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To: Dr. Robert O'Donnell

From: Jeffrey Ammerman

RE: 2012-13 Preliminary Budget

Date: December 15, 2011

Attached is the preliminary budget on PDE-2028 form. The budget has quite a number of assumptions that are included with it. The only local revenue that was allowed to increase was real estate tax. Assessed value was assumed to increase by 1%. All available exceptions were assumed to be used. After using the official form and putting in the numbers, the actual maximum millage rate that appears to be allowable (the final official exception worksheets are still unavailable) is 38.067 mills. This equates to a 3.3% tax increase and an increase of 1.217 mills over the current rate of 36.85 mills. The corresponding dollar increase to the average homeowner would be \$85. Until the final exception worksheets are made available, this may change, but it should vary only slightly by .1% or so.

At the state level, the following assumptions were made:

1. The only state revenues that would increase are the state share of FICA and PSERS
2. Basic Education Funding was assumed to fall by \$500,000 to partially offset the increased PSERS funding. This is hoped to be a conservative assumption. It takes into account the possibility of the state funding some of their share of the PSERS increase through a reduction in Basic Education Funding.
3. The \$128,000 of Accountability Block Grant Money was assumed to continue.
4. There is no reflection of property tax reduction money in state revenue. The form does not allow for that to occur. This is not a net reduction in revenue, however. Property tax revenue is shown by an equally higher amount in the local section. This is a quirk of the state preliminary budget form and is not an assumption that there will be no property tax reduction money this year.

Federal revenue was assumed to remain flat.

All operating expenses except for PSERS and Health Insurance were assumed to grow at 1.7%. Health Insurance was assumed to grow at 12%. PSERS is per the rate recently certified. (12.36% in 12-13, up from 8.65% in 11-12). The current PSERS pre-funding strategy is assumed to continue (\$515,000 increase in fund balance in 12-13). The \$1 million of money that was transferred to capital reserve for 11-12 was also assumed to continue in 2012-13.

PSERS Rate Changes

PSERS has recently certified a rate of 12.36% for 2012-13. Additionally an estimate of future rates was produced. The changes are represented below:

Year	Salary at amount in 12-13 Preliminary Budget	"Old" PSERS Rate	"New" PSERS Rate	PSERS "Net" at Old Rates	PSERS "Net" at New Rates	Difference
12-13	58,258,002	12.19%	12.36%	3,550,825	3,600,345	49,519
13-14	58,258,002	16.69%	16.75%	4,861,630	4,879,108	17,477
14-15	58,258,002	21.18%	21.25%	6,169,522	6,189,913	20,390
15-16	58,258,002	23.66%	25.56%	6,891,922	7,445,373	553,451
16-17	58,258,002	24.50%	26.26%	7,136,605	7,649,276	512,670
17-18	58,258,002	25.27%	26.80%	7,360,899	7,806,572	445,674
18-19	58,258,002	26.24%	27.53%	7,643,450	8,019,214	375,764
19-20	58,258,002	26.96%	28.04%	7,853,179	8,167,772	314,593

Rates Reach Maximum in 19-20

Items for Discussion throughout the Budget Process

State funding is unknown. A \$500,000 decrease in BEF was assumed. If this does not come about, the District will have additional funding.

The PSERS funding strategy will be reviewed in light of salary changes and PSERS rate changes. Funding of capital projects will need to be reviewed, both from a short term basis and a longer term basis.

On the personnel side, reducing staff through attrition where possible will remain a focus. Supplies and equipment should also be focal points of our budgeting strategy. Compared to our cohort group, we spend significantly more in these areas. The data from 2009-10 is below.

District	Supplies and Equipment	# of Students	Supplies and Equipment/Student	RANK
Lower Merion SD	\$7,281,220	6,782	\$1,074	1
State College Area SD	\$4,979,626	7,226	\$689	2
Parkland SD	\$5,459,666	9,555	\$571	3
Cumberland Valley SD	\$4,048,682	7,844	\$516	4
Tredyffrin-Easttown SD	\$3,294,234	6,397	\$515	5
Abington SD	\$3,485,900	7,499	\$465	6
North Allegheny SD	\$2,861,622	8,181	\$350	7

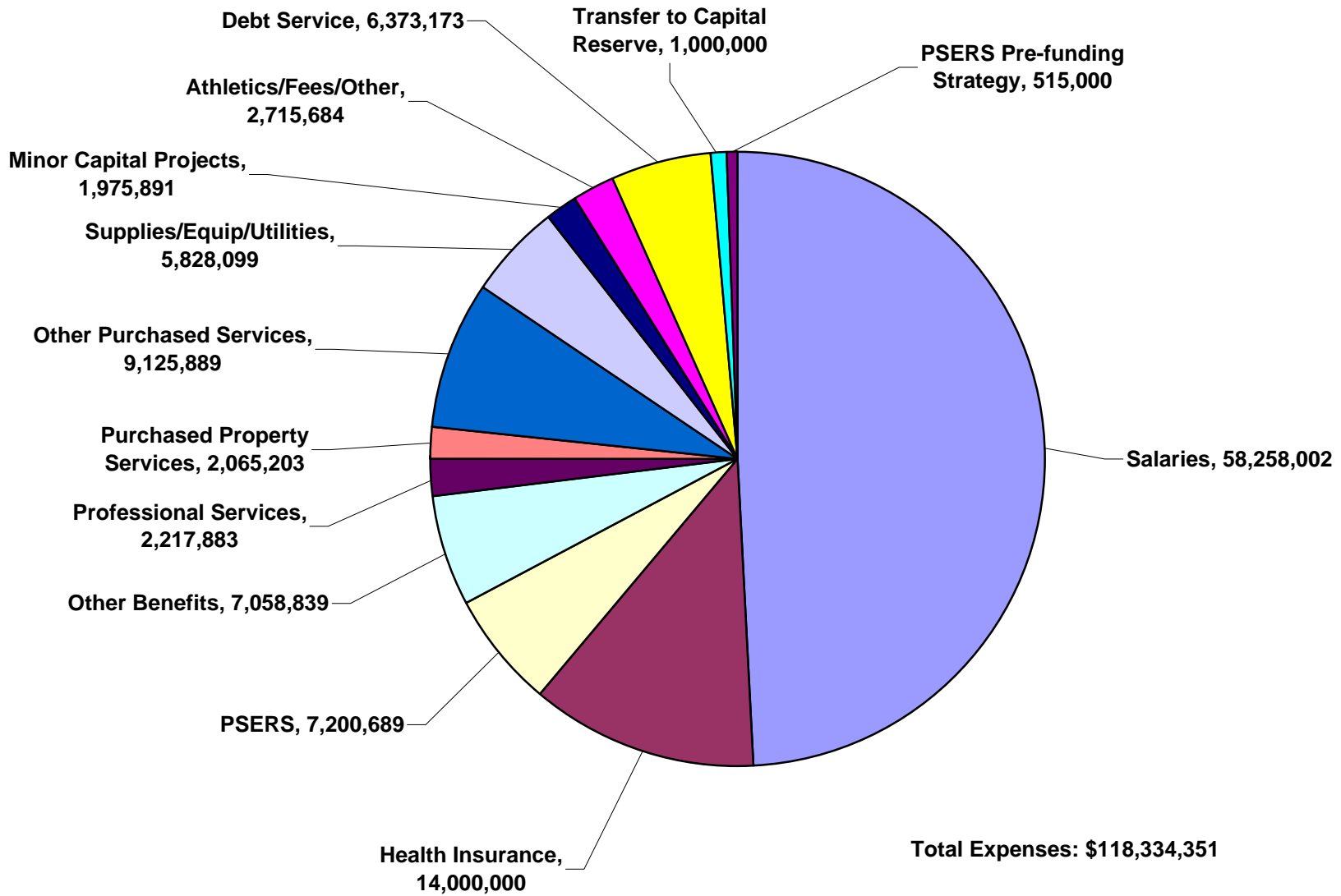
As we proceed through the budgeting process and review our budget analysis reports, we will review more specifics about spending in this area.

Summary

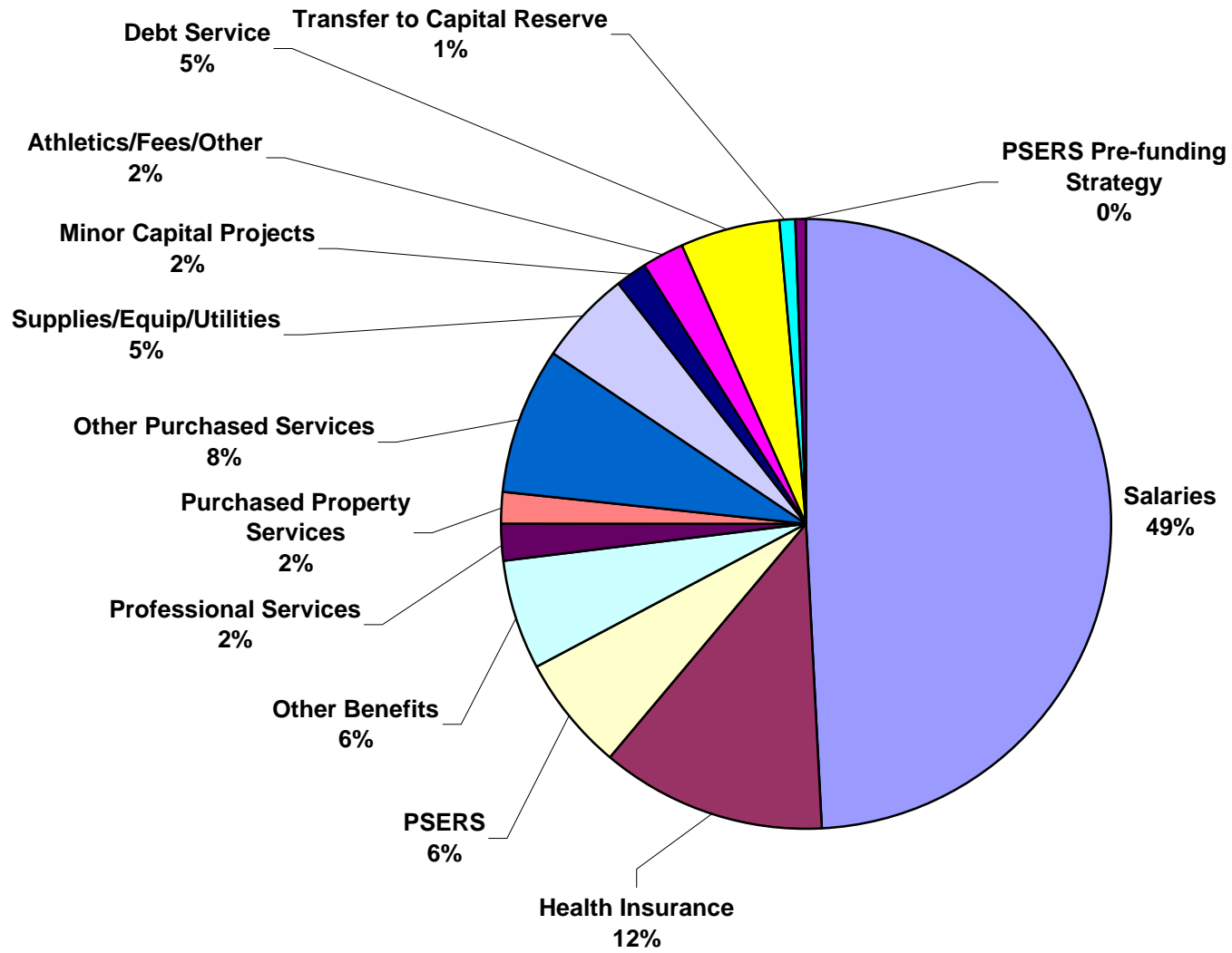
With all of the assumptions incorporated in the preliminary budget, the District budget is \$1.7 million out of balance even with a 3.3% tax increase. There is a provision for \$300,000 of budgetary reserve money for unforeseen expenses that is typically not funded through taxation. That would leave the gap at \$1.4 million. This is based upon a number of potentially conservative assumptions. For the last few years, we have proceeded with passing an out of balance preliminary budget and worked to close that gap throughout the Spring. As time goes on, some assumptions can be replaced with more concrete information. We will need to determine if that approach is still acceptable.

There are some supplementary materials in addition to the required PDE-2028 attached to this memo. Pie charts showing values and percentages for expenses and revenue are included. Some highlights of what we spend in some major areas are listed. Also, details about historical and projected special education expenses were requested.

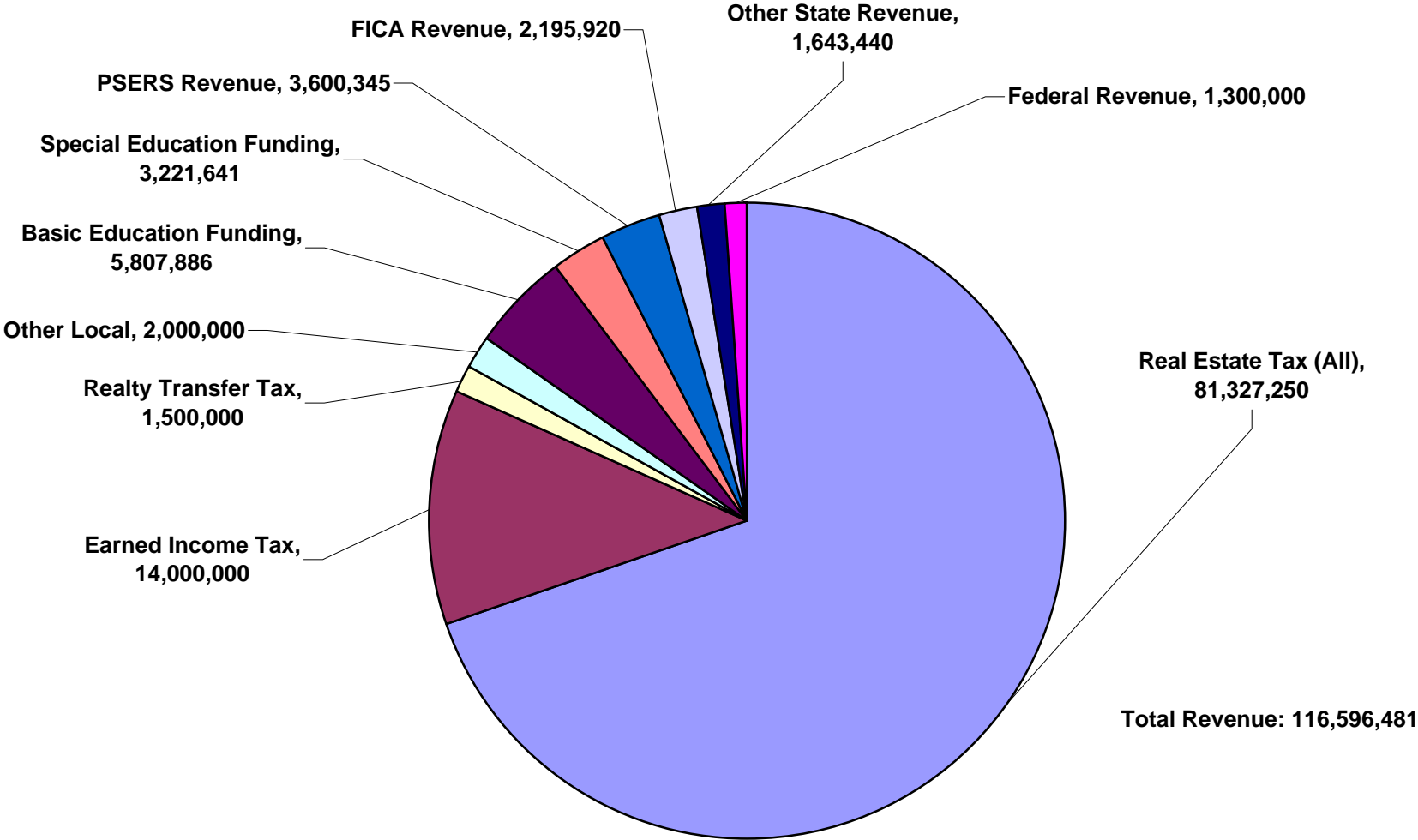
2012-13 Preliminary Budget Expenses by Amount



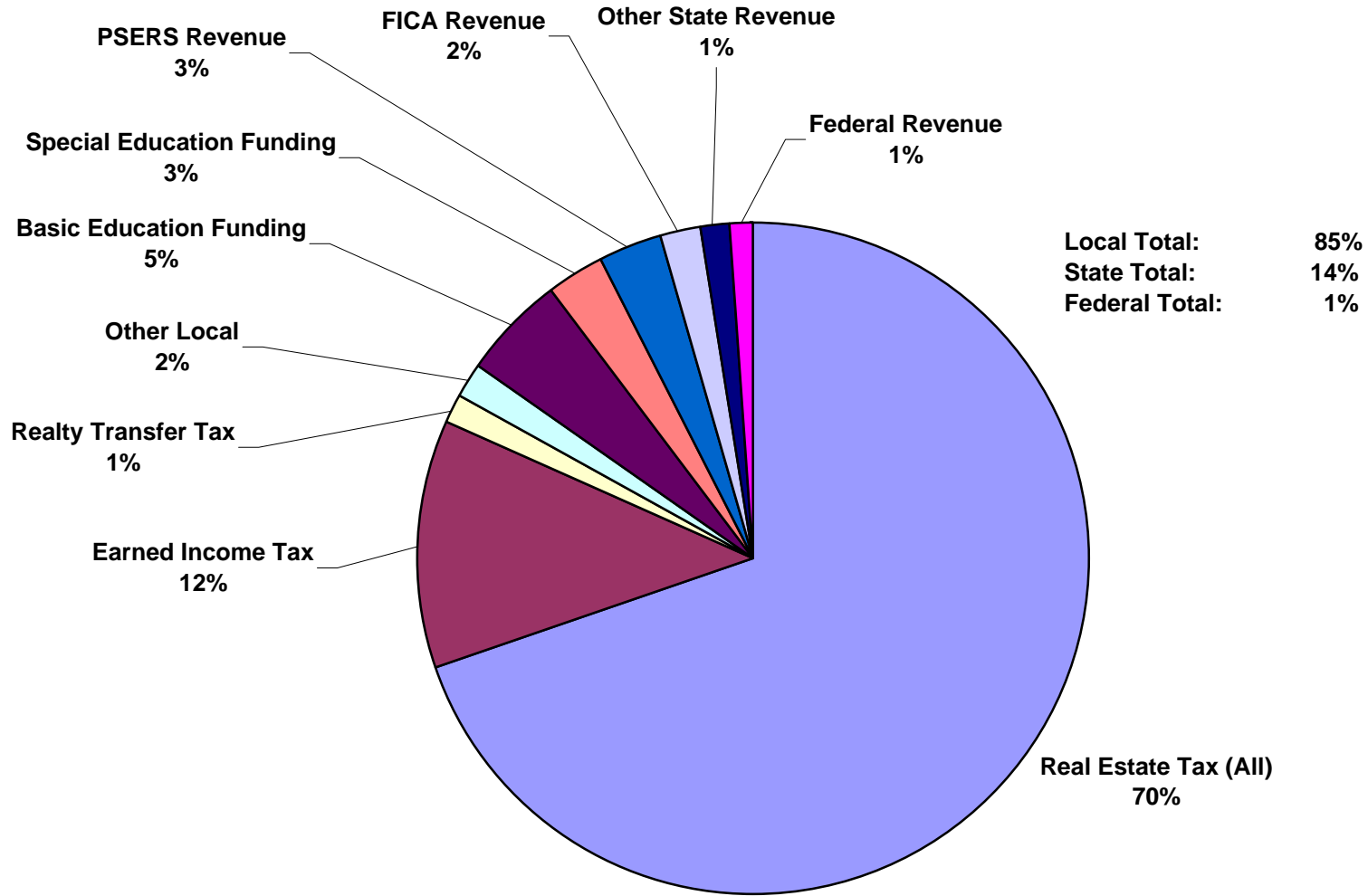
2012-13 Preliminary Budget Expenses by Percentage



2012-13 Preliminary Budget Revenue by Amount



2012-13 Preliminary Budget Revenue by Percentage



What would we spend on....? (all numbers are rounded)

Teacher Salaries?	\$41,000,000
Health Insurance?	\$14,000,000
Support Staff Salaries?	\$10,600,000
Pension Contributions?	\$ 7,200,000
Debt Service?	\$ 6,300,000
School Bus Transportation?	\$ 5,700,000
Administrator Salaries?	\$ 5,500,000
Utilities?	\$ 2,000,000
Athletics?	\$ 1,800,000
Technology Equipment?	\$ 1,800,000
Supplies?	\$ 1,800,000
Other Equipment?	\$ 700,000
Textbooks and Software?	\$ 600,000
Clubs/Activities?	\$ 500,000

Some expenses fall into more than one category (i.e. transportation includes some expenses for athletics).

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/23/2012

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 (814) 231-1021
Contact Person Telephone Extension _____

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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

2012-2013 Preliminary General Fund Budget (PDE-2028)
AUN: 110148002 State College Area SD
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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	10,000,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	6,813,505
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	16,813,505
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	98,827,250
7000 Revenue from State Sources	16,469,231
8000 Revenue from Federal Sources	1,300,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	116,596,481
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	133,409,986

2012-2013 Preliminary General Fund Budget (PDE-2028)

AUN: 110148002 State College Area SD

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FUNCTION	DESCRIPTION	Amounts
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	79,327,250
6112	Interim Real Estate Taxes	900,000
6113	Public Utility Reality 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	60,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	600,000
6910	Rentals	65,000
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	75,000
REVENUE FROM LOCAL SOURCES		98,827,250

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,807,886
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	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,221,640
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	0
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	128,440
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	2,195,920
7820	State Share of Retirement Contributions	3,600,345
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		16,469,231

2012-2013 Preliminary General Fund Budget (PDE-2028)
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<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. Achvmt. of the Disadvantaged	635,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	365,000
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	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	300,000
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		116,596,481

2012-2013 Preliminary General Fund Budget (PDE-2028)
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Act 1 Index (current): 1.7%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$79,327,250 Rate
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$79,327,250
 Approx. Tax Levy for Tax Rate Calculation: \$82,034,385
 Centre

Total

2011-12 Data		
a. Assessed Value	\$2,133,000,000	\$2,133,000,000
b. Real Estate Mills	36.8500	
2012-13 Data		
c. 2010 STEB Market Value	\$5,812,141,192	\$5,812,141,192
d. Assessed Value	\$2,155,000,000	\$2,155,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2011-12 Calculations		
f. 2011-12 Tax Levy (a * b)	\$78,601,050	\$78,601,050

2012-13 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$78,601,050	\$78,601,050
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	36.8500	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.700000%	96.700000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$82,034,385	\$82,034,385
l. 2012-13 Real Estate Tax Rate (k / d * 1000)	38.0670	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$82,034,385	\$82,034,385
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$79,327,250

Act 1 Index (current): 1.7%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$79,327,250	Rate
Amount of Tax Relief for Homestead Exclusions +	\$0	
Total Approx. Tax Revenue:	\$79,327,250	
Approx. Tax Levy for Tax Rate Calculation:	\$82,034,385	Centre

Total

Index Maximums

p. Maximum Mills Based On Index (1 * (1 + Index))	37.4764	
q. Mills In Excess of Index if (l > p), (l - p)	0.5906	0.5906
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$80,761,642	\$80,761,642
IV. s. Millage Rate within Index? (If i > p Then No)	No	
t. Tax Levy In Excess of Index if (m > T), (m - T)	\$1,272,743	\$1,272,743
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,230,742	\$1,230,742

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0
Number of Homestead/Farmstead Properties	0
V. Median Assessed Value of Homestead Properties	\$0

Act 1 Index (current): 1.7%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$79,327,250	Rate
Amount of Tax Relief for Homestead Exclusions +	\$0	
Total Approx. Tax Revenue:	\$79,327,250	
Approx. Tax Levy for Tax Rate Calculation:	\$82,034,385	
	Centre	

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

CODE	Current Real Estate Taxes	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
6111	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills			
	Centre	2,155,000,000	38.0670	82,034,385		96.700000%	
		0		0		0.000000%	
		0		0		0.000000%	
		0		0		0.000000%	
Totals:		2,155,000,000		82,034,385	=	96.700000%	79,327,250
							Estimated Revenue
							0

6120 Per Capita Taxes, Section 679

CODE	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	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

CODE	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Earned Income Taxes, Act 511	0.95%	0.00%	14,000,000	14,000,000
6152	Occupation Taxes - Proportional Rate	0	0.00%	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	0.00%	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	15,800,000
	Act 511 Tax Limit		5,812,141,192	12	69,745,694
	Market Value			Mills	(511 Limit)

ITEM		AMOUNTS
1000	Instruction	
1100	Regular Programs - Elementary/Secondary	51,368,139
1200	Special Programs - Elementary/Secondary	14,264,576
1300	Vocational Education	2,833,452
1400	Other Instructional Programs - Elementary/Secondary	662,263
1500	Nonpublic School Programs	7,793
1600	Adult Education Programs	359,801
1700	Higher Education Programs	0
1800	Pre-Kindergarten	0
	Total 1000 Instruction	69,496,024
2000	Support Services	
2100	Support Services - Pupil Personnel	4,228,769
2200	Support Services - Instructional Staff	4,404,352
2300	Support Services - Administration	6,021,058
2400	Support Services - Pupil Health	1,275,204
2500	Support Services - Business	981,170
2600	Operation & Maintenance of Plant Services	9,024,291
2700	Student Transportation Services	5,880,116
2800	Support Services - Central	4,542,649
2900	Other Support Services	0
	Total 2000 Support Services	36,357,609
3000	Operation of Non-Instructional Services	
3100	Food Services	0
3200	Student Activities	515,820
3300	Community Services	79,898
3400	Scholarships and Awards	0
	Total 3000 Operation of Non-Instructional Services	595,718
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	106,449,351
5000	Other Expenditures and Financing Uses	
5100	Debt Service	40,000
5200	Interfund Transfers - Out	11,030,000
5300	Transfers Involving Component Units	0
5900	Budgetary Reserve	815,000
	Total Other Financing Uses	11,885,000
	Total Estimated Expenditures and Other Financing Uses	118,334,351
	Appropriation of Prior Year Fund Balance	0
	Total Appropriations	118,334,351
	Ending Committed, Assigned and Unassigned Fund Balance	15,075,635
	Total Appropriations and Ending Fund Balances	133,409,986

2012-2013 Preliminary General Fund Budget (PDE-2028)
AUN: 110148002 State College Area SD
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Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	32,065,673
200	Personnel Services-Employee Benefits	14,735,831
300	Purchased Professional & Technical Services	63,409
400	Purchased Property Services	19,586
500	Other Purchased Services	3,639,853
600	Supplies	677,808
700	Property	134,425
800	Other Objects	31,554
	Total Regular Programs - Elementary/Secondary	51,368,139
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,729,963
200	Personnel Services-Employee Benefits	4,478,323
300	Purchased Professional & Technical Services	490,722
400	Purchased Property Services	27,154
500	Other Purchased Services	1,329,098
600	Supplies	144,227
700	Property	63,563
800	Other Objects	1,526
	Total Special Programs - Elementary/Secondary	14,264,576
1300	Vocational Education	
100	Personnel Services-Salaries	1,818,379
200	Personnel Services-Employee Benefits	797,700
300	Purchased Professional & Technical Services	12,540
400	Purchased Property Services	12,946
500	Other Purchased Services	40,760
600	Supplies	106,321
700	Property	41,094
800	Other Objects	3,712
	Total Vocational Education	2,833,452
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	409,390
200	Personnel Services-Employee Benefits	141,496
300	Purchased Professional & Technical Services	20,340
400	Purchased Property Services	0
500	Other Purchased Services	46,976
600	Supplies	36,485
700	Property	6,712
800	Other Objects	864
	Total Other Instructional Programs - Elementary/Secondary	662,263

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	4,990
200	Personnel Services-Employee Benefits	2,803
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	0
1600	Adult Education Programs	7,793
100	Personnel Services-Salaries	232,790
200	Personnel Services-Employee Benefits	94,609
300	Purchased Professional & Technical Services	2,329
400	Purchased Property Services	2,598
500	Other Purchased Services	12,562
600	Supplies	11,094
700	Property	0
800	Other Objects	3,819
	Total Adult Education Programs	359,801
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	69,496,024

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,788,175
200	Personnel Services-Employee Benefits	1,165,327
300	Purchased Professional & Technical Services	163,800
400	Purchased Property Services	6,611
500	Other Purchased Services	38,739
600	Supplies	50,490
700	Property	6,728
800	Other Objects	8,899
	Total Support Services - Pupil Personnel	4,228,769
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,306,795
200	Personnel Services-Employee Benefits	1,369,097
300	Purchased Professional & Technical Services	10,577
400	Purchased Property Services	920
500	Other Purchased Services	22,120
600	Supplies	170,895
700	Property	13,241
800	Other Objects	510,707
	Total Support Services - Instructional Staff	4,404,352
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,555,037
200	Personnel Services-Employee Benefits	1,438,750
300	Purchased Professional & Technical Services	695,457
400	Purchased Property Services	9,763
500	Other Purchased Services	144,010
600	Supplies	70,699
700	Property	25,880
800	Other Objects	81,462
	Total Support Services - Administration	6,021,058
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	862,881
200	Personnel Services-Employee Benefits	389,072
300	Purchased Professional & Technical Services	5,797
400	Purchased Property Services	509
500	Other Purchased Services	1,969
600	Supplies	12,179
700	Property	2,797
800	Other Objects	0
	Total Support Services - Pupil Health	1,275,204

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	515,365
200	Personnel Services-Employee Benefits	255,058
300	Purchased Professional & Technical Services	80,114
400	Purchased Property Services	750
500	Other Purchased Services	109,329
600	Supplies	13,796
700	Property	5,492
800	Other Objects	1,266
	Total Support Services - Business	981,170
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,175,019
200	Personnel Services-Employee Benefits	1,879,024
300	Purchased Professional & Technical Services	171,873
400	Purchased Property Services	1,835,024
500	Other Purchased Services	191,025
600	Supplies	1,561,807
700	Property	196,281
800	Other Objects	14,238
	Total Operation & Maintenance of Plant Services	9,024,291
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,297,532
200	Personnel Services-Employee Benefits	929,621
300	Purchased Professional & Technical Services	7,628
400	Purchased Property Services	43,980
500	Other Purchased Services	3,174,460
600	Supplies	269,575
700	Property	155,825
800	Other Objects	1,495
	Total Student Transportation Services	5,880,116
2800	Support Services - Central	
100	Personnel Services-Salaries	1,145,067
200	Personnel Services-Employee Benefits	499,532
300	Purchased Professional & Technical Services	450,052
400	Purchased Property Services	101,700
500	Other Purchased Services	332,020
600	Supplies	303,880
700	Property	1,709,839
800	Other Objects	559
	Total Support Services - Central	4,542,649

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<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	36,357,609
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	311,342
200	Personnel Services-Employee Benefits	59,778
300	Purchased Professional & Technical Services	43,246
400	Purchased Property Services	3,661
500	Other Purchased Services	40,044
600	Supplies	21,337
700	Property	4,577
800	Other Objects	31,835
	Total Student Activities	515,820

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	40,149
200	Personnel Services-Employee Benefits	25,770
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,924
600	Supplies	11,055
700	Property	0
800	Other Objects	0
	Total Community Services	79,898
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	695,718
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	40,000
	Total Debt Service	40,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	11,030,000
	Total Interfund Transfers - Out	11,030,000

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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	815,000
800	Other Objects	815,000
	Total Budgetary Reserve	
	Total Other Expenditures and Financing Uses	11,885,000
	TOTAL EXPENDITURES	118,334,351

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
General Fund	17,000,000	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	8,000,000	8,000,000
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	25,700,000	24,700,000

LONG-TERM INVESTMENTS

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	25,700,000	24,700,000

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	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	64,000,000	60,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	2,000,000	2,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	66,000,000	62,000,000
<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>66,500,000</u>	<u>62,500,000</u>

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: For PSERS drawdown	9,500,000 0
0840	Estimated Ending Assigned Fund Balance	
0850	Estimated Ending Unassigned Fund Balance Explanation: To provide liquidity and for unforeseen expenditures	5,575,635
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	15,075,635
5900	Budgetary Reserve Explanation: To provide for PSERS gradual phase-in and unforeseen expenditures.	815,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	15,890,635
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0

SPECIAL EDUCATION STIMULUS SPENDING

Project/Initiative:

#1 Response to Instruction & Intervention	69,147.61
#2 Competent Learner Model	15,299.19
#3 Transition	15,959.82
#4 Teacher and paraprofessionals	208,105.07
#5 Contracted Services	193,415.34
#6 Specialized Placements	76,816.19
#7 Curriculum materials and psychological instruments	181,868.95
#8 Technology	<u>327,316.83</u>
Total:	\$ 1,087,929.00

SPECIAL EDUCATION OVERALL SPENDING (1200 Function Only)

	2007-08	2008-09	2009-10	2010-11	2011-12 Budget	2012-13 Prelim Budget
Salaries	6,819,419	7,127,024	7,524,171	7,731,392	7,600,750	7,729,963
Benefits	2,709,944	2,801,764	3,099,337	3,502,154	3,866,289	4,478,323
Purchased Services	1,788,912	1,992,574	2,250,019	2,179,840	1,817,600	1,848,500
Supplies/Equip	<u>211,622</u>	<u>275,012</u>	<u>429,690</u>	<u>339,557</u>	<u>204,316</u>	<u>207,790</u>
Total	11,529,897	12,196,734	13,303,217	13,752,943	13,488,955	14,264,576