



2024-2025

PDE-2028 General Fund Budget

April 22, 2024

PROPOSED

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

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

Robert E Saul

(610)966-8300

Extn :

Contact Person

Telephone

Extension

rsaul@eastpennsd.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2024-2025 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : East Penn SD	COUNTY : Lehigh	AUN : 121392303
-----------------------------------	--------------------	--------------------

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 2024-2025 (compared to 2023-2024)? Yes No

If yes, see information below, taken from the 2024-2025 General Fund Budget.

Total Budgeted Expenditures	\$197800544
Ending Unassigned Fund Balance	\$646461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.32%

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, 2024

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Penn SD	County : Lehigh	AUN Number : 121392303
---	---------------------------	----------------------------------

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	
0820 Restricted Fund Balance	165,066
0830 Committed Fund Balance	1,289,759
0840 Assigned Fund Balance	11,536,624
0850 Unassigned Fund Balance	13,890,986
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,717,369</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	139,540,682
7000 Revenue from State Sources	44,653,741
8000 Revenue from Federal Sources	2,069,497
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$186,263,920</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$212,981,289</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	117,791,312
6112 Interim Real Estate Taxes	1,194,711
6113 Public Utility Realty Taxes	106,403
6114 Payments in Lieu of Current Taxes - State / Local	10,765
6150 Current Act 511 Taxes - Proportional Assessments	14,277,588
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,700,397
6500 Earnings on Investments	1,974,275
6700 Revenues from LEA Activities	260,682
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,796,587
6910 Rentals	40,161
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	94,351
6990 Refunds and Other Miscellaneous Revenue	93,450

REVENUE FROM LOCAL SOURCES \$139,540,682

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,475,495
7160 Tuition for Orphans Subsidy	115,953
7271 Special Education funds for School-Aged Pupils	4,571,325
7311 Pupil Transportation Subsidy	1,850,830
7312 Nonpublic and Charter School Pupil Transportation Subsidy	323,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	544,584
7330 Health Services (Medical, Dental, Nurse, Act 25)	151,609
7340 State Property Tax Reduction Allocation	2,289,194
7360 Safe Schools	247,934
7505 Ready to Learn Block Grant	705,924
7810 State Share of Social Security and Medicare Taxes	3,037,519
7820 State Share of Retirement Contributions	13,339,974

REVENUE FROM STATE SOURCES \$44,653,741

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,045,609
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	159,225
8516 Title III - Language Instruction for English Learners and Immigrant Students	29,876
8517 Title IV - 21st Century Schools	83,832

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	715,007
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	35,948

REVENUE FROM FEDERAL SOURCES	\$2,069,497
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	186,263,920
---	--------------------

Act 1 Index (current): 6.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$117,791,312

Amount of Tax Relief for Homestead Exclusions \$2,289,194

Total Approx. Tax Revenue: \$120,080,506

Approx. Tax Levy for Tax Rate Calculation: \$124,733,385

Lehigh

Total

2023-24 Data		
a. Assessed Value	\$5,836,714,000	\$5,836,714,000
b. Real Estate Mills	20.1700	
I. 2024-25 Data		
c. 2022 STEB Market Value	\$6,403,747,088	\$6,403,747,088
d. Assessed Value	\$5,890,262,900	\$5,890,262,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2023-24 Calculations		
f. 2023-24 Tax Levy	\$117,726,521	\$117,726,521
(a * b)		
2024-25 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2023-24 Tax Levy	\$117,726,521	\$117,726,521
(f Total * g)		
i. Base Mills Subject to Index	20.1700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.20000%	96.20000%
k. Tax Levy Needed	\$124,733,385	\$124,733,385
(Approx. Tax Levy * g)		
I. 2024-25 Real Estate Tax Rate	21.1762	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$124,733,385	\$124,733,385
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$122,444,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$117,791,312
(n * Est. Pct. Collection)		

Act 1 Index (current): 6.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$117,791,312	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,289,194</u>	
Total Approx. Tax Revenue:	\$120,080,506	
Approx. Tax Levy for Tax Rate Calculation:	\$124,733,385	
	Lehigh	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.4205	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$126,172,376	\$126,172,376
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$211,900

Act 1 Index (current): 6.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$117,791,312
Amount of Tax Relief for Homestead Exclusions	<u>\$2,289,194</u>
Total Approx. Tax Revenue:	\$120,080,506
Approx. Tax Levy for Tax Rate Calculation:	\$124,733,385
	Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,289,194	Lowering RE Tax Rate	\$0	\$2,289,194
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,289,194

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>
Lehigh	5,890,262,900	21.1762	124,733,385			96.20000%	
Totals:	5,890,262,900		124,733,385	- 2,289,194	= 122,444,191	X 96.20000%	= 117,791,312

	<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	\$0.00	\$0.00	0
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			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	12,239,117
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,038,471
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			14,277,588
Total Act 511, Current Taxes			14,277,588
Act 511 Tax Limit -->		6,403,747,088 X	12
		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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u> Lehigh	20.1700	21.1762	4.99%	Yes	6.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	6.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	6.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	84,537,422
1200 Special Programs - Elementary / Secondary	33,513,992
1300 Vocational Education	3,570,675
1400 Other Instructional Programs - Elementary / Secondary	130,744
1500 Nonpublic School Programs	52,800
1600 Adult Education Programs	902,499
Total Instruction	\$122,708,132
2000 Support Services	
2100 Support Services - Students	7,777,291
2200 Support Services - Instructional Staff	5,083,309
2300 Support Services - Administration	8,279,697
2400 Support Services - Pupil Health	2,481,248
2500 Support Services - Business	1,380,657
2600 Operation and Maintenance of Plant Services	15,920,557
2700 Student Transportation Services	11,209,304
2800 Support Services - Central	2,365,969
2900 Other Support Services	156,535
Total Support Services	\$54,654,567
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,268,625
3300 Community Services	135,806
Total Operation of Non-Instructional Services	\$2,404,431
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,405,649
5200 Interfund Transfers - Out	2,295,100
5900 Budgetary Reserve	9,332,665
Total Other Expenditures and Financing Uses	\$18,033,414
Total Estimated Expenditures and Other Financing Uses	\$197,800,544

2024-2025 Final General Fund Budget

LEA : 121392303 East Penn SD

Printed 4/4/2024 12:59:53 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	44,322,782
200 Personnel Services - Employee Benefits	29,238,351
300 Purchased Professional and Technical Services	845,000
400 Purchased Property Services	663,400
500 Other Purchased Services	5,860,829
600 Supplies	2,643,065
700 Property	941,700
800 Other Objects	22,295
Total Regular Programs - Elementary / Secondary	\$84,537,422
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,299,964
200 Personnel Services - Employee Benefits	8,052,975
300 Purchased Professional and Technical Services	7,021,656
500 Other Purchased Services	5,035,818
600 Supplies	98,943
800 Other Objects	4,636
Total Special Programs - Elementary / Secondary	\$33,513,992
1300 <u>Vocational Education</u>	
500 Other Purchased Services	3,570,675
Total Vocational Education	\$3,570,675
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	60,643
200 Personnel Services - Employee Benefits	25,501
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	5,000
500 Other Purchased Services	4,600
Total Other Instructional Programs - Elementary / Secondary	\$130,744
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	52,300
600 Supplies	500
Total Nonpublic School Programs	\$52,800
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	3,200
200 Personnel Services - Employee Benefits	1,346
500 Other Purchased Services	894,953
600 Supplies	3,000
Total Adult Education Programs	\$902,499
Total Instruction	\$122,708,132
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,343,458

2024-2025 Final General Fund Budget

LEA : 121392303 East Penn SD

Printed 4/4/2024 12:59:53 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,092,676
300 Purchased Professional and Technical Services	182,797
500 Other Purchased Services	11,644
600 Supplies	139,701
800 Other Objects	7,015
Total Support Services - Students	\$7,777,291
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,466,231
200 Personnel Services - Employee Benefits	2,003,413
300 Purchased Professional and Technical Services	100,713
400 Purchased Property Services	2,525
500 Other Purchased Services	37,622
600 Supplies	396,205
800 Other Objects	76,600
Total Support Services - Instructional Staff	\$5,083,309
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,507,723
200 Personnel Services - Employee Benefits	3,179,628
300 Purchased Professional and Technical Services	260,828
400 Purchased Property Services	17,150
500 Other Purchased Services	113,325
600 Supplies	173,188
800 Other Objects	27,855
Total Support Services - Administration	\$8,279,697
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,400,812
200 Personnel Services - Employee Benefits	915,236
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	3,000
500 Other Purchased Services	500
600 Supplies	76,200
Total Support Services - Pupil Health	\$2,481,248
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	690,517
200 Personnel Services - Employee Benefits	539,850
300 Purchased Professional and Technical Services	35,090
400 Purchased Property Services	5,100
500 Other Purchased Services	13,600
600 Supplies	87,200
800 Other Objects	9,300
Total Support Services - Business	\$1,380,657
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,240,891
200 Personnel Services - Employee Benefits	4,263,449
300 Purchased Professional and Technical Services	533,875

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,187,000
500 Other Purchased Services	563,240
600 Supplies	3,068,102
700 Property	52,000
800 Other Objects	12,000
Total Operation and Maintenance of Plant Services	\$15,920,557
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	11,209,304
Total Student Transportation Services	\$11,209,304
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	971,955
200 Personnel Services - Employee Benefits	774,878
300 Purchased Professional and Technical Services	360,232
500 Other Purchased Services	44,997
600 Supplies	213,607
800 Other Objects	300
Total Support Services - Central	\$2,365,969
2900 <u>Other Support Services</u>	
500 Other Purchased Services	156,535
Total Other Support Services	\$156,535
Total Support Services	\$54,654,567
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,044,765
200 Personnel Services - Employee Benefits	499,818
300 Purchased Professional and Technical Services	88,384
400 Purchased Property Services	31,190
500 Other Purchased Services	348,967
600 Supplies	216,017
800 Other Objects	39,484
Total Student Activities	\$2,268,625
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	102,978
200 Personnel Services - Employee Benefits	21,528
400 Purchased Property Services	500
600 Supplies	10,800
Total Community Services	\$135,806
Total Operation of Non-Instructional Services	\$2,404,431
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,068,649
900 Other Uses of Funds	5,337,000
Total Debt Service / Other Expenditures and Financing Uses	\$6,405,649

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,295,100
Total Interfund Transfers - Out	\$2,295,100
5900 <u>Budgetary Reserve</u>	
800 Other Objects	9,332,665
Total Budgetary Reserve	\$9,332,665
Total Other Expenditures and Financing Uses	\$18,033,414
TOTAL EXPENDITURES	\$197,800,544

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	165,066
0830 Committed Fund Balance	1,635,800
0840 Assigned Fund Balance	12,898,484
0850 Unassigned Fund Balance	646,461
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,180,745
5900 Budgetary Reserve	9,332,665
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$24,678,476

Supplemental Documentation

	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
0810 Nonspendable Fund Balance - Beginning	883,048	-	-	-	11,799	-	1,385,354	-	
0820 Restricted Fund Balance - Beginning	23,411	31,141	141,723	141,723	126,493	150,091	208,386	165,066	10.0%
0830 Committed Fund Balance - Beginning	-	-	-	6,068,784	6,068,784	3,470,605	3,407,605	1,289,759	-62.8%
0840 Assigned Fund Balance - Beginning	8,487,220	7,985,500	9,398,425	11,102,180	11,102,180	11,134,946	11,134,946	11,536,624	3.6%
0850 Unassigned Fund Balance - Beginning	<u>6,377,888</u>	<u>9,702,746</u>	<u>7,670,070</u>	<u>5,966,315</u>	<u>6,225,272</u>	<u>10,815,040</u>	<u>9,709,613</u>	<u>13,890,986</u>	28.4%
Total Beginning Fund Balance	14,888,519	17,719,387	17,210,218	23,279,002	23,522,729	25,570,682	24,460,550	26,882,435	5.1%
Revenues and Other Financing Sources									
6000 Revenue from Local Sources	113,093,175	115,646,975	122,163,634	124,526,027	129,066,274	131,033,213	133,180,590	139,540,682	6.5%
7000 Revenue from State Sources	35,471,957	35,437,401	35,999,463	39,518,063	40,638,112	43,909,338	43,201,086	44,653,741	1.7%
8000 Revenue from Federal Sources	1,674,367	2,960,030	10,318,389	1,721,188	2,426,370	1,957,934	1,975,492	2,069,497	5.7%
9000 Other Financing Sources	<u>13,601</u>	<u>-</u>	<u>1,946,193</u>	<u>-</u>	<u>601,129</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Revenue and Other Financing Sources	150,253,100	154,044,406	170,427,679	165,765,278	172,731,885	176,900,485	178,357,168	186,263,920	5.3%
Expenditures and Financing Uses									
1000 Instruction	92,894,956	93,193,210	101,796,822	109,058,838	107,683,007	114,352,499	114,854,382	122,708,132	7.3%
2000 Support Services	41,095,595	39,776,654	43,907,616	46,925,718	47,680,894	52,142,434	49,927,502	54,654,567	4.8%
3000 Operation of Non-Instructional Services	1,870,283	1,604,283	1,957,530	2,162,574	2,183,209	2,159,933	2,112,288	2,404,431	11.3%
4000 Facilities Acquisition, Construction, Improve	-	-	-	-	-	128,448	128,448	-	-100.0%
5000 Other Expenditures and Financing Uses	<u>12,444,508</u>	<u>20,082,576</u>	<u>16,429,601</u>	<u>18,720,328</u>	<u>12,885,198</u>	<u>19,252,117</u>	<u>10,298,017</u>	<u>18,033,414</u>	-6.3%
Total Expenditures and Other Financing Uses	148,305,342	154,656,723	164,091,570	176,867,458	170,432,309	188,035,431	177,320,637	197,800,544	5.2%
Prior Period Adjustments	-	103,148	-	-	-	-	-	-	
ENDING FUND BALANCE (if Budgetary Res is spent)	16,836,277	17,210,218	23,546,327	12,176,822	25,822,305	14,435,736	25,497,081	15,345,811	6.3%
Less: Budgetary Reserve	-	-	-	8,422,300	-	8,954,100	-	9,332,665	4.2%
ENDING FUND BALANCE (if Budgetary Res is not spent)	16,836,277	17,210,218	23,546,327	20,599,122	25,822,305	23,389,836	25,497,081	24,678,476	5.5%
0810 Nonspendable Fund Balance - Ending*	-	-	11,799	-	1,385,354	-	-	-	
0820 Restricted Fund Balance - Ending*	31,141	141,723	138,292	141,723	208,386	138,292	165,066	165,066	19.4%
0830 Committed Fund Balance - Ending*	-	-	6,068,784	3,388,904	3,407,605	1,289,759	1,289,759	1,635,800	26.8%
0840 Assigned Fund Balance - Ending*	7,985,500	9,398,425	11,102,180	10,816,165	11,134,946	9,448,454	11,536,624	12,789,797	35.4%
0850 Unassigned Fund Balance - Ending*	<u>9,702,746</u>	<u>7,670,070</u>	<u>6,225,272</u>	<u>6,252,330</u>	<u>9,709,613</u>	<u>12,513,331</u>	<u>13,890,986</u>	<u>10,087,813</u>	-19.4%
Total Ending Fund Balance	17,719,387	17,210,218	23,534,528	20,599,122	24,460,550	23,389,836	26,882,435	24,678,476	5.5%

* Assuming Budgetary Reserve is not spent

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
Current Real Estate Tax Calculation									
Assessed Value	5,558,246,400	5,598,220,200	5,709,078,600	5,760,786,200	5,762,792,900	5,836,714,000	5,836,714,000	5,890,262,900	0.9%
Real Estate Tax Rate	18.3808	18.6013	19.1035	19.6766	19.6766	20.1700	20.1700	21.1762	5.0%
Preliminary Tax Levy	102,165,015	104,134,173	109,063,383	113,352,686	113,392,171	117,726,521	117,726,521	124,733,385	6.0%
State Property Tax Reduction Allocation	(1,824,604)	(1,826,735)	(1,825,885)	(2,314,377)	(2,314,377)	(2,289,194)	(2,289,194)	(2,289,194)	0.0%
Revised Tax Levy	100,340,411	102,307,438	107,237,498	111,038,309	111,077,794	115,437,327	115,437,327	122,444,191	6.1%
Collection Percentage	96.28%	96.25%	96.00%	96.20%	96.37%	96.20%	96.59%	96.20%	0.0%
Current Real Estate Tax Revenue	96,612,469	98,475,601	102,945,484	106,818,853	107,050,346	111,050,709	111,502,000	117,791,312	6.1%
Revenue from Local Sources									
6111 Current Real Estate Taxes	96,612,469	98,475,601	102,945,484	106,818,853	107,050,346	111,050,709	111,502,000	117,791,312	6.1%
6112 Interim Real Estate Taxes	682,224	1,051,444	1,077,691	942,962	1,454,998	1,117,370	1,117,370	1,194,711	6.9%
6113 Public Utility Realty Taxes	97,656	107,235	109,974	108,604	110,211	110,211	106,940	106,403	-3.5%
6114 Payments In Lieu of Current Taxes	22,115	-	21,125	10,940	10,586	10,880	10,880	10,765	-1.1%
6151 Earned Income Taxes (Act 511)	9,591,470	10,180,692	10,817,409	10,763,992	11,536,542	11,525,000	11,882,638	12,239,117	6.2%
6153 Real Estate Transfer Taxes (Act 511)	1,670,993	2,083,964	2,566,448	1,916,581	2,103,560	2,030,403	2,030,403	2,038,471	0.4%
6411 Delinquent Real Estate Taxes	1,659,226	1,586,233	2,144,075	1,620,500	1,629,903	1,698,830	1,698,830	1,700,397	0.1%
6451 Delinquent Earned Income Taxes (Act 511)	-	-	-	-	-	-	-	-	-
6510 Earnings on Investments	621,705	53,208	30,757	50,000	2,056,536	1,260,000	2,262,190	1,974,275	56.7%
6710 Admissions	67,996	-	63,223	67,940	77,270	71,840	77,270	69,679	-3.0%
6720 Bookstore Sales	15,641	-	37,183	-	34,582	-	41,499	31,183	-
6740 Fees	118,271	126,478	125,915	39,940	158,037	126,530	161,201	142,507	12.6%
6750 Special Events	-	-	965	-	1,591	-	2,434	1,435	-
6790 Other Student Activity Income	10,949	2,600	5,672	7,950	17,610	7,100	8,594	15,878	123.6%
6810 Revenue from Other Governments	-	-	-	-	32,625	32,000	26,000	45,400	41.9%
6831 Federal Other Rev. From Other LEA's	35,396	56,040	58,671	50,035	28,606	42,900	25,745	25,745	-40.0%
6832 Federal IDEA Rev. From Other LEA's	1,458,221	1,536,341	1,738,431	1,581,436	1,595,104	1,595,104	1,725,442	1,725,442	8.2%
6832 ESSER IDEA Rev. From Other LEA's	-	-	-	186,800	214,658	-	-	-	-
6910 Rentals	36,482	-	29,061	46,089	47,641	40,161	40,161	40,161	0.0%
6920 Contributions/Donations from Private Srcs..	152,773	86,350	157,087	100,000	290,785	100,000	207,650	200,000	100.0%
6942 Tuition - Summer School	53,920	37,330	24,750	30,000	31,550	42,390	32,051	32,051	-24.4%
6943 Tuition - Adult Education	8,737	-	-	-	625	4,265	1,425	-	-100.0%
6944 Tuition - Other LEA's in PA	70,757	11,620	-	11,950	185,837	-	94,945	40,000	-
6949 Tuition - Other	34,330	-	21,327	34,330	22,300	32,070	17,590	22,300	-30.5%
6990 Miscellaneous Revenue	71,846	251,839	188,386	137,125	374,772	135,450	107,332	93,450	-31.0%
Total Revenue from Local Sources	113,093,175	115,646,975	122,163,634	124,526,027	129,066,274	131,033,213	133,180,590	139,540,682	6.5%

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
Revenue from State Sources									
7111 Basic Education Funding	12,596,194	12,596,174	13,315,525	13,581,873	15,386,019	16,725,666	16,858,904	17,475,495	4.5%
7112 BEF - Social Security Reimbursement	2,349,565	2,276,099	2,230,739	2,722,719	2,566,657	2,878,973	-	-	-100.0%
7160 Tuition from Orphans	182,749	241,579	138,147	191,425	93,760	189,030	115,953	115,953	-38.7%
7250 Migratory Children	-	-	-	-	-	-	-	-	-
7271 Special Education Funding	3,707,567	3,709,737	3,943,713	3,854,273	4,334,036	4,572,035	4,431,456	4,571,325	0.0%
7299 Program Revenues	-	-	-	-	-	-	-	-	-
7310 Pupil Transportation Subsidy	1,999,853	2,080,877	1,278,438	2,628,982	1,863,033	2,621,648	2,064,552	2,174,230	-17.1%
7320 Rental & Sinking Fund Payments	1,043,258	1,003,654	890,935	851,894	840,814	624,053	619,523	544,584	-12.7%
7330 Health Services	149,670	159,358	151,318	159,357	151,900	159,357	151,609	151,609	-4.9%
7340 State Property Tax Reduction Allocation	1,835,681	1,834,327	1,835,313	2,314,377	2,314,377	2,289,194	2,289,194	2,289,194	0.0%
7360 Safe Schools	-	156,159	18,500	-	-	456,896	456,896	247,934	-45.7%
7500 Extra Grants	737,876	705,924	706,674	705,924	705,924	705,924	705,924	705,924	0.0%
7810 State Share of Social Security & Medicare	-	-	-	-	-	-	2,848,238	3,037,519	-
7820 State Share of Retirement Contributions	10,869,544	10,673,512	11,490,161	12,507,239	12,381,592	12,686,562	12,658,837	13,339,974	5.2%
Total Revenue from State Sources	35,471,957	35,437,401	35,999,463	39,518,063	40,638,112	43,909,338	43,201,086	44,653,741	1.7%
Revenue from Federal Sources									
8514 Title I Improving Academic Achievement	813,351	721,818	849,212	860,366	1,128,744	1,048,446	1,045,609	1,045,609	-0.3%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	167,176	175,122	178,631	178,631	200,126	160,455	159,225	159,225	-0.8%
8516 Title III Language Instruction For Limited English Proficient	46,986	29,381	31,448	25,826	20,536	18,092	29,876	29,876	65.1%
8517 Title IV 21st Century Schools	59,793	57,864	56,720	56,720	67,383	83,832	83,832	83,832	0.0%
8690 Other Restricted Federal Grants	-	-	-	-	-	-	-	-	-
8740 ESSER Relief Funds	-	1,376,200	8,560,866	-	373,295	-	10,832	-	-
8810 ACCESS Medicaid Reimbursement	562,595	562,941	596,754	562,941	598,426	610,405	610,170	715,007	17.1%
8820 ACCESS Administrative Claiming Prog.	24,467	36,704	44,759	36,704	37,860	36,704	35,948	35,948	-2.1%
Total Revenue from Federal Sources	1,674,367	2,960,030	10,318,389	1,721,188	2,426,370	1,957,934	1,975,492	2,069,497	5.7%
Other Financing Sources									
9200 Proceeds from Financing and Leases	-	-	1,946,193	-	446,629	-	-	-	-
9300 Interfund Transfers	-	-	-	-	-	-	-	-	-
9400 Sale of Fixed Assets	13,101	-	-	-	154,500	-	-	-	-
9900 Insurance Recoveries	500	-	-	-	-	-	-	-	-
Total Other Financing Sources	13,601	-	1,946,193	-	601,129	-	-	-	-
Total Revenue and Other Financing Sources	150,253,100	154,044,406	170,427,679	165,765,278	172,731,885	176,900,485	178,357,168	186,263,920	5.3%

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
1100 Regular Programs									
100 Personnel Services - Salaries	37,464,256	36,610,458	39,530,153	41,758,794	40,974,621	42,080,868	41,933,685	44,322,782	5.3%
200 Personnel Services - Employee Benefits	22,100,705	22,200,349	24,323,578	27,156,622	26,283,315	27,903,233	28,967,578	29,238,351	4.8%
300 Purchased Professional Services	222,564	308,106	671,699	539,310	727,116	846,000	847,141	845,000	-0.1%
400 Purchased Property Services	697,811	575,879	2,239,590	635,800	85,263	631,612	631,612	663,400	5.0%
500 Other Purchased Services	3,860,770	4,801,316	4,583,364	4,882,814	5,316,686	5,429,999	5,671,558	5,860,829	7.9%
600 Supplies	1,829,187	1,954,478	1,987,579	2,490,862	2,446,482	2,606,583	2,428,997	2,643,065	1.4%
700 Property	109,364	5,500	4,837	25,065	9,301	42,720	42,720	941,700	2104.4%
800 Other Objects	9,916	10,467	10,666	13,009	13,315	16,314	17,586	22,295	36.7%
Total Regular Programs	66,294,573	66,466,553	73,351,465	77,502,276	75,856,098	79,557,329	80,540,877	84,537,422	6.3%
1200 Special Programs									
100 Personnel Services - Salaries	10,029,703	9,483,085	10,103,673	11,425,334	11,655,476	12,469,174	12,471,803	13,299,964	6.7%
200 Personnel Services - Employee Benefits	5,540,398	5,442,274	5,933,838	6,962,464	6,931,901	7,587,397	6,660,509	8,052,975	6.1%
300 Purchased Professional Services	4,848,662	4,976,979	5,594,436	5,983,202	5,512,221	6,614,108	6,704,079	7,021,656	6.2%
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,440,975	2,939,260	2,824,669	2,800,824	3,510,920	3,639,165	4,028,687	5,035,818	38.4%
600 Supplies	55,764	176,821	64,776	46,850	45,880	49,681	96,821	98,943	99.2%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	3,423	2,783	3,469	3,036	3,801	4,036	4,036	4,636	14.9%
Total Special Programs	22,918,923	23,021,202	24,524,860	27,221,710	27,660,198	30,363,561	29,965,935	33,513,992	10.4%
1300 Vocational Education									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	-	-	-	-	-	-	-	-	-
300 Purchased Professional Services	-	-	-	-	-	-	-	-	-
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,518,439	2,557,013	2,695,923	2,994,752	2,916,452	3,244,606	3,244,606	3,570,675	10.0%
600 Supplies	360	-	-	-	-	-	-	-	-
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	-	-	-	-	-	-	-	-
Total Vocational Education	2,518,799	2,557,013	2,695,923	2,994,752	2,916,452	3,244,606	3,244,606	3,570,675	10.0%
1400 Other Instructional Programs									
100 Personnel Services - Salaries	125,117	59,582	166,838	249,198	185,528	128,484	57,591	60,643	-52.8%
200 Personnel Services - Employee Benefits	50,766	25,366	70,294	108,428	77,824	54,157	40,011	25,501	-52.9%
300 Purchased Professional Services	30,614	24,640	31,682	59,000	32,375	35,000	35,000	35,000	0.0%
400 Purchased Property Services	5,002	720	4,728	7,140	-	10,000	10,000	5,000	-50.0%
500 Other Purchased Services	5,936	3,023	11,704	11,600	14,335	7,600	7,600	4,600	-39.5%
600 Supplies	677	518	4,737	(30,620)	483	3,000	3,000	-	-100.0%
700 Property	-	43,353	-	-	-	-	-	-	-
Total Other Instructional Programs	218,112	157,202	289,983	404,746	310,545	238,241	153,202	130,744	-45.1%

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
1500 Nonpublic School Programs									
300 Purchased Professional Services	41,451	46,139	35,885	35,821	32,440	46,248	47,770	52,300	13.1%
500 Other Purchased Services	-	-	-	-	-	-	-	-	-
600 Supplies	307	45,250	450	-	14,687	-	686	500	-
Total Nonpublic School Programs	41,758	91,389	36,335	35,821	47,127	46,248	48,456	52,800	14.2%
1600 Adult Education Programs									
100 Personnel Services - Salaries	7,921	-	-	5,000	2,015	3,000	2,210	3,200	6.7%
200 Personnel Services - Employee Benefits	824	-	-	2,176	166	1,265	847	1,346	6.4%
500 Other Purchased Services	893,956	899,852	898,256	892,057	890,405	895,549	895,549	894,953	-0.1%
600 Supplies	90	-	-	300	-	2,700	2,700	3,000	11.1%
Total Adult Education Programs	902,791	899,852	898,256	899,533	892,586	902,514	901,306	902,499	0.0%
2100 Support Services - Students									
100 Personnel Services - Salaries	3,093,323	3,115,197	3,344,135	3,365,937	3,586,870	3,911,056	3,834,595	4,343,458	11.1%
200 Personnel Services - Employee Benefits	1,932,449	1,989,131	2,186,070	2,320,741	2,429,544	2,622,386	2,478,458	3,092,676	17.9%
300 Purchased Professional Services	209,706	199,414	275,365	263,417	233,767	488,892	153,584	182,797	-62.6%
400 Purchased Services	3,786	3,303	-	-	-	-	-	-	-
500 Other Purchased Services	6,178	3,737	4,156	7,175	7,424	10,320	10,320	11,644	12.8%
600 Supplies	101,644	96,182	114,664	43,400	123,951	59,610	74,253	139,701	134.4%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	1,339	989	2,449	4,280	2,913	8,175	8,175	7,015	-14.2%
Total Support Services - Students	5,348,425	5,407,953	5,926,839	6,004,950	6,384,470	7,100,439	6,559,385	7,777,291	9.5%
2200 Support Services - Instructional Staff									
100 Personnel Services - Salaries	1,965,387	1,911,672	2,069,661	2,191,132	2,341,518	2,405,432	2,282,393	2,466,231	2.5%
200 Personnel Services - Employee Benefits	1,647,972	1,561,809	1,614,109	1,874,489	1,752,053	2,034,884	1,878,979	2,003,413	-1.5%
300 Purchased Professional Services	65,109	83,898	85,871	88,115	113,465	134,058	233,558	100,713	-24.9%
400 Purchased Services	6,782	6,550	3,155	2,200	3,050	2,510	2,510	2,525	0.6%
500 Other Purchased Services	36,735	16,289	17,366	63,765	18,218	33,872	34,872	37,622	11.1%
600 Supplies	253,572	317,104	348,153	414,195	421,990	391,195	428,291	396,205	1.3%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	1,143	1,053	37,217	39,470	72,342	69,470	69,470	76,600	10.3%
Total Support Services - Instructional Staff	3,976,701	3,898,375	4,175,532	4,673,366	4,722,636	5,071,421	4,930,073	5,083,309	0.2%
2300 Support Services - Administration									
100 Personnel Services - Salaries	3,661,318	3,680,763	3,880,103	3,996,078	4,172,825	4,312,341	4,288,753	4,507,723	4.5%
200 Personnel Services - Employee Benefits	2,328,930	2,419,648	2,592,651	2,777,172	2,871,628	3,079,153	2,969,738	3,179,628	3.3%
300 Purchased Professional Services	152,397	189,094	232,865	169,855	174,713	258,450	258,750	260,828	0.9%
400 Purchased Services	9,584	15,182	23,890	22,150	15,645	18,150	18,150	17,150	-5.5%
500 Other Purchased Services	104,988	75,194	91,123	125,464	88,870	120,145	119,395	113,325	-5.7%
600 Supplies	97,367	105,990	131,533	132,170	113,053	163,450	163,250	173,188	6.0%
700 Property	-	-	-	-	149,346	-	-	-	-
800 Other Objects	148,173	54,043	49,003	56,395	51,647	56,400	56,400	27,855	-50.6%
Total Support Services - Administration	6,502,756	6,539,915	7,001,168	7,279,284	7,637,727	8,008,089	7,874,436	8,279,697	3.4%

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
2400 Support Services - Pupil Health									
100 Personnel Services - Salaries	1,110,563	842,817	923,460	1,182,664	999,943	1,444,368	1,240,617	1,400,812	-3.0%
200 Personnel Services - Employee Benefits	590,121	538,106	609,174	741,413	688,347	934,476	814,648	915,236	-2.1%
300 Purchased Professional Services	194,655	195,391	651,398	93,000	661,952	85,500	85,500	85,500	0.0%
400 Purchased Services	2,481	4,737	3,536	5,400	3,591	3,000	3,000	3,000	0.0%
500 Other Purchased Services	5	351	297	500	409	500	500	500	0.0%
600 Supplies	48,883	88,362	40,573	58,000	70,978	76,200	76,200	76,200	0.0%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	-	3,500	-	-	-	-	-	-
Total Support Services - Pupil Health	1,946,708	1,669,763	2,231,937	2,080,977	2,425,221	2,544,044	2,220,465	2,481,248	-2.5%
2500 Support Services - Business									
100 Personnel Services - Salaries	596,597	601,721	540,460	594,455	639,563	663,389	613,100	690,517	4.1%
200 Personnel Services - Employee Benefits	450,373	456,263	406,696	456,612	481,994	516,835	488,185	539,850	4.5%
300 Purchased Professional Services	27,998	31,940	28,627	35,140	60,977	35,140	35,140	35,090	-0.1%
400 Purchased Services	31,794	10,811	16,327	5,100	-	5,100	5,100	5,100	0.0%
500 Other Purchased Services	15,558	10,312	14,084	13,100	8,017	13,100	13,100	13,600	3.8%
600 Supplies	62,356	52,653	101,348	89,700	65,747	89,700	89,700	87,200	-2.8%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	8,014	5,936	6,821	9,000	7,135	9,250	9,250	9,300	0.5%
Total Support Services - Business	1,192,691	1,169,636	1,114,363	1,203,107	1,263,432	1,332,514	1,253,575	1,380,657	3.6%
2600 Operation and Maintenance of Plant Services									
100 Personnel Services - Salaries	5,059,563	5,113,563	5,140,130	5,571,491	5,434,145	5,890,757	5,779,498	6,240,891	5.9%
200 Personnel Services - Employee Benefits	3,232,984	3,394,471	3,454,903	3,885,048	3,821,078	4,133,547	3,878,196	4,263,449	3.1%
300 Purchased Professional Services	249,626	262,920	299,229	315,900	337,660	782,875	607,610	533,875	-31.8%
400 Purchased Services	1,057,591	803,213	984,069	1,046,940	1,051,972	1,010,900	1,010,900	1,187,000	17.4%
500 Other Purchased Services	440,313	453,017	464,049	492,395	490,841	531,473	528,927	563,240	6.0%
600 Supplies	2,162,022	2,569,573	2,318,097	2,441,080	2,416,790	3,261,950	3,429,950	3,068,102	-5.9%
700 Property	215,567	95,063	43,119	35,000	27,108	40,000	40,000	52,000	30.0%
800 Other Objects	4,969	11,990	4,776	14,000	4,429	14,000	14,000	12,000	-14.3%
Total Operation and Maint. of Plant Services	12,422,635	12,703,810	12,708,372	13,801,854	13,584,024	15,665,502	15,289,081	15,920,557	1.6%
2700 Student Transportation Services									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	-	-	348	-	-	-	-	-	-
500 Other Purchased Services	7,428,577	6,336,238	8,723,153	9,562,022	9,332,649	9,938,160	9,515,000	11,209,304	12.8%
700 Property	-	-	-	-	-	-	-	-	-
Total Student Transportation Services	7,428,577	6,336,238	8,723,501	9,562,022	9,332,649	9,938,160	9,515,000	11,209,304	12.8%

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
2800 Support Services - Central									
100 Personnel Services - Salaries	866,097	780,576	790,589	883,615	792,944	967,030	873,223	971,955	0.5%
200 Personnel Services - Employee Benefits	698,049	609,721	645,960	715,727	661,816	779,911	681,621	774,878	-0.6%
300 Purchased Professional Services	169,426	163,537	171,192	312,512	211,492	319,007	319,007	360,232	12.9%
400 Purchased Services	-	-	-	-	-	-	-	-	
500 Other Purchased Services	40,836	38,158	33,569	46,797	33,840	45,997	45,997	44,997	-2.2%
600 Supplies	209,180	270,450	194,148	208,607	184,716	213,607	213,607	213,607	0.0%
700 Property	146,882	40,625	46,687	-	297,284	-	-	-	
800 Other Objects	-	-	-	300	-	300	300	300	0.0%
Total Support Services - Central	2,130,469	1,903,067	1,882,145	2,167,558	2,182,091	2,325,852	2,133,755	2,365,969	1.7%
2900 Other Support Services									
500 Other Purchased Services	146,633	147,897	143,760	152,600	148,644	156,413	151,732	156,535	0.1%
Total Other Support Services	146,633	147,897	143,760	152,600	148,644	156,413	151,732	156,535	0.1%
3200 Student Activities									
100 Personnel Services - Salaries	876,087	779,635	881,123	956,242	958,359	953,307	953,696	1,044,765	9.6%
200 Personnel Services - Employee Benefits	355,394	315,305	346,997	505,682	401,873	461,763	389,528	499,818	8.2%
300 Purchased Professional Services	55,381	41,235	64,901	73,842	81,197	78,070	78,070	88,384	13.2%
400 Purchased Services	36,423	61,477	24,782	28,190	31,222	33,190	33,190	31,190	-6.0%
500 Other Purchased Services	254,590	126,229	316,199	286,890	331,257	291,090	304,267	348,967	19.9%
600 Supplies	183,948	139,396	216,253	214,434	193,095	214,616	225,767	216,017	0.7%
700 Property	21,317	47,739	-	-	12,138	-	-	-	
800 Other Objects	40,639	24,480	24,902	51,294	40,425	45,484	45,736	39,484	-13.2%
Total Student Activities	1,823,777	1,535,496	1,875,157	2,116,574	2,049,564	2,077,520	2,030,254	2,268,625	9.2%
3300 Community Services									
100 Personnel Services - Salaries	3,885	2,743	4,701	-	60,349	67,525	51,549	102,978	52.5%
200 Personnel Services - Employee Benefits	987	339	1,181	-	5,993	5,588	7,822	21,528	285.3%
300 Purchased Professional Services	25,835	35,345	36,090	36,000	-	-	-	-	
400 Purchased Services	500	500	500	500	7,975	500	1,343	500	0.0%
600 Supplies	15,049	8,460	16,704	9,500	33,228	8,800	21,320	10,800	22.7%
Total Community Services	46,256	47,387	59,175	46,000	107,545	82,413	82,034	135,806	64.8%
3400 Scholarships and Awards									
800 Other Objects	250	21,400	23,199	-	26,100	-	-	-	
Total Scholarships and Awards	250	21,400	23,199	-	26,100	-	-	-	

Description	2019-20 <u>Actual</u>	2020-21 <u>Actual</u>	2021-22 <u>Actual</u>	2022-23 <u>Budget</u>	2022-23 <u>Actual</u>	2023-24 <u>Budget *</u>	2023-24 <u>Estimated</u>	2024-25 <u>Proposed *</u>	Percent <u>Change *</u>
4600 Existing Building Improvement									
700 Property	-	-	-	-	-	128,448	128,448	-	-100.0%
Total Existing Building Improvement	-	-	-	-	-	128,448	128,448	-	-100.0%
5100 Debt Service / Other Financing									
800 Other Objects	1,202,495	1,049,576	824,625	580,028	591,414	388,817	388,817	1,068,649	174.8%
900 Other Uses of Funds	<u>8,443,000</u>	<u>7,793,000</u>	<u>7,404,977</u>	<u>6,822,000</u>	<u>7,435,827</u>	<u>5,445,000</u>	<u>5,445,000</u>	<u>5,337,000</u>	-2.0%
Total Debt Service / Other Financing	9,645,495	8,842,576	8,229,601	7,402,028	8,027,241	5,833,817	5,833,817	6,405,649	9.8%
5200 Interfund Transfers - Out									
900 Other Uses of Funds	<u>2,799,013</u>	<u>11,240,000</u>	<u>8,200,000</u>	<u>2,896,000</u>	<u>4,857,957</u>	<u>4,464,200</u>	<u>4,464,200</u>	<u>2,295,100</u>	-48.6%
Total Interfund Transfers - Out	2,799,013	11,240,000	8,200,000	2,896,000	4,857,957	4,464,200	4,464,200	2,295,100	-48.6%
5900 Budgetary Reserve									
800 Other Objects	-	-	-	<u>8,422,300</u>	-	<u>8,954,100</u>	-	<u>9,332,665</u>	4.2%
Total Budgetary Reserve	-	-	-	8,422,300	-	8,954,100	-	9,332,665	4.2%
Total Expenditures and Other Financing Uses	<u>148,305,342</u>	<u>154,656,723</u>	<u>164,091,570</u>	<u>176,867,458</u>	<u>170,432,309</u>	<u>188,035,431</u>	<u>177,320,637</u>	<u>197,800,544</u>	5.2%

BEGINNING FUND BALANCE CHANGES

02/12/24	Preliminary Budget Beginning Fund Balance		25,669,183
04/08/24	Local Revenue	639,023	
	State Revenue	69,258	
	Federal Revenue/Other Sources	(4,067)	
	Salaries	75,772	
	Benefits	(23,764)	
	District Wide Instructional Services	(74,298)	
	District Wide Non-Instructional Services	531,328	
	TOTAL 04/08/24 CHANGE		1,213,252
Current Total	Revised Beginning Fund Balance		<u>26,882,435</u>

REVENUE CHANGES

02/12/24	Preliminary Budget Revenues		186,651,833
04/08/24	Current Real Estate Taxes - Assessment	156,054	
	Current Real Estate Taxes - Millage Rate	(1,085,974)	
	Tuition - Other LEA's in PA	40,000	
	Miscellaneous Revenue	40,000	
	Basic Education Funding	110,824	
	Special Education Funding	6,925	
	Pupil Transportation Subsidy	24,479	
	PCCD Mental Health Grant	202,934	
	PCCD Meritorious Safety Grant	45,000	
	State Reimbursement - Social Security	14,233	
	State Reimbursement - Retirement	61,679	
	Federal Program Revenue	(4,067)	
	TOTAL 04/08/24 CHANGE		(387,913)
Current Total	Revised Budget Revenues		<u>186,263,920</u>

EXPENDITURE CHANGES

02/26/24	Preliminary Budget Expenditures		195,984,498
04/08/24	Wages - Teachers Miscellaneous Adjustments	(70,011)	
	Wages - Teachers Retirement Savings	(274,482)	
	Wages - Teachers Column Movement	31,536	
	Wages - ESSER Offset Funds	541,141	
	Wages - PCCD Mental Health Grant	123,740	
	Wages - Security Officers	123,120	
	Wages - Health Room Nurses	(69,692)	
	Wages - Administrative Assistants	(17,000)	
	Wages - Custodial and Maintenance	1,110	
	Wages - Instructional and Staff Assistants	(130,669)	
	Wages - Remedial Assistants	126,533	
	Insurance - Medical	231,441	
	Insurance - Retiree Medical Premiums	108,572	
	Insurance - Dental	7,998	
	Insurance - Life	118	
	Employer FICA Contribution	28,465	
	Employer Retirement Contribution	124,826	
	Workers Compensation Insurance	25,992	
	PCCD Meritorious Grant	45,000	
	ESSER Offset Funds - Non-Wage Expenses	200,000	
	Federal Program Expenditures	5,500	
	Charter School Tuition	52,206	
	Pupil Transportation (Fuel)	(121,750)	
	School Security Expenses	(191,848)	
	Technology Infrastructure	914,200	
	TOTAL 04/08/24 CHANGE		1,816,046
Current Total	Revised Expenditures		<u>197,800,544</u>

FUND BALANCE RECONCILIATION

Current Beginning Fund Balance		26,882,435
Current Revenues	+	<u>186,263,920</u>
Current Beginning Fund Balance + Revenues		213,146,355
Current Expenditures	-	<u>197,800,544</u>
Ending Fund Balance (if Budgetary Reserve is spent)		15,345,811
Unspent Budgetary Reserve	+	9,332,665
Ending Fund Balance (if Budgetary Reserve is unspent)		<u>24,678,476</u>