

FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,172,349
0850 Unassigned Fund Balance	2,561,103
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,733,452</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,022,455
7000 Revenue from State Sources	11,786,290
8000 Revenue from Federal Sources	1,312,368
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$37,121,113</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,854,565</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,972,629
6113 Public Utility Realty Taxes	18,750
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6150 Current Act 511 Taxes - Proportional Assessments	2,649,900
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,026,850
6500 Earnings on Investments	650,000
6700 Revenues from LEA Activities	52,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	271,808
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	155,000
6940 Tuition from Patrons	1,018
6960 Services Provided Other Local Governmental Units / LEAs	8,500
6990 Refunds and Other Miscellaneous Revenue	95,000
REVENUE FROM LOCAL SOURCES	\$24,022,455
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,395,033
7160 Tuition for Orphans Subsidy	21,000
7271 Special Education funds for School-Aged Pupils	1,311,355
7311 Pupil Transportation Subsidy	450,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	845,007
7360 Safe Schools	199,425
7505 Ready to Learn Block Grant	300,034
7533 Ready to Learn-Tax Equity Supplement	111,004
7810 State Share of Social Security and Medicare Taxes	582,268
7820 State Share of Retirement Contributions	2,479,164
REVENUE FROM STATE SOURCES	\$11,786,290
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	504,317
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	54,082
8517 Title IV - 21st Century Schools	41,469
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	700,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,500
REVENUE FROM FEDERAL SOURCES	\$1,312,368
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	37,121,113

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,972,629
Amount of Tax Relief for Homestead Exclusions	<u>\$845,007</u>
Total Approx. Tax Revenue:	\$19,817,636
Approx. Tax Levy for Tax Rate Calculation:	\$20,816,195

Allegheny

Total

2024-25 Data

a. Assessed Value	\$732,950,990	\$732,950,990
b. Real Estate Mills	28.5082	

I. 2025-26 Data

c. 2023 STEB Market Value	\$770,916,627	\$770,916,627
d. Assessed Value	\$730,182,715	\$730,182,715
e. Assessed Value of New Constr/ Renov	\$0	\$0

2024-25 Calculations

f. 2024-25 Tax Levy (a * b)	\$20,895,113	\$20,895,113
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2025-26 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
ii. h. Rebalanced 2024-25 Tax Levy (f Total * g)	\$20,895,113	\$20,895,113
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.5082	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$20,816,195	\$20,816,195

I. 2025-26 Real Estate Tax Rate 28.5082
(k / d * 1000)

iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$20,816,195	\$20,816,195
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$19,971,188
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$18,972,629

Act 1 Index (current): 5.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,972,629	
Amount of Tax Relief for Homestead Exclusions	<u>\$845,007</u>	
Total Approx. Tax Revenue:	\$19,817,636	
Approx. Tax Levy for Tax Rate Calculation:	\$20,816,195	
	Allegheny	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	29.9336	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,856,997	\$21,856,997
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	\$9,377.01	
Number of Homestead/Farmstead Properties	3161	3161
Median Assessed Value of Homestead Properties		\$107,200

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$18,972,629	
Amount of Tax Relief for Homestead Exclusions	<u>\$845,007</u>	
Total Approx. Tax Revenue:	\$19,817,636	
Approx. Tax Levy for Tax Rate Calculation:	\$20,816,195	
	Allegheny	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$845,007	Lowering RE Tax Rate	\$845,007
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$845,007

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	730,182,715	28.5082	20,816,195			95.00000%	
Totals:	730,182,715		20,816,195	845,007	19,971,188	95.00000%	18,972,629

	<u>Rate</u>		<u>Tax Levy</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>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			0	0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,309,839	2,309,839
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	340,061	340,061
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			2,649,900	2,649,900
Total Act 511, Current Taxes				2,649,900
Act 511 Tax Limit -->		770,916,627	12	9,251,000
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny	28.5082	28.5082	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,703,967
1200 Special Programs - Elementary / Secondary	6,448,659
1300 Vocational Education	1,040,512
1400 Other Instructional Programs - Elementary / Secondary	2,563
1500 Nonpublic School Programs	31,040
Total Instruction	\$24,226,741
2000 Support Services	
2100 Support Services - Students	1,488,354
2200 Support Services - Instructional Staff	1,594,181
2300 Support Services - Administration	2,024,910
2400 Support Services - Pupil Health	432,071
2500 Support Services - Business	484,355
2600 Operation and Maintenance of Plant Services	3,084,086
2700 Student Transportation Services	1,921,138
2800 Support Services - Central	54,619
Total Support Services	\$11,083,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	877,661
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$927,661
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	882,997
Total Other Expenditures and Financing Uses	\$882,997
Total Estimated Expenditures and Other Financing Uses	\$37,121,113

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,673,232
200 Personnel Services - Employee Benefits	5,993,128
300 Purchased Professional and Technical Services	756,570
400 Purchased Property Services	3,980
500 Other Purchased Services	938,483
600 Supplies	317,094
700 Property	20,000
800 Other Objects	1,480
Total Regular Programs - Elementary / Secondary	\$16,703,967
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,992,683
200 Personnel Services - Employee Benefits	1,518,081
300 Purchased Professional and Technical Services	565,735
500 Other Purchased Services	2,180,160
600 Supplies	192,000
Total Special Programs - Elementary / Secondary	\$6,448,659
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	264,783
200 Personnel Services - Employee Benefits	170,347
500 Other Purchased Services	599,402
600 Supplies	5,980
Total Vocational Education	\$1,040,512
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
200 Personnel Services - Employee Benefits	2,563
Total Other Instructional Programs - Elementary / Secondary	\$2,563
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	11,626
200 Personnel Services - Employee Benefits	19,414
Total Nonpublic School Programs	\$31,040
Total Instruction	\$24,226,741
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	753,043
200 Personnel Services - Employee Benefits	461,361
300 Purchased Professional and Technical Services	263,750
500 Other Purchased Services	2,000
600 Supplies	7,700
800 Other Objects	500
Total Support Services - Students	\$1,488,354
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	473,526

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	334,323
300 Purchased Professional and Technical Services	322,884
500 Other Purchased Services	22,415
600 Supplies	234,176
700 Property	206,857
Total Support Services - Instructional Staff	\$1,594,181
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,178,780
200 Personnel Services - Employee Benefits	694,917
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	18,100
600 Supplies	65,963
800 Other Objects	48,650
Total Support Services - Administration	\$2,024,910
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	175,514
200 Personnel Services - Employee Benefits	159,757
300 Purchased Professional and Technical Services	93,500
600 Supplies	3,300
Total Support Services - Pupil Health	\$432,071
2500 Support Services - Business	
100 Personnel Services - Salaries	281,594
200 Personnel Services - Employee Benefits	142,354
300 Purchased Professional and Technical Services	25,500
600 Supplies	34,212
800 Other Objects	695
Total Support Services - Business	\$484,355
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,061,311
200 Personnel Services - Employee Benefits	796,766
300 Purchased Professional and Technical Services	14,205
400 Purchased Property Services	427,962
500 Other Purchased Services	117,475
600 Supplies	650,542
700 Property	14,900
800 Other Objects	925
Total Operation and Maintenance of Plant Services	\$3,084,086
2700 Student Transportation Services	
500 Other Purchased Services	1,916,978
600 Supplies	4,160
Total Student Transportation Services	\$1,921,138
2800 Support Services - Central	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	5,100

<u>Description</u>	<u>Amount</u>
600 Supplies	48,019
800 Other Objects	500
Total Support Services - Central	\$54,619
Total Support Services	\$11,083,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	349,231
200 Personnel Services - Employee Benefits	194,803
300 Purchased Professional and Technical Services	106,852
400 Purchased Property Services	27,000
500 Other Purchased Services	97,150
600 Supplies	77,800
800 Other Objects	24,825
Total Student Activities	\$877,661
3300 Community Services	
300 Purchased Professional and Technical Services	50,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$927,661
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	353,733
900 Other Uses of Funds	529,264
Total Debt Service / Other Expenditures and Financing Uses	\$882,997
Total Other Expenditures and Financing Uses	\$882,997
TOTAL EXPENDITURES	\$37,121,113

Account Description	Amounts
0810 Nonspendable Fund Balance	402,975
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,172,349
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,561,103
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,733,452

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,136,427
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