

SOUTHERN COLUMBIA AREA SCHOOL DISTRICT

BUDGET

GENERAL FUND

ATHLETIC FUND

CAPITAL RESERVE FUND

2003-04

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 2003-04**

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Did you know???

- Southern ranks number 411 out of 501 school districts in local tax burden.
- Southern ranks number 438 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 a school performance award in 2002-03 for increasing PSSA test scores in mathematics and reading. The award provided over \$10,000 to be spent on professional development and other programs to increase student achievement.
- Standard & Poor's School Evaluation Services recently recognized Southern Columbia as one of fifty-one school districts in the Commonwealth whose average annual increases in state test scores were more than twice the increase in the average district over a five-year period (1996-97 through 2000-01).
- Southern staff members have re-written all 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 and continually assesses its programs for conformance to state and national standards.
- 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 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
- Since 2001-02, the first year of Southern's full-day kindergarten program, 99% of students have 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 2003-04**

EXECUTIVE SUMMARY

The General Fund Budget for the 2003-04 fiscal year totals \$12,863,437, an increase of \$501,003 or 4.0% over the 2002-03 budget. The budget increase can be broken down as follows: an increase of \$367,105 or 3.0% for increased salaries & benefit costs, \$186,596 or 1.5% for increased retirement contributions, and \$63,000 or 0.5% for additional professional staff. Savings of \$77,000 or 0.6% resulting from bond refinancing and savings of \$41,000 or 0.4% resulting from professional staff reductions offsets these increases.

One additional special education teacher is budgeted for the Middle School plus additional time for the elementary art teacher. Staff reductions include 0.5 science and 0.33 foreign language positions in the High School.

Total revenues are \$12,414,398, an increase of \$642,279 or 5.5% over the 2002-03 budget. Local revenues include an increase of \$163,000 or 1.4% in local budgeted tax revenue, the maximum permitted by Act 50. Earned income tax increases account for all of the permitted increase; therefore, there is no change in real estate tax rates for 2003-04. Tax equalization required by law causes the tax rate for properties located in Northumberland County to drop by 1.2 mills. The process for calculating tax rates under Act 50 is included in Appendix A.

State revenues will increase \$240,838 due to an increase of \$93,000 or 0.8% in the retirement reimbursement received and increases totaling \$106,000 or 0.9% in Basic and Special Education subsidies are included at the Governor's proposed funding level. Increases in Transportation reimbursement and other minor increases account for the remainder. As of the date of budget adoption, the Commonwealth had not finalized details of school funding for 2003-04. 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 \$94,126 or 0.8% following a major revamping of federal programs that took place following last year's budget adoption. Title 1 expenditures continue to be fully funded along with the class size reduction funds begun several years ago.

The budget "gap" or difference between expenditures and revenues is \$449,039 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.

Historically, the actual financial results of a given fiscal year show higher revenues than forecast and lower expenditures than budgeted. Given this fact, the Board Finance Committee established the following goals for the budget gap over a 3-year period. Achieving these goals will stabilize the General Fund Balance at approximately \$1.1 million or 8% of budgeted expenditures:

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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REAL ESTATE TAX RATES

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

	Columbia Co.	Northumberland Co.
2002-03 Millage	24.7	78.9
Adjustment for Equalization	0.0	(1.2)
2003-04 Millage	24.7	77.7

Total assessed value	\$90,296,727	\$23,687,392
÷ Number of parcels	3,588	2,216
= Average assessed value per parcel	\$25,166	\$10,689
x Millage increase (decrease)	0.0 mills	(1.2) mills
= Change to taxpayer on average	\$0.00	(\$12.83)
 Market Value of Average Parcel	 \$70,493	 \$78,596

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2003-04**

STUDENT ENROLLMENT PROJECTIONS

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

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

Kindergarten

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

Cohort-Survival

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

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

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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STUDENT ENROLLMENT PROJECTIONS

Grade	98-99	99-00	00-01	2001-02	2002-03	Projected 2003-04
K *	101	85	95	115	104	105
Pre-1 *	12	10	7	-	-	-
1	106	108	94	94	108	99
2	97	108	100	88	91	104
3	130	97	107	106	94	94
4	126	136	96	108	105	95
5	131	131	130	102	108	107
6	106	142	131	122	103	109
Total K-6	809	817	817	735	713	713
7	132	101	143	134	129	104
8	140	135	105	142	131	130
9	114	134	117	98	134	121
10	120	110	131	110	99	130
11	107	118	109	130	111	98
12	94	110	119	112	123	111
Total 7-12	707	708	708	726	727	694
District Total	1516	1525	1484	1461	1440	1407

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
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PERSONNEL - ADMINISTRATIVE

	98-99	99-2000	2000-01	2001-02	2002-03	Proj 2003-04
District:						
Superintendent	1	1	1	1	1	1
Business Manager *	0	1	1	1	1	1
Administrative Assistant	1	0	0	0	0	0
Director of Curriculum	0	1	1	1	1	1
Director of Student Svcs	0	1	1	1	1	1
Total District	2	4	4	4	4	4
Building:						
HS Principal	1	1	1	1	1	1
MS Principal	0	1	1	1	1	1
Elem Principal	1	1	1	1	1	1
Elem Asst. Principal	1	0	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	0	0	0	0	0
Supervisor Transportation	1	1	1	1	1	1
Total Support	4	3	3	3	3	3
Total Administrative	9	10	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
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PERSONNEL - INSTRUCTIONAL

	98-99	99-00	2000-01	2001-02	2002-03	Proj 2003-04
Classroom	63.5	69.25	69.13	72.13	73	72.17
Art	2.5	3	2.5	2.67	2.67	3
Blended *	1	1	1	1	1	1
Title I Reading **	4	3	3	3	3	3
Driver/Safety Ed	.625	1	1	1	1	1
Gifted	1.5	1	1	1	1	1
Guidance	3	4	4	4	4	4
Health/PE	4	4	4	4	4	4
IST	1	1	1	1	1	1
Librarian	2	2	2	2	2	2
Music	4	4	4	4	4	4
Nurse	1	1	1	1	1	1
Psychologist	.75	.75	1	1	1	1
Special Education **	6	9	10	10	11	12
Speech/Language	1	1	1	1	1	1
Total Instructional	95.875	105	105.63	108.8	110.67	111.17

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

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

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
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PERSONNEL - SUPPORT

	98-99	99-00	2000-01	2001-02	2002-03	Proj 2003-04
Aides – Instructional *	21	19	24	27	30	30
Aides – Non Instructional	1	1	0	0	0	0
Aides – Transportation *	0	0	0	1	1	1
Title I Assistant	0	0	0	0	1	1
Bus Drivers	30	32	32	34	34	34
Custodians	10	11	11	12	12	12
Maintenance	3	3	3	3	3	3
Mechanics/Grounds	2	2	2	2	2	2
Registered Nurse	2	2	2	2	2	2
Secretaries *	10	10	11	11.5	12.5	12.5
Total Non Instructional	79	80	87	92.5	97.5	97.5

* In 2003-04, 11.5 special needs aide positions, 0.5 secretary position, a transportation aide, and the Title I Assistant are funded through federal programs.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2003-04**

BUDGET ASSUMPTIONS

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

REVENUE

1. Federal revenues are based on the substantial changes put in place for 2002-03. No increases are included at this time. ACCESS funds are budgeted to cover the cost of six special needs aides, one transportation aide and ½ secretary position.
2. State funding for the Basic Education Subsidy and Special Education are projected as proposed by the Governor. Other state subsidies will remain flat or have minor increases in accordance with state formulas. The State budget as it currently stands eliminated the Sewage Treatment reimbursement previously received.
3. Local real estate tax revenues reflect required changes due to tax equalization and the limitations of Act 50. Total local budgeted tax revenue is permitted to increase by 2.80% without a voter referendum; the increase does not require a change in real estate millage in 2003-04.

EXPENDITURES

1. Salary costs will increase in accordance with the labor agreements in place or by previous Board action or estimate. Changes in staffing to accommodate projected enrollment and student class selections are budgeted.
2. Benefit costs are projected at the rates known to be in force for the 2003-04 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 remain stable.
4. Building level discretionary expenditures are frozen for the third consecutive year, remaining the same as that budgeted in 2001-02.
5. Two large grant programs, the 21st Century Learning Centers Grant (\$375,000) and the Communities That Care Grant (\$50,000) are not included in either revenues or expenditures so as not to skew comparisons with prior and future years. Those programs will appear in the “actual” columns of the 1400 and 3300 functions.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2003-04**

SUMMARY OF BUDGET COMPARISONS

	2002-03 Budget	2003-04 Budget	Proposed Increase (Decrease)
<u>REVENUE</u>			
6000 Local Sources	\$6,374,674	\$6,681,989	\$307,315
7000 State Sources	5,118,431	5,359,269	240,838
8000 Federal Sources	279,014	373,140	94,126
Total Revenue	\$11,772,119	\$12,414,398	\$642,279
<u>EXPENDITURES</u>			
1100 Regular Education	\$5,202,767	\$5,469,788	\$267,021
1200 Special Education	1,429,207	1,575,474	146,267
1300 Vocational Education	449,020	449,904	884
1400 Other Instructional Programs	222,097	248,903	26,806
2100 Pupil Personnel	439,331	458,908	19,577
2200 Support Services	396,995	416,755	19,760
2300 Administrative Services	742,327	786,410	44,083
2400 Pupil Health Services	123,461	136,009	12,548
2500 Business Services	166,289	174,795	8,506
2600 Maintenance	990,441	909,027	(81,414)
2700 Pupil Transportation	752,590	830,893	78,303
3200 Student Activities	35,490	38,249	2,759
5100 Debt Service	916,879	868,124	(48,755)
5200 Fund Transfers	395,540	400,198	4,658
5900 Budgetary Reserve	100,000	100,000	\$0
Total Expenditures	\$12,362,434	\$12,863,437	\$501,003
Use of Fund Balance	(\$590,315)	(\$449,039)	

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2003-04**

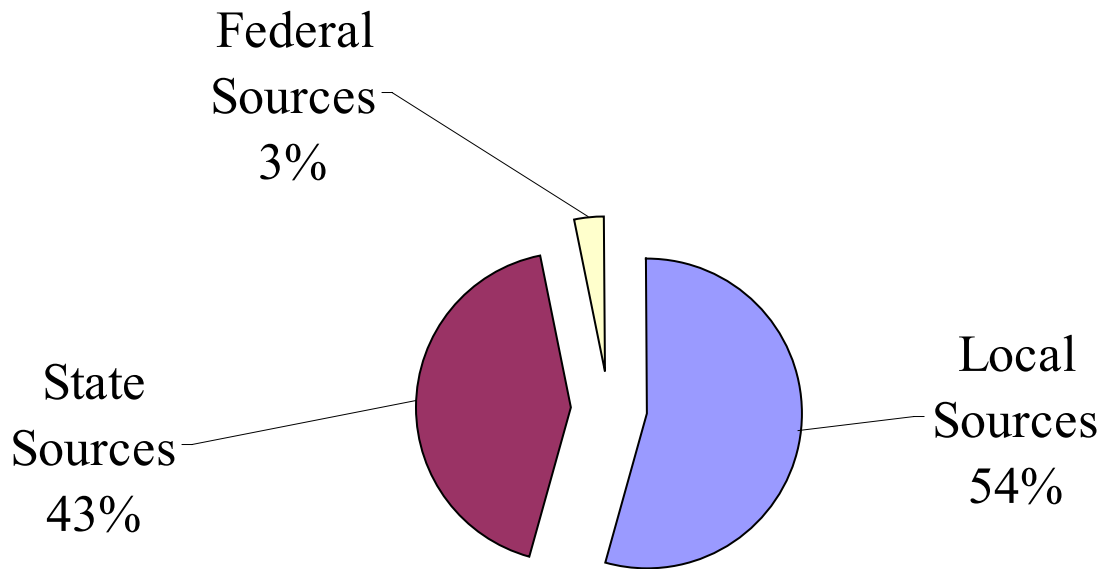
REVENUE

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 2003-04**

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
6111 Real Estate Taxes	3,743,194	3,720,579	3,839,015	3,895,536
6112 Interim Real Estate Taxes	-	-	-	25,000
6113 Public Utility Realty Tax	19,000	11,233	11,233	10,000
6114 Pmt in Lieu of Tax	1,410	1,410	1,410	1,410
6120 Per Capita (679)	28,420	29,973	-	-
6141 Per Capita (511)	28,420	30,103	-	-
6142 Occup Privilege	23,000	26,385	-	-
6151 Earned Income Tax	690,000	727,100	1,925,000	2,111,000
6152 Occup Assessment	859,946	871,863	-	-
6153 Realty Transfer	60,000	111,702	60,000	60,000
6411 Delinquent Real Estate	160,000	261,743	190,000	190,000
6420 Delinquent PC & Occ Priv	12,000	6,949	3,500	3,500
6452 Delinquent Occ Assmt.	113,000	153,421	79,500	46,500
6510 Investment Earnings	213,500	100,091	115,000	95,000
6910 Rentals	1,150	-	1,150	1,150
6941 Tuition	-	-	-	-
6944 Other Districts	20,000	6,029	20,000	20,000
6960 Pass thru Grants	72,000	87,151	95,866	189,893
6961 AVTS Transportation	18,000	16,851	18,000	18,000
6990 Miscellaneous	15,000	20,103	15,000	15,000
Total Local Sources	6,078,040	6,182,685	6,374,674	6,681,989

Specific function descriptions:

6111 Real Estate taxes were calculated at the rate of 24.7 mills in Columbia County and 77.2 mills in Northumberland County applied to total assessed valuation of \$90,296,727 (Columbia) and \$23,687,392 (Northumberland) budgeted at a collection rate of 94%.

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

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

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

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
7110 Basic Education Subsidy	3,243,177	3,241,272	3,306,311	3,395,618
7140 Charter School Reimb	-	-	7,809	-
7150 School Performance	-	39,816	-	-
7160 Section 1305/1306	20,000	21,143	20,000	20,000
7210 Homebound Instruction	0	198	0	0
7240 Driver Education	2,000	2,380	2,000	2,000
7270 Special Education	633,139	638,621	642,636	659,329
7310 Transportation	508,820	503,126	512,751	550,000
7320 Sinking Fund	277,195	273,126	301,896	301,539
7330 Medical/Dental Services	30,000	28,990	29,000	29,000
7350 Sewage Treatment	2,717	4,247	4,247	0
7500 Extra Grants	5,000	53,313	0	0
7810 Social Security	244,942	252,264	253,500	270,490
7820 Retirement	10,086	35,590	38,281	131,293
Total State Sources	4,977,076	5,094,086	5,118,431	5,359,269

Specific Function Description:

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

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

7150 Funds awarded by the Commonwealth in recognition of increased test scores on the PSSA tests or improved attendance.

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
8390 21 st Century CLC	0	121,415	0	0
8513 Title 1	136,229	154,968	166,155	190,946
8519 Title 2 ITC	0	0	0	76,125
8519 Title V	0	0	0	10,241
8560 Title 6	43,711	61,089	61,089	0
8670 Safe & Drug Free Schools	6,378	4,925	6,179	6,000
8810 ACCESS	45,000	98,898	45,591	89,828
Total Federal Sources	231,318	441,295	279,014	373,140

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

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.

8519 Funds received for Improving Teacher Quality; Southern Columbia utilizes these funds to decrease class size in the kindergarten and special needs programs.

8519 Funds received for program improvements; Southern Columbia utilizes these funds to supplement the salaries of two registered nurses to limit turnover.

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 2003-04**

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 2003-04, salaries and benefits represent 70% of total expenditures.

Total expenditures for salaries over all functions increased by \$377,258, 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

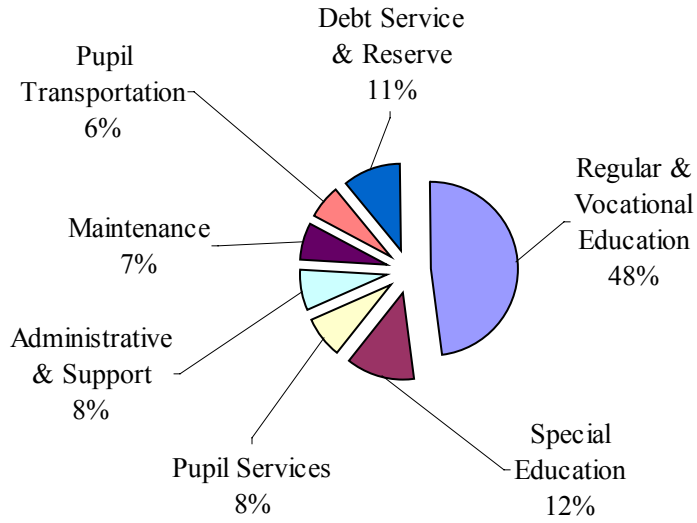
1.00 – Middle School Special Education

0.33 – Elementary Art

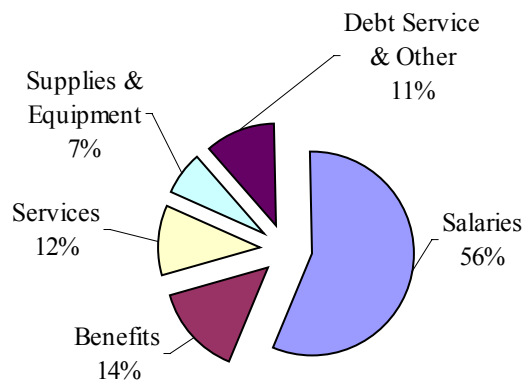
In addition 0.5 science and 0.33 foreign language positions will be reduced in the High School due to insufficient student class signups to support those positions.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
GENERAL FUND BUDGET 2003-04**

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	3,730,024	3,726,416	3,875,041	4,052,265
200 Employee Benefits	740,840	743,275	847,547	934,269
300 Professional Services	11,244	4,375	5,065	6,334
400 Property Services	22,300	32,375	31,486	28,385
500 Other Purchased Services	19,500	34,146	32,350	38,000
600 Supplies	238,872	231,521	267,516	264,429
700 Equipment	137,759	180,267	131,499	135,330
800 Other Expenditures	6,440	7,966	12,263	10,775
Total 1100	4,906,979	4,960,341	5,202,767	5,469,787

100 Salaries of 84.16 professional employees and 5 instructional aides with a scheduled or estimated salary increase.

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

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

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

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

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

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

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

APPROPRIATIONS
1200 SPECIAL PROGRAMS - ELEMENTARY & SECONDARY

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

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	720,063	834,190	822,150	941,548
200 Employee Benefits	161,743	144,172	159,480	211,776
300 Professional Services	350,375	373,936	368,500	345,500
400 Property Services	0	0	0	0
500 Other Purchased Services	40,267	67,434	60,000	60,000
600 Supplies	13,778	13,041	14,844	14,320
700 Equipment	477	3,307	4,150	2,300
800 Other Expenditures	0	0	83	30
Total 1200	1,286,703	1,436,080	1,429,207	1,575,474

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

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

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants and other technical services. For the 2003-04 fiscal year this object includes \$315,000 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).

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
500 Other Purchased Services	431,169	431,169	449,020	449,904
Total 1300	431,169	431,169	449,020	449,904

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	146,224	224,961	143,935	165,017
200 Employee Benefits	27,681	36,418	34,883	41,786
300 Professional Services	0	23,793	1,000	10,000
400 Property Services	2,100	2,081	2,100	2,100
500 Other Purchased Services	25,000	26,291	24,000	24,000
600 Supplies	11,361	27,481	6,179	6,000
700 Equipment	8,934	26,404	10,000	0
800 Other Expenditures	0	1,764	0	0
Total 1400	221,300	369,193	222,097	248,903

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

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

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

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

500 Services contracted from outside organizations and/or personnel. In 1999-2000 and 2003-04 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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	328,023	327,977	332,368	334,462
200 Employee Benefits	77,686	62,150	67,483	83,146
300 Professional Services	7,665	19,392	24,495	26,500
400 Property Services	0	0	0	0
500 Other Purchased Services	0	0	4,000	2,500
600 Supplies	12,228	11,567	4,675	5,400
700 Equipment	3,093	1,968	3,110	4,200
800 Other Expenditures	2,170	2,792	3,200	2,700
Total 2100	430,865	425,846	439,331	458,908

100 Salaries of the Director of Student Services, executive secretary, 4 guidance counselors, 1 guidance/ACCESS 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).

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	240,699	209,325	238,997	233,485
200 Employee Benefits	34,136	35,394	37,941	53,175
300 Professional Services	39,280	34,766	51,397	44,698
400 Property Services	1,000	0	0	0
500 Other Purchased Services	17,800	5,814	17,700	19,700
600 Supplies	34,600	34,826	34,690	35,550
700 Equipment	35,900	9,611	3,170	3,597
800 Other Expenditures	17,450	10,184	13,100	26,550
Total 2200	420,865	339,920	396,995	416,755

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	429,287	431,689	441,040	457,145
200 Employee Benefits	113,888	88,419	106,262	125,420
300 Professional Services	74,550	71,475	75,725	77,645
400 Property Services	14,200	10,161	13,100	15,250
500 Other Purchased Services	34,300	31,683	33,500	36,000
600 Supplies	35,650	22,617	37,300	38,200
700 Equipment	13,250	11,613	8,650	9,500
800 Other Expenditures	27,880	23,705	26,750	27,250
Total 2300	743,005	691,362	742,327	786,410

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	79,519	77,380	82,475	93,694
200 Employee Benefits	17,313	21,744	25,632	29,085
300 Professional Services	12,645	11,769	12,654	10,300
400 Property Services	150	80	150	675
500 Other Purchased Services	0	0	0	0
600 Supplies	2,438	2,086	2,500	2,225
700 Equipment	392	226	50	30
800 Other Expenditures	0	0	0	0
Total 2400	112,457	113,285	123,461	136,009

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	106,252	110,195	105,589	109,269
200 Employee Benefits	35,356	23,354	28,400	33,026
300 Professional Services	12,500	6,457	0	0
400 Property Services	500	113	500	500
500 Other Purchased Services	2,500	1,472	2,500	1,500
600 Supplies	15,500	10,800	23,000	23,200
700 Equipment	2,500	2,370	2,500	3,300
800 Other Expenditures	3,800	4,940	3,800	4,000
Total 2500	178,908	159,701	166,289	174,795

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	321,964	337,041	335,422	352,350
200 Employee Benefits	121,677	84,235	106,518	116,177
300 Professional Services	0	0	0	0
400 Property Services	249,930	284,115	239,930	173,100
500 Other Purchased Services	53,500	70,527	64,660	70,500
600 Supplies	171,900	170,994	172,900	172,900
700 Equipment	15,000	5,484	15,000	22,000
800 Other Expenditures	2,000	2,957	2,000	2,000
Total 2600	935,971	955,353	936,430	909,027

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 an estimated salary increase.

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

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	389,478	470,401	418,394	431,436
200 Employee Benefits	153,015	151,649	157,296	205,557
300 Professional Services	5,500	2,190	0	0
400 Property Services	22,000	15,445	20,000	22,000
500 Other Purchased Services	27,500	24,415	34,500	34,500
600 Supplies	115,200	132,240	115,200	130,200
700 Equipment	4,200	2,878	3,700	3,700
800 Other Expenditures	3,500	3,318	3,500	3,500
Total 2700	720,393	802,536	752,590	830,893

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

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

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

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
3200 STUDENT ACTIVITIES

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

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages	20,000	17,093	20,000	22,000
200 Employee Benefits	1,824	1,557	1,990	2,749
300 Professional Services	0	0	0	0
400 Property Services	0	0	0	0
500 Other Purchased Services	7,200	6,500	7,200	7,200
600 Supplies	700	0	800	800
700 Equipment	1,500	116	1,500	1,500
800 Other Expenditures	6,000	6,170	4,000	4,000
Total 3200	37,224	31,436	35,490	38,249

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
3300 COMMUNITY ACTIVITIES

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

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
100 Salaries & Wages		26,445		
200 Employee Benefits		2,348		
500 Other Purchased Services		3,560		
600 Supplies		13,211		
700 Equipment		2,749		
Total 3200	0	48,313	0	0

100 Salary for the Communities That Care grant coordinator.

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

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

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

700 Equipment acquisitions and replacements.

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

APPROPRIATIONS
5100 DEBT SERVICE

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

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 Budget
800 Other Expenditures	300,038	300,759	311,879	238,124
900 Other Expenditures	545,000	535,000	605,000	630,000
Total 5100	845,038	835,759	916,879	868,124

800 Amounts paid for interest on outstanding debt obligations of 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.

	2001-02	2001-02	2002-03	2003-04
	Budget	Actual	Budget	Budget
900 Other Expenditures	381,585	365,000	395,540	400,198
Total 5200	381,585	365,000	395,540	400,198

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 2003-04.

5250-930 Activity Fund - funds are transferred to this fund for elementary and secondary athletic expenses (see page 40).

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.

	2001-02 Budget	2001-02 Actual	2002-03 Budget	2003-04 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 2003-04**

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 37).

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
ATHLETIC FUND 2003-04**

SUMMARY OF BUDGET COMPARISONS

	2002-03 Budget	2003-04 Budget	Proposed Increase (Decrease)
<u>FUNDS AVAILABLE</u>			
0700 Beginning Balance	\$0	\$7,494	\$7,494
6000 Admissions	45,000	38,000	(\$7,000)
7810 Social Security Reimb	8,533	8,451	(82)
7820 Retirement Reimb	1,017	3,299	2,282
Total Revenue	\$54,550	\$57,244	\$2,694
<u>EXPENDITURES</u>			
Athletic Dir/Trainer/Managers	\$146,272	\$156,087	\$9,815
Football	53,621	56,216	2,595
Field Hockey	12,375	12,440	65
Cross Country	5,632	5,964	332
Wrestling	13,662	13,776	114
Boys Basketball	17,802	15,996	(1,806)
Girl Basketball	12,731	13,001	270
Baseball	10,316	11,055	739
Softball	10,536	9,055	(1,481)
Track & Field	20,208	21,154	946
Girls Soccer	6,869	7,105	236
Golf	4,032	4,222	190
Boys Soccer	10,098	10,337	239
Elementary Sports	6,578	7,305	727
Football Cheerleading	4,643	4,806	163
Basketball Cheerleading	2,497	2,578	81
Wrestling Cheerleading	2,497	2,578	81
Swimming	800	1,000	200
Bowling	1,873	2,794	921
Post-season contingency	7,048	5,315	(1,733)
Total Expenditures	\$350,090	\$362,784	\$12,694
Transfer from General Fund	\$295,540	\$305,540	\$10,000

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2003-04**

FUND DESCRIPTION & PLAN

The District's Capital Reserve Fund is a special revenue fund established in accordance with Section 1431 of the Municipal Code. Expenditures from the Capital Reserve Fund are limited to the construction and renovation of facilities, major repairs to building systems and equipment and the purchase of school vehicles, notably school buses. State reimbursement directly related to the purchase of school buses is included as a revenue source as is investment income. The only other source of funds is transfers from the General Fund. A transfer of \$100,000 is budgeted annually although the actual amount may be more or less depending on the condition of the General Fund budget at the conclusion of the fiscal year.

The District is continually evaluating its facility needs in order to provide the best environment for students and staff. The table on the following page lists the proposed use of the Capital Reserve Fund for the 2003-04 fiscal year and the four years following. The pages following list prioritized capital projects anticipated in the future.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2003-04**

FIVE YEAR BUDGET PLAN

	2003-04	2004-05	2005-06	2006-07	2007-08
BEGINNING BALANCE	872,607	513,090	362,759	422,216	479,556
<u>REVENUE</u>					
School Bus Reimbursement	97,359	114,750	114,750	114,750	114,750
Investment Income	2,489	5,594	3,707	1,590	1,590
Transfers from General Fund	100,000	100,000	100,000	100,000	100,000
Total Revenue	199,848	220,344	218,457	216,340	216,340
<u>EXPENDITURES</u>					
School buses	135,000	135,000	135,000	135,000	135,000
Performance contract lease	52,865	61,675			
EC floor tile (3 rooms)	4,000	4,000	4,000	4,000	4,000
HS Weight Room Exp	120,000				
Parking improvements	67,000				
Grounds Equipment	12,500				
Plumbing Upgrades	7,000				
Kindergarten cabinetry	3,000				
HS Auditorium entrance	8,000				
HS Auditorium A/C	59,000				
EC Gym Floor replace	31,000				
EC/HS Roof maintenance	40,000				
HS Auditorium/Gym roof		150,000			
EC Gymnasium addition *					
Stadium Bleacher repl *					
Projects as needed	20,000	20,000	20,000	20,000	20,000
Total Expenditures	559,365	370,675	159,000	159,000	159,000
ENDING BALANCE*	513,090	362,759	422,216	479,556	536,896

* - Costs for the EC Gymnasium Addition and Stadium Bleacher Replacement projects, though needed, exceed the funds currently available therefore are not scheduled at this time.

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
CAPITAL RESERVE FUND 2003-04**

CAPITAL PROJECT PRIORITIES

Name	Est Cost	Priority	Comment
MS - Office space needed	????	A	Current office space needed for classroom
HS Roof PM	\$15,000	A	Preventative maintenance on HS roof (2nd story only; not area of recent replacement) to extend life
HS - Stadium bleacher maintenance/replacement	\$75,000-500,000	A	Bleacher superstructure is deteriorating: needs to be stripped, painted and upgraded to standards or completely replaced
HS - Bathroom Upgrades	\$7,000	A	Finish replacing commodes to cut down on wasted water. Current commodes are original to the building.
HS - Auditorium Upgrades	????	A	Sound and lighting system needs to be upgraded/replaced.
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
HS - Air condition auditorium	\$59,000	A	To increase comfort for auditorium activities in spring, summer and early fall.
HS - Weight Room Expansion	\$120,000	A	To provide additional educational space for physical ed classes; to provide space for equipment related to girls sports programs; to provide space to utilize all the fitness equipment recently donated.
EC Roof PM	\$25,000	A	Preventative maintenance on EC roof to extend life
EC - Parking	\$67,000	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; repaint office walls; stairwells
EC - Island curbing	\$1,000	A	Install ADA cut in island crosswalk
EC - Gym floor replacement	\$31,000	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.

Name	Est Cost	Priority	Comment
EC - Classroom tile (3)	\$4,000	A	Removal of carpet and installation of vinyl tile in 3 classrooms. Part of an ongoing project to remove carpet from classroom areas and halls to limit student asthma/allergic reactions.
EC - Carpet @ Exterior Doors	\$1,000	A	Repair/replace fraying carpet by doors to playground
Lower Fields - Bleachers	????	B	Additional portable bleachers need for lower fields; possibly use parts from Stadium Bleacher replacement above.
HS Aud/Gym/Aux Gym Roof	\$150,000	B	Replace existing EPDM roofs
HS - Door upgrades – Auditorium	\$24,000	B	Completes the door upgrade project begun summer 2000.
HS - Display cases	\$25,000	B	Additional display space needed for athletic, band & educational trophies & awards.
HS - Video Security System	\$25,000	B	To monitor hallways and parking lots for security, safety
EC - Kindergarten casework	\$3,000	B	Additional casework needed in Kindergarten rooms by the "porch"
EC - Exterior Sidewalks	????	B	Repair sidewalk cracks & curbing
EC - Chalkboard replacement	????	B	Replace at least one chalkboard per classroom with a whiteboard to help reduce dust problem for students with asthma/allergies
District-wide Sound	????	B	Cordless microphones needed for assembly areas, libraries & gyms
Township New 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. Possibly combine with Stadium Bleacher above
HS Gym Air Handlers	????	C	Replace & move from inside gym to outside roof
HS - Roof over gym courtyard	\$50,000	C	To gain useful space from an area that is not useful in its current configuration.
EC - Interior doors off main foyer	????	C	Upgrade doors so they can be locked and secure all areas of the building

Name	Est Cost	Priority	Comment
EC – Gym Addition	<i>\$1.5 - 3 million</i>	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 time
EC - Exterior Doors	????	C	Age of doors/hardware prevents them from closing & locking consistently
EC - Basement Elevator or other access	<i>\$25-100,000</i>	C	Potential problem for physically handicapped students in sixth grade
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.
District Office space	????	C	Additional conference room or training room needed; office & file storage space needed.
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.

Key: EC – G.C. 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**

ACT 50 CALCULATIONS

Step 1. Re-state budgeted real estate tax:

2002-03 Budgeted Real Estate Tax Revenue	\$3,839,014.84
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Step 2. Calculate real estate revenue based on new assessments and current tax rates:

2003-04 Assessment: Columbia County x 2002-03 Tax Rate x Collection Rate

91,255,582	x	24.7mills	x	94%	=	\$2,118,772.10
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2003-04 Assessment: Northumberland County x 2002-03 Tax Rate x Collection Rate

24,265,725	x	78.9mills	x	94%	=	1,799,691.76
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Real Estate Tax Revenue at 2002-03 Tax Rates	\$3,918,463.86
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Step 3. Calculate value of assessment growth:

Real Estate Tax Revenue at 2002-03 Tax Rates	\$3,918,463.86
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Minus 2002-03 Budgeted Real Estate Tax Revenue	3,839,014.84
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Equals Assessment Growth	\$ 79,449.02
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Step 4. Calculate allowable Act 50 local tax revenue increase:

2002-03 Budgeted Local Tax Revenue x SAWW Rate = Act 50 Allowable Local Tax Increase

Real Estate Taxes	\$ 3,839,015								
EIT	1,925,000								
Realty Transfer	60,000								
	\$ 5,824,015	x		2.80%	=	\$ 163,072.42			

Step 5. Calculate 2003-04 Budgeted Local Tax Revenue:

2002-03 Budgeted Local Tax Revenue	\$5,824,014.84
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Plus Act 50 Allowable Local Tax Increase	163,072.42
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Plus Assessment Growth	79,449.02
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Equals 2003-04 Budgeted Local Tax Revenue (Non-Electoral)	\$6,066,536.28
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Step 6. Calculate Budgeted Real Estate Tax:

2003-04 Budgeted Local Tax Revenue (Non-Electoral)	\$6,066,536.28
Minus Budgeted EIT Collections	2,111,000.00
Minus Budgeted Realty Transfer Tax Collections	60,000.00
Equals Budgeted Real Estate Taxes	\$3,895,536.28

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

2001 Columbia Co. Market Value / Total District Market Value = Columbia Co. Share %	
184,891,700 / 339,291,700 = 54.5%	
Budgeted Real Estate Taxes x Columbia Co. Share % = Columbia Co. Real Estate Taxes	
3,895,536.28 x 54.5% =	\$2,122,811.51

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

Columbia Co. Assessment / 1000 x Collection Rate = Value of 1 mill in Columbia Co.	
91,255,582 / 1000 x 94% = 85,780.25	
Columbia Co. Real Estate Taxes / Value of 1 Mill in Columbia Co. = Columbia Co. Millage	
2,122,811.51 / 85,780.25 =	24.7mills
	(Change of 0.0mills)

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

2001 Northumberland Co. Market Value / Total District Market Value = Northumberland Co. Share %	
154,400,000 / 339,291,700 = 45.5%	
Budgeted Real Estate Taxes x Northumberland Co. Share % = Northumberland Co. Real Estate Taxes	
3,895,536.28 x 45.5% =	\$1,772,724.77

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

Northumberland Co. Assessment / 1000 x Collection Rate = Value of 1 mill in Northumberland Co.	
24,265,725 / 1000 x 94% = 22,809.78	
Northumberland Co. Real Estate Taxes / Value of 1 Mill in Northumberland Co. = Northumberland Co. Millage	
1,772,724.77 / 22,809.78 =	77.7mills
	(Change of -1.2mills)

**SOUTHERN COLUMBIA AREA SCHOOL DISTRICT
APPENDIX B**

BUDGET HISTORY (AS ADOPTED)

YEAR	REVENUE	EXPENDITURES	% INCREASE
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 C**

TAX RATE HISTORY

YEAR	Columbia County REAL ESTATE (Mills)	Northumberland County REAL ESTATE (Mills)	OCCUPATIONAL ASSESSMENT (%)	State Rank ¹ LOCAL TAX BURDEN 1=Highest 501=Lowest
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	411
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 D**

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	438	2,370,007	21%
01-02	11,705,018	11,851,412	**	2,123,613	18%

¹ – Adjusted for bond refinancing

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

** - Data not available