LEA Name:

Baldwin-Whitehall SD

Class: 2

AUN Number: 103021102

County:

Allegheny

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET Fiscal Year 07/01/2015 - 06/30/2016

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

2015-2016 Preliminary General Fund Budget (PDE-2028)
AUN: 103021102 Baldwin-Whitehall SD
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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY Page A-1

	ITEM	AMOUNTS
Estim Appro	Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
	Estimated Beginning Fund Balance - Committed	2,600,000
2	Estimated Beginning Fund Balance - Assigned	3,000,000
ω	Estimated Beginning Fund Balance - Unassigned	4,800,000
4		0
თ		0
თ		0
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	10,400,000
Estim	Estimated Revenues And Other Financing Sources	
6000 7000	Revenue from Local Sources Revenue from State Sources	38,933,603 19,241,533
8000	Revenue from Federal Sources Other Financing Sources	1,297,340 0
	Total Estimated Revenues And Other Financing Sources	59,472,476
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	69,872,476

2015-2016 Preliminary General Fund Budget (PDE-2028)

103021102 Baldwin-Whitehall SD

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

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Real Estate Tax Rate (RETR) Report for 2015-2016

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Act 1 Index (current): 2.5%

Calculation Method:

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

\$34,063,128 \$32,700,603 Amount of Tax Relief for Homestead Exclusions + Approx. Tax Revenue from RE Taxes: \$32,700,603 Rate

≡ Calculation of Tax Rates and Levies Generated 2015-16 Calculations 2014-15 Calculations 2015-16 Data 2014-15 Data g. Percent of Total Market Value f. 2014-15 Tax Levy d. Assessed Value a. Assessed Value m. Tax Levy Generated by Mills I. 2015-16 Real Estate Tax Rate e. Assessed Value of New Constr/ Renov c. 2013 STEB Market Value b. Real Estate Mills k. Tax Levy Needed Weighted Avg. Collection Percentage . Net Tax Revenue Generated By Mills Base Mills Subject to Index Tax Levy minus Tax Relief for Homestead Exclusions Rebalanced 2014-15 Tax Levy (a * b) (n * Est. Pct. Collection) (I / 1000 * d) (m - Amount of Tax Relief for Homestead Exclusions) (Approx. Tax Levy * g) (h / (d-e) * 1000) if reassessment (f Total * g) (h / a * 1000) if no reassessment (k / d * 1000) \$1,830,366,890 \$1,348,677,148 \$1,825,662,220 \$32,149,912 \$34,063,128 \$32,149,912 \$34,063,128 100.00000% Allegheny 96.00000% 18.6100 17.6100 17.6100 \$0 \$1,348,677,148 \$1,830,366,890 \$1,825,662,220 \$32,700,603 \$34,063,128 \$32,149,912 \$34,063,128 \$34,063,128 100.00000% \$32,149,912 96.000000% Total 8

2015-2016 Preliminary General Fund Budget (PDE-2028)

AUN: 103021102 Baldwin-Whitehall SD

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

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Real Estate Tax Rate (RETR) Report for 2015-2016

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Act 1 Index (current): 2.5% Calculation Method:

Rate

Amount of Tax Relief for Homestead Exclusions + Approx. Tax Revenue from RE Taxes: \$32,700,603

Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation: \$34,063,128 \$32,700,603 Allegheny

Total

		(t * Est. Pct. Collection)	
\$983,654	\$983,654	 u. Tax Revenue In Excess of Index 	
		if $(m > r)$, $(m - r)$	
\$1,024,640	\$1,024,640	t. Tax Levy In Excess of Index	
		(If I > p Then No)	
	No	s. Millage Rate within Index?	
		V. (p / 1000) * d)	₹
\$33,038,488	\$33,038,488	r. Maximum Tax Levy Based On Index	
		if $(1 > p)$, $(1 - p)$	
0.5598	0.5598	q. Mills In Excess of Index	
		(i * (1 + Index))	
	18.0502	p. Maximum Mills Based On Index	
		Index Maximums	

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

2015-2016 Preliminary General Fund Budget (PDE-2028)

AUN: 103021102 Baldwin-Whitehall SD

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Calculation Method: Act 1 index (current): 2.5%

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

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Real Estate Tax Rate (RETR) Report for 2015-2016

Rate

Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation: \$34,063,128 \$32,700,603

Allegheny

Total

Approx. Tax Revenue from RE Taxes: \$32,700,603 \$0

Amount of Tax Relief from State/Local Sources Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 Lowering RE Tax Rate 8 \$0

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 103021102 Baldwin-Whitehall 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

Current Real Estate Taxes

6120 Per Capita	Totals:				Allegheny	County Name	6111 Current Real Estate Taxes
6120 Per Capita Taxes, Section 679	1,830,366,890	0	0	0	1,830,366,890	Taxable Assessed Value	al Estate Taxes
				V	18.6100	Real Estate Mills	
	34,063,128	0	0		34,063,128	Real Estate Mills Tax Levy Generated by Mills	
<u>Rate</u> 0.00	. 0					Homestead Exclusions	Amount of Tax Relief for
	= 34,063,128					Exclusions	Tax Levy Minus Homestead
		0.00000%	0.00000%	0.00000%	96.00000%	Percent Collected	
Estimated Revenue 0	32,700,603						Net Tax Revenue

			6159	6157	6156	6155	6154	6153	6152	6151	6150		6149	6146	6145	6144	6143	6142	6141	6140
	Total Act 511, Current Taxes	Total Current Act 511 Taxes - Proportional Assessments	Other Proportional Assessments	7 Mercantile Taxes	6 Mechanical Device Taxes - Percentage	5 Business Privilege Taxes - Proportional Rate	4 Amusement Taxes	3 Real Estate Transfer Taxes	2 Occupation Taxes - Proportional Rate	1 Earned Income Taxes, Act 511	Current Act 511 Taxes - Proportional Assessments	Total Current Act 511 Taxes - Flat Rate Assessments	Other Flat Rate Assessments	6 Mechanical Device Taxes - Flat Rate	5 Business Privilege Taxes - Flat Rate	4 Trailer Taxes	3 Local Services / Occupational Privilege Taxes	2 Occupation Taxes - Flat Rate	1 Per Capita Taxes, Act 511	Current Act 511 Taxes - Flat Rate Assessments
Act 511 Tax Limit -			0	0	0.00%	0	0.00%	0.50%	0	0.50%	Rate		\$0.00	\$0.00	\$0.00	\$0.00	\$5.00	\$0.00	\$0.00	<u>Rate</u>
> 1,348,677,148 X Market Value			0	0	0.00%	0	0.00%	0.00%	0	0.00%	Add'l Rate (if appl.)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	Add'l Rate (if appl.)
Mills		4,495,000	0	0	0	0	0	295,000	0	4,200,000	Tax Levy	<u>30,000</u>	0	0	0	0	30,000	0	0	Tax Levy
16,184,126 (511 Limit)	4,525,000	4,495,000	0	0	0	0	0	295,000	0	4,200,000	Estimated Revenue	30,000	0	0	0	0	30,000	0	0	Estimated Revenue

2015-2016 Preliminary General Fund Budget (PDE-2028) AUN: 103021102 Baldwin-Whitehall SD Printed 2/18/2015 12:49:21 PM v1.0

Comparison of Tax Rate Changes to Index (CTRI) 2014-2015 vs. 2015-2016

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					,			
†		Tax Rate Charged in:	arged in:	Percent Change in	Less than		Additional Lax Rate Charged in: Charge in: Charge in	
Tax Function	Description	2014-2015 (Rebalanced)	2015-2016	Change in Rate	or equal to Index	Index	2014-2015 2015-2016 Change in Rate (Rebalanced)	ge in or equal to
6111 (Current Real Estate Taxes							
	Allegheny County	17.6100	18.6100	5.68%	<u>z</u>	2.5%		
6120 F	Per Capita Taxes, Section 679							
Act 1 E	Act 1 EIT/PIT							
6131	Earned Income Taxes, Act 1							
6132	Personal Income Taxes, Act 1							
Act 51	Act 511 Flat Rate Taxes							
6141	Per Capita Taxes, Act 511							
6142	Occupation Taxes - Flat Rate							
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	2.5%		
6144	Trailer Taxes							
6145	Business Privilege Taxes - Flat Rate							
6146	Mechanical Device Taxes - Flat Rate							
6149	Other Flat Rate Assessments							
Act 51	Act 511 Proportional Rate Taxes							
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.5%		
6152	Occupation Taxes - Proportional Rate							
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%		
6154	Amusement Taxes							
6155	Business Privilege Taxes - Proportional Rate							
6156	Mechanical Device Taxes - Percentage							
6157	Mercantile Taxes							
6159	Other Proportional Assessments							

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY Page F-1

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Instruction 100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 2,181,117 1400 Other Instructional Programs 1600 Audit Education Programs 1600 Audit Education Programs 1600 Nonpublic School Programs 1600 Nonpublic Schools Proces 1600 Nonpublic Schools Proces 1600 Nonpublic Schools Proces 1600 Nonpublic Nonpubli	62,844,832 8,713,823	100	Ending Committed, Assigned and Unassigned Fund Balance	
Intention			Total Appropriations	
Instruction 100	1,68		Appropriation of Prior Year Fund Balance	
Instruction			Total Estimated Expenditures and Other Financing Uses	
ITEM# Instruction Instru	7,031,708		otal Other Financing Uses	Ţ
Instruction		0		59
ITEM/ Instruction		0		55
ITIEM/ Instruction Regular Programs - Elementary/Secondary 100 Regular Programs - Elementary/Secondary 5,378,496 1200 Special Programs - Elementary/Secondary 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs - Elementary/Secondary 7,836 1400 Nonpublic School Programs 1600 Adult Education Programs 1600 Adult Education Programs 1600 Pre-Kindergarten 0 0 1600 Nonpublic School Programs 1600 Nonpublic School S		0		50
Instruction		0		52
ITEM		7,031,708		51
ITIEM			ther Expenditures and Financing Uses	5000 O
ITEM	54,126,945		otal Estimated Expenditures	7,
Instruction		0	otal 4000 Facilities Acquisition, Construction and Improvement	7
Instruction				40
Instruction			acilities Acquisition, Construction and Improvement Services	4000 Fa
Instruction		1,532,632	otal 3000 Operation of Non-instructional Services	Ţ
Instruction Instruction Regular Programs - Elementary/Secondary 1100 Regular Programs - Elementary/Secondary 1200 Special Programs - Elementary/Secondary 1200 Special Programs - Elementary/Secondary 1200 Vocational Education 1200 Vocational Education 1200 Vocational Education 1200 Other Instructional Programs 1200 Nonpublic School Programs 1200 Higher Education Programs 1200 Higher Education Programs 1200 Pre-Kindergarten 1200 Pre-Kindergarten 1200 Support Services - Pupil Personnel 1200 Support Services - Pupil Personnel 1200 Support Services - Pupil Health 1200 Support Services - Pupil Health 1200 Support Services - Pupil Health 1200 Support Services - Business 1200 Support Services - Central 1200 Support Services - Central 1200 Support Services 1200 Support Services		0		3,
Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 2,137,932 1300 Vocational Education 7,836 1500 Nonpublic School Programs 1600 Adult Education Programs 1600 Adult Education Programs 1700 Higher Education Programs 1700 Higher Education Programs 1700 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 1800 18		9,087		33
Instruction 1100 Regular Programs - Elementary/Secondary 25.378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1500 Nonpublic School Programs 0 1600 Adult Education Programs 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten 0 1800 Pre-Kindergarten 0 1900 Pre-Kindergarten 0 1800 Pre-Kindergarten 1,533,786 2900 Support Services - Pupil Personnel 1,533,786 2900 Support Services - Pupil Health 521,738 2500 Support Services - Central 521,738 2800 Support Services - Central 6,563,444 2900 Ot		1,523,545		ည္သ
Instruction		0		ű
Instruction			peration of Non-instructional Services	3000 0
Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1500 Adult Education Programs 0 1700 Higher Education Programs 0 1700 Instructional Staff 30,33,786 2100 Support Services - Pupil Personnel 1,533,786 2300 Support Services - Pupil Health 1,010,798 2500 Support Services - Pupil Health 521,738 2500 Support Services - Central 6,563,444 2700 Other Support Services 379,626 2900 Other Support Services 379,626		19,653,932	otal 2000 Support Services	7
ITEM Instruction Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs 0 1500 Nonpublic School Programs 0 1500 Adult Education Programs 0 1700 Higher Education Programs 0 1700 Higher Education Programs 0 1700 Fre-Kindergarten 0 Total 1000 Instruction 32,940,381 Support Services - Pupil Personnel 1,533,786 2100 Support Services - Instructional Staff 1,010,798 2300 Support Services - Administration 521,738 2500 Support Services - Business 1,505,159 2600 Operation & Maintenance of Plant Services 1,505,159 2600 Support Services - Central 4,235,385 2800 Support Services - Central 379,626		0		29
ITEM		379,626		28
ITEM Instruction Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1600 Adult Education Programs 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten 0 Total 1000 Instruction 0 Support Services Pupil Personnel 32,940,381 Support Services - Instructional Staff 1,533,786 2300 Support Services - Administration 521,738 2400 Support Services - Pupil Health 521,738 2500 Support Services - Business 1,505,159 2600 Operation & Maintenance of Plant Services 6,563,444		4,235,385		27
ITEM Instruction Instruction 1100 Regular Programs - Elementary/Secondary 5,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten 0 Total 1000 Instruction 0 Support Services - Pupil Personnel 32,940,381 2100 Support Services - Pupil Personnel 1,533,786 2200 Support Services - Administration 521,738 2400 Support Services - Pupil Health 521,738 2500 Support Services - Business 1,505,159		6,563,444		26
Instruction		1,505,159		25
Instruction		521,738		2,
ITEM		3,903,996		23
ITEM		1,010,798		23
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ITEM Instruction Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1600 Adult Education Programs 0 1700 Higher Education Programs 0 1800 Pre-Kindergarten 0		32,940,381	otal 1000 Instruction	7
Instruction 25,378,496 1100 Regular Programs - Elementary/Secondary 5,372,932 1200 Special Programs - Elementary/Secondary 2,181,117 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1600 Adult Education Programs 0 1700 Higher Education Programs 0		0		18
ITEM Instruction 1100 Regular Programs - Elementary/Secondary 25,378,496 1200 Special Programs - Elementary/Secondary 5,372,932 1300 Vocational Education 2,181,117 1400 Other Instructional Programs - Elementary/Secondary 7,836 1500 Nonpublic School Programs 0 1600 Adult Education Programs 0		0		1.
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	AMOUNTS		EM	I