



PDE – 2028 General Fund
School Budget Template Form

Academics. Arts. Athletics. Opportunities.

What Governs The General Fund Budget

24 PS 6-687 Public School Code

Visit the Link: <http://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Finances/General%20Fund%20Budget/24%20PS%206-687.pdf>

- What is Required
 - The board of school directors of each school district shall, annually, at least thirty (30) days prior to the adoption of the annual budget, prepare a proposed budget of the amount of funds that will be required by the school district for the following school year;
 - Such proposed budget shall be **prepared on a uniform form, prepared and furnished by the Department of Education**
 - The board president shall **certify** to the Department of Education that the proposed budget has been **prepared, presented, and made available for inspection to the public using the uniform form prepared and furnished by the Department of Education.**
- What is the timeline
 - No Later than May 31, 2018 all school districts must adopt the 2018-2019 proposed final budget and send the signed certification of the use of the uniform form and allow public inspection for 20 days prior to adopting the final budget no later than June 30, 2018

BEFORE THE UNIFORM FORM

School District 1

1100 SERIES-REGULAR PROGRAMS-ELEMENTARY/SECONDARY

1100-121 Instructional Salaries	2010-11
Verner Elementary-Salaries	
1100-121-000-11-210-000-00 Salaries-First Grade	105,787
1100-121-000-12-210-000-00 Salaries-Second Grade	89,129
1100-121-000-13-210-000-00 Salaries-Third Grade	172,100
1100-121-000-14-210-000-00 Salaries-Fourth Grade	120,466
1100-121-000-15-210-000-00 Salaries-Fifth Grade	62,184
1100-121-000-16-210-000-00 Salaries-Sixth Grade	115,968
1100-121-000-18-210-000-00 Salaries-Kindergarten	109,748
1100-121-000-19-210-000-00 Salaries-Art, Music, Phys Ed., Comp	126,241
Total Verner Salaries (K-6)	901,623
Tenth St. Elementary-Salaries	
1100-121-000-11-212-000-00 Salaries-First Grade	157,209
1100-121-000-12-212-000-00 Salaries-Second Grade	157,858
1100-121-000-13-212-000-00 Salaries-Third Grade	130,883
1100-121-000-14-212-000-00 Salaries-Fourth Grade	110,400
1100-121-000-15-212-000-00 Salaries-Fifth Grade	159,707
1100-121-000-16-212-000-00 Salaries-Sixth Grade	161,365
1100-121-000-18-212-000-00 Salaries-Kindergarten	178,672
1100-121-000-19-212-000-00 Salaries-Art, Music, Phys Ed.	253,507
Total Tenth St. Salaries (K-6)	1,309,401

• School District 2

2410-HEALTH SERVICES

OBJ	DESCRIPTION	OPERATIONAL 2007-2008		PREPARATORY 2008-2009	
		AUTHORIZED	ANTICIPATED OVER/UNDER	REQUESTED	APPROVED
<u>300</u>	<u>PURCHASED PROF. SERVICES</u>	<u>\$4,500</u>	<u>\$0</u>	<u>\$4,500</u>	<u>\$4,500</u>
330	Other Professional Services	\$4,500	\$0	\$4,500	\$4,500
	a. Dentist	\$1,500	\$0	\$1,500	\$1,500
	b. General Physician	\$3,000	\$0	\$3,000	\$3,000
<u>400</u>	<u>PURCHASED PROPERTY SERVICES</u>	<u>\$480</u>	<u>\$0</u>	<u>\$480</u>	<u>\$480</u>
430	Repairs and Maintenance	\$480	\$0	\$480	\$480
	a. Automobile	\$300	\$0	\$300	\$300
	b. Calibration	\$180	\$0	\$180	\$180
<u>500</u>	<u>OTHER PURCHASED SERVICES</u>	<u>\$500</u>	<u>\$0</u>	<u>\$500</u>	<u>\$500</u>
530	Travel	\$500	\$0	\$500	\$500

SCHOOL DISTRICT ACCOUNTING MANUAL

- Link: <http://www.education.pa.gov/Documents/Teachers-Administrators/School%20Finances/Comptrollers%20Office/Chart%20of%20Accounts.pdf>
- It is 152 pages and is changes often

Breakdown of an account code

XX-XXXX-XXX-XXXX-XX-XXXX-XXXX-XX
fund function object funding Instruct. operational subject subject
source organize. unit matter or grade

PDE 2028 GENERAL FUND BUDGET

- PAGE 6 Estimated Revenues and Other Financing Sources: Detail
- All Revenue from Local Sources – (Taxes) – 6000 Function Code
- All Revenue from State Sources – 7000 Function Code
- All Revenue from Federal Sources – 8000 Function Code

REVENUE

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,235,462
6113 Public Utility Realty Taxes	15,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,000
6150 Current Act 511 Taxes - Proportional Assessments	1,341,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,210,000
6500 Earnings on Investments	21,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	177,030
6910 Rentals	10,000
6990 Refunds and Other Miscellaneous Revenue	85,000
REVENUE FROM LOCAL SOURCES	\$16,132,992
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,034,125
7271 Special Education funds for School-Aged Pupils	679,776
7311 Pupil Transportation Subsidy	191,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	196,120
7330 Health Services (Medical, Dental, Nurse, Act 25)	22,000
7340 State Property Tax Reduction Allocation	355,711
7505 Ready to Learn Block Grant	125,151
7810 State Share of Social Security and Medicare Taxes	390,000
7820 State Share of Retirement Contributions	1,800,000
REVENUE FROM STATE SOURCES	\$6,594,884
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	212,182
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,614
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	731
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
REVENUE FROM FEDERAL SOURCES	\$349,527
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,077,403

PAGES 13-16 ESTIMATED EXPENDITURES AND OTHER FINANCING SOURCES: DETAIL

Estimated Expenditures and Other Financing Uses: Detail

2018-2019 Final General Fund Budget

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Description

Amount

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries 5,132,477
 200 Personnel Services - Employee Benefits 3,316,080
 300 Purchased Professional and Technical Services 17,950
 400 Purchased Property Services 4,250
 500 Other Purchased Services 448,123
 600 Supplies 232,150
 700 Property 22,100
 800 Other Objects 37,800

\$9,209,630

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries 947,507
 200 Personnel Services - Employee Benefits 597,774
 300 Purchased Professional and Technical Services 218,580
 500 Other Purchased Services 788,700
 600 Supplies 11,900
 700 Property 8,500
 800 Other Objects 1,000

\$2,573,961

Total Regular Programs - Elementary / Secondary

1300 Vocational Education

100 Personnel Services - Salaries 197,535
 200 Personnel Services - Employee Benefits 142,843
 300 Purchased Professional and Technical Services 500
 500 Other Purchased Services 204,000
 600 Supplies 15,800
 700 Property 1,300

\$561,778

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries 10,000
 200 Personnel Services - Employee Benefits 4,015
 500 Other Purchased Services 27,000
 600 Supplies 500

\$41,515

Total Other Instructional Programs - Elementary / Secondary

Total Instruction

\$12,386,894

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries 306,382
 200 Personnel Services - Employee Benefits 203,842
 300 Purchased Professional and Technical Services 12,000

ANNUAL FINANCIAL STATEMENTS PDE-2057

2016-2017 PDE-2057 Annual Financial Report - 06/30/2017 Fiscal Year End
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Detail of Governmental Fund Expenditures and Other Financing Uses - (EXP)

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General Fund (10)				
1100 Regular Programs - Elementary / Secondary				
100 Personnel Services - Salaries				
	Elementary	Secondary	Federal	Total
100 Personnel Services - Salaries	2,614,313.32	2,257,747.26	243,904.68	5,115,965.26
Total Personnel Services - Salaries	\$2,614,313.32	\$2,257,747.26	\$243,904.68	\$5,115,965.26
200 Personnel Services - Employee Benefits				
210 Group Insurance - Contracted Provider	572,720.24	444,000.13	46,135.83	1,062,856.20
220 Social Security Contributions	205,845.87	166,776.73	6,203.89	378,826.49
230 PSERS Retirement Contributions	855,446.02	675,918.32	25,162.22	1,556,526.56
250 Unemployment Compensation	36.40			36.40
260 Workers' Compensation	24,956.85	19,441.22	3,064.89	47,462.76
280 Other Post-Employment Benefits (OPEB)		79,907.66		79,907.66
Total Personnel Services - Employee Benefits	\$1,659,005.38	\$1,386,044.06	\$80,566.63	\$3,125,616.07
300 Purchased Professional and Technical Services				
330 Other Professional Services		1,395.00		1,395.00
340 Technical Services	209.86		209.86	209.86
390 Other Purchased Professional and Technical Services	10,314.83	5,653.31		15,968.14
Total Purchased Professional and Technical Services	\$10,524.69	\$7,048.31		\$17,573.00
400 Purchased Property Services				
430 Repairs and Maintenance Services	2,917.21	5,438.97		8,356.18
Total Purchased Property Services	\$2,917.21	\$5,438.97		\$8,356.18
500 Other Purchased Services				
510 Student Transportation Services	12,287.29	13,984.26		26,271.55
562 Tuition To Pennsylvania Charter Schools	163,315.84	159,624.14		321,939.98
568 Tuition To Private Residential Rehabilitative Institutions (PRRI) [In-State] and Detention Centers		17,570.08		17,570.08
580 Travel	991.62	9,018.01		10,009.63
Total Other Purchased Services	\$176,594.75	\$195,196.49		\$375,791.24
600 Supplies				
610 General Supplies	83,073.55	62,422.93		145,496.48
640 Books and Periodicals	27,369.42	24,789.72		52,159.14
Total Supplies	\$110,442.97	\$87,212.65		\$197,655.62
700 Property				
752 Capital Equipment - Original and Additional	5,330.41	13,190.45		18,520.86
Total Property	\$5,330.41	\$13,190.45		\$18,520.86
800 Other Objects				
810 Dues and Fees	4,474.00	3,182.22		7,656.22
890 Miscellaneous Expenditures	2,029.50	27,522.03		29,551.53
Total Other Objects	\$6,503.50	\$30,704.25		\$37,207.75
Total 1100 Regular Programs - Elementary / Secondary	\$4,585,632.23	\$3,986,582.44	\$324,471.31	\$8,896,686.98

AUDITS

- Auditor General's Office performs operations audit every 3 years
- PA Department of Education
 - Food Service Audits
 - Special Education Audits
 - Federal Programs Audits
- Local Financial Audits – every year