

LEA Name:

Canon-McMillan SD

Class: 3

AUN Number: 101631703

County: Washington

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:

Marcell Brakke
President of the Board - Original Signature Required

Date 6-23-10

Sharon F. O'Neil
Secretary of the Board - Original Signature Required

Date 6-21-10

Walter G. M. G. ...
Chief School Administrator - Original Signature Required

Date 6-22-10

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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

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	0
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

0

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	41,463,952
7000	Revenue from State Sources	19,608,314
8000	Revenue from Federal Sources	608,572
9000	Other Financing Sources	5,000
	Total Estimated Revenues And Other Financing Sources	61,685,838

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

61,685,838

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	34,910,752
6112	Interim Real Estate Taxes	350,000
6113	Public Utility Realty Tax	43,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	10,000
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	120,000
6150	Current Act 511 Taxes - Proportional Assessments	4,400,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,000,000
6500	Earnings on Investments	150,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	400,000
6910	Rentals	30,000
6920	Contributions and Donations From Private Sources / Capital Contributions	15,000
6940	Tuition from Patrons	12,700
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	22,500
REVENUE FROM LOCAL SOURCES		41,463,952

<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	399,906
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	158,666
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
8739	ARRA - Miscellaneous	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	50,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		608,572

Index (current): 3.5%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$34,910,752**
 Amount of Tax Relief for Homestead Exclusions + **\$926,388**
 Approx. Tax Revenue for Tax Rate Calculation: **\$35,837,140**
 Washington

Total

2009-10 Calculations

a. Assessed Value **\$341,714,157**
 b. Real Estate Mills **101.8500**
 I. 2010-11 Calculations
 c. 2008 STEB Market Value **\$1,896,512,100**
 d. Assessed Value **\$349,343,836**
 e. Assessed Value of New Constr/ Renov **\$0**
 Estimated Percent Collection **97.25000%**

\$341,714,157

\$1,896,512,100
\$349,343,836
\$0

2009-10 Calculations

f. 2009-10 Tax Levy **\$34,803,587**
 (a * b)

\$34,803,587

2010-11 Calculations

g. Percent of Total Market Value **100.00000%**
 h. Rebalanced 2009-10 Tax Levy **\$34,803,587**
 (f Total * g)
 i. Base Mills Subject to Index **101.8500**
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

100.00000%
\$34,803,587

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage **\$36,850,530**
 k. Tax Levy Needed
 (Approx. Revenue * g / i)

97.25000%
\$36,850,530

III. I. 2010-11 Real Estate Mills

(k / d * 1000) **105.4100**

m. Tax Levy Generated by Mills **\$36,824,334**
 (l / 1000 * d)

\$36,824,334

n. Tax Levy minus Tax Relief for Homestead Exclusions
 (m - Amount of Tax Relief for Homestead Exclusions)

\$35,897,946

o. Net Tax Revenue Generated By Mills
 (n * Est. Pct. Collection)

\$34,910,752

Index (current): 3.5%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$34,910,752
 Amount of Tax Relief for Homestead Exclusions + \$926,388
 Approx. Tax Revenue for Tax Rate Calculation: \$35,837,140
 Washington

Total

Index Maximums	
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	105.4147
q. Mills In Excess of Index if ($i > p$), ($i - p$)	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000$) * d)	\$36,825,976
IV. Millage Rate within Index? (if $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$920
Number of Homestead/Farmstead Properties	9,599
V. Median Assessed Value of Homestead Properties	\$15,664

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$926,388	Lowering RE Tax Rate	\$0	\$926,388
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$926,388

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
Washington	349,343,836	105.4100	36,824,334	0	35,897,946	97.25000%	34,910,752
	0		0	0		0.00000%	0
	0		0	0		0.00000%	0
	0		0	0		0.00000%	0
Totals:	349,343,836		36,824,334	926,388	35,897,946	97.25000%	34,910,752

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	120,000	120,000
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			120,000	120,000

6150 <u>Current Act 511 Taxes - Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	3,100,000	3,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	1,300,000	1,300,000
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			4,400,000	4,400,000
Total Act 511, Current Taxes			4,520,000	4,520,000

Act 511 Tax Limit	Market Value	Mills	(511 Limit)
→ 1,896,512,100	X	12	22,758,145

AMOUNTS

ITEM

1000	Instruction			
1100	Regular Programs - Elementary/Secondary	23,083,529		
1200	Special Programs - Elementary/Secondary	8,341,660		
1300	Vocational Education	1,819,025		
1400	Other Instructional Programs - Elementary/Secondary	427,373		
1500	Nonpublic School Programs	0		
1600	Adult Education Programs	0		
1700	Higher Education Programs	0		
1800	Pre-Kindergarten	0		
	Total 1000 Instruction	33,671,587		
2000	Support Services			
2100	Support Services - Pupil Personnel	1,709,603		
2200	Support Services - Instructional Staff	713,381		
2300	Support Services - Administration	3,870,976		
2400	Support Services - Pupil Health	554,401		
2500	Support Services - Business	651,165		
2600	Operation & Maintenance of Plant Services	5,420,637		
2700	Student Transportation Services	4,651,157		
2800	Support Services - Central	801,150		
2900	Other Support Services	75,716		
	Total 2000 Support Services	18,448,186		
3000	Operation of Non-instructional Services			
3100	Food Services	0		
3200	Student Activities	1,172,364		
3300	Community Services	118,830		
3400	Scholarships and Awards	0		
	Total 3000 Operation of Non-instructional Services	1,291,194		
4000	Facilities Acquisition, Construction and Improvement Services			
4000	Facilities Acquisition, Construction and Improvement Services	350,000		
	Total 4000 Facilities Acquisition, Construction and Improvement	350,000		
	Total Estimated Expenditures		53,760,967	
5000	Other Expenditures and Financing Uses			
5100	Debt Service	6,902,974		
5200	Interfund Transfers - Out	30,000		
5300	Transfers Involving Component Units	0		
5900	Budgetary Reserve	762,873		
	Total Other Financing Uses		7,695,847	
	Total Estimated Expenditures and Other Financing Uses		61,456,814	
	Appropriation of Prior Year Encumbrances		0	
	Total Appropriations		61,456,814	
	Ending Unreserved Fund Balance		229,024	

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,605,452
200	Personnel Services-Employee Benefits	5,642,536
300	Purchased Professional & Technical Services	266,800
400	Purchased Property Services	391,500
500	Other Purchased Services	655,360
600	Supplies	1,340,551
700	Property	172,330
800	Other Objects	9,000
	Total Regular Programs - Elementary/Secondary	23,083,529
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,533,540
200	Personnel Services-Employee Benefits	1,678,180
300	Purchased Professional & Technical Services	2,169,990
400	Purchased Property Services	14,000
500	Other Purchased Services	830,350
600	Supplies	97,500
700	Property	17,000
800	Other Objects	1,100
	Total Special Programs - Elementary/Secondary	8,341,660
1300	Vocational Education	
100	Personnel Services-Salaries	952,115
200	Personnel Services-Employee Benefits	363,200
300	Purchased Professional & Technical Services	20,160
400	Purchased Property Services	12,100
500	Other Purchased Services	405,250
600	Supplies	54,200
700	Property	12,000
800	Other Objects	0
	Total Vocational Education	1,819,025
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	120,400
200	Personnel Services-Employee Benefits	36,673
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	15,000
500	Other Purchased Services	240,000
600	Supplies	300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	427,373

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	988,283
200	Personnel Services-Employee Benefits	378,886
300	Purchased Professional & Technical Services	255,234
400	Purchased Property Services	17,500
500	Other Purchased Services	38,000
600	Supplies	20,200
700	Property	10,500
800	Other Objects	1,000
	Total Support Services - Pupil Personnel	1,709,603
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	371,847
200	Personnel Services-Employee Benefits	135,234
300	Purchased Professional & Technical Services	28,300
400	Purchased Property Services	2,800
500	Other Purchased Services	19,800
600	Supplies	133,700
700	Property	15,900
800	Other Objects	5,800
	Total Support Services - Instructional Staff	713,381
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,396,078
200	Personnel Services-Employee Benefits	919,198
300	Purchased Professional & Technical Services	269,600
400	Purchased Property Services	17,100
500	Other Purchased Services	122,300
600	Supplies	42,200
700	Property	15,500
800	Other Objects	89,000
	Total Support Services - Administration	3,870,976
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	202,745
200	Personnel Services-Employee Benefits	97,750
300	Purchased Professional & Technical Services	244,750
400	Purchased Property Services	300
500	Other Purchased Services	1,000
600	Supplies	4,356
700	Property	3,500
800	Other Objects	0
	Total Support Services - Pupil Health	554,401

<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	75,716
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	75,716
	Total Support Services	18,448,186
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	646,568
200	Personnel Services-Employee Benefits	139,931
300	Purchased Professional & Technical Services	136,490
400	Purchased Property Services	31,000
500	Other Purchased Services	120,500
600	Supplies	29,675
700	Property	44,300
800	Other Objects	23,900
	Total Student Activities	1,172,364

<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	762,873
800	Other Objects	762,873
	Total Budgetary Reserve	7,695,847
	Total Other Expenditures and Financing Uses	61,456,814
	TOTAL EXPENDITURES	61,456,814

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
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	0	0
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 Cash and Short-Term Investments	0	0

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	0	0
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	0	0
TOTAL CASH AND INVESTMENTS	0	0

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	229,024
	Explanation:	
	Ending Fund Balance - Unreserved	229,024
5900	Budgetary Reserve	762,873
	Explanation:	
TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		991,897
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