LEA Name:

Baldwin-Whitehall SD

Class: 2

AUN Number: 103021102

County:

**Allegheny** 

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

## PROPOSED VERSION

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 5/13/	2015	
President of the Board - Original Signature Required	Date	
Secretary of the Board - Original Signature Required	Date	
Chief School Administrator - Original Signature Required	Date	
Mark Cherpak	(412) 884-6300	7475
Contact Person	Telephone	Extension
mcherpak@bwschools.net		
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

PROPOSED VERSION

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

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AUN: 103021102 Baldwin-Whitehall SD

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AMOUNTS ITEM Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year Estimated Beginning Fund Balance - Committed 1,000,000 1 3,000,000 Estimated Beginning Fund Balance - Assigned 2 3 Estimated Beginning Fund Balance - Unassigned 4,800,000 0 4 5 0 0 6 8,800,000 **Total Estimated Beginning Unreserved Fund Balance Available** for Appropriation and Reserves Scheduled For Liquidation **During The Fiscal Year Estimated Revenues And Other Financing Sources** 37,402,539 6000 Revenue from Local Sources 7000 Revenue from State Sources 20,806,753 1,167,250 8000 Revenue from Federal Sources 9000 Other Financing Sources 0 59,376,542 **Total Estimated Revenues And Other Financing Sources** Total Estimated Fund Balance, Revenues, and Other Financing 68,176,542 Sources Available for Appropriation

AUN:	-2016 Final General Fund Budget (PDE-2028) 103021102 Baldwin-Whitehall SD ad 5/20/2015 10:00:15 AM v2.1	PROPOSED VERSION	Real Estate Tax Rate (RETR) Report for 2015-2016  Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code  Page C-1		
	Index (current): 2.5% ulation Method:	Rate			
Appr	ox. Tax Revenue from RE Taxes:	\$30,703,239			
Amo	unt of Tax Relief for Homestead Exclusions	+ <u>\$1,663,505</u>			
Total	Approx. Tax Revenue:	\$32,366,744			
Appr	ox. Tax Levy for Tax Rate Calculation:	\$33,715,358 Allegheny	Total		
	2014-15 Data a. Assessed Value	\$1,825,662,220	\$1,825,662,220		
	b. Real Estate Mills	17.6100			
I.	2015-16 Data c. 2013 STEB Market Value d. Assessed Value	\$1,348,677,148 \$1,830,366,890	\$1,348,677,148 \$1,830,366,890		
	e. Assessed Value of New Constr/ Renov	\$0	\$0		
	2014-15 Calculations f. 2014-15 Tax Levy (a * b)	\$32,149,912	\$32,149,912		
	2015-16 Calculations				
ti.	g. Percent of Total Market Value	100.00000%	100.00000%		
	<ul><li>h. Rebalanced 2014-15 Tax Levy (f Total * g)</li></ul>	\$32,149,912	\$32,149,912		
	<ul> <li>i. Base Mills Subject to Index         <ul> <li>(h / a * 1000) if no reassessment</li> <li>(h / (d-e) * 1000) if reassessment</li> </ul> </li> </ul>	17.6100			
	Calculation of Tax Rates and Levies Generate	ed .			
	j. Weighted Avg. Collection Percentage	95.79240%	95.79240%		
	k. Tax Levy Needed (Approx. Tax Levy * g)	\$33,715,358	\$33,715,358		
111.	<ol> <li>2015-16 Real Estate Tax Rate (k / d * 1000)</li> </ol>	18.4200			
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$33,715,358	\$33,715,358		
	n. Tax Levy minus Tax Relief for Homestead E		\$32,051,853		
	(m - Amount of Tax Relief for Homestead E	Exclusions)			
	o. Net Tax Revenue Generated By Mills		\$30,703,239		

(n \* Est. Pct. Collection)

2015-2016 Final General Fund Budget (PDE-2028)  AUN: 103021102 Baldwin-Whitehall SD  Printed 5/20/2015 10:00:16 AM v2.1		PROPOSED VERSION:	Real Estate Tax Rate (RETR) Report for 2015-2016  Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Page C-2
	Index (current): 2.5% lation Method:	Rate	
Amou Total	ox. Tax Revenue from RE Taxes: int of Tax Relief for Homestead Exclusions + Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$30,703,239 <u>\$1,663,505</u> \$32,366,744 \$33,715,358	
		Allegheny	Total
-	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	18.0502	
	q. Mills In Excess of Index if (I > p), (I - p)	0.3698	0.3698
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$33,038,488	\$33,038,488
14.	s. Millage Rate within Index? (If I > p Then No)	No	
	t. Tax Levy In Excess of Index	\$676,870	\$676,870
	<ul><li>if (m &gt; r), (m - r)</li><li>u. Tax Revenue in Excess of Index (t * Est. Pct. Collection)</li></ul>	\$648,390	\$648,390

2015-2016 Final General Fund Budget (PDE-2028) AUN: 103021102 Baldwin-Whitehall SD PROPOSED VERSION

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

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

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Act 1 Index (current): 2.5%

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Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$30,703,239

Amount of Tax Relief for Homestead Exclusions +

\$1,663,505

Total Approx. Tax Revenue:

\$32,366,744

Approx. Tax Levy for Tax Rate Calculation:

\$33,715,358

Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,663,505 \$0	Lowering RE Tax Rate	\$0	\$1,663,505 \$0
Amount of Tax Relief from State/Local Sources	45			\$1,663,505

Other Proportional Assessments

Total Act 511, Current Taxes

Total Current Act 511 Taxes - Proportional Assessments

6159

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PROPOSED VERSION

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

0

1,348,677,148

Market Value

0

12

Mills

4,495,000

0

0

0

16,184,126

(511 Limit)

CODE 6111 C	Customt Doc	al Estate <u>Taxes</u>									
0111 <u>C</u>	Junent Rea	BI ESTATE TAXES				Amount of Tax Relief		Tax I	evy Minus Homestead		Net Tax Revenue
County N	<u>Name</u>	Taxable Assessed Value	Real Estate Mills	Tax L	evy Generated by Mills	Homestead Exclusion	<u>ns</u>		Exclusions	Percent Collected	Generated By Mills
Alleghen	ıy	1,830,366,890	18.4200	_	33,715,358					95.79240%	
		0			0					0.00000%	
		0		_	0					0.00000%	
		0		_	0					0.00000%	
Totals:		1,830,366,890		_	33,715,358	1,663,505		=	32,051,853	95.79240% =	= 30,703,239
						Rate		=			Estimated Revenue
6120 F	Per Capita	Taxes, Section 679				0.00					0
_											
6140	Current Ac	t 511 Taxes - Flat Rate Ass	acemonte			Rate	Add'l R	Rate (i	f anni )	Tax Levy	Estimated Revenue
6141		ta Taxes, Act 511	icasinenta			\$0.00	,		\$0.00	0	0
6142		on Taxes - Flat Rate				\$0.00			\$0.00	0	0
6143	•	rvices / Occupational Privile	ge Taxes			\$5.00			\$0.00	30,000	0
6144	Trailer Ta		<b>3</b> • ••···			\$0.00		:	\$0.00	0	0
6145		Privilege Taxes - Flat Rate	•			\$0.00			\$0.00	0	0
6146		cal Device Taxes - Flat Rate				\$0.00		:	\$0.00	0	0
6149	Other Fla	nt Rate Assessments				\$0.00		:	\$0.00	0	0
	Total Cur	rent Act 511 Taxes - Flat R	ate Assessments							30,000	<u>0</u>
6150	Current Ac	t 511 Taxes - Proportional A	<u>Assessments</u>			<u>Rate</u>	Add'l R	Rate (i	f appl.)	Tax Levy	Estimated Revenue
6151	Earned Ir	ncome Taxes, Act 511				0.50%			0.00%	4,200,000	0
6152	Occupation	on Taxes - Proportional Rat	te		•	0			0	0	0
6153	Real Esta	ate Transfer Taxes			-	0.50%			0.00%	295,000	0
6154	Amusem	ent Taxes				0.00%			0.00%	0	0
6155	Business	Privilege Taxes - Proportio	nal Rate			0			0	0	0
6156		cal Device Taxes - Percenta				0.00%			0.00%	0	0
6157	Mercantil		•			0			0	0	0
						_			_	_	_

Act 511 Tax Limit

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

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PROPOSED VERSION

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

Printed 5/20/2015 10:00:21 AM v2.1 Page E-1 Additional Tax Rate Tax Rate Charged in: Percent Less than Percent Less than Charged in: Tax Function Change in Rate or equal to Index Change in Rate or equal to Index 2014-2015 2015-2016 2014-2015 2015-2016 Description Index (Rebalanced) (Rebalanced) 6111 Current Real Estate Taxes 4.60% Allegheny County 17.6100 18.4200 No 2.5% Per Capita Taxes, Section 679 6120 Act 1 EIT/PIT 6131 Earned Income Taxes, Act 1 Personal Income Taxes, Act 1 6132 Act 511 Flat Rate Taxes 6141 Per Capita Taxes, Act 511 Occupation Taxes - Flat Rate 6142 2.5% Local Services / Occupational Privilege Tax \$5.00 \$5.00 0.00% 6143 Yes Trailer Taxes 6144 6145 Business Privilege Taxes - Flat Rate 6146 Mechanical Device Taxes - Flat Rate 6149 Other Flat Rate Assessments Act 511 Proportional Rate Taxes 2.5% 6151 Earned Income Taxes, Act 511 0.500% 0.500% 0.00% Yes 6152 Occupation Taxes - Proportional Rate 2.5% 6153 Real Estate Transfer Taxes 0.500% 0.500% 0.00% Yes 6154 Amusement Taxes 6155 Business Privilege Taxes - Proportional Rate 6156 Mechanical Device Taxes - Percentage 6157 Mercantile Taxes Other Proportional Assessments

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	<u>ITEM</u>	AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	25,853,695	
	1200 Special Programs - Elementary/Secondary	5,949,497	
	1300 Vocational Education	2,017,560	
	1400 Other Instructional Programs - Elementary/Secondary	17,947	
	1500 Nonpublic School Programs	20,884	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	33,859,583	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,539,743	
	2200 Support Services - Instructional Staff	1,264,003	
	2300 Support Services - Administration	3,953,048	
	2400 Support Services - Pupil Health	518,989	
	2500 Support Services - Business	1,365,073	
	2600 Operation & Maintenance of Plant Services	6,206,614	
	2700 Student Transportation Services	4,332,079	
	2800 Support Services - Central	444,486	
	2900 Other Support Services	49,448	
	Total 2000 Support Services	19,673,483	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,355,012	
	3300 Community Services	19,179	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,374,191	
4000	Facilities Acquisition, Construction and Improvement Services		
	4000 Facilities Acquisition, Construction and Improvement Ser	vices 0	
	Total 4000 Facilities Acquisition, Construction and Improveme		
	Total Estimated Expenditures	54,907,257	
5000	Other Expenditures and Financing Uses	,,	
0000	5100 Debt Service	7,051,708	
	5200 Interfund Transfers - Out	0	
	5300 Transfers Involving Component Units	0	
	5500 Special and Extraordinary Items	0	
	5900 Budgetary Reserve	0	
	Total Other Financing Uses	7,051,708	
	Total Estimated Expenditures and Other Financing Uses		,958,965
	•		,686,179
	Appropriation of Prior Year Fund Balance	•	-
	Total Appropriations		63,645,144
	Ending Committed, Assigned and Unassigned Fund	Balance	6,217,577