LEA Name:

Baldwin-Whitehall SD

Class: 2

AUN Number: 103021102

County:

Allegheny

PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2014 - 06/30/2015

mcherpak@bwschools.net E-mail Address	Contact Person	Mark Cherpak	Chief School Administrator Original Signature Required	Rand Ca X	ginal Sig	The ary and traves	President of the Board - Original Signature Required		Date of Adoption of the General Fund Budget:	General Fund Budget Approval
	Telephone	(412) 884-6300	Date	6/25/14		6/25/201	9		t: 6/11/2014	<u>roval</u>
	Extension	7475				4		2		

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

AUN: 103021102 Baldwin-Whitehall SD Printed 6/20/2014 10:18:03 AM v2.0

Mall

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

72,220,081		Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation
57,211,504		Total Estimated Revenues And Other Financing Sources
	0	9000 Other Financing Sources
	1,297,340	8000 Revenue from Federal Sources
	20,414,383	7000 Revenue from State Sources
	35,499,781	6000 Revenue from Local Sources
		Estimated Revenues And Other Financing Sources
		for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year
15,008,577		Total Estimated Beginning Unreserved Fund Balance Available
	0	6
	0	55
	0	4
	5,879,576	3 Estimated Beginning Fund Balance - Unassigned
	6,713,609	2 Estimated Beginning Fund Balance - Assigned
	2,415,392	1 Estimated Beginning Fund Balance - Committed

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

Page A-1

8820	FUNCTION
Medical Assistance Reimbur	DESCRIPTION

8830	8820
Medical Assistance Reimbursements (ACCESS) - Early Intervention	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)

REVENUE FROM FEDERAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-4

0	0	Amounts

1,297,340

FUNCTION	<u>DESCRIPTION</u>
REVENUE	REVENUE FROM STATE SOURCES
7110	Basic Education Funding (Gross)
7160	Tuition for Orphans and Children Placed in Private Homes
7170	School Improvement Grants
7180	Staff and Program Development
7220	Vocational Education
7240	Driver Education - Student
7250	Migratory Children
7260	Workforce Investment Act
7271	Special Education Funding for School Aged Pupils
7272	Early Intervention
7280	Adult Literacy
7292	Pre-K Counts
7299	Other Program Subsidies Not Listed in 7200 Series
7310	Transportation (Regular and Additional)
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy
7330	Health Services (Medical, Dental, Nurse, Act 25)
7340	State Property Tax Reduction Allocation
7350	Sewage Treatment Operations / Environmental Subsidies
7360	Safe Schools
7400	Vocational Training of the Unemployed
7501	PA Accountability Grants
7509	Supplemental Equipment Grants
7598	Revenue for the Support of Public Schools
7599	Other State Revenue Not Listed in the 7500 Series
7810	State Share of Social Security and Medicare Taxes
7820	State Share of Retirement Contributions
7900	Revenue for Technology

REVENUE FROM STATE SOURCES

20,414,383

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-2

Amounts

0	3,000,000	1,100,000	0	0	0	228,877	0	0	0	1,662,258	100,000	1,500,000	1,250,000	0	0	0	0	2,458,688	0	0	0	0	0	0	50,000	9,064,560

Littled 0/7/	FINE O/20/20 17 10:10:07 / NW VE. O
FUNCTION	DESCRIPTION
REVENUE	REVENUE FROM LOCAL SOURCES
6111	Current Real Estate Taxes
6112	Interim Real Estate Taxes
6113	Public Utility Realty Tax
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement
6115	Payments in Lieu of Current Taxes - Federal Reimbursement
6120	Per Capita Taxes, Section 679
6130	Taxpayer Relief Taxes - Proportional Assessments
6140	Current Act 511 Taxes - Flat Rate Assessments
6150	Current Act 511 Taxes - Proportional Assessments
6160	Non-Real Estate Taxes - First Class Districts Only
6400	Delinquencies on Taxes Levied / Assessed by LEA
6500	Earnings on Investments
6700	Revenues from District Activities
6800	Revenue from Intermediary Sources / Pass-Through Funds
6910	Rentals
6920	Contributions/Donations/Grants From Private Sources
6940	Tuition from Patrons
6960	Services Provided Other Local Governmental Units / LEAs
6970	Services Provided Other Funds
6980	Revenue From Community Service Activities
6990	Refunds and Other Miscellaneous Revenue

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Amounts

Page 8-1

29,201,657 30,000 4,495,000 716,024 40,000 51,800 425,800 166,500 116,000 10,000 50,000

35,499,781

197,000

REVENUE FROM LOCAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL Page B-3

	250,000	810 School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	8810
	0	1799 ARRA - Miscellaneous Revenue	8799
	0	734 ARRA - Race to the Top	8734
	0	733 ARRA-Qualified Zone Academy Bonds (QZAB)	8733
	0	732 ARRA-Qualified School Construction Bonds (QSCB)	8732
	0	731 ARRA - Build America Bonds	8731
	0	721 ARRA - Head Start	8721
	0	709 ARRA – Education Jobs Fund (EdJobs)	8709
	0	708 ARRA - State Fiscal Stabilization Fund	8708
	0	707 ARRA - National School Lunch Program Equipment	8707
	0	706 ARRA - McKinney-Vento Homeless	8706
	0	705 ARRA - Title II, Part D Education Technology	8705
	0	704 ARRA - Title I, School Improvement	8704
	0	703 ARRA - Title I, Part A & D	8703
	0	702 ARRA - IDEA, Section 619	8702
	0	701 ARRA - IDEA, Part B	8701
	0	690 Other Restricted Federal Grants-in-Aid Through the Commonwealth	8690
	0	660 Workforce Investment Act	8660
	0	640 Headstart	8640
	0	620 Adult Basic Education	8620
	0	610 Homeless Assistance Act	8610
	0	580 Child Care and Development Block Grants	8580
	0	560 Federal Block Grants	8560
	0	Nutrition Education and Training	8540
	0	521 Vocational Education - Operating Expenditures	8521
	0	519 NCLB, Title VI - Flexibility and Accountability	8519
	0	517 NCLB, Title IV - 21st Century Schools	8517
	45,000	516 NCLB, Title III - Language Instr. for LEP and Immgrant Students	8516
	125,340	515 NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	8515
	877,000	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	8514
	0	513 IDEA, Section 619	8513
	0	512 IDEA, Part B	8512
	0	511 Grants for IDEA and NCLB Programs not Specified in 8510 series	8511
	0	Other Restricted Grants-in-Aid Directly from Federal Government	8390
	0	320 Energy Conservation Grants - TA and ECM	8320
	0	310 Payments for Federally Impacted Areas - P.L. 81-815	8310
	0	200 Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	8200
	0	190 Other Unrestricted Grants-in-Aid Direct from Federal Government	8190
	0	110 Payments for Federally Impacted Areas - P.L. 81-874	8110
		REVENUE FROM FEDERAL SOURCES	REVEN
ınts	Amounts	CTION DESCRIPTION	FUNCTION
		Printed 5/20/2014 10:18:04 AW V2.0	Printed

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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רוווונסט טוע	Filling 0/20/2014 10:10:04 (NN V2:0	
FUNCTION	<u>DESCRIPTION</u>	Amounts
OTHER FI	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
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers in	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
		VIA ATT AND A THE ATT AND A THE ATT
TOTAL ES	TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,211,504

AUN: 103021102 Baldwin-Whitehall SD

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

Page C-1

Real Estate Tax Rate (RETR) Report for 2014-2015

Printed 6/20/2014 10:18:06 AM v2.0

Act 1 Index (current): 2.8% Calculation Method: Rate

Total Approx. Tax Revenue: Amount of Tax Relief for Homestead Exclusions + Approx. Tax Revenue from RE Taxes: \$30,863,915 \$29,201,657 \$1,662,258

		(n * Est. Pct. Collection)
\$29,201,657		o. Net Tax Revenue Generated By Mills
	ad Exclusions)	(m - Amount of Tax Relief for Homestead Exclusions)
\$30,487,654	ad Exclusions	n_Tax Levy minus Tax Relief for Homestead Exclusions
\$32,149,912	\$32,149,912	m. Tax Levy Generated by Mills
	17.6100	III. (k / d * 1000)
	44 24 24 24 24 24 24 24 24 24 24 24 24 2	(Approx. Tax Levy * g)
\$32,149,912	\$32,149,912	k. Tax Levy Needed
95.78191%	95.78191%	j. Weighted Avg. Collection Percentage
	rated	Calculation of Tax Rates and Levies Generated
		(h / (d-e) * 1000) if reassessment
		(h / a * 1000) if no reassessment
	19.6100	 Base Mills Subject to Index
		(f Total * g)
\$35,336,361	\$35,336,361	 h. Rebalanced 2013-14 Tax Levy
100.00000%	100.00000%	 g. Percent of Total Market Value
		2014-15 Calculations
		(a * b)
\$35,336,361	\$35,336,361	f. 2013-14 Tax Levy
		2013-14 Calculations
\$0	\$0	e. Assessed Value of New Constr/ Renov
\$1,825,662,220	\$1,825,662,220	d. Assessed Value
\$1,348,677,149	\$1,348,677,149	c. 2012 STEB Market Value
		i. 2014-15 Data
	19.6100	b. Real Estate Mills
\$1,801,956,196	\$1,801,956,196	a. Assessed Value
		2013-14 Data
Total	\$32,149,912 Allegheny	Approx. Tax Levy for Tax Rate Calculation:

Printed 6/20/2014 10:18:06 AM v2.0 AUN: 103021102 Baldwin-Whitehall SD

Act 1 Index (current): 2.8% Calculation Method:

Amount of Tax Relief for Homestead Exclusions + Approx. Tax Revenue from RE Taxes:

Total Approx. Tax Revenue: \$30,863,915 \$32.149.912

\$29,201,657 \$1,662,258

Rate

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code Real Estate Tax Rate (RETR) Report for 2014-2015 Page C-2

		(t * Est. Pct. Collection)
\$0	\$0	 u. Tax Revenue in Excess of Index
		if (m > r), (m - r)
\$0	\$0	t. Tax Levy In Excess of Index
		(If I > p Then No)
	Yes	s. Millage Rate within Index?
		IV. (p / 1000) * d)
\$36,803,525	\$36,803,525	r. Maximum Tax Levy Based On Index
		if $(1 > p)$, $(1 - p)$
0.0000	0.0000	q. Mills In Excess of Index
		(i * (1 + Index))
	20.1590	p. Maximum Mills Based On Index
		Index Maximums
Total	Allegheny	
	\$32,149,912	Approx. Tax Levy for Tax Rate Calculation:

\$113,200	ies	V. Median Assessed Value of Homestead Properties	_
1 11,42:	11,42	Number of Homestead/Farmstead Properties	
4	\$8,26	Assessed Value Exclusion per Homestead	
		Information Related to Property Tax Relief	

AUN: 103021102 Baldwin-Whitehall SD

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Act 1 Index (current): 2.8% Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:

Prior Year State Property Tax Reduction Allocation State Property Tax Reduction Allocation used for: H Amount of Tax Relief from State/Local Sources

\$1,662,258

Real Estate Tax Rate (RETR) Report for 2014-2015

	M	Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code	ethodology of Section	n 672.1 of School Code
			;	Page C-3
Rate				
\$29,201,657				
\$1,662,258				
\$30,863,915				
\$32,149,912				
Allegheny				Total
Homestead Exclusions	\$1,662,258	Lowering RE Tax Rate	\$0	\$1,662,258
n used for: Homestead Exclusions	\$0			\$0

2014-2015 Final 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

6120 Per Capita Taxes, Section 679	Totals: 1,825,6	10/1/10/10/10/10/10/10/10/10/10/10/10/10			Allegheny 1,825,6	County Name Taxable Assessed Value	6111 Current Real Estate Taxes
ko i	1,825,662,220	0	0	0	1,825,662,220 17.6100	ed Value Real Estate Mills	
	32,149,912	0		0	00 32,149,912	te Mills Tax Levy Generated by Mills	
<u>Rate</u> 0.00	- 1,662,258					Homestead Exclusions	Amount of Tax Relief for
	= 30,487,654					Exclusions	Tax Levy Minus Homestead
		0.00000%	0.00000%	0.00000%	95.78191%	Percent Collected	
Estimated Revenue 0	= 29,201,657					Generated By Mills	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	Mercantile Taxes	Mechanical Device Taxes - Percentage	Business Privilege Taxes - Proportional Rate	Amusement Taxes	Real Estate Transfer Taxes	Occupation Taxes - Proportional Rate	Earned Income Taxes, Act 511	Current Act 511 Taxes - Proportional Assessments	Total Current Act 511 Taxes - Flat Rate Assessments	Other Flat Rate Assessments	Mechanical Device Taxes - Flat Rate	Business Privilege Taxes - Flat Rate	Trailer Taxes	Local Services / Occupational Privilege Taxes	Occupation Taxes - Flat Rate	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	Rate
> 1,348,677,149 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.)
X 12												<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

Comparison of Tax Rate Changes to Index (CTRI) 2013-2014 vs. 2014-2015

Page E-1

Tax Function	Description	Tax Rate Charged in: 2013-2014 2014-20 (Rebalanced)	arged in: 2014-2015	Percent Change in Rate	Less than or equal to index	Index	Additional Tax Rate Charged in: 2013-2014 2014-2015 (Rebalanced)	Percent Change in Rate	Less than or equal to index
6111	Current Real Estate Taxes			A CONTRACTOR OF THE CONTRACTOR					
	Allegheny County	19.6100	17.6100	-10.20%	Yes	2.8%			
6120	Per Capita Taxes, Section 679								
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	2.8%			
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	Act 511 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.8%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								ALCO CONTRACTOR OF THE PROPERTY OF THE PROPERT
6159	Other Proportional Assessments								
6157 6159	Mercantile Taxes Other Proportional Assessments								

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

A GS Ilshaltehall SD	Allegheny	103021102
O SCHOOL DISTRICT NAME	COUNTY NAME	NUA

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:

Fund Balance % Limit (less than or equal to)	Total Budgeted Expenditures
12.0%	ess Than or Equal to \$11,999,999
%9 [.] LL	Setween \$12,000,000 and \$12,999,999
%0.11	999,999,51\$ bns 000,000,£1\$ neewte
%9 [.] 01	999,999,41\$ bns 000,000,41\$ neewte8
%0.01	Between \$15,000,000,ard \$15,999,999
%9 [.] 6	999,999,315,000,000,016,999,999
%0 ⁻ 6	817,000,000,11\$ and \$17,999,999
%9 [.] 8	Between \$18,000,000,81\$ aetween \$18,999,999
%0.8	Greater Than or Equal to \$19,000,000

If yes, see information below, taken from the 2014-2015 General Fund Budget.

ON	is within the allowable limits.
∑ sə,	The Estimated Ending Unassigned Fund Balance
%0.8	Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures
00.171,310,3\$	Ending Unassigned Fund Balance
00.146,686,26\$	Total Budgeted Expenditures

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

INT OF EDUCATION	BMTAAGED AINAVJYSNUEG OT NRIJTER	ALOS ALTQUISTIA SOLD
/		
h1/sz/9		Band of
3TAQ		SIGNATURE OF SUPERINTENDENT

HARRISBURG, PA 17126-0333

HARRISBURG, PA 17126-0333

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Page F-1

2014-2015 Final General Fund Budget (PDE-2028)
AUN: 103021102 Baldwin-Whitehall SD
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9,530,440			Ending Committed, Assigned and Unassigned Fund Balance		
62,689,641			Total Appropriations		
0			Appropriation of Prior Year Fund Balance		
9,641	62,689,641		Total Estimated Expenditures and Other Financing Uses		
	7,381,483		Total Other Financing Uses	То	
				5900	
		0	00 Transfers Involving Component Units	5300	
		0	00 Interfund Transfers - Out	5200	
		7,381,483	00 Debt Service	5100	
			Other Expenditures and Financing Uses	5000 Ot	
	55,308,158		Total Estimated Expenditures	То	
		50,000	Total 4000 Facilities Acquisition, Construction and Improvement	То	
		50,000	00 Facilities Acquisition, Construction and Improvement Services	4000	
			Facilities Acquisition, Construction and Improvement Services	4000 Fa	
		1,530,745	Total 3000 Operation of Non-instructional Services	To	
		0	00 Scholarships and Awards	3400	
		7,200	00 Community Services	3300	
		1,523,545	00 Student Activities	3200	
		0	00 Food Services	3100	
			Operation of Non-instructional Services	3000 Op	
		20,214,226	Total 2000 Support Services	Tot	
		0	Other Support Services	2900	
		379,626	30 Support Services - Central	2800	
		4,527,085	O Student Transportation Services	2700	
		6,608,374	Operation & Maintenance of Plant Services	2600	
		1,505,159	30 Support Services - Business	2500	
		527,154	00 Support Services - Pupil Health	2400	
		4,130,300	30 Support Services - Administration	2300	
		1,004,463	30 Support Services - Instructional Staff	2200	
		1,532,065	00 Support Services - Pupil Personnel	2100	
			Support Services	2000 Sup	
		33,513,187	Total 1000 Instruction	Tot	
		0	00 Pre-Kindergarten	1800	
		0	00 Higher Education Programs	1700	
		873	00 Adult Education Programs	1600	
		8,000	Nonpublic School Programs	1500	
		16,196	Other Instructional Programs - Elementary/Secondary	1400	
		2,181,117		1300	
		5,740,433		1200	
		25,566,568	10 Regular Programs - Elementary/Secondary	1100	
			Instruction	1000 Inst	
	AMOUNIS	COMMON NEW WINDOWS OF THE PROPERTY OF THE PROP	IX.	ITEM	

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-6

	0	Total Interfund Transfers - Out
	0	900 Other Uses of Funds
		5200 Interfund Transfers - Out
	7,381,483	Total Debt Service
	4,910,000	900 Other Uses of Funds
	2,471,483	800 Other Objects
		5100 Debt Service
		ä
50,000		Total Facilities Acquisition, Construction and Improvement Services
110000000000000000000000000000000000000	C	700 Property
) C	600 Supplies
	, c	500 Other Purchased Services
	50,000	400 Purchased Property Services
		300 Purchased Professional & Technical Services
) C	200 Personnel Services-Employee Benefits
) O	100 Personnel Services-Salaries
		4000 Facilities Acquisition, Construction and Improvement Services
		4000 FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT
1,530,745		Total Operation of Non-instructional Services
	C	Total Scholarships and Awards
		800 Other Objects
	· ·	700 Property
	o C	600 Supplies
) C	500 Other Purchased Services
	> (
	o (
	Þ	olar Olar
	7,200	Total Community Services
		800 Other Objects
) C	700 Property
) O	600 Supplies
	O	500 Other Purchased Services
) O	400 Purchased Property Services
	2,700	300 Purchased Professional & Technical Services
	1,500	200 Personnel Services-Employee Benefits
	3,000	100 Personnel Services-Salaries
		3300 Community Services
Amounts		Function-Object Description
		I HI KOM SI POJESTI TO

AUN: 103021102 Baldwin-Whitehall SD

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Function-Object	ect	Description	
2500	Supp	Support Services - Business	
	100	Personnel Services-Salaries	
	200	Personnel Services-Employee Benefits	
	300	Purchased Professional & Technical Services	
	400	Purchased Property Services	
	500	Other Purchased Services	
	600	Supplies	
	700	Property	
	800	Other Objects	V Salamana A Company
	Total	Total Support Services - Business	
2600	Opera	Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	
	200	Personnel Services-Employee Benefits	
	300	Purchased Professional & Technical Services	
	400	Purchased Property Services	
	500	Other Purchased Services	
	600	Supplies	
	700	Property	
	800	Other Objects	
	Total	Total Operation & Maintenance of Plant Services	
2700	Stude	Student Transportation Services	
	100	Personnel Services-Salaries	
	200	Personnel Services-Employee Benefits	
	300	Purchased Professional & Technical Services	
	400	Purchased Property Services	
	500	Other Purchased Services	
	600	Supplies	
	700	Property	
	800	Other Objects	
	Total	Total Student Transportation Services	
2800	Supp	Support Services - Central	
	100	Personnel Services-Salaries	
	200	Personnel Services-Employee Benefits	
	300	Purchased Professional & Technical Services	
	400	Purchased Property Services	
	500	Other Purchased Services	
	600	Supplies	
	700	Property	
	800	Other Objects	
	Tota	Total Support Services - Central	

6,608,374

10,000

2,000

2,850 4,527,085

243,559 136,067

379,626

2,625,243 984,227 45,579 37,860 108,599 622,727 100,000 1,147,110 636,000 1,704,750 274,860 462,000

2,371,654

1,505,159

14,000

491,069 670,840

Amounts

139,850

79,750

47,650 62,000

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-4

Total Instruction	Total Pre-Kindergarten	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	1800 Pre-Kindergarten	Total Higher Education Programs	600 Supplies	500 Other Purchased Services	1700 Higher Education Programs	Total Adult Education Programs	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	1600 Adult Education Programs	Total Nonpublic School Programs	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	1500 Nonpublic School Programs	Function-Object Description
							inical Services	Benefits													nical Services	3enefits									nical Services	enefits			
		· ·										***************************************				AMPROXIMATION IN THE REPORT OF THE PROPERTY OF																			
	0	0	0	0	0	0	0	0	0		0	0	0		873	0	0	0	0	0	0	173	700		8,000	0	0	0	0	0	8,000	0	0		

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-2

Amounts

33,513,187

	1000	Funct
	INSTRUCTION	Inction-Object
!		Description

:	1400	1300	1200	INSTR 1100
100 200 300 400 500 600 700 800 Total	100 200 300 400 500 500 700 800 Total	100 200 300 400 500 500 600 700 800 Total	100 200 300 400 500 600 700 800 Totall	INSTRUCTION 1100 Regular
100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 200 Purchased Professional & Technical Services 300 Purchased Property Services 400 Purchased Property Services 500 Other Purchased Services 500 Supplies 700 Property 800 Other Objects Total Other Instructional Programs - Elementary/Secondary	100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Vocational Education Other Instructional Programs - Elementary/Secondary	 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Special Programs - Elementary/Secondary Vocational Education 	 100 Personnel Services-Salaries 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property 800 Other Objects Total Regular Programs - Elementary/Secondary Special Programs - Elementary/Secondary 	JCTION Regular Programs - Elementary/Secondary

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Page G-1

Amounts

16,196	rograms - Elementary/Secondary
0	
) C	
	services
	ly Services
	sional & Technical Services
3,196	s-Employee Benefits
13,000	s-Salaries
	ms - Elementary/Secondary
2,181,117	1
0	
0	
68,675	
600,000	Services
700	ly Services
30,000	sional & Technical Services
447,352	s-Employee Benefits
1,034,390	s-Salaries
5,740,433	≣lementary/Secondary
30,000	
61,000	
47,750	
652,750	Services
0	y Services
694,000	sional & Technical Services
1,575,137	s-Employee Benefits
2,679,796	s-Salaries
	ntary/Secondary
25,566,568	Elementary/Secondary
42,025	
2,075	
540,925	
1,128,560	èervices
35,750	y Services
940,484	sional & Technical Services
7,709,307	s-Employee Benefits
15,167,442	s-Salaries
	intai ji Odoonaai j

2000	Funct
SUPPORT SERVICES	Function-Object
/ICES	Description

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-3

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- Labert discilled	
Services-Salaries	1,044,198
Services-Employee Benefits	448,567
d Professional & Technical Services	1,500
d Property Services	0
chased Services	1,300
	34,250
	0
ects	2,250
vices - Pupil Personnel	1,532,065
- Instructional Staff	
l Services-Salaries	661,514
Services-Employee Benefits	308,159
d Professional & Technical Services	14,000
d Property Services	0
chased Services	3,000
	15,840
	0
ects	1,950
VICES - Ilistidetional Stall	-;00++;+00
Continuos Calorios	2 273 487
Continue Employee Deposits	1 100 000
d Professional & Technical Services	1, 120,203 442 100
d Droperty Services	38 500
chased Services	117,100
	82,310
	500
ects	50,100
rvices - Administration	4,130,300
- Pupil Health	
l Services-Salaries	335,256
l Services-Employee Benefits	168,998
d Professional & Technical Services	0
d Property Services	500
chased Services	300
	15,000
	6,500
jects	600
rvices - Pupil Health	527,154

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL Page G-5

Total Student Activities	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	3200 Student Activities	Total Food Services	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	3100 Food Services	3000 OPERATION OF NON-INSTRUCTIONAL SERVICES	Total Support Services	Total Other Support Services	800 Other Objects	700 Property	600 Supplies	500 Other Purchased Services	400 Purchased Property Services	300 Purchased Professional & Technical Services	200 Personnel Services-Employee Benefits	100 Personnel Services-Salaries	2900 Other Support Services	Function-Object Description
1,523,545	17,102	0	154, 131	12,445	950	135,269	269,060	934,588		0	0	0	0	0	0	0	0	0			20,214,226	0		0	0	0	0	0	0	0		Amounts

Function-Object Description

5300 Transfers Involving Component Units 900 Other Uses of Funds

Total Transfers Involving Component Units

5900 Budgetary Reserve 800 Other Objects

Total Budgetary Reserve

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

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Page G-7

	0	0	
7,381,483		1	
62 689 641			

Amounts

SCHEDULE OF CASH AND INVESTMENTS (CAIN)
Page H-1

6,168,409	7,668,409	TOTAL CASH AND INVESTMENTS
0	0	lotal Long-Term Investments
		Total I ama Tama Incontrant
0	0	Agency Fund
0	0	Fiduciary Trust Fund (Investment, Pension)
0	0	Internal Service Fund
0	0	Enterprise Fund (Food Service, Child Care)
0	0	Debt Service Fund
0	0	Capital Projects Fund - Other
0	0	Capital Reserve Fund - §1431
0	0	Capital Reserve Fund - §690
		Capital Projects Fund
0	0	Other Comptroller-Approved Special Revenue Fund
0	0	Athletic/School-Sponsored Extra Curricular Activities
		Special Revenue Fund
0	0	General Fund
		LONG-TERM INVESTMENTS
6,168,409	7,668,409	Total Cash and Short-Term Investments
0	0	Agency Fund
. 0	0	Fiduciary Trust Fund (Investment, Pension)
0	0	Internal Service Fund
600,000	600,000	Enterprise Fund (Food Service, Child Care)
0	0	Debt Service Fund
1,000,000	1,000,000	Capital Projects Fund – Other
918,409	918,409	Capital Reserve Fund - §1431
0	0	Capital Reserve Fund - §690
		Capital Projects Fund
0	0	Other Comptroller-Approved Special Revenue Fund
150,000	150,000	Athletic/School-Sponsored Extra Curricular Activities
		Special Revenue Fund
3,500,000	5,000,000	General Fund
		CASH AND SHORT-TERM INVESTMENTS
06/30/2015 Projection	06/30/2014 Estimate	

SCHEDULE OF INDEBTEDNESS (DEBT)
Page 1-1

2014-2015 Final General Fund Budget (PDE-2028) AUN: 103021102 Baldwin-Whitehall SD Printed 6/20/2014 10:18:18 AM v2.0

62,975,000	67,885,000	TOTAL INDEBTEDNESS
4,000,000	±S 4,000,000	TOTAL SHORT-TERM PAYABLES
0	0	Other Funds
4,000,000	4,000,000	General Fund
		SHORT-TERM PAYABLES
58,975,000	NESS 63,885,000	TOTAL LONG-TERM INDEBTEDNESS
0	0	Authority Lease Obligations
0	inces 0	Accumulated Compensated Absences
0	0	Lease-Purchase Obligations
58,975,000	63,885,000	Bonds Payable
0	0	Other Long-Term Liabilities
0	nents Payable 0	Extended Term Financing Agreements Payable
06/30/2015 Projection	06/30/2014 Estimate	LONG-TERM INDEBTEDNESS

	Fund Balance
Page J-1	Ba

		5900			0850		0840		0830	Account
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	Budgetary Reserve	Total Ending Fund Balance - Committed, Assigned, and Unassigned	Explanation: Remaining Unassigned Balance	Estimated Ending Unassigned Fund Balance	Explanation: Capital Projects	Estimated Ending Assigned Fund Balance	Explanation: Benefit Stabilization Fund	Estimated Ending Committed Fund Balance	Description
0	9,530,440	0	9,530,440		5,015,171		3,015,269		1,500,000	Amounts