



SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

BUDGET

GENERAL FUND

ATHLETIC FUND

CAPITAL RESERVE FUND

2005-06

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

TABLE OF CONTENTS

EXECUTIVE SUMMARY	5
REAL ESTATE TAX RATES	7
STUDENT ENROLLMENT PROJECTIONS	8
PERSONNEL	10
BUDGET ASSUMPTIONS	13
SUMMARY OF BUDGET COMPARISONS	14
REVENUES	15
EXPENDITURES	22
ATHLETIC FUND	40
CAPITAL RESERVE FUND	42
APPENDIX A – ACT 50 CALCULATIONS	44
APPENDIX B – BUDGET HISTORY	46
APPENDIX C – TAX RATE HISTORY	47
APPENDIX D – FUND BALANCE HISTORY	48

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

EXECUTIVE SUMMARY

The General Fund Budget for the 2005-06 fiscal year totals \$13,918,640, an increase of \$351,254 or 2.6% over the 2004-05 budget. The budget increase can be broken down as follows: an increase of \$262,796 or 1.9% for increased salaries and benefits and an increase of \$88,458 or 0.6% for increased fuel oil, diesel and gasoline costs plus small increases in insurance and other utility costs.



Building and athletic fund budgets which were reduced 10% for 2004-05 after three years of budget freezes are maintained at those levels for 2005-06. In addition, two vacant instructional aide positions and one maintenance position vacated by furlough will not be filled in 2005-06, saving approximately \$60,000. An additional ½-time High School English teacher is included, partially restoring a position left vacant by retirement in 2004-05.

Total revenues are \$13,685,837, an increase of \$529,356 or 4.0% over the 2004-05 budget. Local revenues increase \$281,715 or 2.1% including the maximum local tax revenue permitted by Act 50. Earned income tax increases account for all of the permitted Act 50 increase; therefore, there is no change in real estate tax rates for 2005-06.



Tax equalization required by law causes the tax rate for properties located in Northumberland County to drop by 0.5 mills while the tax rate for properties located in Columbia County will rise by 0.4 mills. The process for calculating tax rates under Act 50 is included in Appendix A.

This is the third consecutive year in which real estate tax rates have decreased in Northumberland County and the first increase in Columbia County since the 2002-03 fiscal year.

State revenues will increase \$225,156 or 1.7% due to increases in basic and special education subsidies. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2005-06. Final school funding allocations are expected to be at least that included here and may be higher.

Federal revenues are expected to remain the same or decrease for some line items. Title 1 expenditures continue to be fully funded along with the class size reduction funds begun several years ago.

The budget “gap” or difference between expenditures and revenues is \$232,803 and consists of contingencies and one-time expenditures that are covered through the use of the District’s \$1.5 million General Fund Balance.

Historically, the actual financial results of a given fiscal year show higher revenues than forecast and lower expenditures than budgeted. Given this fact, the Board Finance Committee established the following goals in the spring of 2003 for the budget gap over a 3-year period. Achieving these goals would stabilize the General Fund Balance at approximately 8% of budgeted expenditures. As you can see, all targets have been met, putting the District on stable financial ground for the foreseeable future.

Target for 2003-04	\$586,085	<i>(target met for 2003-04)</i>
Target for 2004-05	\$411,085	<i>(target met for 2004-05)</i>
Target for 2005-06	\$236,085	<i>(target met for 2005-06)</i>



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

REAL ESTATE TAX RATES

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

	Columbia Co.	Northumberland Co.
2004-05 Millage	24.7	76.0
Adjustment for Re-assessment *		(38.0)
Adjustment for Equalization	0.4	(0.5)
2005-06 Millage	25.1	37.5
<hr/>		
Total assessed value	\$94,575,361	\$52,086,525
÷ Number of parcels	3,644	2,251
= Average assessed value per parcel	\$25,953	\$23,139
x Millage increase (decrease)	0.4	(0.5)
= Change to taxpayer on average	\$10.38	(\$11.57)
<hr/>		
Market Value of Average Parcel	\$79,762	\$83,238

* - Northumberland County changed its predetermined ratio effective January 1, 2005 from 50% of market value to 100% of (1972) market value. An adjustment is required to bring the District's real estate tax rate in line with the new assessment ratio. This is considered a "re-assessment" under state assessment laws.

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

STUDENT ENROLLMENT PROJECTIONS

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

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

Kindergarten

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

Cohort-Survival

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

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

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

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

STUDENT ENROLLMENT PROJECTIONS

Grade	00-01	2001-02	2002-03	2003-04	2004-05	Projected 2005-06
K *	95	115	104	119	100	108
Pre-1 *	7	-	-	-	-	-
1	94	94	108	99	117	95
2	100	88	91	102	102	113
3	107	106	94	93	102	106
4	96	108	105	102	100	106
5	130	102	108	109	107	104
6	131	122	103	111	112	107
Total K-6	817	735	713	735	740	739
7	143	134	129	105	111	115
8	105	142	131	132	105	111
9	117	98	134	123	122	98
10	131	110	99	138	119	120
11	109	130	111	96	131	117
12	119	112	123	115	101	133
Total 7-12	708	726	727	709	689	694
District Total	1484	1461	1440	1444	1429	1433

Source: Third-day enrollment reports

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

* Pre-1st was eliminated in 2001-02 when the Full-Day Kindergarten program was established.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2004-05**

PERSONNEL - ADMINISTRATIVE

	2000-01	2001-02	2002-03	2003-04	2004-05	Proj 2005-06
District:						
Superintendent	1	1	1	1	1	1
Business Manager	1	1	1	1	1	1
Director of Curriculum	1	1	1	1	1	1
Director of Student Svcs	1	1	1	1	1	1
Total District	4	4	4	4	4	4
Building:						
HS Principal	1	1	1	1	1	1
MS Principal	1	1	1	1	1	1
Elem Principal	1	1	1	1	1	1
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 Transportation	1	1	1	1	1	1
Total Support	3	3	3	3	3	3
Total Administrative	10	10	10	10	10	10

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

PERSONNEL - INSTRUCTIONAL

	2000-01	2001-02	2002-03	2003-04	2004-05	Proj 2005-06
Classroom	69.13	72.13	73	75.5	72.5	73
Art	2.5	2.67	2.67	3	3	3
Blended *	1	1	1	1	1	1
Title I Reading **	3	3	3	3	3	3
Driver/Safety Ed	1	1	1	1	1	1
Gifted	1	1	1	1	1	1
Guidance	4	4	4	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	4	4	4	4	4	4
Nurse	1	1	1	1	1	1
Psychologist	1	1	1	1	1	1
Special Education **	10	10	11	12	12	12
Speech/Language	1	1	1	1	1	1
Total Instructional	105.63	108.8	110.67	114.5	111.5	112

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

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

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

PERSONNEL - SUPPORT

	2000-01	2001-02	2002-03	2003-04	2004-05	Proj 2005-06
Aides – Instructional *	24	27	30	31	31	29
Aides – Non Instructional	0	0	0	0	0	0
Aides – Transportation *	0	1	1	1	1	2
Title I Assistant	0	0	1	1	1	1
Bus Drivers	32	34	34	34	34	34
Custodians	11	12	12	12	11	11
Maintenance	3	3	3	3	3	2
Mechanics/Grounds	2	2	2	2	2	2
Registered Nurse	2	2	2	2	2	2
Secretaries *	11	11.5	12.5	12.5	13	13
Total Non Instructional	87	92.5	97.5	98.5	99	97

* In 2005-06, 11.5 special needs aide positions, 0.5 secretary position, a transportation aide, and the Title I Assistant are funded through federal programs.

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

BUDGET ASSUMPTIONS

The Southern Columbia Area School District budget is a financial plan that reflects predictions or assumptions for the forthcoming Fiscal Year. Assumptions are made in the following areas:

REVENUE

1. Federal revenues are based on the best available information.. No major increases are included at this time. ACCESS funds are budgeted to cover the cost of six special needs aides, one transportation aide and ½ secretary position.
2. State funding for the Basic Education Subsidy and Special Education are projected as proposed by the Governor. Other state subsidies will remain flat or have minor increases in accordance with state formulas. Effective in 2004-05, an accounting change recommended by the PA Department of Education caused the amount previously recorded in the Capital Reserve Fund as Transportation Reimbursement (for the purchase of school buses) to be budgeted in the General Fund state revenue line item. An equal amount is budgeted as an expenditure to transfer it to the Capital Reserve Fund.
3. Local real estate tax revenues reflect required changes due to tax equalization and the limitations of Act 50. Total local budgeted tax revenue is permitted to increase by 2.20% without a voter referendum.

EXPENDITURES

1. Salary costs will increase in accordance with the labor agreements in place or by previous Board action or estimate. Changes in staffing to accommodate projected enrollment and student class selections are budgeted. Three support staff positions vacated by resignation or layoff will not be replaced at this time. A ½-time High School English teacher is included, partially restoring a position left vacant by retirement in 2004-05.
2. Benefit costs are projected at the rates known to be in force for the 2005-06 fiscal year.
3. Expenditures for non-discretionary expenses such as utility & insurance costs, AVTS contributions, and special education services (provided at the CSIU & other school districts) are expected to increase slightly.
4. Building level discretionary expenditures were reduced 10% in 2004-05 after remaining frozen for three consecutive years. Transfers to support the Athletic Programs were reduced 10% as well. Those reductions are maintained with the exception of the natural increase in salaries for athletic coaches. The costs for the Junior High Girls Soccer Program are included as well.
5. Two large grant programs, the 21st Century Learning Centers Grant (\$375,000) and the Communities That Care Grant (\$50,000) are not included in either revenues or expenditures so as not to skew comparisons with prior and future years. Those programs will appear in the “actual” columns of the 1400 and 3300 functions.

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

SUMMARY OF BUDGET COMPARISONS

	2004-05 Budget	2005-06 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$6,825,578	\$7,107,293	\$281,715
7000 State Sources	5,944,938	6,170,094	225,156
8000 Federal Sources	385,785	408,450	22,665
Total Revenue	\$13,156,301	\$13,685,837	\$529,536
<u>EXPENDITURES</u>			
1100 Regular Education	\$5,722,967	\$5,940,358	\$217,391
1200 Special Education	1,678,080	1,704,932	26,852
1300 Vocational Education	450,601	440,509	(10,092)
1400 Other Instructional Programs	253,945	257,222	3,277
2100 Pupil Personnel	467,651	456,198	(11,453)
2200 Support Services	365,937	369,491	3,554
2300 Administrative Services	833,611	814,610	(19,001)
2400 Pupil Health Services	145,995	143,361	(2,634)
2500 Business Services	172,357	177,215	4,858
2600 Maintenance	997,298	1,024,306	27,008
2700 Pupil Transportation	957,088	1,040,929	83,841
3200 Student Activities	38,936	40,528	1,592
5100 Debt Service	902,957	919,896	16,939
5200 Fund Transfers	479,963	489,085	9,122
5900 Budgetary Reserve	100,000	100,000	\$0
Total Expenditures	\$13,567,386	\$13,918,640	\$351,254
Use of Fund Balance	(\$411,085)	(\$232,803)	

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

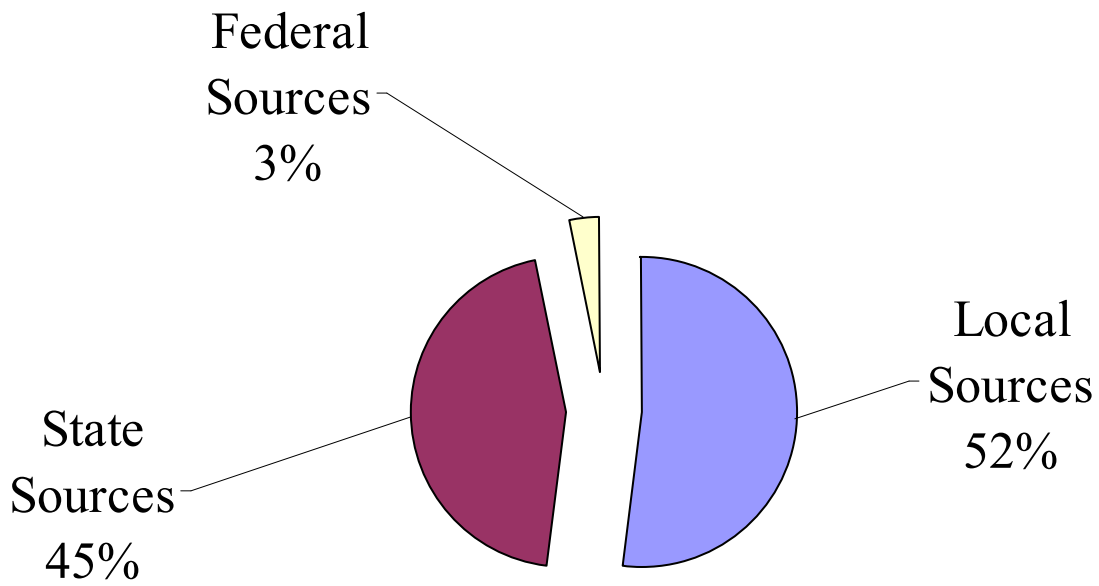
REVENUE

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

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

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

WHERE DOES IT COME FROM?



ANTICIPATED REVENUES
6000 LOCAL SOURCES

LOCAL SOURCES represents revenue produced directly within the school district. This includes real estate taxes levied, personal taxes levied, delinquent taxes collected, interest earned on investments, rentals for use of facilities, and miscellaneous revenue.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
6111 Real Estate Taxes	3,895,536	3,871,924	3,918,125	4,050,852
6112 Interim Real Estate Taxes	25,000	24,507	25,000	25,000
6113 Public Utility Realty Tax	10,000	10,812	10,000	11,000
6114 Pmt in Lieu of Tax	1,410	1,421	1,410	1,410
6151 Earned Income Tax	2,111,000	2,087,973	2,270,000	2,412,988
6153 Realty Transfer	60,000	70,619	60,000	60,000
6411 Delinquent Real Estate	190,000	215,962	190,000	215,000
6420 Delinquent PC & Occ Priv	3,500	2,614	3,500	3,500
6452 Delinquent Occ Assmt.	46,500	57,695	46,500	46,500
6510 Investment Earnings	95,000	26,636	57,000	57,000
6910 Rentals	1,150	2,604	1,150	1,150
6941 Tuition	-	-	-	-
6944 Other Districts	20,000	22,987	20,000	-
6960 Pass thru Grants	189,893	178,628	189,893	189,893
6961 AVTS Transportation	18,000	17,298	18,000	18,000
6990 Miscellaneous	15,000	37,814	15,000	15,000
Total Local Sources	6,681,989	6,629,494	6,825,578	7,107,293

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 25.1 mills in Columbia County and 37.5 mills in Northumberland County applied to total assessed valuation of \$94,575,361 (Columbia) and 52,086,525 (Northumberland) budgeted at a collection rate of 93.5%.

6112 Real estate taxes assessed on improvements or additions that are completed during the fiscal year for which information has been provided by the county assessment office.

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

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

6151 Earned income taxes represent a 1.5% tax on wages, salaries, commissions, net profit, or other compensation of residents who earn income as defined under Act 511.

6153 Real estate transfer taxes represent a 1% tax levied under act 511 on the transfer price of real property within the jurisdiction of the school district.

- 6400** Delinquent taxes represent taxes collected in a fiscal year after the year of levy.
- 6510** Earnings on investments represent interest earned on temporary investments held by the school district.
- 6910** Rentals represent Board established fees collected for the use of school property and buildings.
- 6941** Tuition charged for non-resident students.
- 6944** Tuition recovered from other school districts for the education of non-resident students.
- 6960** State or federal grants received through an intermediary. This amount represents IDEA funds received from the federal government through the CSIU for special education expenses.
- 6961** Represents the payment from the Columbia Montour Vocational Technical School for providing student transportation services.
- 6990** Revenue from other local sources not classified elsewhere. 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.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
7110 Basic Education Subsidy	3,395,618	3,459,789	3,608,462	3,763,316
7120 PA Accountability Grant	-	-	125,244	142,259
7140 Charter School Reimb	-	-	7,500	10,000
7160 Section 1305/1306	20,000	54,228	20,000	20,000
7240 Driver Education	2,000	1,610	2,000	2,000
7270 Special Education	659,329	672,635	671,632	701,495
7310 Transportation	550,000	603,912	740,859	745,908
7320 Sinking Fund	301,539	311,891	301,539	302,704
7330 Medical/Dental Services	29,000	27,211	29,000	29,000
7340 Basic Ed Supplemental	-	3,940	-	-
7500 Extra Grants	-	85,326	-	-
7810 Social Security	270,490	270,564	284,200	278,528
7820 Retirement	131,293	145,820	154,502	174,884
Total State Sources	5,359,269	5,636,926	5,944,938	6,170,094

Specific Function Description:

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

7120 Grant funds utilized by the District to maintain the full-day kindergarten program.

7140 Reimbursement received for resident students enrolled in a Charter School during the previous year.

7160 Tuition for orphans and children placed in private homes.

7210 Subsidy from the Commonwealth for instruction of homebound pupils.

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

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

7310 Subsidy from the Commonwealth for providing pupil transportation services. An additional \$106,000 was included in 2004-05 due to an accounting change recommended by the PA Department of Education. An equal expenditure was included in the 5200 function as well.

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

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

7340 One-time subsidy from the Commonwealth representing lost interest earnings as a result of the late approval of the state budget in 2003-04.

7500 Targeted grants provided through the Commonwealth.

7810 State share of employer social security and retirement contributions.

7820 State share of employer retirement contributions for eligible employees.

ANTICIPATED REVENUES
8000 FEDERAL SOURCES

FEDERAL SOURCES represents revenue originating from the Federal Government and is made available to the school districts through direct grants, state channels, or other agencies conducting programs through the school district.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
8390 21 st Century CLC	-	387,234	-	-
8513 NCLB, Title I	190,946	212,339	196,644	208,000
8514 NCLB, Title II	76,125	76,916	76,125	75,794
8514 NCLB, Title II Tech	-	6,337	-	-
8515 NCLB, Title V	10,241	10,239	10,241	7,668
8517 NCLB, Title IV SFDFS	6,000	8,731	6,000	6,000
8810 ACCESS	89,828	117,533	96,775	110,988
Total Federal Sources	373,140	819,329	385,785	408,450

8390 Funds received directly from the US Department of Education for establishing and maintaining learning centers within the school district to aid student achievement.

8514 Title I funds are distributed for the education of disadvantaged children under the No Child Left Behind Law.

8514 Title II funds received for Improving Teacher Quality; Southern Columbia utilizes these funds to decrease class size in the kindergarten and special needs programs.

8514 Title II technology funds received for upgrading and improving district technology.

8515 Funds received for program improvements; Southern Columbia utilizes these funds to supplement the salaries of two registered nurses to limit turnover.

8517 Federal Funds provided for drug abuse and prevention programs.

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2004-05**

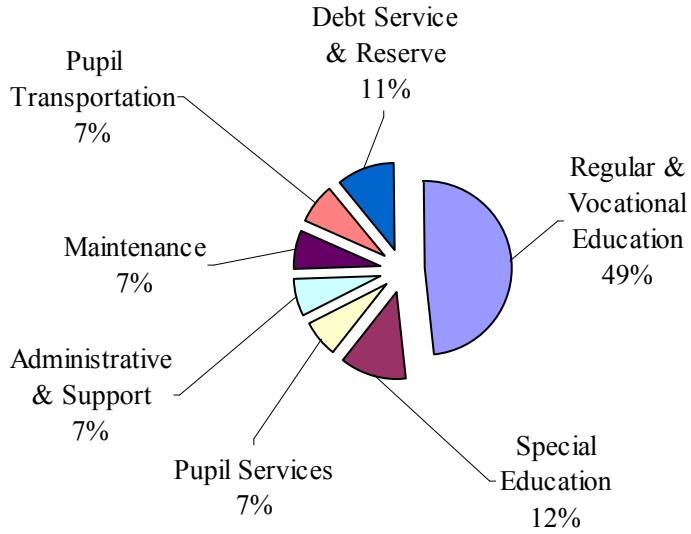
EXPENDITURES

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 2005-06, salaries and benefits represent 71% of total expenditures.

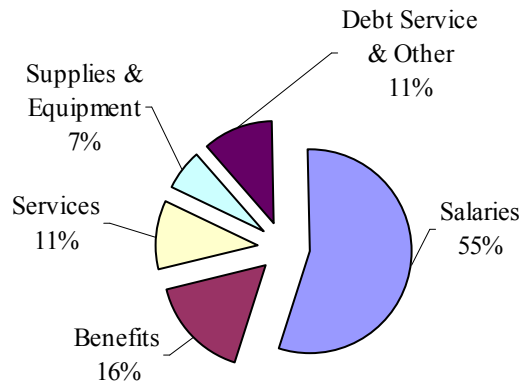
Total expenditures for salaries and benefits over all functions increased by \$244,243, which reflects a scheduled or estimated increase for professional and classified staff, administration and non-contracted support personnel. Three support staff positions vacant due to resignation or furlough will not be filled in 2005-06. Those positions are two High School Cafeteria/Study Hall Monitors and one maintenance person. A ½-time High School English position is included, partially restoring a position left vacant by retirement in 2004-05.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2004-05**

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.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	4,052,265	4,172,171	4,155,823	4,298,696
200 Employee Benefits	934,269	926,789	1,138,104	1,194,482
300 Professional Services	6,334	8,253	5,079	6,518
400 Property Services	28,385	26,802	32,813	33,238
500 Other Purchased Services	38,000	46,616	36,630	39,215
600 Supplies	264,429	221,888	237,210	250,048
700 Equipment	135,330	146,545	104,896	106,955
800 Other Expenditures	10,775	11,136	12,413	11,206
Total 1100	5,469,787	5,560,200	5,722,968	5,940,358

100 Salaries of 86 professional employees and 4 instructional aides with a scheduled or estimated salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of instructional machines, audio-visual equipment, and copier machines.

500 Services contracted from outside organizations and/or personnel. Included are student tuition, printing cost, and travel reimbursement for staff members.

600 Supplies utilized in the instructional programs. The principals working in conjunction with their building staffs allocate these funds in accordance with the building's educational program priorities.

700 Equipment acquisitions and replacements including technology and distance learning allocations and furniture.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

1200 SPECIAL PROGRAMS - ELEMENTARY & SECONDARY

Activities designed primarily to deal with students having special needs. Special programs include kindergarten, elementary, and secondary services for the gifted and talented, mentally retarded, physically handicapped, emotionally disturbed, culturally different, students with learning disabilities, and special programs for other types of students.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	941,548	974,436	951,692	973,729
200 Employee Benefits	211,776	228,131	286,818	291,103
300 Professional Services	345,500	399,971	377,000	377,000
400 Property Services	0	0	0	0
500 Other Purchased Services	60,000	67,383	48,359	48,359
600 Supplies	14,320	14,555	14,211	14,741
700 Equipment	2,300	370	0	0
800 Other Expenditures	30	30	0	0
Total 1200	1,575,474	1,684,876	1,678,080	1,704,932

100 Salaries of 14 professional employees and 25 aides with a contracted or estimated salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services. For the 2005-06 fiscal year this object includes \$346,500 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).

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
500 Other Purchased Services	449,904	449,904	450,601	440,509
Total 1300	449,904	449,904	450,601	440,509

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.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	165,017	406,354	162,206	168,987
200 Employee Benefits	41,786	73,758	49,639	46,135
300 Professional Services	10,000	52,913	10,000	10,000
400 Property Services	2,100	1,120	2,100	2,100
500 Other Purchased Services	24,000	29,629	24,000	24,000
600 Supplies	6,000	47,546	6,000	6,000
700 Equipment	0	8,959	0	0
800 Other Expenditures	0	6,628	0	0
Total 1400	248,903	626,907	253,945	257,222

100 Salaries of 3.0 professional employees and one Title 1 Assistant with a contracted salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

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

500 Services contracted from outside organizations and/or personnel including amounts for alternative education services from the CSIU and Bethesda Treatment Center.

600 Supplies utilized in the instructional programs. The principals working in conjunction with their building staffs allocate these funds in accordance with the building's educational program priorities.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

2100 SUPPORT SERVICES - PUPIL PERSONNEL

Activities designed to assess and improve the well being of students, to supplement the teaching process, and to meet the applicable provisions of Article XIII of the Public School Code of 1949 as amended and Chapter 7 of the State Board of Education regulations. Included in this function are activities providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	334,462	353,015	343,723	334,923
200 Employee Benefits	83,146	93,476	87,593	85,755
300 Professional Services	26,500	18,512	24,500	21,700
500 Other Purchased Services	2,500	1,298	2,000	2,000
600 Supplies	5,400	4,534	6,300	8,700
700 Equipment	4,200	4,112	1,435	1,000
800 Other Expenditures	2,700	1,251	2,100	2,120
Total 2100	458,908	476,198	467,651	456,198

100 Salaries of the Director of Student Services, executive secretary, 4 guidance counselors, 1 guidance/ACCESS secretary and 1 School Psychologist with a scheduled or estimated salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

500 Services contracted from outside organizations and/or personnel. Included are printing cost and travel reimbursement for staff members.

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS

2200 SUPPORT STAFF - INSTRUCTIONAL STAFF

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. Included in this function are school library services, which include selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials. Also included in this function are instruction and curriculum development services. These activities are designed to provide special curriculum materials; and understanding and appreciating the various techniques which stimulate and motivate students.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	233,485	227,138	232,755	232,751
200 Employee Benefits	53,175	56,605	56,524	59,404
300 Professional Services	44,698	43,809	40,098	26,786
400 Property Services	0	480	0	0
500 Other Purchased Services	19,700	6,753	2,860	6,550
600 Supplies	35,550	30,255	26,550	31,740
700 Equipment	3,597	12,639	0	0
800 Other Expenditures	26,550	18,262	7,150	12,260
Total 2200	416,755	395,941	365,937	369,491

100 Salaries of the Director of Curriculum & Instruction, ½ -time secretary, 2 librarians and 1 aide with a contracted salary increase. Also included are funds to support curriculum writing and staff development by the professional staff.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

500 Services contracted from outside organizations and/or personnel. Included are student tuition, printing cost, and travel reimbursement for staff members. Funds for conference travel for professional staff members have been consolidated into this expenditure area.

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations. Funds for conference registration for professional staff members have been consolidated into this expenditure area.

APPROPRIATIONS
2300 SUPPORT SERVICES - ADMINISTRATION

Activities concerned with establishing and administering policy in connection with the operation of the school district. These activities include Board services, tax collections cost, legal services, auditing services, Office of the Superintendent services, community relations services, and Office of the Principal services.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	457,145	440,231	464,929	468,646
200 Employee Benefits	125,420	127,587	152,078	132,967
300 Professional Services	77,645	85,554	91,777	92,250
400 Property Services	15,250	12,480	15,745	15,750
500 Other Purchased Services	36,000	25,388	35,000	35,500
600 Supplies	38,200	32,256	37,820	38,722
700 Equipment	9,500	15,567	12,617	7,150
800 Other Expenditures	27,250	14,337	23,645	23,625
Total 2300	786,410	753,400	833,611	814,610

100 Salaries of Board Secretary, Board Treasurer, Superintendent, executive secretary, receptionist, 3 principals, 5 building secretaries and a secretary/computer assistant budgeted with an estimated salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services, tax collection, legal fees, and auditing fees.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of copiers, postage machine, and computer software maintenance.

500 Services contracted from outside organizations and/or personnel. Included are printing cost, Board advertising expenses, Board Errors and Omissions insurance premiums, postage for U.S. mail, and travel reimbursement for Board and staff members.

600 Supplies that are of an expendable nature and consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organization such as the Pennsylvania School Boards Association.

APPROPRIATIONS

2400 SUPPORT SERVICES - PUPIL HEALTH

Activities that provide students with appropriate medical, dental, and nursing services.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	93,694	95,237	96,424	100,799
200 Employee Benefits	29,085	28,247	36,671	29,212
300 Professional Services	10,300	19,189	10,300	10,300
400 Property Services	675	90	200	200
600 Supplies	2,225	2,404	2,400	2,750
700 Equipment	30	34	0	100
Total 2400	136,009	145,201	145,995	143,361

100 Salary of 1 school nurse and 2 registered nurses with a scheduled salary increase. Projected cost of a part-time dental hygienist is also included in Professional Services.

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

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

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

600 Supplies utilized in student health programs. The principals working in conjunction with the school nurse allocate these funds in accordance with program priorities.

700 Equipment acquisitions and replacements.

APPROPRIATIONS
2500 SUPPORT SERVICES – BUSINESS

Activities concerned with receiving, disbursing and accounting for local, state and federal funds in accordance with the relevant laws and regulations. These activities include establishing procedures and carrying out Board policy in connection with payroll, benefits, contract negotiations, budgeting and purchasing.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	109,269	108,662	110,742	113,717
200 Employee Benefits	33,026	27,783	33,415	35,298
400 Property Services	500	0	500	500
500 Other Purchased Services	1,500	1,604	1,000	1,000
600 Supplies	23,200	22,574	23,200	23,200
700 Equipment	3,300	3,613	1,500	1,500
800 Other Expenditures	4,000	3,268	2,000	2,000
Total 2500	174,795	167,504	172,357	177,215

100 Salaries of Business Manager and 2 business office secretaries budgeted with an estimated salary increase.

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

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

500 Services contracted from outside organizations and/or personnel. Included are printing costs and travel reimbursement for Business Office personnel.

600 Supplies that are of an expendable nature and consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are fees paid to paying agents for distributing bond payments to bondholders and conference registration.

APPROPRIATIONS

2600 OPERATION AND MAINTENANCE OF PLANT SERVICES

Activities concerned with keeping the physical plants open, comfortable, and safe for use; and keeping grounds, buildings, and equipment in effective working condition, and in a state of repair.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	352,350	366,534	357,302	353,486
200 Employee Benefits	116,177	122,815	137,896	125,720
400 Property Services	173,100	212,883	189,100	189,100
500 Other Purchased Services	70,500	82,419	87,500	87,500
600 Supplies	172,900	163,057	201,500	244,500
700 Equipment	22,000	10,506	22,000	22,000
800 Other Expenditures	2,000	2,770	2,000	2,000
Total 2600	909,027	960,984	997,298	1,024,306

100 Salaries of 11 custodians, 2 maintenance workers and 1 Supervisor of Buildings and Grounds positions budgeted with an estimated increase.

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

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are disposal services, electric utilities and minor building maintenance projects.

500 Services contracted from outside organizations and/or personnel. Included are travel costs by staff members, telephone utilities, and fire insurance.

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use. Included are amounts for heating fuel utilized in the buildings.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
2700 STUDENT TRANSPORTATION SERVICES

Activities concerned with transportation of students to and from school, as provided for by state and federal laws. It includes transportation costs only for trips between home and school. Included in this function are costs for transportation provided by the district for public school students and for non public school students. Transportation services rendered for other purposes will be charged accordingly.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	431,436	533,448	476,040	533,035
200 Employee Benefits	205,557	176,829	257,548	270,395
300 Professional Services	0	0	0	0
400 Property Services	22,000	29,784	22,000	22,000
500 Other Purchased Services	34,500	34,958	42,500	42,500
600 Supplies	130,200	146,953	151,800	165,800
700 Equipment	3,700	4,583	3,700	3,700
800 Other Expenditures	3,500	4,415	3,500	3,500
Total 2700	830,893	930,970	957,088	1,040,930

100 Salaries of 34 bus drivers, 2 mechanics, transportation coordinator, and a ½-time assistant budgeted at an estimated salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are electric utilities, computer software maintenance, and other repairs.

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

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use. Included are amounts for diesel fuel, gasoline and replacement parts required to operate school transportation vehicles.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
3200 STUDENT ACTIVITIES

Activities provided for students under the guidance and supervision of the school district. These activities are designed to provide students such experiences as motivation, enjoyment, and improvement of skills. Co-curricular activities normally supplement the regular instructional program and include such activities as band, clubs and other student activities.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages	22,000	18,692	22,000	23,200
200 Employee Benefits	2,749	2,093	2,851	3,128
500 Other Purchased Services	7,200	6,500	7,200	7,200
600 Supplies	800	335	1,300	1,300
700 Equipment	1,500	0	1,500	1,500
800 Other Expenditures	4,000	3,787	4,085	4,200
Total 3200	38,249	31,407	38,936	40,528

100 Stipends for extracurricular advisors in accordance with the negotiated contract.

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

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

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
3300 COMMUNITY ACTIVITIES

Activities concerned with providing community services to students, staff or other community participants. This function is used exclusively to track the operation of the Communities That Care grant program.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
100 Salaries & Wages		31,134		
200 Employee Benefits		3,611		
300 Professional Services		14,968		
400 Property Services		5,040		
500 Other Purchased Services		4,728		
600 Supplies		31,909		
700 Equipment		0		
Total 3300	0	91,390	0	0

100 Salary for the Communities That Care grant coordinator.

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

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

600 Supplies that are of an expendable nature and are consumed, worn out, or deteriorated in use.

700 Equipment acquisitions and replacements.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700. Included are membership dues and fees in professional organizations.

APPROPRIATIONS
5100 DEBT SERVICE

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

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
800 Other Expenditures	238,124	232,318	252,957	229,896
900 Other Expenditures	630,000	630,000	650,000	690,000
Total 5100	868,124	862,318	902,957	919,896

800 Amounts paid for interest on outstanding debt obligations of the District and AVTS.

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

APPROPRIATIONS
5200 FUND TRANSFERS

Included are transactions that withdraw money from one fund and place it in another.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 Budget
900 Other Expenditures	400,198	282,000	479,963	489,085
Total 5200	400,198	282,000	479,963	489,085

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 2004-05. Also, due to an accounting change recommended by the PA Department of Education, \$106,000 is included as a transfer of state Transportation Reimbursement. An equal amount is budgeted as a revenue line item in the 7300 function.

5250-930 Activity Fund - funds are transferred to this fund for elementary and secondary athletic expenses. The 2004-05 Budget amount reflects a 10% reduction in Athletic Fund expenditures.

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.

	2003-04 Budget	2003-04 Actual	2004-05 Budget	2005-06 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**

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 fourteen 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 (see page 38).

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
ATHLETIC FUND**

SUMMARY OF BUDGET COMPARISONS

	2004-05 Budget	2005-06 Budget	Proposed Increase (Decrease)
<u>FUNDS AVAILABLE</u>			
0700 Beginning Balance	\$7,500	\$7,500	\$0
6000 Admissions	39,000	39,000	\$0
7810 Social Security Reimb	6,802	7,004	202
7820 Retirement Reimb	3,760	4,075	315
Total Revenue	\$57,062	\$57,579	\$517
<u>EXPENDITURES</u>			
Athletic Dir/Trainer/Managers	\$148,949	\$150,658	\$1,709
Football	52,195	56,412	4,217
Field Hockey	11,441	12,453	1,012
Cross Country	5,597	5,864	267
Wrestling	12,765	13,159	394
Boys Basketball	14,836	15,504	668
Girl Basketball	12,170	12,715	545
Baseball	10,362	7,576	(2,786)
Softball	8,437	8,770	333
Track & Field	18,244	20,885	2,641
Girls Soccer	6,624	8,241	1,617
Golf	3,932	4,084	152
Boys Soccer	6,286	6,257	(29)
Elementary Sports	6,507	6,532	25
Football Cheerleading	5,591	4,327	(1,264)
Basketball Cheerleading	2,283	2,346	63
Wrestling Cheerleading	2,283	2,346	63
Swimming	-	-	-
Bowling	2,664	2,675	11
Total Expenditures	\$331,166	\$340,804	\$9,638
Transfer from General Fund	\$274,104	\$283,225	\$9,121

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND**

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 is 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 on the following page lists the proposed use of the Capital Reserve Fund for the 2005-06 fiscal year and the four years following.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND**

FIVE YEAR BUDGET PLAN

	2005-06	2006-07	2007-08	2008-09	2009-10
BEGINNING BALANCE	450,790	418,455	176,202	151,047	126,745
<u>REVENUE</u>					
School Bus Reimbursement	114,750	114,750	114,750	114,750	114,750
Investment Income	2,611	2,497	4,845	2,698	2,668
Transfers from General Fund	100,000	125,000	125,000	125,000	125,000
Total Revenue	217,361	242,247	244,595	242,448	242,418
<u>EXPENDITURES</u>					
School buses	135,000	135,000	135,000	135,000	135,000
EC floor tile (3 rooms)	4,000	4,000	4,000	4,000	4,000
EC Replace chalkboards with markerboards (3 rooms)	3,000	3,000	3,000	3,000	3,000
EC HVAC upgrades	50,000				
EC Replace Hot Water Tank		10,000			
HS Locker re-facing Stadium Bleacher replacement, HS Auditorium Lighting & Sound Upgrades (\$750,000 financed over 10yrs @ 4%)	5,000	5,000	5,000	5,000	5,000
HS Replace gym bleachers		67,500	102,750	99,750	96,750
HS Gym Unit Ventilators		95,000			
HS Auditorium Entrance		120,000			
HS Gym Roof	32,696	25,000			
Projects as needed	20,000	20,000	20,000	20,000	20,000
Total Expenditures	249,696	484,500	269,750	266,750	263,750
ENDING BALANCE	418,455	176,202	151,047	126,745	105,413

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX A**

ACT 50 CALCULATIONS

Step 1. Re-state budgeted real estate tax:

2004-05 Budgeted Real Estate Tax Revenue	\$3,918,125.11
--	----------------

Step 2. Calculate real estate revenue based on new assessments and current tax rates:

2005-06 Assessment: Columbia County x 2004-05 Tax Rate x Collection Rate

94,575,361	x	24.7 mills	x	94%	=	\$2,195,850.73
------------	---	------------	---	-----	---	----------------

2005-06 Assessment: Northumberland County x 2004-05 Tax Rate x Collection Rate

52,086,525	x	38.0 mills	x	94%	=	1,860,530.67
------------	---	------------	---	-----	---	--------------

Real Estate Tax Revenue at 2004-05 Tax Rates	\$4,056,381.40
--	----------------

Step 3. Calculate value of assessment growth:

Real Estate Tax Revenue at 2004-05 Tax Rates	\$4,056,381.40
--	----------------

Minus 2004-05 Budgeted Real Estate Tax Revenue	3,918,125.11
--	--------------

Equals Assessment Growth	\$ 138,256.30
--------------------------	---------------

Step 4. Calculate allowable Act 50 local tax revenue increase:

2004-05 Budgeted Local Tax Revenue x SAWW Rate = Act 50 Allowable Local Tax Increase

Real Estate Taxes	\$ 3,918,125								
EIT	2,270,000								
Realty Transfer	60,000								
	\$ 6,248,125	x		2.20%	=	\$ 137,458.75			

Step 5. Calculate 2005-06 Budgeted Local Tax Revenue:

2004-05 Budgeted Local Tax Revenue	\$6,248,125.11
------------------------------------	----------------

Plus Act 50 Allowable Local Tax Increase	137,458.75
--	------------

Plus Assessment Growth	138,256.30
------------------------	------------

Equals 2005-06 Budgeted Local Tax Revenue (Non-Electoral)	\$6,523,840.16
---	----------------

Step 6. Calculate Budgeted Real Estate Tax:

2005-06 Budgeted Local Tax Revenue (Non-Electoral)	\$6,523,840.16
Minus Budgeted EIT Collections	2,412,988.00
Minus Budgeted Realty Transfer Tax Collections	60,000.00
Equals Budgeted Real Estate Taxes	\$4,050,852.16

Step 7. Calculate Columbia Co.'s share of real estate taxes:

2003 Columbia Co. Market Value / Total District Market Value = Columbia Co. Share %	
200,132,300 / 364,574,700 = 54.9%	
Budgeted Real Estate Taxes x Columbia Co. Share % = Columbia Co. Real Estate Taxes	
4,050,852.16 x 54.9% =	\$2,223,704.39

Step 8. Calculate the millage rate for Columbia Co. real estate:

Columbia Co. Assessment / 1000 x Collection Rate = Value of 1 mill in Columbia Co.	
94,575,361 / 1000 x 93.5% =	88,427.96
Columbia Co. Real Estate Taxes / Value of 1 Mill in Columbia Co. = Columbia Co. Millage	
2,223,704.39 / 88,427.96 =	25.1 mills
	(Increase of 0.4mills)

Step 9. Calculate Northumberland Co.'s share of real estate taxes:

2003 Northumberland Co. Market Value / Total District Market Value = Northumberland Co. Share %	
164,442,400 / 364,574,700 = 45.1%	
Budgeted Real Estate Taxes x Northumberland Co. Share % = Northumberland Co. Real Estate Taxes	
4,050,852.16 x 45.1% =	\$1,827,147.77

Step 10. Calculate the millage rate for Northumberland Co. real estate:

Northumberland Co. Assessment / 1000 x Collection Rate = Value of 1 mill in Northumberland Co.	
52,086,525 / 1000 x 93.5% =	48,700.90
Northumberland Co. Real Estate Taxes / Value of 1 Mill in Northumberland Co. = Northumberland Co. Millage	
1,827,147.77 / 48,700.90 =	37.5mills
	(Increase of -0.5mills)

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX B**

BUDGET HISTORY (AS ADOPTED)

YEAR	REVENUE	EXPENDITURES	% INCREASE
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%
02-03	11,718,108	12,308,423	4.7%
03-04	12,414,398	12,863,437	4.5%
04-05	13,156,301	13,567,386	4.6%*
05-06	13,685,837	13,918,640	2.6%

* - Excludes effect of transportation subsidy accounting change

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX C**

TAX RATE HISTORY

YEAR	Columbia County REAL ESTATE (Mills)	Northumberland County REAL ESTATE (Mills)	OCCUPATIONAL ASSESSMENT (%)	State Rank ¹ LOCAL TAX BURDEN 1=Highest 501=Lowest
95-96	17.0	60.5	335	**
96-97	18.0	61.8	376	**
97-98	18.7	62.6	400	465
98-99	18.6	62.6	400	465
99-00	21.0	71.2	400	452
00-01	23.2	75.2	400	411
01-02	24.4	77.4	400	398
02-03	24.7	78.9	-	388
03-04	24.7	77.7	-	**
04-05	24.7	76.0	-	**
05-06	25.1	37.5*	-	**

** - Data not available

¹ – Source: PDE web site K-12 Schools/Finances

* - Northumberland County changed their predetermined ratio from 50% to 100% for 2005; the real estate tax rate was adjusted to reflect this change in accordance with assessment law.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX D**

ACTUAL REVENUE, EXPENSES & FUND BALANCE

Year	Revenue	Expenditures	State Rank ² EXP PER STUDENT 1=Highest 501=Lowest	Fund Balance	% of Expenditures
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	444	2,886,506	29%
98-99	10,378,915	10,302,464	470	2,962,957	29%
99-00	10,981,764	11,379,669	418	2,565,052	23%
00-01	11,252,527	11,440,572	438	2,370,007	21%
01-02	11,705,018	11,851,412	402	2,123,613	18%
02-03	12,440,205	12,726,754	372	1,837,064	14%
03-04	13,085,750	13,419,203	**	1,503,611	11%

¹ – Adjusted for bond refinancing

² – Source: PDE web site K-12 Schools/Finances

** - Data not available