

PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/14/2011



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Thomas R. Caruso  
Contact Person

tcaruso@mifflinburg.org  
E-mail Address

6.14.2011  
Date

6.14.2011  
Date

6-16-2011  
Date

(570) 966-8200 8207  
Telephone Extension

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

ITEM AMOUNTS

**Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

1	Estimated Beginning Fund Balance - Committed	2,810,000
2	Estimated Beginning Fund Balance - Assigned	800,000
3	Estimated Beginning Fund Balance - Unassigned	917,187
4		0
5		0
6		0

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** **4,527,187**

**Estimated Revenues And Other Financing Sources**

6000	Revenue from Local Sources	12,618,725
7000	Revenue from State Sources	11,389,694
8000	Revenue from Federal Sources	803,000
9000	Other Financing Sources	0

**Total Estimated Revenues And Other Financing Sources** **24,811,419**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** **29,338,606**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	7,797,299
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	13,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	68,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	50,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	81,000
6150	Current Act 511 Taxes - Proportional Assessments	3,750,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	377,141
6500	Earnings on Investments	40,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	420,000
6910	Rentals	1,785
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	10,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	0
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>12,618,725</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	590,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	174,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	9,000
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	30,000
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>803,000</b>

Act 1 Index (current): 1.9%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$7,804,724  
 Amount of Tax Relief for Homestead Exclusions + \$567,284  
 Total Approx. Tax Revenue: \$8,372,008  
 Approx. Tax Levy for Tax Rate Calculation: \$8,630,015

	Revenue	Union	Total
<b>2010-11 Data</b>			
a. Assessed Value	\$822,771,910		\$822,771,910
b. Real Estate Mills	10.2100		
<b>I. 2011-12 Data</b>			
c. 2009 STEB Market Value	\$787,085,200		\$787,085,200
d. Assessed Value	\$829,869,560		\$829,869,560
e. Assessed Value of New Constr/ Renov	\$0		\$0
<b>2010-11 Calculations</b>			
f. 2010-11 Tax Levy (a * b)	\$8,400,501		\$8,400,501
<b>2011-12 Calculations</b>			
g. Percent of Total Market Value	100.000000%		100.000000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$8,400,501		\$8,400,501
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.2100		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.800000%		96.800000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,630,015		\$8,630,015
<b>III. I. 2011-12 Real Estate Tax Rate</b>			
(k / d * 1000)	10.3900		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,622,345		\$8,622,345
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$8,055,061		\$8,055,061
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$7,797,299		\$7,797,299

Act 1 Index (current): 1.9%  
 Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$7,804,724  
 Amount of Tax Relief for Homestead Exclusions + \$567,284  
 Total Approx. Tax Revenue: \$8,372,008  
 Approx. Tax Levy for Tax Rate Calculation: \$8,630,015  
 Union

Total

Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	10.4039	
q. Mills In Excess of Index if ( $l > p$ ), ( $l - p$ )	0.0000	0.0000
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d)	\$8,633,880	\$8,633,880
IV. s. Millage Rate within Index? (if $l > p$ Then No)	Yes	\$0
t. Tax Levy In Excess of Index if ( $m > r$ ), ( $m - r$ )	\$0	\$0
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$13,375
Number of Homestead/Farmstead Properties	4,082

V. Median Assessed Value of Homestead Properties

\$117,300

Act 1 Index (current): 1.9%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$7,804,724  
 Amount of Tax Relief for Homestead Exclusions + \$567,284  
 Total Approx. Tax Revenue: \$8,372,008  
 Approx. Tax Levy for Tax Rate Calculation: \$8,630,015

	Revenue	Union	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$567,284		\$0	\$567,284
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0	\$0
Amount of Tax Relief from State/Local Sources				\$567,284

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Union	829,869,560	10.3900	8,622,345			96.800000%	
	0		0			0.000000%	
	0		0			0.000000%	
	0		0			0.000000%	
<b>Totals:</b>	<b>829,869,560</b>		<b>8,622,345</b>	<b>567,284</b>	<b>8,055,061</b>	<b>96.800000%</b>	<b>7,797,299</b>
							<b>Estimated Revenue</b>
							50,000

6120 Per Capita Taxes, Section 679

Rate  
5.00

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$10.00	\$0.00	81,000	81,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>81,000</b>	<b>81,000</b>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	1.55%	0.00%	3,650,000	3,650,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	100,000	100,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>3,750,000</b>	<b>3,750,000</b>
<b>Total Act 511, Current Taxes</b>				<b>3,831,000</b>
				<b>9,445,022</b>
				(511 Limit)

Act 511 Tax Limit ---> 787,085,200 X  
 Market Value  
 Mills 12







ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	11,139,462
1200 Special Programs - Elementary/Secondary	2,616,560
1300 Vocational Education	1,519,708
1400 Other Instructional Programs - Elementary/Secondary	312,917
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
<b>Total 1000 Instruction</b>	<b>15,588,647</b>
2000 Support Services	
2100 Support Services - Pupil Personnel	629,484
2200 Support Services - Instructional Staff	1,056,363
2300 Support Services - Administration	1,477,156
2400 Support Services - Pupil Health	244,900
2500 Support Services - Business	276,443
2600 Operation & Maintenance of Plant Services	2,483,032
2700 Student Transportation Services	1,084,810
2800 Support Services - Central	152,359
2900 Other Support Services	0
<b>Total 2000 Support Services</b>	<b>7,404,547</b>
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	459,895
3300 Community Services	8,000
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>467,895</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>
<b>Total Estimated Expenditures</b>	<b>23,461,089</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service	1,630,769
5200 Interfund Transfers - Out	200,000
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	0
<b>Total Other Financing Uses</b>	<b>1,830,769</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>25,291,858</b>
Appropriation of Prior Year Fund Balance	0
<b>Total Appropriations</b>	<b>25,291,858</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>4,046,748</b>
<b>Total Appropriations and Ending Fund Balances</b>	<b>29,338,606</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,844,734
200	Personnel Services-Employee Benefits	3,191,978
300	Purchased Professional & Technical Services	40,000
400	Purchased Property Services	10,500
500	Other Purchased Services	466,000
600	Supplies	474,250
700	Property	110,000
800	Other Objects	2,000
	Total Regular Programs - Elementary/Secondary	11,139,462
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,310,681
200	Personnel Services-Employee Benefits	596,668
300	Purchased Professional & Technical Services	658,611
400	Purchased Property Services	0
500	Other Purchased Services	15,100
600	Supplies	31,000
700	Property	4,500
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	2,616,560
1300	Vocational Education	
100	Personnel Services-Salaries	220,512
200	Personnel Services-Employee Benefits	78,596
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,900
500	Other Purchased Services	1,204,250
600	Supplies	13,450
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,519,708
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	111,000
200	Personnel Services-Employee Benefits	18,117
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,800
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	181,000
	<b>Total</b>	<b>312,917</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	365,688
200	Personnel Services-Employee Benefits	170,346
300	Purchased Professional & Technical Services	67,000
400	Purchased Property Services	0
500	Other Purchased Services	3,950
600	Supplies	22,500
700	Property	0
800	Other Objects	0
	<b>Total Support Services - Pupil Personnel</b>	<b>629,484</b>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	453,297
200	Personnel Services-Employee Benefits	206,066
300	Purchased Professional & Technical Services	107,500
400	Purchased Property Services	25,000
500	Other Purchased Services	5,000
600	Supplies	134,500
700	Property	125,000
800	Other Objects	0
	<b>Total Support Services - Instructional Staff</b>	<b>1,056,363</b>
2300	Support Services - Administration	
100	Personnel Services-Salaries	793,608
200	Personnel Services-Employee Benefits	364,948
300	Purchased Professional & Technical Services	101,000
400	Purchased Property Services	73,550
500	Other Purchased Services	55,250
600	Supplies	75,800
700	Property	0
800	Other Objects	13,000
	<b>Total Support Services - Administration</b>	<b>1,477,156</b>
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	135,077
200	Personnel Services-Employee Benefits	77,823
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	<b>Total Support Services - Pupil Health</b>	<b>244,900</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	<b>Total Support Services</b>	<b>7,404,547</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	274,394
200	Personnel Services-Employee Benefits	47,787
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	0
500	Other Purchased Services	17,500
600	Supplies	80,714
700	Property	38,000
800	Other Objects	0
	Total Student Activities	459,895

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>1,830,769</b>
	<b>TOTAL EXPENDITURES</b>	<b>25,291,858</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>0</b>	<b>0</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>0</b>	<b>0</b>



	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	26,820,000	26,275,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	26,820,000	26,275,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b>26,820,000</b>	<b>26,275,000</b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS - OPEB</i>	2,310,000
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Capital Projects</i>	800,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Future Budget shortfalls</i>	936,748
Total Ending Fund Balance - Committed, Assigned, and Unassigned		4,046,748
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		4,046,748
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0