

SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

BUDGET

GENERAL FUND

ATHLETIC FUND

CAPITAL RESERVE FUND

2002-03

May 20, 2002

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 2002-03**

TABLE OF CONTENTS

EXECUTIVE SUMMARY	5
REAL ESTATE TAX RATES	6
STUDENT ENROLLMENT PROJECTIONS	7
PERSONNEL	9
BUDGET ASSUMPTIONS	12
SUMMARY OF BUDGET COMPARISONS	13
REVENUES	14
EXPENDITURES	20
ATHLETIC FUND	38
CAPITAL RESERVE FUND	40
APPENDIX A – BUDGET HISTORY	44
APPENDIX B – TAX RATE HISTORY	45
APPENDIX C – FUND BALANCE HISTORY	46

Did you know???

- Southern ranks number 452 out of 501 school districts in local tax burden.
- Southern ranks number 418 out of 501 Pennsylvania school districts in spending per student.
- Over 70% of Southern Columbia High School students are involved in extracurricular or co-curricular activities such as music, athletics and drama.
- Southern received two separate school performance awards in 2001-02 for increasing PSSA test scores in reading and mathematics. The awards provided nearly \$40,000 to be spent on professional development and other programs to increase student achievement.
- According to Standard & Poor's, Southern students' achievement is on par with students statewide yet spending per student is well below the state average.
- Southern staff members have re-written 97% of the K-12 curriculum over the past three years to align it with the new state standards.
- Southern has voluntarily participated in an aggressive curriculum audit to identify areas for further improvement in curriculum and instructional delivery.
- G.C. Hartman Elementary Center students have access to two computer labs plus library workstations and a minimum of four computers in each classroom.
- Southern Columbia Middle School staff "teaming" has increased parent contacts through conferences, email, and telephone calls nearly five-fold.
- Southern Columbia High School offers two college-level Distance Learning classes and seven different Advanced Placement classes saving parents thousands of dollars in college tuition costs.
- In addition to technology courses such as C++ Programming and Web Page Design, Southern Columbia High School students can take a course to prepare them to sit for the A+ PC Hardware Certification Exam
- During 2001-02, the first year of Southern's full-day kindergarten program, 99% of students attended the full day session versus the optional half-day session.
- HART (Hartman Alliance of Residents & Teachers), SMART (Southern Middle school Alliance of Residents & Teachers) and numerous booster organizations have contributed thousands of dollars and countless hours of volunteer time to benefit Southern's educational and extracurricular programs and students.
- Minutes of past Board Meetings, the agenda for the next Board Meeting, schedules for Board and Committee Meetings, Board Member contact information, the Board Policy Manual, past and current budgets, the annual audit report, and many other points of interest can be found on Southern's web site at www.scolumbiasd.k12.pa.us.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

EXECUTIVE SUMMARY

The General Fund Budget for the 2002-03 fiscal year totals \$12,308,423, an increase of \$555,961 or 4.7% over the 2001-02 budget. The budget increase can be broken down as follows: an increase of \$353,520 or 3.0% for increased salaries & benefit costs, \$129,000 or 1.1% for increased fixed costs and other operating costs; and an increase of \$73,441 or 0.6% for additional professional staff.

Staffing additions include increasing an existing part-time secondary mathematics teacher to full-time, an additional special education teacher in the Middle School, and a ½-time secondary social studies teacher.

Total revenues are \$11,718,108, an increase of \$431,674 or 3.8% over the 2001-02 budget. Local revenues include changes in the real estate tax millage required by tax equalization and the increase approved by the local voters in November 2001 under the limitations of Act 50. In addition, all Act 511 “nuisance taxes” are repealed under Act 50 with the exception of the Realty Transfer Tax and replaced with an increase in the Earned Income Tax from 0.5% to 1.5%.

State revenues will increase \$87,344 including the Governor’s proposed 1% increase in Basic Education Subsidy and 1.5% increase in the Special Education Subsidy. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2002-03. Final school funding allocations are expected to be at least that proposed by the Governor and may be higher.

Federal revenues are expected to increase at least \$47,696, fully funding the district’s Title 1 Reading Program for the first time in many years. Major changes in other federal programs are likely under the “No Child Left Behind” legislation recently approved by Congress. Funding levels have not been finalized and have not been included at this point.

The budget “gap” or difference between expenditures and revenues is \$590,315 and consists of contingencies, one-time expenditures and a portion of operational costs that are covered through the use of the District’s \$1.9 million General Fund Balance. Specifically, those items are:

Technology Expenditures	\$137,000
Identified contingencies within the budget	\$100,000
Transfer of funds to the Capital Reserve Fund	\$100,000
Operational Expenditures	\$209,795
Textbook Replacements	\$43,520
Total	<hr/> <u>\$590,315</u>

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

REAL ESTATE TAX RATES

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

	Columbia Co.	Northumberland Co.
2001-02 Millage	24.4	77.4
Adjustment for Equalization	(0.1)	0.3
Increase to Act 50 Limit Approved by Voters	0.4	1.2
2002-03 Millage	24.7	78.9

Total assessed value	\$89,852,529	\$23,624,970
÷ Number of parcels	3,574	2,210
= Average assessed value per parcel	\$25,140	\$10,690
x Millage increase	0.3 mills	1.5 mills
= Increased cost to taxpayer on average	\$7.54	\$16.04
 Market Value of Average Parcel	 \$70,643	 \$78,572

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

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 2002-03**

STUDENT ENROLLMENT PROJECTIONS

Grade	97-98	98-99	99-00	00-01	2001-02	Projected 2002-03
K *	100	101	85	95	115	98
Pre-1 *	15	12	10	7	-	-
1	95	106	108	94	94	109
2	121	97	108	100	88	92
3	115	130	97	107	106	91
4	129	126	136	96	108	110
5	103	131	131	130	102	110
6	125	106	142	131	122	103
Total K-6	803	809	817	817	735	713
7	136	132	101	143	134	123
8	128	140	135	105	142	137
9	114	114	134	117	98	129
10	104	120	110	131	110	96
11	91	107	118	109	130	110
12	106	94	110	119	112	133
Total 7-12	679	707	708	708	726	728
District Total	1482	1516	1525	1484	1461	1441

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 2002-03**

PERSONNEL - ADMINISTRATIVE

	97-98	98-99	99-2000	2000-01	2001-02	Proj 2002-03
District:						
Superintendent	1	1	1	1	1	1
Business Manager *	0	0	1	1	1	1
Administrative Assistant	1	1	0	0	0	0
Director of Curriculum	0	0	1	1	1	1
Director of Student Svcs	0	0	1	1	1	1
Total District	2	2	4	4	4	4
Building:						
HS Principal	1	1	1	1	1	1
MS Principal	0	0	1	1	1	1
Elem Principal	1	1	1	1	1	1
Elem Asst. Principal	1	1	0	0	0	0
Total Building	3	3	3	3	3	3
Support:						
Cafeteria Manager	1	1	1	1	1	1
Supervisor Bldg & Grounds	1	1	1	1	1	1
Supervisor Special Ed**	1	1	0	0	0	0
Supervisor Transportation	1	1	1	1	1	1
Total Support	4	4	3	3	3	3
Total Administrative	9	9	10	10	10	10

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

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

PERSONNEL - INSTRUCTIONAL

	97-98	98-99	99-00	2000-01	2001-02	Proj 2002-03
Classroom	62.5	63.5	69.25	69.13	72.13	73
Art	2.5	2.5	3	2.5	2.67	2.67
Blended *	1	1	1	1	1	1
Title I Reading **	4	4	3	3	3	3
Driver/Safety Ed	.5	.625	1	1	1	1
Gifted	1.5	1.5	1	1	1	1
Guidance	3	3	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	3.8	4	4	4	4	4
Nurse	1	1	1	1	1	1
Psychologist	.75	.75	.75	1	1	1
Special Education **	6	6	9	10	10	11
Speech/Language	1	1	1	1	1	1
Total Instructional	94.55	95.875	105	105.63	108.8	110.67

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

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

PERSONNEL - SUPPORT

	97-98	98-99	99-00	2000-01	2001-02	Proj 2002-03
Aides – Instructional *	18	21	19	24	27	27
Aides – Non Instructional	1	1	1	0	0	0
Aides – Transportation *	0	0	0	0	1	1
Bus Drivers	30	30	32	32	34	34
Custodians	10	10	11	11	12	12
Maintenance	2.5	3	3	3	3	3
Mechanics/Grounds	2	2	2	2	2	2
Registered Nurse	2	2	2	2	2	2
Secretaries	10	10	10	11	11.5	11.5
Total Non Instructional	75.5	79	80	87	92.5	92.5

* Nine special needs aides and one transportation aide are funded through federal programs.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

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 for Title 1 are expected to increase. Implementation of the changes in the “No Child Left Behind” federal legislation will modify funding in other programs as well; however, those changes are still unclear. No increases are included at this time. ACCESS funds are budgeted to cover the cost of three special needs aides.
2. State funding for the Basic Education Subsidy and Special Education are projected as indicated in the Governor’s budget proposal. Other state subsidies will remain flat or have minor increases in accordance with state formulas.
3. Local real estate tax revenues reflect required changes due to tax equalization and the amount approved by local voters under the limitations of Act 50. Earned income tax revenues are projected at the increased rate of 1.5% (up from 0.5%) based on a “best guess” of what will occur under the new Act 50 system. Investment income is estimated to decrease substantially due to lower investment interest rates and decreased fund balance.

EXPENDITURES

1. Salary costs will increase in accordance with the labor agreements in place or by previous Board action or estimate. Increases in staff to accommodate projected enrollment and student class selections are budgeted.
2. Benefit costs are projected at the rates known to be in force for the 2002-03 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.
4. Costs for technology supplies, equipment, and services are included at the same level as in 2001-02.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

SUMMARY OF BUDGET COMPARISONS

	2001-02 Budget	2002-03 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$6,078,040	\$6,374,674	\$296,634
7000 State Sources	4,977,076	5,064,420	87,344
8000 Federal Sources	231,318	279,014	47,696
Total Revenue	\$11,286,434	\$11,718,108	\$431,674
<u>EXPENDITURES</u>			
1100 Regular Education	\$4,906,979	\$5,202,767	\$295,788
1200 Special Education	1,286,703	1,429,207	142,504
1300 Vocational Education	431,169	449,020	17,851
1400 Other Instructional Programs	221,300	222,097	797
2100 Pupil Personnel	430,865	439,331	8,466
2200 Support Services	420,865	396,995	(23,870)
2300 Administrative Services	743,005	742,327	(678)
2400 Pupil Health Services	112,457	123,461	11,004
2500 Business Services	178,908	166,289	(12,619)
2600 Maintenance	935,971	936,430	459
2700 Pupil Transportation	720,393	752,590	32,197
3200 Student Activities	37,224	35,490	(1,734)
5100 Debt Service	845,038	916,879	71,841
5200 Fund Transfers	381,585	395,540	13,955
5900 Budgetary Reserve	100,000	100,000	\$0
Total Expenditures	\$11,752,462	\$12,308,423	\$555,961
Use of Fund Balance	(\$466,028)	(\$590,315)	

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

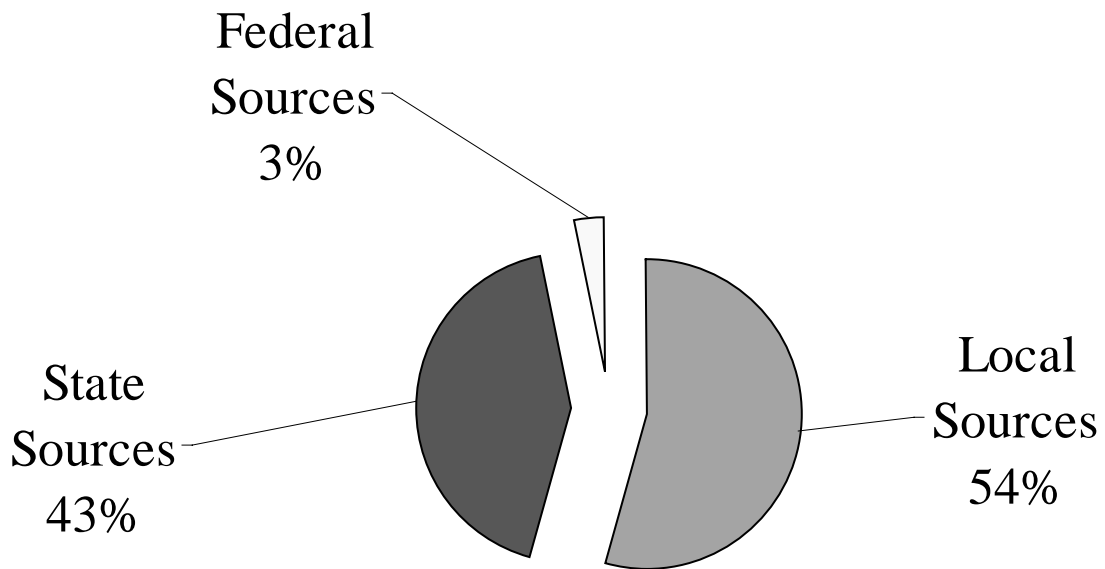
REVENUE

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 2002-03**

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
6111 Real Estate Taxes	3,577,784	3,551,195	3,743,194	3,839,015
6113 Public Utility Realty Tax	20,000	19,090	19,000	11,233
6114 Pmt in Lieu of Tax	1,410	1,410	1,410	1,410
6120 Per Capita (679)	28,313	28,263	28,420	0
6141 Per Capita (511)	28,312	28,263	28,420	0
6142 Occup Privilege	22,000	22,742	23,000	0
6151 Earned Income Tax	675,000	732,972	690,000	1,925,000
6152 Occup Assessment	865,000	869,681	859,946	0
6153 Realty Transfer	50,000	59,480	60,000	60,000
6411 Delinquent Real Estate	168,000	224,186	160,000	190,000
6420 Delinquent PC & Occ Priv	12,000	7,370	12,000	3,500
6452 Delinquent Occ Assmt.	113,000	139,046	113,000	79,500
6510 Investment Earnings	210,000	276,203	213,500	115,000
6910 Rentals	1,150	949	1,150	1,150
6941 Tuition	0	0	0	0
6944 Other Districts	20,000	21,527	20,000	20,000
6960 Pass thru Grants	42,000	56,682	72,000	95,866
6961 AVTS Transportation	18,000	17,422	18,000	18,000
6990 Miscellaneous	15,000	14,187	15,000	15,000
Total Local Sources	5,866,969	6,070,668	6,078,040	6,374,674

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 24.7 mills in Columbia County and 78.9 mills in Northumberland County applied to total assessed valuation of \$89,852,529 (Columbia) and \$23,624,970 (Northumberland) budgeted at a collection rate of 94%.

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

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

6120 Per capita taxes levied under Section 679 of the Public School Code are repealed under Act 50 Tax Reform.

6141 Per capita taxes levied under Act 511 are repealed under Act 50 Tax Reform.

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. Prior to 2002-03 the tax rate was 0.5%.

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 repealed under Act 50 Tax Reform.

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
7110 Basic Education Subsidy	3,148,741	3,143,275	3,243,177	3,275,609
7160 Section 1305/1306	20,000	26,160	20,000	20,000
7210 Homebound Instruction	0	279	0	0
7240 Driver Education	2,000	735	2,000	2,000
7270 Special Education	574,381	606,083	633,139	642,636
7310 Transportation	474,272	488,151	508,820	497,251
7320 Sinking Fund	299,931	299,930	277,195	301,896
7330 Medical/Dental Services	30,000	30,168	30,000	29,000
7350 Sewage Treatment	2,717	2,717	2,717	4,247
7500 Extra Grants	0	22,798	5,000	0
7810 Social Security	237,808	235,568	244,942	253,500
7820 Retirement	59,388	57,581	10,086	38,281
Total State Sources	4,849,238	4,913,445	4,977,076	5,064,420

Specific Function Description:

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

7160 Tuition for orphans and children placed in private homes.

7210 Subsidy from the Commonwealth for instruction of homebound pupils.

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

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

7310 Subsidy from the Commonwealth for providing pupil transportation services.

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

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

7500 Targeted grants provided through the Commonwealth.

7810 State share of employer social security and retirement contributions.

7820 State share of employer retirement contributions for eligible employees.

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
8513 Title 1	136,229	136,229	136,229	166,155
8560 Title 6	41,859	43,711	43,711	61,089
8670 Safe & Drug Free Schools	6,413	6,628	6,378	6,179
8810 ACCESS	28,000	81,846	45,000	45,591
Total Federal Sources	212,501	268,414	231,318	279,014

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

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

8670 Federal Funds provided for drug abuse and prevention programs.

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

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 2002-03, salaries and benefits represent 68% of total expenditures.

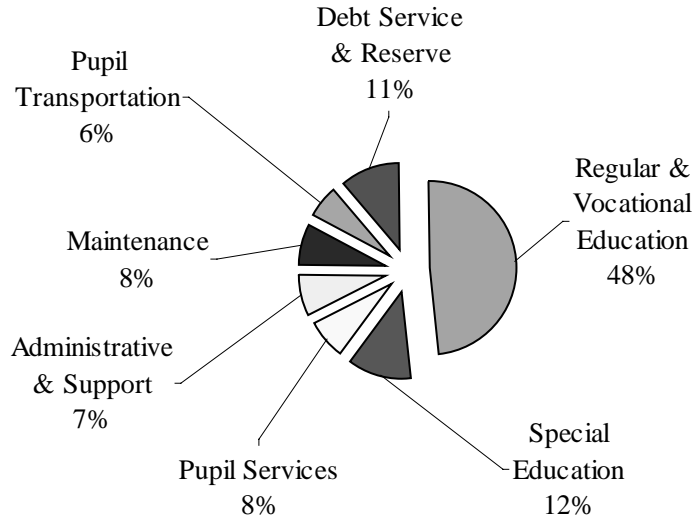
Total expenditures for salaries over all functions increased by \$318,635, which reflects a scheduled or estimated increase for professional and classified staff, administration and non-contracted support personnel. Part of the increase is accounted for by the inclusion of the following additional personnel:

Professional

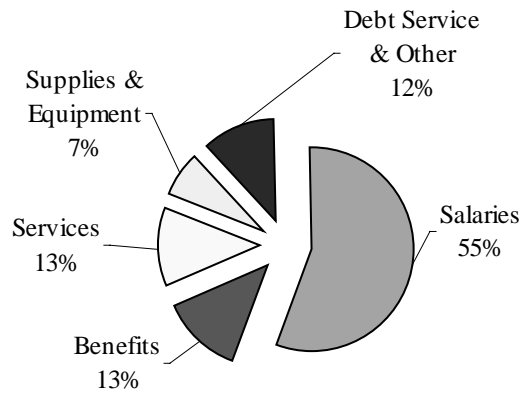
- 0.50 – High School Social Studies
- 0.37 – High School Mathematics
- 1.00 – Middle School Special Education

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2002-03**

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	3,542,840	3,474,728	3,730,024	3,875,041
200 Employee Benefits	753,883	698,880	740,840	847,547
300 Professional Services	9,944	7,794	11,244	5,065
400 Property Services	13,200	9,360	22,300	31,486
500 Other Purchased Services	27,534	19,550	19,500	32,350
600 Supplies	246,878	270,062	238,872	267,516
700 Equipment	194,216	234,206	137,759	131,499
800 Other Expenditures	9,547	4,219	6,440	12,263
Total 1100	4,798,042	4,718,799	4,906,979	5,202,767

100 Salaries of 84.67 professional employees and 5 instructional aides with a scheduled salary increase.

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

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

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

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

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

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

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

APPROPRIATIONS
1200 SPECIAL PROGRAMS - ELEMENTARY & SECONDARY

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	686,768	691,026	720,063	822,150
200 Employee Benefits	157,958	132,723	161,743	159,480
300 Professional Services	309,103	295,937	350,375	368,500
400 Property Services	0	600	0	0
500 Other Purchased Services	16,900	44,647	40,267	60,000
600 Supplies	14,207	21,243	13,778	14,844
700 Equipment	2,447	15,900	477	4,150
800 Other Expenditures	0	1,708	0	83
Total 1200	1,187,383	1,203,784	1,286,703	1,429,207

100 Salaries of 13 professional employees and 22 aides with a contracted salary increase.

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services. For the 2002-03 fiscal year this object includes \$338,000 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).

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
500 Other Purchased Services	412,835	412,835	431,169	449,020
Total 1300	412,835	412,835	431,169	449,020

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	141,452	172,365	146,224	143,935
200 Employee Benefits	27,885	30,370	27,681	34,883
300 Professional Services	0	13,500	0	1,000
400 Property Services	2,100	1,234	2,100	2,100
500 Other Purchased Services	25,000	29,851	25,000	24,000
600 Supplies	11,861	15,693	11,361	6,179
700 Equipment	8,934	11,518	8,934	10,000
800 Other Expenditures	0	0	0	0
Total 1400	217,232	274,531	221,300	222,097

100 Salaries of 3.0 professional employees with a contracted salary increase.

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

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

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

500 Services contracted from outside organizations and/or personnel. In 1999-2000 and 2002-03 amounts are included for alternative education services from the CSIU and Bethesda Treatment Center.

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
2100 SUPPORT SERVICES - PUPIL PERSONNEL

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	322,767	299,932	328,023	332,368
200 Employee Benefits	75,361	59,824	77,686	67,483
300 Professional Services	22,400	17,470	7,665	24,495
400 Property Services	0	0	0	0
500 Other Purchased Services	1,000	591	0	4,000
600 Supplies	9,620	7,621	12,228	4,675
700 Equipment	1,610	500	3,093	3,110
800 Other Expenditures	2,450	1,567	2,170	3,200
Total 2100	435,208	387,505	430,865	439,331

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

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

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

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

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

600 Supplies utilized in the instructional programs.

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS

2200 SUPPORT STAFF - INSTRUCTIONAL STAFF

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	230,646	198,402	240,699	238,997
200 Employee Benefits	32,837	35,319	34,136	37,941
300 Professional Services	39,080	37,461	39,280	51,397
400 Property Services	1,000	491	1,000	0
500 Other Purchased Services	15,900	18,679	17,800	17,700
600 Supplies	34,151	29,151	34,600	34,690
700 Equipment	29,236	25,455	35,900	3,170
800 Other Expenditures	19,150	23,331	17,450	13,100
Total 2200	402,000	368,289	420,865	396,995

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.

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	414,907	427,705	429,287	441,040
200 Employee Benefits	99,046	95,201	113,888	106,262
300 Professional Services	71,164	97,324	74,550	75,725
400 Property Services	24,170	17,242	14,200	13,100
500 Other Purchased Services	33,900	30,460	34,300	33,500
600 Supplies	28,625	28,565	35,650	37,300
700 Equipment	11,750	9,814	13,250	8,650
800 Other Expenditures	28,835	25,870	27,880	26,750
Total 2300	712,397	732,181	743,005	742,327

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

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

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

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	76,904	59,059	79,519	82,475
200 Employee Benefits	17,564	31,058	17,313	25,632
300 Professional Services	12,277	11,009	12,645	12,654
400 Property Services	150	86	150	150
500 Other Purchased Services	200	85	0	0
600 Supplies	2,355	2,424	2,438	2,500
700 Equipment	420	379	392	50
800 Other Expenditures	0	0	0	0
Total 2400	109,870	104,100	112,457	123,461

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.

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
2500 SUPPORT SERVICES – BUSINESS

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	103,678	109,639	106,252	105,589
200 Employee Benefits	29,980	24,038	35,356	28,400
300 Professional Services	10,500	10,500	12,500	0
400 Property Services	500	404	500	500
500 Other Purchased Services	500	1,318	2,500	2,500
600 Supplies	10,500	7,390	15,500	23,000
700 Equipment	2,500	1,959	2,500	2,500
800 Other Expenditures	3,800	4,854	3,800	3,800
Total 2500	161,958	160,102	178,908	166,289

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

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

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS

2600 OPERATION AND MAINTENANCE OF PLANT SERVICES

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	302,248	312,109	321,964	335,422
200 Employee Benefits	108,938	86,070	121,677	106,518
300 Professional Services	0	0	0	0
400 Property Services	250,930	229,400	249,930	239,930
500 Other Purchased Services	51,300	47,372	53,500	64,660
600 Supplies	181,900	148,278	171,900	172,900
700 Equipment	15,000	6,000	15,000	15,000
800 Other Expenditures	7,000	59,582	2,000	2,000
Total 2600	917,316	888,811	935,971	936,430

100 Salaries of 3 maintenance and 1 Supervisor of Buildings and Grounds positions budgeted with an average increase of 3% and 12 custodians budgeted at the scheduled salary increase. A custodial position was added in 2001-02.

200 Employee benefits for the staff indicated above. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, tuition reimbursement, unemployment compensation, and workmen's compensation. The labor contract call for custodians to be eligible for District paid family medical coverage beginning in 2001-02.

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
2700 STUDENT TRANSPORTATION SERVICES

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	384,022	383,383	389,478	418,394
200 Employee Benefits	144,093	135,929	153,015	157,296
300 Professional Services	5,500	1,175	5,500	0
400 Property Services	20,000	17,997	22,000	20,000
500 Other Purchased Services	28,400	19,747	27,500	34,500
600 Supplies	115,200	104,007	115,200	115,200
700 Equipment	4,200	1,929	4,200	3,700
800 Other Expenditures	3,500	3,326	3,500	3,500
Total 2700	704,915	667,493	720,393	752,590

100 Salaries of 2 mechanics and the transportation coordinator budgeted with an average increase of 3% and 34 bus drivers budgeted at a scheduled salary increase.

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

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
3200 STUDENT ACTIVITIES

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
100 Salaries & Wages	20,000	15,748	20,000	20,000
200 Employee Benefits	2,148	1,558	1,824	1,990
300 Professional Services	0	0	0	0
400 Property Services	0	0	0	0
500 Other Purchased Services	14,200	7,634	7,200	7,200
600 Supplies	700	333	700	800
700 Equipment	1,500	0	1,500	1,500
800 Other Expenditures	8,817	5,304	6,000	4,000
Total 3200	47,365	30,577	37,224	35,490

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

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
5100 DEBT SERVICE

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
800 Other Expenditures	381,186	396,730	300,038	311,879
900 Other Expenditures	520,000	515,000	545,000	605,000
Total 5100	901,186	911,730	845,038	916,879

800 Amounts paid for interest on outstanding debt obligations or the District. Beginning in 2001-02 an additional amount is included for the district's share of the AVTS bond issue for renovation costs.

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

APPROPRIATIONS
5200 FUND TRANSFERS

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

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 Budget
900 Other Expenditures	248,201	579,832	381,585	395,540
Total 5200	248,201	579,832	381,585	395,540

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 2002-03.

5250-930 Activity Fund - funds are transferred to this fund for elementary and secondary athletic expenses (see page 38).

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.

	2000-01 Budget	2000-01 Actual	2001-02 Budget	2002-03 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 2002-03**

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 36).

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
ATHLETIC FUND 2002-03**

SUMMARY OF BUDGET COMPARISONS

	2001-02 Budget	2002-03 Budget	Proposed Increase (Decrease)
<u>FUNDS AVAILABLE</u>			
0700 Beginning Balance	\$3,744	\$0	(\$3,744)
6000 Admissions	38,000	45,000	\$7,000
7810 Social Security Reimb	5,415	8,533	3,118
7820 Retirement Reimb	227	1,017	790
Total Revenue	\$47,386	\$54,550	\$7,164
<u>EXPENDITURES</u>			
Athletic Dir/Trainer/Managers	\$130,433	\$146,272	\$15,839
Football	51,853	53,621	1,768
Field Hockey	11,688	12,375	687
Cross Country	5,288	5,632	344
Wrestling	13,449	13,662	213
Boys Basketball	16,755	17,802	1,047
Girl Basketball	12,013	12,731	718
Baseball	10,011	10,316	305
Softball	10,323	10,536	213
Track & Field	17,556	20,208	2,652
Girls Soccer	6,525	6,869	344
Golf	3,893	4,032	139
Boys Soccer	6,211	10,098	3,887
Elementary Sports	4,995	6,578	1,583
Football Cheerleading	3,834	4,643	809
Basketball Cheerleading	2,440	2,497	57
Wrestling Cheerleading	2,390	2,497	107
Swimming	-	800	800
Bowling	-	1,873	1,873
Post-season contingency	8,314	7,048	(1,266)
Total Expenditures	\$317,971	\$350,090	\$32,119
Wrestling Mat Replacement (from Fund Balance)	\$11,000	\$0	(11,000)
Transfer from General Fund	\$281,585	\$295,540	\$13,955

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2002-03**

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 below lists the proposed use of the Capital Reserve Fund for the 2002-03 fiscal year and the four years following. The following page represents prioritized capital projects anticipated in the future.

	2002-03	2003-04	2004-05	2005-06	2006-07
BEGINNING BALANCE	793,57	588,07	595,19	626,63	684,23
	5	5	9	5	9
<u>REVENUE</u>					
School Bus Reimbursement	114,75	114,75	114,75	114,75	114,75
Investment Income	3,615	0	2,119	0	0
Transfers from General Fund	100,00	100,50	100,00	100,800	100,500
Total Revenue	218,30	218,90	216,80	216,60	216,30
	5	9	9	4	0
<u>EXPENDITURES</u>					
School buses	135,00	135,00	135,00	135,00	135,00
Performance contract lease	52,865	52,865	26,430	0	0
EC floor tile (3 rooms)	4,000	4,000	4,000	4,000	4,000
EC painting	2,500				
EC Gym floor replacement	75,000				
Stadium bleacher repairs	75,000				
Parking improvements	25,000				
Field Hockey field	8,000				
Kindergarten cabinetry	15,000				
HS Auditorium entrance	8,000				
District Office carpet	3,500				
Projects as needed	20,000	20,000	20,000	20,000	20,000
Total Expenditures	423,86	211,86	185,43	159,00	159,00
	5	5	3	0	0
ENDING BALANCE*	588,07	595,19	626,63	684,23	741,57
	5	9	5	9	9

* - \$500,000 of the ending balance is currently reserved for the EC Gym Expansion

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2002-03**

CAPITAL PROJECT PRIORITIES

Name	Est Cost	Priority	Comment
HS - Stadium bleacher maintenance	75,000	A	Bleacher superstructure needs to be stripped & painted to prevent deterioration; open areas in bleachers need to be enclosed
HS - Auditorium Entrance	8,000	A	This area is very run-down looking. As a primary entrance for public events in the district, this area should be representative of the district's quality and pride
EC - Parking	25,000	A	Pave temporary parking area plus add a "loop" to allow for smoother traffic flow
EC - Painting	2,500	A	Repaint walls and some trim throughout the building
EC - Gym floor replacement	\$50-75,000	A	With the gym expansion on hold, it is wise in the interests of student safety to replace the existing floor as it has no resiliency left after 26 years of hard use.
EC - Classroom tile (3)	4,000	A	Removal of carpet and installation of vinyl tile in 3 classrooms. Part of an ongoing project to remove carpet from classroom areas and halls to limit student asthma/allergic reactions.
District Office - Carpet	3,500	A	Carpeting is extremely worn and requires replacement
Lower Fields - Bleachers	????	B	Additional portable bleachers need for lower fields
Lower Fields - Additional Field Hockey practice or game field	8,000	B	Needed to eliminate fall field hockey in area sometimes used for stadium parking during football games.
HS - Door upgrades – Auditorium	24,000	B	Completes the door upgrade project begun summer 2000.
HS - Display cases	????	B	Additional display space needed for athletic, band & educational trophies & awards.

Name	Est Cost	Priority	Comment
HS - Bathroom Upgrades	12,000	B	Replacement of paper towel dispensers with hand driers, upgrade to automatic faucets, and changing toilet paper dispensers will reduce district costs and water usage.
EC - Kindergarten casework	5,000	B	Add permanent casework and wall in kindergarten rooms by the "porch"
EC - Hallway Tile	9000	B	Carpet in hallways on either side of gym needs replacement with tile
EC - Chalkboard repalcement	????	B	Replace at least one chalkboard per classroom with a whiteboard to help reduce dust problem for students with asthma/allergies
Township road access to lower fields & stadium	?????	C	Alternate access for buses, fans, & players rather than driving through elementary playground area or around stadium track.
Stadium - press Box	?????	C	New press box needed on home side; visitor's side needs repainted
HS – Roof over gym entrance	12,000	C	To provide a covered area for students and adults and to finish the area asthetically
HS - Roof over gym courtyard	50,000	C	To gain useful space from an area that is not useful in its current configuration.
HS - Air condition auditorium	91,000	C	To increase comfort for auditorium activities in spring, summer and early fall.
EC – Gym Addition	\$1.5 - 3 million	C	The current gym/cafeteria would become a dedicated area for cafeteria seating during the school day and group educational activities as needed. Will allow for gym usage during lunch periods and reduces the need to put up and take down tables several times a day. The number of winter sports teams and gym activities has put a premium on gym utilization at reasonable times.
EC - Basement Elevator or other access	100,000	C	Potential problem for physically handicapped students in sixth grade

Name	Est Cost	Priority	Comment
District-wide Storage	????	C	Renovations have limited the amount of stack storage available for items such as annual supplies and apre furniture. Possibly combine with EC - Gym Addition above.
Additional gym space	????	C	The number of winter sports teams and gym activities has put a premium on gym utilization at reasonable times. Possibly combine with EC - Gym Expansion above.
Additional District Office space	????	C	The number of personnel involved with major grants has increased and additional space is needed for required record storage.

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX A**

BUDGET HISTORY (AS ADOPTED)

YEAR	REVENUE	EXPENDITURES	% INCREASE
92-93	\$8,095,951	\$8,289,685	4.3%
93-94	8,057,767	8,187,767	-1.2%
94-95	8,589,763	8,739,763	6.7%
95-96	9,085,585	9,116,585	4.3%
96-97	9,368,656	9,593,656	5.2%
97-98	9,862,288	9,962,288	3.8%
98-99	10,142,373	10,215,859	2.5%
99-00	10,505,792	11,187,092	9.5%
00-01	10,908,708	11,355,908	1.5%
01-02	11,286,434	11,752,462	3.5%
02-03	11,718,108	12,308,423	4.7%

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX B**

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
92-93	15.4	54.6	240	**
93-94	16.0	54.7	275	**
94-95	17.1	59.7	335	**
95-96	17.0	60.5	335	**
96-97	18.0	61.8	376	**
97-98	18.7	62.6	400	465
98-99	18.6	62.6	400	465
99-00	21.0	71.2	400	452
00-01	23.2	75.2	400	**
01-02	24.4	77.4	400	**
02-03	24.7	78.9	-	**

** - Data not available

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX C**

ACTUAL REVENUE, EXPENSES & FUND BALANCE

Year	Revenue	Expenditures	State Rank ² EXP PER STUDENT 1=Highest 501=Lowest	Fund Balance	% of Expenditures
92-93	\$8,088,327	\$8,388,475	**	\$1,214,190	14%
93-94	8,202,108	7,685,725	**	1,719,939	22%
94-95	9,074,763	8,590,914	**	2,015,731	23%
95-96	9,132,167	9,303,140	**	1,872,329	20%
96-97 ¹	9,839,666	9,638,651	**	2,500,599	26%
97-98	10,262,169	9,983,272	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	**	2,370,007	21%
01-02 ³	11,294,206	11,752,462	**	1,911,751	16%

¹ – Adjusted for bond refinancing

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

³ - Projected

** - Data not available