

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/07/2025

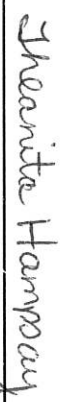
President of the Board - Original Signature Required



Date

5-7-2025

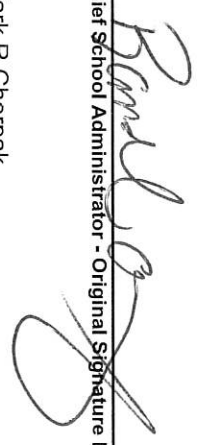
Secretary of the Board - Original Signature Required



Date

5-8-2025

Chief School Administrator - Original Signature Required



Date

5/8/25

Mark R Cherpak

(412)884-6300

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Contact Person

Telephone

Extension

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Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 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 2025-2026 (compared to 2024-2025)?

Yes

No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$90912458
Ending Unassigned Fund Balance	\$26558977
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	29.21%

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, 2025

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 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 5-7-2025
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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	734,240
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,468,797
0840 Assigned Fund Balance	21,490,849
0850 Unassigned Fund Balance	2,836,275
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,795,921</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	53,477,134
7000 Revenue from State Sources	35,709,550
8000 Revenue from Federal Sources	1,488,830
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$90,675,514</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,471,435</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	43,547,132
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	6,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,800,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	750,000
6910 Rentals	156,500
6920 Contributions and Donations from Private Sources	30,000
6940 Tuition from Patrons	10,002
6990 Refunds and Other Miscellaneous Revenue	128,500

**REVENUE FROM LOCAL SOURCES \$53,477,134**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	13,887,287
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,678,413
7311 Pupil Transportation Subsidy	1,200,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	316,680
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,517,109
7360 Safe Schools	150,000
7531 Ready to Learn-Foundation	3,747,923
7532 Ready to Learn-Adequacy Supplement	2,632,138
7810 State Share of Social Security and Medicare Taxes	1,400,000
7820 State Share of Retirement Contributions	6,000,000

**REVENUE FROM STATE SOURCES \$35,709,550**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	951,885
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	135,079
8516 Title III - Language Instruction for English Learners and Immigrant Students	79,247
8517 Title IV - 21st Century Schools	72,619

Amount

**REVENUE FROM FEDERAL SOURCES**

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

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,488,830</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>90,675,514</b>
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Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$43,547,132</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$2,517,109</u></b>
Total Approx. Tax Revenue:	<b>\$46,064,241</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$49,468,195</b>

Allegheny

Total

<b>2024-25 Data</b>		
a. Assessed Value	\$1,993,215,088	\$1,993,215,088
b. Real Estate Mills	25.0000	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$2,118,334,983	\$2,118,334,983
d. Assessed Value	\$1,978,727,808	\$1,978,727,808
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$49,830,377	\$49,830,377
(a * b)		
<b>2025-26 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$49,830,377	\$49,830,377
(f Total * g)		
i. Base Mills Subject to Index	25.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.75000%	92.75000%
k. Tax Levy Needed	\$49,468,195	\$49,468,195
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>25.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$49,468,195	\$49,468,195
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$46,951,086
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$43,547,132
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,547,132</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,517,109</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$46,064,241</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,468,195</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	26.3500	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$52,139,478	\$52,139,478
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,196.59	
Number of Homestead/Farmstead Properties	10948	10948
Median Assessed Value of Homestead Properties		\$119,800

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Act 1 Index (current): 5.4%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$43,547,132</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,517,109</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$46,064,241</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$49,468,195</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,517,109	Lowering RE Tax Rate	\$0	\$2,517,109
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,517,109</b>

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	1,978,727,808	25.0000	49,468,195			92.75000%	
<b>Totals:</b>	<b>1,978,727,808</b>		<b>49,468,195</b>	<b>- 2,517,109</b>	<b>= 46,951,086</b>	<b>X 92.75000%</b>	<b>= 43,547,132</b>

	<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%	6,000,000	6,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	500,000	500,000
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 6,500,000 6,500,000**

**Total Act 511, Current Taxes 6,530,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,118,334,983 X</b>	<b>12</b>	<b>25,420,020</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.0000	25.0000	0.00%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	90,912,458
<b>Total Instruction</b>	<b>\$90,912,458</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$90,912,458</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	35,075,776
200 Personnel Services - Employee Benefits	26,793,924
600 Supplies	29,042,758
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$90,912,458</b>
<b>Total Instruction</b>	<b>\$90,912,458</b>
<b>TOTAL EXPENDITURES</b>	<b>\$90,912,458</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	734,240
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	26,558,977
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$26,558,977</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$27,293,217</b>
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