

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/06/2026

President of the Board - Original Signature Required

Date



5.6.26

Secretary of the Board - Original Signature Required

Date



5-6-2026

Chief School Administrator - Original Signature Required

Date



5/11/26

Mark R Cherpak

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Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2026-2027 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 2026-2027 (compared to 2025-2026)?

Yes No

If yes, see information below, taken from the 2026-2027 General Fund Budget.

Total Budgeted Expenditures	\$100697353
Ending Unassigned Fund Balance	\$6134492
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.09%

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, 2026

FOR PUBLIC INSPECTION OF 2026-2027 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 5.6.24
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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	819,932
0820 Restricted Fund Balance	5,413,740
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	20,997,944
0850 Unassigned Fund Balance	7,070,775
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,068,719</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,624,239
7000 Revenue from State Sources	40,618,171
8000 Revenue from Federal Sources	1,520,716
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$98,763,126</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$128,831,845</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	46,284,609
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	35,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,700,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	67,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	753,500
6910 Rentals	233,430
REVENUE FROM LOCAL SOURCES	\$56,624,239
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,999,483
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	3,776,488
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	315,990
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	2,896,272
7350 School Facility Improvements / Environmental Subsidies	100,000
7360 Safe Schools	100,000
7505 Ready to Learn Block Grant	9,009,938
7810 State Share of Social Security and Medicare Taxes	1,660,000
7820 State Share of Retirement Contributions	7,380,000
REVENUE FROM STATE SOURCES	\$40,618,171
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	949,184
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	149,839
8516 Title III - Language Instruction for English Learners and Immigrant Students	80,644
8517 Title IV - 21st Century Schools	71,049
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000
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REVENUE FROM FEDERAL SOURCES	\$1,520,716
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	98,763,126
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Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$46,284,609
Amount of Tax Relief for Homestead Exclusions	<u>\$2,896,272</u>
Total Approx. Tax Revenue:	\$49,180,881
Approx. Tax Levy for Tax Rate Calculation:	\$51,738,133

Allegheny

Total

2025-26 Data		
a. Assessed Value	\$1,978,727,808	\$1,978,727,808
b. Real Estate Mills	25.0000	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$2,342,132,878	\$2,342,132,878
d. Assessed Value	\$1,976,624,008	\$1,976,624,008
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$49,468,195	\$49,468,195
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$49,468,195	\$49,468,195
(f Total * g)		
i. Base Mills Subject to Index	25.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.76422%	94.76422%
k. Tax Levy Needed	\$51,738,133	\$51,738,133
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	26.1750	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$51,738,133	\$51,738,133
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$48,841,861
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$46,284,609
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$46,284,609

Amount of Tax Relief for Homestead Exclusions

\$2,896,272

Total Approx. Tax Revenue:

\$49,180,881

Approx. Tax Levy for Tax Rate Calculation:

\$51,738,133

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index

26.1750

($i * (1 + \text{Index})$)

q. Mills In Excess of Index

0.0000

(if $l > p$), $(l - p)$)

r. Maximum Tax Levy Based On Index

\$51,738,133

\$51,738,133

IV. ($p / 1000 * d$)

s. Millage Rate within Index?

Yes

(If $l > p$ Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if $m > r$), $(m - r)$)

u. Tax Revenue In Excess of Index

\$0

\$0

($t * \text{Est. Pct. Collection}$)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,213.24

V. Number of Homestead/Farmstead Properties

10834

10834

Median Assessed Value of Homestead Properties

\$120,000

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$46,284,609
Amount of Tax Relief for Homestead Exclusions	<u>\$2,896,272</u>
Total Approx. Tax Revenue:	\$49,180,881
Approx. Tax Levy for Tax Rate Calculation:	\$51,738,133

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,896,272	Lowering RE Tax Rate	\$0	\$2,896,272
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,896,272

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	1,976,624,008	26.1750	51,738,133			94.76422%	
Totals:	1,976,624,008		51,738,133	- 2,896,272	= 48,841,861	X 94.76422%	= 46,284,609

	<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	35,000
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 35,000 35,000

	<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%	6,500,000	6,500,000
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 7,000,000 7,000,000

Total Act 511, Current Taxes 7,035,000

Act 511 Tax Limit -->	2,342,132,878 X	12	28,105,595
	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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.0000	26.1750	4.70%	Yes	4.7%				
	<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	4.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	100,697,353
Total Instruction	\$100,697,353
Total Estimated Expenditures and Other Financing Uses	\$100,697,353

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,682,027
200 Personnel Services - Employee Benefits	27,831,710
600 Supplies	32,183,616
Total Regular Programs - Elementary / Secondary	\$100,697,353
Total Instruction	\$100,697,353
TOTAL EXPENDITURES	\$100,697,353

Account Description	Amounts
0810 Nonspendable Fund Balance	819,932
0820 Restricted Fund Balance	5,413,740
0830 Committed Fund Balance	2,000,000
0840 Assigned Fund Balance	20,000,000
0850 Unassigned Fund Balance	6,134,492
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,134,492

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$34,368,164
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