

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## 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

Brett Lago

\_\_\_\_\_  
Contact Person

(724)744-2121

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

lagob@penntrafford.org

\_\_\_\_\_  
Email Address

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	2,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	31,246,017
7000 Revenue from State Sources	24,899,549
8000 Revenue from Federal Sources	413,241
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$56,558,807</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$61,058,807</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	25,069,703
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	16,000
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	4,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	200,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	15,314
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$31,246,017</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	14,253,758
7271 Special Education funds for School-Aged Pupils	2,430,569
7311 Pupil Transportation Subsidy	1,160,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7505 Ready to Learn Block Grant	580,222
7810 State Share of Social Security and Medicare Taxes	1,100,000
7820 State Share of Retirement Contributions	4,700,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$24,899,549</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	321,590
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,151
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$413,241</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>56,558,807</b>

Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,070,487

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$25,070,487

Approx. Tax Levy for Tax Rate Calculation:

\$26,249,491

Allegheny Westmoreland Total

2017-18 Data

a. Assessed Value	\$2,993,972	\$308,175,270	\$311,169,242
b. Real Estate Mills	16.0800	82.2500	

I. 2018-19 Data

c. 2016 STEB Market Value	\$3,129,999	\$1,660,687,429	\$1,663,817,428
d. Assessed Value	\$3,129,999	\$312,827,580	\$315,957,579
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$48,143	\$25,347,416	\$25,395,559
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2018-19 Calculations

g. Percent of Total Market Value	0.18812%	99.81188%	100.00000%
ii. h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$47,774	\$25,347,785	\$25,395,559
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.0800	82.2511	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	100.00000%	95.50000%	95.50847%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$49,381	\$26,200,110	\$26,249,491
l. 2018-19 Real Estate Tax Rate (k / d * 1000)	15.7700	83.7500	
iii. m. Tax Levy Generated by Mills (l / 1000 * d)	\$49,360	\$26,199,310	\$26,248,670
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$26,248,670
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$25,069,703

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

2

\$25,070,487

\$0

\$25,070,487

\$26,249,491

Allegheny

Westmoreland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	16.5784	84.8008	
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)	\$51,890	\$26,528,029	\$26,579,919
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (l * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,141.00	\$1,592.00	
Number of Homestead/Farmstead Properties	17	7786	7803
Median Assessed Value of Homestead Properties			\$25,830

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$25,070,487

\$0

\$25,070,487

\$26,249,491

Allegheny

Westmoreland

Total

Section 672.1 Method Choice: (a)(1)

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Lowering RE Tax Rate

\$0

\$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$0

CODE

6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Allegheny	3,129,999	15.7700	49,360			100.00000%		
Westmoreland	312,827,580	83.7500	26,199,310			95.50000%		
<b>Totals:</b>	<b>315,957,579</b>		<b>26,248,670</b>	<b>-</b>	<b>0 =</b>	<b>26,248,670 X</b>	<b>95.50847% =</b>	<b>25,069,703</b>

		<u>Rate</u>		<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000	
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	\$10.00	\$0.00	65,000	50,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	60,000	50,000
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000	20,000
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
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>145,000</b>	<b>120,000</b>
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%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>4,450,000</b>	<b>4,450,000</b>
	<b>Total Act 511, Current Taxes</b>				<b>4,570,000</b>
	<b>Act 511 Tax Limit</b>	<b>-&gt;</b>	<b>1,663,817,428 X</b>	<b>12</b>	<b>19,965,809</b>
			<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	16.0800	15.7700	-1.91%	Yes	3.1%				
	Westmoreland	82.2511	83.7500	1.83%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				



Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,156,105
1200 Special Programs - Elementary / Secondary	4,490,384
1300 Vocational Education	515,000
1400 Other Instructional Programs - Elementary / Secondary	52,905
<b>Total Instruction</b>	<b>\$33,214,394</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,035,063
2200 Support Services - Instructional Staff	685,350
2300 Support Services - Administration	3,796,676
2400 Support Services - Pupil Health	612,063
2500 Support Services - Business	620,420
2600 Operation and Maintenance of Plant Services	6,153,856
2700 Student Transportation Services	3,302,429
2800 Support Services - Central	957,653
2900 Other Support Services	95,275
<b>Total Support Services</b>	<b>\$18,258,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,916,685
3300 Community Services	50,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,966,685</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,978,943
5200 Interfund Transfers - Out	140,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,118,943</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,558,807</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	15,796,724
200 Personnel Services - Employee Benefits	10,309,211
300 Purchased Professional and Technical Services	190,480
400 Purchased Property Services	103,500
500 Other Purchased Services	1,058,350
600 Supplies	694,040
800 Other Objects	3,800
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,156,105</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,841,342
200 Personnel Services - Employee Benefits	1,009,542
300 Purchased Professional and Technical Services	306,000
500 Other Purchased Services	1,308,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,490,384</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	515,000
<b>Total Vocational Education</b>	<b>\$515,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	31,000
200 Personnel Services - Employee Benefits	13,905
600 Supplies	8,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$52,905</b>
<b>Total Instruction</b>	<b>\$33,214,394</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,107,772
200 Personnel Services - Employee Benefits	863,291
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
<b>Total Support Services - Students</b>	<b>\$2,035,063</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	425,231
200 Personnel Services - Employee Benefits	170,964
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	71,655
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Instructional Staff</b>	<b>\$685,350</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,061,149
200 Personnel Services - Employee Benefits	1,257,717
300 Purchased Professional and Technical Services	155,000
400 Purchased Property Services	3,500
500 Other Purchased Services	39,000
600 Supplies	184,760
700 Property	35,000
800 Other Objects	60,550
<b>Total Support Services - Administration</b>	<b>\$3,796,676</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	372,619
200 Personnel Services - Employee Benefits	197,944
300 Purchased Professional and Technical Services	25,500
500 Other Purchased Services	1,500
600 Supplies	12,000
700 Property	1,500
800 Other Objects	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$612,063</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	305,697
200 Personnel Services - Employee Benefits	208,723
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	10,000
500 Other Purchased Services	13,000
600 Supplies	16,000
700 Property	7,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$620,420</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,442,941
200 Personnel Services - Employee Benefits	1,612,415
400 Purchased Property Services	1,246,500
500 Other Purchased Services	270,000
600 Supplies	520,000
700 Property	60,000
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,153,856</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	3,302,429
<b>Total Student Transportation Services</b>	<b>\$3,302,429</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	190,107

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	111,046
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	200,000
500 Other Purchased Services	1,500
600 Supplies	202,000
700 Property	100,000
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$957,653</b>
<b>2900 Other Support Services</b>	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	41,000
<b>Total Other Support Services</b>	<b>\$95,275</b>
<b>Total Support Services</b>	<b>\$18,258,785</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	884,000
200 Personnel Services - Employee Benefits	395,185
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	264,000
600 Supplies	163,000
700 Property	69,000
800 Other Objects	86,500
<b>Total Student Activities</b>	<b>\$1,916,685</b>
<b>3300 Community Services</b>	
500 Other Purchased Services	15,000
800 Other Objects	35,000
<b>Total Community Services</b>	<b>\$50,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,966,685</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	928,943
900 Other Uses of Funds	2,050,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,978,943</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	140,000
<b>Total Interfund Transfers - Out</b>	<b>\$140,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,118,943</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,558,807</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,500,000</b>
5900 Budgetary Reserve	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,500,000</b>