

LEA Name: Huntingdon Area SD

Class: 3

AUN Number: 111312503

County: Huntingdon

**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2013 - 06/30/2014**

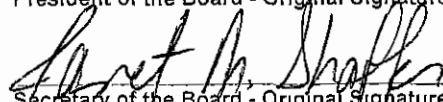
General Fund Budget Approval

Date of Adoption of the General Fund Budget 6/24/2013



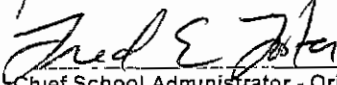
President of the Board - Original Signature Required

7/3/13  
Date



Secretary of the Board - Original Signature Required

7/1/13  
Date



Chief School Administrator - Original Signature Required

7/2/13  
Date

Melinda Stuck  
Contact Person

(814) 641-2120  
Telephone Extension

mstuck@huntsd.org  
E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	3,031,561
3 Estimated Beginning Fund Balance - Unassigned	1,000,000
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>4,031,561</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	11,170,686
7000 Revenue from State Sources	12,650,764
8000 Revenue from Federal Sources	651,821
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>24,473,271</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>28,504,832</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	7,202,818
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	13,840
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	50,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	36,825
6130	Taxpayer Relief Taxes - Proportional Assessments	1,182,341
6140	Current Act 511 Taxes - Flat Rate Assessments	91,525
6150	Current Act 511 Taxes - Proportional Assessments	1,322,870
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	785,000
6500	Earnings on Investments	3,500
6700	Revenues from District Activities	3,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	343,967
6910	Rentals	5,500
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	49,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	80,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>11,170,686</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	424,657
8515	NCLB, Title II - Prep , Train & Recruit High Qual Teachers & Principals	127,164
8516	NCLB, Title III - Language Instr for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	100,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>24,473,271</b>

Act 1 Index (current) 2.3% | Act 1 Index (prior) 2.3%

Calculation Method	Rate
Approx. Tax Revenue from RE Taxes:	\$7,202,818
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,378,840</u>
Total Approx. Tax Revenue	\$8,581,658
Approx Tax Levy for Tax Rate Calculation:	\$9,267,099

	Huntingdon	Total
<b>2012-13 Data</b>		
a Assessed Value	\$121,456,080	\$121,456,080
b Real Estate Mills	76.3000	
<b>I. 2013-14 Data</b>		
c 2011 STEB Market Value	\$830,490,775	\$830,490,775
d Assessed Value	\$242,912,160	\$242,912,160
e Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f 2012-13 Tax Levy (a * b)	\$9,267,099	\$9,267,099
<b>2013-14 Calculations</b>		
II. g Percent of Total Market Value	100.000000%	100.000000%
h Rebalanced 2012-13 Tax Levy (f Total * g)	\$9,267,099	\$9,267,099
i Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	38.1500 Yes	
<b>Calculation of Tax Rates and Levies Generated</b>		
j Weighted Avg Collection Percentage	91.31062%	91.31062%
k Tax Levy Needed (Approx Tax Levy * g)	\$9,267,099	\$9,267,099
III. l. 2013-14 Real Estate Tax Rate (k / d * 1000)	38.1500	
m Tax Levy Generated by Mills (l / 1000 * d)	\$9,267,099	\$9,267,099
n Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$7,888,259
o Net Tax Revenue Generated By Mills (n * Est Pct Collection)		\$7,202,818

Act 1 Index (current): 2.3% | Act 1 Index (prior): 2.3%

Calculation Method.	Rate
Approx Tax Revenue from RE Taxes:	\$7,202,818
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,378,840</u>
Total Approx. Tax Revenue:	\$8,581,658
Approx. Tax Levy for Tax Rate Calculation:	\$9,267,099

	Huntingdon	Total
<b>Index Maximums</b>		
p Maximum Mills Based On Index (i * (1 + Index))	39 0274	
q Mills In Excess of Index if (l > p), (l - p)	0 0000	0 0000
r Maximum Tax Levy Based On Index (p / 1000) * d	\$9,480,230	\$9,480,230
IV. s Millage Rate within Index? (If l > p Then No)	Yes	
t Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u Tax Revenue In Excess of Index (t * Est Pct Collection)	\$0	\$0

Information Related to Property Tax Relief  
 Assessed Value Exclusion per Homestead  
 Number of Homestead/Farmstead Properties

\$7,743  
 4,718

4,718

Act 1 Index (current) 2.3% | Act 1 Index (prior) 2.3%

Calculation Method	Rate
Approx. Tax Revenue from RE Taxes:	\$7,202,818
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,378,840</u>
Total Approx. Tax Revenue.	\$8,581,658
Approx. Tax Levy for Tax Rate Calculation:	\$9,267,099

Huntingdon

Total

V	Median Assessed Value of Homestead Properties				
					\$26,320
	Portion of Act 1 EIT Revenue Used for Tax Relief used for Homestead Exclusions	\$708,321	Lowering RE Tax Rate	\$0	\$708,321
	State Property Tax Reduction Allocation used for Homestead Exclusions	\$670,519	Lowering RE Tax Rate	\$0	\$670,519
	Prior Year State Property Tax Reduction Allocation used for Homestead Exclusions	\$0			\$0
	Amount of Tax Relief from State/Local Sources				<u>\$1,378,840</u>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Huntingdon	242,912,160	38 1500	9,267,099			91 31062%	
	0		0			0 00000%	
	0		0			0 00000%	
	0		0			0 00000%	
<b>Totals</b>	<b>242,912,160</b>		<b>9,267,099</b>	<b>- 1,378,840</b>	<b>= 7,888,259</b>	<b>X 91 31062%</b>	<b>= 7,202,818</b>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5 00	36,825

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6130 <u>Taxpayer Relief Taxes - Proportional Assessments</u>				
6131 Earned Income Taxes, Act 1	0 50%	0 00%	1,182,341	1,182,341
6132 Personal Income Taxes, Act 1	0 00%	0 00%	0	0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$5 00	\$0 00	41,525	41,525
6142 Occupation Taxes - Flat Rate	\$0 00	\$0 00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5 00	\$0 00	50,000	50,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>91,525</b>	<b>91,525</b>

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0 50%	0 00%	1,187,870	1,187,870
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0 50%	0 00%	135,000	135,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,322,870</b>	<b>1,322,870</b>
<b>Total Act 511, Current Taxes</b>				<b>1,414,395</b>

Act 511 Tax Limit	-->	830,490,775	X	12	9,965,889
		Market Value		Mills	(511 Limit)





ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,870,977	
1200	Special Programs - Elementary/Secondary	3,923,654	
1300	Vocational Education	842,484	
1400	Other Instructional Programs - Elementary/Secondary	1,524,322	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>14,161,437</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	788,224	
2200	Support Services - Instructional Staff	699,622	
2300	Support Services - Administration	1,780,920	
2400	Support Services - Pupil Health	255,972	
2500	Support Services - Business	451,443	
2600	Operation & Maintenance of Plant Services	2,255,380	
2700	Student Transportation Services	1,780,000	
2800	Support Services - Central	53,363	
2900	Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>8,064,924</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	58,887	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>58,887</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	15,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>15,000</b>	
	<b>Total Estimated Expenditures</b>		<b>22,300,248</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,145,824	
5200	Interfund Transfers - Out	1,290,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	337,563	
	<b>Total Other Financing Uses</b>		<b>3,773,387</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>26,073,635</b>
	Appropriation of Prior Year Fund Balance		100,000
	<b>Total Appropriations</b>		<b>26,173,635</b>
	Ending Committed, Assigned and Unassigned Fund Balance		2,431,197

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,000,616
200	Personnel Services-Employee Benefits	2,515,281
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	77,631
500	Other Purchased Services	34,830
600	Supplies	228,089
700	Property	7,000
800	Other Objects	7,530
	Total Regular Programs - Elementary/Secondary	7,870,977
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,909,523
200	Personnel Services-Employee Benefits	1,125,424
300	Purchased Professional & Technical Services	392,000
400	Purchased Property Services	300
500	Other Purchased Services	454,150
600	Supplies	41,157
700	Property	0
800	Other Objects	1,100
	Total Special Programs - Elementary/Secondary	3,923,654
1300	Vocational Education	
100	Personnel Services-Salaries	143,967
200	Personnel Services-Employee Benefits	73,864
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	615,403
600	Supplies	9,250
700	Property	0
800	Other Objects	0
	Total Vocational Education	842,484
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	466,996
200	Personnel Services-Employee Benefits	233,635
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,500
500	Other Purchased Services	802,500
600	Supplies	19,691
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,524,322

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	461,301
200	Personnel Services-Employee Benefits	185,560
300	Purchased Professional & Technical Services	108,028
400	Purchased Property Services	0
500	Other Purchased Services	4,650
600	Supplies	27,865
700	Property	0
800	Other Objects	820
	Total Support Services - Pupil Personnel	788,224
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	347,912
200	Personnel Services-Employee Benefits	197,629
300	Purchased Professional & Technical Services	3,872
400	Purchased Property Services	0
500	Other Purchased Services	4,000
600	Supplies	142,704
700	Property	0
800	Other Objects	3,505
	Total Support Services - Instructional Staff	699,622
2300	Support Services - Administration	
100	Personnel Services-Salaries	857,892
200	Personnel Services-Employee Benefits	561,958
300	Purchased Professional & Technical Services	182,740
400	Purchased Property Services	500
500	Other Purchased Services	67,168
600	Supplies	77,677
700	Property	1,000
800	Other Objects	31,985
	Total Support Services - Administration	1,780,920
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	169,639
200	Personnel Services-Employee Benefits	70,933
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	2,400
700	Property	2,500
800	Other Objects	0
	Total Support Services - Pupil Health	255,972

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	<b>Total Support Services</b>	<b>8,064,924</b>
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	39,140
200	Personnel Services-Employee Benefits	10,247
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	9,000
600	Supplies	0
700	Property	0
800	Other Objects	500
	Total Student Activities	58,887

<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	<u>0</u>
5900	Budgetary Reserve	
800	Other Objects	337,563
	Total Budgetary Reserve	<u>337,563</u>
	Total Other Expenditures and Financing Uses	<u>3,773,387</u>
TOTAL EXPENDITURES		<u><u>26,073,635</u></u>



	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	2,500,000	1,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	50,000	10,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	800,000	750,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	25,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>3,400,000</b>	<b>2,285,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>3,400,000</b>	<b>2,285,000</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	33,670,000	32,645
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	33,670,000	32,645
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	75,000	75,000
Other Funds	2,000	2,000
TOTAL SHORT-TERM PAYABLES	77,000	77,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>33,747,000</u></b>	<b><u>109,645</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation <i>Future Benefit costs, Capital Projects, Special Ed and Charter School Costs, Middle school Renovations</i>	3,031,561
0850	Estimated Ending Unassigned Fund Balance Explanation <i>There is a 840,000 transfer to Capital Reserve that will not be made unless additional unbudgeted revenues are received</i>	(600,364)
Total Ending Fund Balance - Committed, Assigned, and Unassigned		2,431,197
5900	Budgetary Reserve Explanation <i>These funds are for unexpected expenses that occur during the school year</i>	337,563
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,768,760
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0