

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/09/2018

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mark R Cherpak

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	42,738,887
7000 Revenue from State Sources	23,859,812
8000 Revenue from Federal Sources	1,112,160
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$67,710,859**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$67,710,859**

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	35,539,232
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,275,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	64,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	386,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	186,952

REVENUE FROM LOCAL SOURCES \$42,738,887**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,863,970
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,699,963
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,400,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,662,227
7501 PA Accountability Grants	615,849
7810 State Share of Social Security and Medicare Taxes	1,200,000
7820 State Share of Retirement Contributions	4,897,803

REVENUE FROM STATE SOURCES \$23,859,812**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	664,421
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,858
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

REVENUE FROM FEDERAL SOURCES \$1,112,160**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 67,710,859**

Act 1 Index (current): 3.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$35,539,232	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,227</u>	
Total Approx. Tax Revenue:	\$37,201,459	
Approx. Tax Levy for Tax Rate Calculation:	\$38,776,969	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$1,856,698,838	\$1,856,698,838
b. Real Estate Mills	20.3700	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$1,666,303,356	\$1,666,303,356
d. Assessed Value	\$1,860,699,082	\$1,860,699,082
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$37,820,955	\$37,820,955
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$37,820,955	\$37,820,955
(f Total * g)		
i. Base Mills Subject to Index	20.3700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.75503%	95.75503%
k. Tax Levy Needed	\$38,776,969	\$38,776,969
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	20.8400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$38,776,969	\$38,776,969
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,114,742
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,539,232
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,539,232

\$35,539,232

Amount of Tax Relief for Homestead Exclusions

\$1,662,227

Total Approx. Tax Revenue: \$37,201,459

\$37,201,459

Approx. Tax Levy for Tax Rate Calculation:

\$38,776,969

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

21.0014

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$39,077,286

\$39,077,286

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

V. Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$114,800

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,539,232
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,227</u>
Total Approx. Tax Revenue:	\$37,201,459
Approx. Tax Levy for Tax Rate Calculation:	\$38,776,969

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,227	Lowering RE Tax Rate	\$0	\$1,662,227
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,227

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>
Allegheny	1,860,699,082	20.8400	38,776,969			95.75503%	
Totals:	1,860,699,082		38,776,969	1,662,227	37,114,742	95.75503%	35,539,232

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000

	<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 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,800,000	4,800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 5,275,000 5,275,000

Total Act 511, Current Taxes 5,305,000

Act 511 Tax Limit -->	1,666,303,356	X	12	19,995,640
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2017-18 (Rebalanced)	2018-19	Percent Change in Rate			2017-18 (Rebalanced)	2018-19	
6111	<u>Current Real Estate Taxes</u> Allegheny	20.3700	20.8400	2.31%	Yes	3.1%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,071,884
1200 Special Programs - Elementary / Secondary	7,369,027
1300 Vocational Education	2,162,489
1400 Other Instructional Programs - Elementary / Secondary	7,105
Total Instruction	\$38,610,505
2000 Support Services	
2100 Support Services - Students	1,787,044
2200 Support Services - Instructional Staff	1,209,367
2300 Support Services - Administration	3,918,669
2400 Support Services - Pupil Health	580,428
2500 Support Services - Business	997,621
2600 Operation and Maintenance of Plant Services	5,679,276
2700 Student Transportation Services	4,653,861
2800 Support Services - Central	517,545
2900 Other Support Services	52,000
Total Support Services	\$19,395,811
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,312,301
3300 Community Services	39,605
Total Operation of Non-Instructional Services	\$1,351,906
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,502,637
Total Other Expenditures and Financing Uses	\$7,502,637
Total Estimated Expenditures and Other Financing Uses	\$67,710,859

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,147,966
200 Personnel Services - Employee Benefits	9,637,668
300 Purchased Professional and Technical Services	1,384,141
400 Purchased Property Services	44,500
500 Other Purchased Services	1,465,200
600 Supplies	391,409
800 Other Objects	1,000
Total Regular Programs - Elementary / Secondary	\$29,071,884
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,782,101
200 Personnel Services - Employee Benefits	2,104,926
300 Purchased Professional and Technical Services	2,105,000
500 Other Purchased Services	1,500
600 Supplies	35,500
700 Property	30,000
800 Other Objects	310,000
Total Special Programs - Elementary / Secondary	\$7,369,027
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	824,390
200 Personnel Services - Employee Benefits	440,943
400 Purchased Property Services	500
500 Other Purchased Services	825,000
600 Supplies	71,656
Total Vocational Education	\$2,162,489
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,105
Total Other Instructional Programs - Elementary / Secondary	\$7,105
Total Instruction	\$38,610,505
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	998,834
200 Personnel Services - Employee Benefits	616,410
500 Other Purchased Services	100,000
600 Supplies	71,800
Total Support Services - Students	\$1,787,044
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	532,896
200 Personnel Services - Employee Benefits	320,671
300 Purchased Professional and Technical Services	346,550
600 Supplies	9,250

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,209,367
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,153,655
200 Personnel Services - Employee Benefits	1,300,309
300 Purchased Professional and Technical Services	320,455
400 Purchased Property Services	5,000
500 Other Purchased Services	69,500
600 Supplies	39,500
800 Other Objects	30,250
Total Support Services - Administration	\$3,918,669
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	331,932
200 Personnel Services - Employee Benefits	227,996
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	10,000
700 Property	3,000
800 Other Objects	5,000
Total Support Services - Pupil Health	\$580,428
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	360,872
200 Personnel Services - Employee Benefits	434,749
500 Other Purchased Services	92,000
600 Supplies	95,000
800 Other Objects	15,000
Total Support Services - Business	\$997,621
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,991,620
200 Personnel Services - Employee Benefits	1,245,956
300 Purchased Professional and Technical Services	590,000
400 Purchased Property Services	1,378,200
500 Other Purchased Services	132,500
600 Supplies	328,000
700 Property	10,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$5,679,276
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,726,775
200 Personnel Services - Employee Benefits	1,357,423
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	93,163
600 Supplies	358,000
700 Property	110,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,653,861

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	322,058
200 Personnel Services - Employee Benefits	195,487
Total Support Services - Central	\$517,545
2900 Other Support Services	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$19,395,811
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	751,157
200 Personnel Services - Employee Benefits	348,644
300 Purchased Professional and Technical Services	88,300
400 Purchased Property Services	4,000
500 Other Purchased Services	1,000
600 Supplies	108,750
800 Other Objects	10,450
Total Student Activities	\$1,312,301
3300 Community Services	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,105
600 Supplies	32,500
Total Community Services	\$39,605
Total Operation of Non-Instructional Services	\$1,351,906
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,199,637
900 Other Uses of Funds	6,303,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,502,637
Total Other Expenditures and Financing Uses	\$7,502,637
TOTAL EXPENDITURES	\$67,710,859