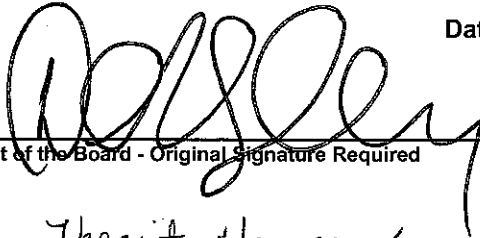


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5/8/19

Date

Theanita Hampay

Secretary of the Board - Original Signature Required

5/8/19

Date



Chief School Administrator - Original Signature Required

5/8/19

Date

Mark R Cherpak

Contact Person

(412)884-6300

Extn :

Telephone

Extension

mcherpak@bwschools.net

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 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 5/8/19
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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	44,459,993
7000 Revenue from State Sources	23,794,819
8000 Revenue from Federal Sources	1,125,462
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$69,380,274**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$69,380,274**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	37,126,340
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	5,509,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	620,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	64,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	236,500
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	186,950
REVENUE FROM LOCAL SOURCES	\$44,459,993
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,011,931
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,729,963
7311 Pupil Transportation Subsidy	1,400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,157,275
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,661,998
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	\$23,794,819
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	623,847
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	111,722
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	74,881
8517 NCLB, Title IV - 21st Century Schools	15,012
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$1,125,462
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	69,380,274

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,126,340	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>	
Total Approx. Tax Revenue:	\$38,788,338	
Approx. Tax Levy for Tax Rate Calculation:	\$39,424,281	
	Allegheny	Total

2018-19 Data		
a. Assessed Value	\$1,860,699,082	\$1,860,699,082
b. Real Estate Mills	21.0500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,682,525,494	\$1,682,525,494
d. Assessed Value	\$1,872,887,436	\$1,872,887,436
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$39,167,716	\$39,167,716
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$39,167,716	\$39,167,716
(f Total * g)		
i. Base Mills Subject to Index	21.0500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.31593%	98.31593%
k. Tax Levy Needed	\$39,424,281	\$39,424,281
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	21.0500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$39,424,281	\$39,424,281
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$37,762,283
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,126,340
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$37,126,340
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>
Total Approx. Tax Revenue:	\$38,788,338
Approx. Tax Levy for Tax Rate Calculation:	\$39,424,281

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	21.6815	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$40,607,009	\$40,607,009
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
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

V. Assessed Value Exclusion per Homestead	\$147.71	
Number of Homestead/Farmstead Properties	11252	11252
Median Assessed Value of Homestead Properties		\$115,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$37,126,340	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>	
Total Approx. Tax Revenue:	\$38,788,338	
Approx. Tax Levy for Tax Rate Calculation:	\$39,424,281	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,661,998	Lowering RE Tax Rate	\$0	\$1,661,998
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,661,998

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	1,872,887,436	21.0500	39,424,281			98.31593%	
Totals:	1,872,887,436		39,424,281	1,661,998	37,762,283	98.31593%	37,126,340

	<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%	4,944,000	4,944,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	565,000	565,000
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 5,509,000 5,509,000

Total Act 511, Current Taxes 5,539,000

Act 511 Tax Limit -->	1,682,525,494	12	20,190,306
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Allegheny	21.0500	21.0500	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,469,865
1200 Special Programs - Elementary / Secondary	4,635,980
1300 Vocational Education	891,607
Total Instruction	\$42,997,452
2000 Support Services	
2100 Support Services - Students	161,715
2200 Support Services - Instructional Staff	403,235
2300 Support Services - Administration	6,594,755
2400 Support Services - Pupil Health	18,500
2500 Support Services - Business	423,500
2600 Operation and Maintenance of Plant Services	4,713,795
2700 Student Transportation Services	4,566,599
2900 Other Support Services	52,000
Total Support Services	\$16,934,099
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,147,345
3300 Community Services	28,500
Total Operation of Non-Instructional Services	\$1,175,845
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	8,011,250
Total Other Expenditures and Financing Uses	\$8,011,250
Total Estimated Expenditures and Other Financing Uses	\$69,968,646

2019-2020 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	20,565,442
200 Personnel Services - Employee Benefits	13,575,564
300 Purchased Professional and Technical Services	1,382,888
400 Purchased Property Services	46,000
500 Other Purchased Services	1,464,200
600 Supplies	432,141
800 Other Objects	3,630
Total Regular Programs - Elementary / Secondary	\$37,469,865
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,180,698
200 Personnel Services - Employee Benefits	1,088,282
300 Purchased Professional and Technical Services	815,000
500 Other Purchased Services	1,415,500
600 Supplies	39,000
700 Property	20,000
800 Other Objects	77,500
Total Special Programs - Elementary / Secondary	\$4,635,980
1300 <u>Vocational Education</u>	
400 Purchased Property Services	500
500 Other Purchased Services	825,000
600 Supplies	66,107
Total Vocational Education	\$891,607
Total Instruction	\$42,997,452
2000 Support Services	
2100 <u>Support Services - Students</u>	
500 Other Purchased Services	100,000
600 Supplies	61,715
Total Support Services - Students	\$161,715
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	388,335
500 Other Purchased Services	2,000
600 Supplies	12,300
800 Other Objects	600
Total Support Services - Instructional Staff	\$403,235
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,734,195
200 Personnel Services - Employee Benefits	2,399,240
300 Purchased Professional and Technical Services	307,500
500 Other Purchased Services	59,650
600 Supplies	54,470
800 Other Objects	39,700

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Administration	\$6,594,755
2400 <u>Support Services - Pupil Health</u>	
400 Purchased Property Services	500
600 Supplies	10,000
700 Property	3,000
800 Other Objects	5,000
Total Support Services - Pupil Health	\$18,500
2500 <u>Support Services - Business</u>	
200 Personnel Services - Employee Benefits	240,000
500 Other Purchased Services	89,500
600 Supplies	85,000
800 Other Objects	9,000
Total Support Services - Business	\$423,500
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,447,936
200 Personnel Services - Employee Benefits	1,003,873
300 Purchased Professional and Technical Services	420,000
400 Purchased Property Services	1,355,700
500 Other Purchased Services	138,000
600 Supplies	334,686
700 Property	10,000
800 Other Objects	3,600
Total Operation and Maintenance of Plant Services	\$4,713,795
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,712,095
200 Personnel Services - Employee Benefits	1,305,341
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	94,663
600 Supplies	336,000
700 Property	110,000
800 Other Objects	1,500
Total Student Transportation Services	\$4,566,599
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$16,934,099
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	663,237
200 Personnel Services - Employee Benefits	272,458
300 Purchased Professional and Technical Services	80,400
400 Purchased Property Services	2,000
500 Other Purchased Services	5,500
600 Supplies	115,250

<u>Description</u>	<u>Amount</u>
800 Other Objects	8,500
Total Student Activities	\$1,147,345
3300 Community Services	
500 Other Purchased Services	7,500
600 Supplies	21,000
Total Community Services	\$28,500
Total Operation of Non-Instructional Services	\$1,175,845
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	1,500,250
900 Other Uses of Funds	6,511,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,011,250
Total Other Expenditures and Financing Uses	\$8,011,250
TOTAL EXPENDITURES	\$69,968,646

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(588,372)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$588,372)

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$588,372)
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