LEA Name: Upper Saint Clair SD Class: 3 AUN Number: 103029203 County: Allegheny

## PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 6/25/20	12	
President of the Board - Original Signature Required	Ce/28/1.	2
Du Cali	6/28/10	<u> </u>
Secretary of the Board - Original Signature Required	Date/	
Patr O Tool	6/28/1	2
Chief School Administrator - Original Signature Required	Date	
Frosina Cordisco	(412) 833-1600	2054
Contact Person	Telephone	Extension
fcordisco@uscsd.k12.pa.us		
E-mail Address		

Return to:

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

### 2012-2013 Final General Fund Budget (PDE-2028)

AUN: 103029203 Upper Saint Clair SD

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### ITEM

# Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

1	Estimated Beginning Fund Balance - Committed
2	Estimated Beginning Fund Balance - Assigned
3	Estimated Beginning Fund Balance - Unassigned
4	Assigned Fund Balance for 2012-13 PSERS
5	
6	
	Total Estimated Reginning Unreserved Fund Balance Available

# Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

### Estimated Revenues And Other Financing Sources

Eami	ated Nevertues And Other I mancing oddices		
6000	Revenue from Local Sources	48,673,286	
7000	Revenue from State Sources	11,843,000	
8000	Revenue from Federal Sources	2,615,692	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		63,131,97

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

### ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

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AMOUN	TS
	yyyyym y nyymman ainininga. Mininteriologiaethalaista talahta valani matata 1999 1999 1999 1999 1999 1999 1999
1,345,824	
400,000	
3,425,832	
402,094	
0	
0	
	5,573,750
48,673,286	
11,843,000	
2,615,692	
0	
	63,131,978
m-money	68,705,728

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

AUN: 103029203 Upper Saint Clair SD

2012-2013 Final General Fund Budget (PDE-2028)

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(n \* Est. Pct. Collection)

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$40,871,149	
Amount of Tax Relief for Homestead Exclusions	+ \$1,387,178	
Total Approx. Tax Revenue:	\$42,258,327	
Approx. Tax Levy for Tax Rate Calculation:	\$43,522,383	
	Allegheny	Total
2011-12 Data		
a. Assessed Value	\$1,685,628,470	\$1,685,628,470
b. Real Estate Mills	24.1000	
I. 2012-13 Data		
c. 2010 STEB Market Value	\$1,592,434,015	\$1,592,434,015
d. Assessed Value	\$1,692,292,670	\$1,692,292,670
e. Assessed Value of New Constr/ Renov	\$0	\$0
2011-12 Calculations		
f. 2011-12 Tax Levy	\$40,623,646	\$40,623,646
(a * b)		
2012-13 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy	\$40,623,646	\$40,623,646
(f Total * g)		
i. Base Mills Subject to Index	24.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies General	ted	
<ol> <li>Weighted Avg. Collection Percentage</li> </ol>	97.00000%	97.00000%
k. Tax Levy Needed	\$43,522,383	\$43,522,383
(Approx. Tax Levy * g)		
III. I. 2012-13 Real Estate Tax Rate (k / d * 1000)	25.7180	
m. Tax Levy Generated by Mills	\$43,522,383	\$43,522,383
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead		\$42,135,205
(m - Amount of Tax Relief for Homestead	Exclusions)	
o. Net Tax Revenue Generated By Mills		\$40,871,149

Real Estate Tax Rate (RETR) Report for 2012-2013

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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AUN: 103029203 Upper Saint Clair SD Printed 6/28/2012 10:54:15 AM v3.0

Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$40,871,149

Amount of Tax Relief for Homestead Exclusions + \$1,387,178

Total Approx. Tax Revenue: \$42,258,327

Approx. Tax Levy for Tax Rate Calculation: \$43,522,383

Allegheny

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.5097	
q. Mills In Excess of Index if (I > p), (I - p)	1.2083	
r. Maximum Tax Levy Based On Index V. (p / 1000) * d)	\$41,477,586	
s. Millage Rate within Index? (If I > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$2,044,797	
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,983,453	

ited to Property Tax Relief
Exclusion per Homestead \$9,071
stead/Farmstead Properties 5,946
Value of Homestead Properties

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 103029203 Upper Saint Clair SD

Real Estate Tax Rate (RETR) Report for 2012-2013

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$40,871,149

Amount of Tax Relief for Homestead Exclusions + \$1,387,178

Total Approx. Tax Revenue: \$42,258,327

Approx. Tax Levy for Tax Rate Calculation: \$43,522,383

Allegheny

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,387,178	Lowering RE Tax Rate	\$0	\$1,387,178
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,387,178

### 2012-2013 Final General Fund Budget (PDE-2028)

### AUN: 103029203 Upper Saint Clair SD

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# LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page D-1

CODE

6111 Current Real Estate Taxes

6120 Per Capita	a Taxes, Section 679			<u>Rate</u> 0.00				<u> </u>	Estimated Revenue 0
Totals:	1,692,292,670		43,522,383	1,387,178	=	42,135,205	97.00000%		40,871,149
	0		0				0.00000%		
	0		0				0.00000%		
	0		0				0.00000%		
Allegheny	1,692,292,670	25.7180	43,522,383				97.00000%		
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax	Levy Minus Homestead Exclusions	Percent Collected	. 7	Net Tax Revenue Generated By Mills

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate		Add'l Rate (if appl.)		<u>Tax Levy</u>	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$0.00		\$0.00		0	0
6142	Occupation Taxes - Flat Rate	\$0.00		\$0.00		0	0
6143	Local Services / Occupational Privilege Taxes	\$0.00		\$0.00		0	0
6144	Trailer Taxes	\$0.00		\$0.00		0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00		\$0.00		0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00		\$0.00		0	0
6149	Other Flat Rate Assessments	\$0.00		\$0.00		0	0
	Total Current Act 511 Taxes - Flat Rate Assessments					<u>0</u>	<u>0</u>
6150	Current Act 511 Taxes - Proportional Assessments	Rate		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes. Act 511	0.50%		0.00%		981,114,800	4,905,574
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	0.50%		0.00%		90,000,000	450,000
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	0.0015		0		133,333,333	200,000
6159	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments					1,204,448,133	<u>5,555,574</u>
	Total Act 511, Current Taxes						<u>5,555,574</u>
		Act 511 Tax Limit	>	1,592,434,015	Χ	12	19,109,208
				Market Value		Mills	(511 Limit)

Comparison of Tax Rate Changes to Index (CTRI) 2011-2012 vs. 2012-2013

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**AUN:** 103029203 Upper Saint Clair SD Printed 6/28/2012 10:54:19 AM v3.0

		Tax Rate Charged in:		Percent Less than		Additional Tax Rate Charged in:	Percent	Less than	
Tax Function	Description	2011-2012 (Rebalanced)	2012-2013	Change in Rate	or equal to Index	Index	2011-2012 2012-2013 (Rebalanced)	Change in Rate	or equal to Index
6111	Current Real Estate Taxes								
	Allegheny County	24.1000	25.7180	6.71%	No	1.7%			
6120	Per Capita Taxes, Section 679						The second secon		
Act 1	EIT/PIT								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	11 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511								
6142	Occupation Taxes - Flat Rate								
6143	Local Services / Occupational Privilege Tax								
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	11 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	1.7%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	1.7%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes	0.002	0.0015	0.00%	Yes	1.7%			
6159	Other Proportional Assessments								

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AUN: 103029203 Upper Saint Clair SD

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**AMOUNTS** ITEM 1000 Instruction 25,519,619 1100 Regular Programs - Elementary/Secondary 1200 Special Programs - Elementary/Secondary 7,161,821 1300 Vocational Education 134.137 1400 Other Instructional Programs - Elementary/Secondary 183,452 1500 Nonpublic School Programs 0 0 1600 Adult Education Programs 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten Total 1000 Instruction 32,999,029 2000 Support Services 2100 Support Services - Pupil Personnel 1,774,049 2200 Support Services - Instructional Staff 2,749,422 Support Services - Administration 3,675,428 2300 Support Services - Pupil Health 520.907 2400 824.631 2500 Support Services - Business Operation & Maintenance of Plant Services 2600 6,861,251 2700 Student Transportation Services 3.549.743 2800 Support Services - Central 210.925 2900 Other Support Services 373.897 **Total 2000 Support Services** 20,540,253 3000 Operation of Non-instructional Services 3100 Food Services 0 3200 Student Activities 957.345 3300 Community Services 0 3400 Scholarships and Awards 0 **Total 3000 Operation of Non-instructional Services** 957,345 4000 Facilities Acquisition, Construction and Improvement Services Facilities Acquisition, Construction and Improvement Services 0 0 Total 4000 Facilities Acquisition, Construction and Improvement **Total Estimated Expenditures** 54,496,627 5000 Other Expenditures and Financing Uses 5100 Debt Service 6.685,193 5200 Interfund Transfers - Out 335,530 5300 Transfers Involving Component Units 5900 **Budgetary Reserve** 250,000 **Total Other Financing Uses** 7,270,723 **Total Estimated Expenditures and Other Financing Uses** 61,767,350 Appropriation of Prior Year Fund Balance 0 **Total Appropriations** 61,767,350 Ending Committed, Assigned and Unassigned Fund Balance 6,536,284 **Total Appropriations and Ending Fund Balances** 68,303,634

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2012-2013 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

Upper Saint Clair SD	SCHOOL DISTRICT NAME
 Allegheny	COUNTY NAME
103029203	AUN

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 (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2012-2013 (compared to 2011-2012)? Yes 8

If yes, see information below, taken from the 2012-2013 General Fund Budget.

5.5%	<ul> <li>criding oriassigned Fund Balance as a percentage</li> <li>of Total Budgeted Expenditures</li> </ul>
\$3,425,832.00	
\$61,767,350.00	Total Budgeted Expenditures \$61,767,350.00

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

Z o

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

SIGNATURE OF SUPERINTENDENT

(1/38/1)

DUE DATE: AUGUST 15, 2012

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