

District Budget Hearing

State College Area School District

June 6, 2011

General Fund Budget

- Accounts for the majority of district expenses
- Supports many of the other funds, such as athletics, debt service, and capital reserve funds

Act 1

- Provides for tax relief for approved Homesteads
- Amount varies based upon eligible properties and gambling revenue
- Application process to be approved through the County Assessment Office
- Taxpayer must live in the home for it to qualify for exemption
- District will receive about \$1.4 million of gambling funds in 2011-12
- About \$107/homestead of property tax relief

Act 1

- Limits school district tax increases to an inflationary index
- Exceptions to go above the index for increases in certain expenses
- Act 1 index for 2011-12 is 1.4%
- Exceptions available up to 4.0%

Budget Process

- Preliminary budget with a 4.0% real estate tax increase adopted in February
- Administration produced a budget which balanced at a 1.4% tax increase since then
- Numerous meetings were held to discuss these reductions

Budgetary Items

- 17 positions eliminated through attrition. Reduction in excess of \$1.1 million.
- 14 positions outside the classroom were reduced through suspensions. Reduction in excess of \$600,000.
- 8 positions within the classroom were reduced through suspension/demotion due to decreased District enrollment. Reduction in excess of \$450,000.

Proposed Tax Increase

- District proposing a 2.65% increase in the real estate tax
- \$66 increase to average homeowner
- Millage rate would increase to 36.85 mills
- Lowest in Centre County

Local Taxes

- Bulk of District revenue from real estate tax
- Only tax rate that can change is real estate tax

State Budget

- Supposed to be passed by June 30 each year
- District must pass its budget by June 30
- Can reopen after state budget is passed
- \$2.6 million state revenue reduction in Governor's budget
- \$1.3 million state revenue reduction in House version of the budget
- Hope to know outcome by June 27

2011-12 REVENUE BY SOURCE

SOURCE OF REVENUE	DOLLARS OF BUDGET	PERCENT OF BUDGET
LOCAL SOURCES	94,852,000	84%
STATE SOURCES	16,166,419	15%
FEDERAL SOURCES	1,300,000	1%
 TOTAL REVENUE	 112,318,419	

2011-12 Proposed General Fund

Expenses By Category

Salaries	56,725,500	51%
Benefits	24,876,257	22%
Professional Services	2,273,585	2%
Purchased Property Services	1,958,411	2%
Other Purchased Services	9,076,839	8%
Supplies/Utilities	3,856,768	4%
Equipment	2,322,363	2%
Other Uses of Funds	10,528,696	9%

Total	111,618,419	
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PSERS

- Percentage of salary paid for employee's pensions
- Rate will climb from 5% to just under 30% in the coming decade
- District has developed a funding strategy to smooth out tax increases
- Coupled with increased health care costs, major cost driver in the future

Benefit Increases in Future Years

Salary and Benefit Increases with Salary Frozen at 2010-11 Levels

Year	Annual Net Increase for PSERS	15% Increase in Health Insurance	Sum of Major Benefit Increases	Tax increase at 1.4% and 1% assessed value growth	Revenue Growth minus Expense Growth	Additional Taxation % needed
11-12	895,172	1,500,000	2,395,172	1,700,000	-695,172	1.0%
12-13	1,061,716	1,725,000	2,786,716	1,723,800	-1,062,916	1.5%
13-14	1,335,323	1,983,750	3,319,073	1,747,933	-1,571,140	2.2%
14-15	1,335,323	2,281,313	3,616,636	1,772,404	-1,844,232	2.6%
15-16	904,094	2,623,509	3,527,604	1,797,218	-1,730,386	2.5%

Benefits

- To cover existing benefit costs, a tax increase between 3 to 4% will be needed for future years
- Does not contain provision for salary increase
- Does not contain provision for new debt for building upgrades
- Will remain a financial challenge for the rest of the decade

Next Steps

- Final budget adoption is scheduled for June 27
- Adjustments can be made to the budget at that meeting
- Reopen budget, if needed, if state budget is not passed by June 27

Comments

- Comments are welcome at this time
- Comments can also be sent via drop box at www.scasd.org/budget
- For more information on the budget process including all of the handouts that are related to the budget go to www.scasd.org/budget



Jeffrey S. Ammerman, Business Administrator
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State College PA 16801
814-231-1021
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MEMO

To: Mike Hardy

From: Jeffrey Ammerman

Date: May 23, 2011

Subject: 2011-12 Proposed Budget Adoption

Attached is the PDE 2028. It must be adopted in its proposed form before the end of May. The final adoption will occur at the June 27 meeting. The proposed adoption contains a 2.65% real estate tax increase and assumes the Governor's budget numbers for state revenues. These numbers can be changed at the final adoption on June 27.

This year, more than ever, there are quite a number of moving pieces. On the state budget front, there is some hope that between \$1.3 and \$1.4 million of state funding could be restored. The State House is considering a budget bill that would do that through not changing the funding formula for Social Security reimbursements, restoring Basic Education Funding to the 2008-09 level, and funding the Accountability Block Grant at about 40% of the 2010-11 amount. Even if the House approves this, the State Senate will have to approve their version of the budget, and finally the Governor would have to approve whatever consensus is achieved between the two chambers. It will be sometime in June at the earliest that we will know the outcome of this.

In its current form, the PDE 2028 contains the following items. The one-time sale of Boalsburg Elementary is shown within the Local Revenue 6990 function. Total revenues are greater than total expenses by \$700,000. That is comprised of a number of pieces. First, PSERS pre-funding of \$1 million is assumed. This is \$1 million of revenue that accumulates in the General Fund. The Boalsburg sale revenue of \$750,000 is also shown. On the expense side a one-time reduction in debt service of \$400,000 is offset

by a one time increase in unemployment compensation of \$450,000. Finally, there is an assumed transfer of \$1 million from the General Fund into the Capital Reserve Fund to cover the sale of Boalsburg and a majority of the one year savings from debt service. A summary is below:

Ongoing Operational Revenue:	110,568,419
Revenue for PSERS pre-funding:	1,000,000
Revenue from Boalsburg sale:	<u>750,000</u>
Total Revenue:	112,318,419
Ongoing Operational Expenses:	110,568,419
One year increase in Unemployment Compensation:	450,000
One year decrease in Debt Service:	(400,000)
Transfer to Capital Reserve Fund:	<u>1,000,000</u>
Total Expenses:	111,618,419

The operational expenses include \$300,000 for unexpected expenses which, as has been done in past years, is not funded from tax revenue. Fund balance would be used for that purpose if those expenses do occur.

A 2.65% tax increase equates to a \$66 dollar annual increase to the average homeowner. Discussions will continue about the makeup of the budget throughout June. The final tax rate may differ from what is shown above.

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

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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	94,852,000
7000 Revenue from State Sources	16,166,419
8000 Revenue from Federal Sources	1,300,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	112,318,419
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	128,318,419

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

PROPOSED VERSION

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

AUN: 110148002 State College Area SD

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<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	824,427
REVENUE FROM LOCAL SOURCES		94,852,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,923,400
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	0
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	1,532,529
7820	State Share of Retirement Contributions	2,530,125
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		16,166,419

<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 Immgrant 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		<u>112,318,419</u>

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

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$2,980	
Number of Homestead/Farmstead Properties	13,155	13,155
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

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

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	\$111,618,419.00
Ending Unassigned Fund Balance	\$8,700,000.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.8%

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

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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	48,316,219	
1200	Special Programs - Elementary/Secondary	13,603,186	
1300	Vocational Education	2,704,669	
1400	Other Instructional Programs - Elementary/Secondary	875,301	
1500	Nonpublic School Programs	6,286	
1600	Adult Education Programs	461,371	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	65,967,032	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,988,329	
2200	Support Services - Instructional Staff	3,830,896	
2300	Support Services - Administration	5,655,321	
2400	Support Services - Pupil Health	1,186,184	
2500	Support Services - Business	989,263	
2600	Operation & Maintenance of Plant Services	8,598,283	
2700	Student Transportation Services	5,672,766	
2800	Support Services - Central	4,705,027	
2900	Other Support Services	0	
	Total 2000 Support Services	34,626,069	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	570,040	
3300	Community Services	116,278	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	686,318	
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	101,279,419	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	39,000	
5200	Interfund Transfers - Out	10,300,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses	10,339,000	
	Total Estimated Expenditures and Other Financing Uses	111,618,419	
	Appropriation of Prior Year Fund Balance	0	
	Total Appropriations	111,618,419	
	Ending Committed, Assigned and Unassigned Fund Balance	16,700,000	
	Total Appropriations and Ending Fund Balances	128,318,419	

Function-Object DescriptionAmounts**1000 INSTRUCTION**

1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	31,217,239
200	Personnel Services-Employee Benefits	12,232,144
300	Purchased Professional & Technical Services	125,701
400	Purchased Property Services	21,366
500	Other Purchased Services	3,586,079
600	Supplies	969,444
700	Property	128,912
800	Other Objects	35,334
	Total Regular Programs - Elementary/Secondary	48,316,219
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,513,180
200	Personnel Services-Employee Benefits	4,069,080
300	Purchased Professional & Technical Services	487,844
400	Purchased Property Services	26,200
500	Other Purchased Services	1,307,882
600	Supplies	132,000
700	Property	64,500
800	Other Objects	2,500
	Total Special Programs - Elementary/Secondary	13,603,186
1300	Vocational Education	
100	Personnel Services-Salaries	1,735,383
200	Personnel Services-Employee Benefits	739,608
300	Purchased Professional & Technical Services	40,054
400	Purchased Property Services	14,500
500	Other Purchased Services	15,029
600	Supplies	114,545
700	Property	41,743
800	Other Objects	3,807
	Total Vocational Education	2,704,669
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	538,336
200	Personnel Services-Employee Benefits	204,720
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	23,000
500	Other Purchased Services	46,091
600	Supplies	35,879
700	Property	6,600
800	Other Objects	675
	Total Other Instructional Programs - Elementary/Secondary	875,301

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	4,341
200	Personnel Services-Employee Benefits	1,945
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	6,286
1600	Adult Education Programs	
100	Personnel Services-Salaries	309,528
200	Personnel Services-Employee Benefits	101,322
300	Purchased Professional & Technical Services	3,175
400	Purchased Property Services	4,220
500	Other Purchased Services	22,770
600	Supplies	17,851
700	Property	0
800	Other Objects	2,505
	Total Adult Education Programs	461,371
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		65,967,032

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,644,939
200	Personnel Services-Employee Benefits	1,075,367
300	Purchased Professional & Technical Services	158,704
400	Purchased Property Services	12,463
500	Other Purchased Services	37,904
600	Supplies	43,203
700	Property	7,000
800	Other Objects	8,749
	Total Support Services - Pupil Personnel	3,988,329
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,187,749
200	Personnel Services-Employee Benefits	1,304,241
300	Purchased Professional & Technical Services	14,400
400	Purchased Property Services	810
500	Other Purchased Services	22,606
600	Supplies	271,428
700	Property	15,450
800	Other Objects	14,212
	Total Support Services - Instructional Staff	3,830,896
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,386,332
200	Personnel Services-Employee Benefits	1,307,106
300	Purchased Professional & Technical Services	611,899
400	Purchased Property Services	16,720
500	Other Purchased Services	151,995
600	Supplies	84,819
700	Property	14,850
800	Other Objects	81,600
	Total Support Services - Administration	5,655,321
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	798,200
200	Personnel Services-Employee Benefits	365,419
300	Purchased Professional & Technical Services	5,600
400	Purchased Property Services	500
500	Other Purchased Services	1,936
600	Supplies	11,779
700	Property	2,750
800	Other Objects	0
	Total Support Services - Pupil Health	1,186,184

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	517,184
200	Personnel Services-Employee Benefits	247,654
300	Purchased Professional & Technical Services	65,775
400	Purchased Property Services	737
500	Other Purchased Services	133,271
600	Supplies	17,747
700	Property	5,400
800	Other Objects	1,495
	Total Support Services - Business	989,263
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,057,014
200	Personnel Services-Employee Benefits	1,725,431
300	Purchased Professional & Technical Services	165,300
400	Purchased Property Services	1,693,150
500	Other Purchased Services	195,000
600	Supplies	1,555,388
700	Property	192,000
800	Other Objects	15,000
	Total Operation & Maintenance of Plant Services	8,598,283
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,218,669
200	Personnel Services-Employee Benefits	854,860
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	40,245
500	Other Purchased Services	3,123,556
600	Supplies	269,566
700	Property	156,900
800	Other Objects	1,470
	Total Student Transportation Services	5,672,766
2800	Support Services - Central	
100	Personnel Services-Salaries	1,213,857
200	Personnel Services-Employee Benefits	551,263
300	Purchased Professional & Technical Services	473,029
400	Purchased Property Services	100,500
500	Other Purchased Services	380,620
600	Supplies	303,600
700	Property	1,681,258
800	Other Objects	900
	Total Support Services - Central	4,705,027

<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	34,626,069
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	346,045
200	Personnel Services-Employee Benefits	73,608
300	Purchased Professional & Technical Services	42,914
400	Purchased Property Services	4,000
500	Other Purchased Services	51,525
600	Supplies	25,499
700	Property	5,000
800	Other Objects	21,449
	Total Student Activities	570,040

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	37,504
200	Personnel Services-Employee Benefits	22,489
300	Purchased Professional & Technical Services	51,690
400	Purchased Property Services	0
500	Other Purchased Services	575
600	Supplies	4,020
700	Property	0
800	Other Objects	0
	Total Community Services	116,278
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	686,318
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	10,300,000
	Total Interfund Transfers - Out	10,300,000

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

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PROPOSED VERSION

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	10,339,000	
TOTAL EXPENDITURES			111,618,419

	<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>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	8,000,000
	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	8,700,000
	Explanation: <i>To provide liquidity for operations</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		16,700,000
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		16,700,000
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		16,700,000
Explanation: <i>To provide for future expenses</i>		