

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: 6/25/2012



President of the Board - Original Signature Required



Date




Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Frosina Cordisco
Contact Person

(412) 833-1600 2054
Telephone Extension

fcardisco@uscscd.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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	1,345,824
2 Estimated Beginning Fund Balance - Assigned	400,000
3 Estimated Beginning Fund Balance - Unassigned	3,425,832
4 Assigned Fund Balance for 2012-13 PSERS	402,094
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,573,750
 Estimated Revenues And Other Financing Sources	
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	63,131,978
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 68,705,728

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 Generated

j. Weighted Avg. Collection Percentage	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** **25.7180**
 (k / d * 1000)

m. Tax Levy Generated by Mills	\$43,522,383		\$43,522,383
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$42,135,205
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$40,871,149
(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

Index Maximums

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

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$9,071	
	Number of Homestead/Farmstead Properties	5,946	5,946
V.	Median Assessed Value of Homestead Properties		\$183,900

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

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				<u>\$1,387,178</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>
Allegheny	1,692,292,670	25.7180	43,522,383			97.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,692,292,670		43,522,383	- 1,387,178	= 42,135,205	97.00000%	= 40,871,149

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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			0	0

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	5,555,574

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,592,434,015	X	12	19,109,208
		<u>Market Value</u>		<u>Mills</u>	<u>(511 Limit)</u>

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	25,519,619	
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	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
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	
2300 Support Services - Administration	3,675,428	
2400 Support Services - Pupil Health	520,907	
2500 Support Services - Business	824,631	
2600 Operation & Maintenance of Plant Services	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		
4000 Facilities Acquisition, Construction and Improvement Services	0	
Total 4000 Facilities Acquisition, Construction and Improvement	0	
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	0	
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

