

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 1/18/2012

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

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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	293,437
3 Estimated Beginning Fund Balance - Unassigned	1,737,598
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>2,031,035</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,880,551
7000 Revenue from State Sources	5,949,105
8000 Revenue from Federal Sources	250,710
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>12,080,366</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>14,111,401</b>

2012-2013 Preliminary General Fund Budget (PDE-2028)  
AUN: 128034503 Leechburg Area SD  
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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	4,766,249
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	7,172
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	9,550
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	6,000
6150	Current Act 511 Taxes - Proportional Assessments	436,349
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	415,562
6500	Earnings on Investments	12,000
6700	Revenues from District Activities	13,800
6800	Revenue from Intermediary Sources / Pass-Through Funds	146,122
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	30,000
6940	Tuition from Patrons	0
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	37,747
<b>REVENUE FROM LOCAL SOURCES</b>		<b>5,880,551</b>

2012-2013 Preliminary General Fund Budget (PDE-2028)  
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FUNCTION	DESCRIPTION	Amounts
<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	106,396
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	36,220
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V -- Promotg. Informed Parental Choice & Innov. Programs	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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	107,914
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	180
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>250,710</b>

	Revenue	Section 672.1 Method Choice:	(a)(1)	Total
Act 1 Index (current): 2.4%				
Calculation Method:				
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$4,766,500			
Amount of Tax Relief for Homestead Exclusions +	\$0			
Total Approx. Tax Revenue:	\$4,766,500			
Approx. Tax Levy for Tax Rate Calculation:	\$5,291,367	Westmoreland		
	Armstrong			
<b>2011-12 Data</b>				
a. Assessed Value	\$64,563,493		\$10,578,080	\$75,141,573
b. Real Estate Mills	64.4900		104.0900	
<b>I. 2012-13 Data</b>				
c. 2010 STEB Market Value	\$166,091,657		\$44,904,083	\$210,995,740
d. Assessed Value	\$64,584,131		\$10,562,400	\$75,146,531
e. Assessed Value of New Constr/ Renov	\$0		\$0	\$0
<b>2011-12 Calculations</b>				
f. 2011-12 Tax Levy	\$4,163,700		\$1,101,072	\$5,264,772
(a * b)				
<b>2012-13 Calculations</b>				
g. Percent of Total Market Value	78.71801%		21.28199%	100.00000%
h. Rebalanced 2011-12 Tax Levy	\$4,144,324		\$1,120,448	\$5,264,772
(f Total * g)				
i. Base Mills Subject to Index	64.4900		105.9216	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
<b>Calculation of Tax Rates and Levies Generated</b>				
j. Weighted Avg. Collection Percentage	89.04000%		93.93000%	90.080069%
k. Tax Levy Needed	\$4,165,259		\$1,126,108	\$5,291,367
(Approx. Tax Levy * g)				
<b>III. I. 2012-13 Real Estate Tax Rate</b>				
(k / d * 1000)	64.4900		106.6100	
(l / 1000 * d)				
m. Tax Levy Generated by Mills	\$4,165,031		\$1,126,057	\$5,291,088
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$5,291,088
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$4,766,249
(n * Est. Pct. Collection)				

Act 1 Index (current): 2.4%  
 Calculation Method: Revenue (a)(1)  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$4,766,500  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$4,766,500  
 Approx. Tax Levy for Tax Rate Calculation: \$5,291,367  
 Armstrong Westmoreland Total

Index Maximums			
p. Maximum Mills Based On Index (1 * (1 + Index))	66.0377	108.4637	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$4,264,987	\$1,145,637	\$5,410,624
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0	\$0
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%  
 Calculation Method:  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$4,766,500  
 Amount of Tax Relief for Homestead Exclusions + \$0  
 Total Approx. Tax Revenue: \$4,766,500  
 Approx. Tax Levy for Tax Rate Calculation: \$5,291,367  
 Armstrong Westmoreland

Section 672.1 Method Choice: (a)(1)

	Revenue	Section 672.1 Method Choice:	(a)(1)	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions				\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions				\$0	\$0
Amount of Tax Relief from State/Local Sources				\$0	\$0

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	County Name	Real Estate Mills	Tax Levy Generated by Mills		
	Armsstrong	64.4900	4,165,031	89.040000%	
	Westmoreland	106.6100	1,126,057	93.930000%	
		0	0	0.000000%	
		0	0	0.000000%	
	Totals:	75,146,531	5,291,088	90.080699%	4,766,249
					<u>Estimated Revenue</u>
					0

6120 Per Capita Taxes, Section 679

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	6,000	6,000
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
			<u>6,000</u>	<u>6,000</u>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150				
6151	0.50%	0.00%	406,000	406,000
6152	0	0	0	0
6153	0.50%	0.00%	30,349	30,349
6154	0.00%	0.00%	0	0
6155	0	0	0	0
6156	0.00%	0.00%	0	0
6157	0	0	0	0
6159	0	0	0	0
			<u>436,349</u>	<u>436,349</u>
				<u>442,349</u>
				<u>2,531,949</u>
				(511 Limit)

Act 511 Tax Limit ---> 210,995,740 X 12 Mills  
 Market Value



ITEM		AMOUNTS
1000	Instruction	
1100	Regular Programs - Elementary/Secondary	5,716,335
1200	Special Programs - Elementary/Secondary	1,299,975
1300	Vocational Education	574,869
1400	Other Instructional Programs - Elementary/Secondary	25,187
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>7,616,366</b>
2000	Support Services	
2100	Support Services - Pupil Personnel	358,278
2200	Support Services - Instructional Staff	288,844
2300	Support Services - Administration	732,968
2400	Support Services - Pupil Health	103,386
2500	Support Services - Business	298,122
2600	Operation & Maintenance of Plant Services	1,085,707
2700	Student Transportation Services	542,406
2800	Support Services - Central	380,180
2900	Other Support Services	26,314
	<b>Total 2000 Support Services</b>	<b>3,816,205</b>
3000	Operation of Non-instructional Services	
3100	Food Services	0
3200	Student Activities	365,299
3300	Community Services	16,087
3400	Scholarships and Awards	0
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>381,386</b>
4000	Facilities Acquisition, Construction and Improvement Services	
4000	Facilities Acquisition, Construction and Improvement Services	0
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>
	<b>Total Estimated Expenditures</b>	<b>11,813,957</b>
5000	Other Expenditures and Financing Uses	
5100	Debt Service	891,540
5200	Interfund Transfers - Out	220,000
5300	Transfers Involving Component Units	0
5900	Budgetary Reserve	80,000
	<b>Total Other Financing Uses</b>	<b>1,191,540</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>13,005,497</b>
	Appropriation of Prior Year Fund Balance	0
	<b>Total Appropriations</b>	<b>13,005,497</b>
	Ending Committed, Assigned and Unassigned Fund Balance	1,105,904
	<b>Total Appropriations and Ending Fund Balances</b>	<b>14,111,401</b>

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Function/Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,416,036
200	Personnel Services-Employee Benefits	1,821,735
300	Purchased Professional & Technical Services	20,292
400	Purchased Property Services	28,043
500	Other Purchased Services	287,478
600	Supplies	131,240
700	Property	10,551
800	Other Objects	950
	<b>Total Regular Programs - Elementary/Secondary</b>	<b>5,716,335</b>
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	717,868
200	Personnel Services-Employee Benefits	363,471
300	Purchased Professional & Technical Services	27,268
400	Purchased Property Services	4,125
500	Other Purchased Services	185,202
600	Supplies	2,041
700	Property	0
800	Other Objects	0
	<b>Total Special Programs - Elementary/Secondary</b>	<b>1,299,975</b>
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	400
500	Other Purchased Services	559,169
600	Supplies	15,300
700	Property	0
800	Other Objects	0
	<b>Total Vocational Education</b>	<b>574,869</b>
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,164
200	Personnel Services-Employee Benefits	2,723
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	9,000
700	Property	0
800	Other Objects	300
	<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>25,187</b>

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Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	195,231
200	Personnel Services-Employee Benefits	104,278
300	Purchased Professional & Technical Services	39,000
400	Purchased Property Services	2,134
500	Other Purchased Services	4,330
600	Supplies	12,845
700	Property	0
800	Other Objects	460
	Total Support Services - Pupil Personnel	358,278
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	151,003
200	Personnel Services-Employee Benefits	68,788
300	Purchased Professional & Technical Services	22,664
400	Purchased Property Services	400
500	Other Purchased Services	11,303
600	Supplies	26,245
700	Property	5,097
800	Other Objects	3,344
	Total Support Services - Instructional Staff	288,844
2300	Support Services - Administration	
100	Personnel Services-Salaries	374,910
200	Personnel Services-Employee Benefits	180,253
300	Purchased Professional & Technical Services	101,250
400	Purchased Property Services	0
500	Other Purchased Services	18,247
600	Supplies	30,941
700	Property	9,566
800	Other Objects	17,801
	Total Support Services - Administration	732,968
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	61,892
200	Personnel Services-Employee Benefits	34,780
300	Purchased Professional & Technical Services	5,550
400	Purchased Property Services	250
500	Other Purchased Services	0
600	Supplies	914
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	103,386

Function-Object	Description	Amounts
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	26,314
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	26,314
	Total Support Services	3,816,205
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	189,194
200	Personnel Services-Employee Benefits	39,710
300	Purchased Professional & Technical Services	38,758
400	Purchased Property Services	4,835
500	Other Purchased Services	48,537
600	Supplies	32,050
700	Property	0
800	Other Objects	12,215
	Total Student Activities	365,299

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<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	0
5900	Budgetary Reserve	80,000
800	Other Objects	80,000
	Total Budgetary Reserve	
	Total Other Expenditures and Financing Uses	1,191,540
	<b>TOTAL EXPENDITURES</b>	<b>13,005,497</b>

06/30/2012 Estimate                      06/30/2013 Projection

CASH AND SHORT-TERM INVESTMENTS

General Fund	2,031,035	1,094,710
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	246,419	187,019
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	3,000	3,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	6,753	6,753
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>2,287,207</b>	<b>1,291,482</b>

LONG-TERM INVESTMENTS

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>2,287,207</b>	<b>1,291,482</b>

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	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	5,020,000	4,315,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	73,090	75,090
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>5,093,090</b>	<b>4,390,090</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>0</b>	<b>0</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>5,093,090</u></b>	<b><u>4,390,090</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: Committed to offset future employer retirement costs	293,437
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: To help cushion the implementation of Act 1 in relationship to the overall long-term operation of the school district which has placed limits on the maximum real estate tax increase each year.	812,467
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>1,105,904</b>
5900	Budgetary Reserve Explanation: To be used for emergency/unplanned required expenditures.	80,000
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>1,185,904</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>