

East Allegheny School District
Secretary's Report

1/1/2015

Summary Statement of 2014-2015 General Fund Operations as of Nov 2014			
Cash Balance - Nov 2014			
Huntington Bank	\$	2,179,771.27	
PSDLAF		\$4,546,519.67	
PLGIT		\$1,761.52	
Dollar Bank		\$97,129.39	
Energy Sinking Fund		\$40,137.57	
Capital Improvement		\$498,890.95	
Swap		\$534,351.96	
Sell of Bldg (We)		\$19,515.39	
TOTAL		\$7,918,077.72	
Receipts: Nov 2014			
6000 Local Sources	\$14,831,730.08		
7000 State Sources	\$4,316,324.75		
8000 Federal Sources	\$254,278.40		
9500 Refunds-Prior Year	(\$27,770.30)		
Total	\$19,374,562.93		
Anticipation Loan	\$1,208,829.28		
Disbursements: Nov 2014			
1100 Regular Programs	\$3,323,406.50		
1200 Special Programs	\$951,436.69		
1300 Vocational Education	\$131,229.04		
1400 Other Instructional Programs	\$88,099.83		
2100 Pupil Personnel	\$221,107.40		
2200 Instructional Staff	\$204,056.06		
2300 Administration	\$718,859.66		
2400 Pupil Health	\$103,271.34		
2500 Fiscal Services	\$139,729.50		
2600 Operations & Maintenance of Plant	\$1,090,172.25		
2700 Student Transportation	\$319,808.72		
2800 Central Support Services	\$471.68		
3200 Student Activities	\$179,685.02		
3300 Community Services	\$1,081.73		
4000 Facil Acq Const & Improv	\$5,505.00		
5000 Other Financing Uses	\$2,026.21		
5100 Debt Service	\$1,545,691.78		
5200 Fund Transfer: Cafeteria	\$115,358.33		
5800 Transmittal Accounts	\$0.00		
Total Disbursements: Nov 2014	\$9,140,996.74		
Athletic Account			
Balance	\$24,119.13		
Outstanding Checks	(\$625.00)		
Balance as of 11/30/14	\$23,494.13		

PAYROLL		NOVEMBER 2014					
RECONCILLIATION		HUNTINGTON BANK					
as of 11/1/2014							
BALANCE		\$	-				
PAYROLL - DD Fixed		\$	8,430.12				
PAYROLL - DD Net		\$	941,847.20				
PAYROLL - Net (not DD)		\$	90,136.12				
		\$	1,040,413.44	TOTAL PAYROLL			
DEPOSITS							
PAYROLL - Web to DDA from		\$	741,717.50	11/5/2014			
DDA General Fund		\$	298,416.81	11/18/2014			
		\$	279.13	11/21/2014 (Mini payroll)			
		\$	1,040,413.44	TOTAL NET PAYROLL			
Beginning Balance		\$	-				
Statement Balance		\$	4,896.07				
Deposits not credited		\$	-				
Outstanding Checks		\$	4,896.07				
BALANCE		\$	-				
Ending Balance							
11/30/2014 gmt							

Glenda M. Taylor, Payroll Secretary

11/30/2014
Date

East Allegheny School District
Treasurer's Monthly Financial Statement

1/1/2015

Bank Balance			\$2,230,381.99
Outstanding Checks			(\$50,610.72)
Book Balance - Nov 2014			\$2,179,771.27
Nov 2014			
Current Real Estate Taxes		\$835,197.66	
Public Utility Tax		\$0.00	
Payments in Lieu of Current		\$0.00	
Local Tax		\$2,136.36	
Earned Income Tax		\$130,231.93	
Deed Transfer Tax		\$7,911.10	
Business Privilege		\$14,715.82	
Amusement		\$228.66	
Mercantile Tax		\$47,621.69	
Delinquent Real Estate Tax		\$88,991.30	
Delinquent Business Privilege		\$254.50	
Delinquent Mercantile Tax		\$0.00	
Interest, Temporary Investments		\$12,601.04	
Bookstore Sales		\$0.00	
State Revenue Received		\$0.00	
Rentals		\$7,480.90	
Contrib & Donations from Prvt.		\$0.00	
Gains/Losses on Sale of Fixed		\$0.00	
Tuition From Patrons		\$19,842.43	
Miscellaneous Revenue		\$397.49	
Tuition for Court Place & Inst		\$0.00	
Other Program Subsidies		\$0.00	
Refunds		\$0.00	
Basic Instructional Subsidy		\$0.00	
Special Education Funding		\$170,837.00	
Other Program Subsidies		\$196.41	
Transportation		\$221,201.00	
Rentals and Sinking Fund		\$0.00	
Medical and Dental Services		\$0.00	
Nurse Services		\$0.00	
Safe Schools		\$15,407.33	
Safe Schools		\$0.00	
Accountability		\$0.00	
State Share of Social Security		\$25,251.77	
Retirement payments		\$0.00	
Medical Assistance Reimb		\$0.00	
Ed of Disadvan		\$0.00	
Ed of Hand. Child. - Preschl		\$0.00	
ARRA - Education Jobs Fund		\$0.00	
Refunds of Prior Years		\$0.00	
Medical Assistance Reimb		\$0.00	
Total Budgetary Revenues		\$1,600,504.39	
Disbursements for Nov 2014			
1100 Regular Programs	\$1,781,981.42		
1200 Special Programs	\$472,189.71		

East Allegheny School District
Treasurer's Monthly Financial Statement

1/1/2015

1300 Vocational Education	\$73,533.17		
1400 Other Instructional Programs	\$47,246.77		
1500 Non-Public School Programs	\$0.00		
1600 Adult Education	\$0.00		
1800 Other Purchased Services	\$0.00		
2100 Pupil Personnel	\$78,583.86		
2200 Instructional Staff	\$47,201.29		
2300 Administration	\$141,126.72		
2400 Pupil Health	\$55,405.09		
2500 Fiscal Services	\$28,336.99		
2600 Operations & Maintenance of Plant	\$210,249.02		
2700 Student Transportation	\$193,265.00		
2800 Central Support Services	\$404.68		
2900 Other Support Services	\$0.00		
3200 Student Activities	\$74,030.46		
3300 Community Services	\$832.73		
4000 Facil Acq Const & Improv	\$0.00		
5000 Other Financing Uses	\$1,695.27		
5100 Debt Service	\$69,226.70		
5200 Fund Transfer: Cafeteria	\$44,058.87		
5800 Transmittal Accounts	\$0.00		
Total Budgetary Expenditures	\$3,319,367.75		
Athletic Account			
Fund 11			
Bank Balance - Nov 2014			\$24,119.13
Outstanding Checks			(\$625.00)
Balance as of 11/30/14			\$23,494.13
Swap Interest			
Bank Balance - Nov 2014			\$534,351.96
Dollar Bank Account			
Bank Balance - Nov 2014			\$97,129.39

Bills for Approval and Ratification
January 2015

Vendor	Description	Code	Amount
Fund 10	Ratification		
UGI Energy Services	Gas/ Logan, HS	2620-621-000-30	\$ 3,663.43
Margie Byers	Official/Basketball	3250-490-000-30	\$ 180.00
PSERS	Employee Share of Retirement/Nov	0462-230-000-00	\$ 120,610.57
PSERS	Buyback/Nov	0462-011-000-00	\$ 164.18
Daniel Beisler	Retainer/Tax Collector Account	2330-300-000-00	\$ 6,498.75
Dex Media	Advertising Services	2620-530-000-00	\$ 132.95
Douglas Edwards	Assignor Fee	3250-490-000-30	\$ 100.00
M.A.W.C.	Water/GV, Logan, HS	2620-424-000-00	\$ 2,211.86
Pacific Telemanagement	Pay Phones	2620-530-000-00	\$ 356.24
AT&T	Business Services	2620-530-000-00	\$ 1,390.76
Comcast	District Run Charter School	1100-390-000-00	\$ 129.86
PMEA	Orchestra Registration	3210-810-000-30	\$ 130.00
PMEA	Registration/District Band East	3210-580-000-30	\$ 60.00
UMPC Health Benefits	Worker's Comp	1100-260-000-30	\$ 7,184.00
Lee Kumer	Colorguard & Majorette Choreographer	3210-340-000-30	\$ 1,750.00
East Allegheny Education	Union Dues	0462-009-000-00	\$ 12,152.65
East Allegheny Personnel	Union Dues	0462-010-000-00	\$ 1,514.84
Pennsylvania SCDU	Child Support	0462-014-000-00	\$ 471.78
AT&T Mobility	Cell Phones	2620-530-000-00	\$ 133.56
Dex Media	Advertising Services	2620-530-000-00	\$ 295.32
Duquesne Light	Electric/We, Logan, HS	2620-622-000-00	\$ 20,294.99
Education Consulting Svcs	Classroom/Teacher Lesson	2360-320-000-00	\$ 427.00
Equitable Gas	Gas/We, Logan, HS	2620-621-000-00	\$ 3,959.20
William Fries	Reimburse/Cell Phone	2620-530-000-00	\$ 50.00
Hosack, Specht, Muetzel	Audit/2013-2014	2310-330-000-00	\$ 16,300.00
Angela McEwen	Reimburse/Cell Phone	2380-530-010-10	\$ 350.00
PSERS	Buyback	1100-230-000-00	\$ 1,634.25
Peoples Natural Gas	Gas/GV	2620-621-000-10	\$ 1,163.00
Quigley Family	Transportation/Nov	2720-510-000-00	\$ 19,016.25
UPMC Health Benefits	Worker's Comp	1100-260-000-00	\$ 7,184.00
Verizon	Phones	2620-530-000-00	\$ 345.64
Verizon Wireless	Cell Phones	2620-530-000-00	\$ 150.72
Paul Antalik	Official/Basketball	3250-490-000-30	\$ 40.00
Dennis Cash	Official/Basketball	3250-490-000-30	\$ 60.00
Ed Chefuta	Official/Basketball	3250-490-000-30	\$ 40.00
Pam Edwards	Official/Swimming	3250-490-000-30	\$ 60.00
Bob Fisher	Official/Basketball	3250-490-000-30	\$ 40.00
Annissa Frey	Official/Swimming	3250-490-000-30	\$ 60.00
Joseph Hohman	Official/Basketball	3250-490-000-30	\$ 60.00
Robert Mancz	Official/Basketball	3250-490-000-30	\$ 60.00
Mario Manghella	Official/Basketball	3250-490-000-30	\$ 60.00
Ed Marko	Official/Basketball	3250-490-000-30	\$ 60.00
Mike Maurizi	Official/Basketball	3250-490-000-30	\$ 40.00
Ray Milliren	Official/Swimming	3250-490-000-30	\$ 60.00
John O'Grady	Official/Basketball	3250-490-000-30	\$ 40.00
Brian Reitnauer	Official/Basketball	3250-490-000-30	\$ 40.00
Frank Surano	Official/Basketball	3250-490-000-30	\$ 60.00
Wally Szlachetka	Official/Basketball	3250-490-000-30	\$ 60.00

Bills for Approval and Ratification
January 2015

Dale Thunhorst	Official/Basketball	3250-490-000-30	\$	60.00
Michael Yawitz	Official/Basketball	3250-490-000-30	\$	60.00
Matthew Lorenzo	Local Travel	1225-580-270-10	\$	28.86
Calvin Andrews	Official/Basketball	3250-490-000-30	\$	40.00
Jason Beitler	Official/Basketball	3250-490-000-30	\$	60.00
Fred Bonchosky	Official/Basketball	3250-490-000-30	\$	60.00
Pam Edwards	Official/Swimming	3250-490-000-30	\$	60.00
Sandy Ford	Official/Swimming	3250-490-000-30	\$	60.00
George Gilbert	Official/Basketball	3250-490-000-30	\$	60.00
Larry Kennison	Official/Basketball	3250-490-000-30	\$	40.00
Cindy Lindow	Official/Basketball	3250-490-000-30	\$	40.00
Tony Luciw	Official/Basketball	3250-490-000-30	\$	60.00
Sam Maldonato	Official/Basketball	3250-490-000-30	\$	40.00
Mario Manghella	Official/Basketball	3250-490-000-30	\$	60.00
Mary Jane Mellot	Official/Basketball	3250-490-000-30	\$	60.00
Ray Milliren	Official/Swimming	3250-490-000-30	\$	120.00
John O'Grady	Official/Basketball	3250-490-000-30	\$	40.00
Jim O'Bringer	Official/Basketball	3250-490-000-30	\$	40.00
Ken Weber	Official/Basketball	3250-490-000-30	\$	60.00
Joseph Zelenak	Official/Basketball	3250-490-000-30	\$	60.00
Mike Pryor	Official/Swimming	3250-490-000-30	\$	60.00
AIU	Special Ed Pymt #5	1221-322-270-00	\$	85,000.00
Duquesne Light	Electric/Unmetered	2620-622-000-00	\$	22.02
Matthew Lorenzo	Local Travel	1225-580-270-10	\$	22.84
N.V.T.S.A.	Sewage/GV, Logan, HS	2620-424-000-00	\$	2,693.00
Peoples Natural Gas	Gas/Stadium	2620-621-000-00	\$	345.00
PMEA	Student Registration	3210-810-000-00	\$	50.00
School Claims Srv	Dues/Fees - Admin Basic	2310-580-000-00	\$	221.00
U.S. Postal Service	Postage	2540-530-000-00	\$	1,500.00
Wex Bank	Gas for District Vehicles	2650-620-000-00	\$	402.20
Maura Znavor	Official/Basketball	3250-490-000-30	\$	60.00
Aflac	Employee Deduction	0462-006-000-00	\$	1,119.37
Alcose Credit Union	Employee Deduction	0462-008-000-00	\$	11,800.38
Cal-Ed	Employee Deduction	0462-016-000-00	\$	190.00
Consortium for Public Ed	Employee Deduction	0462-019-000-00	\$	69.00
Keystone Collections	Wage Attachment	0101-101-000-00	\$	392.90
Pennsylvania SCDU	Child Support	0462-014-000-00	\$	471.78
Pheaa	Wage Attachment	0462-015-000-00	\$	226.46
Tap	Employee Deduction	0462-019-000-00	\$	200.00
TSA Consulting	Employee Deduction	0462-003-000-00	\$	8,505.00
Washington National Ins	Employee Deduction	0462-004-000-00	\$	1,184.79
PSERS	Employers Share of Retirement/Qtr 3	0462-230-000-00	\$	428,457.27
PSERS	Employees Share of Retirement/Dec	0462-230-000-00	\$	66,010.28
PSERS	Buyback/Dec	0462-011-000-00	\$	164.18
ACSHIC	Healthcare for January 2015	0421-000-000-00	\$	277,867.87
Kevin Albert	Official/Basketball	3250-490-000-30	\$	60.00
Vince Berardinelli	Official/Basketball	3250-490-000-30	\$	60.00
Margie Byers	Official/Basketball	3250-490-000-30	\$	60.00
Rich Ferraro	Official/Basketball	3250-490-000-30	\$	60.00
Bernie George	Official/Basketball	3250-490-000-30	\$	60.00
Glenn Hart	Official/Basketball	3250-490-000-30	\$	60.00
Dave Magliotti	Official/Basketball	3250-490-000-30	\$	40.00

Bills for Approval and Ratification
January 2015

Mary Jane Mellot	Official/Basketball	3250-490-000-30	\$	60.00
Robin Minkel	Official/Basketball	3250-490-000-30	\$	60.00
James Moorhead	Official/Basketball	3250-490-000-30	\$	60.00
Rick Pearlman	Official/Basketball	3250-490-000-30	\$	60.00
Jeffrey Smith	Official/Basketball	3250-490-000-30	\$	40.00
Byan Spang	Official/Basketball	3250-490-000-30	\$	60.00
Robert Stock	Official/Basketball	3250-490-000-30	\$	60.00
Frank Surano	Official/Basketball	3250-490-000-30	\$	60.00
Diane Tranchini	Official/Basketball	3250-490-000-30	\$	60.00
James Yost	Official/Basketball	3250-490-000-30	\$	60.00
Ed Zboyovsky	Official/Basketball	3250-490-000-30	\$	60.00
Joseph Zelanak	Official/Basketball	3250-490-000-30	\$	60.00
A T & T	Phones	2620-530-000-00	\$	207.64
Aflac	Employee Deduction	0462-006-000-00	\$	138.45
American United Life	Income Insurance	1100-214-000-00	\$	180.00
Betsy D'Emidio	Cell Phone Reimbursement	2380-530-010-30	\$	100.00
Dex Media	Advertising Services	2620-530-000-00	\$	165.84
Direct Energy	Gas/GV	2620-621-000-10	\$	1,724.82
Duquesne Light	Electric/GV	2620-622-000-10	\$	2,018.18
William Fries	Cell Phone Reimbursement	2620-530-000-00	\$	50.00
Madison National Life	Income Insurance	0493-214-000-00	\$	1,469.29
Pacific Telemanagement	Pay Phones	2620-530-000-00	\$	178.12
School Claims Srv	Life Insurance for January 2015	0421-100-000-00	\$	2,812.28
Verizon	Phones	2620-530-000-00	\$	919.80
Verizon Wireless	Cell Phones	2620-530-000-00	\$	414.76
First National Bank	Supplies, Travel, Books	1350-610-201-30	\$	11,042.03
PMEA	Registration	3210-810-000-30	\$	120.00
Steve Gestrich	Official/Basketball	3250-490-000-30	\$	60.00
Bruce Kelly	Official/Basketball	3250-490-000-30	\$	60.00
Bob Saxman	Official/Basketball	3250-490-000-30	\$	60.00
Capital One	Loan Payment	5100-832-000-00	\$	14,399.86
East Allegheny Education	Union Dues	0462-009-000-00	\$	9,287.65
East Allegheny Personnel	Union Dues	0462-010-000-00	\$	1,546.84
Pennsylvania SCDU	Child Support	0462-014-000-00	\$	471.78
AT&T	Business Services	2620-530-000-00	\$	1,442.32
Dell Financial Srvs	Replacement Computers	2240-750-000-00	\$	63,946.23
Dex Media	Advertising Services	2620-530-000-00	\$	230.20
M.A.W.C.	Water/GV, Logan, HS	2620-424-000-00	\$	1,965.68
Pacific Telemanagement	Pay Phones	2620-530-000-00	\$	178.12
Petroleum Traders	Gas for District Vehicles	2650-620-000-00	\$	22,311.52
Verizon	Long Distance	2620-530-000-00	\$	55.15
W.P.J.W.A.	Sewage/We	2620-424-000-00	\$	1,315.68

Bills for Ratification **\$ 1,258,962.24**

Batch 7 **\$ 548,976.97**

Batch 98 (Charter Schools) **\$ 322,788.35**

Total Bills for Approval & Ratification **\$ 2,130,727.56**

FEDERAL PROGRAMS BILL LIST FOR JANUARY 2015

Title I		Title I		
Purchase Order	Company	Description		Amount
TI 15-12	QUILL	VARIOUS INCENTIVES FOR TI LABS, ITEMS FOR TI LABS		137.06
TI 15-13	W.B. WILSON	BEVERAGES FOR PARENT/STUDENT ACTIVITIES, SHREDDER FOR TI OFFICE		194.96
TI 15-14	REIMB. E.A.S.D.	PAYROLL FOR 12/19		15,072.55
		SS FOR 12/19		935.30
		MC FOR 12/19		218.74
		RET. FOR 12/19		3,225.53
TI 15-15	REIMB. E.A.S.D.	HOSP. FOR JAN		5,568.23
		DENTAL FOR JAN		414.02
		VISION FOR JAN		51.59
		LIFE FOR JAN		91.97
TI 15-16	AIU 3	FIRST PMT - NON-PUBLIC SERVICES FOR STUDENTS ATTENDING NON-PUBLIC SCHOOLS		8,680.00
		MC FOR 12/5		218.74
		RET. FOR 12/5		3,225.53
TI 15-17	REIMB. E.A.S.D.	PAYROLL FOR 1/2		15,072.55
		SS FOR 1/2		935.30
		MC FOR 1/2		218.74
		RET. FOR 1/2		3,225.53
TI 15-18	REIMB. E.A.S.D.	HOSP. FOR FEB		5,568.23
		DENTAL FOR FEB		414.02
		VISION FOR FEB		51.59
		LIFE FOR FEB		91.97
TI 15-19	REIMB. E.A.S.D.	PAYROLL FOR 1/16		15,072.55
		SS FOR 1/16		935.30
		MC FOR 1/16		218.74
		RET. FOR 1/16		3,225.53
TI 15-20	W.B. MASON	INDEX - 8-TABS, BINDERS, SHEET PROTECTORS - PARENT RESOURCE ROOM		186.46
TI 15-21	RELIABLE	USB CABLE, BLK INK CARTRIDGES, COLOR CARTRIDGES, BATTERIES		186.26
TI 15-22	PAFPC	REGISTRATION FOR 6 FOR IMPROVING SCHOOL PERFORMANCE CONF 1/26 - 1/29		2,400.00
TOTAL TITLE I PROJECT YR. 14 - 15				\$ 85,836.99

Title I		Title I		
Purchase Order	Company	Description		Amount
TOTAL TITLE I PROJECT YR. 13 - 14				-

TITLE II PART A		TITLE II PART A		
Purchase Order	Company	Description		Amount
TII PTA 14-5	PA DEPT OF EDU	OVERPAYMENT BY PDE ON THE 13 - 14 SCHOOL YEAR		35.00
TOTAL TITLE II PT. A 13 - 14				\$ 35.00

**EAST ALLEGHENY SCHOOL DISTRICT
BOARD OF DIRECTORS**

RESOLUTION NO. 0112-2015A

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1");

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the East Allegheny School District index for the 2015-2016 fiscal year is .7711;

WHEREAS, the East Allegheny School District Board of Directors has made the decision that it shall not raise the rate of any tax for the support of the East Allegheny School District for the 2015-2016 fiscal year by more than its index.

AND NOW, on this 12th day of January, 2015, it is hereby RESOLVED by the East Allegheny School District (hereinafter "District") Board of Directors (hereinafter "Board") the following:

1. The Board certifies that it will not increase any school district tax for the 2015-2016 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the 2015-2016 fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.

5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2015-2016 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided, however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

ADOPTED THIS 12TH DAY OF JANUARY, 2015.

ATTEST

EAST ALLEGHENY SCHOOL DISTRICT

Jacqueline Gates, Vice President

Gerri McCullough, President

Toni Valicenti, Board Secretary

(SEAL)

**BOROUGH OF WILMERDING
ORDINANCE NO. 1024**

AN ORDINANCE OF THE BOROUGH OF WILMERDING, ALLEGHENY COUNTY, PENNSYLVANIA, PROVIDING FOR TEMPORARY EXEMPTION FROM REAL PROPERTY TAXATION, FOR SPECIFIED TIME PERIODS FOR CERTAIN INCREASES IN ASSESSED VALUATION OF IMPROVEMENTS, INCLUDING REPAIRS, CONSTRUCTION OR RECONSTRUCTION, MADE ON INDUSTRIAL, COMMERCIAL OR BUSINESS PROPERTY IN A DETERIORATED AREA IN THE BOROUGH OF WILMERDING, COUNTY OF ALLEGHENY, COMMONWEALTH OF PENNSYLVANIA; PRESCRIBING THE REQUIREMENTS FOR SECURING SUCH EXEMPTIONS AND THE PROCEDURES FOR IMPLEMENTING THIS ORDINANCE.

WHEREAS, the Local Economic Revitalization Tax Assistance Act, Pa. Stat. Ann. Tit. 72, §4722, *et seq.*, otherwise known as Act 76 of 1977, authorizes local taxing authorities to exempt from real estate taxation, for specified periods, improvements to certain deteriorated industrial, commercial and other business property; and

WHEREAS, the Borough Council of the Borough of Wilmerding finds that the implementation of a conditional program of temporary tax exemption from real estate taxation for improvements to certain deteriorated property located in the Borough of Wilmerding will contribute to the general welfare of the citizens of the Borough of Wilmerding by providing for expanded business and economic development within the Borough of Wilmerding.

WHEREAS, the Planning Commission of the Borough of Wilmerding has met twice, including an advertised public hearing held on November 11, 2014, and reviewed the provision of the aforesaid Act and has recommended by resolution that all areas in the Borough zoned for commercial, industrial and business use be eligible for this program based on numerous findings that meet the definition of a deteriorated area in the Act and which are outlined in detail in their written recommendation submitted to Wilmerding Borough Council dated Nov. 28, 2014.

WHEREAS, a public hearing was conducted by Wilmerding Borough, properly advertised, to allow for review, consideration and input by the public, held on December 2, 2014 in Borough Council Chambers, Wilmerding Municipal Building, 301 Station Street, Wilmerding, Pennsylvania.

NOW, THEREFORE, BE IT ORDAINED AND ENACTED by the Borough Council of the Borough of Wilmerding and it is hereby enacted pursuant to the authority granted by the Local Economic Revitalization Tax Assistance Act, and the Intergovernmental Cooperation Act, Pa. Stat. Ann. Tit. 53, §481, *et seq.*, as follows:

SECTION 1. DEFINITIONS

As used in this Ordinance, the following words and phrases shall have the meanings set forth below:

- (a) County - The County of Allegheny
- (b) Municipality - Borough of Wilmerding
- (c) School District - East Allegheny School District
- (d) Board - The Board of Property Assessment, Appeals and Review of Allegheny County, Pennsylvania.
- (e) Construction - The erection of a building or buildings on previously unoccupied land, or upon land on which a building or buildings have been demolished or razed for the purpose of erecting a new building or buildings consisting of industrial, commercial or other business use designated to obtain higher standards of safety, health, economic use or amenity.
- (f) Reconstruction - The rebuilding of a building or buildings previously erected for the purpose of changing the economic use or amenity of such structure or to obtain higher standards of safety or health.
- (g) Improvements - Repair, construction or reconstruction, including alterations and additions, having the effect of rehabilitating a deteriorated property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance

with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an improvement.

(h) **Deteriorated Property** - Any industrial, commercial or other business property owned by an individual, association or corporation, and located in a deteriorated area, as herein provided, or any such property which has been the subject of any order by a government agency requiring the unit to be vacated, condemned or demolished by reason of non-compliance with laws, ordinances or regulations.

(i) **Deteriorated Area** - That geographic area as more specifically described in Exhibit A," which the Borough Council, after public hearing, has determined to be physically impaired on the basis of one or more standards, including, but not limited to, the following:

- (1) The area contains vacant, overgrown, unsightly lots of ground.
- (2) The area contains a disproportionate number of tax delinquent properties.
- (3) The area contains unsafe, unsanitary and overcrowded buildings.
- (4) The area contains excessive land coverage.
- (5) The area contains defective design or arrangement of buildings, streets or lot layouts.
- (6) The area contains economically and socially undesirable land uses.
- (7) The area has been previously determined to be a "blighted area" under criteria set forth in the Act of May 24, 1945, P.L. 991, No. 385 known as the "Urban Redevelopment Law."
- (8) The area has been previously determined to be an "impoverished area" under criteria set forth in the Act of November 29, 1967, P.L. 636, No. 282, known as the "Neighborhood Assistance Act."

(i) **Person** - Any natural person, partnership, unincorporated association, or term "person" used in this Ordinance is synonymous with the "taxpayer" and "property owner."

(j) **Tax Assessment** - The value of a parcel of real property as established by the Board or the Court of Common Pleas of Allegheny County pursuant to the provisions of the Second Class County Assessment Law, 72 P.S. §5452.1, for the purpose of the levy of real property taxes.

(k) **Municipal Governing Body** - See definition of local taxing authority.

(l) Local Taxing Authority - The County, the Borough of Wilmerding and the East Allegheny School District.

(m) Tax Year - The twelve (12) month period from January 1 to December 31 annually.

SECTION 2. BOUNDARIES

The Borough Council of the Borough of Wimerding does hereby determine as a fact that the geographic area of the Borough of Wilmerding, more particularly described on Exhibit "A" attached to this Ordinance, constitutes a deteriorated area.

SECTION 3. EXEMPTION

Any property owner, whose real property is located within the deteriorated area set forth in Exhibit "A" and who makes improvements to such real property may apply for and receive from the Borough of Wilmerding an exemption from Borough real property taxes due to the increased or additional assessment valuation attributable to the improvements made in the amounts and in accordance with the provisions and limitations set forth in this Ordinance. The exemption from Borough real estate taxes shall be specifically limited to the additional assessment valuation attributable to the actual costs of improvements to property within the deteriorating area. The exemption shall not include the assessed valuation of the land that is part of the deteriorated property. Appeals from the amount of increased tax assessment valuation attributable to the actual cost of improvements made to the property within the deteriorating area may be taken by the taxpayer or the local taxing authorities as provided by the Second Class County Assessment Law, 72 P.S. ¶5452.1 *et seq.* Nothing herein shall preclude a taxpayer or the local taxing authorities from appealing the assessment valuation of the deteriorated property or any increases in assessed value not attributable to construction, reconstruction or improvement as provided in the Second Class County Assessment Law, 72 P.S. §542.1, *et seq.*

SECTION 4. EXEMPTION SCHEDULE

The tax exemption from Borough of Wilmerding real estate taxes granted for improvements to real property within the deteriorated area described in Exhibit "A" shall be in accordance with the following conditions and schedule:

(a) The tax exemption shall be limited to a period of three (3) years. The three year exemption period will commence with the year in which the assessed valuation attributable to the improvements is first imposed by the Board, whether such assessed valuation is based upon the completed improvements or constitutes a partial assessment upon the improvement prior to completion.

(b) The maximum amount of the tax exemption of the assessment attributable to the actual cost of new construction, reconstruction or improvements to real property within the deteriorated area described in Exhibit "A" shall be limited to \$500,000.00 per tax year.

(c) The tax exemption for the three-year period described in subparagraph (a) shall be one hundred percent (100%) of the Borough's real estate taxation upon the assessed valuation attributable to the improvement. In the fourth (4th) and all succeeding years, the improvements shall be fully taxable.

SECTION 5. PROCEDURE FOR OBTAINING EXEMPTION

(a) At the time that a property owner secures a building permit for commencement of construction, reconstruction or improvement of a property within the deteriorated area, the owner desiring exemption from real estate tax pursuant to this Ordinance shall file a request in writing for exemption on a form provided by the Borough of Wilmerding and approved by the Board.

- (b) The property owner must certify on the form provided the following information:
- (1) Name and address of owner.
 - (2) Lot and block number of property to be improved.
 - (3) The initial assessed valuation of the property before construction, reconstruction or improvement.
 - (4) The current year taxes on the property for the County, Borough and East Allegheny School District before construction, reconstruction or improvement.
 - (5) The date the building permit was issued for construction, reconstruction or improvement.
 - (6) The type of construction, reconstruction or improvement for which exemption is requested.

- (7) The summary of the plan of construction or reconstruction or plan of improvement.
- (8) The anticipated date of completion.
- (9) The budgeted or anticipated costs of construction, reconstruction or improvement.
- (10) Where such activity consists of improvements to bring the property into compliance with laws, ordinances or regulations governing safety or health, specific citation must be made to those laws, ordinances or regulations.
- (11) The anticipated increase in assessed valuation of the property after construction, reconstruction or improvement.
- (12) Such other information as may be necessary to process such application for exemption.

(c) A copy of the exemption request shall be forwarded by the property owner to the Board as well as the Borough and East Allegheny School District within thirty (30) days of the date the building permit is issued or otherwise as provided in this Ordinance. Failure to submit such exemption request within thirty (30) days or as otherwise provided in this Ordinance may permit the Borough to deny any exemption claimed pursuant to this Ordinance for the initial tax year after completion of construction, reconstruction or improvement, thereby limiting the length of the schedule of taxes exempted to one less year.

(d) When the construction, reconstruction or improvement has been completed, the property owner shall notify the Borough of Wilmerding Building Inspector and the Board in writing. Such notice must occur within thirty (30) days of completion. Failure to submit notice of completion within thirty (30) days may permit the Borough to deny such request for exemption for the initial tax year after completion of construction, reconstruction or improvement, thereby limiting the length of the schedule of taxes exempted to one less year. The notice of completion shall include the following information:

- (1) Name and address of owner.
- (2) Lot and block number of property improved.
- (3) The date construction, reconstruction or improvement was completed.

(4) Any modification to the plan of construction, reconstruction or improvement as previously submitted.

(5) The final, adjusted actual costs of construction, reconstruction or improvement.

(e) The Board shall, after notice in writing and with a prior physical inspection, assess the property to determine the assessment valuation attributable to the construction, reconstruction or improvement and eligible for tax exemption under this Ordinance and under any other applicable Ordinance of any other taxing body.

(f) The Board shall provide the County, the Borough and the taxpayer in writing the following information:

(1) The tax assessment of the property prior to construction, reconstruction or improvement.

(2) The increase to assessed valuation attributed to the construction, reconstruction or improvement.

(3) The amount of assessed valuation increase eligible for tax exemption.

(g) Appeals from the valuation and the amount eligible for exemption may be taken by the taxpayer or local taxing authorities as provided by the Second Class County Assessment Law, 72 P.S. §5452.1, *et seq.*

SECTION 6. TRANSFERABILITY

The exemption from taxes authorized by this Ordinance shall be upon the property exempted and shall not terminate upon the sale, exchange or other alienation of such property unless otherwise provided.

SECTION 7. SEVERABILITY

The provisions of this Ordinance shall be severable except for the provisions concerning exemption set forth in Sections 3 and 4 hereof. If any other provisions of this Ordinance shall be held to be illegal, invalid or unconstitutional by final decision of a court of competent jurisdiction, the remaining provisions of the Ordinance shall remain in full force and effect.

SECTION 8. CONTEMPORANEOUS ADOPTION

The terms and conditions of this Ordinance and the implementation of any real property tax exemption granted hereunder are contingent upon the adoption of a similar Ordinance by the East Allegheny School District and County of Allegheny.

SECTION 9. REPEALER

Any Ordinance or Resolution or part of any Ordinance or Resolution conflicting with the provisions of this Ordinance is rescinded insofar as the conflict exists.

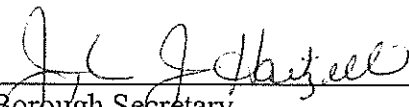
SECTION 10. EFFECTIVE DATE


The provisions of this ordinance shall become effective immediately upon enactment.

ORDAINED and ENACTED this 2 day of DECEMBER, 2014.

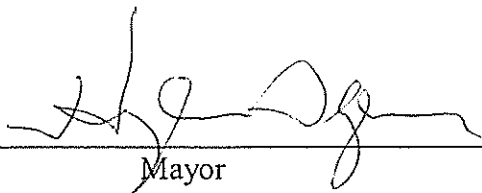
ATTEST:

WILMERDING BOROUGH


Borough Secretary


Council President

Approved this 2 day of DECEMBER, 2014.


Mayor

CERTIFICATION

I, Joseph Hartzell, hereby certify that I am the Borough Secretary of Wilmerding Borough, and that the within Ordinance was advertised in accordance with law and enacted at a regular meeting of Borough Council duly convened, at which a quorum was present and voted in favor thereof.

Certified this 2 day of DECEMBER, 2014.

By Joseph J. Hartzell
Borough Secretary

EXHIBIT "A"

DETERIORATED AREA

That geographic area which includes all industrial and commercial and high density residential zones. Said zoning areas are designated as M-1, C-1, C-2, R-2 and R-3.

RESOLUTION NO. 0112-2015B

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE EAST ALLEGHENY SCHOOL DISTRICT DESIGNATING THE LOCAL HOLIDAYS IN THE ADOPTED SCHOOL CALENDAR OF THE EAST ALLEGHENY SCHOOL DISTRICT FOR SCHOOL YEAR 2015-2016.

WHEREAS, pursuant to Section 24 PS 5-508 of the Pennsylvania School Code of 1949, the Board of School Directors of the East Allegheny School District fixes the length of the school term for the East Allegheny School District; and,

WHEREAS, pursuant to Section 24 PS 15-1502 of the Pennsylvania School Code of 1949, the School Board can designate up to five (5) additional days as local holidays in the adopted school calendar of the East Allegheny School District; and,

NOW, the East Allegheny Board of School Directors of the East Allegheny School District, by majority vote, does hereby designate as local holidays in the adopted school calendar of the East Allegheny School District the following days:

November 11, 2015
November 27, 2015
December 24, 2015
January 18, 2016
March 25, 2016

The Board directs that no school in the East Allegheny School District shall be kept open on any of the above dates. However, the East Allegheny Board of School Directors may cancel any day designated as a local holiday above in the event of a weather emergency or natural disaster.

Resolved by majority vote this 12th day of January, 2015.

Roger D'Emidio, Superintendent
East Allegheny School District

Gerri McCullough, President
East Allegheny Board of School Directors

Toni Valicenti, Secretary
East Allegheny Board of School Directors

EAST ALLEGHENY SCHOOL DISTRICT

SECTION: LOCAL BOARD PROCEDURES

TITLE: BOARD GOVERNANCE
STANDARDS/CODE OF
CONDUCT

ADOPTED: December 5, 2005

REVISED:

011. BOARD GOVERNANCE STANDARDS/CODE OF CONDUCT

Section 1. Standards For Effective School Governance

To promote student growth and achievement, an effective School Board...

a. Advocates for a thorough and efficient system of public education by:

1. Promoting public education as a keystone of democracy.
2. Engaging and promoting community support by seeking input, building support networks and generating action.
3. Allocating resources in a manner designed to facilitate student achievement consistent with school district goals and plans.
4. Maintaining legislative awareness and communicating with members of local, state and federal legislative bodies.
5. Ensuring strong management of the school system by hiring, setting goals with and evaluating the Superintendent.
6. Employing qualified staff to meet student and program needs.

b. Models responsible governance and leadership by:

1. Staying current with changing needs and requirements by reviewing educational literature, attending professional development opportunities prior to Board service and continuously during Board service, and preparing to make informed decisions.
2. Interacting with school officials in other districts and using resources provided by organizations and agencies committed to effective governance and management of public schools.

	<ol style="list-style-type: none">3. Leading with respect and taking full responsibility for Board activity and behavior.4. Adopting and acting in accordance with the <i>PSBA Code of Conduct for Members of Pennsylvania School Boards</i>.5. Engaging all community stakeholders.6. Complying with Board policy and all applicable local, state and federal laws and regulations.7. Operating as a collective Board in making decisions.8. Participating in annual Board retreats. <p>c. Governs through policy by:</p> <ol style="list-style-type: none">1. Seeking input from stakeholders and following an established procedure for consideration.2. Regularly reviewing and, as necessary, revising and adopting Board policy.3. Delegating to the Superintendent responsibility for implementation of Board policy.4. Ensuring public access to adopted Board policy.5. Purposefully linking its actions to applicable Board policies. <p>d. Ensures that effective planning occurs by:</p> <ol style="list-style-type: none">1. Adopting and implementing a collaborative strategic planning process, including regular reviews.2. Setting annual goals that are aligned with the Strategic Plan.3. Linking Board actions to the Strategic Plan.4. Adopting a financial plan that considers short-term and long-term needs.5. Adopting professional development plans for Board and staff.
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	<ul style="list-style-type: none">6. Adopting a plan to ensure evaluation of student growth and achievement using relevant data.7. Adopting a master facilities plan conducive to teaching and learning.8. Adopting a plan for curriculum review and development. <p>e. Monitors results by:</p> <ul style="list-style-type: none">1. Using data appropriately to make informed decisions.2. Ensuring effective practices for evaluation of staff, programs, plans and services.3. Evaluating its own performance.4. Assessing student growth and achievement.5. Evaluating the effectiveness of the Strategic Plan. <p>f. Communicates with and engages the community by:</p> <ul style="list-style-type: none">1. Distributing relevant information about the district.2. Providing methods of communication to the Board and appropriate staff.3. Seeking input through a variety of methods.4. Including stakeholders in all communications. <p>Section 2. <u>Code Of Conduct For School Board Members</u></p> <p>a. We, as members of our local Board of Education, representing all the residents of our school district, believe that:</p> <ul style="list-style-type: none">1. Striving toward ideal conditions for effective School Board service to our community, in a spirit of teamwork and devotion to public education, is the greatest instrument for preserving and perpetuating our representative democracy.2. The future welfare of this community, commonwealth and nation depends upon the quality of education we provide in the public schools.
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	<ol style="list-style-type: none">3. In order to maintain a free and strong country, our civic obligation to the community, commonwealth and nation is to maintain free and strong public schools in the United States of America, without surrendering our responsibilities to any other person, group or organization.4. Boards of School Directors share responsibility for ensuring a “thorough and efficient system of public education” as required by the Pennsylvania Constitution.5. Our fellow residents have entrusted us with the advocacy for and stewardship of the education of the youth of this community.6. The public expects that our first and greatest priority is to provide equitable educational opportunities for all youth. <p>b. Accordingly:</p> <ol style="list-style-type: none">1. The community should be provided with information about its schools and be engaged by the Board and staff to encourage input and support for the school system.2. Devoting time, thought and study to our duties and responsibilities as School Board members is critical for rendering effective and credible service.3. Board members should work together in a spirit of harmony, respect and cooperation, despite differences of opinion.4. Personal decisions should be based upon all sufficient facts, we should vote our honest conviction without partisan bias, and we will abide by and uphold the majority decision of the Board.5. Individuals have no legal authority outside the meetings of the Board, and should conduct their relationships with all stakeholders and media on this basis.6. We will not use our positions as School Directors to benefit ourselves or any individual or agency.7. School Boards must balance their responsibility to provide educational programs with the need to be effective stewards of public resources.8. We should recognize that the primary responsibility of the Board is to adopt policies by which the schools are to be administered.
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	<ul style="list-style-type: none">9. We should respect that the Superintendent of Schools and his/her staff are responsible and accountable for the delivery of the educational programs and the conduct of school operations. 10. Communication with all stakeholders and the media should be conducted in accordance with Board policy.
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AGREEMENT IN LIEU OF EXPULSION

This Agreement in lieu of expulsion is made this 4th day of December, 2004, by and between the East Allegheny School District (“District”), having its administrative offices located at 1150 Jacks Run Road, North Versailles, Pennsylvania and B (“Student”), a school-aged minor, and Student’s parent, (“Parent”), who resides at

WHEREAS, pursuant to the District’s student disciplinary policy and consistent with the provisions of the Public School Code and applicable regulations of the State Board of Education, Student was suspended from school for a period of ten (10) days, commencing November 14, 2014 and concluding December 1, 2014 for violating the District’s Discipline Policy by possession of marijuana and a knife while placed at Adelphoi Education.

WHEREAS, Student is subject to potential further disciplinary action pursuant to an expulsion hearing to be conducted before a committee of the Board of School Directors pursuant to 22 Pa. Code § 12.8; and

WHEREAS, Student and Parent desires to waive the right to a formal hearing, to admit to the general nature of the charges asserted against Student and to accept this agreement in lieu of expulsion of Student from the District’s schools;

NOW, THEREFORE, with the intent to be legally bound hereby, the parties hereto agree as follows:

1. The foregoing recitals are incorporated by reference herein as a statement of the parties’ mutual intent in entering into this Agreement.

2. Student and Parent, having been informed of the charges and evidence against the student, and having been informed of their rights to a formal hearing (see Appendix A hereto), do hereby waive their rights to a formal hearing and admit to the general nature of the charges filed against Student by the District, specifically, for violating the District's Discipline Policy by possession of marijuana and a knife while placed at Adelphoi Education. As a sanction for such misconduct, Student and Parent agree to this agreement in lieu of expulsion of Student from the District's schools commencing, tentatively, December 5, 2014 for a period to be determined.
3. Parents acknowledge that, as a minor less than seventeen (17) years of age, Student is still subject to the compulsory school attendance law even though expelled. The initial responsibility for providing the required education rests with the Parent, through placement in another school, through tutorial or correspondence study or through another educational program approved by the District's Superintendent. However, the District is offering an alternative placement at the Regional Educational Support Center (RESC).
4. **Please note:** During this period, student shall not be eligible to participate in or attend any curricular or extra-curricular activities or to be on school grounds.
5. This Agreement constitutes the entire, integrated agreement among the parties hereto and supersedes any prior communications, discussions, representations, agreements, promises or understandings with respect to the subject matters hereof. **In entering into this Agreement, Student and Parent have been fully advised of their rights to an expulsion hearing before the Board of School Directors, afforded the opportunity to consult with counsel of their choosing and have not relied upon any representation or promise not expressly contained in this Agreement.**

WHEREFORE, the parties hereto have executed this Agreement as of the date above stated.

Attest:

EAST ALLEGHENY SCHOOL DISTRICT

Parent

Parent

Student

Appendix A

NOTICE OF RIGHTS

Because education is a statutory right, students are afforded all appropriate elements of due process, including a formal hearing, prior to being excluded from school pursuant to Section 12.6 of Title 22 of the Pennsylvania Code. The due process rights for the formal hearing to which students are entitled, as set forth in 22 Pa. Code § 12.8, are as follows:

1. Notice of the charges must be sent to the student's parents or guardian by certified mail or hand delivery.
2. Sufficient notice of the time and place of the hearing must be given.
3. The hearing shall be private unless the student or parent requests a public hearing.
4. The student has the right to be represented by legal counsel at the student's expense.
5. The student has the right to be presented with the names of witnesses.
6. The student has the right to copies of any statements and affidavits of witnesses.
7. The student has the right to request that any such witnesses appear in person and testify.
8. The student has the right to testify and present witnesses.
9. A record of the hearing must be kept.
10. The student is entitled to a copy of the transcript, at the student's own expense, if the matter is appealed.

In addition to the above-stated rights, the student also has the right to appeal the results of the hearing to the Court of Common Pleas of Allegheny County within thirty (30) days of receipt of a written adjudication from the Board. Appeals alleging federal constitutional issues may be filed in the U.S. District Court for the Western District of Pennsylvania.

BY SIGNING THE AGREEMENT FOR EXPULSION, STUDENT AND PARENTS ARE WAIVING ANY OF THESE RIGHTS TO A HEARING OR ANY APPEAL TO COURT CONCERNING THE EXPULSION OF STUDENT. IF STUDENT AND PARENTS DENY THE CHARGES AGAINST STUDENT, DESIRE A FORMAL HEARING TO CONTEST THOSE CHARGES OR DISAGREE WITH THE DISCIPLINARY ACTION TO BE IMPOSED, STUDENT AND PARENTS SHOULD NOT SIGN THE AGREEMENT FOR EXPULSION.