

To prepare students for lifelong success through excellence in education



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To: Board of Directors  
 From: Robert O'Donnell, Randy Brown and Donna Watson  
 Date: April 25, 2019  
 Re: 2019-20 Budget Development - Proposed Final Budget Approval

The 2019-20 proposed final budget is presented for adoption by the Board of Directors on the PDE Form 2028 as required. This proposed final budget is a culmination of analysis and study since September 2018. The proposed final budget on PDE Form 2028 is provided as required.

The proposed final budget includes a tax increase of 1.95%, which is below the maximum allowed, Act 1 tax index of 2.30%, for 2019-20. This increase brings the rate to 46.0875 mills. This budget assumes assessed value growth of 1.20%.

State revenue reflects increases in retirement reimbursement and social security reimbursement related to changes in tax rates and budgeted salaries. The budget also assumes receipt of the DCED Grant of approximately \$1.2 million related to the elementary and high school capital projects. Plancon reimbursement, consistent with prior years, includes an estimate of referendum related reimbursement to be received in a budget year. This revenue is budgeted to ensure the real estate tax attributable to the referendum is calculated net of estimated reimbursement. Other State Revenue is budgeted consistent with 2018-19. Proposed changes in the Commonwealth budget are not reflected in the district 2019-20 budget until the Commonwealth budget is approved.

### **Budget Proposal**

The proposed final budget focuses on maintaining the district's current programming while including, but not limited to, the following:

- Special Education Teacher
- Elementary Teachers
- Psychologist services
- Online Learning programming
- Secondary Teacher
- Elementary Instrumental Music Teacher

- Gifted Support Teacher
- Assistant Director of Athletics and Advertising Coordinator
- Curriculum and assessment programing
- Custodial and auditorium support staff positions
- Marching band uniforms, fitness center equipment and grand piano (non-recurring)

**Program Costs**

Costs for these new initiatives amount to \$1.5 million. The new initiatives result from vetting numerous program requests. As in most years not all program requests are funded in the budget cycle. The remaining program requests may be established with funding redirected from other budget appropriations.

Analysis and review of our current programming and operations continues on a regular basis in order to match community needs and desires along with fiscal responsibility for the district taxpayers. Collectively we seek to maintain our high standards in order to provide high quality educational opportunities for the district’s students.

**Rate of Tax Increase**

The proposed budget includes a real estate tax rate increase in the amount of 1.95%. This amount has been revised based upon revised revenue projections for the current year. The new tax revenue, approximately \$2 million, supports these new initiatives as well as maintaining costs of current programming and operations.

**Taxpayer Impact**

Chart A shows the tax liability for the average homestead approved residential property taxpayer with an assessed value of \$81,128.

**Chart A**

	2017-18	2018-19	Proposed 2019-20
Millage Rate	44.1468	45.2060	46.0875
Percent Tax Increase	1.55%	2.40%	1.95%
Tax Increase	\$55	\$86	\$72
Total Tax Due	\$3,582	\$3,667	\$3,739

A summary of the quartile distribution of the taxpayer impact by homestead approved residential properties is included in the supplemental materials attached.

**Next Steps**

The next steps in the budget development process include:

May 16 Finance and Audit Committee

May 20 Board meeting

May 28 Budget hearing

June 3 Board action to adopt final budget

This proposal represents our recommendation for a real estate tax rate and final budget following the budget development process including focused, in-depth evaluations of specific program and operation areas. Although presented as our recommendation, changes to the proposal may be made until the final budget is approved.

**Proposed Final Budget 2019-20**  
**Statements and Function/Object Grid**

**State College Area School District  
General Fund Activity  
Proposed Final Budget 2019-20**

<b>Beginning Fund Balance</b>	\$ 12,756,751
<b>Revenue</b>	163,412,382
Local	131,318,060
State	30,848,281
Federal	1,246,041
<b>Expense</b>	<u>163,938,228</u>
<b>Revenue less expense</b>	(525,846)
<b>Funding (Use) of Assigned Fund Bal (PSERS)</b>	<u>(659,620)</u>
<b>Change in Assigned Fund Balance</b>	(659,620)
<b>Change in Unassigned General Fund Balance</b>	133,774
<b>Ending Unassigned Fund Balance</b>	<u><u>\$ 12,890,525</u></u>

**Assumes tax increase of 1.95%**

**State College Area School District  
General Fund Revenue  
Proposed Final Budget 2019-20**

**LOCAL SERVICES TAX**

CURRENT REAL ESTATE TAX	\$ 99,167,922
REAL ESTATE TAX-REFERENDUM DEBT	4,946,210
EARNED INCOME TAX	18,690,000
REALTY TRANSFER TAX	2,200,000
DELINQUENT REAL ESTATE TAX	1,100,000
INTERIM REAL ESTATE TAX	600,000
IDEA-B	740,000
PAYMENTS IN LIEU OF TAX	664,382
LOCAL SERVICES TAX	406,000
TUITION	1,674,651
MISC LOCAL REVENUE	611,705
PUBLIC UTILITY REALTY TAX	117,190
INTEREST ON INVESTMENTS	400,000
<b>TOTAL LOCAL</b>	<b>131,318,060</b>

**STATE**

BASIC ED INSTR SUBSIDY	7,921,450
SPECIAL ED REVENUE-REGULR	3,315,119
REV. FOR RETIREMENT	12,169,441
REV. FOR SOCIAL SECURITY	2,719,036
PROPERTY TAX REDUCTION	1,423,448
TRANSPORTATION REVENUE	800,000
BOND REIMBURSEMENTS	630,098
HEALTH SERVICES REVENUE	140,000
READY TO LEARN GRANT	310,013
SAFETY GRANTS	20,000
VOCATIONAL EDUCATION	100,000
OTHER STATE REVENUE	1,169,676
TUITION - 1305/1306	130,000
<b>TOTAL STATE</b>	<b>30,848,281</b>

**FEDERAL**

TITLE I REVENUE	744,552
TITLE II REVENUE	156,489
ACCESS FUNDS	250,000
OTHER FEDERAL REVENUE	60,000
TITLE III REVENUE	35,000
<b>TOTAL FEDERAL</b>	<b>1,246,041</b>

**TOTAL REVENUE**

**\$ 163,412,382**

**State College Area School District  
General Fund Expenses and Fund Balance Transfers  
Proposed Final Budget 2019-20**

Salaries	\$ 72,536,652
Health Insurance	13,950,662
PSERS	24,338,881
Other Benefits	7,158,493
Professional Services	3,647,514
Purchased Property Services	1,370,308
Charter School Expense	6,921,425
Other Purchased Services	6,349,890
Supplies/Equipment	8,033,761
Minor Capital Projects	2,225,174
Transfers/contingencies	1,652,884
Debt Service	7,540,783
Debt Service - Referendum Debt	5,258,625
Transfer to Cap Projects-DCED Grant	1,169,676
Transfer to Capital Reserve	1,783,500
Fund Balance Use (PSERS/Legal)	<u>(659,620)</u>
<b>Total Expenses and Fund Balance Transfers</b>	<b><u><u>\$ 163,278,608</u></u></b>
<b>Total Expense Before Use of Fund Balance</b>	<b><u><u>\$ 163,938,228</u></u></b>

**State College Area School District  
General Fund Revenue  
Proposed Final Budget 2019-20**

**Assumptions:**

<b>Earned Income Tax Growth</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>	<b>2.50%</b>
<b>Assessed Value Growth</b>	<b>1.20%</b>	<b>1.20%</b>	<b>1.20%</b>	<b>1.20%</b>
<b>Act 1 Index</b>	<b>2.30%</b>	<b>2.30%</b>	<b>2.30%</b>	<b>2.30%</b>
<b>Proposed Tax Increase</b>	<b>2.30%</b>	<b>2.30%</b>	<b>2.30%</b>	<b>1.95%</b>

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<b>Preliminary</b>	<b>Board</b>	<b>3/20/19 vs.</b>	<b>Board</b>	<b>4/6/19 vs.</b>	<b>Board</b>	<b>4/22/19 vs.</b>
	<b>12/12/18</b>	<b>Presentation</b>	<b>12/12/18</b>	<b>Presentation</b>	<b>3/20/19</b>	<b>Presentation</b>	<b>4/6/19</b>
		<b>3/20/19</b>		<b>4/6/19</b>		<b>4/22/19</b>	
<b>LOCAL SERVICES TAX</b>							
CURRENT REAL ESTATE TAX	\$99,530,098	\$99,530,098	\$ -	\$99,530,098	\$ -	\$99,167,922	\$ (362,176)
REAL ESTATE TAX-REFERENDUM DEBT	4,946,210	4,946,210	-	4,946,210	-	4,946,210	-
EARNED INCOME TAX	18,690,000	18,690,000	-	18,690,000	-	18,690,000	-
REALTY TRANSFER TAX	2,194,000	2,200,000	6,000	2,200,000	-	2,200,000	-
DELINQUENT REAL ESTATE TAX	1,100,000	1,100,000	-	1,100,000	-	1,100,000	-
INTERIM REAL ESTATE TAX	600,000	600,000	-	600,000	-	600,000	-
IDEA-B	740,000	740,000	-	740,000	-	740,000	-
PAYMENTS IN LIEU OF TAX	648,561	664,382	15,821	664,382	-	664,382	-
LOCAL SERVICES TAX	406,000	406,000	-	406,000	-	406,000	-
TUITION	1,513,346	1,674,651	161,305	1,674,651	-	1,674,651	-
MISC LOCAL REVENUE	573,109	611,705	38,596	611,705	-	611,705	-
PUBLIC UTILITY REALTY TAX	117,190	117,190	-	117,190	-	117,190	-
INTEREST ON INVESTMENTS	250,000	400,000	150,000	400,000	-	400,000	-
<b>TOTAL LOCAL</b>	<b>131,308,513</b>	<b>131,680,236</b>	<b>371,722</b>	<b>131,680,236</b>	<b>-</b>	<b>131,318,060</b>	<b>(362,176)</b>
<b>STATE</b>							
BASIC ED INSTR SUBSIDY	7,921,450	7,921,450	-	7,921,450	-	7,921,450	-
SPECIAL ED REVENUE-REGULR	3,315,119	3,315,119	-	3,315,119	-	3,315,119	-
REV. FOR RETIREMENT	12,314,000	12,158,068	(155,932)	12,169,441	11,373	12,169,441	-
REV. FOR SOCIAL SECURITY	2,707,735	2,716,495	8,760	2,719,036	2,541	2,719,036	-
PROPERTY TAX REDUCTION	1,423,448	1,423,448	-	1,423,448	-	1,423,448	-
TRANSPORTATION REVENUE	800,000	800,000	-	800,000	-	800,000	-
BOND REIMBURSEMENTS	785,815	630,098	(155,717)	630,098	-	630,098	-
HEALTH SERVICES REVENUE	140,000	140,000	-	140,000	-	140,000	-
READY TO LEARN GRANT	310,013	310,013	-	310,013	-	310,013	-
SAFETY GRANTS	-	20,000	20,000	20,000	-	20,000	-
VOCATIONAL EDUCATION	100,000	100,000	-	100,000	-	100,000	-
OTHER STATE REVENUE	-	-	-	-	-	1,169,676	1,169,676
TUITION - 1305/1306	130,000	130,000	-	130,000	-	130,000	-
<b>TOTAL STATE</b>	<b>29,947,580</b>	<b>29,664,691</b>	<b>(282,889)</b>	<b>29,678,605</b>	<b>13,914</b>	<b>30,848,281</b>	<b>1,169,676</b>
<b>FEDERAL</b>							
TITLE I REVENUE	600,000	744,552	144,552	744,552	-	744,552	-
TITLE II REVENUE	156,415	156,489	74	156,489	-	156,489	-
ACCESS FUNDS	250,000	250,000	-	250,000	-	250,000	-
OTHER FEDERAL REVENUE	60,000	60,000	-	60,000	-	60,000	-
TITLE III REVENUE	35,000	35,000	-	35,000	-	35,000	-
<b>TOTAL FEDERAL</b>	<b>1,101,415</b>	<b>1,246,041</b>	<b>144,626</b>	<b>1,246,041</b>	<b>-</b>	<b>1,246,041</b>	<b>-</b>
<b>TOTAL REVENUE</b>	<b>\$162,357,509</b>	<b>\$162,590,968</b>	<b>\$233,459</b>	<b>\$162,604,882</b>	<b>\$13,914</b>	<b>\$163,412,382</b>	<b>\$ 807,500</b>

**3/20/19 vs. 12/12/18** - Increase in projected CEEL revenue and interest on investments. Revenue from retirement decrease due to PSERS rate change published December 2018, offset by salary changes. Bond reimbursement was corrected to remove estimated revenue related to the 2017 high school bonds. This revenue is not projected to be received in the budget year. Title revenue is updated to reflect an increase in the projected grant.

**4/6/19 vs. 3/20/19** - Impact of change in proposed salaries and related PSERS and social security expense.

**4/22/19 vs. 4/6/19** - Local revenue reflects an adjustment to the Real Estate tax increase from 2.3% (Act 1 Index) to 1.95% tax increase. Expense reflects adjustment to be within 8% limit after changes to projected revenue. Reflects anticipated receipts of DCED and solar grants for high school and elementary projects in 2019-20.



**State College Area School District  
General Fund Expenses and Fund Balance Transfers  
Proposed Final Budget 2019-20**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
	<b>Preliminary 12/12/18</b>	<b>Board Presentation 3/20/19</b>	<b>3/20/19 vs. 12/12/18</b>	<b>Board Presentation 4/6/19</b>	<b>4/6/19 vs. 3/20/19</b>	<b>Board Presentation 4/22/19</b>	<b>4/22/19 vs. 4/6/19</b>
Salaries	\$ 72,235,162	\$ 72,468,862	\$ 233,700	\$ 72,536,652	\$ 67,790	72,536,652	\$ -
Health Insurance	14,909,205	13,949,437	(959,768)	13,950,662	1,225	13,950,662	-
PSERS	24,628,001	24,316,135	(311,866)	24,338,881	22,746	24,338,881	-
Other Benefits	7,208,693	7,153,229	(55,464)	7,158,493	5,264	7,158,493	-
Professional Services	3,590,000	3,647,514	57,514	3,647,514	-	3,647,514	-
Purchased Property Services	1,390,000	1,370,308	(19,692)	1,370,308	-	1,370,308	-
Charter School Expense	6,440,000	6,921,425	481,425	6,921,425	-	6,921,425	-
Other Purchased Services	6,080,000	6,349,890	269,890	6,349,890	-	6,349,890	-
Supplies/Equipment	7,714,503	8,039,719	325,216	8,033,761	(5,958)	8,033,761	-
Minor Capital Projects	2,225,174	2,225,174	0	2,225,174	-	2,225,174	-
Transfers/contingencies	1,880,148	1,727,884	(152,264)	1,652,884	(75,000)	1,652,884	-
Debt Service	7,540,783	7,540,783	-	7,540,783	-	7,540,783	-
Debt Service - Referendum Debt	5,258,625	5,258,625	-	5,258,625	-	5,258,625	-
Transfer to Cap Projects-DCED Grant	-	-	-	-	-	1,169,676	1,169,676
Transfer to Capital Reserve	896,000	2,123,500	1,227,500	2,118,500	(5,000)	1,783,500	(335,000)
Fund Balance Use (PSERS/Legal)	(659,620)	(659,620)	-	(659,620)	-	(659,620)	-
<b>Total Expenses and Fund Balance Transfers</b>	<b>\$161,336,674</b>	<b>\$162,432,865</b>	<b>\$1,096,191</b>	<b>\$162,443,932</b>	<b>\$11,067</b>	<b>\$163,278,608</b>	<b>\$834,676</b>
<b>Total Expense excl transfer to capital reserve, DCED and fund balance use</b>	<b>\$161,100,294</b>	<b>\$160,968,985</b>	<b>\$ (131,309)</b>	<b>\$160,985,052</b>	<b>\$16,067</b>	<b>\$160,985,052</b>	<b>\$ -</b>

**3/20/19 vs. 12/12/18** - Proposed additions to the budget totalling \$1.3 million are offset by decreases in projected base salaries and related benefits, lower health insurance based on a recent actuarial projection, decrease in PSERS rate based on December 2018 report and lower than projected food service transfer. Offsetting increases include an increase in the projected number of charter school students and contracted transportation expense. The net increase in revenue less expense result in a \$1.2 million increase in the proposed transfer to capital reserve.

**4/6/19 vs. 3/20/19** - Addition of proposed social studies teacher and .5 social worker offset by repurposing of other positions and decrease in food service subsidy.

**4/22/19 vs. 4/6/19** - Expense reflects adjustment to be within 8% limit after changes to projected Real Estate tax revenue. Reflects transfer to Capital Projects for DCED and solar grants anticipated to be received in 2019-20.

**State College Area School District  
General Fund Activity  
Proposed Final Budget 2019-20**

	Preliminary 12/12/18	Board Presentation 3/20/19	3/20/19 vs. 12/12/18	Board Presentation 4/6/19	4/6/19 vs. 3/20/19	Board Presentation 4/22/19	4/22/19 vs. 4/6/19	
<b>Beginning Fund Balance</b>	\$13,846,417	\$12,756,751	(\$1,089,666)	\$12,756,751	\$ -	\$ 12,756,751	\$ -	a
<b>Revenue</b>	162,357,509	162,590,968	233,459	162,604,882	13,914	163,412,382	807,500	
Local	131,308,513	131,680,236	371,722	131,680,236	-	131,318,060	(362,176)	
State	29,947,580	29,664,691	(282,889)	29,678,605	13,914	30,848,281	1,169,676	
Federal	1,101,415	1,246,041	144,626	1,246,041	-	1,246,041	-	
<b>Expense</b>	161,996,294	163,092,485	1,096,191	163,103,552	11,067	163,938,228	834,676	
<b>Revenue less expense</b>	361,215	(501,518)	(862,733)	(498,671)	2,846	(525,846)	(27,175)	b
<b>Funding (Use) of Assigned Fund Bal (Debt Serv/Cap)</b>								c
<b>Funding (Use) of Assigned Fund Bal (PSERS/Legal Liab)</b>	(659,620)	(659,620)	-	(659,620)	-	(659,620)	-	d
<b>Change in Assigned Fund Balance</b>	(659,620)	(659,620)	-	(659,620)	-	(659,620)	-	e (c+d)
<b>Change in Unassigned General Fund Balance</b>	1,020,835	158,102	(862,733)	160,949	2,846	133,774	(27,175)	f (b-e)
<b>Ending Unassigned Fund Balance</b>	<u>\$14,867,252</u>	<u>\$12,914,853</u>	<u>(\$1,952,399)</u>	<u>\$12,917,700</u>	<u>\$2,846</u>	<u>\$12,890,525</u>	<u>(\$27,175)</u>	(a+f)

**3/20/19 vs. 12/12/18** - Beginning and ending unassigned balance reflects adjustment to be within 8% limit after changes to projected revenue and expense.

**4/6/19 vs. 3/20/19** - Addition of proposed social studies teacher and .5 social worker offset by repurposing of other positions and decrease in food service subsidy.

**4/22/19 vs. 4/6/19** - Local revenue reflects an adjustment to the Real Estate tax increase from 2.3% (Act 1 Index) to 1.95% tax increase. Expense reflects adjustment to be within 8% limit after changes to projected revenue.

2019-20 Proposed Budget											
	A	B	C	D	E	F	G	H	I	J	K
				Professional	Purchased		Other				
1	Function	Salaries	Benefits	Services	Property	Charter School	Purchased	Supplies/	Other Exp &	Total Expense	2019-20 % of
2	Instructional				Services		Services	Equip	Financing Uses		Total Budget
3	<b>Regular Instructional</b>										
4	Regular Programs	\$ 37,027,222	\$ 21,646,137	\$ 39,230	\$ 36,789	\$ 5,014,265	\$ 542,959	\$ 725,401	\$ 51,299	\$ 65,083,301	
5	Federally Funded Reg Prog	514,575	225,231	3,700	-	-	-	15,026	-	758,532	
6	<b>Total Regular Instructional</b>	<b>\$ 37,541,796</b>	<b>\$ 21,871,368</b>	<b>\$ 42,930</b>	<b>\$ 36,789</b>	<b>\$ 5,014,265</b>	<b>\$ 542,959</b>	<b>\$ 740,427</b>	<b>\$ 51,299</b>	<b>\$ 65,841,833</b>	40%
7	<b>Other Instructional</b>										
8	Vocational Educ	\$ 2,295,615	\$ 1,323,485	\$ 14,452	\$ 1,346	\$ -	\$ 21,391	\$ 160,409	\$ 13,463	\$ 3,830,160	
9	Other Programs	1,333,125	768,018	135,826	4,100	-	48,625	159,827	47,314	2,496,835	
	<b>Total Other Instructional</b>	<b>\$ 3,628,739</b>	<b>\$ 2,091,503</b>	<b>\$ 150,278</b>	<b>\$ 5,446</b>	<b>\$ -</b>	<b>\$ 70,016</b>	<b>\$ 320,236</b>	<b>\$ 60,777</b>	<b>\$ 6,326,995</b>	4%
10	<b>Special Programs- Elem/Sec</b>										
11	Life Skills Support- Public	\$ 120,743	\$ 60,403	\$ 1,800	\$ -	\$ -	\$ -	\$ 3,800	\$ 450	\$ 187,196	
12	Deaf or Hearing Impaired Support	93,210	60,514	-	-	-	1,350	300	-	155,374	
13	Blind or Visually Impaired Support	130,664	101,414	-	-	-	1,120	1,900	-	235,098	
14	Speech and Language Support	688,229	411,866	-	-	-	1,271	8,651	-	1,110,016	
15	Emotional Support-Public	236,059	163,811	-	-	-	189,021	-	-	588,891	
16	Autistic Support	1,983,694	1,657,998	1,700	-	-	482,245	3,000	-	4,128,638	
17	Learning Support- Public	5,131,393	3,869,881	167,172	29,935	-	99,323	141,872	1,600	9,441,176	
18	Gifted Support	994,820	571,086	31,000	-	-	8,000	10,713	4,000	1,619,619	
19	Multi-Handicapped Support	254,076	191,975	-	-	-	-	150	-	446,201	
20	Special Programs- Other Support	306,937	189,317	399,028	-	1,907,160	246,289	200,500	400	3,249,631	
	<b>Total Special Programs</b>	<b>\$ 9,939,825</b>	<b>\$ 7,278,266</b>	<b>\$ 600,699</b>	<b>\$ 29,935</b>	<b>\$ 1,907,160</b>	<b>\$ 1,028,620</b>	<b>\$ 370,886</b>	<b>\$ 6,450</b>	<b>\$ 21,161,840</b>	13%
21	<b>Support Services</b>										
22	Support Services-Students	\$ 3,243,189	\$ 2,145,772	\$ 177,444	\$ 100	\$ -	\$ 18,150	\$ 59,271	\$ 1,560	\$ 5,645,486	
23	Support Services- Instr Staff	3,126,601	2,208,747	169,230	-	-	90,063	572,469	28,950	6,196,059	
24	Support Services- Admin	4,584,353	2,694,053	1,000,206	17,750	-	70,429	103,102	66,695	8,536,588	
25	Support Services- Pupil Health	957,262	639,427	44,145	5,255	-	100	16,530	-	1,662,719	
26	Support Services- Business	806,459	485,688	76,500	-	-	67,325	227,228	17,500	1,680,700	
27	Oper & Main of Plant Serv	3,981,007	2,918,450	492,739	1,141,300	-	331,400	2,385,966	7,000	11,257,862	
28	Student Transportation Serv	1,392,545	1,265,574	8,287	53,623	-	3,608,180	482,203	930	6,811,341	
29	Support Services- Central	1,982,962	1,205,695	207,799	53,300	-	455,976	2,334,770	54,625	6,295,126	
30	<b>Total Support Services</b>	<b>\$ 20,074,377</b>	<b>\$ 13,563,405</b>	<b>\$ 2,176,349</b>	<b>\$ 1,271,328</b>	<b>\$ -</b>	<b>\$ 4,641,623</b>	<b>\$ 6,181,538</b>	<b>\$ 177,260</b>	<b>\$ 48,085,881</b>	29%
31	<b>Non-instructional (Student Activities/Athletics/Comm ed)</b>	<b>\$ 1,351,915</b>	<b>\$ 643,494</b>	<b>\$ 677,257</b>	<b>\$ 26,810</b>	<b>\$ -</b>	<b>\$ 66,672</b>	<b>\$ 420,674</b>	<b>\$ 56,929</b>	<b>\$ 3,243,751</b>	2%
32	<b>Other Expenditures &amp; Financing Uses</b>										
33	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	
34	Debt Service Transfer	-	-	-	-	-	-	-	7,540,784	7,540,784	
35	Debt Service- Referendum	-	-	-	-	-	-	-	5,258,626	5,258,626	
36	Capital Projects Transfer (Includes DCED Grant)	-	-	-	-	-	-	-	3,394,850	3,394,850	
37	Food Service Transfer	-	-	-	-	-	-	-	90,000	90,000	
38	Capital Reserve Transfer	-	-	-	-	-	-	-	1,783,500	1,783,500	
39	Budgetary Reserve	-	-	-	-	-	-	-	1,135,169	1,135,169	
40	<b>Total Other Exp &amp; Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 19,277,928</b>	<b>\$ 19,277,928</b>	12%
41	<b>Total 2019-20 Budget</b>	<b>\$ 72,536,653</b>	<b>\$ 45,448,036</b>	<b>\$ 3,647,514</b>	<b>\$ 1,370,308</b>	<b>\$ 6,921,425</b>	<b>\$ 6,349,890</b>	<b>\$ 8,033,761</b>	<b>\$ 19,630,643</b>	<b>\$ 163,938,228</b>	100%

**Real Estate Tax  
Taxpayer Impact**

**State College Area School District  
Real Estate Tax  
Taxpayer Impact - Homestead Approved Residential Properties**

	SCASD Real Estate Tax				Tax Increase		
	Assessed Value (1)	2017-18	2018-19	Proposed 2019-20	2017-18	2018-19	Proposed 2019-20
Minimum	\$7,275	\$321	\$329	\$335	\$5	\$8	\$6
25th Percentile	\$52,605	\$2,322	\$2,378	\$2,424	\$35	\$56	\$46
Median	\$71,760	\$3,168	\$3,244	\$3,307	\$48	\$76	\$63
75th Percentile	\$97,790	\$4,317	\$4,421	\$4,507	\$66	\$104	\$86
Maximum	\$483,340	\$21,338	\$21,850	\$22,276	\$326	\$512	\$426
<b>Average</b>	<b>\$81,128</b>	<b>\$3,582</b>	<b>\$3,667</b>	<b>\$3,739</b>	<b>\$55</b>	<b>\$86</b>	<b>\$72</b>
<b>Millage Rate</b>		<b>44.1468</b>	<b>45.206</b>	<b>46.0875</b>	<b>1.55%</b>	<b>2.40%</b>	<b>1.95%</b>

(1) Based on approved homestead properties as of May 2018.

**Notes:**

The Average Taxpayer Impact calculation routinely published as part of budget presentations includes all properties categorized as "residential". This average assessed value is \$72,873.

The above calculations include only homestead approved properties within the residential category. This presentation provides the estimated tax increase for the primary residence of taxpayers.

**Proposed Final Budget 2019-20**

**PDE 2028**

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Donna M Watson

(814)231-1058

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
dmw20@scasd.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : State College Area SD	COUNTY : Centre	AUN : 110148002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes  No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$163938228
Ending Unassigned Fund Balance	\$12890525
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes  No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2019



**CERTIFICATION OF USE OF PDE-2028**  
**FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> State College Area SD	<b>County :</b> Centre	<b>AUN Number :</b> 110148002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
--	-------------

**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To provide for unforeseen expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To fund a portion of future PSERS.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,801,683
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,640,414
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,756,751
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$15,397,165</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	131,318,060
7000 Revenue from State Sources	30,848,281
8000 Revenue from Federal Sources	1,246,041
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$163,412,382</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$178,809,547</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	104,114,132
6112 Interim Real Estate Taxes	600,000
6113 Public Utility Realty Taxes	117,190
6114 Payments in Lieu of Current Taxes - State / Local	664,382
6140 Current Act 511 Taxes - Flat Rate Assessments	406,000
6150 Current Act 511 Taxes - Proportional Assessments	20,890,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	62,640
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,000
6910 Rentals	245,046
6920 Contributions and Donations from Private Sources	11,000
6940 Tuition from Patrons	1,713,929
6990 Refunds and Other Miscellaneous Revenue	253,741
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$131,318,060</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	7,921,450
7160 Tuition for Orphans Subsidy	130,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	3,315,119
7311 Pupil Transportation Subsidy	592,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	208,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	630,098
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	1,423,448
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	310,013
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,169,676
7810 State Share of Social Security and Medicare Taxes	12,169,441
7820 State Share of Retirement Contributions	2,719,036
<b>REVENUE FROM STATE SOURCES</b>	<b>\$30,848,281</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	744,552
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,489

Amount

**REVENUE FROM FEDERAL SOURCES**

8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	35,000
8521 Vocational Education - Operating Expenditures	60,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,246,041</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>163,412,382</b>
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$104,114,132</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,423,448</u></b>
Total Approx. Tax Revenue:	<b>\$105,537,580</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$108,626,221</b>

Centre

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$2,319,110,894	\$2,319,110,894
b. Real Estate Mills	45.2060	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$6,979,885,220	\$6,979,885,220
d. Assessed Value	\$2,356,956,251	\$2,356,956,251
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$104,837,727	\$104,837,727
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$104,837,727	\$104,837,727
(f Total * g)		
i. Base Mills Subject to Index	45.2060	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.11888%	97.11888%
k. Tax Levy Needed	\$108,626,221	\$108,626,221
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>46.0875</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$108,626,221	\$108,626,221
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$107,202,773
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$104,114,132
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$104,114,132</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,423,448</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$105,537,580</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$108,626,221</b>	
	<b>Centre</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	46.2457	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$108,999,092	\$108,999,092
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,356.00	
Number of Homestead/Farmstead Properties	13110	13110
Median Assessed Value of Homestead Properties		\$72,560

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Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$104,114,132</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,423,448</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$105,537,580</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$108,626,221</b>

<b>Centre</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,423,448	Lowering RE Tax Rate	\$0		\$1,423,448
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$1,423,448</b>



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>
Centre	2,356,956,251	46.0875	108,626,221			97.11888%	
<b>Totals:</b>	<b>2,356,956,251</b>		<b>108,626,221</b>	- 1,423,448	= 107,202,773	X 97.11888%	= 104,114,132

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	406,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>			<b>406,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.950%	0.000%	18,690,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes– Proportional Assessments</b>			<b>20,890,000</b>
<b>Total Act 511, Current Taxes</b>			<b>21,296,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>6,979,885,220 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>83,758,623</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Centre	45.2060	46.0875	1.95%	Yes	2.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%			
6151	Current Act 511 Earned Income Taxes	0.950%	0.950%	0.00%	Yes	2.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	65,841,831
1200 Special Programs - Elementary / Secondary	21,161,842
1300 Vocational Education	3,830,161
1400 Other Instructional Programs - Elementary / Secondary	2,474,918
1500 Nonpublic School Programs	16,020
1600 Adult Education Programs	5,897
<b>Total Instruction</b>	<b>\$93,330,669</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	5,645,486
2200 Support Services - Instructional Staff	6,196,059
2300 Support Services - Administration	8,536,588
2400 Support Services - Pupil Health	1,662,719
2500 Support Services - Business	1,680,700
2600 Operation and Maintenance of Plant Services	11,257,861
2700 Student Transportation Services	6,811,341
2800 Support Services - Central	6,295,126
<b>Total Support Services</b>	<b>\$48,085,880</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	3,138,785
3300 Community Services	94,966
3400 Scholarships and Awards	10,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,243,751</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	75,000
5200 Interfund Transfers - Out	18,067,759
5900 Budgetary Reserve	1,135,169
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,277,928</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$163,938,228</b>

## 2019-2020 Final General Fund Budget

LEA : 110148002 State College Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	37,541,794
200 Personnel Services - Employee Benefits	21,871,368
300 Purchased Professional and Technical Services	42,930
400 Purchased Property Services	36,789
500 Other Purchased Services	5,557,224
600 Supplies	740,027
700 Property	400
800 Other Objects	51,299
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$65,841,831</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	9,939,826
200 Personnel Services - Employee Benefits	7,278,266
300 Purchased Professional and Technical Services	600,699
400 Purchased Property Services	29,935
500 Other Purchased Services	2,935,780
600 Supplies	350,886
700 Property	20,000
800 Other Objects	6,450
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$21,161,842</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	2,295,615
200 Personnel Services - Employee Benefits	1,323,485
300 Purchased Professional and Technical Services	14,452
400 Purchased Property Services	1,346
500 Other Purchased Services	21,391
600 Supplies	159,368
700 Property	1,041
800 Other Objects	13,463
<b>Total Vocational Education</b>	<b>\$3,830,161</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,319,033
200 Personnel Services - Employee Benefits	760,443
300 Purchased Professional and Technical Services	135,826
400 Purchased Property Services	4,100
500 Other Purchased Services	48,625
600 Supplies	159,827
800 Other Objects	47,064
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,474,918</b>
<b>1500 Nonpublic School Programs</b>	
100 Personnel Services - Salaries	10,699
200 Personnel Services - Employee Benefits	5,321
<b>Total Nonpublic School Programs</b>	<b>\$16,020</b>

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1600 <u>Adult Education Programs</u></b>	
100 Personnel Services - Salaries	3,392
200 Personnel Services - Employee Benefits	2,255
800 Other Objects	250
<b>Total Adult Education Programs</b>	<b>\$5,897</b>
<b>Total Instruction</b>	<b>\$93,330,669</b>
<b>2000 <u>Support Services</u></b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	3,243,189
200 Personnel Services - Employee Benefits	2,145,772
300 Purchased Professional and Technical Services	177,444
400 Purchased Property Services	100
500 Other Purchased Services	18,150
600 Supplies	59,271
800 Other Objects	1,560
<b>Total Support Services - Students</b>	<b>\$5,645,486</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	3,126,601
200 Personnel Services - Employee Benefits	2,208,747
300 Purchased Professional and Technical Services	169,230
500 Other Purchased Services	90,063
600 Supplies	572,468
800 Other Objects	28,950
<b>Total Support Services - Instructional Staff</b>	<b>\$6,196,059</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	4,584,353
200 Personnel Services - Employee Benefits	2,694,053
300 Purchased Professional and Technical Services	1,000,206
400 Purchased Property Services	17,750
500 Other Purchased Services	70,429
600 Supplies	103,102
800 Other Objects	66,695
<b>Total Support Services - Administration</b>	<b>\$8,536,588</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	957,262
200 Personnel Services - Employee Benefits	639,427
300 Purchased Professional and Technical Services	44,145
400 Purchased Property Services	5,255
500 Other Purchased Services	100
600 Supplies	16,530
<b>Total Support Services - Pupil Health</b>	<b>\$1,662,719</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	806,459
200 Personnel Services - Employee Benefits	485,688

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	76,500
500 Other Purchased Services	67,325
600 Supplies	227,228
800 Other Objects	17,500
<b>Total Support Services - Business</b>	<b>\$1,680,700</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	3,981,007
200 Personnel Services - Employee Benefits	2,918,450
300 Purchased Professional and Technical Services	492,739
400 Purchased Property Services	1,141,300
500 Other Purchased Services	331,400
600 Supplies	2,234,965
700 Property	151,000
800 Other Objects	7,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$11,257,861</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	1,392,545
200 Personnel Services - Employee Benefits	1,265,574
300 Purchased Professional and Technical Services	8,287
400 Purchased Property Services	53,623
500 Other Purchased Services	3,608,180
600 Supplies	232,202
700 Property	250,000
800 Other Objects	930
<b>Total Student Transportation Services</b>	<b>\$6,811,341</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	1,982,962
200 Personnel Services - Employee Benefits	1,205,695
300 Purchased Professional and Technical Services	207,799
400 Purchased Property Services	53,300
500 Other Purchased Services	455,976
600 Supplies	2,050,822
700 Property	283,947
800 Other Objects	54,625
<b>Total Support Services - Central</b>	<b>\$6,295,126</b>
<b>Total Support Services</b>	<b>\$48,085,880</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,330,784
200 Personnel Services - Employee Benefits	634,492
300 Purchased Professional and Technical Services	622,674
400 Purchased Property Services	26,810
500 Other Purchased Services	63,422
600 Supplies	283,674
700 Property	130,000

<u>Description</u>	<u>Amount</u>
800 Other Objects	46,929
<b>Total Student Activities</b>	<b>\$3,138,785</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	21,131
200 Personnel Services - Employee Benefits	9,002
300 Purchased Professional and Technical Services	54,583
500 Other Purchased Services	3,250
600 Supplies	7,000
<b>Total Community Services</b>	<b>\$94,966</b>
<b>3400 Scholarships and Awards</b>	
800 Other Objects	10,000
<b>Total Scholarships and Awards</b>	<b>\$10,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$3,243,751</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	75,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$75,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	18,067,759
<b>Total Interfund Transfers - Out</b>	<b>\$18,067,759</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	1,135,169
<b>Total Budgetary Reserve</b>	<b>\$1,135,169</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$19,277,928</b>
<b>TOTAL EXPENDITURES</b>	<b>\$163,938,228</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	38,800,000	38,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	60,230,000	49,600,000
Other Capital Projects Fund	8,000,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	539,000	539,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$107,569,000</b>	<b>\$88,239,000</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$107,569,000** **\$88,239,000**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,689,428	1,689,428
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,289,612	14,289,612
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$15,979,040</b>	<b>\$15,979,040</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
0510 Bonds Payable	49,215,000	48,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Capital Reserve Fund - \$ 1431</b>	<b>\$49,215,000</b>	<b>\$48,020,000</b>
<b>Other Capital Projects Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
0510 Bonds Payable	142,275,000	135,375,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Debt Service Fund</b>	<b>\$142,275,000</b>	<b>\$135,375,000</b>
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	43,689	43,689
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	325,984	325,984
0599 Other Noncurrent Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$369,673</b>	<b>\$369,673</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	14,380	14,380
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	38,399	38,399
0599 Other Noncurrent Liabilities		
<b>Total Internal Service Fund</b>	<b>\$52,779</b>	<b>\$52,779</b>
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Private Purpose Trust Fund</b>		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$207,891,492</b>	<b>\$199,796,492</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,135,000	1,195,000
Other Capital Projects Fund		
Debt Service Fund	6,595,000	6,900,000
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$7,730,000</b>	<b>\$8,095,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$215,621,492</b>	<b>\$207,891,492</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,801,683
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,980,794
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	12,890,525
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$14,871,319</b>
<b>5900 Budgetary Reserve</b>	<b>1,135,169</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,808,171</b>