



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

MEMO

To: Mike Hardy

From: Jeffrey Ammerman

Date: February 14, 2010

Subject: Preliminary General Fund Budget

Attached is a resolution for approval of the Preliminary General Fund Budget. If approved as presented, the preliminary budget would allow the District to seek exceptions to the Act 1 index. The taxing power that would remain with the Board would allow for an up to 4.0% real estate tax increase. Approving this budget with exceptions does not bind the District to pass a final budget in June with that level of increase. Cost control work will continue throughout the coming months and many items that are not clear today will come into clearer focus by June. This approval would allow flexibility in determining how the District will fund its cost obligations.

The budget is slightly different than the one presented in January. The state has indicated that it is looking to use the Edujobs money this year to supplant state Basic Education Funds. If this happens, the estimated \$250,000 from Edujobs will not be available for use in next year's budget. Total revenue in the revised budget reflects this reduction.

The preliminary budget should be viewed as a very bad case scenario budget based upon many conservative assumptions due to the high degree of uncertainty about both revenues and expenditures. The budget reflects \$118 million of expenses and \$115.7 million of revenue. To achieve that level of revenue both a 4.0% real estate tax increase would be needed and one time revenue of \$750,000 from the sale of Boalsburg Elementary School would be included. The gap between revenue and expenses using those figures is \$2.3 million. If instead the one time revenue is not used to balance the budget and an Act 1

index real estate tax increase of 1.4% were to be used, total revenue is estimated at approximately \$113 million and the gap between revenue and expenses is \$5 million. The expenses continue to include \$2 million of PSERS pre-funding and reincorporation of \$1 million of facilities upgrades that was spent from the Capital Reserve Fund this year.

The District has a difficult task ahead. The Act 1 index appears to be on track to be even lower in 2012-13 than it is for 2011-12. The District has identified facilities needs that must be addressed in spite of the challenging economic times. The administration is engaged in a prioritization of expenditures to identify areas that will allow a resource reallocation from items of lowest priority to items of higher priority. With staffing costs consuming more than 70% of the total budget and facilities (including debt service) consuming more than 10% of the total budget, these will need to be the main areas of focus both in the short term and in the medium to long term.

For now, the District must pass the preliminary budget. Many changes will be made to the budget before passage of the final budget in June. First and foremost, a budget with a structural deficit of any significant size will not be sustainable in an Act 1 environment. Between now and June, many hard decisions will have to be made.

NOW, THEREFORE, IT IS HEREBY RESOLVED:

That the Board of School Directors of State College Area School District, Centre County, Pennsylvania hereby adopts the preliminary General Fund budget of and for said District for the fiscal year commencing July 1, 2011, as more fully set forth in PDE Form 2028 which was presented at this meeting;

Further, that said Board of School Directors hereby preliminarily authorizes the expenditure of \$118,000,000 dollars with estimated revenues of \$115,650,000 during the fiscal year July 1, 2011 through June 30, 2012 and more particularly and fully detailed in the proposed annual budget as aforesaid; and

Further, that said Board of School Directors does hereby preliminarily levy a real estate tax of 37.34 Mills of the assessed valuation (\$3.734 per \$100 of assessed value) on all real estate within the State College Area School District, pursuant to the authority of "The Public School Code of 1949", as amended for the school fiscal year as aforesaid; and

Further, that said Board of School Directors continues to levy the following taxes heretofore levied pursuant to the authority of Act 511, "The Local Tax Enabling Act", as amended: (1) Realty Transfer Tax -1/2%; (2) Earned Income Tax - .95%; and (3) Local Services Tax - \$5.00 and that said proposed taxes as levied and continued to be levied shall provide revenue for the proposed expenditures authorized above.

Further, since the Act 1 index applicable to the State College Area School District as calculated by the Pennsylvania Department of Education is 1.4% and the preliminary real estate tax increase is 4.0%, the preliminary General Fund budget assumes that State College Area School District will receive approval for use of one or more Act 1 real estate tax referendum exceptions. The District shall take all steps required to obtain approval for the referendum exceptions contemplated in the Preliminary Budget Proposal, including advertising once in a newspaper of general circulation.

ENACTED as a Resolution of the State College Area School District at a Regular Meeting of the Board of School Directors held on the 14th day of February 2011.

STATE COLLEGE AREA SCHOOL DISTRICT

By: _____
President

ATTEST:

Secretary

LEA Name: State College Area SD

Class: 2

AUN Number: 110148002

County:

Centre

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/14/2011

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

<u>ITEM</u>	<u>AMOUNTS</u>
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	97,568,095
7000 Revenue from State Sources	16,931,905
8000 Revenue from Federal Sources	1,150,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	115,650,000
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	131,650,000

2011-2012 Preliminary General Fund Budget (PDE-2028)**AUN: 110148002 State College Area SD**

Printed 2/9/2011 8:47:07 AM v1.0

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	77,017,895
6112	Interim Real Estate Taxes	900,000
6113	Public Utility Realty Tax	105,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	375,000
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	250,000
6150	Current Act 511 Taxes - Proportional Assessments	15,800,000
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	200,000
6700	Revenues from District Activities	53,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	600,000
6910	Rentals	42,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	375,000
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	750,000
REVENUE FROM LOCAL SOURCES		97,568,095

2011-2012 Preliminary General Fund Budget (PDE-2028)**AUN: 110148002 State College Area SD**

Printed 2/9/2011 8:47:07 AM v1.0

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)	5,733,000
7140	Charter Schools	877,000
7160	Tuition for Orphans and Children Placed in Private Homes	0
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	100,000
7230	Alternative Education	0
7240	Driver Education - Student	16,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,200,000
7272	Early Intervention	0
7280	Adult Literacy	53,000
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)	1,050,000
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	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	350,000
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7599	Other State Revenue Not Listed in the 7500 Series	83,470
7810	State Share of Social Security and Medicare Taxes	2,319,435
7820	State Share of Retirement Contributions	2,700,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		16,931,905

2011-2012 Preliminary General Fund Budget (PDE-2028)**AUN: 110148002 State College Area SD**

Printed 2/9/2011 8:47:07 AM v1.0

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 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)	110,000
REVENUE FROM FEDERAL SOURCES		1,150,000

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:08 AM v1.0

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<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		115,650,000

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:16 AM v1.0

Real Estate Tax Rate (RETR) Report for 2011-2012

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Act 1 Index (current): 1.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$77,017,895

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$77,017,895

Approx. Tax Levy for Tax Rate Calculation: \$79,646,220

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	\$79,646,220	\$79,646,220
(Approx. Tax Levy * g)		
III. I. 2011-12 Real Estate Tax Rate	37.3400	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$79,646,220	\$79,646,220
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,646,220
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$77,017,895
(n * Est. Pct. Collection)		

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:16 AM v1.0

Real Estate Tax Rate (RETR) Report for 2011-2012

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-2

Act 1 Index (current): 1.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$77,017,895

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$77,017,895

Approx. Tax Levy for Tax Rate Calculation: \$79,646,220

Centre

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	36.4026	
q. Mills In Excess of Index if (l > p), (l - p)	0.9374	0.9374
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$77,646,746	\$77,646,746
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,999,474	\$1,999,474
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,933,491	\$1,933,491

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

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

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:22 AM v1.0

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

<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	2,133,000,000	37.3400	79,646,220			96.70000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,133,000,000		79,646,220	- 0	= 79,646,220 X	96.70000%	= 77,017,895
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$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	250,000	250,000
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			<u>250,000</u>	<u>250,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	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%	1,800,000	1,800,000
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			<u>15,800,000</u>	<u>15,800,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit --->	5,330,130,200	X	12	63,961,562
	Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI)

2010-2011 vs. 2011-2012

Page E-1

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	51,211,927	
1200	Special Programs - Elementary/Secondary	14,443,428	
1300	Vocational Education	2,887,268	
1400	Other Instructional Programs - Elementary/Secondary	931,031	
1500	Nonpublic School Programs	6,746	
1600	Adult Education Programs	492,810	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	69,973,210	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,264,715	
2200	Support Services - Instructional Staff	4,074,833	
2300	Support Services - Administration	6,006,606	
2400	Support Services - Pupil Health	1,271,104	
2500	Support Services - Business	1,044,687	
2600	Operation & Maintenance of Plant Services	8,929,167	
2700	Student Transportation Services	5,916,589	
2800	Support Services - Central	4,834,004	
2900	Other Support Services	0	
	Total 2000 Support Services	36,341,705	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	603,722	
3300	Community Services	120,465	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	724,187	
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	107,039,102	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	39,000	
5200	Interfund Transfers - Out	10,671,898	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	250,000	
	Total Other Financing Uses	10,960,898	
	Total Estimated Expenditures and Other Financing Uses		118,000,000
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		118,000,000
	Ending Committed, Assigned and Unassigned Fund Balance		13,650,000
	Total Appropriations and Ending Fund Balances		131,650,000

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:46 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-1

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	33,771,100
200	Personnel Services-Employee Benefits	12,573,991
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	51,211,927
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,185,412
200	Personnel Services-Employee Benefits	4,219,432
300	Purchased Professional & Technical Services	487,844
400	Purchased Property Services	26,200
500	Other Purchased Services	1,307,882
600	Supplies	149,658
700	Property	64,500
800	Other Objects	2,500
	Total Special Programs - Elementary/Secondary	14,443,428
1300	Vocational Education	
100	Personnel Services-Salaries	1,890,654
200	Personnel Services-Employee Benefits	766,936
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	2,887,268
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	586,502
200	Personnel Services-Employee Benefits	212,284
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	931,031

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	4,729
200	Personnel Services-Employee Benefits	2,017
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	6,746
1600	Adult Education Programs	
100	Personnel Services-Salaries	337,223
200	Personnel Services-Employee Benefits	105,066
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	492,810
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		69,973,210

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-3

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,881,591
200	Personnel Services-Employee Benefits	1,115,101
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	4,264,715
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,383,495
200	Personnel Services-Employee Benefits	1,352,432
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	4,074,833
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,689,320
200	Personnel Services-Employee Benefits	1,355,403
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	6,006,606
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	869,618
200	Personnel Services-Employee Benefits	378,921
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	1,271,104

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

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	563,458
200	Personnel Services-Employee Benefits	256,804
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	1,044,687
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,330,536
200	Personnel Services-Employee Benefits	1,789,186
300	Purchased Professional & Technical Services	165,300
400	Purchased Property Services	1,693,150
500	Other Purchased Services	189,842
600	Supplies	1,554,153
700	Property	192,000
800	Other Objects	15,000
	Total Operation & Maintenance of Plant Services	8,929,167
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,327,707
200	Personnel Services-Employee Benefits	886,447
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	40,245
500	Other Purchased Services	3,123,519
600	Supplies	269,566
700	Property	260,135
800	Other Objects	1,470
	Total Student Transportation Services	5,916,589
2800	Support Services - Central	
100	Personnel Services-Salaries	1,322,465
200	Personnel Services-Employee Benefits	571,632
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	4,834,004

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

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		36,341,705
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	377,007
200	Personnel Services-Employee Benefits	76,328
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	603,722

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-6

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	40,860
200	Personnel Services-Employee Benefits	23,320
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	120,465
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	724,187
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	10,671,898
	Total Interfund Transfers - Out	10,671,898

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

AUN: 110148002 State College Area SD

Printed 2/9/2011 8:47:47 AM v1.0

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	250,000	
	Total Budgetary Reserve	250,000	
Total Other Expenditures and Financing Uses		10,960,898	
TOTAL EXPENDITURES			118,000,000

	<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:		
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Project Fund	0	0
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	5,000,000	5,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care):		
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:		
Special Revenue Fund	0	0
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Project Fund	0	0
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care):		
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
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
Other Long-Term Liabilities	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 Preliminary General Fund Budget (PDE-2028)**AUN: 110148002 State College Area SD**

Printed 2/9/2011 8:48:05 AM v1.0

Fund Balance Summary (FBS)

Page J-1

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: <i>To provide more gradual funding of PSERS rate jumps and to provide for future capital needs</i>	8,000,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>To provide liquidity for operations</i>	5,650,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		13,650,000
5900	Budgetary Reserve Explanation: <i>To provide for unexpected expenses</i>	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		13,900,000
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: <i>To provide for future expenses</i>		14,150,000