

SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

GENERAL FUND BUDGET

1999-2000

June 21, 1999

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 1999-2000**

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**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

EXECUTIVE SUMMARY

The General Fund Budget for the 1999-2000 fiscal year totals \$11,187,092, an increase of \$971,233 or 9.5% over the 1998-99 budget. The budget increase can be broken down as follows: an increase of \$177,295 (1.7%) for the additional debt service resulting from the High School renovation project; an increase of \$281,908 (2.8%) for additional professional and support staff; technology expenditures totaling \$461,300 (3.3% increase); and general budgetary increases totaling \$177,995 (1.7%) covering increased salaries, benefits, and other operating costs.

Staffing additions include 3.5 secondary teachers, 1 elementary teacher and 1.5 special education teachers. In addition, 1.5 additional special education teachers are included, the cost of which is offset by the elimination of 6 instructional aides (4 current positions, 2 additional). Other staff additions include a custodial staff member and funds to pay for an In-School Suspension Room supervisor for 144 days at the substitute pay rate.

Total revenues are \$10,505,792 including an increase in real estate tax millage to cover the direct and indirect costs of the High School renovation project plus additional operating costs of the district. These increased costs are primarily in the area of staffing for elementary, secondary and special education programs.

State revenue sources will decrease \$56,876 due primarily to a reduction in the retirement rate paid by the district for eligible employees. This decrease in revenue is offset by an equal decrease in district expenditures.

Federal revenue sources represent a small fraction of the total support for district programs and services. All Federal Programs are held at the same level, except the ACCESS monies, which were budgeted at an amount that will cover the cost of two aides. In addition, \$31,193 will be available for reducing class sizes in the primary grades and special education classes.

The budget “gap” or difference between expenditures and revenues is \$681,300. This gap will be funded by the use of a portion of the District’s General Fund Balance, which currently stands at \$2.8 million, or 25% of budgeted expenditures. The use of General Fund Balance within the 1999-2000 budget can be broken down as follows:

| | |
|---|------------------|
| Technology Initiative expenditures | \$461,300 |
| Identified contingencies within the budget | 100,000 |
| Cost due to lag in millage phase-in for project | 120,000 |
| Total Budget Gap | <u>\$681,300</u> |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
FINAL BUDGET 1999-2000**

REAL ESTATE TAX RATES

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

| | Columbia Co. | Northumberland Co. |
|--|---------------------|---------------------------|
| 1998-99 Millage | 18.6 | 62.6 |
| Direct costs of renovation project (Year 1 of 3-year phase in) | 0.4 | 1.3 |
| Indirect costs of project | 1.1 | 3.9 |
| Operational costs increase | 0.9 | 3.4 |
| 1999-2000 Millage | 21.0 | 71.2 |
| | | |
| Total Assessed value | \$90,862,837 | \$22,760,000 |
| ÷ Number of parcels | 3,523 | 2,192 |
| = Average assessed value per parcel | 25,791 | 10,383 |
| x Millage increase | 2.4 | 8.6 |
| = Cost to taxpayer on average | \$62 | \$89 |
| | | |
| Average market value per parcel based on state equalization formula | \$46,504 | \$64,172 |
| | | |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

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 the number of 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 1999-2000**

STUDENT ENROLLMENT PROJECTIONS

| Grade | ADM 94-95 | ADM 95-96 | ADM 96-97 | ADM 97-98 | ADM 98-99 | Projected 99-2000 |
|----------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|------------------------------|
| K | 115 | 111 | 90 | 97 | 99 | 95 |
| 1 | 129 | 123 | 127 | 95 | 121 | 112 |
| 2 | 97 | 130 | 116 | 124 | 97 | 119 |
| 3 | 107 | 105 | 130 | 121 | 132 | 102 |
| 4 | 121 | 114 | 106 | 131 | 130 | 137 |
| 5 | 126 | 128 | 123 | 107 | 136 | 136 |
| 6 | 119 | 129 | 137 | 130 | 104 | 140 |
| UG | 24 | 20 | 18 | 20 | 20 | 20 |
| | | | | | | |
| Total Elem | 838 | 860 | 847 | 825 | 839 | 861 |
| | | | | | | |
| 7 | 118 | 131 | 125 | 135 | 130 | 105 |
| 8 | 111 | 109 | 134 | 126 | 139 | 131 |
| 9 | 109 | 105 | 107 | 117 | 109 | 132 |
| 10 | 87 | 112 | 99 | 107 | 116 | 109 |
| 11 | 110 | 89 | 105 | 92 | 109 | 116 |
| 12 | 97 | 113 | 89 | 105 | 89 | 109 |
| UG | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | | | |
| Total Secondary | 632 | 659 | 659 | 682 | 692 | 702 |
| | | | | | | |
| District Total | 1470 | 1519 | 1506 | 1507 | 1531 | 1563 |

Source: PDE-4062E & S for district-operated programs and enrollment data from end of current year.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

PERSONNEL - ADMINISTRATIVE

| | 94-95 | 95-96 | 96-97 | 97-98 | 98-99 | Proj 99-2000 |
|-----------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|
| District: | | | | | | |
| Superintendent | 1 | 1 | 1 | 1 | 1 | 1 |
| Business Manager | 1 | 1 | 1 | 0 | 0 | 1 |
| Administrative Assistant | 1 | 1 | 1 | 1 | 1 | 0 |
| Director of Curriculum | 0 | 0 | 0 | 0 | 0 | 1 |
| Director of Student Svcs | 0 | 0 | 0 | 0 | 0 | 1 |
| Total District | 3 | 3 | 3 | 2 | 2 | 4 |
| Building: | | | | | | |
| HS Principal | 1 | 1 | 1 | 1 | 1 | 1 |
| MS Principal | 0 | 0 | 0 | 0 | 0 | 1 |
| Elem Principal | 1 | 1 | 1 | 1 | 1 | 1 |
| Elem Asst. Principal | 0 | 1 | 1 | 1 | 1 | 0 |
| Total Building | 2 | 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 | 1 | 1 | 0 |
| Supervisor Transportation | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Support | 4 | 4 | 4 | 4 | 4 | 3 |
| Total Administrative | 9 | 10 | 10 | 9 | 9 | 10 |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

PERSONNEL - INSTRUCTIONAL

| | 94-95 | 95-96 | 96-97 | 97-98 | 98-99 | Proj 99-2000 |
|----------------------------|--------------|--------------|--------------|--------------|---------------|-------------------------|
| Classroom | 57.5 | 57.5 | 60.5 | 62.5 | 63.5 | 67.7 |
| Art | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 | 2.5 |
| Blended | 0 | 1 | 1 | 1 | 1 | 1 |
| Title I Reading | 4 | 4 | 4 | 4 | 4 | 4 |
| Driver/Safety Ed | .5 | .5 | .5 | .5 | .625 | 1 |
| Gifted | 1 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 |
| Guidance | 3 | 3 | 3 | 3 | 3 | 3 |
| Health/PE | 4 | 4 | 4 | 4 | 4 | 4 |
| IST | 1 | 1 | 1 | 1 | 1 | 1 |
| Librarian | 2 | 2 | 2 | 2 | 2 | 2 |
| Music | 3.5 | 3.7 | 3.7 | 3.8 | 4 | 4 |
| Nurse | 2 | 2 | 1 | 1 | 1 | 1 |
| Psychologist | 1 | .75 | .75 | .75 | .75 | .75 |
| Special Education | 5 | 5 | 6 | 6 | 6 | 9 |
| Speech/Language | 1 | 1 | 1 | 1 | 1 | 1 |
| Total Instructional | 87.5 | 89.45 | 92.45 | 94.55 | 95.875 | 103.45 |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

PERSONNEL - SUPPORT

| | 94-95 | 95-96 | 96-97 | 97-98 | 98-99 | Proj 99-2000 |
|--------------------------------|--------------|--------------|--------------|--------------|--------------|-------------------------|
| Aides – Instructional | 10 | 13 | 15 | 18 | 21 | 17 |
| Aides – Non Instructional | .5 | 1 | 1 | 1 | 1 | 1 |
| Bus Drivers | 26 | 29 | 29 | 30 | 30 | 30 |
| Custodians | 8 | 8 | 10 | 10 | 10 | 11 |
| Maintenance | 2 | 2.5 | 3 | 2.5 | 3 | 3 |
| Mechanics/Grounds | 2 | 2 | 2 | 2 | 2 | 2 |
| Registered Nurse | 0 | 0 | 2 | 2 | 2 | 2 |
| Secretaries | 10 | 10 | 10 | 10 | 10 | 10 |
| Total Non Instructional | 58.5 | 65.5 | 72 | 75.5 | 79 | 76 |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

BUDGET ASSUMPTIONS

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

REVENUE

1. Federal revenues are projected to be the same as the current year with the exception of ACCESS funds that are budgeted to cover the cost of two aides and additional federal funding available for class size reduction.
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 will increase by the amount required to fund the direct and indirect costs associated with the renovation project plus the cost of additional professional and support staff. Other local revenues will be flat or have minor increases.

EXPENDITURES

1. Overall salary costs will increase at an annual rate of approximately 3 percent. 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 1999-2000 fiscal year.
3. Unit costs for energy resources such as fuel oil, diesel fuel, and gasoline are projected to remain relatively flat.
2. Expenditures for contracted services accounted for purchased professional and technical services, including transportation, vocational education, and special education (C.S.I.U.) are expected to increase.
3. Costs for technology supplies, equipment, and services are included in accordance with the Superintendent's Technology Initiative

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

SUMMARY OF BUDGET COMPARISONS

| | 1998-99 Budget | 1999-2000 Budget | Proposed Increase (Decrease) |
|-----------------------------------|---------------------------|-----------------------------|---|
| <u>REVENUE</u> | | | |
| 6000 Local Sources | \$5,002,794 | \$5,499,909 | \$497,115 |
| 7000 State Sources | 4,832,782 | 4,775,906 | (56,876) |
| 8000 Federal Sources | 193,530 | 211,977 | 18,447 |
| 9000 Other Revenues | 19,000 | 18,000 | (1,000) |
| Total Revenue | \$10,048,106 | \$10,505,792 | \$457,686 |
| <u>EXPENDITURES</u> | | | |
| 1100 Regular Education | \$4,398,151 | \$4,932,659 | \$534,508 |
| 1200 Special Education | 1,021,244 | 1,168,881 | 147,637 |
| 1300 Vocational Education | 400,110 | 404,121 | 4,011 |
| 1400 Other Instructional Programs | 146,624 | 198,259 | 51,635 |
| 2100 Pupil Personnel | 268,928 | 257,782 | (11,146) |
| 2200 Support Services | 148,813 | 199,165 | 50,352 |
| 2300 Administrative Services | 1,004,949 | 1,084,661 | 79,712 |
| 2400 Pupil Health Services | 108,035 | 112,977 | 4,942 |
| 2600 Maintenance | 869,085 | 900,060 | 30,975 |
| 2700 Pupil Transportation | 722,561 | 663,984 | (58,577) |
| 3200 Student Activities | 86,765 | 38,091 | (48,674) |
| 5100 Debt Service | 726,605 | 903,900 | 177,295 |
| 5200 Fund Transfers | 213,989 | 222,552 | 8,563 |
| 5900 Budgetary Reserve | 100,000 | 100,000 | - |
| Total Expenditures | \$10,215,859 | \$11,187,092 | \$971,233 |
| Use of Fund Balance | (\$167,753) | (\$681,300) | |

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

REVENUE

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

1. **REVENUE FROM LOCAL SOURCES** is the amount of money produced within the boundaries of the school district and available for use within the current fiscal year.

Increased revenue from local sources is attributed primarily to increased real estate millage required to fund the direct and indirect costs associated with the High School renovation project and additional professional and support staff.

2. **REVENUE FROM STATE SOURCES** is revenue from funds produced within the boundaries of and collected by the State and distributed to school districts in amounts different proportionately from those that are collected within the district.

State revenue sources will decrease \$56,876 due primarily to a reduction in the retirement rate paid by the district for eligible employees. This decrease in revenue is offset by an equal decrease in district expenditures.

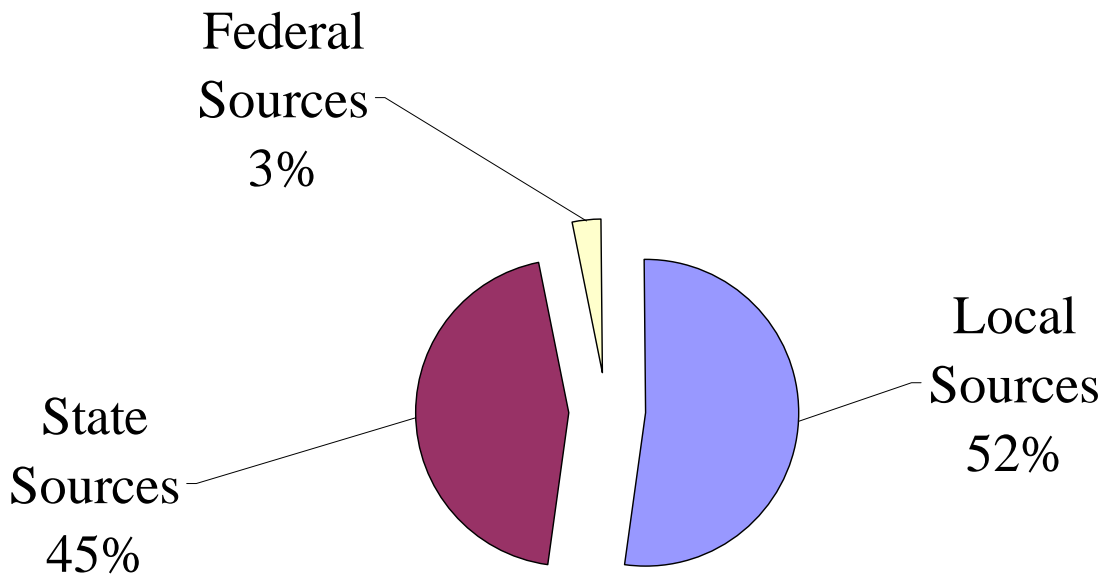
3. **REVENUE FROM FEDERAL SOURCES** is revenue collected by the Federal Government and distributed to school districts in amounts that differ in proportion from those which are collected within the district of the state.

Federal revenue sources represent a small fraction of the total support for district programs and services. All Federal Programs are held at the same level, except the ACCESS monies, which were budgeted at an amount that will cover the cost of two aides. In addition, \$31,193 will be available for reducing class sizes in the primary grades and special education classes.

4. **OTHER FINANCING SOURCES** include proceeds from long term debt, 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 1999-2000**

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|--------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 6111 Real Estate Taxes | 2,921,891 | 2,860,027 | 2,863,649 | 3,319,830 |
| 6113 Public Utility Realty Tax | 55,420 | 55,240 | 56,000 | 48,140 |
| 6114 Pmt in Lieu of Tax | 1,410 | 1,410 | 1,410 | 1,410 |
| 6120 Per Capita (679) | 28,793 | 28,652 | 27,714 | 28,514 |
| 6141 Per Capita (511) | 28,793 | 28,652 | 27,714 | 28,514 |
| 6142 Occup Privilege | 8,000 | 20,167 | 10,000 | 20,000 |
| 6151 Earned Income Tax | 549,560 | 606,975 | 668,157 | 681,351 |
| 6152 Occup Assessment | 869,665 | 870,661 | 855,000 | 870,000 |
| 6153 Realty Transfer | 50,415 | 69,924 | 48,000 | 50,000 |
| 6411 Delinquent Real Estate | 123,600 | 168,685 | 135,000 | 135,000 |
| 6420 Delinquent Per Capita | 8,454 | 833 | 6,500 | 6,500 |
| 6443 Delinquent Occ Priv | 7,490 | 4,156 | 4,500 | 4,500 |
| 6452 Delinquent Occ Assmt. | 90,699 | 82,570 | 90,000 | 90,000 |
| 6510 Investment Earnings | 148,815 | 235,221 | 200,000 | 200,000 |
| 6910 Rentals | 1,050 | 1,153 | 1,150 | 1,150 |
| 6920 Contributions | 125,000 | 144,312 | 0 | 0 |
| 6941 Tuition | 4,200 | 3,342 | 5,000 | 0 |
| 6990 Miscellaneous | 3,000 | 6,017 | 3,000 | 15,000 |
| Total Local Sources | 5,026,255 | 5,187,997 | 5,002,794 | 5,499,909 |

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 21.0 mills in Columbia County applied to an assessed valuation of \$90,862,836 and 71.2 mills in Northumberland County applied to total assessed valuation of \$90,862,836 (Columbia) and \$22,760,000 (Northumberland) budgeted at a collection rate of 94%. During 1999-2000, one mill of real estate is expected to yield \$85,412 in Columbia County and \$21,394 in Northumberland County.

The tax rates indicated above represent an estimate based on available information. The final tax rate is subject to the equalization formula required by state law to be used to determine real estate tax rates in school districts lying in two or more counties.

6113 Public utility realty tax represents an amount of money paid to the school district in lieu of local taxes for property owned by local utilities. A decrease of 17% is budgeted due to electric utility deregulation.

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

6120 Per capita taxes levied under Section 679 of the Public School Code are calculated at the rate of \$5.00 for 6,789 taxable residents at a collection rate of 84%.

6141 Per capita taxes levied under Act 511 are calculated at a rate of \$5.00 for 6,789 taxable residents at a collection rate of 84%.

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

6152 Occupations taxes levied under Act 511 represent a tax placed on the occupations of district residents. The county government establishes the assessed values of occupations. Occupational taxes are calculated at 400% times assessed valuation of \$267,305 at a collection rate of 80%.

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

6400 Delinquent taxes represent taxes collected in a fiscal year after the year of levy.

6510 Earnings on investments represent interest earned on temporary investments held by the school district.

6910 Rentals represent Board established fees collected for the use of school property and buildings.

6920 Donations from non-profit and private sources.

6941 Tuition charged for student patrons.

6990 Revenue from other local sources not classified elsewhere.

ANTICIPATED REVENUES
7000 STATE SOURCES

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

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 7110 Basic Education Subsidy | 2,887,091 | 2,897,864 | 3,020,342 | 3,068,991 |
| 7160 Section 1305/1306 | 0 | 18,652 | 20,000 | 20,000 |
| 7210 Homebound Instruction | 0 | 27 | 0 | 0 |
| 7220 Vocational Education | 1,959 | 242 | 1,950 | 0 |
| 7240 Driver Education | 4,100 | 1,960 | 4,100 | 2,000 |
| 7270 Special Education | 452,450 | 480,033 | 533,240 | 531,053 |
| 7310 Transportation | 554,000 | 689,008 | 459,000 | 466,344 |
| 7320 Sinking Fund | 300,641 | 300,368 | 301,000 | 299,150 |
| 7330 Medical/Dental Services | 29,519 | 29,417 | 31,000 | 30,000 |
| 7350 Sewage Treatment | 2,718 | 2,717 | 2,718 | 2,717 |
| 7500 Extra Grants | 0 | 5,529 | 0 | 0 |
| 7810 Social Security | 199,793 | 206,292 | 217,786 | 221,523 |
| 7820 Retirement | 228,782 | 234,656 | 241,646 | 134,128 |
| 7910 Technology Grants | 0 | 16,739 | 0 | 0 |
| Total State Sources | 4,661,053 | 4,883,504 | 4,832,782 | 4,775,906 |

Specific Function Description:

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

7160 Tuition for orphans and children placed in private homes.

7210 Subsidy from the Commonwealth for expenses incurred on account of instruction of homebound pupils.

7220 Subsidy from the Commonwealth for additional expenditures incurred in providing vocational education programs.

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

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

7310 Subsidy from the Commonwealth for providing pupil transportation services.

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

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

7810 State share of employer social security and retirement contributions.

7820 State share of employer retirement contributions for eligible employees.

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

**ANTICIPATED REVENUES
8000 FEDERAL SOURCES**

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

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|-------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 8513 Title 1 | 140,379 | 136,853 | 140,379 | 136,220 |
| 8560 Title 6 | 8,113 | 7,246 | 8,113 | 8,934 |
| 8670 Safe & Drug Free Schools | 8,988 | 7,950 | 8,988 | 7,861 |
| 8690 Other Grants | 0 | 0 | 0 | 31,193 |
| 8810 ACCESS | 0 | 10,628 | 63,362 | 27,769 |
| Total Federal Sources | 157,480 | 162,677 | 220,842 | 211,977 |

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

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

8670 Federal Funds provided for drug abuse and prevention programs.

8690 Other Grants in aid not identified in the 8500 or 8600 series.

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|-----------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 9500 Refund of Prior Yr Exp | | 0 | 0 | 0 |
| 9611 Other Districts | | 0 | 0 | 0 |
| 9612 AVTS Transportation | 17,500 | 27,989 | 19,000 | 18,000 |
| Total Other Sources | 17,500 | 27,989 | 19,000 | 18,000 |

Specific function descriptions:

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 reimbursement from the Columbia Montour Vocational Technical School for providing student transportation services.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

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 1999-2000, salaries and benefits represent 65% of total expenditures.

Total expenditures for salaries over all functions increased by \$491,579 which reflects a negotiated increase for professional staff and a projected salary increase for classified staff, administration and non-contracted support personnel. Part of the increase is accounted for by the inclusion of the following:

Professional

- 1.0 – Secondary Business Education
- 1.0 – Secondary Science
- 0.7 – Secondary Technology
- 0.5 – Secondary Mathematics
- 0.3 – Health/Safety Education
- 1.0 – Sixth Grade
- 1.5 – Special Education

Classified

- 1.0 - Custodian

Other

- In School Suspension Room Coverage (144 days)

In addition, 1.5 Special Education teachers are included, the cost of which is offset by the elimination of 6 instructional aides (4 current positions, 2 additional).

Technology-related expenditures for computers, software, and connectivity that are part of the district's Technology Initiative are included. Major areas include:

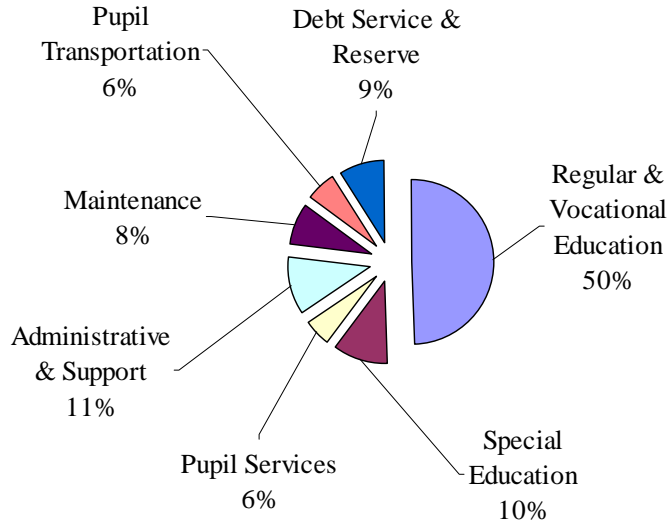
| | |
|----------------------------------|-----------|
| 1100-700 Instructional Equipment | \$296,300 |
| 1100-600 Instructional Supplies | 135,000 |
| 1100-300 Technical Services | 30,000 |
| | <hr/> |
| | \$461,300 |

Appropriation changes by major object over the preceding fiscal year are as shown on the following pages.

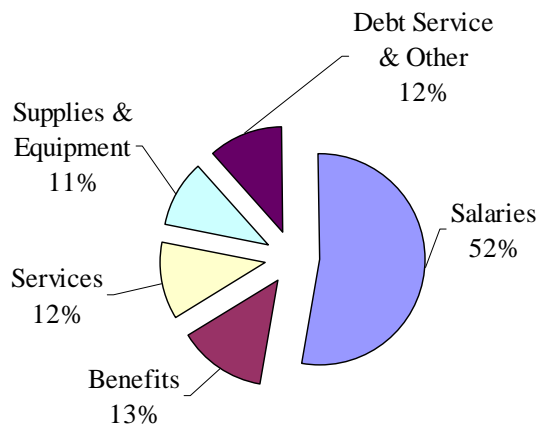
**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 1999-2000**

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 3,046,158 | 3,057,856 | 3,138,406 | 3,380,163 |
| 200 Employee Benefits | 878,681 | 827,412 | 815,390 | 790,098 |
| 300 Professional Services | 5,900 | 4,205 | 19,400 | 46,000 |
| 400 Property Services | 23,050 | 22,567 | 17,988 | 25,830 |
| 500 Other Purchased Services | 15,700 | 8,218 | 15,700 | 2,800 |
| 600 Supplies | 209,457 | 219,216 | 210,942 | 328,558 |
| 700 Equipment | 112,006 | 167,839 | 174,325 | 353,908 |
| 800 Other Expenditures | 5,200 | 1,304 | 6,000 | 5,302 |
| Total 1100 | 4,296,152 | 4,308,617 | 4,398,151 | 4,932,659 |

100 Salaries of 79.2 professional employees with a projected salary increase per contract (includes 4.5 additional teachers for secondary science, technology, health/safety, mathematics, business and sixth grade).

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 529,502 | 535,068 | 566,256 | 666,127 |
| 200 Employee Benefits | 153,813 | 140,514 | 152,663 | 168,234 |
| 300 Professional Services | 301,963 | 200,659 | 269,650 | 256,950 |
| 400 Property Services | 0 | 0 | 0 | 1,900 |
| 500 Other Purchased Services | 900 | 34,890 | 900 | 36,600 |
| 600 Supplies | 10,840 | 8,693 | 13,475 | 26,670 |
| 700 Equipment | 455 | 10,843 | 0 | 7,200 |
| 800 Other Expenditures | 7,600 | 3,658 | 18,300 | 5,200 |
| Total 1200 | 1,005,073 | 934,325 | 1,021,244 | 1,168,881 |

100 Salaries of 11.5 professional employees with a contracted salary increase, and 17 Aides with a projected 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 1990-2000 fiscal year this object includes \$225,000 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).

| | 97-98 | 97-98 | 98-99 | 99-2000 |
|------------------------------|----------------|----------------|----------------|----------------|
| | Budget | Actual | Budget | Budget |
| 500 Other Purchased Services | 397,176 | 397,176 | 400,110 | 404,121 |
| Total 1300 | 397,176 | 397,176 | 400,110 | 404,121 |

500 Services contracted from outside organizations and/or personnel. Included are operating payments to the Columbia Montour Vocational Technical School of \$404,121 for the 1999-2000 school year. 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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 117,103 | 112,467 | 111,038 | 128,565 |
| 200 Employee Benefits | 31,389 | 32,281 | 26,586 | 30,800 |
| 300 Professional Services | 0 | 0 | 0 | 0 |
| 400 Property Services | 0 | 0 | 0 | 2,100 |
| 500 Other Purchased Services | 0 | 0 | 0 | 20,000 |
| 600 Supplies | 8,988 | 9,224 | 9,000 | 7,861 |
| 700 Equipment | 0 | 0 | | 8,934 |
| 800 Other Expenditures | 0 | 0 | | |
| Total 1400 | 157,480 | 153,972 | 146,624 | 198,260 |

100 Salaries of 4.0 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, \$20,000 is 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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 161,213 | 170,569 | 172,712 | 183,189 |
| 200 Employee Benefits | 46,815 | 46,165 | 45,124 | 42,727 |
| 300 Professional Services | 26,232 | 25,932 | 39,518 | 21,016 |
| 400 Property Services | 0 | 0 | 0 | 0 |
| 500 Other Purchased Services | 700 | 101 | 700 | 600 |
| 600 Supplies | 5,645 | 5,129 | 6,409 | 9,200 |
| 700 Equipment | 360 | 208 | 985 | 200 |
| 800 Other Expenditures | 1,450 | 934 | 3,480 | 850 |
| Total 2100 | 242,415 | 249,038 | 268,928 | 257,782 |

100 Salaries of 3.0 guidance counselors and .75 School Psychologist with a contracted salary increase.

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

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

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

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

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS

2200 SUPPORT STAFF - INSTRUCTIONAL STAFF

Activities associated with assisting, supporting, advising and directing the instructional staff with or on the content and process of providing learning experiences for students. Included in this function are school library services, which include selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials. Also included in this function are instruction and curriculum development services. These activities are designed to provide special curriculum materials; and understanding and appreciating the various techniques which stimulate and motivate students. In 1999-2000, costs for staff development throughout the budget have been consolidated in this function. The relevant objects are 500 (travel expenses) and 800 (conference registration fees).

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 92,337 | 94,344 | 101,925 | 125,666 |
| 200 Employee Benefits | 26,421 | 28,012 | 24,264 | 21,515 |
| 300 Professional Services | 400 | 0 | 1,140 | 700 |
| 400 Property Services | 0 | 0 | 0 | |
| 500 Other Purchased Services | 0 | 0 | 0 | 26,100 |
| 600 Supplies | 17,480 | 16,166 | 18,794 | 20,621 |
| 700 Equipment | 6,049 | 576 | 2,690 | 1,564 |
| 800 Other Expenditures | 0 | 0 | 0 | 3,000 |
| Total 2200 | 142,687 | 139,098 | 148,813 | 199,166 |

100 Salaries of 2.0 librarians with a contracted salary increase, and a full-time Aide with a projected salary increase. Also included are funds to support curriculum writing 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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 578,528 | 550,480 | 554,669 | 648,705 |
| 200 Employee Benefits | 195,893 | 180,280 | 169,500 | 184,241 |
| 300 Professional Services | 78,837 | 129,304 | 144,612 | 75,701 |
| 400 Property Services | 13,200 | 6,802 | 22,850 | 15,850 |
| 500 Other Purchased Services | 23,330 | 20,758 | 24,750 | 23,000 |
| 600 Supplies | 28,180 | 22,885 | 30,430 | 84,591 |
| 700 Equipment | 15,600 | 17,998 | 14,093 | 15,058 |
| 800 Other Expenditures | 44,470 | 33,080 | 44,045 | 37,515 |
| Total 2300 | 978,038 | 961,587 | 1,004,949 | 1,084,661 |

100 Salaries of board treasurer, Solicitor's retainer, Superintendent, Business Manager, Director of Curriculum, Director of Student Services, 3.0 Principals, 2.0 executive secretaries, 5.0 building secretaries, 2 business office secretaries, and a secretary/computer assistant budgeted with an average salary increase of 3%. In 1997-98 and part of 1998-99, the district utilized a business consultant for business management services. A full-time Business Manager is included in 1999-2000.

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 (see 100 above).

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 78,859 | 74,198 | 75,731 | 76,078 |
| 200 Employee Benefits | 26,175 | 22,563 | 25,269 | 19,820 |
| 300 Professional Services | 2,700 | 1,055 | 2,700 | 12,405 |
| 400 Property Services | 600 | 111 | 720 | 520 |
| 500 Other Purchased Services | 0 | 0 | 0 | 0 |
| 600 Supplies | 2,550 | 2,032 | 2,440 | 3,364 |
| 700 Equipment | 720 | 0 | 1,175 | 790 |
| 800 Other Expenditures | 0 | 0 | 0 | 0 |
| Total 2400 | 111,604 | 99,959 | 108,035 | 112,977 |

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

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

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS

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.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 263,584 | 249,541 | 282,000 | 287,194 |
| 200 Employee Benefits | 105,195 | 82,048 | 104,643 | 91,452 |
| 300 Professional Services | 0 | 0 | 0 | 0 |
| 400 Property Services | 237,202 | 251,926 | 260,042 | 261,755 |
| 500 Other Purchased Services | 49,218 | 43,898 | 48,800 | 63,800 |
| 600 Supplies | 146,445 | 145,701 | 139,600 | 160,860 |
| 700 Equipment | 36,000 | 8,831 | 28,000 | 28,000 |
| 800 Other Expenditures | 6,000 | 3,048 | 6,000 | 7,000 |
| Total 2600 | 843,644 | 784,993 | 869,085 | 900,061 |

100 Salaries of 3.0 maintenance and 1.0 Supervisor of Buildings and Grounds positions budgeted with an average increase of 3% and 11 custodians budgeted at a projected salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services such as lab fees for water testing and backup operator for our sewage treatment facility.

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
2700 STUDENT TRANSPORTATION SERVICES

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

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 376,801 | 363,702 | 375,000 | 360,630 |
| 200 Employee Benefits | 165,521 | 125,453 | 163,861 | 129,604 |
| 300 Professional Services | 3,000 | 3,000 | 5,500 | 5,500 |
| 400 Property Services | 18,575 | 15,620 | 22,000 | 18,000 |
| 500 Other Purchased Services | 26,805 | 22,880 | 27,500 | 28,400 |
| 600 Supplies | 103,758 | 95,890 | 116,800 | 105,800 |
| 700 Equipment | 15,000 | 6,343 | 7,900 | 12,700 |
| 800 Other Expenditures | 2,500 | 2,857 | 4,000 | 3,350 |
| Total 2700 | 711,960 | 635,745 | 722,561 | 663,984 |

100 Salaries of 2.0 mechanics budgeted with an average increase of 3% and 30 bus drivers budgeted at a projected 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 disposal services, electric utilities, computer software maintenance, and minor building maintenance projects.

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

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, athletics, and other student activities.

| | 97-98 Budget | 97-98 Actual | 98-99 Budget | 99-2000 Budget |
|------------------------------|-------------------------|-------------------------|-------------------------|---------------------------|
| 100 Salaries & Wages | 0 | 16,816 | 9,500 | 16,500 |
| 200 Employee Benefits | 0 | 2,248 | | 2,241 |
| 300 Professional Services | 0 | 0 | 0 | 0 |
| 400 Property Services | 250 | 0 | 0 | 0 |
| 500 Other Purchased Services | 14,200 | 4,291 | 14,200 | 14,200 |
| 600 Supplies | 950 | 5 | 1,200 | 1,350 |
| 700 Equipment | 1,500 | 0 | 48,235 | 1,500 |
| 800 Other Expenditures | 13,880 | 1,908 | 13,630 | 2,300 |
| Total 3200 | 30,780 | 25,268 | 86,765 | 38,091 |

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, football insurance premiums.

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

700 Equipment acquisitions and replacements. Band Uniforms were purchased in 1998-99.

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.

900 Districts contribution to support student activities.

APPROPRIATIONS
5100 DEBT SERVICE

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

| | 97-98 | 97-98 | 98-99 | 99-2000 |
|------------------------|----------------|----------------|----------------|----------------|
| | Budget | Actual | Budget | Budget |
| 800 Other Expenditures | 270,715 | 270,715 | 251,605 | 403,900 |
| 900 Other Expenditures | 455,000 | 455,000 | 475,000 | 500,000 |
| Total 5100 | 725,715 | 725,715 | 726,605 | 903,900 |

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

900 Amounts for redemption of principal on long term debt.

APPROPRIATIONS
5200 FUND TRANSFERS

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

| | 97-98 | 97-98 | 98-99 | 99-2000 |
|------------------------|----------------|----------------|----------------|----------------|
| | Budget | Actual | Budget | Budget |
| 900 Other Expenditures | 219,564 | 567,600 | 213,989 | 222,552 |
| Total 5200 | 219,564 | 567,600 | 213,989 | 222,552 |

5230-930 Capital Reserve - funds are transferred to this fund to pay for capital improvements and for replacement of and additions to public works and improvements, and for deferred maintenance thereof, and for the purchase or the replacement of school buses, and for debt service.

5250-930 Activity Fund - funds are transferred to this fund for elementary and secondary athletic expenses.

APPROPRIATIONS
5900 BUDGETARY RESERVE

Budgetary reserve is not an expenditure function or account. It is strictly a budgetary account. In addition to the appropriations that are made to each of the functions, it is a sound management practice to provide for operating contingencies through a budgetary reserve. Experience indicates that there are certain variables over which control is impossible regardless of the care with which the budget is prepared. These variables include unpredictable changes in the cost of goods and services, and the occurrences of events that are vaguely perceptible during time of budget preparations, but which, nevertheless, may require expenditures by the school district during the year for which the budget is being prepared. The budgetary reserve should be reasonable in amount and in proper proportion to the known operating requirements of the school district.

| | 97-98 | 97-98 | 98-99 | 99-2000 |
|------------------------|----------------|---------------|----------------|----------------|
| | Budget | Actual | Budget | 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 1999-2000**

SUMMARY OF BUDGET COMPARISONS

| | 1998-99 Budget | 1999-2000 Budget | Proposed Increase (Decrease) |
|------------------------------|---------------------------|-----------------------------|---|
| <u>REVENUE</u> | | | |
| 6000 Admissions | 38,600 | 32,500 | (6,100) |
| Total Revenue | 38,600 | 32,500 | (6,100) |
| <u>EXPENDITURES</u> | | | |
| Athletic Dir/Trainer/Manager | 92,198 | 96,246 | 4,048 |
| Football | 44,393 | 45,062 | 669 |
| Field Hockey | 11,759 | 11,952 | 193 |
| Cross Country | 3,897 | 3,956 | 59 |
| Wrestling | 12,982 | 13,025 | 43 |
| Boys Basketball | 14,665 | 16,069 | 1,404 |
| Girl Basketball | 12,063 | 12,290 | 227 |
| Baseball | 9,193 | 9,349 | 156 |
| Softball | 9,565 | 9,621 | 56 |
| Track & Field | 15,531 | 14,877 | (654) |
| Girls Soccer | 6,963 | 6,929 | (34) |
| Golf | 3,713 | 3,770 | 57 |
| Boys Soccer | 6,685 | 6,706 | 21 |
| Elementary Sports | - | 5,200 | 5,200 |
| Total Expenditures | 243,607 | 255,052 | 11,445 |
| Transfer from General Fund | 205,007 | 222,552 | |