

SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
BUDGET

GENERAL FUND

ATHLETIC FUND

CAPITAL RESERVE FUND

2001-02

May 21, 2001

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 2001-02**

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**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

EXECUTIVE SUMMARY

The General Fund Budget for the 2001-21 fiscal year totals \$11,752,462, an increase of \$396,554 or 3.5% over the 2000-01 budget. The budget increase can be broken down as follows: an increase of \$266,035 or 2.3% for increased salaries, benefits, fixed costs and other operating costs; an increase of \$153,419 or 1.4% for additional professional and support staff; and a decrease of \$122,900 or -1.1% in technology expenditures in accordance with the Technology Initiative (see appendix A). Also, a transfer of \$100,000 or 0.9% to the district's Capital Reserve Fund is included for future capital projects.

Staffing additions include 1½ teaching positions for implementation of the Full-Day Kindergarten Program, a ½-time Middle School Foreign Language teacher, and an additional Technology/TV Production teacher. Additional support staff include a custodian and secretarial help.

**** EXTRA EXTRA **
NO REVENUE LOSSES**

For the first time in 3 years, the district has not had to deal with a revenue loss in the budget process. Changes in state law regarding payments in lieu of taxes, Public Utility (PURTA) taxes and the Clean & Green program plus the loss of the Wonderview area taxes combined for an annual loss of over \$380,000 since the 1997-98 budget year. This equates to 2.5 mills in Columbia County and 7.5 mills in Northumberland County.

Total revenues are \$11,286,434, an increase of \$377,726 or 3.5% over the 2000-01 budget. Local revenues include changes in the real estate tax millage required by tax equalization, increased operational costs, and an increase required for the final year of the three-year millage phase-in for the debt service costs related to the High School Renovation project. The occupational assessment tax rate remains unchanged for the fifth straight year.

State revenues will increase \$101,687 due to increases in the Basic Subsidy for Education, Special Education and Transportation subsidies offset by a reduction in Retirement reimbursement.

Federal revenues are expected to increase at a similar rate as in the current year. Funds for class-size reduction are expected to continue at the same level for 2001-02 as in the current year.

The budget “gap” or difference between expenditures and revenues is \$466,028 and consists of contingencies, one-time expenditures and a portion of operational costs that are covered through the use of the District’s \$2.25 million General Fund Balance. Specifically, those items are:

Technology Initiative Expenditures (see Appendix A for further details)	\$137,000
Identified contingencies within the budget	\$100,000
Transfer of funds to the Capital Reserve Fund	\$100,000
Operational Expenditures	\$88,098
Non-recurring equipment replacements	\$40,930
Total	\$466,028

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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REAL ESTATE TAX RATES

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

	Columbia Co.	Northumberland Co.
2000-01 Millage	23.2	75.2
Adjustment for Equalization	0.2	(0.9)
Year 3 Phase-in for HS Renovation	0.4	1.3
Increased Expenditures	0.6	1.8
2001-02 Millage	24.4	77.4

Total assessed value	\$88,846,061	\$23,420,045
÷ Number of parcels	3,539	2,195
= Average assessed value per parcel	\$25,105	\$10,670
x Millage increase	1.2	2.2
= Increased cost to taxpayer on average	\$30	\$23
÷ 12		
= Increased monthly cost to taxpayer on average	\$2.51	\$1.96
Market Value of Average Parcel	\$68,787	\$77,302

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

STUDENT ENROLLMENT PROJECTIONS

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

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

Kindergarten

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

Cohort-Survival

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

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

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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STUDENT ENROLLMENT PROJECTIONS

Grade	96-97	97-98	98-99	99-00	00-01	Projected 2001-02
K	96	100	101	85	95	99
Pre-1	11	15	12	10	7	N/A
1	122	95	106	108	94	106
2	116	121	97	108	100	93
3	128	115	130	97	107	101
4	105	129	126	136	96	111
5	122	103	131	131	130	96
6	133	125	106	142	131	134
Total K-6	833	803	809	817	817	795
7	122	136	132	101	143	132
8	135	128	140	135	105	148
9	104	114	114	134	117	93
10	100	104	120	110	131	117
11	104	91	107	118	109	128
12	91	106	94	110	119	111
Total 7-12	656	679	707	708	708	731
District Total	1489	1482	1516	1525	1484	1469

Source: Third-day enrollment reports

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

PERSONNEL - ADMINISTRATIVE

	96-97	97-98	98-99	99-2000	2000-01	Proj 2001-02
District:						
Superintendent	1	1	1	1	1	1
Business Manager *	1	0	0	1	1	1
Administrative Assistant	1	1	1	0	0	0
Director of Curriculum	0	0	0	1	1	1
Director of Student Svcs	0	0	0	1	1	1
Total District	3	2	2	4	4	4
Building:						
HS Principal	1	1	1	1	1	1
MS Principal	0	0	0	1	1	1
Elem Principal	1	1	1	1	1	1
Elem Asst. Principal	1	1	1	0	0	0
Total Building	3	3	3	3	3	3
Support:						
Cafeteria Manager	1	1	1	1	1	1
Supervisor Bldg & Grounds	1	1	1	1	1	1
Supervisor Special Ed**	1	1	1	0	0	0
Supervisor Transportation	1	1	1	1	1	1
Total Support	4	4	4	3	3	3
Total Administrative	10	9	9	10	10	10

* 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
GENERAL FUND BUDGET 2001-02**

PERSONNEL - INSTRUCTIONAL

	96-97	97-98	98-99	99-00	2000-01	Proj 2001-02
Classroom	60.5	62.5	63.5	69.25	69.13	72.13
Art	2.5	2.5	2.5	3	2.5	2.5
Blended	1	1	1	1	1	1
Title I Reading	4	4	4	3	3	3
Driver/Safety Ed	.5	.5	.625	1	1	1
Gifted	1.5	1.5	1.5	1	1	1
Guidance	3	3	3	4	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	3.8	4	4	4	4
Nurse	1	1	1	1	1	1
Psychologist	.75	.75	.75	.75	.75	.75
Special Education	6	6	6	9	10	10
Speech/Language	1	1	1	1	1	1
Total Instructional	92.45	94.55	95.875	105	105.38	108.38

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

PERSONNEL - SUPPORT

	96-97	97-98	98-99	99-00	2000-01	Proj 2001-02
Aides – Instructional	15	18	21	19	24	24
Aides – Non Instructional	1	1	1	1	0	0
Bus Drivers	29	30	30	32	32	32
Custodians	10	10	10	11	11	12
Maintenance	3	2.5	3	3	3	3
Mechanics/Grounds	2	2	2	2	2	2
Registered Nurse	2	2	2	2	2	2
Secretaries	10	10	10	10	11	11.5
Total Non Instructional	72	75.5	79	80	87	88.5

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

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 increase slightly. ACCESS funds are budgeted to cover the cost of three special needs 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 final 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 agreements in place or by previous Board action or estimate. 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 2001-02 fiscal year.
3. Expenditures for contracted services, purchased professional and technical services, including transportation, vocational education, and special education (C.S.I.U.) are expected to increase.
4. Costs for technology supplies, equipment, and services are included in accordance with the Superintendent's Technology Initiative

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

SUMMARY OF BUDGET COMPARISONS

	2000-01 Budget	2001-02 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$5,828,969	\$6,040,040	\$211,071
7000 State Sources	4,849,238	4,977,076	127,838
8000 Federal Sources	212,501	231,318	18,817
9000 Other Revenues	18,000	38,000	20,000
Total Revenue	\$10,908,708	\$11,286,434	\$377,726
<u>EXPENDITURES</u>			
1100 Regular Education	\$4,798,042	\$4,906,979	\$108,937
1200 Special Education	1,187,383	1,286,703	99,320
1300 Vocational Education	412,835	431,169	18,334
1400 Other Instructional Programs	217,232	221,300	4,068
2100 Pupil Personnel	435,208	430,865	(4,343)
2200 Support Services	402,000	420,865	18,865
2300 Administrative Services	712,397	743,005	30,608
2400 Pupil Health Services	109,870	112,457	2,587
2500 Business Services	161,958	178,908	16,950
2600 Maintenance	917,316	935,971	18,655
2700 Pupil Transportation	704,915	720,393	15,478
3200 Student Activities	47,365	37,224	(10,141)
5100 Debt Service	901,186	845,038	(56,148)
5200 Fund Transfers	248,201	381,585	133,384
5900 Budgetary Reserve	100,000	100,000	\$0
Total Expenditures	\$11,355,908	\$11,752,462	\$396,554
Use of Fund Balance	(\$447,200)	(\$466,028)	

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

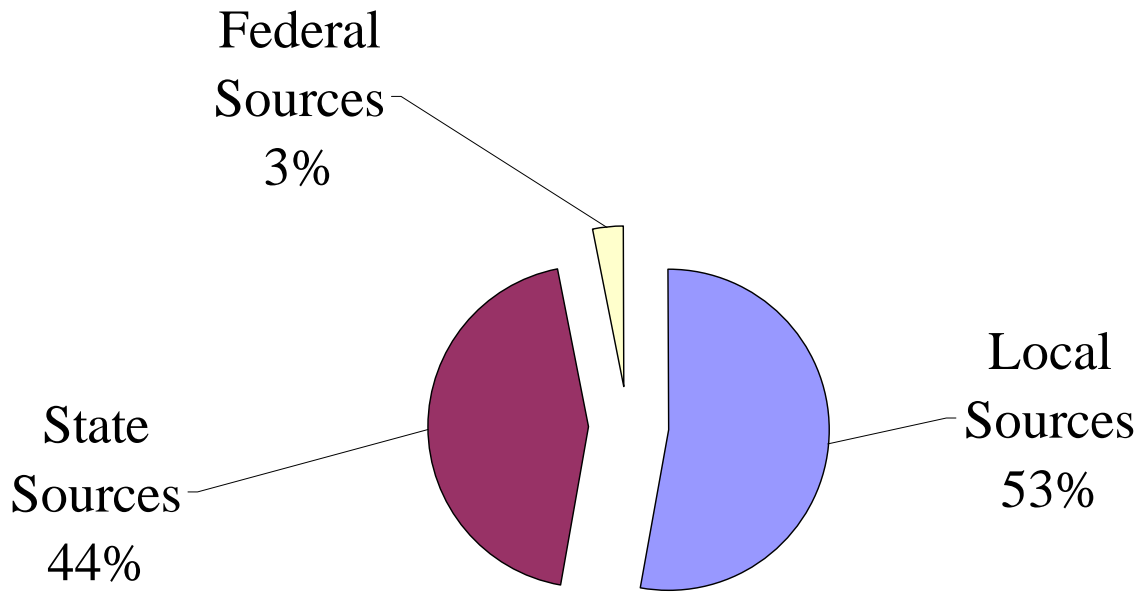
REVENUE

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

1. **REVENUE FROM LOCAL SOURCES** is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.
2. **REVENUE FROM STATE SOURCES** is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts different proportionately from those that are collected within the district.
3. **REVENUE FROM FEDERAL SOURCES** is revenue collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district of the state. Federal revenue sources represent a small fraction of the total support for district programs and services.
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 2001-02**

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
6111 Real Estate Taxes	3,319,830	3,340,704	3,577,784	3,743,194
6113 Public Utility Realty Tax	48,140	49,407	20,000	19,000
6114 Pmt in Lieu of Tax	1,410	1,410	1,410	1,410
6120 Per Capita (679)	28,514	28,502	28,313	28,420
6141 Per Capita (511)	28,514	28,641	28,312	28,420
6142 Occup Privilege	20,000	25,674	22,000	23,000
6151 Earned Income Tax	681,351	686,675	675,000	690,000
6152 Occup Assessment	870,000	863,554	865,000	859,946
6153 Realty Transfer	50,000	103,446	50,000	60,000
6411 Delinquent Real Estate	135,000	142,735	168,000	160,000
6420 Delinquent PC & Occ	11,000		12,000	
Priv		11,273		12,000
6452 Delinquent Occ Assmt.	90,000	107,665	113,000	113,000
6510 Investment Earnings	200,000	263,304	210,000	213,500
6910 Rentals	1,150	1,001	1,150	1,150
6941 Tuition	0	952	0	0
6960 Pass thru Grants	0	42,789	42,000	72,000
6990 Miscellaneous	15,000	15,584	15,000	15,000
Total Local Sources	5,499,909	5,713,316	5,828,969	6,040,040

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 24.4 mills in Columbia County and 77.4 mills in Northumberland County applied to total assessed valuation of \$88,846,061 (Columbia) and \$23,420,045 (Northumberland) budgeted at a collection rate of 94%.

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

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

6120 Per capita taxes levied under Section 679 of the Public School Code are calculated at the rate of \$5.00 for 6,687 taxable residents at a collection rate of 85%.

6141 Per capita taxes levied under Act 511 are calculated at a rate of \$5.00 for 6,687 taxable residents at a collection rate of 85%.

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 \$268,733 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.

6941 Tuition charged for non-resident students.

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

6990 Revenue from other local sources not classified elsewhere. 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
7110 Basic Education Subsidy	3,068,991	3,066,836	3,148,741	3,243,177
7160 Section 1305/1306	20,000	28,868	20,000	20,000
7210 Homebound Instruction	0	252	0	0
7240 Driver Education	2,000	2,310	2,000	2,000
7270 Special Education	531,053	547,218	574,381	633,139
7310 Transportation	466,344	453,502	474,272	508,820
7320 Sinking Fund	299,150	299,000	299,931	277,195
7330 Medical/Dental Services	30,000	30,660	30,000	30,000
7350 Sewage Treatment	2,717	2,717	2,717	2,717
7500 Extra Grants	0	46,607	0	5,000
7810 Social Security	221,523	228,755	237,808	244,942
7820 Retirement	134,128	127,122	59,388	10,086
7910 Technology Grants	0	41,207	0	0
Total State Sources	4,775,906	4,875,054	4,849,238	4,977,076

Specific Function Description:

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

7160 Tuition for orphans and children placed in private homes.

7210 Subsidy from the Commonwealth for instruction of homebound pupils.

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

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

7310 Subsidy from the Commonwealth for providing pupil transportation services.

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

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

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.

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
8513 Title 1	136,220	136,229	136,229	136,229
8560 Title 6	8,934	41,859	41,859	43,711
8670 Safe & Drug Free Schools	7,861	36,741	6,413	6,378
8810 ACCESS	27,769	106,183	28,000	45,000
Total Federal Sources	211,977	321,012	212,501	231,318

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. Since 1999-2000 federal class-size reduction funds are included in this program.

8670 Federal Funds provided for drug abuse and prevention programs.

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
9400 Sale of Equipment	0	3,829	0	0
9500 Refund of Prior Yr Exp	0	0	0	0
9611 Other Districts	0	51,591	0	20,000
9612 AVTS Transportation	18,000	16,964	18,000	18,000
Total Other Sources	18,000	72,384	18,000	38,000

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 2001-02**

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 2001-02, salaries and benefits represent 69% of total expenditures.

Total expenditures for salaries over all functions increased by \$285,300, which reflects a scheduled or estimated 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 – Middle School Foreign Language
- 1.0 – Middle School Technology/TV Productions
- 1.5 – Full Day Kindergarten Staff

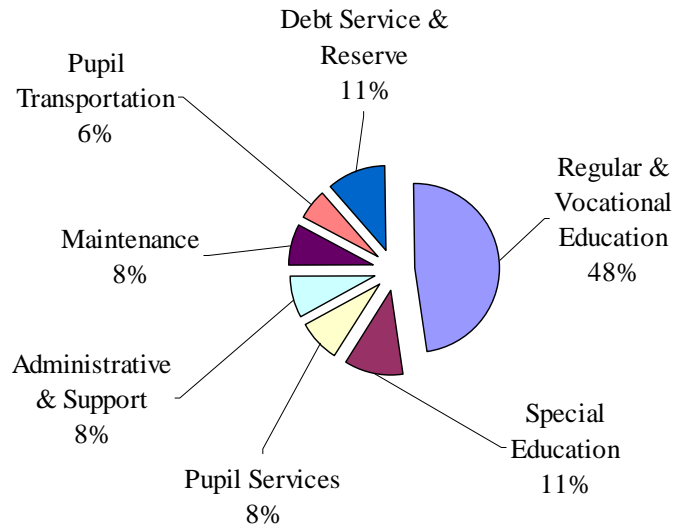
Classified

- 1.0 - Custodian
- 0.5 – Secretary

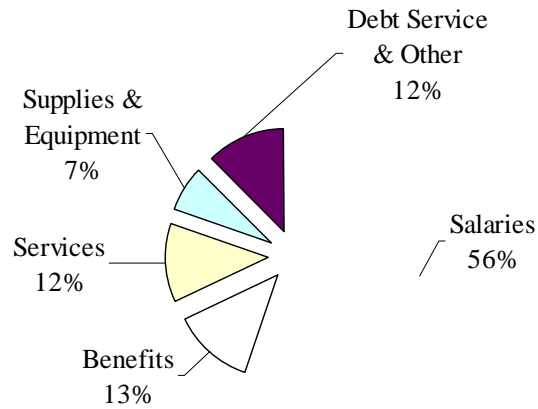
Technology-related expenditures for computers, software, and connectivity that are part of the district's Technology Initiative are included (see Appendix A).

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2001-02**

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	3,380,163	3,351,733	3,542,840	3,730,024
200 Employee Benefits	790,098	769,544	753,883	740,840
300 Professional Services	46,000	34,084	9,944	11,244
400 Property Services	25,830	18,972	13,200	22,300
500 Other Purchased Services	2,800	20,224	27,534	19,500
600 Supplies	328,558	327,335	246,878	238,872
700 Equipment	353,908	407,839	194,216	137,759
800 Other Expenditures	5,302	5,176	9,547	6,440
Total 1100	4,932,659	4,934,907	4,798,042	4,906,979

100 Salaries of 84.63 professional employees and 5 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	666,127	658,834	686,768	720,063
200 Employee Benefits	168,234	133,487	157,958	161,743
300 Professional Services	256,950	230,976	309,103	350,375
400 Property Services	1,900	585	0	0
500 Other Purchased Services	36,600	13,064	16,900	40,267
600 Supplies	26,670	17,508	14,207	13,778
700 Equipment	7,200	52,803	2,447	477
800 Other Expenditures	5,200	3,082	0	0
Total 1200	1,168,881	1,110,339	1,187,383	1,286,703

100 Salaries of 12 professional employees and 18 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 2001-02 fiscal year this object includes \$320,000 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).

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
500 Other Purchased Services	404,121	404,121	412,835	431,169
Total 1300	404,121	404,121	412,835	431,169

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	128,565	133,563	141,452	146,224
200 Employee Benefits	30,800	30,970	27,885	27,681
300 Professional Services	0	39,524	0	0
400 Property Services	2,100	1,400	2,100	2,100
500 Other Purchased Services	20,000	28,726	25,000	25,000
600 Supplies	7,861	10,558	11,861	11,361
700 Equipment	8,934	21,978	8,934	8,934
800 Other Expenditures	0	5,550	0	0
Total 1400	198,260	272,269	217,232	221,300

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 2001-02 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	183,189	201,757	322,767	328,023
200 Employee Benefits	42,727	46,991	75,361	77,686
300 Professional Services	21,016	17,542	22,400	7,665
400 Property Services	0	260	0	0
500 Other Purchased Services	600	132	1,000	0
600 Supplies	9,200	6,262	9,620	12,228
700 Equipment	200	193	1,610	3,093
800 Other Expenditures	850	450	2,450	2,170
Total 2100	257,782	273,587	435,208	430,865

NOTE: Prior to 2000-01 the costs related to the Director of Student Services were 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, executive secretary, 4.0 guidance counselors and .75 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.

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 were consolidated in this function. The relevant objects are 500 (travel expenses) and 800 (conference registration fees).

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	125,666	118,777	230,646	240,699
200 Employee Benefits	21,515	22,895	32,837	34,136
300 Professional Services	700	0	39,080	39,280
400 Property Services	0	0	1,000	1,000
500 Other Purchased Services	26,100	29,820	15,900	17,800
600 Supplies	20,621	26,078	34,151	34,600
700 Equipment	1,564	1,549	29,236	35,900
800 Other Expenditures	3,000	2,362	19,150	17,450
Total 2200	199,166	201,481	402,000	420,865

NOTE: Prior to 2000-01 the costs related to the Director of Curriculum & Instruction were 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, changes in the Accounting Manual require technology infrastructure costs to be recorded in this function.

100 Salaries of the Director of Curriculum & Instruction, 0.5 secretary, 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	648,705	691,690	414,907	429,287
200 Employee Benefits	184,241	181,518	99,046	113,888
300 Professional Services	75,701	77,938	71,164	74,550
400 Property Services	15,850	8,759	24,170	14,200
500 Other Purchased Services	23,000	18,778	33,900	34,300
600 Supplies	84,591	83,492	28,625	35,650
700 Equipment	15,058	8,399	11,750	13,250
800 Other Expenditures	37,515	36,499	28,835	27,880
Total 2300	1,084,661	1,107,073	712,397	743,005

NOTE: Prior to 2000-01 the costs related to the Director of Student Services, Director of Curriculum & Instruction and Business Manager were 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 Secretary, Board Treasurer, Superintendent, executive secretary, receptionist, 3 principals, 5 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	82,078	74,100	76,904	79,519
200 Employee Benefits	20,697	17,812	17,564	17,313
300 Professional Services	5,528	11,405	12,277	12,645
400 Property Services	520	110	150	150
500 Other Purchased Services	0	0	200	0
600 Supplies	3,364	2,176	2,355	2,438
700 Equipment	790	815	420	392
800 Other Expenditures	0	0	0	0
Total 2400	112,977	106,418	109,870	112,457

100 Salary of 1.0 school nurse and 2.0 registered nurses with a scheduled salary increase. Projected cost of a part-time dental hygienist is also included in Professional Services.

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

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

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

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages			103,678	106,252
200 Employee Benefits			29,980	35,356
300 Professional Services			10,500	12,500
400 Property Services			500	500
500 Other Purchased Services			500	2,500
600 Supplies			10,500	15,500
700 Equipment			2,500	2,500
800 Other Expenditures			3,800	3,800
Total 2500	0	0	161,958	178,908

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	287,194	315,668	302,248	321,964
200 Employee Benefits	91,452	85,062	108,938	121,677
300 Professional Services	0	0	0	0
400 Property Services	261,755	220,041	250,930	249,930
500 Other Purchased Services	63,800	54,822	51,300	53,500
600 Supplies	160,860	120,699	181,900	171,900
700 Equipment	28,000	1,550	15,000	15,000
800 Other Expenditures	7,000	4,272	7,000	2,000
Total 2600	900,061	802,114	917,316	935,971

100 Salaries of 3.0 maintenance and 1.0 Supervisor of Buildings and Grounds positions budgeted with an average increase of 3% and 12 custodians budgeted at the scheduled salary increase. An additional custodial position is included for 2001-02.

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 2001-02.

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	360,630	401,820	384,022	389,478
200 Employee Benefits	129,604	117,737	144,093	153,015
300 Professional Services	5,500	3,838	5,500	5,500
400 Property Services	18,000	14,061	20,000	22,000
500 Other Purchased Services	28,400	23,132	28,400	27,500
600 Supplies	105,800	97,655	115,200	115,200
700 Equipment	12,700	10,449	4,200	4,200
800 Other Expenditures	3,350	3,465	3,500	3,500
Total 2700	663,984	672,157	704,915	720,393

100 Salaries of 2 mechanics and the transportation coordinator budgeted with an average increase of 3% and 32 bus drivers budgeted at a scheduled 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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
100 Salaries & Wages	16,500	17,919	20,000	20,000
200 Employee Benefits	2,241	2,072	2,148	1,824
300 Professional Services	0	1,100	0	0
400 Property Services	0	0	0	0
500 Other Purchased Services	14,200	9,820	14,200	7,200
600 Supplies	1,350	486	700	700
700 Equipment	1,500	1,500	1,500	1,500
800 Other Expenditures	2,300	3,364	8,817	6,000
Total 3200	38,091	36,261	47,365	37,224

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
800 Other Expenditures	403,900	403,900	381,186	300,038
900 Other Expenditures	500,000	500,000	520,000	545,000
Total 5100	903,900	903,900	901,186	845,038

800 Amounts paid for interest on outstanding debt obligations of the District. In 2001-02 an additional \$10,000 is included for the district's share of the AVTS bond issue for renovation costs.

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
900 Other Expenditures	222,552	555,044	248,201	381,585
Total 5200	222,552	555,044	248,201	381,585

5230-930 Capital Reserve - funds are transferred to this fund to pay for capital improvements and for replacement of and additions to public works and improvements, and for deferred maintenance thereof, and for the purchase or the replacement of school buses, and for debt service. A transfer of \$100,000 is budgeted for 2001-02.

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.

	99-2000 Budget	99-2000 Actual	2000-01 Budget	2001-02 Budget
800 Other Expenditures	100,000	0	100,000	100,000
Total 5900	100,000	0	100,000	100,000

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
ATHLETIC FUND 2001-02**

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.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
ATHLETIC FUND 2001-02**

SUMMARY OF BUDGET COMPARISONS

	2000-01 Budget	2001-02 Budget	Proposed Increase (Decrease)
<u>FUNDS AVAILABLE</u>			
0700 Beginning Balance	\$0	\$3,744	\$3,744
6000 Admissions	43,000	38,000	(\$5,000)
7810 Social Security Reimb	5,683	5,415	(268)
7820 Retirement Reimb	1,440	227	(1,213)
Total Revenue	\$50,123	\$47,386	(\$2,737)
<u>EXPENDITURES</u>			
Athletic Dir/Trainer/Manager	\$123,127	\$130,433	\$7,306
Football	49,764	51,853	2,089
Field Hockey	11,504	11,688	184
Cross Country	3,763	5,288	1,525
Wrestling	12,694	13,449	755
Boys Basketball	15,894	16,755	861
Girl Basketball	11,741	12,013	272
Baseball	9,196	10,011	815
Softball	9,753	10,323	570
Track & Field	16,441	17,556	1,115
Girls Soccer	6,407	6,525	118
Golf	3,769	3,893	124
Boys Soccer	6,199	6,211	12
Elementary Sports	5,120	4,995	(125)
Football Cheerleading	2,320	3,834	1,514
Basketball Cheerleading	1,670	2,440	770
Wrestling Cheerleading	1,290	2,390	1,100
Post-season contingency	7,672	8,314	642
Total Expenditures	\$298,324	\$317,971	\$19,647
Wrestling Mat Replacement (from Fund Balance)		\$11,000	
Transfer from General Fund	\$248,201	\$281,585	\$33,384

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2001-02**

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 source of funds are transfers from the General Fund. A transfer of \$100,000 is budgeted annually although the actual amount may be more or less depending on the condition of the General Fund budget 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 2001-02 fiscal year and the four years following. The following page represents prioritized capital projects anticipated in the future.

	2001-02	2002-03	2003-04	2004-05	2005-06
BEGINNING BALANCE	785,244	75,918	75,918	6,355	79,855
<u>REVENUE</u>					
School Bus Reimbursement	102,924	108,000	108,000	108,000	108,000
Investment Income	3,615	303	3,803	1,646	6,643
Transfers from General Fund	100,000	100,000	100,000	100,000	100,000
Total Revenue	206,539	208,303	211,803	209,646	214,643
<u>EXPENDITURES</u>					
School buses	135,000	135,000	135,000	135,000	135,000
Performance contract lease	52,865	52,865	52,865	26,433	
Parking/paving improvements	75,000	70,000			
EC floor tile (3 rooms)	3,800	3,800	3,800	3,800	3,800
HS Art Room cabinetry	9,900				
EC Cafeteria expansion	500,000				
EC Bleacher replacement	46,800				
EC Orange Room conversion	65,000				
MS Air condition office & computer lab	7,500				
Projects as needed	20,000	20,000	20,000	20,000	20,000
Total Expenditures	915,865	281,665	211,665	185,233	158,800
ENDING BALANCE	75,918	2,365	75,865	26,389	131,319

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2001-02**

CAPITAL PROJECT PRIORITIES

Name	Est Cost	Priority	Comment
EC - Bleacher replacement	46,800	A	Bleachers do not meet current ADA requirements, have no handrails or aisles, and have reached the end of their life
EC – Cafeteria	350-500,000	A	A dedicated area for cafeteria seating and group educational activities. Allows for gym usage during lunch periods and prevents lunch traffic/spills from shortening the life of the gym floor.
EC - Classroom tile (3)	4,000	A	Removal of carpet and installation of vinyl tile in 3 classrooms. Part of an ongoing project to remove carpet from classroom areas and halls to limit student asthma/allergic reactions.
EC - Convert "orange room" to classrooms	65,000	A	Additional space for a computer lab and special education classroom freeing up space on the first floor for a kindergarten classroom.
EC – Remove steps in gym and add wall between LGIA and gym	15,200	A	To limit the noise crossing over from the gym to the large group area and to remove the steps for increased student safety
HS - Complete art room cabinetry	9,900	A	Completes the cabinetry upgrade project begun in summer 2000.
MS - Air condition MS office & lab	7,500	A	Office air conditioning required for summer use; computer lab requires AC due to heat from PCs.
EC - Kindergarten casework	9,500	B	Add permanent casework in kindergarten rooms by the "porch"
EC - Soundproofing in band & music rooms	4,000	B	To provide better quality sound within the music classrooms and to limit the sound heard outside the classroom.
HS - Display cases	3,500	B	Additional display space needed for athletic, band & educational trophies & awards.
HS - Door upgrades – Auditorium	17,500	B	Completes the door upgrade project begun summer 2000.
HS - Soundproofing in band & music rooms	4,000	B	To provide better quality sound within the music classrooms and to limit the sound heard outside the classroom.

HS - Stadium bleacher upgrade	255,560	B	Bleachers do not meet current ADA & safety code requirements; includes addition of 568 seats on home side
Additional gym space	????	C	The number of winter sports teams and gym activities has put a premium on gym utilization at reasonable times.
District-wide Equipment Storage	????	C	Many pieces of field care equipment are stored outdoors year-round, decreasing their useful life.
EC - upgrade burners	6,000	C	Will be needed in the next 2-3 years as preventative maintenance and to increase efficiency.
Fields - Additional Football/Field Hockey practice fields in lower field area	8,000	C	Increased practice space for football needed to accommodate the number of players in Jr High, JV & Varsity programs. Field hockey space needed to eliminate fall field hockey in area used for stadium parking area.
HS - Air condition auditorium	50,000	C	To increase comfort for auditorium activities in spring, summer and early fall.
HS - Roof over gym courtyard	50,000	C	To gain useful space from an area that is not useful in its current configuration.
HS – Roof over gym entrance	12,000	C	To provide a covered area for students and adults and to finish the area asthetically
Township road access to lower fields & stadium	????	C	Alternate access for buses, fans, & players rather than driving through elementary playground area or around stadium track.

Key: EC – GC Hartman Elementary Center
HS – High School/Middle School Building
MS – Middle School wing of High School/Middle School Building

**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:

YEAR	EXPENDITURE
1999-00	\$461,000
2001-02	\$259,500
2001-02	\$137,000
2002-03	40,000
2003-04	40,000
Total	\$937,500

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX B**

BUDGET HISTORY (AS ADOPTED)

YEAR	REVENUE	EXPENDITURES	% INCREASE
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%
01-02*	11,286,434	11,752,462	3.5%

* - Tentative

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX C**

TAX RATE HISTORY

YEAR	Columbia County REAL ESTATE	Northumberland County REAL ESTATE	OCCUPATIONAL ASSESSMENT
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
01-02*	24.4	77.4	400

* - Tentative

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX D**

ACTUAL REVENUE, EXPENSES & FUND BALANCE

YEAR	REVENUE	EXPENDITURES	FUND BALANCE	% of EXPENDITURES
92-93	\$8,088,327	\$8,388,475	\$1,214,190	14%
93-94	8,202,108	7,685,725	1,719,939	22%
94-95	9,074,763	8,590,914	2,015,731	23%
95-96	9,132,167	9,303,140	1,872,329	20%
96-97 ¹	9,839,666	9,638,651	2,500,599	26%
97-98	10,262,169	9,983,272	2,886,506	29%
98-99	10,378,915	10,302,464	2,962,957	29%
99-00	10,981,764	11,379,669	2,565,052	23%
00-01 ²	11,041,373	11,355,908	2,250,517	20%

¹ – Adjusted for bond refinancing

² - Projected