

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Mark R Cherpak

Contact Person

mcherpak@bwschools.net

Email Address

Date

5/3/23

Date

5-3-2023

Date

5/3/2023

(412)885-7841

Extn :

Telephone

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Baldwin-Whitehall SD	COUNTY : Allegheny	AUN : 103021102
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023)?

Yes No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$86086092
Ending Unassigned Fund Balance	\$4847242
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.63%

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
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Baldwin-Whitehall SD	County : Allegheny	AUN Number : 103021102
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/3/23
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**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	593,987
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	15,626,594
0850 Unassigned Fund Balance	5,799,561
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$24,399,952</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	51,947,154
7000 Revenue from State Sources	27,434,340
8000 Revenue from Federal Sources	5,752,279
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$85,133,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$109,533,725</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	43,666,003
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	6,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	81,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,203
6910 Rentals	219,950
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	138,498
REVENUE FROM LOCAL SOURCES	\$51,947,154
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,882,920
7112 Basic Education Funding-Social Security	1,278,094
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,209,165
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	110,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,337,766
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	2,095,949
7360 Safe Schools	155,000
7505 Ready to Learn Block Grant	615,849
7820 State Share of Retirement Contributions	5,684,597
REVENUE FROM STATE SOURCES	\$27,434,340
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	774,457
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	135,445
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	79,008
8517 NCLB, Title IV - 21st Century Schools	51,840
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	414,638
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,746,891
8751 ARP ESSER Learning Loss	300,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	250,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$5,752,279
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	85,133,773
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Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$43,666,003	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>	
Total Approx. Tax Revenue:	\$45,761,952	
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698	
	Allegheny	Total

2022-23 Data		
a. Assessed Value	\$1,993,313,108	\$1,993,313,108
b. Real Estate Mills	22.6300	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,917,006,724	\$1,917,006,724
d. Assessed Value	\$1,998,687,538	\$1,998,687,538
e. Assessed Value of New Constr/ Renov	\$0	\$0

2022-23 Calculations		
f. 2022-23 Tax Levy	\$45,108,676	\$45,108,676
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$45,108,676	\$45,108,676
(f Total * g)		
i. Base Mills Subject to Index	22.6300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.81604%	95.81604%
k. Tax Levy Needed	\$47,668,698	\$47,668,698
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	23.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$47,668,698	\$47,668,698
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$45,572,749
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,666,003
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$43,666,003
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>
Total Approx. Tax Revenue:	\$45,761,952
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	23.8520	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$47,672,695	\$47,672,695
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	\$8,002.95	
Number of Homestead/Farmstead Properties	10981	10981
Median Assessed Value of Homestead Properties		\$118,400

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$43,666,003
Amount of Tax Relief for Homestead Exclusions	<u>\$2,095,949</u>
Total Approx. Tax Revenue:	\$45,761,952
Approx. Tax Levy for Tax Rate Calculation:	\$47,668,698
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,095,949	Lowering RE Tax Rate	\$0	\$2,095,949
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,095,949

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	1,998,687,538	23.8500	47,668,698			95.81604%	
Totals:	1,998,687,538		47,668,698	- 2,095,949	= 45,572,749	X 95.81604%	= 43,666,003

	<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 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,600,000	5,600,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	525,000	525,000
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 6,125,000 6,125,000

Total Act 511, Current Taxes 6,155,000

Act 511 Tax Limit -->	1,917,006,724	X	12	23,004,081
	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	22.6300	23.8500	5.40%	Yes	5.4%				
	<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	5.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	74,249,309
Total Instruction	\$74,249,309
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,500,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,500,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,336,783
Total Other Expenditures and Financing Uses	\$9,336,783
Total Estimated Expenditures and Other Financing Uses	\$86,086,092

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	57,464,014
600 Supplies	16,785,295
Total Regular Programs - Elementary / Secondary	\$74,249,309
Total Instruction	\$74,249,309
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	2,500,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,500,000
Total Facilities Acquisition, Construction and Improvement Services	\$2,500,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	9,336,783
Total Debt Service / Other Expenditures and Financing Uses	\$9,336,783
Total Other Expenditures and Financing Uses	\$9,336,783
TOTAL EXPENDITURES	\$86,086,092

Account Description	Amounts
0810 Nonspendable Fund Balance	593,987
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,973,797
0840 Assigned Fund Balance	15,626,594
0850 Unassigned Fund Balance	4,847,242
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$23,447,633

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,041,620
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