

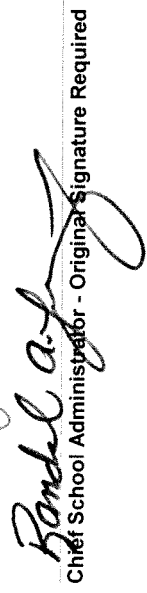
**PDE-2028 - FINAL GENERAL FUND BUDGET**  
**Fiscal Year 07/01/2013 - 06/30/2014**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/12/2013

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

Mark Cherpak  
Contact Person

mcherpak@bwschools.net  
E-mail Address

  
Date

  
Date

  
Date

(412) 884-6300      7475  
Telephone      Extension

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

**ITEM** **AMOUNTS**

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

1	Estimated Beginning Fund Balance - Committed	3,829,066
2	Estimated Beginning Fund Balance - Assigned	5,850,044
3	Estimated Beginning Fund Balance - Unassigned	4,807,626
4		0
5		0
6		0

**14,486,736**

**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	39,992,547
7000	Revenue from State Sources	19,756,891
8000	Revenue from Federal Sources	837,383
9000	Other Financing Sources	0

**60,586,821**

**Total Estimated Revenues And Other Financing Sources**

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

**75,073,557**

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 103021102 Baldwin-Whitehall SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	32,369,047
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	50,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	30,000
6150	Current Act 511 Taxes - Proportional Assessments	4,462,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,000,000
6500	Earnings on Investments	40,000
6700	Revenues from District Activities	55,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	500,000
6910	Rentals	167,000
6920	Contributions/Donations/Grants From Private Sources	108,000
6940	Tuition from Patrons	10,000
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	201,000
<b>REVENUE FROM LOCAL SOURCES</b>		<b>39,992,547</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
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	417,043
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	125,340
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	45,000
8517	NCLB, Title IV - 21st Century Schools	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
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	250,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
<b>OTHER FINANCING SOURCES</b>		
		<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>60,586,821</b>

Act 1 Index (current): 2.2% | Act 1 Index (prior): 2.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$32,369,047  
 Amount of Tax Relief for Homestead Exclusions + \$1,662,061  
 Total Approx. Tax Revenue: \$34,031,108  
 Approx. Tax Levy for Tax Rate Calculation: \$35,336,361  
 Allegheny

	Rate	Total
<b>2012-13 Data</b>		
a. Assessed Value	\$1,509,902,971	\$1,509,902,971
b. Real Estate Mills	23.4000	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$1,313,685,172	\$1,313,685,172
d. Assessed Value	\$1,801,956,196	\$1,801,956,196
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy (a * b)	\$35,331,730	\$35,331,730
<b>2013-14 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$35,331,730	\$35,331,730
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	19.6074	
(h / (d-e) * 1000) if reassessment	Yes	

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.12389%	96.12389%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$35,336,361	\$35,336,361
<b>I. 2013-14 Real Estate Tax Rate</b> (k / d * 1000)	<b>19.6100</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$35,336,361	\$35,336,361
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$33,674,300
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$32,369,047

Act 1 Index (current): 2.2% | Act 1 Index (prior): 2.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,369,047  
 Amount of Tax Relief for Homestead Exclusions + \$1,662,061  
 Total Approx. Tax Revenue: \$34,031,108  
 Approx. Tax Levy for Tax Rate Calculation: \$35,336,361  
 Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	20.0387	
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)	\$36,108,860	\$36,108,860
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	\$0
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	\$7,285
Number of Homestead/Farmstead Properties	11,633
V. Median Assessed Value of Homestead Properties	\$113,100

Act 1 Index (current): 2.2% | Act 1 Index (prior): 2.2%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$32,369,047	Rate
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,662,061</u>	
Total Approx. Tax Revenue:	\$34,031,108	
Approx. Tax Levy for Tax Rate Calculation:	\$35,336,361	
	Allegheny	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,662,061	Lowering RE Tax Rate	\$0	\$1,662,061
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,662,061
<b>Total</b>				









ITEM		AMOUNTS
1000	Instruction	
	1100 Regular Programs - Elementary/Secondary	24,940,077
	1200 Special Programs - Elementary/Secondary	5,578,494
	1300 Vocational Education	2,004,298
	1400 Other Instructional Programs - Elementary/Secondary	16,456
	1500 Nonpublic School Programs	8,000
	1600 Adult Education Programs	887
	1700 Higher Education Programs	0
	1800 Pre-Kindergarten	0
	<b>Total 1000 Instruction</b>	<b>32,548,212</b>
2000	Support Services	
	2100 Support Services - Pupil Personnel	1,493,572
	2200 Support Services - Instructional Staff	988,944
	2300 Support Services - Administration	4,205,417
	2400 Support Services - Pupil Health	337,860
	2500 Support Services - Business	1,113,689
	2600 Operation & Maintenance of Plant Services	6,325,722
	2700 Student Transportation Services	4,302,383
	2800 Support Services - Central	461,052
	2900 Other Support Services	0
	<b>Total 2000 Support Services</b>	<b>19,228,639</b>
3000	Operation of Non-instructional Services	
	3100 Food Services	0
	3200 Student Activities	1,311,614
	3300 Community Services	7,200
	3400 Scholarships and Awards	0
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,318,814</b>
4000	Facilities Acquisition, Construction and Improvement Services	
	4000 Facilities Acquisition, Construction and Improvement Services	50,000
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>50,000</b>
	<b>Total Estimated Expenditures</b>	<b>53,145,665</b>
5000	Other Expenditures and Financing Uses	
	5100 Debt Service	7,043,879
	5200 Interfund Transfers - Out	200,000
	5300 Transfers Involving Component Units	0
	5900 Budgetary Reserve	0
	<b>Total Other Financing Uses</b>	<b>7,243,879</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>60,389,544</b>
	<b>Appropriation of Prior Year Fund Balance</b>	<b>0</b>
	<b>Total Appropriations</b>	<b>60,389,544</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>14,684,013</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,962,057
200	Personnel Services-Employee Benefits	7,282,361
300	Purchased Professional & Technical Services	908,198
400	Purchased Property Services	36,450
500	Other Purchased Services	1,128,679
600	Supplies	592,582
700	Property	4,575
800	Other Objects	25,175
	<b>Total Regular Programs - Elementary/Secondary</b>	<b>24,940,077</b>
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,677,281
200	Personnel Services-Employee Benefits	1,514,813
300	Purchased Professional & Technical Services	772,000
400	Purchased Property Services	0
500	Other Purchased Services	538,800
600	Supplies	32,600
700	Property	10,000
800	Other Objects	33,000
	<b>Total Special Programs - Elementary/Secondary</b>	<b>5,578,494</b>
1300	Vocational Education	
100	Personnel Services-Salaries	940,416
200	Personnel Services-Employee Benefits	384,901
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	670
500	Other Purchased Services	600,000
600	Supplies	48,311
700	Property	0
800	Other Objects	0
	<b>Total Vocational Education</b>	<b>2,004,298</b>
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,000
200	Personnel Services-Employee Benefits	3,456
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
	<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>16,456</b>

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,032,535
200	Personnel Services-Employee Benefits	418,082
300	Purchased Professional & Technical Services	4,000
400	Purchased Property Services	0
500	Other Purchased Services	1,300
600	Supplies	33,405
700	Property	0
800	Other Objects	4,250
	Total Support Services - Pupil Personnel	1,493,572
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	644,706
200	Personnel Services-Employee Benefits	289,612
300	Purchased Professional & Technical Services	13,000
400	Purchased Property Services	0
500	Other Purchased Services	3,000
600	Supplies	37,126
700	Property	0
800	Other Objects	1,500
	Total Support Services - Instructional Staff	988,944
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,304,944
200	Personnel Services-Employee Benefits	1,146,279
300	Purchased Professional & Technical Services	475,000
400	Purchased Property Services	48,500
500	Other Purchased Services	113,600
600	Supplies	72,969
700	Property	500
800	Other Objects	43,625
	Total Support Services - Administration	4,205,417
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	180,249
200	Personnel Services-Employee Benefits	144,181
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	500
500	Other Purchased Services	300
600	Supplies	12,030
700	Property	0
800	Other Objects	600
	Total Support Services - Pupil Health	337,860

Function-Object	Description	Amounts
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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	<b>Total Support Services</b>	<b>19,228,639</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	770,539
200	Personnel Services-Employee Benefits	221,178
300	Purchased Professional & Technical Services	135,269
400	Purchased Property Services	950
500	Other Purchased Services	12,445
600	Supplies	154,131
700	Property	0
800	Other Objects	17,102
	Total Student Activities	1,311,614

<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	0
	Total Budgetary Reserve	0
	<b>Total Other Expenditures and Financing Uses</b>	<b>7,243,879</b>
	<b>TOTAL EXPENDITURES</b>	<b>60,389,544</b>



CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
General Fund	5,000,000	5,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	25,000	25,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	910,000	1,000,000
Capital Projects Fund - Other	1,350,000	1,300,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>7,335,000</b>	<b>7,425,000</b>

LONG-TERM INVESTMENTS

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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>7,335,000</b>	<b>7,425,000</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	63,640,000	59,240,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	920,950	1,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	64,560,950	60,240,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	4,315,000	4,200,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	4,315,000	4,200,000
<b>TOTAL INDEBTEDNESS</b>	<b>68,875,950</b>	<b>64,440,000</b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This amount represents the balance in the benefit stabilization fund</i>	2,631,185
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Projected Difference between Revenues and Expenditures</i>	12,052,828
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>14,684,013</b>
5900	Budgetary Reserve	0
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>14,684,013</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>