

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: _____

| | | |
|--|------|--------|
| <u>Elizabeth Ahnouse</u> President of the Board - Original Signature Required | Date | 6-7-10 |
| _____ Secretary of the Board - Original Signature Required | Date | 6/7/10 |
| <u>Patricia S. Shaker, Ed.D.</u> Chief School Administrator - Original Signature Required | Date | 6/7/10 |

| | | |
|---------------------------------------|-----------------------------|-------------------|
| Tina L. Darchicourt Contact Person | (717) 258-6484 Telephone | 2306 Extension |
|---------------------------------------|-----------------------------|-------------------|

| | |
|-------------------------------|--|
| tid@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

| ITEM | AMOUNTS |
|--|-------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Reserve for Encumbrances - Start of Year | 0 |
| 2 Estimated Unreserved Fund Balance - Start of Year | 9,046,587 |
| 3 | 0 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 9,046,587 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 20,918,095 |
| 7000 Revenue from State Sources | 8,501,540 |
| 8000 Revenue from Federal Sources | 160,000 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 29,579,635 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 38,626,222 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 15,120,836 |
| 6112 | Interim Real Estate Taxes | 180,000 |
| 6113 | Public Utility Realty Tax | 23,564 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 1,300 |
| 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 | 163,200 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 3,991,800 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 323,340 |
| 6500 | Earnings on Investments | 176,000 |
| 6700 | Revenues from District Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 671,214 |
| 6910 | Rentals | 7,000 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 0 |
| 6940 | Tuition from Patrons | 25,600 |
| 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 | 234,241 |
| REVENUE FROM LOCAL SOURCES | | 20,918,095 |

2010-2011 Final General Fund Budget (PDE-2028)

AUN: 115218303 South Middleton SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 4,404,006 |
| 7140 | Charter Schools | 56,318 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 5,000 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 32,564 |
| 7230 | Alternative Education | 3,150 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 964,460 |
| 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) | 587,000 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 532,731 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 53,743 |
| 7340 | State Property Tax Reduction Allocation | 537,862 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA. Accountability Grants | 205,804 |
| 7502 | Dual Enrollment Grants | 0 |
| 7503 | Project 720 / High School Reform | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 545,247 |
| 7820 | State Share of Retirement Contributions | 573,655 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 8,501,540 |

| 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 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 | 80,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 80,000 |
| 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 |
| 8522 | Vocational Education - Capital Outlay | 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 | | 160,000 |

2010-2011 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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| <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 |
| 9900 | Other Financing Sources Not Listed in the 9000 Series | 0 |
| OTHER FINANCING SOURCES | | 0 |

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

29,579,635

Index (current): 2.9%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$15,120,836
 Amount of Tax Relief for Homestead Exclusions + \$537,862
 Approx. Tax Revenue for Tax Rate Calculation: \$15,658,698
 Cumberland

Total

| | | |
|---|-----------------|-----------------|
| 2009-10 Calculations | | |
| a. Assessed Value | \$1,378,782,088 | |
| b. Real Estate Mills | 11.3800 | \$1,378,782,088 |
| I. 2010-11 Calculations | | |
| c. 2008 STEB Market Value | \$1,240,371,100 | \$1,240,371,100 |
| d. Assessed Value | \$1,402,571,125 | \$1,402,571,125 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |
| Estimated Percent Collection | 96.53970% | \$0 |
| 2009-10 Calculations | | |
| f. 2009-10 Tax Levy | \$15,690,540 | \$15,690,540 |
| (a * b) | | |
| 2010-11 Calculations | | |
| g. Percent of Total Market Value | 100.000000% | 100.000000% |
| h. Rebalanced 2009-10 Tax Levy | \$15,690,540 | \$15,690,540 |
| (f Total * g) | | |
| i. Base Mills Subject to Index | 11.3800 | |
| (h / a * 1000) if no reassessment | | |
| (h / (d-e) * 1000) if reassessment | | |
| Calculation of Tax Rates and Levies Generated | | |
| j. Weighted Avg. Collection Percentage | \$16,219,957 | 96.53970% |
| k. Tax Levy Needed | | \$16,219,957 |
| (Approx. Revenue * g / j) | | |
| I. 2010-11 Real Estate Mills | 11.5507 | |
| (k / d * 1000) | | |
| m. Tax Levy Generated by Mills | \$16,200,678 | \$16,200,678 |
| (l / 1000 * d) | | |
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | \$15,662,816 |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills | | \$15,120,836 |
| (n * Est. Pct. Collection) | | |

Index (current): 2.9%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$15,120,836
 Amount of Tax Relief for Homestead Exclusions + \$537,862
 Approx. Tax Revenue for Tax Rate Calculation: \$15,658,698
 Cumberland

| | Rate | Total |
|---|--------------|--------------|
| Index Maximums | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 11.7100 | |
| q. Mills In Excess of Index if (l > p), (l - p) | 0.0000 | 0.0000 |
| r. Maximum Tax Levy Based On Index (p / 1000) * d) | \$16,424,108 | \$16,424,108 |
| 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 | \$0 |
| u. Tax Revenue In Excess of Index (t * Est. Pct. Collection) | \$0 | \$0 |

Information Related to Property Tax Relief
 Assessed Value Exclusion per Homestead \$10,548
 Number of Homestead/Farmstead Properties 4,473
 V. Median Assessed Value of Homestead Properties \$0

State Property Tax Reduction Allocation used for: Homestead Exclusions \$537,862
 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0
 Amount of Tax Relief from State/Local Sources \$537,983

Lowering RE Tax Rate \$121

\$537,983

CODE

6111 Current Real Estate Taxes

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|----------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|-------------------|------------------------------------|
| Cumberland | 1,402,571,125 | 11.5507 | 16,200,678 | | | 96.53970% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 1,402,571,125 | | 16,200,678 | 537,862 | 15,662,816 | 96.53970% | 15,120,836 |
| | | | | | | | Estimated Revenue |
| | | | | | | | 0 |

6120 Per Capita Taxes, Section 679

Rate
0.00

6140 Current Act 511 Taxes - Flat Rate Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|--|---------|-----------------------|----------------|-------------------|
| 6141 Per Capita Taxes, Act 511 | \$0.00 | \$0.00 | 0 | 0 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$10.00 | \$0.00 | 163,200 | 163,200 |
| 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 | | | 163,200 | 163,200 |

6150 Current Act 511 Taxes - Proportional Assessments

| | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|-------------------|-----------------------|------------------|-------------------|
| 6151 Earned Income Taxes, Act 511 | 1.10% | 0.00% | 3,716,800 | 3,716,800 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 0.50% | 0.00% | 275,000 | 275,000 |
| 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 | | | 3,991,800 | 3,991,800 |
| Total Act 511, Current Taxes | | | | 4,155,000 |
| | Act 511 Tax Limit | 1,240,371,100 | 12 | 14,884,453 |
| | | Market Value | Mills | (511 Limit) |

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2010-2011 GENERAL FUND BUDGET

Act 48 of 2003

(10/2004)

| | | |
|--|---------------------------|------------------|
| SCHOOL DISTRICT NAME South Middleton SD | COUNTY NAME Cumberland | AUN 115218303 |
|--|---------------------------|------------------|

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance less than or equal to the specified percentage (listed in the table below) of its total budgeted expenditures:

| Total Budgeted Expenditures | Fund Balance % Limit (less than or equal to) |
|---------------------------------------|---|
| Less Than or Equal to \$11,999,999 | 12.0% |
| Between \$12,000,000 and \$12,999,999 | 11.5% |
| Between \$13,000,000 and \$13,999,999 | 11.0% |
| Between \$14,000,000 and \$14,999,999 | 10.5% |
| Between \$15,000,000 and \$15,999,999 | 10.0% |
| Between \$16,000,000 and \$16,999,999 | 9.5% |
| Between \$17,000,000 and \$17,999,999 | 9.0% |
| Between \$18,000,000 and \$18,999,999 | 8.5% |
| Greater Than or Equal to \$19,000,000 | 8.0% |

Did you raise property taxes in SY 2010-2011 (compared to 2009-2010)? Yes
No

If yes, complete additional information below. Use figures from the 2010-2011 General Fund Budget.

| | |
|--|-----------------|
| Total Budgeted Expenditures | \$30,141,750.00 |
| Ending Unreserved Undesignated Fund Balance | \$1,900,000.00 |
| Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures | 6.4% |

The Estimated Ending Unreserved Undesignated Fund Balance is within the allowable limits. Yes
No

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

| | |
|--|----------------|
| SIGNATURE OF SUPERINTENDENT  | DATE 6/7/10 |
|--|----------------|

DUE DATE: AUGUST 15, 2010

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

| ITEM | | AMOUNTS |
|------|--|-------------------|
| 1000 | Instruction | |
| 1100 | Regular Programs - Elementary/Secondary | 11,936,633 |
| 1200 | Special Programs - Elementary/Secondary | 3,828,177 |
| 1300 | Vocational Education | 342,900 |
| 1400 | Other Instructional Programs - Elementary/Secondary | 203,117 |
| 1500 | Nonpublic School Programs | 0 |
| 1600 | Adult Education Programs | 0 |
| 1700 | Higher Education Programs | 239,611 |
| 1800 | Pre-Kindergarten | 0 |
| | Total 1000 Instruction | 16,550,438 |
| 2000 | Support Services | |
| 2100 | Support Services - Pupil Personnel | 890,218 |
| 2200 | Support Services - Instructional Staff | 1,686,222 |
| 2300 | Support Services - Administration | 2,438,009 |
| 2400 | Support Services - Pupil Health | 308,935 |
| 2500 | Support Services - Business | 533,025 |
| 2600 | Operation & Maintenance of Plant Services | 2,584,644 |
| 2700 | Student Transportation Services | 1,184,713 |
| 2800 | Support Services - Central | 0 |
| 2900 | Other Support Services | 30,887 |
| | Total 2000 Support Services | 9,656,653 |
| 3000 | Operation of Non-instructional Services | |
| 3100 | Food Services | 0 |
| 3200 | Student Activities | 491,356 |
| 3300 | Community Services | 2,200 |
| 3400 | Scholarships and Awards | 0 |
| | Total 3000 Operation of Non-Instructional Services | 493,556 |
| 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 | 26,700,647 |
| 5000 | Other Expenditures and Financing Uses | |
| 5100 | Debt Service | 0 |
| 5200 | Interfund Transfers - Out | 2,941,103 |
| 5300 | Transfers Involving Component Units | 0 |
| 5900 | Budgetary Reserve | 500,000 |
| | Total Other Financing Uses | 3,441,103 |
| | Total Estimated Expenditures and Other Financing Uses | 30,141,750 |
| | Appropriation of Prior Year Encumbrances | 0 |
| | Total Appropriations | 30,141,750 |
| | Ending Unreserved Fund Balance | 8,484,472 |

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

38,626,222

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 8,001,339 |
| 200 | Personnel Services-Employee Benefits | 3,043,090 |
| 300 | Purchased Professional & Technical Services | 19,211 |
| 400 | Purchased Property Services | 13,695 |
| 500 | Other Purchased Services | 304,835 |
| 600 | Supplies | 542,355 |
| 700 | Property | 0 |
| 800 | Other Objects | 12,108 |
| | Total Regular Programs - Elementary/Secondary | 11,936,633 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,787,230 |
| 200 | Personnel Services-Employee Benefits | 923,970 |
| 300 | Purchased Professional & Technical Services | 404,145 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 693,549 |
| 600 | Supplies | 19,083 |
| 700 | Property | 0 |
| 800 | Other Objects | 200 |
| | Total Special Programs - Elementary/Secondary | 3,828,177 |
| 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 | 342,900 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 342,900 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 91,886 |
| 200 | Personnel Services-Employee Benefits | 29,181 |
| 300 | Purchased Professional & Technical Services | 79,550 |
| 400 | Purchased Property Services | 2,055 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 145 |
| 700 | Property | 0 |
| 800 | Other Objects | 300 |
| | Total Other Instructional Programs - Elementary/Secondary | 203,117 |

| 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 | 239,611 |
| 600 | Supplies | 0 |
| | Total Higher Education Programs | 239,611 |
| 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 | 16,550,438 |

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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> |
|------------------------------|--|----------------|
| 2000 SUPPORT SERVICES | | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 641,041 |
| 200 | Personnel Services-Employee Benefits | 239,612 |
| 300 | Purchased Professional & Technical Services | 500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 3,920 |
| 600 | Supplies | 4,875 |
| 700 | Property | 0 |
| 800 | Other Objects | 270 |
| | Total Support Services - Pupil Personnel | 890,218 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 590,521 |
| 200 | Personnel Services-Employee Benefits | 215,628 |
| 300 | Purchased Professional & Technical Services | 102,450 |
| 400 | Purchased Property Services | 103,750 |
| 500 | Other Purchased Services | 26,340 |
| 600 | Supplies | 609,183 |
| 700 | Property | 0 |
| 800 | Other Objects | 38,350 |
| | Total Support Services - Instructional Staff | 1,686,222 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,507,289 |
| 200 | Personnel Services-Employee Benefits | 521,187 |
| 300 | Purchased Professional & Technical Services | 144,000 |
| 400 | Purchased Property Services | 110,834 |
| 500 | Other Purchased Services | 69,177 |
| 600 | Supplies | 54,672 |
| 700 | Property | 0 |
| 800 | Other Objects | 30,850 |
| | Total Support Services - Administration | 2,438,009 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 205,447 |
| 200 | Personnel Services-Employee Benefits | 90,926 |
| 300 | Purchased Professional & Technical Services | 1,400 |
| 400 | Purchased Property Services | 1,505 |
| 500 | Other Purchased Services | 900 |
| 600 | Supplies | 7,817 |
| 700 | Property | 0 |
| 800 | Other Objects | 940 |
| | Total Support Services - Pupil Health | 308,935 |

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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 | 292,109 |
| 200 | Personnel Services-Employee Benefits | 114,326 |
| 300 | Purchased Professional & Technical Services | 19,915 |
| 400 | Purchased Property Services | 26,000 |
| 500 | Other Purchased Services | 49,500 |
| 600 | Supplies | 16,175 |
| 700 | Property | 0 |
| 800 | Other Objects | 15,000 |
| | Total Support Services - Business | 533,025 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 981,841 |
| 200 | Personnel Services-Employee Benefits | 432,910 |
| 300 | Purchased Professional & Technical Services | 31,500 |
| 400 | Purchased Property Services | 631,539 |
| 500 | Other Purchased Services | 160,654 |
| 600 | Supplies | 340,900 |
| 700 | Property | 4,600 |
| 800 | Other Objects | 700 |
| | Total Operation & Maintenance of Plant Services | 2,584,644 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 25,000 |
| 200 | Personnel Services-Employee Benefits | 1,913 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,156,650 |
| 600 | Supplies | 1,150 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 1,184,713 |
| 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 |

| <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 | 30,887 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 30,887 |
| | Total Support Services | 9,656,653 |
| 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 | 363,646 |
| 200 | Personnel Services-Employee Benefits | 74,960 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 7,830 |
| 600 | Supplies | 33,200 |
| 700 | Property | 0 |
| 800 | Other Objects | 11,720 |
| | Total Student Activities | 491,356 |

| 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 | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 2,200 |
| | Scholarships and Awards | 2,200 |
| 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 | 493,556 |
| 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 | 2,941,103 |
| | Total Interfund Transfers - Out | 2,941,103 |

| <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 | 500,000 |
| | Total Budgetary Reserve | 500,000 |
| | Total Other Expenditures and Financing Uses | 3,441,103 |
| | TOTAL EXPENDITURES | 30,141,750 |

CASH AND SHORT-TERM INVESTMENTS

| | <u>06/30/2010 Estimate</u> | <u>06/30/2011 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | 8,134,228 | 8,134,228 |
| Special Revenue Funds: | | |
| Section 690 Capital Reserve Fund | 0 | 0 |
| Section 1431 Capital Reserve Fund | 0 | 0 |
| Athletic Fund | 0 | 0 |
| Other Special Revenue Funds | 0 | 0 |
| Capital Project Fund | 1,913,608 | 213,400 |
| Debt Service Fund | 0 | 0 |
| Enterprise Funds: | | |
| Cafeteria Fund | 140,000 | 140,000 |
| Other Enterprise Funds | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Trust Fund | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | 10,187,836 | 8,487,628 |

LONG-TERM INVESTMENTS

| | | |
|------------------------------------|-------------------|-------------------|
| General Fund | 0 | 0 |
| Special Revenue Funds: | | |
| Section 690 Capital Reserve Fund | 0 | 0 |
| Section 1431 Capital Reserve Fund | 0 | 0 |
| Athletic Fund | 0 | 0 |
| Other Special Revenue Funds | 0 | 0 |
| Capital Project Fund | 0 | 0 |
| Debt Service Fund | 24,555,000 | 22,770,000 |
| Enterprise Funds: | | |
| Cafeteria Fund | 0 | 0 |
| Other Enterprise Funds | 0 | 0 |
| Internal Service Fund | 0 | 0 |
| Trust Fund | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Long-Term Investments | 24,555,000 | 22,770,000 |
| TOTAL CASH AND INVESTMENTS | 34,742,836 | 31,257,628 |

06/30/2010 Estimate 06/30/2011 Projection

LONG-TERM INDEBTEDNESS

| | | |
|--|-------------------|-------------------|
| Authority Lease Obligations | 0 | 0 |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Bonds Payable | 24,555,000 | 22,770,000 |
| Accumulated Compensated Absences | 811,505 | 835,850 |
| Other Long-Term Liabilities | 0 | 0 |
| Lease-Purchase Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 25,366,505 | 23,605,850 |

SHORT-TERM PAYABLES

| | | |
|----------------------------------|----------------|----------------|
| Other Funds | 0 | 0 |
| General Fund | 185,000 | 185,000 |
| TOTAL SHORT-TERM PAYABLES | 185,000 | 185,000 |

TOTAL INDEBTEDNESS

| | | |
|--|--------------------------|--------------------------|
| | <u>25,551,505</u> | <u>23,790,850</u> |
|--|--------------------------|--------------------------|

| Account | Description | Amounts |
|---------|---|------------------|
| 0770 | Ending Fund Balance - Unreserved | |
| | Explanation: Good Fiscal Planning | 6,584,472 |
| 0771 | Estimated Ending Unreserved Designated Fund Balance | |
| | Explanation: Good Fiscal Planning | 1,900,000 |
| 0772 | Estimated Ending Unreserved Undesignated Fund Balance | |
| | Explanation: Good Fiscal Planning | 8,484,472 |
| | Ending Fund Balance - Unreserved | 8,484,472 |
| 5900 | Budgetary Reserve | |
| | Explanation: Good Fiscal Planning | 500,000 |
| | TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE | 8,984,472 |
| 0799 | Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.) | 0 |