

# Warren County School District

Warren, Pennsylvania

## Preliminary Proposed Budget

*SUBJECT TO CHANGE*

2011-2012

May 23, 2011

### Table of Contents

SECTION	Page
1. Preliminary Budget Cover Letter	1
2. Budgeted Revenues	2
3. Revenue Spreadsheet	3-7
4. Budgeted Expenditures	8-19
5. Overview of Annual Budget Timelines	20-25
6. Estimated Homestead/Farmstead Relief	26
7. Limitations on Fund Balance	27
8. Basic Ed Funding/Governor's Budget	28-32
9. Special Ed Funding/Governor's Budget	33-34
10. Public School Employees Projections	35
11. Current Debt Service Schedule	36

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May 23, 2011

Mr. President and Members  
Warren County School District  
Board of School Directors

Ladies and Gentlemen:

The following tax structure and resource allocation is presented for your consideration in support of the Preliminary Proposed Budget for the 2011-12 school year with proposed expenditures of \$65,885,612.

1. A tax rate of **48.96 Mills (\$4.896 per hundred dollars)** of assessed valuation on all the real estate in the District.
2. Local Enabling Taxes under ACT 511:
  - A. A ½ of 1% Wage and Income Tax
  - B. A 1% Real Estate Transfer Tax
  - C. Local Services Tax of \$5.00

Authorization to advertise as legally required is requested

Respectfully submitted,

FINANCE COMMITTEE

**Warren County School District**  
**2011-12**  
**Budgeted Revenues**

LOCAL:	6111 Current Real Estate Tax	\$	17,834,633	
	7340 Gaming Revenue	\$	2,748,380	
	6113 Public Utility Realty	\$	31,897	
	6114 Pay In Lieu of Taxes/Forestry	\$	600,000	
	6143 Occupational Privilege/511	\$	75,000	
	6151 Earned Income/511	\$	3,000,000	
	6153 Real Estate Transfer/511	\$	290,000	
	6400 Delinquent Taxes	\$	1,800,003	
	6500 Earnings/Temp Investments	\$	80,000	
	6900 Tuition and Other	\$	20,000	
	6900 Misc Rev/Fees	\$	26,000	\$ 26,505,913
STATE:	7110 Basic Education Subsidy	\$	23,169,884	
	7140 Subsidies for Charter Schools	\$	-	
	7160 Tuition Orph/Private	\$	50,000	
	7210 Homebound Instruction	\$	-	
	7220 Vocational Education	\$	300,000	
	7230 Alternative Education	\$	-	
	7271 Special Education Subsidy	\$	3,876,382	
	7290 Education Assistance Program	\$	-	
	7310 Pupil Transportation	\$	3,500,000	
	7320 Rentals & Sinking Fund	\$	800,000	
	7330 Medical & Dental Srvcs	\$	100,000	
	7505 Extra Grants	\$	100,000	
	7501 Block Grant	\$	-	
	7810 Soc Sec/State Share	\$	1,762,400	
	7820 Retirement/State Share	\$	1,450,000	\$ 35,108,666
FEDERAL:	8100 Unrestricted Impact Aid	\$	100,000	
	8512 Restricted, IDEA, Part B	\$	1,069,656	
	8514 ECIA Title I	\$	1,451,103	
	8515 Title IID/Tch Quality	\$	358,626	
	8521 Vocational Carl Perkins	\$	86,000	
	8810 Medical Asst. Reimb/ACCESS	\$	225,000	\$ 3,290,385
		\$	64,904,964	

	A	P	R	S	V	W	X	Y	Z	AA	AB	AC
6												
7												
8	REVENUE TREND ANALYSIS		BUDGETED	CURRENT EST.	PROPOSED	PROPOSED						
9	PRELIMINARY 2011-12 BUDGET		REVENUE	REVENUE	2/21/11 REVENUE	Updated following Gov's. Budget Msg 3/8/11						
10			2010-2011	2010-2011	2011-2012							
12												
13	LOCAL		0.50%									
14	6010 Assessed Value		455,563,680	455,563,680	455,563,680	455,563,680						
15	(CHANGE IN ASSESSED VALUE)											
16	6020 Local Mills		48.0	48.0	48.0	48.0						
17												
18	GROSS RE TAX LEVY...		\$ 21,867,057	\$ 21,867,057	\$ 21,867,057	\$ 21,867,057						
19	7340 Gaming Exclusion Homestead/Farmstead		\$ 2,748,377	\$ 2,748,377	\$ 2,748,377	\$ 2,748,380						
20	NET RE TAX LEVY		\$ 19,118,680	\$ 19,118,680	\$ 19,118,680	\$ 19,118,677						
21	% Collected NET		91.15%									
22	% Collected Gross used for PDE-2028		92.28%									
23												
24	6111 Current Real Est Tax		\$ 17,431,430	\$ 17,431,430	\$ 17,431,430	\$ 17,431,433						
25			91.17%									
26												
27	TOTAL CURRENT & GAMING		\$ 20,179,807	\$ 20,179,807	\$ 20,179,807	\$ 20,179,813						
28	VALUE PER COLLECTED MILL.....		\$ 420,413	\$ 420,413	\$ 420,413	\$ 420,413						
29												
30	6113 Public Utility Realty		\$ 40,000	\$ 35,000	\$ 31,897	\$ 31,897						
31	6114 Pay in Lieu of Taxes & Forestry		\$ 624,510	\$ 683,695	\$ 600,000	\$ 600,000						
32	6120 Per Capita Tax/679		\$ -	\$ -	\$ -	\$ -						
33												
34	6141 Per Capita Tax/511		\$ -		\$ -	\$ -						
35	6143 Occup Privilege/511		\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000						
36	Total Act 511 Flat Tax		\$ 72,000	\$ 72,000	\$ 75,000	\$ 75,000						
37												
38	6151 Earned Income/511		\$ 3,015,000	\$ 3,015,000	\$ 3,000,000	\$ 3,000,000						

Beginning fund Balance for 2010-2011:  \$6,313,816											
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LOCAL REVENUES											
Revenue from local sources is the amount of money produced within the boundaries of the school district and available to the District for its use. It includes tax revenues and other intergovernmental revenues collected by another governmental unit, local tax collector or agent of the District (net of collection fees). Local source revenues also include investment income, rental receipts, tuition received from other school district or patrons, donations and gifts.											
6111 <u>Real Estate Tax</u> - Revenue received from taxes assessed and levied on real property. <u>Homestead/Farmstead Exclusion</u> - Amount the District may set as exclusion from real estate tax bills for qualified homesteads/farmsteads.											
6113 <u>Public Utility Realty</u> - Lands and structures owned by public utilities are subject to local taxes under Act 66. Taxes are collected by the State and remitted to the local taxing authorities.											
6114 <u>Pay in Lieu of Taxes &amp; Forestry</u> - Revenue received in lieu of taxes for property withdrawn from the tax rolls of the school district. State gamelands and the Allegheny Forest provide funds.											
6143 <u>Occupational Privilege Tax</u> - Revenue under Act 511 by taxing residents and non-residents for the privilege of engaging in an occupation within the school district.											
6151 <u>Earned Income Tax</u> - Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing school											

Beginning fund Balance for 2010-2011:

\$6,313,816

**LOCAL REVENUES**

Revenue from local sources is the amount of money produced within the boundaries of the school district and available to the District for its use. It includes tax revenues and other intergovernmental revenues collected by another governmental unit, local tax collector or agent of the District (net of collection fees). Local source revenues also include investment income, rental receipts, tuition received from other school district or patrons, donations and gifts.

**6111 Real Estate Tax** - Revenue received from taxes assessed and levied on real property.

**Homestead/Farmstead Exclusion** - Amount the District may set as exclusion from real estate tax bills for qualified homesteads/farmsteads.

**6113 Public Utility Realty** - Lands and structures owned by public utilities are subject to local taxes under Act 66. Taxes are collected by the State and remitted to the local taxing authorities.

**6114 Pay in Lieu of Taxes & Forestry** - Revenue received in lieu of taxes for property withdrawn from the tax rolls of the school district. State gamelands and the Allegheny Forest provide funds.

**6143 Occupational Privilege Tax** - Revenue under Act 511 by taxing residents and non-residents for the privilege of engaging in an occupation within the school district.

**6151 Earned Income Tax** - Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing school

4

	A	P	R	S	V	W	X	Y	Z	AA	AB	AC
8	REVENUE TREND ANALYSIS	BUDGETED	CURRENT EST.	PROPOSED	PROPOSED	<div>Beginning fund Balance for 2010-2011:</div> <div>\$6,313,816</div>						
9	PRELIMINARY 2011-12 BUDGET	REVENUE	REVENUE	2/21/11 REVENUE	Updated following Gov's. Budget Msg 3/8/11							
10		2010-2011	2010-2011	2011-2012								
39						<div>6153 Real Estate Transfer Tax - Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the taxing school district.</div> <div>6400 - Delinquent Taxes - Taxes collected in years following their original due dates.</div> <div>6500 Earnings/Tem Dep - Interest earned on temporary investments of the District.</div> <div>6900 Other Revenue/Misc. - Revenue received from various sources: rentals, contributions, fees, etc.</div>						
40	6153 Real Est Transfer/511	\$ 290,000	\$ 290,000	\$ 290,000	\$ 290,000							
41	Total Act 511 Prop Tax	\$ 3,305,000	\$ 3,305,000	\$ 3,290,000	\$ 3,290,000							
42												
43	6400 Delinquent Taxes	\$ 1,890,000	\$ 1,890,000	\$ 1,800,000	\$ 1,800,003							
44												
45	TOTAL TAXES	\$ 26,111,317	\$ 26,165,502	\$ 25,976,704	\$ 25,976,713							
47												
48	6500 Earnings/Temp Dep	\$ 300,000	\$ 100,000	\$ 80,000	\$ 80,000							
49	6900 Tuition & Other	\$ 60,000	\$ 20,000	\$ 20,000	\$ 20,000							
50	6920 Contributions/Student Fees/ misc	\$ 26,000		\$ -	\$ -							
51	6900 Misc. Revenue/	\$ 24,000	\$ 26,000	\$ 26,000	\$ 26,000							
52	Total Other	\$ 410,000	\$ 146,000	\$ 126,000	\$ 126,000							
53												
54	TOTAL LOCAL REVENUE	\$ 26,521,317	\$ 26,311,502	\$ 26,102,704	\$ 26,102,713							

5

	A	P	R	S	V	W	X	Y	Z	AA	AB	AC
8	REVENUE TREND ANALYSIS	BUDGETED	CURRENT EST.	PROPOSED	PROPOSED	<div>Beginning fund Balance for 2010-2011:  \$6,313,816</div>						
9	PRELIMINARY 2011-12 BUDGET	REVENUE	REVENUE	2/21/11 REVENUE	Updated following Gov's Budget Msg 3/8/11							
10		2010-2011	2010-2011	2011-2012								
56						<div>STATE REVENUES</div> <p>Revenue from state sources includes grants, subsidies, contracts and entitlements received from the Commonwealth of Pennsylvania. This revenue includes basic instructional and operational subsidies, school employee benefits, nonpublic program funding, and vocational training for adults. Much of the revenue is based on weighted average daily student attendance, local wealth, and legislated distribution formulas.</p> <p><b>7110 Basic Education</b> - Revenue from the Commonwealth of PA based on formula and State appropriations. <b>7140 Charter Schools</b> - Revenue received from the Com of PA to fund the Charter Schools initiative. <b>7160 Tuition/Orphans/Private</b> - Revenue from Com of PA for orphans of the District placed in private homes by the court. <b>7210 Homebound</b> - No longer funded. <b>7220 Vocational</b> - Com of PA revenue to the District based on qualified current vocational operating expenditures. <b>7230 Alternative Ed</b> - No longer funded. <b>7271 Special Ed</b> - Com of PA revenue received for expenditures incurred in instructing school age special education students. <b>7290 Educational Assistance</b> - Com of PA revenue as part of the Tutoring Initiative by Act 48 of 2003. No longer funded in 2011-12. <b>7310 Transportation</b> - Com of PA revenue for transporting public, non-public and charter school students by the District. <b>7320 Rentals &amp; Sinking Funds</b> - Com of PA revenue received as a full or partial payment for approved lease rentals/debt obligations. <b>7330 Medical &amp; Dental Svcs</b> - Com of PA revenue received for health service expenditures of the District. <b>7500+ - Extra Grants</b> - Revenue of the Com of PA in various categories; <b>Accountability Grants</b>, <b>Dual Enrollment Grants</b>, <b>School Improvement</b>, etc. <b>7810 State Share of Social Security</b> - Com of PA revenue designated as State's matching share of the District's contribution to Social Security. <b>7820 State Share of Retirement</b> - Com of PA revenue designated as State's matching share of the District's contribution to PSERS.</p>						
57	STATE:	Are Ed Jobs funds here?	How are Stimulus or Ed Jobs funds replaced?									
58	7110 Basic Instr Subsidy	\$25,892,593	\$ 25,850,190	\$ 23,809,537	\$ 23,169,884							
59	Percent Increase	3.92%										
60	7140 Subsidies for Charter Schools	\$ 893,583	\$ 893,583	\$ 850,000	\$ -							
61	7150 School Performance	\$ -	\$ -	\$ -	\$ -							
62	7160 Tuition-Orph/Private	\$ -	\$ 50,000	\$ 50,000	\$ 50,000							
63	7210 Homebound Instruction	\$ 2,000	\$ -	\$ -	\$ -							
64	7220 Vocational Education	\$ 266,860	\$ 266,000	\$ 300,000	\$ 300,000							
65	7230 Alternative Education	\$ 235,000	\$ -	\$ -	\$ -							
66	7260 Job Trng Partnership	\$ -	\$ -	\$ -	\$ -							
67	7271 Special Education	\$3,851,726	\$ 3,851,726	\$ 3,900,000	\$ 3,876,382							
68	7290 Education Assistance	\$361,559	\$ 305,380	\$ -	\$ -							
69	7310 Pupil Transportation	\$ 3,450,000	\$ 3,450,000	\$ 3,500,000	\$ 3,500,000							
70	7320 Rentals & Sinking Fnd	\$ 801,827	\$ 801,827	\$ 800,000	\$ 800,000							
71	7330 Medical & Dental Svcs	\$ 125,000	\$ 99,212	\$ 100,000	\$ 100,000							
72	7340Supplemntal Reimb/Basic Sub	\$ -	\$ -	\$ -	\$ -							
73	7350 Sewage Treatment	\$ -	\$ -	\$ -	\$ -							
74	7400 Voc Training	\$ -	\$ -	\$ -	\$ -							
75	7500 DARE/ALT ED	\$ 12,000	\$ -	\$ -	\$ -							
76	7505 Extra Grants	\$ 325,000	\$ 58,056	\$ 100,000	\$ 100,000							
77	7501 Block Grant	\$1,353,181	\$ 1,268,932	\$ 1,268,932	\$ -							
78	7810 Soc Sec/State Share	\$ 1,725,587	\$ 1,725,587	\$ 1,762,400	\$ 1,762,400							
79	7820 Retirement/State Share	\$ 1,677,871	\$ 1,100,000	\$ 1,450,000	\$ 1,450,000							
80	7900 Tech Grants/LINK TO LEARN	\$ -	\$ -	\$ -	\$ -							
81	TOTAL STATE REVENUE	\$ 40,973,787	\$ 39,720,493	\$ 37,890,869	\$ 35,108,666							
83												
84												
85												
86												
87												

	A	P	R	S	V	W	X	Y	Z	AA	AB	AC
8	REVENUE TREND ANALYSIS	BUDGETED	CURRENT EST.	PROPOSED	PROPOSED	<div>Beginning fund Balance for 2010-2011:  \$6,313,816</div>						
9	PRELIMINARY 2011-12 BUDGET	REVENUE	REVENUE	2/21/11 REVENUE	Updated following Gov's Budget Msg 3/8/11							
10		2010-2011	2010-2011	2011-2012								
88						<div>FEDERAL REVENUES</div> <p>Revenue from FEDERAL SOURCES INCLUDES GRANTS, SUBSIDIES, CONTRACTS AND ENTITLEMENTS RECEIVED EITHER DIRECTLY FROM THE Federal Government offices or through the Commonwealth of Pennsylvania. This money is general program specific with program reporting requirements attached to each program. In determining whether revenue is federal revenue, it is unimportant whether the funds are distributed directly to the District by the Federal government or through some intervening State agency.</p> <p>Also included here may be various pass-through funds from the Federal Government distributed by the Com of PA.</p> <p><b>8100 Impact Aid</b> - Federal payments made in-lieu of taxes on the property within the Kinzua Reservoir.</p> <p><b>8512 Restricted, IDEA, Part B</b> - Revenue received for the education of individuals with disabilities under IDEA, Part B.</p> <p><b>8514 Ed of Disadvantaged/NCLB, Title I</b> - Revenue received for the education of disadvantaged children under NCLB, Title I.</p> <p><b>8515 T IIA Improv Tchr Quality</b> - Revenue received Teacher Quality and Eisenhower Professional Development. Tech Ed funded no longer in 2011-12.</p> <p><b>8517 Safe &amp; Drug Free Schools</b> - No longer being funded.</p> <p><b>8518 Title V Innovative Ed</b> - No longer being funded.</p> <p><b>8521 Vocational/Carl Perkins</b> - Revenue received for current vocational operating expenses. Requires budgetary adjustment each fiscal year.</p> <p><b>8690 Misc. Fed Revenue</b> - Other Federal not previously classified.</p> <p><b>8705 Enhanced Education Technology Title IID</b> - Revenue received for technology education.</p> <p><b>8810 Medical Assistance Reimbursements</b> - MA Program reimburses school districts for direct, eligible health-related services including transportation. These services are provided to MA enrolled, special needs students with reimbursements provided through Leader Services.</p>						
89	FEDERAL:											
90	Stimulus BEF restricted											
91	8708 State Fiscal Stabilization Fund											
92	8703 Title I											
93	8701 IDEA Special Education Funding											
94	8705 Title II, Part D											
95	8100 Unrestricted Grants(Impact Aid)	\$ 125,000	\$ 133,623	\$ 100,000	\$ 100,000							
96	8512 Restricted, IDEA, Part B	\$ 1,069,656	\$ 1,069,656	\$ 1,069,656	\$ 1,069,656							
97	8514 Ed of Disadvantaged ECIA Title I	\$ 1,451,103	\$ 1,451,103	\$ 1,451,103	\$ 1,451,103							
98	8515 T IID / Ed Tech	\$ 26,284	\$ 26,284	\$ -	\$ -							
99	8515 T IIA Improv Tchr Qual	\$ 358,626	\$ 358,626	\$ 358,626	\$ 358,626							
100	8517 Drug Free Schools	\$ 25,000	\$ 25,000	\$ -	\$ -							
101	8518 T V Innovative Ed/ Drug Free	\$ 12,000	\$ -	\$ -	\$ -							
102	8519 Other ESEA & IDEA Programs	\$ -	\$ -	\$ -	\$ -							
103	8520 Vocational/EDGAR Grant	\$ -	\$ -	\$ -	\$ -							
104	8521 Vocational Carl Perkins	\$ 88,273	\$ 88,273	\$ 86,000	\$ 86,000							
105	8560 Art Smart	\$ -	\$ -	\$ -	\$ -							
106	8570 EESA, Title II	\$ -	\$ -	\$ -	\$ -							
107	8620 Adult Basic Education	\$ -	\$ -	\$ -	\$ -							
108	8680 Goals 2000, Title III	\$ -	\$ -	\$ -	\$ -							
109	8690 Other Federal Revenue	\$ -	\$ -	\$ -	\$ -							
110	8690 Misc Fed Revenue	\$ -	\$ -	\$ -	\$ -							
111	8810 Med Asst. Reimb(ACCESS)	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000							
112	TOTAL FEDERAL REVENUE	\$ 3,380,942	\$ 3,377,565	\$ 3,290,385	\$ 3,290,385							
113												
114	OTHER:											
115	9200 Proceeds/Ext Term Fin.	\$ -		\$ -	\$ -							
116	9400 Sale of Real Prop	\$ -		\$ -	\$ -							
117	9500 Refunds Prior Yr Exp	\$ -		\$ -	\$ -							
118	TOTAL OTHER REVENUE	\$ -		\$ -	\$ -							
119												
120	TOTAL ALL REVENUE	\$ 70,876,046	\$ 69,409,560	\$ 67,283,958	\$ 64,501,764							
121	Percent Change	-0.13%										

	A	P	R	S	V	W	X	Y	Z	AA	AB	AC
8	REVENUE TREND ANALYSIS	BUDGETED	CURRENT EST.	PROPOSED	PROPOSED	<div>Beginning fund Balance for 2010-2011:  \$6,313,816</div>						
9	PRELIMINARY 2011-12 BUDGET	REVENUE	REVENUE	2/21/11 REVENUE	Updated following Gov's. Budget Msg 3/8/11							
10		2010-2011	2010-2011	2011-2012								
122												
123	Beginning Fund Balance:		\$ 6,313,816		\$ 4,229,679							
124												
125	Total Resources:		\$ 75,723,376		\$ 68,731,443							
126												
127	Less: Reservations of Fund Balance....											
128	.....Server Farm		\$ (750,000)									
129	.....Upfront Construction Costs		\$ (250,000)									
130												
131												
132	Adjusted Total Resources:		\$ 74,723,376		\$ 68,731,443							
133												
134	Estimated Operational Expenses:		\$ 70,493,697		\$ 72,960,976							
135												
136	Ending Fund Balance:		\$ 4,229,679		\$ (4,229,533)							
137												
138												



	A	B	C	D	N	Q	R	S	T	U	V
1											
2											
3											
4											
5											
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
7	1100	Salaries/Wages	100	Hetrick / Green	15,284,343	14,296,437					
8	Regular	Benefits & Burden	200	Hetrick / Green	7,498,918	7,813,144	<b>1100 - REGULAR INSTRUCTION PROG</b> Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.				
9	Instruction	Professional Svc.	300	Hetrick / Green	1,691,372	871,000					
10		Property Maint. Svc.	400	Hetrick / Green	143,480	140,700					
11		Transp/Training/Comm/Tuit	500	Hetrick / Green	3,543,094	3,379,675					
12		Supplies	600	Hetrick / Green	1,317,297	787,000					
13		Equipment	700	Hetrick / Green	174,214	125,625					
14		Dues/Judgements/Misc.	800	Hetrick / Green	4,800	3,500					
15					29,657,518	27,417,081	<b>1190 - FEDERALLY FUNDED REGULAR PROG</b> This service area includes the expenditures for regular instruction that are supported by federal revenue. Recording to this function is optional. This function is provided for those schools that previously recorded their federal expenditures in function 1490.				
16	1190	Salaries/Wages	100	Green	793,665	836,598					
17	Federal Programs	Benefits	200	Green	331,617	353,720					
18		Professional Svc.	300	Green	23,997	23,997					
19		Property Maint. Svc.	400	Green							
20		Transp/Training/Comm/Tuit	500	Green	2,000	2,000					
21		Supplies	600	Green	194,319	194,319					
22		Equipment	700	Green	0	0					
23		Dues/Judgements/Misc.	800	Green	0	0	<b>1200 - SPECIAL PROGRAMS</b> As required by law, the district will continue to provide a free and appropriate education to approximately 928 WCSD students with disabilities  Activities designed primarily for students having special needs. The Special Programs include support classes for pre-kindergarten, elementary and secondary students identified as exceptional. At this time, the various disciplines identified under the Special Programs umbrella are not captured independently. The Gifted Program is the only exception. Also, the Federally funded IDEA grant activities are captured independently.				
24					1,345,598	1,410,634					
25	1200	Salaries/Wages	100	Martin	5,042,590	4,269,891					
26	Special	Benefits	200	Martin	1,885,758	2,316,728					
27	Education	Professional Svc.	300	Martin	179,000	179,895					
28		Transp/Training/Comm/Tuit	500	Martin	840,000	600,000					
29		Supplies	600	Martin	52,000	36,000					
30		Equipment	700	Martin	15,000	12,000					
31					8,014,348	7,414,514					
32	1211	Salaries/Wages	100	Martin	0	0					
33	Life Skills	Benefits	200	Martin	0	0					
34		Supplies	600	Martin	0	0					
35					0	0					
36	1221 / Deaf	Professional Svc.	300	Martin	0	0					
37					0	0					
38	1224 / Visual	Professional Svc.	300	Martin	0	0					
39					0	0					
40	1225	Salaries/Wages	100	Martin	0	0					
41	Speech	Benefits	200	Martin	0	0					
42		Professional Svc.	300	Martin		0					
43					0	0					
44	1231	Salaries/Wages	100	Martin	0	0					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
45	Emotional	Benefits	200	Martin	0	0	<div>1243 - GIFTED</div> <p>The Gifted Support Program will continue to meet the requirements under Chapter 16 for approximately 214 gifted support students. The gifted support program will maintain its current staff in order to provide instructional enrichment opportunities, complete student screenings, testing, conduct progress monitoring and write GIEPs. The Learning Enrichment Center (LEC) will continue to provide individualized educational opportunities, explore and embrace technological instructional strategies and practices to further promote the enrichment of the Gifted Support students. The budget reflects that current programs will be maintained throughout the 2010-11 school year.</p> <div>1290 - IDEA</div> <p>The Individuals with Disabilities Education Act (IDEA) is a Federal program that requires public schools to create an Individualized Education Program (IEP) for each student who is found to be eligible under both the federal and state eligibility/disability standards. The IEP is the cornerstone of a student's educational program. It specifies the services to be provided and how often, describes the student's present levels of performance and how the student's disabilities affect academic performance, and specifies accommodations and modifications to be provided for the student.</p> <div>1300 - VOCATIONAL EDUCATION</div> <p>PDE approved programs under public supervision and control that provide organized learning experiences designed to develop skills, knowledge, attitudes and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields including agriculture, business, distribution, health, gainful and useful home economics, and trade and industry. PDE approved programs mean programs approved by the PDE as reflected in the approved program listing of the Career and Technical Education Information System (CATS). Federal Vocational Education CIP codes are posted by the Bureau of Career and Technical Education to the PDE website.</p>				
46		Professional Svc.	300	Martin	0	0					
47		Supplies	600	Martin	0	0					
48					0	0					
49	1241 Learning	Salaries/Wages	100	Martin	0	0					
50		Benefits	200	Martin	0	0					
51		Professional Svc.	300	Martin	0	0					
52	Support	Supplies	600	Martin	0	0					
53					0	0					
54											
55	1243 Gifted	Salaries/Wages	100	Martin	242,193	203,470					
56		Benefits	200	Martin	90,483	110,263					
57		Professional Svc.	300	Martin	1,000	1,000					
58		Property Maint. Svc.	400	Martin	15,000	15,000					
59		Transp/Training/Comm/Tuit	500	Martin	10,500	10,500					
60		Supplies	600	Martin	15,700	15,700					
61		Equipment	700	Martin	2,500	2,500					
62					377,376	358,433					
63	1260 Physical	Professional Svc.	300	Martin	0	0					
64					0	0					
65	1270 Multi	Professional Svc.	300	Martin	0	0					
66					0	0					
67	1290 IDEA, ACCESS, SPEC ED	Salaries/Wages	100	Martin	646,831	646,831					
68		Benefits	200	Martin	309,062	294,482					
69		Professional Svc.	300	Martin	83,252	83,252					
70		Transp/Training/Comm/Tuit	500	Martin	51,000	51,000					
71		Supplies	600	Martin	17,778	17,778					
72		Equipment	700	Martin	22,393	22,393					
73					1,130,316	1,115,736					
74	1320 Vocational	Salaries/Wages	100	Hetrick	66,773	67,996					
75		Benefits	200	Hetrick	25,614	30,956					
76		Professional Svc.	300	Hetrick	0						
77	Marketing	Supplies	600	Hetrick	1,000	905					
78		Equipment	700	Hetrick	3,000	2,010					
79					96,387	101,867					
80	1360 Vocational	Salaries/Wages	100	Hetrick	297,212	203,406					
81		Benefits	200	Hetrick	111,038	92,605					
82		Professional Svc.	300	Hetrick	0						
83	Business Education	Property Maint. Svc.	400	Hetrick	0						
84		Supplies	600	Hetrick	2,000	2,010					
85		Equipment	700	Hetrick	1,000	0					
86					411,250	298,021					
87	1370	Supplies	600	Hetrick	7,500	7,613					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
87	Electronics	Equipment	700	Hetrick	2,500	2,525					
88					10,000	10,138					
89	1380	Salaries/Wages	100	Hetrick	535,190	548,308					
90	Vocational	Benefits	200	Hetrick	205,299	249,628					
91		Professional Svc.	300	Hetrick	3,000						
92	Trade &	Property Maint. Svc.	400	Hetrick	10,000						
93	Industry	Supplies	600	Hetrick	71,000	60,300					
94		Equipment	700	Hetrick	64,000	40,200					
95					888,489	898,436					
96	1390	Salaries/Wages	100	Hetrick	77,759	79,232					
97	Vocational	Benefits	200	Hetrick	17,223	36,072					
98	Instructional	Professional Svc.	300	Hetrick	11,350	7,500					
99		Property Maint. Svc.	400	Hetrick	6,000	5,000					
100		Transp/Training/Comm/Tuit	500	Hetrick	12,529	12,000					
101		Supplies	600	Hetrick	13,572	7,500					
102		Equipment	700	Hetrick	14,000	12,000					
103		Dues/Judgements/Misc.	800	Hetrick	7,500	6,500					
104					159,933	165,804					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
105	1400	Property Maint. Svc.	400	Hetrick	0	0					
106					0	0					
107	1420	Salaries/Wages	100	Hetrick	8,000	8,000					
108		Benefits	200	Hetrick	1,198	1,500					
109	Summer School	Supplies	600	Hetrick	1,000	500					
110					10,198	10,000					
111	1430	Salaries/Wages	100	Green	16,000	16,608					
112	Homebound	Benefits	200	Green	2,555	7,562					
113		Professional Svc.	300	Green	0	0					
114					18,555	24,170					
115	1441 Incarcerated	Transp/Training/Comm/Tuit	500	Hetrick	0	0					
116					0	0					
117	1490	Salaries/Wages	100	Green	163,261	155,966					
118	Other Instruction	Benefits	200	Green	45,891	88,957					
119	Tutoring/Coaches	Professional Svc.	300	Green	14,399	14,399					
120		Transp/Training/Comm/Tuit	500	Green	300	300					
121		Supplies	600	Green	213	213					
122		Equipment	700	Green	0	0					
123					224,064	259,835					
124	1500 - Nonpublic	Supplies	600	Hetrick / Green	0	0					
125					0	0					
126	2110	Transp/Training/Comm/Tuit	500	Hetrick / Green	0	0					
127	Pupil Services	Supplies	600	Hetrick / Green	0	0					
128		Equipment	700	Hetrick / Green	0	0					
129					0	0					
130	2120	Salaries/Wages	100	Hetrick / Green	896,639	686,804					
131	Guidance	Benefits	200	Hetrick / Green	355,996	405,224					
132		Transp/Training/Comm/Tuit	500	Hetrick / Green	2,400	2,020					
133		Supplies	600	Hetrick / Green	30,950	20,100					
134		Equipment	700	Hetrick / Green	6,700	3,015					
135					1,292,685	1,117,163					

**1400 - OTHER INSTRUCTIONAL PROGRAMS  
ELEM / SECONDARY**

Activities that provide grades K - 12 students with learning experiences not included in the previous functions.  
Summer School -  
Homebound -  
Incarcerated  
Other Instruction - Tutoring/Coaches:

**2110 - SUPERVISION OF STUDENT SERVICES**  
Activities associated with directing, managing and supervising student services.

**2120 - GUIDANCE SERVICES**  
Activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
136	2140 Scoring	Professional Svc.	300	Hetrick	7,500	7,575	<div>2140 &amp; 2160 SCORING &amp; ATTENDANCE</div> <div>Evaluation and planning of guidance services for students. Acquiring and maintaining records of school attendance, location of home, family characteristics and census data.</div>				
137					7,500	7,575					
138	2160	Salaries/Wages	100	Hetrick / Green	25,018	25,962					
139	Attendance	Benefits	200	Hetrick / Green	9,934	11,820					
140	Services	Professional Svc.	300	Hetrick / Green	0	23,000					
141		Transp/Training/Comm/Tuit	500	Hetrick / Green	4,800	3,500					
142		Supplies	600	Hetrick / Green	1,400	3,800					
143					41,152	68,082					
144	2190	Salaries/Wages	100	Hetrick	0	0	<div>2190 - ADMINISTRATIVE SUPPLEMENTAL</div>				
145	Administrative	Benefits	200	Hetrick	0	0					
146	Supplemental	Professional Svc.	300	Hetrick	0	0					
147		Supplies	600	Hetrick	8,000	0					
148					8,000	0	<div>2220 - TECHNOLOGY SUPPORT SRVCS</div> <div>Activities concerned with selecting, preparing, maintaining and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware and software costs associated with developing educational programs, and related costs associated with various electronic media used to develop the curriculum.</div> <div>2240 - TECH TEACHING / TITLE IID</div> <div>2250 - LIBRARY SERVICES</div> <div>Activities such as selecting, acquiring, preparing cataloging and circulating books and other printed materials; planning the use of the library by students, teachers and other members of the instructional staff; and guiding individuals in their use of library books and materials.</div> <div>2260 - INSTRUCTION &amp; CURRICULUM DEVELOP</div> <div>Activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum. Includes Special Ed expenditures.)</div> <div>2270 &amp; 2271 - INSTRUCTIONAL STAFF DEVELOP</div> <div>Expenditures associated with all development programs designed to contribute to the</div>				
149	2220	Salaries/Wages	100	Stewart	486,091	501,043					
150	Technology	Benefits	200	Stewart	167,262	228,110					
151	Services	Professional Svc.	300	Stewart	15,000	1,206					
152		Property Maint. Svc.	400	Stewart	325,500	300,000					
153		Transp/Training/Comm/Tuit	500	Stewart	300,000	240,000					
154		Supplies	600	Stewart	65,000	65,000					
155		Equipment	700	Stewart	1,000	1,000					
156		Dues/Judgements/Misc.	800	Stewart	1,500	800					
157					1,361,353	1,337,159					
158	2240	Salaries/Wages	100	Green	0	0					
159	Tech Teaching	Benefits	200	Green	0	0					
160	Title IID	Professional Svc.	300	Green	0	0					
161					0	0					
162	2250	Salaries/Wages	100	Hetrick / Green	559,309	415,304					
163	Library Services	Benefits	200	Hetrick / Green	219,950	224,439					
164		Professional Svc.	300	Hetrick / Green	0	0					
165		Transp/Training/Comm/Tuit	500	Hetrick / Green	0	0					
166		Supplies	600	Hetrick / Green	66,913	50,273					
167		Equipment	700	Hetrick / Green	0	0					
168					846,172	690,016					
169	2260	Salaries/Wages	100	Green	10,000	10,380					
170	Curriculum	Benefits	200	Green	1,043	4,726					
171		Professional Svc.	300	Green	0	0					
172	Development	Transp/Training/Comm/Tuit	500	Green	10,000	9,000					
173		Supplies	600	Green	14,000	2,030					
174					35,043	26,136					
175	2270	Salaries/Wages	100	Green	222,766	85,260					
176	Staff Development	Benefits	200	Green	68,015	99,146					
177		Professional Svc.	300	Green	47,479	4,523					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
178		Transp/Training/Comm/Tuit	500	Green	52,500	5,025	competence of the school entity's staff. Category should include travel and subsistence costs and all other professional development costs, such as: conference fees, contracted services, workshop registration fees, , etc. Also include salaries and benefits of temporary staff incurred during the time regular staff are attending professional development programs.				
179		Supplies	600	Green	12,500	12,500					
180		Equipment	700	Green	2,000	2,000					
181		Dues/Judgements/Misc.	800	Green	1,500	1,000					
182					406,760	209,454					
183	2271 Prof Devel	Salaries/Wages	100	Hetrick / Green	0	0					
184	Certificated	Benefits	200	Hetrick / Green	0	0					
185		Transp/Training/Comm/Tuit	500	Hetrick / Green	12,500	6,000					
186					12,500	6,000					
187	2272 Non-Cert PD	Transp/Training/Comm/Tuit	500	Hetrick/Green	1,000	0					
188					1,000	0	<u>2310- BOARD SERVICES</u> Those activities required to perform the duties of the Secretary/ Clerk of the Board of Education and all members, excluding activities related to Board Treasurer responsibilities (Fncn 2320). Includes lawsuit settlements (800).				
189	2275	Salaries/Wages	100	Green	0	0					
190	Staff Support	Benefits	200	Green	0	0					
191					0	0					
192	2310	Salaries/Wages	100	Terrill	9,712	6,197					
193	Board of Education	Benefits	200	Terrill	1,696	2,821					
194	Services	Professional Svc.	300	Terrill	41,000	40,000					
195		Transp/Training/Comm/Tuit	500	Terrill	12,800	8,000					
196		Supplies	600	Terrill	6,500	5,000					
197		Dues/Judgements/Misc.	800	Terrill	13,500	13,500					
198					85,208	75,518					
199	2320 Board Treas.	Salaries/Wages	100	Terrill	0	0					
200					0	0					



	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
233	2400 ABG Prof Dev	Salaries/Wages	100	Green	40,708		<div>2400 - PUPIL HEALTH SRVCS</div> <div>District nurse positions are included here.</div> <div>Costs for providing student physicals and dental exams are included here.</div>				
234		Benefits	200	Green	18,188						
235		Professional Svc.	300	Green	0						
236					58,896	0					
237	2430 Dental	Salaries/Wages	100	Stewart	0	0					
238					0	0					
239	2440	Salaries/Wages	100	HETRICK	493,670	457,653					
240	Nursing Services	Benefits	200	HETRICK	182,514	188,355					
241		Professional Svc.	300	HETRICK	27,500	16,080					
242		Transp/Training/Comm/Tuit	500	HETRICK	3,902	3,000					
243		Supplies	600	HETRICK	8,369	5,025					
244		Equipment	700	HETRICK	15,000	1,307					
245					730,955	671,420	<div>2500 - BUSINESS ADMIN</div> <div>The general business functions of the District are supported here. Included is the Dir of Business Svcs who oversees staff in the areas of group benefits administration, payroll and payroll-related activities, purchasing activities, student enrollment management, tax collection activities, risk management, purchasing/warehousing, auditing and PDE reporting.</div>				
246	2500	Salaries/Wages	100	Bus Admin	597,073	533,541					
247	Business Administration	Benefits	200	Bus Admin	214,275	220,141					
248		Professional Svc.	300	Bus Admin	1,012						
249		Property Maint. Svc.	400	Bus Admin	0						
250	Services	Transp/Training/Comm/Tuit	500	Bus Admin	16,926	15,000					
251		Supplies	600	Bus Admin	18,000	18,002					
252		Equipment	700	Bus Admin	2,500	2,400					
253		Dues/Judgements/Misc.	800	Bus Admin	2,000	(28,400)					
254					851,786	760,684					



	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
255	2610 Physical Plant Facilities	Salaries/Wages	100	Kennerknecht	715,492	642,303	<div>2610 - SUPRVSN PHYS PLANT &amp; FAC</div> <div>Costs for maintaining the warm, safe and dry conditions of the District's buildings and grounds is accounted for here. Along with District maintenance and custodial staff, the District contracts with ALL-CLEAN for custodial management services in 2010-11.</div> <div>2620 - OPERATION BLDG SERVICES</div> <div>Activities concerned with keeping the physical plant clean and ready for daily use. It includes the heating, lighting and ventilating systems, and repair and replacement of facilities and equipment. Also included are general property and liability insurance.</div>				
256		Benefits	200	Kennerknecht	298,547	347,053					
257		Professional Svc.	300	Kennerknecht	20,000	20,000					
258		Property Maint. Svc.	400	Kennerknecht	1,913,350	1,710,000					
259		Transp/Training/Comm/Tuit	500	Kennerknecht	316,320	300,000					
260		Supplies	600	Kennerknecht	383,000	265,000					
261		Equipment	700	Kennerknecht	20,000	32,000					
262		Dues/Judgements/Misc.	800	Kennerknecht	2,500	2,000					
263					3,669,209	3,308,356	<div>2700 - STUDENT TRANSPORTATION SERVICES</div> <div>Expenditures include those activities concerned with the conveyance of students to and from school, as provided by State and Federal law. In includes transportation costs only for trips between home and school and from school to school. Nonpublic transportation expenditures included also.</div>				
264	2620 Plant Maintenance & Operation	Salaries/Wages	100	Kennerknecht	1,561,314	1,358,432					
265		Benefits	200	Kennerknecht	540,290	728,365					
266		Professional Svc.	300	Kennerknecht	30,000						
267		Property Maint. Svc.	400	Kennerknecht	187,500	180,000					
268		Supplies	600	Kennerknecht	465,000	432,719					
269					2,784,104	2,699,456					
270	2710 Student Transportation Services	Salaries/Wages	100	Bus Admin	52,473	67,470	<div>2813 PROGRAM EVALUATION SERVICES</div> <div>Activities concerned with ascertaining or judging the value or amount of an action or an outcome by careful appraisal of previously specified data in light of the particular situation and the goals and objectives previously established.</div>				
271		Benefits	200	Bus Admin	20,768	30,717					
272		Transp/Training/Comm/Tuit	500	Bus Admin	3,600	2,613					
273		Supplies	600	Bus Admin	1,500	1,800					
274		Equipment	700	Bus Admin	1,100	1,500					
275		Dues/Judgements/Misc.	800	Bus Admin	700	600					
276					80,141	104,700					
277	2720	Transp/Training/Comm/Tuit	500	Bus Admin	4,750,748	4,857,410					
278	Vehicle Operation	Supplies( Bulk Fuel )	600	Bus Admin	500,000	538,185					
279					5,250,748	5,395,595					
280	2750 Non-Pub Trans	Transp/Training/Comm/Tuit	500	Bus Admin	89,250	98,490					
281					89,250	98,490					
282	2813 Program Evaluation	Salaries/Wages	100	Green	0	0					
283		Benefits	200	Green	0	0					
284		Professional Svc.	300	Green	0	0					
285		Transp/Training/Comm/Tuit	500	Green	0	0					
286		Supplies	600	Green	3,418	1,000					
287					3,418	1,000					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
288	2834	Salaries/Wages	100	Hetrick	0	0	<div>2834/2836 - STAFF DEVELOP/NONINSTRUCTIONAL</div> <div>Expenditures associated with all staff development services designed to contribute to the professional competence of the school entity's non-instructional staff; both certified and non-certified.</div>				
289	Staff Dev. Cert.	Benefits	200	Hetrick	0	0					
290	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	7,000	1,000					
291					7,000	1,000					
292	2836	Salaries/Wages	100	Hetrick	0	0					
293	Prof. Development	Benefits	200	Hetrick	1,400	0					
294	Non-Certified	Professional Svc.	300	Hetrick	0	0					
295	Non-Instructional	Transp/Training/Comm/Tuit	500	Hetrick	7,000	0					
296					8,400	0					
297	2843 Programming	Professional Svc.	300	Bus Admin	2,500	1,010					
298					2,500	1,010	<div>2843/2849 - DATA PROCESSING SERVICES</div> <div>Activities concerned with data processing, which cannot be classified elsewhere.</div>				
299	2849	Professional Svc.	300	Bus Admin	2,000	0					
300	Data Processing	Property Maint. Svc.	400	Bus Admin	1,000	0					
301	Services	Supplies	600	Bus Admin	5,000	0					
302		Equipment	700	Bus Admin	2,000	0					
303					10,000	0	<div>2850 - FEDERAL PROGRAMS LIAISON SRVCS</div> <div>Activities associated with acquiring, conducting and managing programs or planning, administration, implementation, coordination, reporting, and projects which are Federal or State funded.</div>				
304	2850	Salaries/Wages	100	Green	63,100	53,595					
305	Federal Programs	Benefits	200	Green	29,571	29,158					
306		Professional Svc.	300	Green	0						
307		Transp/Training/Comm/Tuit	500	Green	2,200	1,500					
308		Supplies	600	Green	20,936	2,024					
309		Equipment	700	Green	0	0	<div>2900 -OTHER SUPPORT SERVICES</div> <div>Media instructional services provided through IU 5.</div>				
310					115,807	86,277					
311	2900 Media Svc	Transp/Training/Comm/Tuit	500	Terrill	81,000	78,090					
312					81,000	78,090					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
313	3200 Student Activities	Salaries/Wages	100	Hetrick	167,342	189,974	<div>3200 - STUDENT ACTIVITIES</div> School sponsored activities under the guidance and supervision of the LEA staff. Co-curricular activities that normally supplement the regular instructional program.				
314		Benefits	200	Hetrick	64,848	86,489					
315		Professional Svc.	300	Hetrick	7,500	7,500					
316		Transp/Training/Comm/Tuit	500	Hetrick	106,006	64,000					
317		Supplies	600	Hetrick	1,000	1,000					
318		Equipment	700	Hetrick	500	500					
319		Dues/Judgements/Misc.	800	Hetrick	300	0					
320					347,496	349,463	<div>3390 - OTHER COMMUNITY SERVICES</div> Community activities provided through Federal funds.				
321	3201	Salaries/Wages	100	Hetrick	0	0					
322	Student Activities	Benefits	200	Hetrick	0	0					
323					0	0					
324	3390 Parent Involvement	Salaries/Wages	100	Green	1,000	1,038					
325		Benefits	200	Green	200	473					
326		Professional Svc.	300	Green	0						
327		Supplies	600	Green	20,650	20,000	<div>4200 - FAC ACQUISITION, CONSTR. IMPROV</div>				
328					21,850	21,511					
329	4200/5100	Dues/Judgements/Misc.	800	Bus Admin	0	0					
330					0	0	<div>5110 - DEBT SERVICE</div> Annual payment of interest & principal on bonded debt.				
331	5110 Debt Service	Fund Transfers	900	Bus Admin	3,350,243	3,480,043					
332					3,350,243	3,480,043					
333	5220 Athletics	Fund Transfers	900	Bus Admin	1,043,646	691,949	<div>5220 - FUND TRANSFERS</div> General Fund contributed support to: Athletics Food Service Capital Reserve				
334					1,043,646	691,949					
335	5220 Food Service	Equipment	930	Bus Admin	0	0					
336					0						
337	5230 Capital Res.	Fund Transfers	900	Bus Admin	1,250,000	1,000,000					
338					1,250,000	1,000,000					
339	5240 Debt Service	Fund Transfers	900	Bus Admin	0	0					
340					0	0					

	A	B	C	D	N	Q	R	S	T	U	V
6	Function	Description	Account Number	Budget Responsibility	2010-2011 BUDGET	2011-2012 Revised Proposed	Areas shaded in light green are supported by Federal Funds and do not lend themselves to General Fund reductions.				
341	5900 Contingency	Staffing Contingency	120	Terrill	0	0	<div>5900 - BUDGETARY RESERVE</div> <div>This is not an expenditure account. Funds approved by the Board require Board action to transfer funds to the appropriate budget expenditure account.</div>				
342	5900 Contingency	Non Athletic Supplemental	194	Terrill	0	0					
343	5900 Contingency	Contingency High Ed	910	Terrill	0	0					
344	5900 Contingency	Unresolved Staff	912	Terrill	250,000	0					
345	5900 Contingency	Heating Fuel Contingency	921	Terrill	50,000	50,000					
346	5900 Contingency	Fuel Transportation Contingency	933	Terrill	50,000	50,000					
347	5900 Contingency	Superintendent Reserve	934	Terrill	50,000	50,000					
348	5900 Contingency	Board Goals	950	Terrill	50,000	50,000					
349	5900 Contingency	Athletics	999	Bus Admin	50,000	50,000					
350	Contingency Total				500,000	250,000					
351					70,787,773	65,885,612					
352											

## **Overview of Annual Budget Timelines and Standard Terminology**

All school districts must act upon two completely independent budget processes: **preliminary** and **final**.

Section 687 of the School Code requires school districts with a July to June fiscal year to adopt a *final* budget no later than June 30 for the succeeding fiscal year. SS Act 1 mandated a new *preliminary* budget cycle that adheres to the same mechanisms as the *final* budget cycle, except that the *preliminary* budget timeline takes place in the winter (December/January/February) time frame. As in all prior years, the *final* budget timeline continues to take place in the spring (April/May/June) time frame.

Both preliminary and final budgets must be prepared using the Department's PDE-2028 software. Section 687(a)(1) requires the school board president to certify to PDE, no later than May 31, that the proposed version of the final budget has been prepared, presented and will be made available for public inspection using the PDE-2028. The certification form is included in the PDE-2028 software; it should be submitted to PDE *immediately* after adoption of the proposed final budget.

To alleviate confusion concerning the procedures required for budget actions, the following define the standard terminology for use when discussing budget-related actions.

**Preliminary Budget:** The preliminary budget for fiscal year 2011-2012 must be adopted (via Board vote) by February 16, 2011. PDE-2028 must be submitted to PDE by February 21, 2011.

A ***proposed*** version must be prepared at least 20 days before adoption; this work-in-progress budget, defined as the *proposed preliminary budget*, must be made available for public inspection no later than January 27, 2011 (20 days before adoption on 2/16/11).

Public notice of the intent to adopt the preliminary budget must be published no later than February 6, 2011 (10 days before adoption on 2/16/11).

*Note:* An alternate process exists under SS Act 1 of 2006. By January 27, 2011, a Board may adopt (via Board vote) a resolution indicating that it will not raise the rate of any tax for the support of public schools for the following fiscal year by more than its index. By February 1, 2011, a Board must submit a copy of the resolution and a schedule of the proposed tax rates (all tax reports from the PDE-2028) to PDE. A Board that adopts a resolution through this process does not need to comply with the preliminary budget requirements and need only follow the procedures outlined in section 312 of SS Act 1 and section 687 of the School Code for the adoption of both its proposed final budget and its final budget.

**Final Budget:** The final budget for fiscal year 2011-2012 must be adopted (via Board vote) by June 30, 2011. PDE-2028 must be submitted to PDE by July 15, 2011 (but no later than 15 days after adoption).

A ***proposed*** version must be prepared and adopted (via Board vote) no later than May 31, 2011 (at least 30 days before adoption); this work-in-progress budget, defined as the *proposed final budget*, must be made available for public inspection no later than June 10, 2011 (20 days before adoption on 6/30/11).

Public notice of the intent to adopt the final budget must be published no later than June 20, 2011 (10 days before adoption on 6/30/11).

*Note 1:* For the adopted preliminary budget to become the proposed final budget, the school board must take action. School districts should ask their solicitors to determine what constitutes board "action."

*Note 2:* The real estate tax rate adopted with the final budget may be raised above the rate that was adopted on both the preliminary and proposed final budgets.

The ability to increase tax rates at final budget adoption must be in conjunction with allowable tax rates based on the school district's index, approved referendum exceptions and voter approval. The software for the General Fund Budget, PDE-2028, must always be used to determine the maximum allowable tax rate based on the above factors.

Within the PDE-2028, page C-2 of the real estate tax rate report (RETR) calculates both the tax rate and revenue in excess of the school district's index. It is imperative that this information be reviewed prior to final adoption of the budget to ensure adoption of a tax rate within all allowable limits.

The terms 'preliminary' and 'tentative' have traditionally been used by school districts to describe the proposed version of a final budget. Because SS Act 1 specifically uses the term 'preliminary' to describe the budget to be adopted 90 days before the primary election, the term *proposed* should be used instead of *preliminary* to define the "working budget" that is 1) prepared at least 30 days in advance of adoption and 2) provided for public inspection no less than 20 days prior to adoption.

Questions may be directed to Jonathan Hollenbach at (717) 787-5423 or [ra-qfb@state.pa.us](mailto:ra-qfb@state.pa.us).



## **TENTATIVE 2010-11 TIMELINE**

**FY 2011-2012 Budget Process  
SPECIAL SESSION ACT 1 OF 2006**

*Subject to PDE revision*

### **JULY 2010**

7/15/10 Within 15 days of adopting an installment payment resolution, the tax collector may request that the district consider increasing compensation or the district may, by sending a certified letter, inform the tax collector that their compensation may be adjusted.

[Section 1505 (a) & (b)]

7/15/10 The annual deadline by which a school district must submit its FY2010-2011 final budget to Department of Education on form PDE-2028. [Section 687 (b) of the School Code]

### **AUGUST 2010**

8/04/10 The PDE will inform election officials of each county of the school districts in that county that have passed a resolution to reject the 2010-2011 property tax reduction allocation presuming sufficient revenue is available in fund for distribution. [Section 904 (b)]

8/15/10 The annual deadline by which the PA Department of Education (PDE) must calculate the index. [Section 333 (l)] *(Since this is a Sunday, August 13, 2010 becomes the deadline.)*

8/26/10 The PDE pays school districts 50% of their 2010-2011 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.

[Section 505 (b)]

8/29/10 Within 45 days of sending a certified letter to their tax collector, the school district shall consider any adjustment in compensation due to installment payments.

[Section 1505 (b)] *(Since this is a Sunday, August 27, 2010 becomes the deadline.)*

### **SEPTEMBER 2010**

9/01/10 The annual deadline by which the PDE is required to publish the index in the *Pennsylvania Bulletin*. [Section 333 (l)]

9/30/10 The annual deadline by which the PDE must provide districts with dates by which actions are required. [Section 313 (1)]

### **OCTOBER 2010**

10/28/10 The PDE pays school districts 50% of their 2010-2011 state allocation of property tax reduction funding presuming sufficient revenue is available in fund for distribution.

[Section 505 (b)]

### **NOVEMBER 2010**

11/02/10 General Election Day

#### DECEMBER 2010

12/15/10 The annual deadline on which the Department of Community and Economic Development (DCED) releases withholding tax rates on the Local Tax Withholding Register. [Section 351 (e)]

12/15/10 The annual deadline by which school districts must certify to the PDE the total amount of Sterling Act tax credits. [Section 503 (b) (2)]

12/28/10 The PDE will inform districts of the school years to be used from Annual Financial data for the purpose of calculating exceptions. [Section 333 (j) (4)]

12/31/10 The deadline for school boards to notify property owners of the homestead/farmstead exclusion program by first class mail. [Section 341 (b)]

#### JANUARY 2011

1/27/11 The deadline by which a school board must make their FY2011-12 proposed preliminary budget available for public inspection, or they may adopt a resolution indicating that they won't raise taxes above the index no later than January 28, 2011. [Section 311 (c) & Section 311 (d)]

#### FEBRUARY 2011

2/01/11 No later than 5 days after adoption of the resolution indicating that a school district will not raise taxes above the index, a school district must submit information on the proposed tax rate increase to the PDE and send a copy of the resolution to the PDE. [Section 311 (d) (2) (ii)]

2/04/11 A school board must give public notice of its intent to adopt the FY2011-12 preliminary budget unless a resolution indicating that taxes will not be raised above the index was adopted. [Section 311 (c)]

2/11/11 Within 10 days of receipt of a school district's information, the PDE will notify a district that adopted a resolution indicating that taxes will not be raised above the index whether their FY2011-12 proposed tax rates are equal to or less than their Index. [Section 311 (d) (4)]

2/16/11 The deadline by which school boards must adopt their preliminary budget proposals for FY2011-12. [Section 311 (a)]

2/21/11 School districts submit information to the PDE on tax increases on a uniform form prepared by the PDE. [Section 333 (e)]

2/24/11 School boards publish a notice of intent to file for exceptions with the Court of Common Pleas and the PDE. [Section 333 (i) (1) & Section 333 (j) (2)]

#### MARCH 2011

3/01/11 The annual deadline by which a homeowner may file a homestead and farmstead application with the assessor. [Section 341 (c)]



3/03/11 The deadline by which the PDE will inform districts whether their proposed tax rate increase is less than or equal to the index. [Section 333 (e)]

3/03/11 The deadline by which a school district must seek Court of Common Pleas or PDE approval for exceptions. [Section 333 (i) & Section 333 (j)]

3/18/11 Districts that have not submitted for exceptions may submit referendum questions to election officials if the district is seeking voter approval of a tax rate increase in excess of its index. If a District wishes to go above the index plus the amount of any exceptions, the District may submit a referendum question to the election officials. [Section 333 (c) (3)]

3/23/11 The deadline by which the Court of Common Pleas and the PDE must rule on school districts' petitions seeking exceptions. [Section 333 (i) (2) & Section 333 (j) (5)]

3/28/11 If a District has submitted for exceptions and the exception has been denied, the District may submit a referendum question to the election officials.  
[Section 333 (i) (2) & Section 333 (j) (5) (iii)]

3/31/11 County assessor notifies owner of approval or denial of homestead/farmstead application. [Section 341 (g) (1)]

#### APRIL 2011

4/15/11 The annual deadline on which the Secretary of the Budget certifies the amount of revenue in the Property Tax Relief Fund. [Section 503 (a) (1)]

4/20/11 The annual deadline on which the Secretary of the Budget notifies the PDE whether it is authorized to provide school districts with property tax reduction allocations. [Section 503 (d) (1)]

4/23/11 The PDE submits a report to the General Assembly enumerating the school districts that sought exceptions. [Section 333 (j) (6)]

#### MAY 2011

5/01/11 The annual deadline by which the county assessor will provide a school district with a certified homestead/farmstead report. [Section 341 (g) (3)] *(Since this is a Sunday, April 29, 2011 becomes the deadline.)*

5/01/11 The annual deadline by which the PDE will notify districts of the amount of their state allocation of property tax reduction funding, if property tax reduction funds are available. [Section 505 (a) (4)] *(Since this is a Sunday, April 29, 2011 becomes the deadline.)*

5/17/11 When a school district is placing a referendum question to exceed the index before the voters, the election officials, in consultation with the school board, will draft a nonlegal interpretative statement to accompany the referendum question, prior to the primary. [Section 333 (c) (4)]

**5/17/2011 PA Primary Election**

5/31/11 A district may, by resolution, reject the property tax reduction allocation, presuming sufficient revenue is available in fund for distribution. [Section 903 (a)]

5/31/11 School districts must adopt FY2011-12 proposed final budgets and mail Certification of Use of PDE-2028 to PDE. [Section 687 (a) (1) of the School Code]

#### JUNE 2011

6/01/11 A school district must furnish new tax enactments, repeals and changes to DCED no later than June 1 to require withholding of a new tax, withholding at a new rate, or to suspend withholding of such tax effective July 1, 2011. [Section 351 (f) (1)] *Note: Local Tax Enabling Act §312 indicates a May 31 deadline.*

6/05/11 A district that is rejecting 2011-12 property tax allocation funding must submit a copy of the resolution to the PDE. [Section 903 (b)]

6/10/11 The school board will make its proposed final budget available for public inspection no later than 20 days prior to adoption. [Section 312 (c)]

6/15/11 The annual deadline by which DCED will release withholding rates on the Local Tax Withholding Register. [Section 351 (e)]

6/20/11 A school board must give public notice of its intent to adopt its FY2011-12 final budget no later than 10 days prior to adoption. [Section 312 (c)]

6/30/11 The annual deadline by which a school board must adopt their FY2011-12 final budget. The board of school directors shall certify that the proposed final budget complied with the requirements of Section 687 of the School Code. [Section 312 (a)]

6/30/11 The annual deadline by which a school district must adopt a resolution implementing the homestead and farmstead exclusion. [Section 342]

#### JULY 2011

7/01/11 Beginning of 2011-2012 fiscal year

7/15/11 The annual deadline by which a school district must submit its FY2011-12 final budget to Department of Education on form PDE-2028. [Section 687 (b) of the School Code]

P:\Act 1\Timeline\Timeline 2010-11 SS Act 1 for FY 2011-2012.docx

Estimated Tax Relief Per Homestead and Farmstead  
Updated: May 16, 2011

					**	
					*	
					Total	Estimated
					Property Tax	Tax Relief
					Reduction	per
					Allocation	Homestead and
AUN	School District	County		Farmsteads	Farmstead	Note Regarding Data
106611303	Cranberry Area SD	Venango	\$588,289.88	2,943	\$200	
106612203	Franklin Area SD	Venango	\$933,515.26	4,253	\$219	
106616203	Oil City Area SD	Venango	\$1,063,696.36	3,836	\$277	
106617203	Titusville Area SD	Venango	\$489,599.79	3,424	\$143	
106618603	Valley Grove SD	Venango	\$341,863.79	1,999	\$171	
105628302	Warren County SD	Warren	\$2,734,754.28	11,324	\$242	
	Philadelphia Suburban Wage Tax ****		\$30,396,303.86			
	Total		\$612,099,999.98			

\* Number of approved homesteads and farmsteads were provided by county tax assessment offices.  
Missing data will be updated as it is received.

\*\* The actual amount of tax relief per homestead and farmstead will be calculated by each school district and will differ from this estimate.

\*\*\* Scranton SD has the option to use part of its property tax reduction allocation to reduce the wage tax.

\*\*\*\* Allocations for Philadelphia City SD and Philadelphia Suburban Wage Tax Reduction will be used to reduce the wage tax for residents and nonresidents.

**24 PS 6-688 Limitations on certain unreserved fund balances**

(a) For the 2005-2006 school year and each school year thereafter, 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 the percentages set forth as follows:

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

(b) By August 15, 2005 and August 15 of each year thereafter, each school district that approves an increase in real property taxes shall provide the Department of Education with information certifying compliance with this section. Such information shall be provided in a form and manner prescribed by the Department of Education and shall include information on the school district’s estimated ending unreserved, undesignated fund balance expressed as a dollar amount and as a percentage of the school district’s total budgeted expenditures for that school year.

(c) As used in this section, “estimated ending unreserved, undesignated fund balance” shall mean that portion of the fund balance which is appropriable for expenditure or not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district’s budget was adopted and held in the General Fund accounts of the school district

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Education Budget

Summary of State Appropriations for Education

Basic Education Funding

Special Education Funding

Policies and Procedures

Programs

Home >> Grants and Subsidies >> Education Budget >> Basic Education Funding

Basic Education Funding

Governor's Budget

2011-2012 Fiscal Year

The Governor's Budget includes \$5,226,142,000 for the 2011-2012 Basic Education Funding appropriation. This amount is a \$104,803,000 increase (2.0%) over the General Fund amount appropriated in 2010-2011.

The Basic Education Funding allocation for 2011-2012 is calculated as follows:

Each school district will receive an amount equal to its 2010-2011 Basic Education Funding allocation from the state appropriation and Education Jobs Fund appropriation pursuant to sections 1722-L(14)(I) and (II) of The Fiscal Code.

Each school district will receive a student-focused funding supplement as follows:

• Calculate a **base supplement** for each school district equal to the base amount per student (\$100.00) multiplied by its 2009-2010 adjusted average daily membership (ADM).

• Calculate an **English language learner supplement** based on the school district's *English language learner concentration*:

◦ Multiply the number of students identified as limited English proficient in the 2009-2010 school year by \$30.00 if the English language learner concentration is less than 1.0%,

◦ Multiply the number of students identified as limited English proficient in the 2009-2010 school year by \$20.00 if the English language learner concentration is greater than or equal to 1.0%.

• Calculate a **poverty supplement** based on each school district's *poverty concentration*:

◦ Multiply the number of students eligible for free or reduced price meals under the national school lunch program on October 31, 2009, by \$20.00 if the poverty concentration is less than 40.0%,

◦ Multiply the number of students eligible for free or reduced price meals under the national school lunch program on October 31, 2009, by \$30.00 if the poverty concentration is greater than or equal to 40.0%

• Calculate a **district size supplement** based on each school district's 2009-2010 adjusted ADM:

◦ Multiply the 2009-2010 adjusted ADM by \$10.00 if the adjusted ADM is less than or equal to 1,000,

◦ Multiply the 2009-2010 adjusted ADM by \$5.00 if the adjusted ADM is greater than 1,000 and less than 2,300.

• Multiply the sum of the base supplement, English language learner supplement, poverty supplement, and district size supplement by the following:

◦ The school district's 2011-2012 market value/personal income aid ratio (MV/PI AR) if the MV/PI AR is greater than 0.3000,

◦ The school district's 2011-2012 MV/PI AR multiplied by the lesser of 1.0 or the school district's 2009-2010 equalized millage divided by 21.4 (the equalized millage at the 75th percentile) if the MV/PI AR is equal to or less than 0.3000.

2011-2012 Proposed Basic Education Funding (Excel) March 2011

Definitions of Data Elements

**Adjusted Average Daily Membership:** The average daily membership adjusted by the weight for each level of instruction as follows: 0.50 for half-time prekindergarten and half-time kindergarten; 1.00 for full-time prekindergarten, full-time kindergarten, elementary and secondary.

**English language learner concentration:** The quotient of the number of students identified as limited English proficient and the school district's adjusted average daily membership.

**Poverty concentration:** The quotient of the number of students eligible for free or reduced price meals under the national school lunch program on October 31 and the school district's adjusted average daily membership.

For additional information, please contact:

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2011-2012 Proposed Basic Education Funding  
Prepared by the Pennsylvania Department of Education

	A	B	C	D	E	F	G	H	I	J	K
1	<b>Column D</b> This is the total proposed Basic Education Funding for 2011-2012. Total is the sum of columns G and H.			<b>Columns I, J, K, L</b> These are the individual components of the Student-Focused Funding Supplement that, when multiplied by the value in column O, results in column H.							
2	<b>Column G</b> This is the current 2010-2011 estimated Basic Education Funding state appropriation. Federal EdJobs funds will replace \$387.816 million.			<b>Columns M, N</b> These are the concentration percentages used in the calculation of columns J and K, respectively.							
3	<b>Column H</b> This is the proposed 2011-2012 formula-driven increase added to the 2010-2011 estimated BEF in column G.			<b>Columns P, Q, R, S, T</b> These are the data elements used in the formula.							

30

2011-2012 Proposed Basic Education Funding  
Prepared by the Pennsylvania Department of Education

	A	B	C	D	E	F	G	H	I	J	K	L	M
							2010-2011	Student-		English			
				2011-2012	Percent	Dollar	Estimated BEF	Focused	Base	Learner	Poverty	District Size	ELL
4	AUN	School District	County	Proposed BEF	Increase	Increase	(State + EdJobs)	Funding	Supplement	Supplement	Supplement	Supplement	Concentration
433	108567703	Somerset Area SD	Somerset	\$7,187,797	1.78%	\$125,511	\$7,062,286	\$125,511	\$245,500	\$480	\$18,420	\$0	0.65%
434	108568404	Turkeyfoot Valley Area SD	Somerset	\$2,052,293	1.52%	\$30,708	\$2,021,585	\$30,708	\$40,200	\$0	\$5,850	\$4,020	0.00%
435	108569103	Windber Area SD	Somerset	\$7,817,813	1.49%	\$114,483	\$7,703,330	\$114,483	\$134,400	\$60	\$16,380	\$6,720	0.15%
436	117576303	Sullivan County SD	Sullivan	\$2,277,943	0.49%	\$11,107	\$2,266,836	\$11,107	\$66,600	\$0	\$4,300	\$6,660	0.00%
437	119581003	Blue Ridge SD	Susquehanna	\$5,924,287	1.72%	\$100,383	\$5,823,904	\$100,383	\$117,400	\$90	\$17,430	\$5,870	0.26%
438	119582503	Elk Lake SD	Susquehanna	\$6,340,295	1.84%	\$114,417	\$6,225,878	\$114,417	\$136,000	\$340	\$18,420	\$6,800	1.25%
439	119583003	Forest City Regional SD	Susquehanna	\$3,097,345	1.87%	\$56,832	\$3,040,513	\$56,832	\$85,600	\$120	\$12,870	\$8,560	0.47%
440	119584503	Montrose Area SD	Susquehanna	\$7,005,994	1.86%	\$127,789	\$6,878,205	\$127,789	\$174,100	\$330	\$12,620	\$8,705	0.63%
441	119584603	Mountain View SD	Susquehanna	\$4,966,405	1.88%	\$91,553	\$4,874,852	\$91,553	\$131,000	\$0	\$16,140	\$6,550	0.00%
442	119586503	Susquehanna Community SD	Susquehanna	\$5,908,993	1.43%	\$83,264	\$5,825,729	\$83,264	\$89,100	\$0	\$14,130	\$8,910	0.00%
443	117596003	Northern Tioga SD	Tioga	\$11,461,638	1.80%	\$203,134	\$11,258,504	\$203,134	\$221,900	\$0	\$33,690	\$11,095	0.00%
444	117597003	Southern Tioga SD	Tioga	\$8,047,006	2.00%	\$157,965	\$7,889,041	\$157,965	\$205,800	\$150	\$27,420	\$10,290	0.24%
445	117598503	Wellsboro Area SD	Tioga	\$5,499,440	1.89%	\$102,164	\$5,397,276	\$102,164	\$156,000	\$90	\$11,680	\$7,800	0.19%
446	116604003	Lewisburg Area SD	Union	\$3,012,749	3.02%	\$88,420	\$2,924,329	\$88,420	\$192,500	\$600	\$8,100	\$9,625	1.56%
447	116605003	Mifflinburg Area SD	Union	\$7,284,251	2.19%	\$156,113	\$7,128,138	\$156,113	\$233,400	\$210	\$14,820	\$0	0.30%
448	106611303	Cranberry Area SD	Venango	\$6,160,039	1.40%	\$85,031	\$6,075,008	\$85,031	\$124,300	\$30	\$9,240	\$6,215	0.08%
449	106612203	Franklin Area SD	Venango	\$10,887,181	1.68%	\$179,771	\$10,707,410	\$179,771	\$218,100	\$270	\$30,810	\$10,905	0.41%
450	106616203	Oil City Area SD	Venango	\$12,594,944	1.73%	\$214,702	\$12,380,242	\$214,702	\$228,600	\$0	\$35,370	\$11,430	0.00%
451	106617203	Titusville Area SD	Venango	\$12,417,345	1.59%	\$193,969	\$12,223,376	\$193,969	\$213,100	\$360	\$31,950	\$10,655	0.56%
452	106618603	Valley Grove SD	Venango	\$6,191,887	1.54%	\$93,779	\$6,098,108	\$93,779	\$104,600	\$0	\$16,200	\$5,230	0.00%
453	105628302	Warren County SD	Warren	\$23,169,884	1.84%	\$418,376	\$22,751,508	\$418,376	\$558,100	\$90	\$40,260	\$0	0.05%
454	101630504	Avella Area SD	Washington	\$3,943,269	1.39%	\$54,121	\$3,889,148	\$54,121	\$66,600	\$0	\$8,100	\$6,660	0.00%
455	101630903	Bentworth SD	Washington	\$5,818,162	1.62%	\$92,847	\$5,725,315	\$92,847	\$124,300	\$30	\$9,200	\$6,215	0.08%
456	101631003	Bethlehem-Center SD	Washington	\$7,999,639	1.54%	\$121,231	\$7,878,408	\$121,231	\$138,500	\$0	\$17,520	\$6,925	0.00%
457	101631203	Burgettstown Area SD	Washington	\$6,026,849	1.85%	\$109,564	\$5,917,285	\$109,564	\$145,600	\$0	\$10,040	\$7,280	0.00%
458	101631503	California Area SD	Washington	\$5,319,660	1.50%	\$78,403	\$5,241,257	\$78,403	\$99,000	\$0	\$6,620	\$9,900	0.00%
459	101631703	Canon-McMillan SD	Washington	\$10,574,694	2.33%	\$240,515	\$10,334,179	\$240,515	\$480,200	\$600	\$21,320	\$0	0.42%
460	101631803	Charleroi SD	Washington	\$7,282,362	1.97%	\$140,943	\$7,141,419	\$140,943	\$167,000	\$180	\$22,590	\$8,350	0.36%
461	101631903	Chartiers-Houston SD	Washington	\$4,294,787	1.66%	\$70,279	\$4,224,508	\$70,279	\$116,500	\$150	\$7,000	\$5,825	0.43%
462	101632403	Fort Cherry SD	Washington	\$5,868,059	1.36%	\$78,918	\$5,789,141	\$78,918	\$119,500	\$180	\$8,400	\$5,975	0.50%
463	101633903	McGuffey SD	Washington	\$9,376,399	1.52%	\$140,232	\$9,236,167	\$140,232	\$205,000	\$30	\$16,240	\$10,250	0.05%
464	101636503	Peters Township SD	Washington	\$4,988,281	3.52%	\$169,790	\$4,818,491	\$169,790	\$434,300	\$300	\$2,440	\$0	0.23%
465	101637002	Ringgold SD	Washington	\$12,096,087	1.85%	\$219,878	\$11,876,209	\$219,878	\$330,400	\$120	\$26,020	\$0	0.12%
466	101638003	Trinity Area SD	Washington	\$10,778,434	1.78%	\$188,374	\$10,590,060	\$188,374	\$355,700	\$120	\$16,020	\$0	0.11%
467	101638803	Washington SD	Washington	\$7,865,508	1.71%	\$132,543	\$7,732,965	\$132,543	\$164,400	\$150	\$33,330	\$8,220	0.30%
468	119648703	Wayne Highlands SD	Wayne	\$7,083,289	1.61%	\$112,101	\$6,971,188	\$112,101	\$302,500	\$330	\$22,760	\$0	0.36%
469	119648903	Western Wayne SD	Wayne	\$4,387,045	2.24%	\$96,011	\$4,291,034	\$96,011	\$228,500	\$90	\$30,210	\$11,425	0.13%
470	107650603	Belle Vernon Area SD	Westmoreland	\$8,969,902	2.12%	\$186,417	\$8,783,485	\$186,417	\$282,800	\$510	\$16,540	\$0	0.60%
471	107650703	Burrell SD	Westmoreland	\$5,386,973	2.45%	\$128,803	\$5,258,170	\$128,803	\$202,800	\$300	\$9,180	\$10,140	0.49%
472	107651603	Derry Area SD	Westmoreland	\$10,442,179	1.76%	\$180,169	\$10,262,010	\$180,169	\$239,100	\$30	\$30,060	\$0	0.04%
473	107652603	Franklin Regional SD	Westmoreland	\$6,392,384	2.36%	\$147,385	\$6,244,999	\$147,385	\$372,600	\$390	\$7,260	\$0	0.35%
474	107653102	Greater Latrobe SD	Westmoreland	\$9,870,057	2.50%	\$240,763	\$9,629,294	\$240,763	\$437,500	\$240	\$21,380	\$0	0.18%
475	107653203	Greensburg Salem SD	Westmoreland	\$9,498,576	2.09%	\$194,533	\$9,304,043	\$194,533	\$307,200	\$210	\$41,340	\$0	0.23%
476	107653802	Hempfield Area SD	Westmoreland	\$16,139,280	2.06%	\$325,320	\$15,813,960	\$325,320	\$645,600	\$240	\$27,980	\$0	0.12%
477	107654103	Jeannette City SD	Westmoreland	\$7,258,233	1.58%	\$112,755	\$7,145,478	\$112,755	\$126,300	\$30	\$19,830	\$6,315	0.08%
478	107654403	Kiski Area SD	Westmoreland	\$14,604,582	2.00%	\$286,298	\$14,318,284	\$286,298	\$425,700	\$120	\$26,040	\$0	0.09%
479	107654903	Ligonier Valley SD	Westmoreland	\$5,141,552	1.78%	\$90,019	\$5,051,533	\$90,019	\$200,700	\$120	\$13,520	\$10,035	0.20%
480	107655803	Monessen City SD	Westmoreland	\$5,585,172	1.78%	\$97,687	\$5,487,485	\$97,687	\$98,900	\$0	\$20,820	\$9,890	0.00%
481	107655903	Mount Pleasant Area SD	Westmoreland	\$8,258,631	1.92%	\$155,189	\$8,103,442	\$155,189	\$234,700	\$30	\$18,020	\$0	0.04%
482	107656303	New Kensington-Arnold SD	Westmoreland	\$10,401,073	1.96%	\$199,547	\$10,201,526	\$199,547	\$233,400	\$210	\$39,480	\$0	0.30%
483	107656502	Norwin SD	Westmoreland	\$14,947,683	2.06%	\$301,843	\$14,645,840	\$301,843	\$523,900	\$180	\$18,900	\$0	0.11%
484	107657103	Penn-Trafford SD	Westmoreland	\$12,980,826	1.91%	\$243,736	\$12,737,090	\$243,736	\$423,200	\$180	\$10,160	\$0	0.14%
485	107657503	Southmoreland SD	Westmoreland	\$9,106,744	1.79%	\$160,293	\$8,946,451	\$160,293	\$209,000	\$270	\$27,990	\$10,450	0.43%
486	107658903	Yough SD	Westmoreland	\$9,286,103	1.89%	\$172,689	\$9,113,414	\$172,689	\$233,700	\$0	\$30,270	\$0	0.00%
487	119665003	Lackawanna Trail SD	Wyoming	\$5,105,568	1.49%	\$74,980	\$5,030,588	\$74,980	\$119,900	\$0	\$7,760	\$5,995	0.00%



2011-2012 Proposed Basic Education Funding  
Prepared by the Pennsylvania Department of Education

	A	B	C	N	O	P	Q	R	S	T
					State Share	2009-10		2009-10	2011-12	2009-10
				Poverty	Adjustment	Estimated	2009-10	Free &	Estimated	Estimated
				Concentration	Multiplier	Adjusted	LEP	Reduced	MV/PI	Equalized
4	AUN	School District	County			ADM		Eligible	Aid Ratio	Mills
433	108567703	Somerset Area SD	Somerset	37.52%	0.4747	2,455	16	921	0.4747	17.0
434	108568404	Turkeyfoot Valley Area SD	Somerset	48.51%	0.6133	402	0	195	0.6133	8.5
435	108569103	Windber Area SD	Somerset	40.63%	0.7266	1,344	2	546	0.7266	8.5
436	117576303	Sullivan County SD	Sullivan	32.28%	0.1432	666	0	215	0.2863	10.9
437	119581003	Blue Ridge SD	Susquehanna	49.49%	0.7130	1,174	3	581	0.7130	15.8
438	119582503	Elk Lake SD	Susquehanna	45.15%	0.7082	1,360	17	614	0.7082	16.6
439	119583003	Forest City Regional SD	Susquehanna	50.12%	0.5304	856	4	429	0.5304	14.3
440	119584503	Montrose Area SD	Susquehanna	36.24%	0.6528	1,741	11	631	0.6528	16.6
441	119584603	Mountain View SD	Susquehanna	41.07%	0.5957	1,310	0	538	0.5957	13.2
442	119586503	Susquehanna Community SD	Susquehanna	52.86%	0.7425	891	0	471	0.7425	15.2
443	117596003	Northern Tioga SD	Tioga	50.61%	0.7617	2,219	0	1,123	0.7617	17.5
444	117597003	Southern Tioga SD	Tioga	44.41%	0.6483	2,058	5	914	0.6483	15.5
445	117598503	Wellsboro Area SD	Tioga	37.44%	0.5819	1,560	3	584	0.5819	17.6
446	116604003	Lewisburg Area SD	Union	21.04%	0.4194	1,925	30	405	0.4194	21.4
447	116605003	Mifflinburg Area SD	Union	31.75%	0.6284	2,334	7	741	0.6284	14.1
448	106611303	Cranberry Area SD	Venango	37.17%	0.6083	1,243	1	462	0.6083	13.7
449	106612203	Franklin Area SD	Venango	47.09%	0.6912	2,181	9	1,027	0.6912	19.7
450	106616203	Oil City Area SD	Venango	51.57%	0.7796	2,286	0	1,179	0.7796	19.5
451	106617203	Titusville Area SD	Venango	49.98%	0.7575	2,131	12	1,065	0.7575	17.5
452	106618603	Valley Grove SD	Venango	51.63%	0.7441	1,046	0	540	0.7441	14.2
453	105628302	Warren County SD	Warren	36.07%	0.6991	5,581	3	2,013	0.6991	18.8
454	101630504	Avella Area SD	Washington	40.54%	0.6652	666	0	270	0.6652	15.6
455	101630903	Bentworth SD	Washington	37.01%	0.6644	1,243	1	460	0.6644	16.8
456	101631003	Bethlehem-Center SD	Washington	42.17%	0.7440	1,385	0	584	0.7440	15.0
457	101631203	Burgettstown Area SD	Washington	34.48%	0.6725	1,456	0	502	0.6725	15.8
458	101631503	California Area SD	Washington	33.43%	0.6787	990	0	331	0.6787	15.4
459	101631703	Canon-McMillan SD	Washington	22.20%	0.4790	4,802	20	1,066	0.4790	20.0
460	101631803	Charleroi SD	Washington	45.09%	0.7114	1,670	6	753	0.7114	20.7
461	101631903	Chartiers-Houston SD	Washington	30.04%	0.5428	1,165	5	350	0.5428	17.0
462	101632403	Fort Cherry SD	Washington	35.15%	0.5887	1,195	6	420	0.5887	16.4
463	101633903	McGuffey SD	Washington	39.61%	0.6057	2,050	1	812	0.6057	15.8
464	101636503	Peters Township SD	Washington	2.81%	0.3885	4,343	10	122	0.3885	18.1
465	101637002	Ringgold SD	Washington	39.38%	0.6167	3,304	4	1,301	0.6167	19.0
466	101638003	Trinity Area SD	Washington	22.52%	0.5066	3,557	4	801	0.5066	16.7
467	101638803	Washington SD	Washington	67.58%	0.6431	1,644	5	1,111	0.6431	20.5
468	119648703	Wayne Highlands SD	Wayne	37.62%	0.3443	3,025	11	1,138	0.3443	11.5
469	119648903	Western Wayne SD	Wayne	44.07%	0.3553	2,285	3	1,007	0.3553	13.1
470	107650603	Belle Vernon Area SD	Westmoreland	29.24%	0.6217	2,828	17	827	0.6217	17.7
471	107650703	Burrell SD	Westmoreland	22.63%	0.5791	2,028	10	459	0.5791	21.1
472	107651603	Derry Area SD	Westmoreland	41.91%	0.6693	2,391	1	1,002	0.6693	16.8
473	107652603	Franklin Regional SD	Westmoreland	9.74%	0.3876	3,726	13	363	0.3876	19.2
474	107653102	Greater Latrobe SD	Westmoreland	24.43%	0.5244	4,375	8	1,069	0.5244	16.8
475	107653203	Greensburg Salem SD	Westmoreland	44.86%	0.5578	3,072	7	1,378	0.5578	17.6
476	107653802	Hempfield Area SD	Westmoreland	21.67%	0.4828	6,456	8	1,399	0.4828	17.5
477	107654103	Jeannette City SD	Westmoreland	52.34%	0.7395	1,263	1	661	0.7395	20.7
478	107654403	Kiski Area SD	Westmoreland	30.58%	0.6336	4,257	4	1,302	0.6336	18.0
479	107654903	Ligonier Valley SD	Westmoreland	33.68%	0.4012	2,007	4	676	0.4012	15.0
480	107655803	Monessen City SD	Westmoreland	70.17%	0.7537	989	0	694	0.7537	21.3
481	107655903	Mount Pleasant Area SD	Westmoreland	38.39%	0.6140	2,347	1	901	0.6140	17.2
482	107656303	New Kensington-Arnold SD	Westmoreland	56.38%	0.7307	2,334	7	1,316	0.7307	22.3
483	107656502	Norwin SD	Westmoreland	18.04%	0.5559	5,239	6	945	0.5559	16.1
484	107657103	Penn-Trafford SD	Westmoreland	12.00%	0.5622	4,232	6	508	0.5622	16.6
485	107657503	Southmoreland SD	Westmoreland	44.64%	0.6471	2,090	9	933	0.6471	17.1
486	107658903	Yough SD	Westmoreland	43.18%	0.6542	2,337	0	1,009	0.6542	16.9
487	119665003	Lackawanna Trail SD	Wyoming	32.36%	0.5610	1,199	0	388	0.5610	17.5

32

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State Board of Education

Act 48 - Continuing Professional Education

Certifications

Codes and Regulations

Data and Statistics

Forms and Documents

Grants and Subsidies

Education Budget

Summary of State Appropriations for Education

Basic Education Funding

**Special Education Funding**

Policies and Procedures

Programs

Home >> Grants and Subsidies >> Education Budget >> Special Education Funding

Special Education Funding

Governor's Budget

2011-2012 Fiscal Year

The Governor's Budget includes \$1,026,815,000 for the 2011-2012 Special Education appropriation.

Each school district will receive an amount equal to its 2010-2011 Special Education Funding allocation.

• [2011-2012 Proposed Special Education Funding](#) (Excel) March 2011

The 2011-2012 Special Education appropriation also includes funding for the following:

• **Special Education Contingency Fund** allocation at 1 percent of the appropriation, approximately \$10,263,000

• **Core Services** funding to intermediate units at 5 percent of the appropriation, approximately \$51,313,000

o [2011-2012 Proposed Intermediate Unit Core allocations](#) (Excel) March 2011

• **Institutionalized Children's Program** funding to intermediate units, \$11,500,000

For additional information, please contact:

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33

**2011-2012 Proposed Special Education Funding**  
**Prepared by the Pennsylvania Department of Education**

			2011-2012
AUN	School District	County	Proposed SEF
108561803	Conemaugh Twnshp Area SD	Somerset	\$658,041
108565203	Meyersdale Area SD	Somerset	\$655,444
108565503	North Star SD	Somerset	\$791,297
108566303	Rockwood Area SD	Somerset	\$458,160
108567004	Salisbury-Elk Lick SD	Somerset	\$227,148
108567204	Shade-Central City SD	Somerset	\$337,910
108567404	Shanksville-Stonycreek SD	Somerset	\$229,431
108567703	Somerset Area SD	Somerset	\$1,418,414
108568404	Turkeyfoot Valley Area SD	Somerset	\$280,399
108569103	Windber Area SD	Somerset	\$883,888
117576303	Sullivan County SD	Sullivan	\$404,181
119581003	Blue Ridge SD	Susquehanna	\$704,832
119582503	Elk Lake SD	Susquehanna	\$893,729
119583003	Forest City Regional SD	Susquehanna	\$465,420
119584503	Montrose Area SD	Susquehanna	\$1,100,271
119584603	Mountain View SD	Susquehanna	\$770,064
119586503	Susquehanna Community SD	Susquehanna	\$1,002,435
117596003	Northern Tioga SD	Tioga	\$1,554,153
117597003	Southern Tioga SD	Tioga	\$1,240,082
117598503	Wellsboro Area SD	Tioga	\$925,949
116604003	Lewisburg Area SD	Union	\$1,011,690
116605003	Mifflinburg Area SD	Union	\$1,312,069
106611303	Cranberry Area SD	Venango	\$829,468
106612203	Franklin Area SD	Venango	\$1,435,204
106616203	Oil City Area SD	Venango	\$1,466,039
106617203	Titusville Area SD	Venango	\$1,546,959
106618603	Valley Grove SD	Venango	\$648,541
<b>105628302</b>	<b>Warren County SD</b>	<b>Warren</b>	<b>\$3,876,382</b>
101630504	Avella Area SD	Washington	\$539,555
101630903	Bentworth SD	Washington	\$730,901
101631003	Bethlehem-Center SD	Washington	\$933,127
101631203	Burgettstown Area SD	Washington	\$821,921
101631503	California Area SD	Washington	\$608,708
101631703	Canon-Mcmillan SD	Washington	\$1,914,116
101631803	Charleroi SD	Washington	\$1,036,972
101631903	Chartiers-Houston SD	Washington	\$614,283
101632403	Fort Cherry SD	Washington	\$745,726
101633903	McGuffey SD	Washington	\$1,329,726
101636503	Peters Township SD	Washington	\$1,520,799
101637002	Ringgold SD	Washington	\$1,913,736
101638003	Trinity Area SD	Washington	\$1,903,871
101638803	Washington SD	Washington	\$1,367,349
119648303	Wallenpaupack Area SD	Wayne	\$1,630,663
119648703	Wayne Highlands SD	Wayne	\$1,598,417
119648903	Western Wayne SD	Wayne	\$1,153,996
107650603	Belle Vernon Area SD	Westmoreland	\$1,533,361
107650703	Burrell SD	Westmoreland	\$1,104,478
107651603	Derry Area SD	Westmoreland	\$1,535,714
107652603	Franklin Regional SD	Westmoreland	\$1,720,811
107653102	Greater Latrobe SD	Westmoreland	\$2,003,076
107653203	Greensburg Salem SD	Westmoreland	\$1,826,599
107653802	Hempfield Area SD	Westmoreland	\$3,197,368
107654103	Jeannette City SD	Westmoreland	\$952,526
107654403	Kiski Area SD	Westmoreland	\$2,389,653
107654903	Ligonier Valley SD	Westmoreland	\$1,111,563
107655803	Monessen City SD	Westmoreland	\$646,145
107655903	Mount Pleasant Area SD	Westmoreland	\$1,360,804
107656303	New Kensington-Arnold SD	Westmoreland	\$1,777,531
107656502	Norwin SD	Westmoreland	\$2,511,094
107657103	Penn-Trafford SD	Westmoreland	\$2,347,260

Public School Employees' Retirement System of Pennsylvania  
Projection of Contribution Rates and Funded Ratios As of June 30, 2010  
Market Returns Set by User

Fiscal Year Ending June	Appropriation Payroll (thousands)	Fiscal Year Market Rate of Return	Pension Rate Floor	Employee Contribution Rate	Employer Normal Cost	Class T-E & T-F Members Shared Risk		Employer Unfunded Liability Rate	Preliminary Employer Pension Rate	Health Care Contribution	Total Employer Contribution Rate	Projected Total Employer Contribution (thousands)	Funded Ratio	Unfunded Accrued Liability (\$ Millions)	GASB Compliant?
						Appropriation Payroll (\$1,000)	Additional Member Contribution								
2009	\$ 12,500,000	(26.54) %	4.00 %	7.29 %	6.68 %			(3.37) %	3.31 %	0.76 %	4.76 %		79.2 %	\$ 15,739.2	
2010	12,899,000	14.59	4.00	7.32	7.35			(3.72)	3.63	0.78	4.78		75.1	19,698.6	
2011	13,510,000	8.00	4.00	7.34	8.08			(0.50)	7.58	0.64	5.64	\$ 761,964	71.4	23,443.1	
2012	14,112,000	8.00	4.00	7.37	8.12			10.15	18.27	0.65	8.65	1,220,688	68.0	27,235.8	
2013	14,565,146	8.00	4.00	7.39	8.05			11.28	19.33	0.69	12.19	1,775,491	64.9	30,899.3	
2014	15,031,927	8.00	4.00	7.40	7.72			12.98	20.70	0.69	16.69	2,508,829	62.5	34,186.3	
2015	15,528,583	8.00	4.00	7.42	7.42			14.53	21.95	0.68	21.18	3,288,954	60.8	37,012.4	yes
2016	16,058,316	8.00	7.14	7.43	7.14	\$ 1,943,645	0.00 %	15.86	23.00	0.66	23.66	3,799,398	59.3	39,732.6	yes
2017	16,624,603	8.00	6.89	7.44	6.89	2,573,495	0.00	16.96	23.85	0.65	24.50	4,073,028	57.5	42,936.9	yes
2018	17,226,433	8.00	6.65	7.45	6.65	3,218,600	0.00	17.99	24.64	0.63	25.27	4,353,120	56.3	45,654.5	yes
2019	17,869,493	8.00	6.43	7.46	6.43	3,879,299	0.00	19.19	25.62	0.62	26.24	4,688,955	57.1	46,411.6	yes
2020	18,555,740	8.00	6.21	7.47	6.21	4,553,352	0.00	20.15	26.36	0.60	26.96	5,002,628	58.0	47,086.0	yes
2021	19,283,872	8.00	6.02	7.47	6.02	5,259,307	0.00	20.37	26.39	0.57	26.96	5,198,932	59.0	47,534.6	yes
2022	20,054,674	8.00	5.84	7.47	5.84	5,996,802	0.00	20.62	26.46	0.57	27.03	5,420,778	60.3	47,721.6	yes
2023	20,859,762	8.00	5.65	7.48	5.65	6,771,890	0.00	20.83	26.48	0.57	27.05	5,642,566	61.8	47,627.6	yes
2024	21,697,618	8.00	5.48	7.48	5.48	7,591,178	0.00	21.00	26.48	0.57	27.05	5,869,206	63.4	47,233.5	yes
2025	22,571,207	8.00	5.31	7.48	5.31	8,458,498	0.00	21.13	26.44	0.57	27.01	6,096,483	65.3	46,520.1	yes
2026	23,478,297	8.00	5.14	7.48	5.14	9,384,075	0.00	21.24	26.38	0.57	26.95	6,327,401	67.3	45,467.8	yes
2027	24,413,100	8.00	4.97	7.49	4.97	10,365,999	0.00	21.32	26.29	0.57	26.86	6,557,359	69.4	44,057.9	yes
2028	25,373,860	8.00	4.81	7.49	4.81	11,414,873	0.00	21.40	26.21	0.57	26.78	6,795,120	71.7	42,274.8	yes
2029	26,362,159	8.00	4.64	7.49	4.64	12,532,411	0.00	21.46	26.10	0.57	26.67	7,030,788	74.1	40,098.8	yes
2030	27,376,641	8.00	4.47	7.49	4.47	13,717,521	0.00	21.53	26.00	0.57	26.57	7,273,974	76.6	37,493.6	yes
2031	28,418,854	8.00	4.31	7.49	4.31	14,980,910	0.00	21.59	25.90	0.57	26.47	7,522,471	79.3	34,429.7	yes
2032	29,490,217	8.00	4.15	7.49	4.15	16,318,234	0.00	21.66	25.81	0.57	26.38	7,779,519	82.1	30,837.1	yes
2033	30,591,497	8.00	3.99	7.49	3.99	17,738,216	0.00	21.73	25.72	0.57	26.29	8,042,505	85.1	26,696.1	yes
2034	31,728,081	8.00	3.83	7.49	3.83	19,242,046	0.00	21.80	25.63	0.57	26.20	8,312,757	88.1	21,945.7	yes
2035	32,908,017	8.00	3.67	7.50	3.67	20,831,782	0.00	21.87	25.54	0.57	26.11	8,592,283	91.4	16,529.2	yes
2036	34,136,505	8.00	3.52	7.50	3.52	22,506,369	0.00	11.17	14.69	0.57	15.26	5,209,231	92.9	14,057.2	yes
2037	35,412,663	8.00	3.37	7.50	3.37	24,260,081	0.00	10.10	13.47	0.57	14.04	4,971,938	94.3	11,619.7	yes
2038	36,743,837	8.00	3.23	7.50	3.23	26,103,348	0.00	8.43	11.66	0.57	12.23	4,493,771	95.5	9,462.3	yes
2039	38,132,725	8.00	3.10	7.50	3.10	28,029,043	0.00	6.93	10.03	0.57	10.60	4,042,069	96.5	7,586.0	yes
2040	39,585,813	8.00	2.98	7.50	2.98	30,040,892	0.00	5.65	8.63	0.57	9.20	3,641,895	97.4	5,965.2	yes
2041	41,106,104	8.00	2.87	7.50	2.87	32,144,640	0.00	4.60	7.47	0.57	8.04	3,304,931	98.1	4,559.4	yes
2042	42,693,996	8.00	2.76	7.50	2.76	34,321,252	0.00	3.60	6.36	0.57	6.93	2,958,694	98.6	3,392.3	yes
2043	44,343,227	8.00	2.66	7.50	2.66	36,645,249	0.00	2.41	5.07	0.57	5.64	2,500,958	99.0	2,596.7	yes
2044	46,056,166	8.00	2.56	7.50	2.56	39,126,611	0.00	1.45	4.01	0.57	4.58	2,109,372	99.2	2,137.4	yes

<b>WARREN COUNTY SCHOOL DISTRICT</b> <b>SUMMARY OF OUTSTANDING INDEBTEDNESS</b>
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Debt Service Requirements					
1	2	3	4	5	6
Fiscal Year Ended	G.O. Bonds Series of 2002	G.O. Bonds Series of 2003	G.O. Bonds Series of 2008	G.O. Bonds Series of 2010	Total Debt Service
6/30/2011	172,678	581,094	1,618,994	218,692	2,591,457
6/30/2012			1,782,519	1,470,806	3,253,325 X
6/30/2013			1,786,738	1,466,706	3,253,444
6/30/2014			1,784,250	1,467,156	3,251,406
6/30/2015			898,688	1,472,056	2,370,744
6/30/2016			900,338	1,223,906	2,124,244
6/30/2017			900,938	1,232,706	2,133,644
6/30/2018			900,488	1,230,322	2,130,809
6/30/2019				1,230,388	1,230,388
6/30/2020				723,753	723,753
6/30/2021				716,550	716,550
6/30/2022				717,706	717,706
6/30/2023				722,381	722,381
6/30/2024				716,016	716,016
6/30/2025					
<b>TOTAL</b>	172,678	581,094	10,572,950	14,609,145	25,935,866

Local Effort Requirements					
7	8	9	10	11	12
Fiscal Year Ended	G.O. Bonds Series of 2002	G.O. Bonds Series of 2003	G.O. Bonds Series of 2008	G.O. Bonds Series of 2010	Total Local Effort
6/30/2011	130,500	439,157	1,211,487	164,668	1,945,811
6/30/2012			1,333,852	1,107,470	2,441,322 X
6/30/2013			1,337,009	1,104,383	2,441,391
6/30/2014			1,335,147	1,104,722	2,439,869
6/30/2015			672,484	1,108,411	1,780,896
6/30/2016			673,719	921,562	1,595,281
6/30/2017			674,168	928,188	1,602,356
6/30/2018			673,831	926,393	1,600,224
6/30/2019				926,442	926,442
6/30/2020				544,963	544,963
6/30/2021				539,539	539,539
6/30/2022				540,410	540,410
6/30/2023				543,930	543,930
6/30/2024				539,137	539,137
6/30/2025					
<b>TOTAL</b>	130,500	439,157	7,911,696	11,000,219	19,481,571

<b>Principal *:</b>	0	0	8,125,000	12,685,000	20,810,000
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<b>PE%:</b>	33.46%	33.46%	34.48%	33.84%
<b>CARF%:</b>	73.00%	73.00%	73.00%	73.00%
<b>Call Date:</b>	9/1/2007	3/1/2008	9/1/2013	10/1/2015
<b>Purpose:</b>	New Money	New Money	Cur Ref 01 & 02	Cur Ref 03 & 04



\* Outstanding as of March 28, 2011