

**SOUTH MIDDLETON SCHOOL DISTRICT
4 Forge Road, Boiling Springs, PA 17007**

**SPECIAL MEETING
April 30, 2012**

AGENDA

Board Room

7:00 p.m.

1.0 CALL TO ORDERPRESIDENT

2.0 PLEDGE OF ALLEGIANCE

3.0 ROLL CALL..... SECRETARY

4.0 CITIZENS PARTICIPATION - (see below for rules when addressing the Board)

- Come forward and state your name/address for the record.
- Address your comments to the President/Vice President. There is a five minute time limit to address the Board, unless the President/Vice President grants you additional time to speak.
- Matters involving individual students, personnel, purchase/lease of real estate, labor relations, litigation, or other privileged and confidential issues are not topics to be addressed in public session, but may be addressed in executive session of the Board. Please notify the Board Secretary of your issue before the start of the meeting.
- Your comments will be given consideration by the Board; however, the Board may choose to not provide a response on your issue this evening.

5.0 NEW BUSINESS

5.1 That the Board acknowledges that with the Adoption of the 2012-2013 tentative budget, the following positions will be filled:

Rice Elementary

- (1) Elementary Teacher – 1 Position (Existing)
- (2) ½ time Elementary Library Aide - 1 Position (New)

Iron Forge Educational Center

- (3) Elementary Teacher - 2 Positions (Existing)
- (4) Special Education Teacher - 1 Position (Existing)
- (5) ½ time Elementary Library Aide - 1 Position (New)
- (6) Custodian – 1 Position (Existing)

Yellow Breeches Middle School

- (7) Principal – 1 Position (Existing)

District

- (8) Groundskeeper – 1 Position (Existing)

5.2 NOW, THEREFORE, IT IS HEREBY RESOLVED:

That the Board of School Directors of the South Middleton School District, Cumberland County, Pennsylvania hereby tentatively adopts the annual budget, transfers and designations of and for said District for the fiscal year commencing July 1, 2012, as more fully set forth in PDE form 2028 which is presented at this meeting:

Further, that said Board of School Directors hereby authorizes the expenditure of \$29,957,922 including a budgetary reserve of \$500,000 for the school fiscal year July 1, 2012 through June 30, 2013, and more particularly and fully detailed in the proposed annual budget as foresaid; and

Further, that said Board of School Directors does hereby levy a real estate tax of 8.9245 Mills of the assessed valuation (\$.89245 per \$100 of assessed value) on all real estate within the South Middleton 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 "The Local Tax Enabling Act," as amended (1) Realty Transfer Tax – ½%; (2) Earned income Tax – 1.1%; and (3) Occupational Privilege Tax - \$10.00.

That the proposed taxes levied and continued to be levied shall provide revenue for the proposed expenditures authorized above.

6.0 CITIZENS PARTICIPATION - (see below for rules when addressing the Board)

- Come forward and state your name/address for the record.
- Address your comments to the President/Vice President. There is a five minute time limit to address the Board, unless the President/Vice President grants you additional time to speak.
- Matters involving individual students, personnel, purchase/lease of real estate, labor relations, litigation, or other privileged and confidential issues are not topics to be addressed in public session, but may be addressed in executive session of the Board. Please notify the Board Secretary of your issue before the start of the meeting.
- Your comments will be given consideration by the Board; however, the Board may choose to not provide a response on your issue this evening.

7.0 ADJOURNMENT

The following positions are included in the 2012-2013 Preliminary Budget to be retained/filled. These are positions to be filled or created to support existing programs and are open because of staff retirements. We are requesting board consensus to have these positions retained in the preliminary budget. The replacement cost for each teaching position is \$67,547 (Masters Step 3, plus benefits).

- 1. Rice Elementary**
 - a. Teacher (Hughes)
 - b. ½ time Elementary Library Aide (New \$7,518)
- 2. Iron Forge Educational Center**
 - a. Teacher (Boyer)
 - b. Special Education Teacher (McLane)
 - c. ½ time Elementary Library Aide (New \$7,518)
 - d. Custodian (McClintock \$33,700)
 - e. Teacher (Kunkle)
- 3. Yellow Breeches Middle School**
 - a. Principal (Withum)
- 4. District**
 - a. Groundskeeper (Baer \$57,009)

The following positions have been eliminated from the budget as per the Board's action of March 5, 2012. These positions are currently filled by staff that will retire at the end of the 2011-2012 school year. The positions will be reduced through attrition. The savings for not replacing each full-time teaching position is \$67,547 (Masters Step 3, plus benefits).

1. One (1) physical education teacher
2. One (1) technology coach
3. One (1) music education teacher (.75 position)
4. One (1) librarian

The following additional position has been eliminated from the budget.

1. One (1) guidance counselor

TO: Board of School Directors
FROM: Richard R. Vensel
Business and Operations Manager
DATE: April 26, 2012
RE: PDE-2028

The attached PDE-2028 reflects the presentation of the tentative 2012-2013 preliminary budget that was reviewed on April 2, 2012, with the following changes:

Pool Projects	(\$2,180)
Occupational Therapy	7,480
Elimination of Guidance Counselor:	(67,547)
Additional Savings from Staff Retirements:	(49,380)
Addition of Assistant Athletic Director:	<u>5,456</u>
TOTAL:	\$106,171
4/2/12 Preliminary Budget Expenditures:	\$30,064,163
Changes:	<u>(106,171)</u>
4/30/12 – Tentative Budget Expenditures:	\$29,957,992

2012-13 Tentative Budget

Summary

Revenue		
Local Revenue	21,603,714	
State Revenue	8,014,025	
Federal Revenue	<u>174,531</u>	
Total Revenue		29,792,270
Expenditures		
1000 Instruction	17,201,187	
2000 Support Servies	8,907,142	
3000 Non-Instructional	663,865	
5000 Other / Financing Uses	2,685,798	
5900 Budgetary Reserve	<u>500,000</u>	
Total Expenditures		<u>29,957,992</u>
Unfunded Reserve		500,000
Surplus		334,278

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

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 4/30/2012

Date

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

(717) 258-6484 2306
Telephone Extension

Tina Darchicourt
Contact Person

tld@smsd.us
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	4,836,334
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,763,666
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	7,600,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,603,714
7000 Revenue from State Sources	8,014,025
8000 Revenue from Federal Sources	174,531
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	29,792,270
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	37,392,270

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	15,458,009
6112	Interim Real Estate Taxes	186,529
6113	Public Utility Reality Tax	26,967
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,331
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	130,000
6150	Current Act 511 Taxes - Proportional Assessments	4,302,590
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	338,036
6500	Earnings on Investments	125,000
6700	Revenues from District Activities	22,097
6800	Revenue from Intermediary Sources / Pass-Through Funds	395,000
6910	Rentals	65,821
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	18,334
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	534,000

21,603,714

REVENUE FROM LOCAL SOURCES

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,003,362
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	5,564
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	22,970
7230	Alternative Education	0
7240	Driver Education - Student	4,480
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	970,186
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	537,862
7310	Transportation (Regular and Additional)	473,962
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	499,284
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,067
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	0
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	583,522
7820	State Share of Retirement Contributions	864,766
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		8,014,025

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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FUNCTION	DESCRIPTION	Amounts
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 Govt 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	133,831
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	40,700
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)	0
REVENUE FROM FEDERAL SOURCES		174,531

<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		29,792,270

Act 1 Index (current): 2.0%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,458,009
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$15,458,009
 Approx. Tax Levy for Tax Rate Calculation: \$16,042,235
 Cumberland

2011-12 Data		Total
a. Assessed Value	\$1,816,940,772	\$1,816,940,772
b. Real Estate Mills	8.9245	
I. 2012-13 Data		
c. 2010 STEB Market Value	\$1,422,234,541	\$1,422,234,541
d. Assessed Value	\$1,797,550,000	\$1,797,550,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2011-12 Calculations		
f. 2011-12 Tax Levy	\$16,215,288	\$16,215,288
2012-13 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2011-12 Tax Levy	\$16,215,288	\$16,215,288
(f Total * g)		
i. Base Mills Subject to Index	8.9245	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.35820%	96.35820%
k. Tax Levy Needed	\$16,042,235	\$16,042,235
(Approx. Tax Levy * g)		
I. 2012-13 Real Estate Tax Rate	8.9245	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$16,042,235	\$16,042,235
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		
(m - Amount of Tax Relief for Homestead Exclusions)		\$16,042,235
o. Net Tax Revenue Generated By Mills		\$15,458,009
(n * Est. Pct. Collection)		

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Act 1 Index (current): 2.0%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,458,009
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$15,458,009
 Approx. Tax Levy for Tax Rate Calculation: \$16,042,235
 Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	9.1029
q. Mills In Excess of Index if (l > p), (l - p)	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$16,362,918
IV. s. Millage Rate within Index? (if l > p Then No)	Yes
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0
	\$16,362,918
	0.0000

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

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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Act 1 Index (current): 2.0%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,458,009
 Amount of Tax Relief for Homestead Exclusions + \$0
 Total Approx. Tax Revenue: \$15,458,009
 Approx. Tax Levy for Tax Rate Calculation: \$16,042,235
 Cumberland

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

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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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	<u>Current Real Estate Taxes</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>
	<u>County Name</u>	<u>Taxable Assessed Value</u>	8.9245	16,042,235			96.35820%	
	Cumberland	1,797,550,000		0			0.00000%	
		0		0			0.00000%	
		0		0			0.00000%	
	Totals:	1,797,550,000		16,042,235	0	16,042,235	96.35820%	15,458,009
								<u>Estimated Revenue</u>
	6120	<u>Per Capita Taxes, Section 679</u>						0

6140	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<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	\$10.00	\$0.00	130,000	130,000
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>130,000</u>	<u>130,000</u>

6150	<u>Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Earned Income Taxes, Act 511	1.10%	0.00%	3,982,590	3,982,590
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	320,000	320,000
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>4,302,590</u>	<u>4,302,590</u>
	Total Act 511, Current Taxes		1,422,234,541	12	17,066,814
	Act 511 Tax Limit	----	Market Value		(511 Limit)

ITEM	AMOUNTS
1000	
Instruction	
1100	
1100 Regular Programs - Elementary/Secondary	12,620,950
1200 Special Programs - Elementary/Secondary	3,936,516
1300 Vocational Education	302,822
1400 Other Instructional Programs - Elementary/Secondary	150,361
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	190,538
1800 Pre-Kindergarten	0
Total 1000 Instruction	17,201,187
2000	
Support Services	
2100 Support Services - Pupil Personnel	839,750
2200 Support Services - Instructional Staff	1,188,209
2300 Support Services - Administration	2,469,523
2400 Support Services - Pupil Health	290,546
2500 Support Services - Business	555,423
2600 Operation & Maintenance of Plant Services	2,308,587
2700 Student Transportation Services	1,223,246
2800 Support Services - Central	0
2900 Other Support Services	31,858
Total 2000 Support Services	8,907,142
3000	
Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	663,265
3300 Community Services	600
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	663,865
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	26,772,194
5000	
Other Expenditures and Financing Uses	
5100 Debt Service	0
5200 Interfund Transfers - Out	2,685,798
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	500,000
Total Other Financing Uses	3,185,798
Total Estimated Expenditures and Other Financing Uses	29,957,992
Appropriation of Prior Year Fund Balance	0
Total Appropriations	29,957,992
Ending Committed, Assigned and Unassigned Fund Balance	7,434,278
Total Appropriations and Ending Fund Balances	37,392,270

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,967,167
200	Personnel Services-Employee Benefits	3,620,973
300	Purchased Professional & Technical Services	13,150
400	Purchased Property Services	11,540
500	Other Purchased Services	723,696
600	Supplies	279,982
700	Property	0
800	Other Objects	4,442
	Total Regular Programs - Elementary/Secondary	12,620,950
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,780,989
200	Personnel Services-Employee Benefits	1,025,206
300	Purchased Professional & Technical Services	177,704
400	Purchased Property Services	0
500	Other Purchased Services	938,020
600	Supplies	14,597
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,936,516
1300	Vocational Education	
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	302,822
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	302,822
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	83,280
200	Personnel Services-Employee Benefits	33,660
300	Purchased Professional & Technical Services	32,366
400	Purchased Property Services	1,055
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	150,361

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

AUN: 115218303 South Middleton SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-2

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
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 Nonpublic School Programs	0
1600	Adult Education Programs	
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 Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	190,538
600	Supplies	0
	Total Higher Education Programs	190,538
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	17,201,187

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	578,241
200	Personnel Services-Employee Benefits	246,590
300	Purchased Professional & Technical Services	4,895
400	Purchased Property Services	0
500	Other Purchased Services	3,025
600	Supplies	5,049
700	Property	0
800	Other Objects	1,950
	Total Support Services - Pupil Personnel	839,750
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	484,899
200	Personnel Services-Employee Benefits	177,148
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	95,277
500	Other Purchased Services	29,400
600	Supplies	382,485
700	Property	0
800	Other Objects	12,000
	Total Support Services - Instructional Staff	1,188,209
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,483,097
200	Personnel Services-Employee Benefits	619,261
300	Purchased Professional & Technical Services	159,590
400	Purchased Property Services	104,780
500	Other Purchased Services	48,720
600	Supplies	25,385
700	Property	0
800	Other Objects	28,690
	Total Support Services - Administration	2,469,523
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	176,749
200	Personnel Services-Employee Benefits	103,249
300	Purchased Professional & Technical Services	1,300
400	Purchased Property Services	1,143
500	Other Purchased Services	550
600	Supplies	7,555
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	290,546

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	305,403
200	Personnel Services-Employee Benefits	144,035
300	Purchased Professional & Technical Services	51,745
400	Purchased Property Services	22,740
500	Other Purchased Services	22,500
600	Supplies	6,000
700	Property	0
800	Other Objects	3,000
	Total Support Services - Business	555,423
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	826,967
200	Personnel Services-Employee Benefits	493,415
300	Purchased Professional & Technical Services	37,800
400	Purchased Property Services	512,876
500	Other Purchased Services	143,899
600	Supplies	292,930
700	Property	0
800	Other Objects	700
	Total Operation & Maintenance of Plant Services	2,308,587
2700	Student Transportation Services	
100	Personnel Services-Salaries	26,000
200	Personnel Services-Employee Benefits	5,322
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,191,924
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,223,246
2800	Support Services - Central	
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 Support Services - Central	0

Function-Object	Description	Amounts
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	31,858
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	31,858
	Total Support Services	8,907,142
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	328,933
200	Personnel Services-Employee Benefits	84,089
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	7,830
600	Supplies	226,813
700	Property	0
800	Other Objects	15,600
	Total Student Activities	663,265

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Function-Object	Description	Amounts
3300	Community 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	600
700	Property	0
800	Other Objects	0
	Total Community Services	600
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	663,865
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	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,685,798
	Total Interfund Transfers - Out	2,685,798

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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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	500,000
800	Other Objects	500,000
	Total Budgetary Reserve	
	Total Other Expenditures and Financing Uses	3,185,798
	TOTAL EXPENDITURES	29,957,992

CASH AND SHORT-TERM INVESTMENTS

General Fund	7,600,000	06/30/2012 Estimate	06/30/2013 Projection
Special Revenue Fund			7,822,807
Athletic/School-Sponsored Extra Curricular Activities	0	0	0
Other Comptroller-Approved Special Revenue Fund	0	0	0
Capital Projects Fund			
Capital Reserve Fund - \$690	0	0	0
Capital Reserve Fund - \$1431	0	0	0
Capital Projects Fund - Other	15,000	0	0
Debt Service Fund	0	0	0
Enterprise Fund (Food Service, Child Care)	282,000	282,000	282,000
Internal Service Fund	0	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0	0
Agency Fund	0	0	0
Total Cash and Short-Term Investments	7,897,000		8,104,807

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	7,897,000	8,104,807

2012-2013 Preliminary General Fund Budget (PDE-2028) **PROPOSED VERSION**

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SCHEDULE OF INDEBTEDNESS (DEBT)

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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	22,109,532	20,259,532
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	978,394	985,505
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	23,087,926	21,245,037
<u>SHORT-TERM PAYABLES</u>		
General Fund	185,000	185,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	185,000	185,000
TOTAL INDEBTEDNESS	<u>23,272,926</u>	<u>21,430,037</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: Retirement, Healthcare, Future Building Construction, Future Textbook/Curriculum Purchases	5,037,638
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: 8% of Expenditures	2,396,640
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,434,278
5900	Budgetary Reserve Explanation: Unfunded Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,934,278
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0