



2026-2027

PDE-2028 General Fund Budget

April 27, 2026

PROPOSED FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

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 :

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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 : East Penn SD	COUNTY : Lehigh	AUN : 121392303
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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	\$213583053
Ending Unassigned Fund Balance	\$1359074
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.63%

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, 2026

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : East Penn SD	County : Lehigh	AUN Number : 121392303
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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
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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	
0820 Restricted Fund Balance	193,137
0830 Committed Fund Balance	1,022,000
0840 Assigned Fund Balance	10,170,600
0850 Unassigned Fund Balance	14,849,412
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$26,042,012</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	150,846,984
7000 Revenue from State Sources	51,035,251
8000 Revenue from Federal Sources	1,530,218
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$203,412,453</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$229,454,465</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	128,034,144
6112 Interim Real Estate Taxes	993,092
6113 Public Utility Realty Taxes	120,605
6114 Payments in Lieu of Current Taxes - State / Local	11,256
6150 Current Act 511 Taxes - Proportional Assessments	15,425,761
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,698,569
6500 Earnings on Investments	2,216,832
6700 Revenues from LEA Activities	300,596
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,636,186
6910 Rentals	54,678
6920 Contributions and Donations from Private Sources	100,000
6940 Tuition from Patrons	129,650
6990 Refunds and Other Miscellaneous Revenue	125,615

REVENUE FROM LOCAL SOURCES \$150,846,984

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	18,293,216
7160 Tuition for Orphans Subsidy	115,953
7271 Special Education funds for School-Aged Pupils	5,125,381
7311 Pupil Transportation Subsidy	2,024,329
7312 Nonpublic and Charter School Pupil Transportation Subsidy	356,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	194,769
7330 Health Services (Medical, Dental, Nurse, Act 25)	151,609
7340 State Property Tax Reduction Allocation	3,155,330
7360 Safe Schools	255,839
7531 Ready to Learn-Foundation	2,895,143
7532 Ready to Learn-Adequacy Supplement	1,094,579
7810 State Share of Social Security and Medicare Taxes	3,244,359
7820 State Share of Retirement Contributions	14,127,849

REVENUE FROM STATE SOURCES \$51,035,251

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	962,405
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	170,548
8516 Title III - Language Instruction for English Learners and Immigrant Students	30,004

Amount

REVENUE FROM FEDERAL SOURCES

8517 Title IV - 21st Century Schools	72,583
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	252,095
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	42,583

REVENUE FROM FEDERAL SOURCES	\$1,530,218
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	203,412,453
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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$128,034,144
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>
Total Approx. Tax Revenue:	\$131,189,474
Approx. Tax Levy for Tax Rate Calculation:	\$136,108,751

Lehigh

Total

2025-26 Data		
a. Assessed Value	\$5,950,024,900	\$5,950,024,900
b. Real Estate Mills	21.8400	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$7,287,063,254	\$7,287,063,254
d. Assessed Value	\$5,986,644,200	\$5,986,644,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$129,948,544	\$129,948,544
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$129,948,544	\$129,948,544
(f Total * g)		
i. Base Mills Subject to Index	21.8400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.30000%	96.30000%
k. Tax Levy Needed	\$136,108,751	\$136,108,751
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	22.7354	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$136,108,751	\$136,108,751
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$132,953,421
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$128,034,144
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$128,034,144	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>	
Total Approx. Tax Revenue:	\$131,189,474	
Approx. Tax Levy for Tax Rate Calculation:	\$136,108,751	
	Lehigh	Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	22.7354	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$136,108,751	\$136,108,751
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		\$214,100

Act 1 Index (current): 4.1%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$128,034,144		
Amount of Tax Relief for Homestead Exclusions	<u>\$3,155,330</u>		
Total Approx. Tax Revenue:	\$131,189,474		
Approx. Tax Levy for Tax Rate Calculation:	\$136,108,751		
	Lehigh	Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,155,330	Lowering RE Tax Rate	\$3,155,330
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$3,155,330

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	5,986,644,200	22.7354	136,108,751			96.30000%	
Totals:	5,986,644,200		136,108,751	3,155,330	132,953,421	96.30000%	128,034,144

	<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 0

	<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%	13,179,841	13,179,841
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	2,245,920	2,245,920
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 15,425,761 15,425,761

Total Act 511, Current Taxes 15,425,761

Act 511 Tax Limit -->	7,287,063,254	12	87,444,759
	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> Lehigh	21.8400	22.7354	4.10%	Yes	4.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	90,629,116
1200 Special Programs - Elementary / Secondary	35,134,390
1300 Vocational Education	4,105,842
1400 Other Instructional Programs - Elementary / Secondary	165,966
1500 Nonpublic School Programs	41,203
1600 Adult Education Programs	916,661
Total Instruction	\$130,993,178
2000 Support Services	
2100 Support Services - Students	9,236,679
2200 Support Services - Instructional Staff	5,583,129
2300 Support Services - Administration	9,472,169
2400 Support Services - Pupil Health	2,771,460
2500 Support Services - Business	1,462,550
2600 Operation and Maintenance of Plant Services	17,591,964
2700 Student Transportation Services	13,522,718
2800 Support Services - Central	2,592,479
2900 Other Support Services	153,501
Total Support Services	\$62,386,649
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,494,862
3300 Community Services	90,524
Total Operation of Non-Instructional Services	\$2,585,386
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	86,746
Total Facilities Acquisition, Construction and Improvement Services	\$86,746
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,542,700
5200 Interfund Transfers - Out	5,817,794
5900 Budgetary Reserve	10,170,600
Total Other Expenditures and Financing Uses	\$17,531,094
Total Estimated Expenditures and Other Financing Uses	\$213,583,053

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,847,304
200 Personnel Services - Employee Benefits	33,114,588
300 Purchased Professional and Technical Services	546,500
400 Purchased Property Services	690,125
500 Other Purchased Services	6,793,950
600 Supplies	2,589,022
700 Property	26,627
800 Other Objects	21,000
Total Regular Programs - Elementary / Secondary	\$90,629,116
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,482,405
200 Personnel Services - Employee Benefits	9,075,220
300 Purchased Professional and Technical Services	5,446,622
500 Other Purchased Services	5,965,585
600 Supplies	160,250
800 Other Objects	4,308
Total Special Programs - Elementary / Secondary	\$35,134,390
1300 <u>Vocational Education</u>	
500 Other Purchased Services	4,105,842
Total Vocational Education	\$4,105,842
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	108,550
200 Personnel Services - Employee Benefits	45,416
400 Purchased Property Services	1,000
500 Other Purchased Services	7,000
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$165,966
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	41,003
600 Supplies	200
Total Nonpublic School Programs	\$41,203
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,674
500 Other Purchased Services	909,487
600 Supplies	1,500
Total Adult Education Programs	\$916,661
Total Instruction	\$130,993,178
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,561,361

2026-2027 Final General Fund Budget

LEA : 121392303 East Penn SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	3,450,050
300 Purchased Professional and Technical Services	1,034,993
500 Other Purchased Services	18,300
600 Supplies	163,810
800 Other Objects	8,165
Total Support Services - Students	\$9,236,679
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	2,567,863
200 Personnel Services - Employee Benefits	2,348,361
300 Purchased Professional and Technical Services	101,530
400 Purchased Property Services	6,000
500 Other Purchased Services	26,850
600 Supplies	300,025
700 Property	25,000
800 Other Objects	207,500
Total Support Services - Instructional Staff	\$5,583,129
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,949,082
200 Personnel Services - Employee Benefits	3,821,560
300 Purchased Professional and Technical Services	329,567
400 Purchased Property Services	17,200
500 Other Purchased Services	107,940
600 Supplies	192,520
800 Other Objects	54,300
Total Support Services - Administration	\$9,472,169
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,583,737
200 Personnel Services - Employee Benefits	1,012,023
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	5,000
500 Other Purchased Services	500
600 Supplies	85,200
Total Support Services - Pupil Health	\$2,771,460
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	744,972
200 Personnel Services - Employee Benefits	561,528
300 Purchased Professional and Technical Services	47,300
400 Purchased Property Services	4,500
500 Other Purchased Services	13,800
600 Supplies	82,400
800 Other Objects	8,050
Total Support Services - Business	\$1,462,550
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	6,760,721
200 Personnel Services - Employee Benefits	5,251,637

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	347,884
400 Purchased Property Services	1,274,165
500 Other Purchased Services	657,612
600 Supplies	3,239,945
700 Property	50,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$17,591,964
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	13,522,718
Total Student Transportation Services	\$13,522,718
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,027,758
200 Personnel Services - Employee Benefits	895,450
300 Purchased Professional and Technical Services	329,240
400 Purchased Property Services	70,000
500 Other Purchased Services	64,902
600 Supplies	203,550
700 Property	1,020
800 Other Objects	559
Total Support Services - Central	\$2,592,479
2900 <u>Other Support Services</u>	
500 Other Purchased Services	153,501
Total Other Support Services	\$153,501
Total Support Services	\$62,386,649
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,146,134
200 Personnel Services - Employee Benefits	557,900
300 Purchased Professional and Technical Services	88,466
400 Purchased Property Services	37,790
500 Other Purchased Services	392,346
600 Supplies	217,466
800 Other Objects	54,760
Total Student Activities	\$2,494,862
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	69,943
200 Personnel Services - Employee Benefits	5,781
400 Purchased Property Services	500
600 Supplies	14,300
Total Community Services	\$90,524
Total Operation of Non-Instructional Services	\$2,585,386

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

<u>Description</u>	<u>Amount</u>
700 Property	86,746
Total Facilities Acquisition, Construction and Improvement Services	\$86,746
Total Facilities Acquisition, Construction and Improvement Services	\$86,746
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	147,700
900 Other Uses of Funds	1,395,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,542,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,817,794
Total Interfund Transfers - Out	\$5,817,794
5900 <u>Budgetary Reserve</u>	
800 Other Objects	10,170,600
Total Budgetary Reserve	\$10,170,600
Total Other Expenditures and Financing Uses	\$17,531,094
TOTAL EXPENDITURES	\$213,583,053

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	193,137
0830 Committed Fund Balance	1,272,000
0840 Assigned Fund Balance	13,240,338
0850 Unassigned Fund Balance	1,359,074
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,871,412
5900 Budgetary Reserve	10,170,600
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$26,235,149

Supplemental Documentation

	<u>2021-22 Actual</u>	<u>2022-23 Actual</u>	<u>2023-24 Actual</u>	<u>2024-25 Budget</u>	<u>2024-25 Actual</u>	<u>2025-26 Budget *</u>	<u>2025-26 Estimated</u>	<u>2026-27 Proposed *</u>	<u>Percent Change *</u>
0810 Nonspendable Fund Balance - Beginning	-	11,799	1,385,354	-	29,962	-	1,571,977	-	
0820 Restricted Fund Balance - Beginning	141,723	138,292	208,386	165,066	176,811	176,811	193,137	193,137	9.2%
0830 Committed Fund Balance - Beginning	-	6,068,784	3,407,605	3,289,759	3,289,759	1,691,000	1,219,000	1,022,000	-39.6%
0840 Assigned Fund Balance - Beginning	9,398,425	11,102,180	11,134,946	11,393,959	11,393,959	11,033,200	11,033,200	10,170,600	-7.8%
0850 Unassigned Fund Balance - Beginning	<u>7,670,070</u>	<u>6,225,272</u>	<u>9,709,613</u>	<u>12,764,918</u>	<u>11,388,346</u>	<u>13,180,674</u>	<u>13,234,310</u>	<u>14,849,412</u>	12.7%
Total Beginning Fund Balance	17,210,218	23,546,327	25,845,904	27,613,702	26,278,837	26,081,685	27,251,624	26,235,149	0.6%
Revenues and Other Financing Sources									
6000 Revenue from Local Sources	122,163,634	129,066,274	133,325,128	138,182,877	140,036,358	144,392,192	144,578,323	150,846,984	4.5%
7000 Revenue from State Sources	35,999,463	40,638,112	42,994,439	44,989,690	46,794,019	49,058,023	48,619,343	51,035,251	4.0%
8000 Revenue from Federal Sources	10,318,389	2,426,370	1,915,895	2,069,497	1,952,316	1,614,944	1,381,403	1,530,218	-5.2%
9000 Other Financing Sources	<u>1,946,193</u>	<u>601,129</u>	-	-	<u>34,544</u>	-	-	-	
Total Revenue and Other Financing Sources	170,427,679	172,731,885	178,235,461	185,242,064	188,817,238	195,065,159	194,579,069	203,412,453	4.3%
Expenditures and Financing Uses									
1000 Instruction	101,796,822	107,683,007	113,393,829	121,473,811	120,129,120	126,533,042	125,272,612	130,993,178	3.5%
2000 Support Services	43,907,616	47,680,894	50,919,489	54,677,032	56,691,320	58,024,415	58,509,965	62,386,649	7.5%
3000 Operation of Non-Instructional Services	1,957,530	2,183,209	2,276,613	2,404,431	2,419,602	2,563,360	2,732,625	2,585,386	0.9%
4000 Facilities Acquisition, Construction, Improve	-	-	255,440	-	186,544	56,242	156,242	86,746	54.2%
5000 Other Expenditures and Financing Uses	<u>16,429,601</u>	<u>12,885,198</u>	<u>10,957,157</u>	<u>18,080,749</u>	<u>8,417,865</u>	<u>18,921,300</u>	<u>8,924,100</u>	<u>17,531,094</u>	-7.3%
Total Expenditures and Other Financing Uses	164,091,570	170,432,309	177,802,528	196,636,023	187,844,450	206,098,359	195,595,544	213,583,053	3.6%
Prior Period Adjustments	-	-	-	-	-	-	-	-	
ENDING FUND BALANCE (if Budgetary Res is spent)	23,546,327	25,845,903	26,278,837	16,219,743	27,251,624	15,048,485	26,235,149	16,064,549	6.8%
Less: Budgetary Reserve	-	-	-	9,380,000	-	9,814,200	-	10,170,600	3.6%
ENDING FUND BALANCE (if Budgetary Res is not spent)	23,546,327	25,845,903	26,278,837	25,599,743	27,251,624	24,862,685	26,235,149	26,235,149	5.5%
0810 Nonspendable Fund Balance - Ending*	11,799	1,385,354	29,962	-	1,571,977	-	-	-	
0820 Restricted Fund Balance - Ending*	138,292	208,386	176,811	165,066	193,137	176,811	193,137	193,137	9.2%
0830 Committed Fund Balance - Ending*	6,068,784	3,407,605	3,289,759	1,825,800	1,219,000	1,022,000	1,022,000	1,272,000	24.5%
0840 Assigned Fund Balance - Ending*	11,102,180	11,134,946	11,393,959	12,788,928	11,033,200	5,939,040	10,170,600	13,240,338	122.9%
0850 Unassigned Fund Balance - Ending*	<u>6,225,272</u>	<u>9,709,613</u>	<u>11,388,346</u>	<u>10,819,949</u>	<u>13,234,310</u>	<u>17,724,834</u>	<u>14,849,412</u>	<u>11,529,674</u>	-35.0%
Total Ending Fund Balance	23,546,327	25,845,904	26,278,837	25,599,743	27,251,624	24,862,685	26,235,149	26,235,149	5.5%

* Assuming Budgetary Reserve is not spent

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
Current Real Estate Tax Calculation									
Assessed Value	5,709,078,600	5,762,792,900	5,894,410,200	5,894,410,200	5,894,410,200	5,950,024,900	5,950,024,900	5,986,644,200	0.6%
Real Estate Tax Rate	19.1035	19.6766	21.0000	21.0000	21.0000	21.8400	21.8400	22.7354	4.1%
Preliminary Tax Levy	109,063,383	113,392,171	123,782,614	123,782,614	123,782,614	129,948,544	129,948,544	136,108,751	4.7%
State Property Tax Reduction Allocation	(1,825,885)	(2,289,194)	(2,749,862)	(2,749,862)	(2,749,862)	(3,155,330)	(3,155,330)	(3,155,330)	0.0%
Revised Tax Levy	107,237,498	111,102,977	121,032,753	121,032,752	121,032,753	126,793,214	126,793,214	132,953,421	4.9%
Collection Percentage	96.00%	96.35%	92.08%	96.20%	96.37%	96.20%	96.20%	96.30%	0.1%
Current Real Estate Tax Revenue	102,945,484	107,050,346	111,443,288	116,433,508	116,635,110	121,975,072	121,975,072	128,034,144	5.0%
Revenue from Local Sources									
6111 Current Real Estate Taxes	102,945,484	107,050,346	111,443,288	116,433,507	116,635,110	121,975,072	121,975,072	128,034,144	5.0%
6112 Interim Real Estate Taxes	1,077,691	1,454,998	711,329	1,194,711	812,949	1,081,340	993,092	993,092	-8.2%
6113 Public Utility Realty Taxes	109,974	110,211	106,940	106,403	117,880	110,448	118,823	120,605	9.2%
6114 Payments In Lieu of Current Taxes	21,125	10,586	11,749	10,765	12,821	10,927	10,927	11,256	3.0%
6151 Earned Income Taxes (Act 511)	10,817,409	11,536,542	12,004,841	12,239,117	12,423,264	12,735,937	12,795,962	13,179,841	3.5%
6153 Real Estate Transfer Taxes (Act 511)	2,566,448	2,103,560	1,907,868	2,038,471	2,567,757	2,140,062	2,140,062	2,245,920	4.9%
6411 Delinquent Real Estate Taxes	2,144,075	1,629,903	1,481,449	1,700,397	1,904,721	1,669,119	1,669,119	1,698,569	1.8%
6451 Delinquent Earned Income Taxes (Act 511)	-	-	-	-	-	-	-	-	-
6510 Earnings on Investments	30,757	2,056,536	2,982,657	1,974,275	2,955,777	2,155,856	2,236,305	2,216,832	2.8%
6710 Admissions	63,223	77,270	76,328	69,679	83,515	68,490	73,005	77,943	13.8%
6720 Bookstore Sales	37,183	34,582	25,346	31,183	17,579	-	8,556	8,984	-
6740 Fees	125,915	158,037	190,182	142,507	203,308	146,130	190,893	200,438	37.2%
6750 Special Events	965	1,591	2,854	1,435	2,200	1,675	3,000	2,153	28.5%
6790 Other Student Activity Income	5,672	17,610	12,933	15,878	15,148	21,740	6,578	11,078	-49.0%
6810 Revenue from Other Governments	-	32,625	26,000	45,400	842	19,300	10,000	14,500	-24.9%
6831 Federal Other Rev. From Other LEA's	58,671	28,606	58,926	25,745	22,400	58,926	22,400	22,400	-62.0%
6832 Federal IDEA Rev. From Other LEA's	1,738,431	1,595,104	1,725,442	1,725,442	1,702,153	1,702,153	1,599,286	1,599,286	-6.0%
6832 ESSER IDEA Rev. From Other LEA's	-	214,658	-	-	-	-	-	-	-
6910 Rentals	29,061	47,641	60,612	40,161	70,690	45,771	54,678	54,678	19.5%
6920 Contributions/Donations from Private Srcs..	157,087	290,785	254,490	200,000	241,574	200,000	200,062	100,000	-50.0%
6942 Tuition - Summer School	24,750	31,550	32,051	32,051	33,226	33,226	29,470	17,350	-47.8%
6943 Tuition - Adult Education	-	625	1,500	-	1,505	-	-	-	-
6944 Tuition - Other LEA's in PA	-	185,837	94,945	40,000	29,044	90,000	90,000	90,000	0.0%
6949 Tuition - Other	21,327	22,300	22,590	22,300	16,910	22,300	22,300	22,300	0.0%
6990 Miscellaneous Revenue	188,386	374,772	90,806	93,450	165,985	103,720	328,733	125,615	21.1%
Total Revenue from Local Sources	122,163,634	129,066,274	133,325,128	138,182,877	140,036,358	144,392,192	144,578,323	150,846,984	4.5%

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
Revenue from State Sources									
7111 Basic Education Funding	13,315,525	15,386,019	16,857,826	17,475,495	17,904,239	18,107,227	18,166,226	18,293,216	1.0%
7112 BEF - Social Security Reimbursement	2,230,739	2,566,657	-	-	-	-	-	-	-
7144 Charter Transition Funding	-	-	-	-	319,336	-	-	-	-
7160 Tuition from Orphans	138,147	93,760	136,124	115,953	163,870	115,953	115,953	115,953	0.0%
7250 Migratory Children	-	-	-	-	-	-	-	-	-
7271 Special Education Funding	3,943,713	4,334,036	4,565,053	4,571,325	4,946,892	4,783,582	4,768,161	5,125,381	7.1%
7299 Program Revenues	-	-	-	-	-	-	-	-	-
7310 Pupil Transportation Subsidy	1,278,438	1,863,033	2,064,552	2,174,230	2,024,425	2,496,242	2,186,332	2,381,224	-4.6%
7320 Rental & Sinking Fund Payments	890,935	840,814	620,808	544,584	542,418	193,774	193,774	194,769	0.5%
7330 Health Services	151,318	151,900	152,008	151,609	165,565	151,609	151,609	151,609	0.0%
7340 State Property Tax Reduction Allocation	1,835,313	2,314,377	2,289,194	2,749,862	2,749,862	3,155,330	3,155,330	3,155,330	0.0%
7360 Safe Schools	18,500	-	382,808	247,934	45,000	245,670	245,670	255,839	4.1%
7500 Extra Grants	706,674	705,924	705,924	705,924	1,975,564	2,895,741	2,895,143	3,989,722	37.8%
7810 State Share of Social Security & Medicare	-	-	2,708,282	3,013,939	2,862,887	3,127,250	3,096,529	3,244,359	3.7%
7820 State Share of Retirement Contributions	11,490,161	12,381,592	12,511,860	13,238,835	13,093,962	13,785,645	13,644,616	14,127,849	2.5%
Total Revenue from State Sources	35,999,463	40,638,112	42,994,439	44,989,690	46,794,019	49,058,023	48,619,343	51,035,251	4.0%
Revenue from Federal Sources									
8514 Title I Improving Academic Achievement	849,212	1,128,744	1,045,937	1,045,609	972,430	972,430	962,405	962,405	-1.0%
8515 Title II Prep., Training, and Recruiting High Quality Teachers	178,631	200,126	158,171	159,225	160,485	163,709	170,548	170,548	4.2%
8516 Title III Language Instruction For Limited English Proficient	31,448	20,536	31,221	29,876	27,835	28,423	30,004	30,004	5.6%
8517 Title IV 21st Century Schools	56,720	67,383	83,832	83,832	78,742	78,742	72,583	72,583	-7.8%
8690 Other Restricted Federal Grants	-	-	-	-	-	-	-	-	-
8740 ESSER Relief Funds	8,560,866	373,295	16,605	-	136,051	-	-	-	-
8810 ACCESS Medicaid Reimbursement	596,754	598,426	569,807	715,007	533,919	338,640	103,280	252,095	-25.6%
8820 ACCESS Administrative Claiming Prog.	44,759	37,860	10,322	35,948	42,853	33,000	42,583	42,583	29.0%
Total Revenue from Federal Sources	10,318,389	2,426,370	1,915,895	2,069,497	1,952,316	1,614,944	1,381,403	1,530,218	-5.2%
Other Financing Sources									
9200 Proceeds from Financing and Leases	1,946,193	446,629	-	-	-	-	-	-	-
9300 Interfund Transfers	-	-	-	-	-	-	-	-	-
9400 Sale of Fixed Assets	-	154,500	-	-	23,473	-	-	-	-
9900 Insurance Recoveries	-	-	-	-	11,071	-	-	-	-
Total Other Financing Sources	1,946,193	601,129	-	-	34,544	-	-	-	-
Total Revenue and Other Financing Sources	170,427,679	172,731,885	178,235,461	185,242,064	188,817,238	195,065,159	194,579,069	203,412,453	4.3%

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
1100 Regular Programs									
100 Personnel Services - Salaries	39,530,153	40,974,621	42,201,555	43,829,854	44,188,119	45,176,465	44,910,112	46,847,304	3.7%
200 Personnel Services - Employee Benefits	24,323,578	26,283,315	27,362,433	28,747,552	28,479,038	30,277,807	29,878,102	33,114,588	9.4%
300 Purchased Professional Services	671,699	727,116	553,870	845,000	755,569	546,500	550,405	546,500	0.0%
400 Purchased Property Services	2,239,590	85,263	96,834	663,400	269,882	668,150	673,150	690,125	3.3%
500 Other Purchased Services	4,583,364	5,316,686	5,763,588	5,860,829	6,376,831	6,620,096	6,468,893	6,793,950	2.6%
600 Supplies	1,987,579	2,446,482	1,583,971	2,643,065	2,396,321	2,685,312	2,742,287	2,589,022	-3.6%
700 Property	4,837	9,301	903,657	941,700	424,758	1,192,177	1,192,177	26,627	-97.8%
800 Other Objects	10,666	13,315	19,218	22,295	34,197	27,634	27,634	21,000	-24.0%
Total Regular Programs	73,351,465	75,856,098	78,485,126	83,553,695	82,924,715	87,194,141	86,442,760	90,629,116	3.9%
1200 Special Programs									
100 Personnel Services - Salaries	10,103,673	11,655,476	12,377,702	13,170,414	13,293,568	14,003,294	13,780,784	14,482,405	3.4%
200 Personnel Services - Employee Benefits	5,933,838	6,931,901	7,397,093	7,931,931	7,902,862	8,397,882	8,440,700	9,075,220	8.1%
300 Purchased Professional Services	5,594,436	5,512,221	6,180,390	7,021,656	5,621,937	6,500,370	6,499,654	5,446,622	-16.2%
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,824,669	3,510,920	4,666,296	5,035,818	5,853,919	5,457,530	5,129,144	5,965,585	9.3%
600 Supplies	64,776	45,880	82,512	98,943	87,304	124,450	124,450	160,250	28.8%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	3,469	3,801	3,196	4,636	3,746	4,036	4,036	4,308	6.7%
Total Special Programs	24,524,860	27,660,198	30,707,189	33,263,398	32,763,336	34,487,562	33,978,768	35,134,390	1.9%
1300 Vocational Education									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	-	-	-	-	-	-	-	-	-
300 Purchased Professional Services	-	-	-	-	-	-	-	-	-
400 Purchased Property Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	2,695,923	2,916,452	3,118,141	3,570,675	3,359,479	3,805,341	3,805,341	4,105,842	7.9%
600 Supplies	-	-	-	-	-	-	-	-	-
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	-	-	-	-	-	-	-	-
Total Vocational Education	2,695,923	2,916,452	3,118,141	3,570,675	3,359,479	3,805,341	3,805,341	4,105,842	7.9%
1400 Other Instructional Programs									
100 Personnel Services - Salaries	166,838	185,528	81,845	60,643	94,458	56,424	56,424	108,550	92.4%
200 Personnel Services - Employee Benefits	70,294	77,824	34,190	25,501	38,760	23,844	15,573	45,416	90.5%
300 Purchased Professional Services	31,682	32,375	-	35,000	-	-	-	-	-
400 Purchased Property Services	4,728	-	4,824	5,000	-	2,000	2,000	1,000	-50.0%
500 Other Purchased Services	11,704	14,335	14,497	4,600	5,557	7,000	7,000	7,000	0.0%
600 Supplies	4,737	483	481	-	5,050	3,000	3,000	4,000	33.3%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	-	-	-	-	345	-	-	-	-
Total Other Instructional Programs	289,983	310,545	135,836	130,744	144,170	92,268	83,997	165,966	79.9%

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
1500 Nonpublic School Programs									
300 Purchased Professional Services	35,885	32,440	47,609	52,300	36,253	41,003	41,003	41,003	0.0%
500 Other Purchased Services	-	-	-	-	-	-	-	-	-
600 Supplies	450	14,687	562	500	164	166	166	200	20.5%
Total Nonpublic School Programs	36,335	47,127	48,171	52,800	36,418	41,169	41,169	41,203	0.1%
1600 Adult Education Programs									
100 Personnel Services - Salaries	-	2,015	3,803	3,200	4,086	3,200	-	4,000	25.0%
200 Personnel Services - Employee Benefits	-	166	314	1,346	337	1,353	9,590	1,674	23.7%
500 Other Purchased Services	898,256	890,405	895,249	894,953	895,898	906,508	909,487	909,487	0.3%
600 Supplies	-	-	-	3,000	681	1,500	1,500	1,500	0.0%
Total Adult Education Programs	898,256	892,586	899,366	902,499	901,002	912,561	920,577	916,661	0.4%
2100 Support Services - Students									
100 Personnel Services - Salaries	3,344,135	3,586,870	3,877,995	4,308,788	4,092,293	4,503,774	4,415,156	4,561,361	1.3%
200 Personnel Services - Employee Benefits	2,186,070	2,429,544	2,614,770	2,962,126	2,812,270	3,154,063	3,198,983	3,450,050	9.4%
300 Purchased Professional Services	275,365	233,767	507,163	216,007	930,220	752,696	702,496	1,034,993	37.5%
400 Purchased Services	-	-	-	-	-	-	-	-	-
500 Other Purchased Services	4,156	7,424	7,992	11,644	10,259	14,025	14,025	18,300	30.5%
600 Supplies	114,664	123,951	155,303	139,701	170,213	162,650	72,650	163,810	0.7%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	2,449	2,913	4,757	7,015	2,882	7,230	7,230	8,165	12.9%
Total Support Services - Students	5,926,839	6,384,470	7,167,981	7,645,281	8,018,136	8,594,438	8,410,540	9,236,679	7.5%
2200 Support Services - Instructional Staff									
100 Personnel Services - Salaries	2,069,661	2,341,518	2,288,002	2,426,247	2,421,985	2,487,849	2,530,489	2,567,863	3.2%
200 Personnel Services - Employee Benefits	1,614,109	1,752,053	1,893,052	1,972,876	2,005,779	2,064,186	2,211,638	2,348,361	13.8%
300 Purchased Professional Services	85,871	113,465	303,680	96,120	99,088	105,656	105,656	101,530	-3.9%
400 Purchased Services	3,155	3,050	2,361	2,525	1,250	3,300	3,300	6,000	81.8%
500 Other Purchased Services	17,366	18,218	15,915	41,215	26,379	28,276	28,276	26,850	-5.0%
600 Supplies	348,153	421,990	423,375	397,205	392,030	404,871	404,871	300,025	-25.9%
700 Property	-	-	-	-	-	-	-	25,000	-
800 Other Objects	37,217	72,342	411,990	76,600	520,166	169,425	169,425	207,500	22.5%
Total Support Services - Instructional Staff	4,175,532	4,722,636	5,338,375	5,012,788	5,466,677	5,263,563	5,453,655	5,583,129	6.1%
2300 Support Services - Administration									
100 Personnel Services - Salaries	3,880,103	4,172,825	4,295,877	4,522,972	4,503,555	4,713,793	4,836,593	4,949,082	5.0%
200 Personnel Services - Employee Benefits	2,592,651	2,871,628	3,077,864	3,186,180	3,223,768	3,531,221	3,553,144	3,821,560	8.2%
300 Purchased Professional Services	232,865	174,713	271,917	260,828	293,563	275,250	277,192	329,567	19.7%
400 Purchased Services	23,890	15,645	11,720	17,150	23,343	17,200	17,200	17,200	0.0%
500 Other Purchased Services	91,123	88,870	85,300	115,965	81,429	109,840	113,218	107,940	-1.7%
600 Supplies	131,533	113,053	133,242	175,188	143,157	190,087	193,587	192,520	1.3%
700 Property	-	149,346	-	-	-	-	-	-	-
800 Other Objects	49,003	51,647	45,076	27,855	42,100	51,000	52,436	54,300	6.5%
Total Support Services - Administration	7,001,168	7,637,727	7,920,996	8,306,138	8,310,915	8,888,391	9,043,370	9,472,169	6.6%

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
2400 Support Services - Pupil Health									
100 Personnel Services - Salaries	923,460	999,943	1,229,595	1,403,862	1,341,287	1,510,215	1,337,992	1,583,737	4.9%
200 Personnel Services - Employee Benefits	609,174	688,347	827,384	914,150	861,375	944,490	951,815	1,012,023	7.2%
300 Purchased Professional Services	651,398	661,952	389,143	85,500	248,461	85,000	85,000	85,000	0.0%
400 Purchased Services	3,536	3,591	4,497	3,000	4,462	5,000	5,000	5,000	0.0%
500 Other Purchased Services	297	409	362	500	369	500	500	500	0.0%
600 Supplies	40,573	70,978	91,962	76,200	69,317	78,200	78,200	85,200	9.0%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	3,500	-	-	-	-	-	-	-	-
Total Support Services - Pupil Health	2,231,937	2,425,221	2,542,942	2,483,212	2,525,271	2,623,405	2,458,507	2,771,460	5.6%
2500 Support Services - Business									
100 Personnel Services - Salaries	540,460	639,563	616,910	690,517	701,288	713,974	714,179	744,972	4.3%
200 Personnel Services - Employee Benefits	406,696	481,994	489,368	539,849	559,529	552,731	540,587	561,528	1.6%
300 Purchased Professional Services	28,627	60,977	36,798	30,500	101,442	46,300	46,300	47,300	2.2%
400 Purchased Services	16,327	-	-	5,000	2,483	6,000	6,000	4,500	-25.0%
500 Other Purchased Services	14,084	8,017	11,851	14,100	8,226	14,100	14,100	13,800	-2.1%
600 Supplies	101,348	65,747	42,004	93,500	48,647	82,700	82,700	82,400	-0.4%
700 Property	-	-	-	-	-	-	-	-	-
800 Other Objects	6,821	7,135	6,898	6,950	7,368	6,950	6,950	8,050	15.8%
Total Support Services - Business	1,114,363	1,263,432	1,203,828	1,380,416	1,428,984	1,422,755	1,410,816	1,462,550	2.8%
2600 Operation and Maintenance of Plant Services									
100 Personnel Services - Salaries	5,140,130	5,434,145	5,778,310	6,288,733	6,132,621	6,433,987	6,257,918	6,760,721	5.1%
200 Personnel Services - Employee Benefits	3,454,903	3,821,078	3,970,305	4,368,257	4,244,014	4,594,807	4,596,230	5,251,637	14.3%
300 Purchased Professional Services	299,229	337,660	462,859	552,875	1,500,851	315,590	451,737	347,884	10.2%
400 Purchased Services	984,069	1,051,972	1,069,602	1,168,000	1,171,039	1,342,665	1,342,665	1,274,165	-5.1%
500 Other Purchased Services	464,049	490,841	522,035	556,560	532,859	616,169	616,169	657,612	6.7%
600 Supplies	2,318,097	2,416,790	3,067,914	3,095,050	2,900,373	3,102,269	3,102,269	3,239,945	4.4%
700 Property	43,119	27,108	137,872	69,100	169,643	59,100	59,100	50,000	-15.4%
800 Other Objects	4,776	4,429	2,245	14,000	10,783	12,000	12,000	10,000	-16.7%
Total Operation and Maint. of Plant Services	12,708,372	13,584,024	15,011,142	16,112,575	16,662,182	16,476,587	16,438,088	17,591,964	6.8%
2700 Student Transportation Services									
100 Personnel Services - Salaries	-	-	-	-	-	-	-	-	-
200 Personnel Services - Employee Benefits	348	-	-	-	-	-	-	-	-
500 Other Purchased Services	8,723,153	9,332,649	9,621,435	11,209,304	12,049,702	12,126,912	12,837,241	13,522,718	11.5%
700 Property	-	-	-	-	-	-	-	-	-
Total Student Transportation Services	8,723,501	9,332,649	9,621,435	11,209,304	12,049,702	12,126,912	12,837,241	13,522,718	11.5%

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
2800 Support Services - Central									
100 Personnel Services - Salaries	790,589	792,944	890,381	971,955	908,763	1,010,794	904,266	1,027,758	1.7%
200 Personnel Services - Employee Benefits	645,960	661,816	681,802	779,452	665,930	853,068	789,005	895,450	5.0%
300 Purchased Professional Services	171,192	211,492	139,148	360,272	217,162	350,397	350,397	329,240	-6.0%
400 Purchased Services	-	-	-	-	-	-	-	70,000	
500 Other Purchased Services	33,569	33,840	36,595	45,197	41,223	46,847	46,847	64,902	38.5%
600 Supplies	194,148	184,716	213,447	213,607	245,140	213,607	213,607	203,550	-4.7%
700 Property	46,687	297,284	-	-	-	-	-	1,020	
800 Other Objects	-	-	219	300	-	300	300	559	86.3%
Total Support Services - Central	1,882,145	2,182,091	1,961,593	2,370,783	2,078,217	2,475,013	2,304,422	2,592,479	4.7%
2900 Other Support Services									
500 Other Purchased Services	143,760	148,644	151,197	156,535	151,234	153,351	153,326	153,501	0.1%
Total Other Support Services	143,760	148,644	151,197	156,535	151,234	153,351	153,326	153,501	0.1%
3200 Student Activities									
100 Personnel Services - Salaries	881,123	958,359	1,006,763	1,044,765	1,060,131	1,070,901	1,106,811	1,146,134	7.0%
200 Personnel Services - Employee Benefits	346,997	401,873	413,087	499,818	438,673	519,052	514,822	557,900	7.5%
300 Purchased Professional Services	64,901	81,197	80,990	88,966	87,969	88,466	88,466	88,466	0.0%
400 Purchased Services	24,782	31,222	33,689	32,090	32,403	35,290	35,290	37,790	7.1%
500 Other Purchased Services	316,199	331,257	333,580	349,967	419,488	351,307	351,307	392,346	11.7%
600 Supplies	216,253	193,095	225,116	211,293	208,975	211,477	211,477	217,466	2.8%
700 Property	-	12,138	8,256	-	-	107,000	290,000	-	-100.0%
800 Other Objects	24,902	40,425	49,309	41,726	45,261	49,252	55,252	54,760	11.2%
Total Student Activities	1,875,157	2,049,564	2,150,790	2,268,625	2,292,900	2,432,745	2,653,425	2,494,862	2.6%
3300 Community Services									
100 Personnel Services - Salaries	4,701	60,349	62,117	102,978	67,253	107,088	55,980	69,943	-34.7%
200 Personnel Services - Employee Benefits	1,181	5,993	6,043	21,528	6,279	8,864	8,557	5,781	-34.8%
300 Purchased Professional Services	36,090	-	-	-	-	-	-	-	
400 Purchased Services	500	7,975	807	500	500	500	500	500	0.0%
600 Supplies	16,704	33,228	25,307	10,800	14,120	14,163	14,163	14,300	1.0%
Total Community Services	59,175	107,545	94,273	135,806	88,152	130,615	79,200	90,524	-30.7%
3400 Scholarships and Awards									
800 Other Objects	23,199	26,100	31,550	-	38,550	-	-	-	
Total Scholarships and Awards	23,199	26,100	31,550	-	38,550	-	-	-	

Description	2021-22 <u>Actual</u>	2022-23 <u>Actual</u>	2023-24 <u>Actual</u>	2024-25 <u>Budget</u>	2024-25 <u>Actual</u>	2025-26 <u>Budget *</u>	2025-26 <u>Estimated</u>	2026-27 <u>Proposed *</u>	Percent <u>Change *</u>
4600 Existing Building Improvement									
700 Property	-	-	255,440	-	186,544	56,242	156,242	86,746	54.2%
Total Existing Building Improvement	-	-	255,440	-	186,544	56,242	156,242	86,746	54.2%
5100 Debt Service / Other Financing									
800 Other Objects	824,625	591,414	404,709	1,068,649	292,526	202,100	202,100	147,700	-26.9%
900 Other Uses of Funds	<u>7,404,977</u>	<u>7,435,827</u>	<u>6,088,248</u>	<u>5,337,000</u>	<u>5,830,239</u>	<u>1,325,000</u>	<u>1,325,000</u>	<u>1,395,000</u>	5.3%
Total Debt Service / Other Financing	8,229,601	8,027,241	6,492,957	6,405,649	6,122,765	1,527,100	1,527,100	1,542,700	1.0%
5200 Interfund Transfers - Out									
900 Other Uses of Funds	<u>8,200,000</u>	<u>4,857,957</u>	<u>4,464,200</u>	<u>2,295,100</u>	<u>2,295,100</u>	<u>7,580,000</u>	<u>7,397,000</u>	<u>5,817,794</u>	-23.2%
Total Interfund Transfers - Out	8,200,000	4,857,957	4,464,200	2,295,100	2,295,100	7,580,000	7,397,000	5,817,794	-23.2%
5900 Budgetary Reserve									
800 Other Objects	-	-	-	<u>9,380,000</u>	-	<u>9,814,200</u>	-	<u>10,170,600</u>	3.6%
Total Budgetary Reserve	-	-	-	9,380,000	-	9,814,200	-	10,170,600	3.6%
Total Expenditures and Other Financing Uses	<u>164,091,570</u>	<u>170,432,309</u>	<u>177,802,528</u>	<u>196,636,023</u>	<u>187,844,450</u>	<u>206,098,359</u>	<u>195,595,544</u>	<u>213,583,053</u>	3.6%

BEGINNING FUND BALANCE CHANGES

02/09/26	Preliminary Budget Beginning Fund Balance		26,775,152
03/23/26	Local Revenue	59,434	
	State Revenue	(465,303)	
	Salaries	51,517	
	Benefits	(33,728)	
	District Wide Instructional Services	(300,831)	
	District Wide Non-Instructional Services	148,908	
	TOTAL 03/23/26 CHANGE		(540,003)
Current Total	Revised Beginning Fund Balance		<u>26,235,149</u>

REVENUE CHANGES

02/09/26	Preliminary Budget Revenues		202,349,006
03/23/26	Current Real Estate Taxes - Assessment	279,817	
	Current Real Estate Taxes - Collection Percentage	132,953	
	Admissions	(9,748)	
	Bookstore Sales	(9,475)	
	Fees	(13,037)	
	Special Events	(158)	
	Other Student Activity Income	(4,829)	
	Revenue from Other Governments	(7,222)	
	Refunds of Prior Year Expenditures	50,000	
	Basic Education Funding	(418,136)	
	Special Education Funding	357,220	
	Pupil Transportation Subsidy	(497,360)	
	PCCD School Safety & Mental Health Grant	255,839	
	Ready to Learn Block Grant	805,065	
	State Reimbursement - Social Security	(2,125)	
	State Reimbursement - Retirement	(4,172)	
	School Based ACCESS Program	148,815	
	TOTAL 03/23/26 CHANGE		1,063,447
Current Total	Revised Budget Revenues		<u>203,412,453</u>

EXPENDITURE CHANGES

02/23/26	Preliminary Budget Expenditures		214,715,307
03/23/26	Wages - Teachers	(75,900)	
	Wages - PCCD Grant -Student Supports Coordinator	61,922	
	Wages - Crossing Guards	(41,604)	
	Insurance - Medical	(231,364)	
	Insurance - Dental	1,400	
	Insurance - Life	(329)	
	Employer FICA Contribution	(4,252)	
	Employer Retirement Contribution	(8,345)	
	Unemployment Compensation	(4,000)	
	Workers Compensation Insurance	(332)	
	PCCD Grant Supplies and Services	141,082	
	Charter School Expenses	603,113	
	LCTI Tuition	(80,033)	
	Property, Liability, Auto, Cyber Insurance	(4,604)	
	Transportation	(20,877)	
	CLIU General Assessment	(25)	
	CLIU Transportation	168,000	
	Budgetary Reserve	25,200	
	TOTAL 03/23/26 CHANGE		529,052
04/13/26	Capital Reserve Fund Transfers	(1,582,206)	
	Budgetary Reserve	(79,100)	
	TOTAL 04/13/26 CHANGE		(1,661,306)
Current Total	Revised Expenditures		<u>213,583,053</u>

FUND BALANCE RECONCILIATION

Current Beginning Fund Balance		26,235,149
Current Revenues	+ <u>203,412,453</u>	
Current Beginning Fund Balance + Revenues		229,647,602
Current Expenditures	- <u>213,583,053</u>	
Ending Fund Balance (if Budgetary Reserve is spent)		16,064,549
Unspent Budgetary Reserve	+ 10,170,600	
Ending Fund Balance (if Budgetary Reserve is unspent)		<u>26,235,149</u>
Amount of Fund Balance to be Used During the Fiscal Year (i.e. Budget Deficit)		-