

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

5-6-19

Date



Secretary of the Board - Original Signature Required

5/6/19

Date



Chief School Administrator - Original Signature Required

5/6/19

Date

Brett Lago

Contact Person

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Email Address

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance		
840 Assigned Fund Balance	4,000,000	
850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	32,285,143	
7000 Revenue from State Sources	25,132,038	
3000 Revenue from Federal Sources	413,241	
3000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$57,830,422</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$63,830,422</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	25,949,586
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	350,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	5,000
6920 Contributions and Donations from Private Sources	100,000
6990 Refunds and Other Miscellaneous Revenue	44,557
REVENUE FROM LOCAL SOURCES	\$32,285,143
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,944,443
7271 Special Education funds for School-Aged Pupils	2,512,595
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	600,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7810 State Share of Social Security and Medicare Taxes	1,100,000
7820 State Share of Retirement Contributions	4,700,000
REVENUE FROM STATE SOURCES	\$25,132,038
REVENUE FROM FEDERAL SOURCES	
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
8517 NCLB, Title IV - 21st Century Schools	2,500
REVENUE FROM FEDERAL SOURCES	\$413,241
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	57,830,422

act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,950,584

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$25,950,584

Approx. Tax Levy for Tax Rate Calculation:

\$27,365,628

Allegheny

Westmoreland

Total

2018-19 Data

a. Assessed Value

\$3,129,999

\$312,827,580

\$315,957,579

b. Real Estate Mills

15.7700

83.7500

I. 2019-20 Data

c. 2017 STEB Market Value

\$2,964,244

\$1,680,494,565

\$1,683,458,809

d. Assessed Value

\$3,129,999

\$318,558,650

\$321,688,649

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2018-19 Calculations

f. 2018-19 Tax Levy

\$49,360

\$26,199,310

\$26,248,670

(a * b)

2019-20 Calculations

g. Percent of Total Market Value

0.17608%

99.82392%

100.00000%

II.

h. Rebalanced 2018-19 Tax Levy

\$46,219

\$26,202,451

\$26,248,670

(f Total * g)

i. Base Mills Subject to Index

15.7700

83.7600

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

100.00000%

94.82000%

94.82912%

k. Tax Levy Needed

\$48,185

\$27,317,443

\$27,365,628

(Approx. Tax Levy * g)

l. 2019-20 Real Estate Tax Rate

15.3900

85.7500

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$48,171

\$27,316,404

\$27,364,575

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$27,364,575

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$25,949,586

(n * Est. Pct. Collection)

UN: 107657103 Penn-Trafford SD

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

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Index 1 (current): 3.0%

Calculation Method:

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Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

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Total Approx. Tax Revenue:

\$25,950,584

Approx. Tax Levy for Tax Rate Calculation:

\$27,365,628

	Allegheny	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.2431	86.2728	
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)	\$50,841	\$27,482,947	\$27,533,788
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 (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,314.00	\$1,565.00	
Number of Homestead/Farmstead Properties	17	7770	7787
Median Assessed Value of Homestead Properties			\$28,610

UN: 107657103 Penn-Trafford SD

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

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Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$25,950,584

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$25,950,584

Approx. Tax Levy for Tax Rate Calculation:

\$27,365,628

Allegheny

Westmoreland

Total

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

3111 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	3,129,999	15.3900	48,171			100.00000%	
Westmoreland	318,558,650	85.7500	27,316,404			94.82000%	
Totals:	321,688,649		27,364,575	0 =	27,364,575 X	94.82912%	= 25,949,586

	<u>Rate</u>		<u>Tax Levy</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>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	75,000	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	75,000	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
Total Current Act 511 Taxes-- Flat Rate Assessments			170,000	120,000
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%	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
Total Current Act 511 Taxes-- Proportional Assessments			4,450,000	4,450,000
Total Act 511, Current Taxes				4,570,000
Act 511 Tax Limit →		1,683,458,809 X	12	20,201,506
		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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Allegheny	15.7700	15.3900	-2.39%	Yes	3.0%				
	Westmoreland	83.7600	85.7500	2.38%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.0%				
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>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	29,008,735
1200 Special Programs - Elementary / Secondary	4,705,635
1300 Vocational Education	475,000
1400 Other Instructional Programs - Elementary / Secondary	60,467
Total Instruction	\$34,249,837
000 Support Services	
2100 Support Services - Students	1,853,440
2200 Support Services - Instructional Staff	540,212
2300 Support Services - Administration	3,875,132
2400 Support Services - Pupil Health	621,436
2500 Support Services - Business	630,457
2600 Operation and Maintenance of Plant Services	6,244,766
2700 Student Transportation Services	3,444,842
2800 Support Services - Central	1,150,537
2900 Other Support Services	89,275
Total Support Services	\$18,450,097
000 Operation of Non-Instructional Services	
3200 Student Activities	1,964,936
3300 Community Services	50,000
Total Operation of Non-Instructional Services	\$2,014,936
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,975,552
5200 Interfund Transfers - Out	140,000
Total Other Expenditures and Financing Uses	\$3,115,552
Total Estimated Expenditures and Other Financing Uses	\$57,830,422

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	16,287,977
200 Personnel Services - Employee Benefits	10,709,284
300 Purchased Professional and Technical Services	190,480
400 Purchased Property Services	140,000
500 Other Purchased Services	973,154
600 Supplies	704,040
800 Other Objects	3,800
Total Regular Programs - Elementary / Secondary	\$29,008,735
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,907,352
200 Personnel Services - Employee Benefits	1,164,783
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	1,308,900
600 Supplies	18,550
700 Property	4,050
800 Other Objects	2,000
Total Special Programs - Elementary / Secondary	\$4,705,635
1300 Vocational Education	
500 Other Purchased Services	475,000
Total Vocational Education	\$475,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	16,467
600 Supplies	8,000
Total Other Instructional Programs - Elementary / Secondary	\$60,467
Total Instruction	\$34,249,837
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,158,007
200 Personnel Services - Employee Benefits	631,433
500 Other Purchased Services	6,000
600 Supplies	56,000
800 Other Objects	2,000
Total Support Services - Students	\$1,853,440
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	330,549
200 Personnel Services - Employee Benefits	120,508
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>
Total Support Services - Instructional Staff	\$540,212
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,131,011
200 Personnel Services - Employee Benefits	1,246,311
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	80,550
Total Support Services - Administration	\$3,875,132
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	379,632
200 Personnel Services - Employee Benefits	200,304
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
Total Support Services - Pupil Health	\$621,436
2500 Support Services - Business	
100 Personnel Services - Salaries	317,942
200 Personnel Services - Employee Benefits	206,515
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
Total Support Services - Business	\$630,457
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,416,102
200 Personnel Services - Employee Benefits	1,619,164
400 Purchased Property Services	1,251,500
500 Other Purchased Services	280,000
600 Supplies	570,000
700 Property	105,000
800 Other Objects	3,000
Total Operation and Maintenance of Plant Services	\$6,244,766
2700 Student Transportation Services	
500 Other Purchased Services	3,444,842
Total Student Transportation Services	\$3,444,842
2800 Support Services - Central	
100 Personnel Services - Salaries	128,873

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	91,664
300 Purchased Professional and Technical Services	200,000
400 Purchased Property Services	50,000
500 Other Purchased Services	2,000
600 Supplies	450,000
700 Property	225,000
800 Other Objects	3,000
Total Support Services - Central	\$1,150,537
2900 Other Support Services	
100 Personnel Services - Salaries	50,000
200 Personnel Services - Employee Benefits	4,275
500 Other Purchased Services	35,000
Total Other Support Services	\$89,275
Total Support Services	\$18,450,097
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	915,000
200 Personnel Services - Employee Benefits	407,436
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	264,000
600 Supplies	163,000
700 Property	69,000
800 Other Objects	86,500
Total Student Activities	\$1,964,936
3300 Community Services	
500 Other Purchased Services	15,000
800 Other Objects	35,000
Total Community Services	\$50,000
Total Operation of Non-Instructional Services	\$2,014,936
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	885,552
900 Other Uses of Funds	2,090,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,975,552
5200 Interfund Transfers - Out	
900 Other Uses of Funds	140,000
Total Interfund Transfers - Out	\$140,000
Total Other Expenditures and Financing Uses	\$3,115,552
TOTAL EXPENDITURES	\$57,830,422