

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

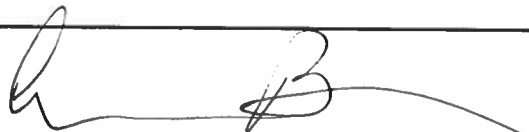
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wilkinsburg Borough SD	County : Allegheny	AUN Number : 103029803
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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 5/28/2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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	7,189,840	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,189,840</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	12,795,553	
7000 Revenue from State Sources	20,532,493	
8000 Revenue from Federal Sources	1,568,483	
9000 Other Financing Sources	1,700	
Total Estimated Revenues And Other Financing Sources		<u>\$34,898,229</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$42,088,069</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,134,862
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	1,840,986
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,632,886
6500 Earnings on Investments	645,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	266,019
6910 Rentals	13,500
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	214,800
REVENUE FROM LOCAL SOURCES	\$12,795,553
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,897,652
7160 Tuition for Orphans Subsidy	67,000
7271 Special Education funds for School-Aged Pupils	1,634,456
7292 Pre-K Counts	1,140,000
7311 Pupil Transportation Subsidy	330,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	95,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	1,224,010
7505 Ready to Learn Block Grant	280,424
7810 State Share of Social Security and Medicare Taxes	291,531
7820 State Share of Retirement Contributions	1,539,420
REVENUE FROM STATE SOURCES	\$20,532,493
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,213,483
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	75,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	85,000
8517 Title IV - 21st Century Schools	95,000
8752 ARP ESSER Summer Programs	60,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	\$1,568,483
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	500
9500 Capital Contributions	1,200
OTHER FINANCING SOURCES	\$1,700
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,898,229

Act 1 Index (current): 7.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,138,166

Amount of Tax Relief for Homestead Exclusions

\$1,224,010

Total Approx. Tax Revenue:

\$9,362,176

Approx. Tax Levy for Tax Rate Calculation:

\$11,314,730

Allegheny

Total

2023-24 Data

a. Assessed Value

\$426,671,589

\$426,671,589

b. Real Estate Mills

24.5000

I. 2024-25 Data

c. 2022 STEB Market Value

\$483,864,238

\$483,864,238

d. Assessed Value

\$431,209,836

\$431,209,836

e. Assessed Value of New Constr/ Renov

\$0

\$0

2023-24 Calculations

f. 2023-24 Tax Levy

\$10,453,454

\$10,453,454

(a * b)

2024-25 Calculations

g. Percent of Total Market Value

100.00000%

100.00000%

II.

h. Rebalanced 2023-24 Tax Levy

\$10,453,454

\$10,453,454

(f Total * g)

i. Base Mills Subject to Index

24.5000

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

80.65000%

80.65000%

k. Tax Levy Needed

\$11,314,730

\$11,314,730

(Approx. Tax Levy * g)

I. 2024-25 Real Estate Tax Rate

26.2300

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$11,310,634

\$11,310,634

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$10,086,624

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$8,134,862

(n * Est. Pct. Collection)

AUN: 103029803 Wilkinsburg Borough SD

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

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Act 1 Index (current): 7.1%

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Revenue

Number of Decimals For Tax Rate Calculation:

2

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Amount of Tax Relief for Homestead Exclusions

\$1,224,010

Total Approx. Tax Revenue:

\$9,362,176

Approx. Tax Levy for Tax Rate Calculation:

\$11,314,730

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.2395	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,314,730	\$11,314,730
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	\$511.97	
Number of Homestead/Farmstead Properties	2381	2381
Median Assessed Value of Homestead Properties		\$59,600

AUN: 103029803 Wilkinsburg Borough SD

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

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Act 1 Index (current): 7.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$8,138,166
Amount of Tax Relief for Homestead Exclusions	<u>\$1,224,010</u>
Total Approx. Tax Revenue:	\$9,362,176
Approx. Tax Levy for Tax Rate Calculation:	\$11,314,730
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,224,010	Lowering RE Tax Rate	\$0	\$1,224,010
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,224,010

CODE6111 Current Real Estate Taxes

<u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>		<u>Percent Collected</u>	
Allegheny	431,209,836	26.2300	11,310,634		80.65000%	
Totals:	431,209,836		11,310,634	- 1,224,010 =	10,086,624 X	80.65000% = 8,134,862

	<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>	<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	\$5.00	\$0.00	17,000	17,000
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			17,000	17,000
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%	1,597,416	1,597,416
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	243,570	243,570
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			1,840,986	1,840,986
Total Act 511, Current Taxes				1,857,986
Act 511 Tax Limit -->		483,864,238 X	12	5,806,371
		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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	24.5000	26.2300	7.07%	Yes	7.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	7.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	7.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	7.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,455,934
1200 Special Programs - Elementary / Secondary	7,114,076
1400 Other Instructional Programs - Elementary / Secondary	155,858
1500 Nonpublic School Programs	103,700
1800 Pre-Kindergarten	1,280,138
Total Instruction	\$23,109,706
2000 Support Services	
2100 Support Services - Students	1,183,612
2200 Support Services - Instructional Staff	1,421,199
2300 Support Services - Administration	1,252,957
2400 Support Services - Pupil Health	316,366
2500 Support Services - Business	513,722
2600 Operation and Maintenance of Plant Services	2,608,625
2700 Student Transportation Services	1,857,626
2800 Support Services - Central	511,900
2900 Other Support Services	11,900
Total Support Services	\$9,677,907
3000 Operation of Non-Instructional Services	
3300 Community Services	120,500
Total Operation of Non-Instructional Services	\$120,500
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,946,419
5900 Budgetary Reserve	25,000
Total Other Expenditures and Financing Uses	\$1,971,419
Total Estimated Expenditures and Other Financing Uses	\$34,939,532

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,982,591
200 Personnel Services - Employee Benefits	2,071,133
300 Purchased Professional and Technical Services	54,210
500 Other Purchased Services	7,187,400
600 Supplies	147,600
700 Property	13,000
Total Regular Programs - Elementary / Secondary	\$14,455,934
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	723,880
200 Personnel Services - Employee Benefits	429,021
300 Purchased Professional and Technical Services	848,976
500 Other Purchased Services	5,078,799
600 Supplies	2,100
700 Property	20,000
800 Other Objects	11,300
Total Special Programs - Elementary / Secondary	\$7,114,076
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	85,858
Total Other Instructional Programs - Elementary / Secondary	\$155,858
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	92,700
600 Supplies	11,000
Total Nonpublic School Programs	\$103,700
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	505,214
200 Personnel Services - Employee Benefits	391,434
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	10,900
600 Supplies	70,590
700 Property	5,000
800 Other Objects	290,000
Total Pre-Kindergarten	\$1,280,138
Total Instruction	\$23,109,706
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	504,509
200 Personnel Services - Employee Benefits	336,203
300 Purchased Professional and Technical Services	317,978
600 Supplies	9,222
800 Other Objects	15,700

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$1,183,612
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	754,337
200 Personnel Services - Employee Benefits	571,662
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	4,500
600 Supplies	8,700
Total Support Services - Instructional Staff	\$1,421,199
2300 Support Services - Administration	
100 Personnel Services - Salaries	713,871
200 Personnel Services - Employee Benefits	338,699
300 Purchased Professional and Technical Services	142,000
500 Other Purchased Services	27,487
600 Supplies	14,600
800 Other Objects	16,300
Total Support Services - Administration	\$1,252,957
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	90,860
200 Personnel Services - Employee Benefits	65,206
300 Purchased Professional and Technical Services	160,000
400 Purchased Property Services	300
Total Support Services - Pupil Health	\$316,366
2500 Support Services - Business	
100 Personnel Services - Salaries	265,938
200 Personnel Services - Employee Benefits	81,854
300 Purchased Professional and Technical Services	8,950
400 Purchased Property Services	47,610
500 Other Purchased Services	53,200
600 Supplies	38,000
800 Other Objects	18,170
Total Support Services - Business	\$513,722
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	796,067
200 Personnel Services - Employee Benefits	597,184
300 Purchased Professional and Technical Services	174,500
400 Purchased Property Services	374,100
500 Other Purchased Services	435,700
600 Supplies	230,544
800 Other Objects	530
Total Operation and Maintenance of Plant Services	\$2,608,625
2700 Student Transportation Services	
100 Personnel Services - Salaries	37,000
200 Personnel Services - Employee Benefits	28,126
500 Other Purchased Services	1,788,500

<u>Description</u>	<u>Amount</u>
600 Supplies	4,000
Total Student Transportation Services	\$1,857,626
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	44,242
200 Personnel Services - Employee Benefits	18,650
300 Purchased Professional and Technical Services	247,208
400 Purchased Property Services	13,000
500 Other Purchased Services	5,000
600 Supplies	163,800
700 Property	20,000
Total Support Services - Central	\$511,900
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,900
Total Other Support Services	\$11,900
Total Support Services	\$9,677,907
3000 Operation of Non-Instructional Services	
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	80,000
500 Other Purchased Services	38,000
800 Other Objects	2,500
Total Community Services	\$120,500
Total Operation of Non-Instructional Services	\$120,500
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	32,000
700 Property	28,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
Total Facilities Acquisition, Construction and Improvement Services	\$60,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,291,419
900 Other Uses of Funds	655,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,946,419
5900 <u>Budgetary Reserve</u>	
800 Other Objects	25,000
Total Budgetary Reserve	\$25,000
Total Other Expenditures and Financing Uses	\$1,971,419
TOTAL EXPENDITURES	\$34,939,532

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,148,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,148,537
5900 Budgetary Reserve	25,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,173,537