



Jeffrey S. Ammerman, Business Administrator
131 W Nittany Avenue
State College PA 16801
814-231-1021
jsa13@scasd.org

To: Mike Hardy

VI-D

From: Jeffrey S. Ammerman

RE: Final State 2011-12 Budget

Date: July 7, 2011

We should receive just over \$1.1 million of additional funds than were anticipated from the Governor's original budget proposal. This amount is smaller than published reports because of the social security reimbursement line item. There are a number of reasons for this including the estimated salary amounts used by the state and the estimated number of employees hired after the date in which the Governor's proposed change would have impacted the formula. Total state revenue will now be about \$17.2 million, up from \$16.1 million that was contained in the Governor's original budget.

The legislature also made changes to Act 1 exceptions. Only the debt service, PSERS, and special education exceptions remain in a slightly altered state. The debt service exception is now only available for grandfathered debt or electoral debt. The PSERS exception will no longer be calculated on budgeted salaries each year, but will instead be calculated using the 2011-12 salary total from now on. Any PSERS increase as a result of salary increases will no longer qualify for an exception. Finally, the special education exception will be reduced by any increase in state funds for special education going forward.

The state made a number of changes to the school code. Full details can be found on the PASBO website at:

<http://pasbo.org/SchoolCodeInfo.asp>

A summary of the changes include suspension of Act 48 (professional development) requirements through June 30, 2013, elimination of the need for PDE approval for non-

reimbursable construction projects, revisions to the employee background check regulations, and expansion of the pool of candidates to become Superintendent and Assistant Superintendent to include people with graduate degrees in business. Also included was the ability to reopen our 2011-12 budget to appropriate the additional state funds.

The additional money will need to be appropriated if it is to be spent. The costs related to the litigation over benefits is an identifiable new cost that will need to be appropriated. Our need to continue to upgrade our facilities has been well documented. A transfer to the Capital Reserve fund of any remaining amounts would be a way to help fund these upgrades. A revised 2011-12 PDE 2028 is provided that appropriates the additional money in total to a capital reserve transfer. The capital reserve transfer would not have to be made immediately and thus would be varied based upon the actual costs of the other item, which would be approved later via a budget transfer within the fiscal year. The Board will have to formally vote to reopen the budget and appropriate the funds in this manner, if it so chooses, so that a revised budget can be submitted to the Pennsylvania Department of Education. That vote is scheduled for July 25.

LEA Name: State College Area SD

Class: 2

AUN Number: 110148002

County:

Centre

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: 6/27/2011

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jeffrey Ammerman
Contact Person

(814) 231-1021

Telephone

Extension

jsa13@scasd.org
E-mail Address

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	0	
2 Estimated Beginning Fund Balance - Assigned	8,000,000	
3 Estimated Beginning Fund Balance - Unassigned	8,000,000	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		16,000,000
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	94,102,000	
7000 Revenue from State Sources	17,217,367	
8000 Revenue from Federal Sources	1,300,000	
9000 Other Financing Sources	0	
Total Estimated Revenues And Other Financing Sources		112,619,367
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		128,619,367

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:50 AM v1.5

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	74,627,573
6112	Interim Real Estate Taxes	900,000
6113	Public Utility Realty Tax	100,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	400,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	300,000
6150	Current Act 511 Taxes - Proportional Assessments	15,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,100,000
6500	Earnings on Investments	100,000
6700	Revenues from District Activities	50,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	600,000
6910	Rentals	50,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	300,000
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	74,427
REVENUE FROM LOCAL SOURCES		94,102,000

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:50 AM v1.5

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,307,886
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	65,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	100,000
7230	Alternative Education	0
7240	Driver Education - Student	17,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,221,641
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	900,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340	State Property Tax Reduction Allocation	1,426,724
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	128,440
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,159,213
7820	State Share of Retirement Contributions	2,441,463
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		17,217,367

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:50 AM v1.5

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
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. Achvmnt. of the Disadvantaged	575,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	290,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
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	175,000
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)	260,000
REVENUE FROM FEDERAL SOURCES		1,300,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		112,619,367

Act 1 Index (current): 1.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$74,627,573

Amount of Tax Relief for Homestead Exclusions + \$1,426,724

Total Approx. Tax Revenue: \$76,054,297

Approx. Tax Levy for Tax Rate Calculation: \$78,601,050

Centre

Total

2010-11 Data		
a. Assessed Value	\$2,110,000,000	\$2,110,000,000
b. Real Estate Mills	35.9000	
I. 2011-12 Data		
c. 2009 STEB Market Value	\$5,330,130,200	\$5,330,130,200
d. Assessed Value	\$2,133,000,000	\$2,133,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2010-11 Calculations		
f. 2010-11 Tax Levy	\$75,749,000	\$75,749,000
(a * b)		
2011-12 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2010-11 Tax Levy	\$75,749,000	\$75,749,000
(f Total * g)		
i. Base Mills Subject to Index	35.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$78,601,050	\$78,601,050
(Approx. Tax Levy * g)		
III. I. 2011-12 Real Estate Tax Rate	36.8500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$78,601,050	\$78,601,050
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$77,174,326
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$74,627,573
(n * Est. Pct. Collection)		

Act 1 Index (current): 1.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$74,627,573

Amount of Tax Relief for Homestead Exclusions + \$1,426,724

Total Approx. Tax Revenue: \$76,054,297

Approx. Tax Levy for Tax Rate Calculation: \$78,601,050

Centre

Total

Index Maximums			
p. Maximum Mills Based On Index	36.4026		
(i * (1 + Index))			
q. Mills In Excess of Index	0.4474		0.4474
if (l > p), (l - p)			
r. Maximum Tax Levy Based On Index	\$77,646,746		\$77,646,746
(p / 1000) * d)			
IV. s. Millage Rate within Index?	No		
(If l > p Then No)			
t. Tax Levy In Excess of Index	\$954,304		\$954,304
if (m > r), (m - r)			
u. Tax Revenue In Excess of Index	\$922,812		\$922,812
(t * Est. Pct. Collection)			

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$2,919		
Number of Homestead/Farmstead Properties	13,307		13,307
V. Median Assessed Value of Homestead Properties			\$70,000

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,426,724	Lowering RE Tax Rate	\$0	\$1,426,724
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,426,724

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:52 AM v1.5

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Centre	2,133,000,000	36.8500	78,601,050			96.70000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,133,000,000		78,601,050	- 1,426,724	= 77,174,326 X	96.70000%	= 74,627,573
				Rate			Estimated Revenue
6120 Per Capita Taxes, Section 679				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	300,000	300,000
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
Total Current Act 511 Taxes - Flat Rate Assessments			300,000	300,000
6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.95%	0.00%	14,000,000	14,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,500,000	1,500,000
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
Total Current Act 511 Taxes - Proportional Assessments			15,500,000	15,500,000
Total Act 511, Current Taxes				15,800,000
Act 511 Tax Limit -->		5,330,130,200 X	12	63,961,562
		Market Value	Mills	(511 Limit)

[illegible]

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2011-2012 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
State College Area SD	Centre	110148002

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 2011-2012 (compared to 2010-2011)? Yes ☒ No ☐

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	\$111,869,367.00
Ending Unassigned Fund Balance	\$7,750,000.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

The Estimated Ending Unassigned Fund Balance Yes ☒ No ☐
is within the allowable limits.

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2011

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

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	48,741,382	
1200	Special Programs - Elementary/Secondary	13,488,955	
1300	Vocational Education	2,690,405	
1400	Other Instructional Programs - Elementary/Secondary	634,221	
1500	Nonpublic School Programs	14,721	
1600	Adult Education Programs	342,439	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	65,912,123	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,018,300	
2200	Support Services - Instructional Staff	4,166,506	
2300	Support Services - Administration	5,747,833	
2400	Support Services - Pupil Health	1,207,217	
2500	Support Services - Business	934,173	
2600	Operation & Maintenance of Plant Services	8,648,054	
2700	Student Transportation Services	5,670,317	
2800	Support Services - Central	4,406,796	
2900	Other Support Services	0	
	Total 2000 Support Services	34,799,196	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	500,027	
3300	Community Services	75,471	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	575,498	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures	101,286,817	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	39,000	
5200	Interfund Transfers - Out	10,543,550	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses	10,582,550	
	Total Estimated Expenditures and Other Financing Uses	111,869,367	
	Appropriation of Prior Year Fund Balance	0	
	Total Appropriations	111,869,367	
	Ending Committed, Assigned and Unassigned Fund Balance	16,750,000	
	Total Appropriations and Ending Fund Balances	128,619,367	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100 Regular Programs - Elementary/Secondary		
100 Personnel Services-Salaries		31,529,134
200 Personnel Services-Employee Benefits		12,721,947
300 Purchased Professional & Technical Services		62,349
400 Purchased Property Services		19,259
500 Other Purchased Services		3,579,010
600 Supplies		666,478
700 Property		132,178
800 Other Objects		31,027
Total Regular Programs - Elementary/Secondary		48,741,382
1200 Special Programs - Elementary/Secondary		
100 Personnel Services-Salaries		7,600,750
200 Personnel Services-Employee Benefits		3,866,289
300 Purchased Professional & Technical Services		482,519
400 Purchased Property Services		26,700
500 Other Purchased Services		1,306,881
600 Supplies		141,816
700 Property		62,500
800 Other Objects		1,500
Total Special Programs - Elementary/Secondary		13,488,955
1300 Vocational Education		
100 Personnel Services-Salaries		1,787,983
200 Personnel Services-Employee Benefits		688,682
300 Purchased Professional & Technical Services		12,330
400 Purchased Property Services		12,730
500 Other Purchased Services		40,079
600 Supplies		104,544
700 Property		40,407
800 Other Objects		3,650
Total Vocational Education		2,690,405
1400 Other Instructional Programs - Elementary/Secondary		
100 Personnel Services-Salaries		402,547
200 Personnel Services-Employee Benefits		122,158
300 Purchased Professional & Technical Services		20,000
400 Purchased Property Services		0
500 Other Purchased Services		46,191
600 Supplies		35,875
700 Property		6,600
800 Other Objects		850
Total Other Instructional Programs - Elementary/Secondary		634,221

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	14,721
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 Nonpublic School Programs	14,721
1600	Adult Education Programs	
100	Personnel Services-Salaries	228,899
200	Personnel Services-Employee Benefits	81,679
300	Purchased Professional & Technical Services	2,290
400	Purchased Property Services	2,555
500	Other Purchased Services	12,352
600	Supplies	10,909
700	Property	0
800	Other Objects	3,755
	Total Adult Education Programs	342,439
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
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 Pre-Kindergarten	0
Total Instruction		65,912,123

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100 Support Services - Pupil Personnel		
100 Personnel Services-Salaries		2,741,568
200 Personnel Services-Employee Benefits		1,006,067
300 Purchased Professional & Technical Services		161,062
400 Purchased Property Services		6,500
500 Other Purchased Services		38,091
600 Supplies		49,646
700 Property		6,616
800 Other Objects		8,750
Total Support Services - Pupil Personnel		4,018,300
2200 Support Services - Instructional Staff		
100 Personnel Services-Salaries		2,268,235
200 Personnel Services-Employee Benefits		1,181,988
300 Purchased Professional & Technical Services		10,400
400 Purchased Property Services		905
500 Other Purchased Services		21,750
600 Supplies		168,038
700 Property		13,020
800 Other Objects		502,170
Total Support Services - Instructional Staff		4,166,506
2300 Support Services - Administration		
100 Personnel Services-Salaries		3,495,612
200 Personnel Services-Employee Benefits		1,242,122
300 Purchased Professional & Technical Services		683,832
400 Purchased Property Services		9,600
500 Other Purchased Services		141,603
600 Supplies		69,517
700 Property		25,447
800 Other Objects		80,100
Total Support Services - Administration		5,747,833
2400 Support Services - Pupil Health		
100 Personnel Services-Salaries		848,457
200 Personnel Services-Employee Benefits		335,899
300 Purchased Professional & Technical Services		5,700
400 Purchased Property Services		500
500 Other Purchased Services		1,936
600 Supplies		11,975
700 Property		2,750
800 Other Objects		0
Total Support Services - Pupil Health		1,207,217

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:58 AM v1.5

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	506,750
200	Personnel Services-Employee Benefits	220,200
300	Purchased Professional & Technical Services	78,775
400	Purchased Property Services	737
500	Other Purchased Services	107,501
600	Supplies	13,565
700	Property	5,400
800	Other Objects	1,245
	Total Support Services - Business	934,173
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,121,946
200	Personnel Services-Employee Benefits	1,622,226
300	Purchased Professional & Technical Services	169,000
400	Purchased Property Services	1,804,350
500	Other Purchased Services	187,832
600	Supplies	1,535,700
700	Property	193,000
800	Other Objects	14,000
	Total Operation & Maintenance of Plant Services	8,648,054
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,275,843
200	Personnel Services-Employee Benefits	802,574
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	43,245
500	Other Purchased Services	3,121,396
600	Supplies	265,069
700	Property	153,220
800	Other Objects	1,470
	Total Student Transportation Services	5,670,317
2800	Support Services - Central	
100	Personnel Services-Salaries	1,125,926
200	Personnel Services-Employee Benefits	431,263
300	Purchased Professional & Technical Services	442,529
400	Purchased Property Services	100,000
500	Other Purchased Services	326,470
600	Supplies	298,800
700	Property	1,681,258
800	Other Objects	550
	Total Support Services - Central	4,406,796

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:58 AM v1.5

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-5

<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
	Total Support Services	34,799,196
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
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	306,138
200	Personnel Services-Employee Benefits	51,608
300	Purchased Professional & Technical Services	42,523
400	Purchased Property Services	3,600
500	Other Purchased Services	39,375
600	Supplies	20,980
700	Property	4,500
800	Other Objects	31,303
	Total Student Activities	500,027

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	39,478
200	Personnel Services-Employee Benefits	22,248
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,875
600	Supplies	10,870
700	Property	0
800	Other Objects	0
	Total Community Services	75,471
3400	Scholarships and Awards	
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 Scholarships and Awards	0
	Total Operation of Non-instructional Services	575,498
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement 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
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	0
900	Other Uses of Funds	39,000
	Total Debt Service	39,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	10,543,550
	Total Interfund Transfers - Out	10,543,550

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:58 AM v1.5

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-7

<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	
	Total Other Expenditures and Financing Uses	10,582,550	
TOTAL EXPENDITURES			111,869,367

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	16,000,000	16,000,000
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	5,000,000	5,000,000
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	300,000	300,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
Total Cash and Short-Term Investments	21,700,000	21,700,000
<u>LONG-TERM INVESTMENTS</u>		
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
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	21,700,000	21,700,000

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	68,000,000	64,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,000,000	2,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	70,000,000	66,000,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	500,000	500,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	500,000	500,000
TOTAL INDEBTEDNESS	<u>70,500,000</u>	<u>66,500,000</u>

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

Printed 7/8/2011 8:05:59 AM v1.5

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	9,000,000
	Explanation: <i>To provide more gradual funding of PSERS rate jumps and to provide for future capital needs</i>	
0850	Estimated Ending Unassigned Fund Balance	7,750,000
	Explanation: <i>To provide liquidity for operations</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		16,750,000
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		16,750,000
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		16,750,000
	Explanation: <i>To provide for future expenses</i>	