

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

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

Mark R Cherpak

(412)884-6300

Extn :7475

Contact Person

Telephone

Extension

mcherpak@bwschools.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
-------------------------------------------	-----------------------	--------------------

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$71525852
Ending Unassigned Fund Balance	\$9101722
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	12.7%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
-------------------------------------------------------	------------------------------	----------------------------------

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
------------------------------------------------	-------------

**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number

Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,245,244
0840 Assigned Fund Balance	2,557,089
0850 Unassigned Fund Balance	5,788,057
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,590,390</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,303,503
7000 Revenue from State Sources	24,539,189
8000 Revenue from Federal Sources	2,194,492
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$69,037,184</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$80,627,574</u>

LEA : 103021102 Baldwin-Whitehall SD

Printed 5/20/2020 2:16:29 PM

Page - 1 of 1

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	35,916,160
6113 Public Utility Realty Taxes	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	4,530,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	81,390
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	221,750
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	152,500

REVENUE FROM LOCAL SOURCES \$42,303,503**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,011,931
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,729,963
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,200,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	100,000
7340 State Property Tax Reduction Allocation	1,661,998
7505 Ready to Learn Block Grant	615,849
7810 State Share of Social Security and Medicare Taxes	1,308,023
7820 State Share of Retirement Contributions	5,891,425

REVENUE FROM STATE SOURCES \$24,539,189**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	616,014
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	571,024
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	60,763
8517 NCLB, Title IV - 21st Century Schools	46,691
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	900,000

REVENUE FROM FEDERAL SOURCES \$2,194,492**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 69,037,184**

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,916,160
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>
Total Approx. Tax Revenue:	\$37,578,158
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$1,872,887,436	\$1,872,887,436
b. Real Estate Mills	21.7600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,748,538,709	\$1,748,538,709
d. Assessed Value	\$1,918,819,307	\$1,918,819,307
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$40,754,031	\$40,754,031
(f Total * g)		
i. Base Mills Subject to Index	21.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.58545%	89.58545%
k. Tax Levy Needed	\$41,753,508	\$41,753,508
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	21.7600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$41,753,508	\$41,753,508
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$40,091,510
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$35,916,160
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$35,916,160	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>	
Total Approx. Tax Revenue:	\$37,578,158	
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508	

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.5216	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,214,881	\$43,214,881
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	\$147.94	
Number of Homestead/Farmstead Properties	11234	11234
Median Assessed Value of Homestead Properties		\$116,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$35,916,160
Amount of Tax Relief for Homestead Exclusions	<u>\$1,661,998</u>
Total Approx. Tax Revenue:	\$37,578,158
Approx. Tax Levy for Tax Rate Calculation:	\$41,753,508
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,661,998	Lowering RE Tax Rate	\$0	\$1,661,998
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,661,998

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,918,819,307	21.7600	41,753,508			89.58545%	
Totals:	1,918,819,307		41,753,508	1,661,998 =	40,091,510 X	89.58545% =	35,916,160

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			30,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	530,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			4,530,000
Total Act 511, Current Taxes			4,560,000
Act 511 Tax Limit -->		1,748,538,709 X	12
		Market Value	Mills
			20,982,465
			(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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	21.7600	21.7600	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	54,000,927
1200 Special Programs - Elementary / Secondary	2,528,000
1300 Vocational Education	1,157,620
Total Instruction	\$57,686,547
2000 Support Services	
2100 Support Services - Students	10,150
2200 Support Services - Instructional Staff	231,500
2300 Support Services - Administration	451,350
2400 Support Services - Pupil Health	14,500
2500 Support Services - Business	439,500
2600 Operation and Maintenance of Plant Services	2,484,000
2700 Student Transportation Services	456,000
2900 Other Support Services	52,000
Total Support Services	\$4,139,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	190,305
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$200,305
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,650,000
Total Other Expenditures and Financing Uses	\$8,650,000
Total Estimated Expenditures and Other Financing Uses	\$71,525,852

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	31,227,938
200 Personnel Services - Employee Benefits	19,555,905
300 Purchased Professional and Technical Services	1,388,007
400 Purchased Property Services	58,040
500 Other Purchased Services	1,336,100
600 Supplies	433,617
800 Other Objects	1,320
Total Regular Programs - Elementary / Secondary	\$54,000,927
1200 <u>Special Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	730,000
500 Other Purchased Services	1,666,500
600 Supplies	34,000
700 Property	20,000
800 Other Objects	77,500
Total Special Programs - Elementary / Secondary	\$2,528,000
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,100,000
600 Supplies	57,620
Total Vocational Education	\$1,157,620
Total Instruction	\$57,686,547
2000 Support Services	
2100 <u>Support Services - Students</u>	
600 Supplies	10,150
Total Support Services - Students	\$10,150
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	215,800
500 Other Purchased Services	2,000
600 Supplies	12,500
800 Other Objects	1,200
Total Support Services - Instructional Staff	\$231,500
2300 <u>Support Services - Administration</u>	
300 Purchased Professional and Technical Services	289,500
500 Other Purchased Services	59,750
600 Supplies	65,825
800 Other Objects	36,275
Total Support Services - Administration	\$451,350
2400 <u>Support Services - Pupil Health</u>	
400 Purchased Property Services	500
600 Supplies	10,000
700 Property	1,000
800 Other Objects	3,000

2020-2021 Final General Fund Budget

LEA : 103021102 Baldwin-Whitehall SD

Printed 5/20/2020 2:16:35 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Pupil Health	\$14,500
2500 <u>Support Services - Business</u>	
200 Personnel Services - Employee Benefits	276,000
500 Other Purchased Services	69,500
600 Supplies	85,000
800 Other Objects	9,000
Total Support Services - Business	\$439,500
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	505,000
400 Purchased Property Services	1,397,000
500 Other Purchased Services	166,000
600 Supplies	399,000
700 Property	10,000
800 Other Objects	7,000
Total Operation and Maintenance of Plant Services	\$2,484,000
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	108,500
600 Supplies	340,000
800 Other Objects	1,500
Total Student Transportation Services	\$456,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	52,000
Total Other Support Services	\$52,000
Total Support Services	\$4,139,000
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
300 Purchased Professional and Technical Services	74,800
400 Purchased Property Services	2,500
500 Other Purchased Services	6,000
600 Supplies	100,255
800 Other Objects	6,750
Total Student Activities	\$190,305
3300 <u>Community Services</u>	
600 Supplies	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$200,305
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000
Total Facilities Acquisition, Construction and Improvement Services	\$850,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,950,000
900 Other Uses of Funds	6,700,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,650,000
Total Other Expenditures and Financing Uses	\$8,650,000
TOTAL EXPENDITURES	\$71,525,852

Account Description	Amounts
0810 Nonspendable Fund Balance	500,888
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,101,722
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,101,722

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,602,610
------------------------------------------------------------------------------------------------------	--------------------