

LEA Name: New Kensington-Arnold SD

Class: 3

AUN Number: 107656303

County: Westmoreland

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: 6/28/2012



President of the Board - Original Signature Required

6/28/2012

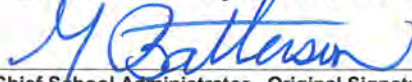
Date



Secretary of the Board - Original Signature Required

6/28/2012

Date



Chief School Administrator - Original Signature Required

6/28/12

Date

Jeffrey S. McVey

Contact Person

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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> | |
|--|--|-------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | | |
| 1 | Estimated Beginning Fund Balance - Committed | 0 |
| 2 | Estimated Beginning Fund Balance - Assigned | 0 |
| 3 | Estimated Beginning Fund Balance - Unassigned | 3,252,034 |
| 4 | | 0 |
| 5 | | 0 |
| 6 | | 0 |
| | Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 3,252,034 |
| Estimated Revenues And Other Financing Sources | | |
| 6000 | Revenue from Local Sources | 10,804,690 |
| 7000 | Revenue from State Sources | 17,323,252 |
| 8000 | Revenue from Federal Sources | 1,564,566 |
| 9000 | Other Financing Sources | 0 |
| | Total Estimated Revenues And Other Financing Sources | 29,692,508 |
| | Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 32,944,542 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|-------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 7,566,690 |
| 6112 | Interim Real Estate Taxes | 10,000 |
| 6113 | Public Utility Realty Tax | 14,000 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 27,000 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 33,000 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 66,000 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 1,280,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 1,022,000 |
| 6500 | Earnings on Investments | 25,000 |
| 6700 | Revenues from District Activities | 22,000 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 605,000 |
| 6910 | Rentals | 15,000 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 24,000 |
| 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 | 95,000 |
| | REVENUE FROM LOCAL SOURCES | 10,804,690 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|-------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 10,948,080 |
| 7140 | Charter Schools | 0 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 60,000 |
| 7170 | School Improvement Grants | 0 |
| 7180 | Staff and Program Development | 0 |
| 7220 | Vocational Education | 0 |
| 7230 | Alternative Education | 0 |
| 7240 | Driver Education - Student | 0 |
| 7250 | Migratory Children | 0 |
| 7260 | Workforce Investment Act | 0 |
| 7271 | Special Education Funding for School Aged Pupils | 1,777,530 |
| 7272 | Early Intervention | 0 |
| 7280 | Adult Literacy | 0 |
| 7291 | Educational Assistance Program (Tutoring) | 0 |
| 7292 | Pre-K Counts | 0 |
| 7299 | Other Program Subsidies Not Listed in 7200 Series | 0 |
| 7310 | Transportation (Regular and Additional) | 752,940 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 497,842 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 46,000 |
| 7340 | State Property Tax Reduction Allocation | 1,280,381 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 102,909 |
| 7502 | Dual Enrollment Grants | 0 |
| 7503 | Project 720 / High School Reform | 0 |
| 7598 | Revenue for the Support of Public Schools | 0 |
| 7599 | Other State Revenue Not Listed in the 7500 Series | 0 |
| 7810 | State Share of Social Security and Medicare Taxes | 710,380 |
| 7820 | State Share of Retirement Contributions | 1,147,190 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 17,323,252 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-------------------------------------|--|------------------|
| REVENUE FROM FEDERAL SOURCES | | |
| 8110 | Payments for Federally Impacted Areas - P.L. 81-874 | 3,000 |
| 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 | 1,131,566 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 190,000 |
| 8516 | NCLB, Title III - Language Instr. for LEP and Immgrant 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) | 240,000 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 0 |
| REVENUE FROM FEDERAL SOURCES | | 1,564,566 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|---|---|-------------------|
| OTHER FINANCING SOURCES | | |
| 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 |
| 9400 | Sale or Compensation for Loss of Fixed Assets | 0 |
| 9710 | Transfers from Component Units | 0 |
| 9720 | Transfers from Primary Governments | 0 |
| 9900 | Other Financing Sources Not Listed in the 9000 Series | 0 |
| | OTHER FINANCING SOURCES | 0 |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES | | 29,692,508 |

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,566,690
 Amount of Tax Relief for Homestead Exclusions → \$1,280,381
 Total Approx. Tax Revenue: \$8,847,071
 Approx. Tax Levy for Tax Rate Calculation: \$9,792,207

Westmoreland

Total

| 2011-12 Data | | | |
|--|---|----------------|---------------|
| a. | Assessed Value | \$132,081,950 | \$132,081,950 |
| b. | Real Estate Mills | 72.9000 | |
| I. 2012-13 Data | | | |
| c. | 2010 STEB Market Value | \$438,213,287 | \$438,213,287 |
| d. | Assessed Value | \$131,087,110 | \$131,087,110 |
| e. | Assessed Value of New Constr/ Renov | \$0 | \$0 |
| 2011-12 Calculations | | | |
| f. | 2011-12 Tax Levy (a * b) | \$9,628,774 | \$9,628,774 |
| 2012-13 Calculations | | | |
| II. g. | | | |
| | Percent of Total Market Value | 100.00000% | 100.00000% |
| h. | | | |
| | Rebalanced 2011-12 Tax Levy (f Total * g) | \$9,628,774 | \$9,628,774 |
| i. | | | |
| | Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 72.9000 | |
| Calculation of Tax Rates and Levies Generated | | | |
| j. | | | |
| | Weighted Avg. Collection Percentage | 88.89620% | 88.89620% |
| k. | | | |
| | Tax Levy Needed (Approx. Tax Levy * g) | \$9,792,207 | \$9,792,207 |
| III. I. 2012-13 Real Estate Tax Rate | | 74.7000 | |
| | (k / d * 1000) | | |
| m. | | | |
| | Tax Levy Generated by Mills (l / 1000 * d) | \$9,792,207 | \$9,792,207 |
| n. | | | |
| | Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | \$8,511,826 |
| o. | | | |
| | Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | \$7,566,690 |

Act 1 Index (current): 2.5%

Calculation Method:

Rate

| | |
|---|--------------------|
| Approx. Tax Revenue from RE Taxes: | \$7,566,690 |
| Amount of Tax Relief for Homestead Exclusions + | \$1,280,381 |
| Total Approx. Tax Revenue: | \$8,847,071 |
| Approx. Tax Levy for Tax Rate Calculation: | \$9,792,207 |

Westmoreland

Total

| Index Maximums | | |
|---|-------------|-------------|
| p. Maximum Mills Based On Index (i * (1 + Index)) | 74.7225 | |
| 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 | \$9,795,157 | \$9,795,157 |
| 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 | \$4,027 | |
| Number of Homestead/Farmstead Properties | 4,256 | 4,256 |
| V. Median Assessed Value of Homestead Properties | | \$14,320 |

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$7,566,690

Amount of Tax Relief for Homestead Exclusions + \$1,280,381

Total Approx. Tax Revenue: \$8,847,071

Approx. Tax Levy for Tax Rate Calculation: \$9,792,207

Westmoreland

Total

| | | | | |
|---|-------------|----------------------|-----|-------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,280,381 | Lowering RE Tax Rate | \$0 | \$1,280,381 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | | | \$0 |
| Amount of Tax Relief from State/Local Sources | | | | \$1,280,381 |

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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Westmoreland | 131,087,110 | 74.7000 | 9,792,207 | | | 88.89620% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| | 0 | | 0 | | | 0.00000% | |
| Totals: | 131,087,110 | | 9,792,207 | - 1,280,381 | = 8,511,826 | 88.89620% | = 7,566,690 |

| | <u>Rate</u> | <u>Estimated Revenue</u> |
|---|-------------|--------------------------|
| 6120 <u>Per Capita Taxes, Section 679</u> | 5.00 | 33,000 |

| | <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 | 33,000 | 33,000 |
| 6142 Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 Local Services / Occupational Privilege Taxes | \$5.00 | \$0.00 | 33,000 | 33,000 |
| 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 |
| Total Current Act 511 Taxes - Flat Rate Assessments | | | 66,000 | 66,000 |

| | <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% | 1,150,000 | 1,150,000 |
| 6152 Occupation Taxes - Proportional Rate | 0 | 0 | 0 | 0 |
| 6153 Real Estate Transfer Taxes | 1.00% | 0.00% | 130,000 | 130,000 |
| 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 |
| Total Current Act 511 Taxes - Proportional Assessments | | | 1,280,000 | 1,280,000 |

Total Act 511, Current Taxes

| | | | | | |
|-------------------|---|--------------|---|-------|-------------|
| Act 511 Tax Limit | → | 438,213,287 | × | 12 | 5,258,559 |
| | | Market Value | | Mills | (511 Limit) |

| <u>ITEM</u> | | <u>AMOUNTS</u> | |
|-------------|--|-------------------|-------------------|
| 1000 | Instruction | | |
| 1100 | Regular Programs - Elementary/Secondary | 12,850,028 | |
| 1200 | Special Programs - Elementary/Secondary | 5,114,383 | |
| 1300 | Vocational Education | 496,500 | |
| 1400 | Other Instructional Programs - Elementary/Secondary | 321,224 | |
| 1500 | Nonpublic School Programs | 31,500 | |
| 1600 | Adult Education Programs | 0 | |
| 1700 | Higher Education Programs | 0 | |
| 1800 | Pre-Kindergarten | 219,592 | |
| | Total 1000 Instruction | 19,033,227 | |
| 2000 | Support Services | | |
| 2100 | Support Services - Pupil Personnel | 513,740 | |
| 2200 | Support Services - Instructional Staff | 559,260 | |
| 2300 | Support Services - Administration | 1,791,798 | |
| 2400 | Support Services - Pupil Health | 228,058 | |
| 2500 | Support Services - Business | 366,998 | |
| 2600 | Operation & Maintenance of Plant Services | 2,930,055 | |
| 2700 | Student Transportation Services | 1,378,212 | |
| 2800 | Support Services - Central | 1,541,807 | |
| 2900 | Other Support Services | 10,000 | |
| | Total 2000 Support Services | 9,319,928 | |
| 3000 | Operation of Non-instructional Services | | |
| 3100 | Food Services | 0 | |
| 3200 | Student Activities | 450,878 | |
| 3300 | Community Services | 77,878 | |
| 3400 | Scholarships and Awards | 0 | |
| | Total 3000 Operation of Non-instructional Services | 528,756 | |
| 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 | | 28,881,911 |
| 5000 | Other Expenditures and Financing Uses | | |
| 5100 | Debt Service | 1,700,103 | |
| 5200 | Interfund Transfers - Out | 6,500 | |
| 5300 | Transfers Involving Component Units | 0 | |
| 5900 | Budgetary Reserve | 200,000 | |
| | Total Other Financing Uses | | 1,906,603 |
| | Total Estimated Expenditures and Other Financing Uses | | 30,788,514 |
| | Appropriation of Prior Year Fund Balance | | 0 |
| | Total Appropriations | | 30,788,514 |
| | Ending Committed, Assigned and Unassigned Fund Balance | | 2,156,028 |
| | Total Appropriations and Ending Fund Balances | | 32,944,542 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 8,287,341 |
| 200 | Personnel Services-Employee Benefits | 3,471,316 |
| 300 | Purchased Professional & Technical Services | 95,246 |
| 400 | Purchased Property Services | 2,900 |
| 500 | Other Purchased Services | 658,975 |
| 600 | Supplies | 333,300 |
| 700 | Property | 0 |
| 800 | Other Objects | 950 |
| | Total Regular Programs - Elementary/Secondary | 12,850,028 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 2,072,656 |
| 200 | Personnel Services-Employee Benefits | 898,372 |
| 300 | Purchased Professional & Technical Services | 1,310,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 789,280 |
| 600 | Supplies | 43,575 |
| 700 | Property | 0 |
| 800 | Other Objects | 500 |
| | Total Special Programs - Elementary/Secondary | 5,114,383 |
| 1300 | Vocational Education | |
| 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 | 496,500 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 496,500 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 55,887 |
| 200 | Personnel Services-Employee Benefits | 28,587 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 200,000 |
| 600 | Supplies | 36,750 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 321,224 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|--------------------------|---|-------------------|
| 1500 | Nonpublic School Programs | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 31,500 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Nonpublic School Programs | 31,500 |
| 1600 | Adult Education Programs | |
| 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 Adult Education Programs | 0 |
| 1700 | Higher Education Programs | |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 0 |
| | Total Higher Education Programs | 0 |
| 1800 | Pre-Kindergarten | |
| 100 | Personnel Services-Salaries | 80,294 |
| 200 | Personnel Services-Employee Benefits | 26,257 |
| 300 | Purchased Professional & Technical Services | 15,600 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 62,675 |
| 700 | Property | 34,766 |
| 800 | Other Objects | 0 |
| | Total Pre-Kindergarten | 219,592 |
| Total Instruction | | 19,033,227 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 343,386 |
| 200 | Personnel Services-Employee Benefits | 150,359 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 2,550 |
| 600 | Supplies | 17,445 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Personnel | 513,740 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 352,132 |
| 200 | Personnel Services-Employee Benefits | 145,795 |
| 300 | Purchased Professional & Technical Services | 25,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 13,725 |
| 600 | Supplies | 19,133 |
| 700 | Property | 0 |
| 800 | Other Objects | 3,475 |
| | Total Support Services - Instructional Staff | 559,260 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 1,065,728 |
| 200 | Personnel Services-Employee Benefits | 396,590 |
| 300 | Purchased Professional & Technical Services | 221,350 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 65,275 |
| 600 | Supplies | 28,420 |
| 700 | Property | 0 |
| 800 | Other Objects | 14,435 |
| | Total Support Services - Administration | 1,791,798 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 149,570 |
| 200 | Personnel Services-Employee Benefits | 55,210 |
| 300 | Purchased Professional & Technical Services | 6,004 |
| 400 | Purchased Property Services | 735 |
| 500 | Other Purchased Services | 5,014 |
| 600 | Supplies | 11,025 |
| 700 | Property | 0 |
| 800 | Other Objects | 500 |
| | Total Support Services - Pupil Health | 228,058 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 227,860 |
| 200 | Personnel Services-Employee Benefits | 84,788 |
| 300 | Purchased Professional & Technical Services | 15,000 |
| 400 | Purchased Property Services | 1,000 |
| 500 | Other Purchased Services | 31,000 |
| 600 | Supplies | 4,200 |
| 700 | Property | 0 |
| 800 | Other Objects | 3,150 |
| | Total Support Services - Business | 366,998 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 1,323,395 |
| 200 | Personnel Services-Employee Benefits | 503,245 |
| 300 | Purchased Professional & Technical Services | 19,000 |
| 400 | Purchased Property Services | 635,200 |
| 500 | Other Purchased Services | 118,038 |
| 600 | Supplies | 329,477 |
| 700 | Property | 1,000 |
| 800 | Other Objects | 700 |
| | Total Operation & Maintenance of Plant Services | 2,930,055 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 32,240 |
| 200 | Personnel Services-Employee Benefits | 16,797 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 525 |
| 500 | Other Purchased Services | 1,166,640 |
| 600 | Supplies | 162,010 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 1,378,212 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 225,419 |
| 200 | Personnel Services-Employee Benefits | 643,663 |
| 300 | Purchased Professional & Technical Services | 104,200 |
| 400 | Purchased Property Services | 207,500 |
| 500 | Other Purchased Services | 48,200 |
| 600 | Supplies | 180,375 |
| 700 | Property | 75,000 |
| 800 | Other Objects | 57,450 |
| | Total Support Services - Central | 1,541,807 |

| <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 | 10,000 | |
| 600 | Supplies | 0 | |
| 700 | Property | 0 | |
| 800 | Other Objects | 0 | |
| | Total Other Support Services | 10,000 | |
| | Total Support Services | | 9,319,928 |
| 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 | 223,200 | |
| 200 | Personnel Services-Employee Benefits | 57,243 | |
| 300 | Purchased Professional & Technical Services | 35,000 | |
| 400 | Purchased Property Services | 14,200 | |
| 500 | Other Purchased Services | 63,435 | |
| 600 | Supplies | 46,000 | |
| 700 | Property | 0 | |
| 800 | Other Objects | 11,800 | |
| | Total Student Activities | 450,878 | |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|----------------|
| 3300 | Community Services | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 38,325 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 17,010 |
| 600 | Supplies | 12,968 |
| 700 | Property | 0 |
| 800 | Other Objects | 9,575 |
| | Total Community Services | 77,878 |
| 3400 | Scholarships and Awards | |
| 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 Scholarships and Awards | 0 |
| | Total Operation of Non-instructional Services | 528,756 |
| 4000 | FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT | |
| 4000 | Facilities Acquisition, Construction and Improvement 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 |
| | Total Facilities Acquisition, Construction and Improvement Services | 0 |
| 5000 | OTHER EXPENDITURES AND FINANCING USES | |
| 5100 | Debt Service | |
| 800 | Other Objects | 975,103 |
| 900 | Other Uses of Funds | 725,000 |
| | Total Debt Service | 1,700,103 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 6,500 |
| | Total Interfund Transfers - Out | 6,500 |

| <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 | | |
| 800 | Other Objects | 200,000 | |
| | Total Budgetary Reserve | 200,000 | |
| | Total Other Expenditures and Financing Uses | 1,906,603 | |
| TOTAL EXPENDITURES | | | 30,788,514 |

| | <u>06/30/2012 Estimate</u> | <u>06/30/2013 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 5,064,029 | 3,938,022 |
| 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 | 1,031,100 | 1,035,200 |
| Capital Projects Fund – Other | 447,900 | 449,700 |
| Debt Service Fund | 0 | 0 |
| Enterprise Fund (Food Service, Child Care) | 210,000 | 180,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 20,400 | 20,600 |
| Agency Fund | 74,900 | 75,000 |
| Total Cash and Short-Term Investments | 6,848,329 | 5,698,522 |
| <u>LONG-TERM INVESTMENTS</u> | | |
| 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 |
| Total Long-Term Investments | 0 | 0 |
| TOTAL CASH AND INVESTMENTS | 6,848,329 | 5,698,522 |

| | <u>06/30/2012 Estimate</u> | <u>06/30/2013 Projection</u> |
|--|----------------------------|------------------------------|
| <u>LONG-TERM INDEBTEDNESS</u> | | |
| Extended Term Financing Agreements Payable | 0 | 0 |
| Other Long-Term Liabilities | 0 | 0 |
| Bonds Payable | 33,485,000 | 32,760,000 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 222,900 | 234,100 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 33,707,900 | 32,994,100 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>33,707,900</u> | <u>32,994,100</u> |

| Account | Description | Amounts |
|---------|--|------------------|
| 0830 | Estimated Ending Committed Fund Balance | 0 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance Explanation: <i>Fund Deficit</i> | 2,156,028 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 2,156,028 |
| 5900 | Budgetary Reserve Explanation: <i>Reserve for unbudgeted activity</i> | 200,000 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 2,356,028 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |

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

24 PS 6-688

(10/2010)

| | | |
|--|-----------------------------|------------------|
| SCHOOL DISTRICT NAME New Kensington-Arnold SD | COUNTY NAME Westmoreland | AUN 107656303 |
|--|-----------------------------|------------------|

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 No

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

| | |
|--|-----------------|
| Total Budgeted Expenditures | \$30,788,514.00 |
| Ending Unassigned Fund Balance | \$2,156,028.00 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 7.1% |

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

Yes No

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

| | |
|--|-----------------|
| SIGNATURE OF SUPERINTENDENT  | DATE 6/28/12 |
|--|-----------------|

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