Title 1	140,379	136,229	136,220	136,229
8560 Title 6	8,113	9,753	8,934	9,598
8670 Safe & Drug Free Schools	8,988	5,436	7,861	6,413
8690 Other Grants	0	835	31,193	32,261
8810 ACCESS	63,362	64,597	27,769	28,000
<b>Total Federal Sources</b>	<b>220,842</b>	<b>216,850</b>	<b>211,977</b>	<b>212,501</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.

**8560** Education for Economic Security Act of 1984 - Title VI. Revenue received to improve in-service training and retraining teachers.

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

**8690** Other Grants in aid not identified in the 8500 or 8600 series. In 1999-2000 and 2000-01, approximately \$30,000 is included in class-size reduction funds.

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

**ANTICIPATED REVENUES**  
**9000 OTHER SOURCES**

OTHER FINANCING SOURCES represents revenue from general long-term debt proceeds, interfund transfers, refunds of prior year's expenditures and other receipts.

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-00 Budget</b>	<b>2000-01 Budget</b>
9400 Sale of Equipment	0	0	0	0
9500 Refund of Prior Yr Exp	0	285	0	0
9611 Other Districts	0	34,000	0	0
9612 AVTS Transportation	19,000	17,690	18,000	18,000
<b>Total Other Sources</b>	<b>19,000</b>	<b>51,975</b>	<b>18,000</b>	<b>18,000</b>

Specific function descriptions:

**9400** Proceeds from the disposal of surplus or outdated equipment.

**9500** Refund received during the current year returning all or part of a prior period expenditure.

**9611** Payments received from other school districts for education provided nonresident students.

**9612** Represents the payment from the Columbia Montour Vocational Technical School for providing student transportation services.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**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 2000-01, salaries and benefits represent 67% of total expenditures.

Total expenditures for salaries over all functions increased by \$353,417 which reflects a negotiated increase for professional and classified staff, administration and non-contracted support personnel. Part of the increase is accounted for by the inclusion of the following:

Professional

0.5 – Special Education

Classified

3.0 – Instructional Aide

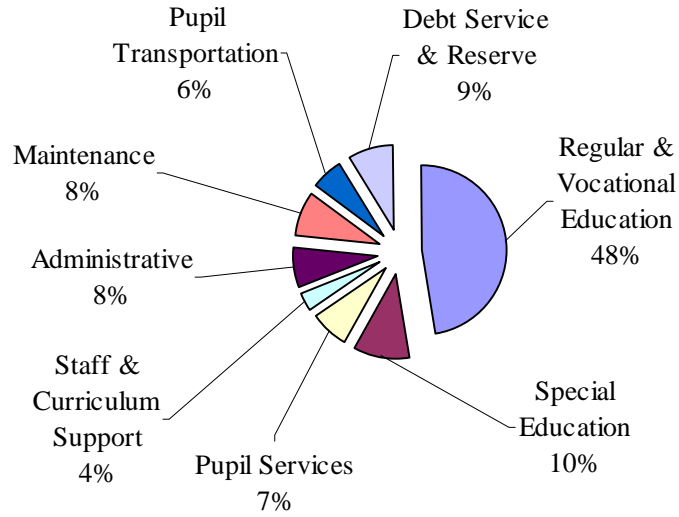
1.0 – Secondary Secretary

Technology-related expenditures for computers, software, and connectivity that are part of the district's Technology Initiative are included (see Appendix A). Major areas in years 1 and 2 are:

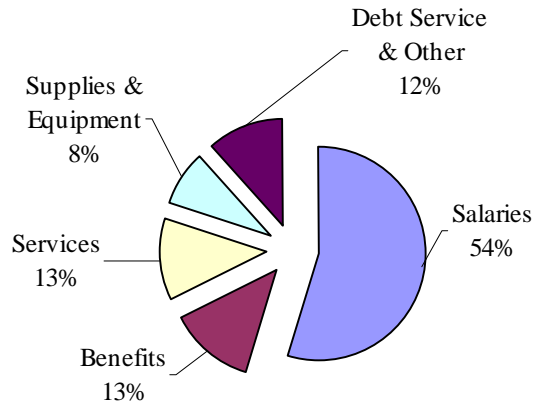
<b>Area</b>	<b>1999-2000</b>	<b>2000-01</b>
1100-700 Instructional Equipment	\$296,300	\$152,300
1100-600 Instructional Supplies	135,000	52,700
1100-300 Technical Services	30,000	-
2200-300 Technical Services	-	33,600
2200-600 Network Supplies	-	3,200
2200-700 Network Equipment	-	17,700
Totals	\$461,300	\$259,500

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
GENERAL FUND BUDGET 2000-01**

**WHERE DOES IT GO?**



**(by functional area)**



**(by expenditure type)**

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	3,138,406	3,057,856	3,380,163	3,542,840
200 Employee Benefits	815,390	827,412	790,098	753,883
300 Professional Services	19,400	4,205	46,000	9,944
400 Property Services	17,988	22,567	25,830	13,200
500 Other Purchased Services	15,700	8,218	2,800	27,534
600 Supplies	210,942	219,216	328,558	246,878
700 Equipment	174,325	167,839	353,908	194,216
800 Other Expenditures	6,000	1,304	5,302	9,547
<b>Total 1100</b>	<b>4,398,151</b>	<b>4,308,617</b>	<b>4,932,659</b>	<b>4,798,042</b>

**100** Salaries of 82.25 professional employees and 5 instructional 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. 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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	566,256	535,068	666,127	686,768
200 Employee Benefits	152,663	140,514	168,234	157,958
300 Professional Services	269,650	200,659	256,950	309,103
400 Property Services	0	0	1,900	0
500 Other Purchased Services	900	34,890	36,600	16,900
600 Supplies	13,475	8,693	26,670	14,207
700 Equipment	0	10,843	7,200	2,447
800 Other Expenditures	18,300	3,658	5,200	0
<b>Total 1200</b>	<b>1,021,244</b>	<b>934,325</b>	<b>1,168,881</b>	<b>1,187,383</b>

**100** Salaries of 11.5 professional employees and 16 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. For the 2000-01 fiscal year this object includes \$255,000 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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
500 Other Purchased Services	400,110	397,176	404,121	412,835
<b>Total 1300</b>	<b>400,110</b>	<b>397,176</b>	<b>404,121</b>	<b>412,835</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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	111,038	112,647	128,565	141,452
200 Employee Benefits	26,586	32,281	30,800	27,885
300 Professional Services	0	0	0	0
400 Property Services	0	0	2,100	2,100
500 Other Purchased Services	0	0	20,000	25,000
600 Supplies	9,000	9,224	7,861	11,861
700 Equipment	0	0	8,934	8,934
800 Other Expenditures	0	0	0	0
<b>Total 1400</b>	<b>146,624</b>	<b>154,152</b>	<b>198,260</b>	<b>217,232</b>

**100** Salaries of 3.0 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. In 1999-2000 and 2000-01 amounts are included 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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	172,712	170,569	183,189	322,767
200 Employee Benefits	45,124	46,165	42,727	75,361
300 Professional Services	39,518	25,932	21,016	22,400
400 Property Services	0	0	0	0
500 Other Purchased Services	700	101	600	1,000
600 Supplies	6,409	5,129	9,200	9,620
700 Equipment	985	208	200	1,610
800 Other Expenditures	3,480	934	850	2,450
<b>Total 2100</b>	<b>268,928</b>	<b>249,038</b>	<b>257,782</b>	<b>435,208</b>

*NOTE: The costs related to the Director of Student Services were previously recorded in the Administration (2300) function. Separating this function is in accordance with the School Accounting Manual, provides for greater accountability and will enhance certain state subsidies the District receives.*

**100** Salaries of the Director of Student Services, 4.0 guidance counselors and .75 School Psychologist 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.

**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 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. In 1999-2000, costs for staff development throughout the budget have been consolidated in this function. The relevant objects are 500 (travel expenses) and 800 (conference registration fees).

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	101,925	94,344	125,666	230,646
200 Employee Benefits	24,264	28,012	21,515	32,837
300 Professional Services	1,140	0	700	39,080
400 Property Services	0	0	0	1,000
500 Other Purchased Services	0	0	26,100	15,900
600 Supplies	18,794	16,166	20,621	34,151
700 Equipment	2,690	576	1,564	29,236
800 Other Expenditures	0	0	3,000	19,150
<b>Total 2200</b>	<b>148,813</b>	<b>139,098</b>	<b>199,166</b>	<b>402,000</b>

*NOTE: The costs related to the Director of Curriculum & Instruction were previously recorded in the Administration (2300) function. Separating this function is in accordance with the School Accounting Manual, provides for greater accountability and will enhance certain state subsidies the District receives. In addition, recent changes in the Accounting Manual require technology infrastructure costs to be recorded in this function.*

**100** Salaries of the Director of Curriculum & Instruction, 2.0 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.

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	554,669	550,480	648,705	414,907
200 Employee Benefits	169,500	180,280	184,241	99,046
300 Professional Services	144,612	129,304	75,701	71,164
400 Property Services	22,850	6,802	15,850	24,170
500 Other Purchased Services	24,750	20,758	23,000	33,900
600 Supplies	30,430	22,885	84,591	28,625
700 Equipment	14,093	17,998	15,058	11,750
800 Other Expenditures	44,045	33,080	37,515	28,835
<b>Total 2300</b>	<b>1,004,949</b>	<b>961,587</b>	<b>1,084,661</b>	<b>712,397</b>

*NOTE: The costs related to the Director of Student Services, Director of Curriculum & Instruction and Business Manager were previously recorded in the Administration (2300) function. Separating these functions is in accordance with the School Accounting Manual, provides for greater accountability and will enhance certain state subsidies the District receives.*

**100** Salaries of board treasurer, Superintendent, 3 Principals, 2 executive secretaries, 1 receptionist, 5.0 building secretaries and a secretary/computer assistant budgeted with an average salary increase of 3%.

**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. Services of the Business Consultant were included here in 1998-99.

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	75,731	74,198	82,078	76,904
200 Employee Benefits	25,269	22,563	20,697	17,564
300 Professional Services	2,700	1,055	5,528	12,277
400 Property Services	720	111	520	150
500 Other Purchased Services	0	0	0	200
600 Supplies	2,440	2,032	3,364	2,355
700 Equipment	1,175	0	790	420
800 Other Expenditures	0	0	0	0
<b>Total 2400</b>	<b>108,035</b>	<b>99,959</b>	<b>112,977</b>	<b>109,870</b>

**100** Salary of 1.0 school nurse and 2.0 registered nurses with a contracted salary increase. Projected cost of 1.0 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.

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages				103,678
200 Employee Benefits				29,980
300 Professional Services				10,500
400 Property Services				500
500 Other Purchased Services				500
600 Supplies				10,500
700 Equipment				2,500
800 Other Expenditures				3,800
<b>Total 2500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161,958</b>

*NOTE: The costs related to the Business function were previously recorded in the Administration (2300) function. Separating this function is in accordance with the School Accounting Manual and provides for greater accountability.*

**100** Salaries of Business Manager and 2 business office secretaries budgeted with a salary increase of 3%.

**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.

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	282,000	249,541	287,194	302,248
200 Employee Benefits	104,643	82,048	91,452	108,938
300 Professional Services	0	0	0	0
400 Property Services	260,042	251,926	261,755	250,930
500 Other Purchased Services	48,800	43,898	63,800	51,300
600 Supplies	139,600	145,701	160,860	181,900
700 Equipment	28,000	8,831	28,000	15,000
800 Other Expenditures	6,000	3,048	7,000	7,000
<b>Total 2600</b>	<b>869,085</b>	<b>784,993</b>	<b>900,061</b>	<b>917,316</b>

**100** Salaries of 3.0 maintenance and 1.0 Supervisor of Buildings and Grounds positions budgeted with an average increase of 3% and 11 custodians budgeted at the 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. The labor contract call for custodians to be eligible for District paid family medical coverage beginning in 2000-01.

**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.

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	375,000	363,702	360,630	384,022
200 Employee Benefits	163,861	125,453	129,604	144,093
300 Professional Services	5,500	3,000	5,500	5,500
400 Property Services	22,000	15,620	18,000	20,000
500 Other Purchased Services	27,500	22,880	28,400	28,400
600 Supplies	116,800	95,890	105,800	115,200
700 Equipment	7,900	6,343	12,700	4,200
800 Other Expenditures	4,000	2,857	3,350	3,500
<b>Total 2700</b>	<b>722,561</b>	<b>635,745</b>	<b>663,984</b>	<b>704,915</b>

**100** Salaries of 2.0 mechanics budgeted with an average increase of 3% and 32 bus drivers budgeted at 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. 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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
100 Salaries & Wages	9,500	16,816	16,500	20,000
200 Employee Benefits		2,248	2,241	2,148
300 Professional Services	0	0	0	0
400 Property Services	0	0	0	0
500 Other Purchased Services	14,200	4,291	14,200	14,200
600 Supplies	1,200	5	1,350	700
700 Equipment	48,235	0	1,500	1,500
800 Other Expenditures	13,630	1,908	2,300	8,817
<b>Total 3200</b>	<b>86,765</b>	<b>25,268</b>	<b>38,091</b>	<b>47,365</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.

**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**  
**5100 DEBT SERVICE**

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

	<b>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
800 Other Expenditures	251,605	270,715	403,900	381,186
900 Other Expenditures	475,000	455,000	500,000	520,000
<b>Total 5100</b>	<b>726,605</b>	<b>725,715</b>	<b>903,900</b>	<b>901,186</b>

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

**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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
900 Other Expenditures	213,989	567,600	222,552	248,201
<b>Total 5200</b>	<b>213,989</b>	<b>567,600</b>	<b>222,552</b>	<b>248,201</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.

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>98-99 Budget</b>	<b>98-99 Actual</b>	<b>99-2000 Budget</b>	<b>2000-01 Budget</b>
800 Other Expenditures	100,000	0	100,000	100,000
<b>Total 5900</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	<b>100,000</b>

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
ATHLETIC FUND 2000-01**

**FUND DESCRIPTION**

The District accounts for revenue and expenditures related to extracurricular athletics in a separate special revenue fund. Revenues generated are limited to those collected as admissions to certain athletic events and state reimbursements for social security and retirement expenditures associated with salary costs. Expenditures include the salaries of the Athletic Director, Trainer, game managers and coaches plus the supplies and equipment necessary to operate twelve varsity sports, three cheerleading squads and the elementary sports programs. To the extent that expenditures exceed revenues within the fund, a transfer is budgeted for and required from the General Fund. The Athletic Fund carries no fund balance from year to year.

Beginning with the 2000-01 fiscal year, the costs of three cheerleading squads are included in the Athletic Fund. Previously, these costs were borne to a small extent by the General Fund but primarily by the squads themselves through fundraising activities. In addition, due to the historical success of Southern Columbia sports teams, an allowance for post-season expenditures is included.



**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
ATHLETIC FUND 2000-01**

**SUMMARY OF BUDGET COMPARISONS**

	<b>1999-2000 Budget</b>	<b>2000-01 Budget</b>	<b>Proposed Increase (Decrease)</b>
<b><u>REVENUE</u></b>			
6000 Admissions	32,500	43,000	10,500
7810 Social Security Reimb	-	5,683	5,683
7820 Retirement Reimb	-	1,440	1,440
Total Revenue	32,500	50,123	17,623
<b><u>EXPENDITURES</u></b>			
Athletic Dir/Trainer/Manager	96,246	123,127	26,881
Football	45,062	49,764	4,702
Field Hockey	11,952	11,504	(448)
Cross Country	3,956	3,763	(193)
Wrestling	13,025	12,694	(331)
Boys Basketball	16,069	15,894	(175)
Girl Basketball	12,290	11,741	(549)
Baseball	9,349	9,196	(153)
Softball	9,621	9,753	132
Track & Field	14,877	16,441	1,564
Girls Soccer	6,929	6,407	(522)
Golf	3,770	3,769	(1)
Boys Soccer	6,706	6,199	(507)
Elementary Sports	5,200	5,120	(80)
Football Cheerleading	-	2,320	2,320
Basketball Cheerleading	-	1,670	1,670
Wrestling Cheerleading	-	1,290	1,290
Post-season contingency	-	7,672	7,672
Total Expenditures	255,052	298,324	43,272
Transfer from General Fund	222,552	248,201	25,649

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
CAPITAL RESERVE FUND 2000-01**

**FUND DESCRIPTION & PLAN**

The District's Capital Reserve Fund is a special revenue fund established in accordance with Section 1431 of the Municipal Code. Expenditures from the Capital Reserve Fund are limited to the construction and renovation of facilities, major repairs to building systems and equipment and the purchase of school vehicles, notably school buses. State reimbursement directly related to the purchase of school buses is included as a revenue source as is investment income. The only other sources of funds are transfers from the General Fund from balances remaining at the conclusion of the fiscal year. Decisions as to the amount of any General Fund transfer are made by the School Board at the conclusion of the fiscal year.

The District is continually evaluating its facility needs in order to provide the best environment for students and staff. The table below lists the proposed use of the Capital Reserve Fund for the 2000-01 fiscal year and the four years following. The following page represents projects which the Board may consider funding in the future.

	<b>2000-01</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>
BEGINNING BALANCE	\$950,000	\$390,216	\$242,919	\$242,919	\$114,507
<b>REVENUE</b>					
School Bus Reimbursement	112,500	124,000	124,000	124,000	124,000
Investment Income	18,582	11,568	5,453	5,453	354
Transfers from General Fund					
Total Revenue	131,082	135,568	129,453	129,453	124,354
<b>EXPENDITURES</b>					
School Buses	155,000	155,000	155,000	155,000	155,000
Performance Contract Lease	52,865	52,865	52,865	52,865	26,433
HS roof replacement	300,000				
Parking/paving improvements	75,000	25,000			
Intercom/phone system	50,000				
EC floor tile (ground floor)	13,000				
HS exterior door Replacement	25,000				
Security enhancements	5,000	5,000	5,000		
Projects as needed	20,000				
Total Expenditures	695,865	237,865	212,865	207,865	181,433
ENDING BALANCE	\$384,966	\$284,657	\$205,581	\$210,831	\$155,555

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
CAPITAL RESERVE FUND 2000-01**

**POSSIBLE FUTURE PROJECTS**

**G.C. Hartman Elementary Center**

**Shower Rooms**

Modifications to shower fixtures would encourage use of these facilities by elementary students.

**Multi-Purpose Room**

Bleachers do not provide easy access to the higher levels in the center and have no handrails when walking up or down bleachers in the center. Replacement may be necessary.

**Large Group Area  
(from 1997 Feasibility Study)**

"Large group functions can be disrupted if used at the same time as the multi-purpose room. If the folding curtain were replaced with a partition of higher sound rating, noise would not disrupt the use of the large group space".

**Cafeteria  
(from 1997 Feasibility Study)**

"The multi-purpose room serves as both cafeteria and gymnasium. A separate cafeteria would allow 3-4 more hours per day for physical education in the multi-purpose room".

**High School/Middle School Building**

**Middle School Office**

A separate area for Middle School office personnel is needed to enhance the program.

**Courtyard**

The open area near the Auxiliary gym is not utilized - if enclosed could become a "Hall of Fame" area or other use.

**General Facilities**

**Gymnasium  
(from 1997 Feasibility Study)**

"Teams must currently practice late into the evenings and on weekends with only two gymnasiums and auxiliary gym available for practice and competition. Physical Education classes and teams utilize lobbies and other spaces not designed or properly equipped for this use."

**Football Stadium/Track  
(from 1997 Feasibility Study)**

"The stadium requires ... additional bleacher capacity to accommodate spectators. Fencing in the stadium would provide better crowd control. If the existing cinder track were replaced with an all weather track, use for Physical Education and interscholastic programs would be enhanced, safety would improve, as well as increasing the time due to weather conditions the track could be utilized."

**Tennis Courts  
(from 1997 Feasibility Study)**

"Tennis courts are desired for the Physical Education program and to provide a facility for a new varsity sport."

**Field House  
(from 1997 Feasibility Study)**

"A field house including team rooms, toilets, office and storage facilities would enhance the current and projected programs."

**Natorium  
(from 1997 Feasibility Study)**

The District would like to explore the option of adding swimming to the curriculum."

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
APPENDIX A**

**TECHNOLOGY INITIATIVE**

The Superintendent's Technology Initiative is designed to achieve five objectives:

- Objective 1 – Increase student use in classrooms in order to expand skills and increase learning opportunities.
- Objective 2 – Focus on math and science curriculum, instruction and student achievement.
- Objective 3 – Expand teacher skills to increase work productivity and improve curriculum and instruction.
- Objective 4 – Expand existing computer labs and learning centers.
- Objective 5 – Allow for community use

Expenditures cover a period of five years from 1999-2000 to 2003-04. Planned expenditures per year are as follows:

<b>YEAR</b>	<b>EXPENDITURE</b>
1999-00	\$461,000
2000-01	\$259,500
2001-02	\$127,000
2002-03	40,000
2003-04	40,000
<b>Total</b>	<b>\$927,500</b>

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
APPENDIX B**

**BUDGET HISTORY (AS ADOPTED)**

<b>YEAR</b>	<b>REVENUE</b>	<b>EXPENDITURES</b>	<b>% INCREASE</b>
92-93	\$8,095,951	\$8,289,685	4.3%
93-94	8,057,767	8,187,767	-1.2%
94-95	8,589,763	8,739,763	6.7%
95-96	9,085,585	9,116,585	4.3%
96-97	9,368,656	9,593,656	5.2%
97-98	9,862,288	9,962,288	3.8%
98-99	10,142,373	10,215,859	2.5%
99-00	10,505,792	11,187,092	9.5%
00-01	10,908,708	11,355,908	1.5%

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT  
APPENDIX C**

**TAX RATE HISTORY**

<b>YEAR</b>	<b>Columbia County REAL ESTATE</b>	<b>Northumberland County REAL ESTATE</b>	<b>OCCUPATIONAL ASSESSMENT</b>
92-93	15.4	54.6	240
93-94	16.0	54.7	275
94-95	17.1	59.7	335
95-96	17.0	60.5	335
96-97	18.0	61.8	376
97-98	18.7	62.6	400
98-99	18.6	62.6	400
99-00	21.0	71.2	400
00-01	23.2	75.2	400