

SELINGROVE AREA SCHOOL DISTRICT
2023-24 PROPOSED BUDGET

DETAILED BUDGET REPORT

04/17/23

**CONSOLIDATED FINANCIAL STATEMENT
2022-23 PROJECTED**

04/12/23

		2022-23	projected		Total
	General Fund		Debt Service	Capital	Government
	Budget	actual	Fund	Reserve	Funds
Fund Balances - Beginning	\$10,870,300	\$ 11,196,356	\$ 1,513,871	\$ 2,575,632	\$ 15,285,859
Revenues	\$45,873,934	\$ 46,976,705	\$ 75,000	\$ 17,000	\$ 47,068,705
Interfund transfers in from General			\$ 3,500,000	\$ 100,000	\$ 3,600,000
Revenues - ESSER (COVID Relief) Funds	\$ 1,659,743	\$ 3,328,255			
Total Income	\$47,533,677	\$ 50,304,960	\$ 3,575,000	\$ 117,000	\$ 53,996,960
Expenditures	\$42,273,934	\$ 41,402,056	\$ 3,676,538	\$ 1,039,504	\$ 46,118,098
Interfund transfers out	\$ 3,600,000	\$ 3,600,000			\$ 3,600,000
Expenditures - ESSER (COVID Relief)	\$ 1,659,743	\$ 3,328,255	\$ -	\$ -	\$ 3,328,255
Total Outlays/Encumbrances	\$47,533,677	\$ 48,330,311	\$ 3,676,538	\$ 1,039,504	\$ 53,046,353
Surplus/(Deficit)	\$ -	\$ 1,974,649	\$ (101,538)	\$ (922,504)	\$ 950,607
Escrow for tax appeals					\$ -
Yr End Transfer to Cap Reserve & Debt Service		\$ (1,500,000)	\$ -	\$ 1,500,000	\$ -
Surplus/(Deficit) after transfers		\$ 474,649	\$ (101,538)	\$ 577,496	
Additional transfer to Cap Reserve		\$ -		\$ -	
Surplus/(deficit after additional transfers)		\$ 474,649	\$ (101,538)	\$ 577,496	
Fund Balances - Ending	\$10,870,300	\$ 11,671,005	\$ 1,412,333	\$ 3,153,128	\$ 16,236,466
Changes in Fund Balance Totals					
Designation of Fund Balance:	Balance	2022-23	Balance		
General Fund	6/30/2022	Designation	6/30/2023		
Assigned	\$ 98,330	\$ -	\$ 98,330		
Restricted - Special Ed ACCESS Program	\$ 509,218	\$ -	\$ 509,218		
Nonspendable - Inventory of Supplies	\$ 38,931	\$ -	\$ 38,931		
Nonspendable - Prepaid Expenses	\$ 172,454	\$ -	\$ 172,454		
Committed - Real Estate Tax Appeals	\$ 146,125	\$ -	\$ 146,125		
Committed - Retiree Healthcare	\$ 2,145,371	\$ -	\$ 2,145,371		
Committed - cybercharter school expenses	\$ -	\$ -	\$ -		
Committed - PSERS	\$ 3,714,716	\$ -	\$ 3,714,716		
Committed - Instructional support positions	\$ 1,425,000	\$ 474,649	\$ 1,899,649		
Unassigned	\$ 2,946,211	\$ -	\$ 2,946,211	(6.0% of budget)	
Total Fund Balances	\$11,196,356	\$ 474,649	\$ 11,671,005	(23.4% of budget)	

2022-23 YEAR END GENERAL FUND PROJECTIONS

04/12/23

GENERAL FUND	2022-23	2022-23	\$	%
	BUDGET	PROJECTED	VARIANCE	VARIANCE
Beginning Balance	\$ 10,870,300	\$ 11,196,356	\$ 326,056	3.0%
Revenues	\$ 45,873,934	\$ 46,976,705	\$ 1,102,771	2.4%
ESSER COVID Relief Funds	\$ 1,659,743	\$ 3,328,255	\$ 1,668,512	100.5%
Total Income	\$ 47,533,677	\$ 50,304,960	\$ 2,771,283	5.8%
Expenditures/Transfers	\$ 45,873,934	\$ 45,002,056	\$ (871,878)	-1.9%
ESSER COVID Relief Expenditures	\$ 1,659,743	\$ 3,328,255	\$ 1,668,512	100.5%
Total Outlays	\$ 47,533,677	\$ 48,330,311	\$ 796,634	1.7%
Surplus/Deficit	\$ -	\$ 1,974,649	\$ 1,974,649	
Extra transfer to capital reserve/debt svc		\$ (1,500,000)		
Surplus after Transfers		\$ 474,649		
Ending Balance	\$ 10,870,300	\$ 11,671,005	\$ 800,705	
Ending Balance as a % of Expenditures		23.4%		

Major Budget Trends:

Revenues:

- * Earned income tax collections projected to be \$354,700 (4.4%) over budget.
- * Interest & investment earnings projected to be \$200,000 (160%) over budget.
- * Basic Education Subsidy from the State \$384,800 (4.6%) over budget.
- * Special Education Subsidy from the State \$106,800 (6.8%) over budget.
- * ESSER funds \$1,668,500 (101%) over budget.

Expenditures:

- * Wages/Salaries \$153,000 (0.8%) under budget
- * Medical insurance expenses projected to be \$496,000 (13.0%) under budget.
- * Facilities budget projected to be \$650,000 (57.5%) over budget.
- * Student Tuitions \$80,000 (2.1%) over budget
- * ESSER non-personnel expenses \$632,000 over budget

2023-24 PROPOSED BUDGET

SUMMARY

Revenue Assumptions

1. Real estate revenue projected with no real estate tax increase. Millage rate would remain at 71.5 mills. No growth in overall real estate tax base because of recent commercial appeals. Act 1 index allowable increase for 2023-24 is 5.2% or 3.7 mills.
2. Earned income taxes are budgeted with a 3.0% increase from 2022-23 projected totals.
3. Basic Education subsidy is budgeted with a 3.0% increase from 2022-23 allocation.
4. Special education subsidy is budgeted with a 3.0% increase from 2022-23 subsidy amount.
5. State share of retirement expenses based on the projected PSERS rate of 34.0%. District receives approximately half of the total cost in reimbursement.
6. Federal grants (Title I, Title II) are budgeted at the same amounts as 2022-23 budget pending federal award allocations.
7. ESSER COVID Relief funds of \$1.5 million are included in the general operating budget totals.
8. Total revenues estimated at \$49.0 million. An increase of \$1.5 million or 3.1% from the 2022-23 budget amount and a \$1.3 million or 2.7% decrease from the 2022-23 final projected amount.

Expenditure Assumptions

1. Salaries and Wages for teachers are based off the current collective bargaining agreement which has an average increase of 1.8%. There is an additional position for a Literacy Coach (paid for with remaining ESSER funds) in the budget. Administrative salaries are based off the current Act 93 agreement. Total classified staff wages are increased by 3% and include a minimum rate of \$12 per hour. Actual increases are determined by job performance evaluation.
2. Medical insurance costs are budgeted with a premium increase of 8.7% for the PPO \$250 plan and 10% for the qualified high deductible plan.

3. Retiree medical insurance is projected with a net increase of 2 retirees coming on the plan. Total of 43 persons on the retiree health plan.
4. Employer share of PSERS projected at 34.0% of payroll. A decrease of 1.26 percentage points from the current rate of 35.26%.
5. Technology budget is 2.2% higher than the 2022-23 budget and is offset with ESSER funds.
6. Cyber charter tuition projected at \$1,800,000. This is projected based on 2022-23 enrollment of 120 students.
7. Special education services purchased through the CSIU budgeted with a 3% or 17,250 increase. Outplacement tuition costs budgeted at the same amount (\$350,000) as 2022-23 budget.
8. Transportation costs are budgeted with a 6.5% increase from 2022-23 budget amount based upon the PDE transportation cost index formula.
9. Facilities budget increased by \$567,000 from the 2022-23 budget amount due to increase in utility costs and repair costs based on projected 2022-23 final expenses.
10. Transfer out to the Debt Service Fund is budgeted at the same amount as 2022-23 budget of \$3.5 million. Debt service fund reserves will help fund debt payments for 2023-24.
11. Transfer out to the Capital Reserve Fund is not included in the 2023-24 budget because of the projected general fund surplus budget transfer at the end of the 2022-23 fiscal year.
12. Total expenditure budget is \$49.4 million. An overall increase of \$1.0 million or 2.1% from the projected final 2022-23 budget and \$1.8 million or 3.9% increase from the original 2022-23 budget. The operating budget includes \$1.5 million in ESSER funded expenses.

2023-24 Budget Summary (with no tax increase)

Beginning Total Fund Balance)		\$ 11,671,005
Revenues	\$ 48,984,778	
Expenditures	(\$ 49,366,790)	
Operating Surplus/(Deficit) to be covered		\$ (382,012)
By fund balance reserves		
Ending Fund Balance		\$ 11,288,993
Total fund balance as a % of total expenses		22.9%

Major budgetary changes from the 2022-23 projected final budget

Category of Expense	\$ Change	% Change
Medical Insurance	\$ 896,000	21.3% (9%-10% premium incr, funding holiday month in 22-23)
Salaries/Wages	\$ 522,000	2.6% (contractual incr, literacy coach)
Transportation	\$135,300	6.5% (transportation index)
ESSER (tech, curriculum, supplies)	(\$422,500)	(43.9%) phase out of ESSER II funds
Capital Reserve Transfer	(\$100,000)	(100%) surplus transfer made in 22-23 FY

Projected Fund Balance Totals at 6/30/23

Designation of Fund Balance:	Balance 6/30/2023	2023-24 Designation	Balance 6/30/2024
General Fund			
Assigned	\$ 98,330	\$ -	\$ 98,330
Restricted - Special Ed ACCESS Program	\$ 509,218	\$ -	\$ 509,218
Nonspendable - Inventory of Supplies	\$ 38,931	\$ -	\$ 38,931
Nonspendable - Prepaid Expenses	\$ 172,454	\$ -	\$ 172,454
Committed - Real Estate Tax Appeals	\$ 146,125	\$ -	\$ 146,125
Committed - Retiree Healthcare	\$ 2,145,371	\$ (191,006)	\$ 1,954,365
Committed - cybercharter school expenses	\$ -	\$ -	\$ -
Committed - PSERS	\$ 3,714,716	\$ (191,006)	\$ 3,523,710
Committed - Instructional support positions	\$ 1,899,649	\$ -	\$ 1,899,649
Unassigned	\$ 2,946,211	\$ -	\$ 2,946,211
Total Fund Balances	\$11,671,005	\$ (382,012)	\$ 11,288,993

GENERAL FUND BUDGET PROJECTIONS

04/12/23

BUDGET SUMMARY	Budget 2022-23	Projected 2022-23	2022-23 Budget Variance	Budget 2023-24	Variance from 22/23 Projected	Notes
Beginning Total Fund Balance	\$ 10,870,300	\$ 11,196,356	\$ 326,056	\$ 11,671,005	\$ 474,649	
Real Estate Tax	\$ 17,575,722	\$ 17,670,434	\$ 94,712	\$ 17,626,873	\$ (43,561)	no tax increase, assessment appeals affect
Earned Income Tax	\$ 8,079,999	\$ 8,434,707	\$ 354,708	\$ 8,687,748	\$ 253,041	3% proj increase
Other Taxes (realty transfer, p/c)	\$ 498,839	\$ 557,459	\$ 58,620	\$ 568,739	\$ 11,280	
Delinquent Taxes	\$ 602,000	\$ 502,000	\$ (100,000)	\$ 526,000	\$ 24,000	
Investment Earnings	\$ 125,000	\$ 325,000	\$ 200,000	\$ 393,593	\$ 68,593	longer term investments maturing
Other Local Revenue	\$ 655,104	\$ 702,468	\$ 47,364	\$ 647,558	\$ (54,910)	
State Sources	\$ 17,402,783	\$ 17,825,150	\$ 422,367	\$ 18,102,748	\$ 277,598	3% increase in BEF
Federal Sources	\$ 934,487	\$ 959,487	\$ 25,000	\$ 945,607	\$ (13,880)	
Other Sources - COVID Relief ESSER	\$ 1,659,743	\$ 3,328,255	\$ 1,668,512	\$ 1,485,912	\$ (1,842,343)	ESSER II grant ends
REVENUES	\$ 47,533,677	\$ 50,304,960	\$ 2,771,283	\$ 48,984,778	\$ (1,320,182)	(2.7%) decrease in revenues
Salaries	\$ 20,350,252	\$ 20,196,901	\$ (153,351)	\$ 20,719,028	\$ 522,127	contractual increases
Fringe Benefits/Insurances	\$ 14,068,037	\$ 13,552,192	\$ (515,845)	\$ 14,392,386	\$ 840,194	8%-10% increase in medical insurance
Contracted Services	\$ 1,102,501	\$ 1,560,181	\$ 457,680	\$ 1,150,858	\$ (409,323)	decrease in ESSER expenses
Repairs & Maintenance	\$ 302,935	\$ 552,935	\$ 250,000	\$ 516,344	\$ (36,591)	
Transp, Student Tuitions, Other Svcs	\$ 5,578,746	\$ 5,697,730	\$ 118,984	\$ 5,862,578	\$ 164,848	Transportation & student tuitions
Supplies/Books/Software	\$ 992,739	\$ 1,272,572	\$ 279,833	\$ 1,213,774	\$ (58,798)	
Utilities	\$ 560,750	\$ 860,750	\$ 300,000	\$ 876,080	\$ 15,330	
Equipment/Property	\$ 419,629	\$ 478,962	\$ 59,333	\$ 643,499	\$ 164,537	ESSER II remaining funds, E-rate upgrades
Fees	\$ 92,516	\$ 92,516	\$ -	\$ 114,867	\$ 22,351	
Other Expenses/Reserve	\$ 465,572	\$ 465,572	\$ -	\$ 377,376	\$ (88,196)	
Transfers to Capital Reserve	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)	22-23 surplus transfer to offset
Transfers to Debt Service	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -	
EXPENDITURES	\$ 47,533,677	\$ 48,330,311	\$ 796,634	\$ 49,366,790	\$ 1,036,479	2.2% increase in expenses
<i>*** Expenditures include ESSER funds</i>						
Surplus/(Deficit)	\$ -	\$ 1,974,649		\$ (382,012)	\$ (2,356,661)	
Extra Transfers to Cap Res/Debt Svcs		\$ (1,500,000)				
Proj change in budget	\$ -	\$ 474,649		\$ (382,012)		
Ending Fund Balance	\$ 10,870,300	\$ 11,671,005		\$ 11,288,993		
Fund balance as a % of total budget	22.9%	23.4%		22.9%		

**2022-23 CONSOLIDATED DISTRICT BUDGET
ALL GOVERNMENTAL FUNDS**

04/12/23

				Total
		Debt Service	Capital	Governmental
	General	Fund	Reserve	Funds
Revenues				
Local sources	\$ 28,450,511	\$ 50,000	\$ 30,000	\$ 28,530,511
State sources	\$ 18,102,748	\$ -	\$ -	\$ 18,102,748
Federal sources	\$ 2,431,519	\$ -	\$ -	\$ 2,431,519
Interfund Transfers In	\$ -	\$ 3,500,000	\$ -	\$ 3,500,000
Total Revenue	\$ 48,984,778	\$ 3,550,000	\$ 30,000	\$ 52,564,778
Expenditures				
Instruction	\$ 28,810,850	\$ -	\$ -	\$ 28,810,850
Support services	\$ 15,536,021	\$ -	\$ -	\$ 15,536,021
Operation of non-instructional services	\$ 1,154,303	\$ -	\$ -	\$ 1,154,303
Capital outlay	\$ -	\$ -	\$ 2,153,130	\$ 2,153,130
Debt service principal - bonds	\$ -	\$ 2,945,000	\$ -	\$ 2,945,000
Debt service interest - bonds	\$ -	\$ 692,938	\$ -	\$ 692,938
Debt service lease (copiers & printers)	\$ 120,000	\$ -	\$ -	\$ 120,000
Interfund Transfers Out	\$ 3,500,000	\$ -	\$ -	\$ 3,500,000
Budgetary Reserve	\$ 245,616	\$ -	\$ -	\$ 245,616
Total Expenditures	\$ 49,366,790	\$ 3,637,938	\$ 2,153,130	\$ 55,157,858
Surplus/(Deficit)	\$ (382,012)	\$ (87,938)	\$ (2,123,130)	\$ (2,593,080)
Beginning Fund Balances 7/1/23	\$ 11,671,005	\$ 1,412,333	\$ 3,153,128	\$ 16,236,466
Less Prior year Encumbrances	\$ -	\$ -	\$ -	\$ -
Ending Fund Balances 6/30/24	\$ 11,288,993	\$ 1,324,395	\$ 1,029,998	\$ 13,643,386

REVENUE BREAKDOWN BY MAJOR SOURCE

04/12/23

Sources	2020-21 Revenue	% of Total	2021-22 Revenue	% of Total	2022-23 Proj Revenue	% of Total	2023-24 Proj Revenue	% of Total	Variance from Pr Yr	% Variance from Pr Yr
Local	\$ 26,649,015	58.3%	\$ 27,903,206	58.7%	\$ 28,192,068	56.0%	\$ 28,450,511	58.1%	\$ 258,443	0.9%
State	\$ 17,247,473	37.7%	\$ 16,755,312	35.2%	\$ 17,825,150	35.4%	\$ 18,102,748	37.0%	\$ 277,598	1.7%
Federal	\$ 1,795,573	3.9%	\$ 2,910,007	6.1%	\$ 4,287,742	8.5%	\$ 2,431,519	5.0%	\$ (1,856,223)	-63.8%
Total	\$ 45,692,061	100.0%	\$ 47,568,525	100.0%	\$ 50,304,960	100.0%	\$ 48,984,778	100.0%	\$ (1,320,182)	-2.8%
Description of Major Revenue Sources:										
Local Sources: Made up of mostly real estate taxes and earned income taxes. The district also collects real estate transfer taxes and delinquent taxes. Other local sources would be interest/investment earnings, athletic admissions, student activity fees, and other miscellaneous revenues.										
State Sources: The largest item in this category is the basic education subsidy line item. Other sources would be the special education subsidy, transportation subsidy, reimbursement for debt service, accountability block grant, and property tax reduction allocation. The state also reimburses the district for 1/2 of our retirement and social security expenses. There are other smaller reimbursements.										
Federal Sources: The main revenues in this category are the Title I and II funds. Other federal sources are ACCESS funds for special education. ESSER COVID Relief funds would also fall under federal sources.										

PROPOSED BUDGET EXPENDITURE BREAKDOWN BY MAJOR OBJECT

04/12/23

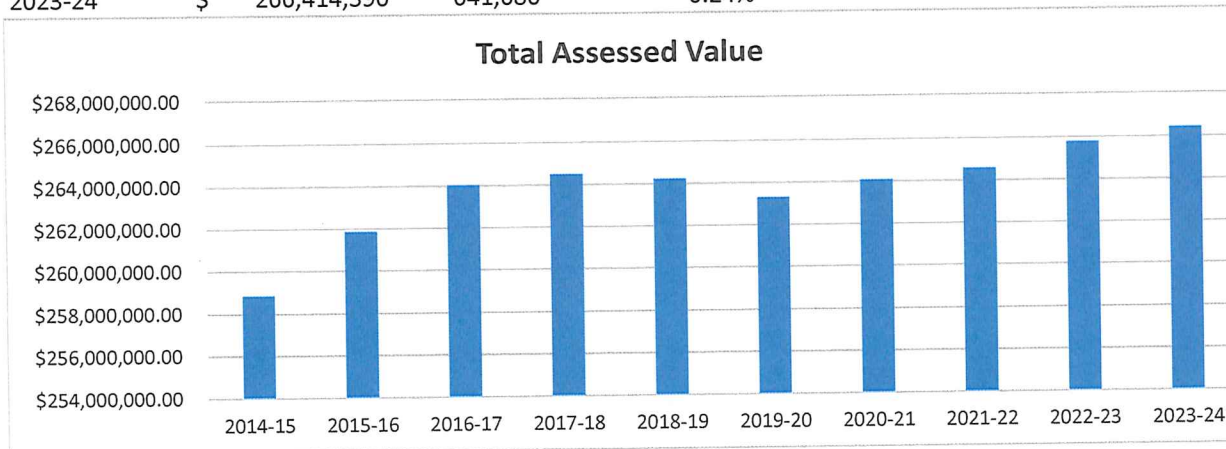
Description	2021-22	% of	2022-23	% of	2023-24	% of	Variance from Pr Yr	% change from Pr Yr
	Actual	Budget	Budget	Budget	Budget	Budget		
Personnel -salaries/wages	\$ 19,315,915	41.2%	\$ 20,350,252	42.8%	\$ 20,719,028	42.0%	\$ 368,776	1.8%
Personnel -employee benefit	\$ 12,647,802	27.0%	\$ 14,068,037	29.6%	\$ 14,392,386	29.2%	\$ 324,349	2.3%
Purchased Profession & tech Svcs	\$ 935,909	2.0%	\$ 1,102,501	2.3%	\$ 1,150,858	2.3%	\$ 48,357	4.4%
Purchased Property Services	\$ 687,906	1.5%	\$ 533,845	1.1%	\$ 758,384	1.5%	\$ 224,539	42.1%
Other Purchased Svcs	\$ 5,018,923	10.7%	\$ 5,578,746	11.7%	\$ 5,862,578	11.9%	\$ 283,832	5.1%
Supplies	\$ 2,133,506	4.5%	\$ 1,450,739	3.1%	\$ 1,979,574	4.0%	\$ 528,835	36.5%
Property	\$ 858,035	1.8%	\$ 419,629	0.9%	\$ 643,499	1.3%	\$ 223,870	53.3%
Other Expenses	\$ 105,551	0.2%	\$ 92,516	0.2%	\$ 114,867	0.2%	\$ 22,351	24.2%
Other Financing Uses	\$ 5,205,155	11.1%	\$ 3,937,412	8.3%	\$ 3,745,616	7.6%	\$ (191,796)	-4.9%
Total Expenditures	\$ 46,908,702	100.0%	\$ 47,533,677	100.0%	\$ 49,366,790	100.0%	\$ 1,833,113	3.9%
<p>Note: COVID Relief ESSER funds are included in the 2022-23 budget and the 2023-24 budget. This distorts some of the budget variances.</p>								
Personnel - Salaries and wages:	Salaries and wages for all district personnel - administrators, teachers, substitutes, and all support staff.							
Personnel - Employee benefits:	Benefits for all district personnel - includes fringes on salaries and wages such as social security, retirement, unemployment and workers compensation. This category also includes medical, dental, and life insurance.							
Purchased Professional Services:	This category includes all professional services that the district purchases. The largest expense would be special education services that are purchased through the CSIU. Other professional services would be tax collection expenses, legal and accounting services.							
Purchased Property Services:	Repairs and maintenance expenses for the district's facilities and equipment. Some of the facility utility expenses are included here such as water/sewer, disposal, and telephone. Leasing of district equipment for printers and copiers is included here.							
Other Purchased services:	Transportation expenses make up the largest portion of this category. Also, all student tuition expenses are accounted for here such as cyber charter tuition, vo-tech tuition, tuition for alternative education, and for special education outplacement students.							
Supplies:	Classroom supplies, textbooks, software, videos, and annual software license expenses. Also electricity and natural gas utilities are included in this category.							
Property:	Furniture and equipment that is depreciable. All computer hardware and networking equipment. Vehicles and other tangible property.							
Other Expenses:	Dues/fees and memberships in organizations such as PSBA and PASBO. Other miscellaneous expenses that don't fit in other categories.							
Other Financing Uses:	Transfers out to other funds such as the capital reserve and debt service fund. The budgetary reserve amount is also included in this category.							

Historical Table of Real Estate Tax Rates

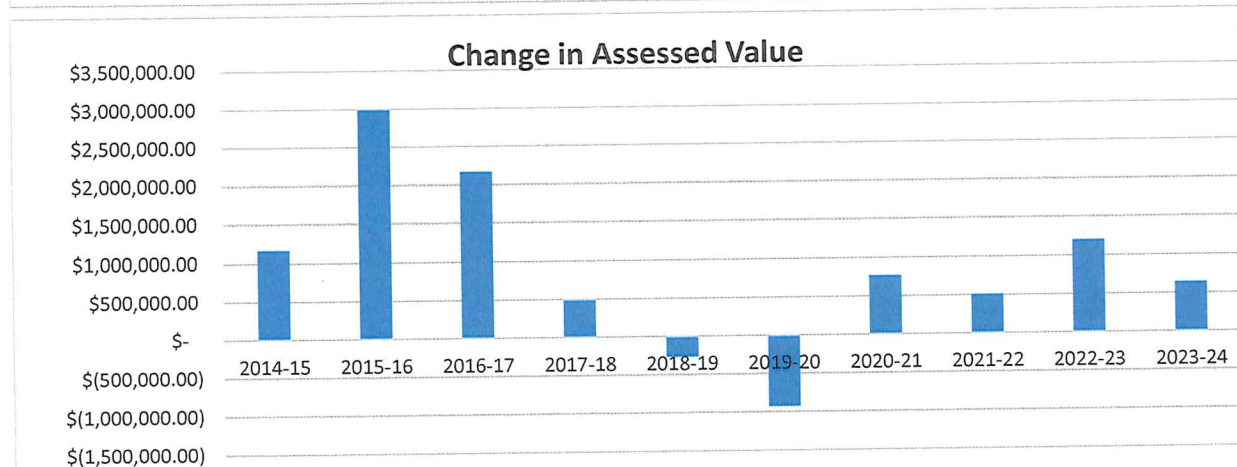
Fiscal Year	Real estate mills	Change in mills from prior yr	% increase in mills Actual	Act 1 Adjusted index Allowable	Variance Between Actual and Act 1 index	Used Act 1 Exceptions
2001-02	35.84	0.75	2.1%			
2002-03	37.50	1.66	4.6%			
2003-04	40.88	3.38	9.0%			
2004-05	42.75	1.88	4.6%			
2005-06	45.75	3.00	7.0%			
2006-07	47.25	1.50	3.3%	4.9%	(1.6%)	No –under index
2007-08	50.04	2.79	5.9%	4.3%	1.6%	Yes
2008-09	52.84	2.80	5.6%	5.6%	0	No-At index
2009-10	55.09	2.25	4.3%	5.2%	(0.9%)	No-under index
2010-11	57.18	2.09	3.8%	3.8%	0	No-At index
2011-12	59.18	2.00	3.5%	1.8%	1.7%	Yes
2012-13	60.48	1.30	2.2%	2.2%	0	No-At index
2013-14	61.75	1.27	2.1%	2.2%	0	No-At index
2014-15	63.41	1.66	2.7%	2.7%	0	No-At index
2015-16	64.99	1.58	2.5%	2.5%	0	No-At index
2016-17	64.99	0.00	0.0%	3.1%	(3.1%)	No tax increase
2017-18	65.99	1.00	1.5%	3.2%	(1.7%)	No –under index
2018-19	67.49	1.50	2.3%	3.1%	(0.8%)	No –under index
2019-20	69.00	1.51	2.2%	2.9%	(0.7%)	No –under index
2020-21	69.00	0.00	0.0%	3.3%	(3.3%)	No tax increase
2021-22	70.50	1.50	2.2%	3.9%	(1.7%)	No –under index
2022-23	71.50	1.00	1.4%	4.4%	(3.0%)	No –under index
2023-24	71.50	0.00	0.0%	5.2%	(5.2%)	No tax increase
10 year avg incr		0.98	1.5%	3.4%		
5 year avg incr		0.80	1.2%	3.9%		

REAL ESTATE TAX BASE ANALYSIS

	Total Assessed Value	Dollar Change	% Change
2014-15	\$ 258,875,770	1,164,340	0.45%
2015-16	\$ 261,860,520	2,984,750	1.15%
2016-17	\$ 264,026,440	2,165,920	0.83%
2017-18	\$ 264,505,970	479,530	0.18%
2018-19	\$ 264,237,640	(268,330)	-0.10%
2019-20	\$ 263,307,090	(930,550)	-0.35%
2020-21	\$ 264,072,450	765,360	0.29%
2021-22	\$ 264,574,970	502,520	0.19%
2022-23	\$ 265,772,710	1,197,740	0.45%
2023-24	\$ 266,414,390	641,680	0.24%



Real Estate Breakdown of District
 Residential 62%
 Commercial 24%
 Farm 12%
 Apartment 2%
Commercial appeals have cost the district over \$2 million in tax revenue since 2015

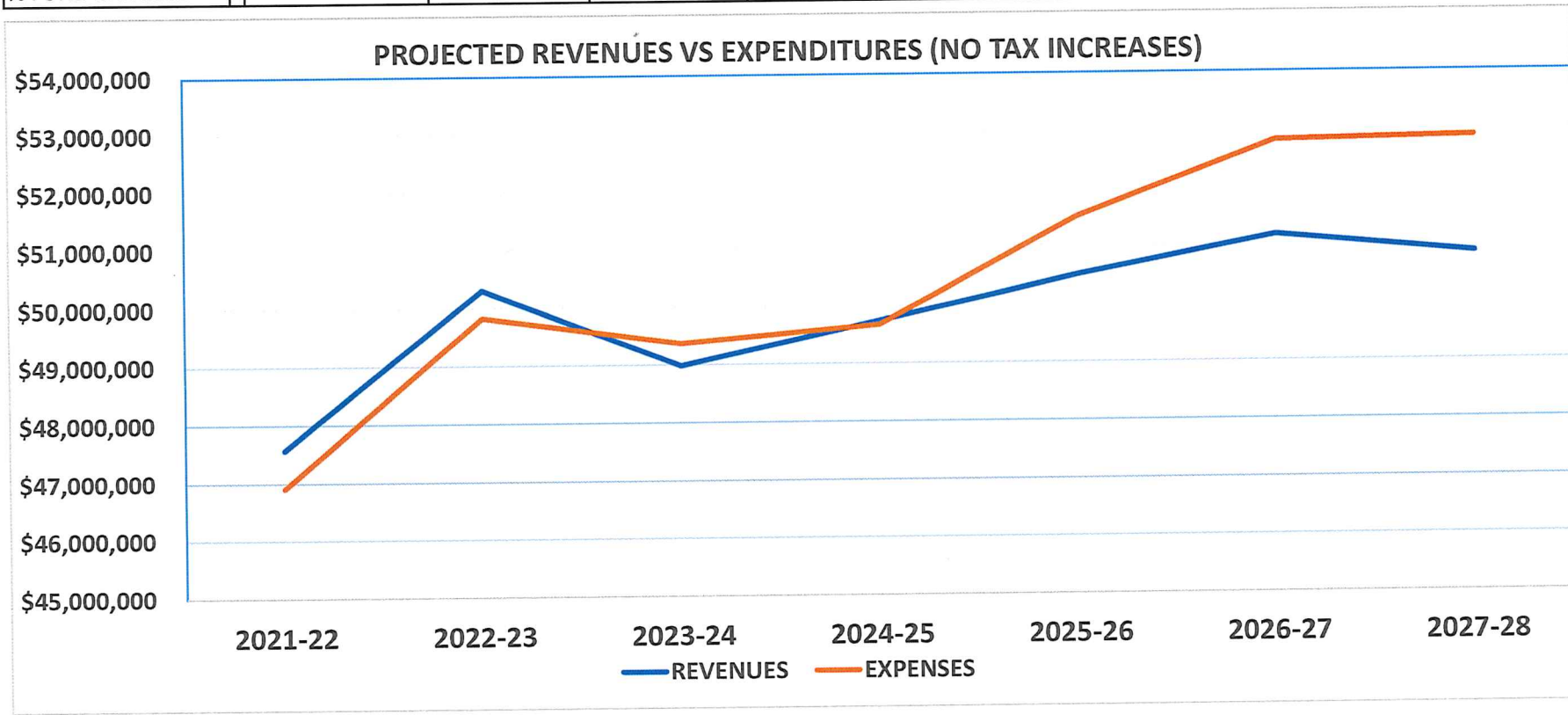


FINANCIAL PROJECTIONS

04/13/23

No tax increases 23/24 - 27/28

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LOCAL	\$27,903,206	\$28,192,068	\$28,450,511	\$29,070,661	\$29,407,403	\$ 29,801,945	\$ 30,217,049
STATE	\$16,755,312	\$17,825,150	\$18,102,748	\$19,235,100	\$20,097,022	\$ 20,338,157	\$ 19,589,002
FEDERAL	\$951,372	\$959,487	\$945,607	\$965,872	\$991,644	\$ 1,013,935	\$ 1,034,758
ESSER FUNDS	\$ 1,958,635	\$ 3,328,255	\$ 1,485,912	\$ 463,602	\$ -	\$ -	\$ -
REVENUE	\$47,568,525	\$50,304,960	\$48,984,778	\$49,735,235	\$50,496,069	\$51,154,037	\$50,840,809
EXPENSES	\$ 46,908,703	\$ 49,830,311	\$ 49,366,790	\$ 49,671,058	\$ 51,493,768	\$ 52,794,769	\$ 52,852,662
SURPLUS/(DEFICIT)	\$ 659,822	\$ 474,649	\$ (382,012)	\$ 64,177	\$ (997,699)	\$ (1,640,732)	\$ (2,011,853)
BEGINNING BALANCE	\$ 10,536,534	\$ 11,196,356	\$ 11,671,005	\$ 11,288,993	\$ 11,353,170	\$ 10,355,471	\$ 8,714,739
ENDING BALANCE	\$ 11,196,356	\$ 11,671,005	\$ 11,288,993	\$ 11,353,170	\$ 10,355,471	\$ 8,714,739	\$ 6,702,886
% FUND BALANCE	23.9%	23.4%	22.9%	22.9%	20.1%	16.5%	12.7%



2023-24 GENERAL FUND REVENUE

04/12/23

DESCRIPTION	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24
	Actual	Actual	Budget	Projected	Budget Variance	Proj	Variance from pr yr projected
Current Real Estate Taxes	\$ 16,904,337	\$ 17,360,998	\$ 17,498,826	\$ 17,593,538	\$ 94,712	\$ 17,550,373	\$ (43,165)
Interim Real Estate Tax	\$ 62,767	\$ 58,420	\$ 76,896	\$ 76,896	\$ -	\$ 76,500	\$ (396)
Public Utility Realty Tax	\$ 24,420	\$ 25,173	\$ 24,424	\$ 25,044	\$ 620	\$ 25,044	\$ -
In Lieu Of Tax	\$ 156,415	\$ 156,415	\$ 156,415	\$ 156,415	\$ -	\$ 156,415	\$ -
Current Per Capita Tx,sect 679	\$ 61,820	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
Current Act 511 Per Capita Tx	\$ 61,839	\$ 11	\$ -	\$ -	\$ -	\$ -	\$ -
Current Act 511 Earn Income Tx	\$ 7,592,814	\$ 8,310,056	\$ 8,079,999	\$ 8,434,707	\$ 354,708	\$ 8,687,748	\$ 253,041
Curnt Act 511 Real Est Tran Tx	\$ 468,857	\$ 744,794	\$ 318,000	\$ 376,000	\$ 58,000	\$ 387,280	\$ 11,280
Delinquent Real Estate Taxes	\$ 598,458	\$ 499,075	\$ 600,000	\$ 500,000	\$ (100,000)	\$ 525,000	\$ 25,000
Delinquent Per Cap Tx, Sec 679	\$ 6,405	\$ 2,309	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ (500)
Delinquent Act 511 Per Cap Tx	\$ 6,405	\$ 2,115	\$ 1,000	\$ 1,000	\$ -	\$ 500	\$ (500)
Delinquent Occup Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Int/invest & Invest Bear Cks	\$ 53,697	\$ 52,191	\$ 125,000	\$ 325,000	\$ 200,000	\$ 393,593	\$ 68,593
Admissions	\$ 40,946	\$ 84,586	\$ 92,000	\$ 92,000	\$ -	\$ 92,000	\$ -
Fees	\$ 17,245	\$ 18,145	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -
Technology Fees	\$ 2,103	\$ 2,212	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -
State Rev Rec'd thru other LEA's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev Rec'd Thru Pa Sch	\$ 345,918	\$ 406,792	\$ 345,000	\$ 330,178	\$ (14,822)	\$ 340,083	\$ 9,905
Fed Rev Rec'd Through CSIU	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev Rec'd Through CSIU - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rentals	\$ 93,768	\$ 101,182	\$ 120,000	\$ 120,000	\$ -	\$ 123,600	\$ 3,600
Contribution-donation-private	\$ 14,500	\$ -	\$ 6,000	\$ 6,000	\$ -	\$ -	\$ (6,000)
Contributions - other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gains/losses-sale Fixed Assets	\$ 25,350	\$ 11,418	\$ 7,000	\$ 15,000	\$ 8,000	\$ 15,000	\$ -
Regular Day Sch Tuition	\$ 17,555	\$ 1,247	\$ -	\$ -	\$ -	\$ -	\$ -
Summer School Tuition	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receipts From Other Leas	\$ 17,191	\$ 25,584	\$ 18,000	\$ 18,000	\$ -	\$ 18,000	\$ -
Services For Lea's	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Revenue	\$ 18,605	\$ 19,849	\$ 10,500	\$ 10,500	\$ -	\$ 12,500	\$ 2,000
Refunds	\$ 42,044	\$ 19,132	\$ 37,404	\$ 37,404	\$ -	\$ 27,175	\$ (10,229)
Energy Efficiency Refunds (E-rate)	\$ 15,556	\$ 1,491	\$ -	\$ 54,186	\$ 54,186	\$ -	\$ (54,186)
TOTAL LOCAL SOURCES	\$ 26,649,015	\$ 27,903,206	\$ 27,536,664	\$ 28,192,068	\$ 655,404	\$ 28,450,511	\$ 258,443
Basic Instructional Subsidy	\$ 8,015,613	\$ 8,183,417	\$ 8,428,944	\$ 8,813,767	\$ 384,823	\$ 9,078,180	\$ 264,413
Charter School Reimb	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tuition Section 1306	\$ 68,056	\$ 66,548	\$ 50,750	\$ 50,750	\$ -	\$ 51,511	\$ 761
Vocational Education	\$ 74,068	\$ 46,123	\$ 50,750	\$ 50,750	\$ -	\$ 50,750	\$ -
Special Education Funding	\$ 1,552,957	\$ 1,602,485	\$ 1,584,053	\$ 1,690,904	\$ 106,851	\$ 1,741,631	\$ 50,727

2023-24 GENERAL FUND REVENUE

04/12/23

DESCRIPTION	2020-21	2021-22	2022-23	2022-23	2022-23	2023-24	2023-24
	Actual	Actual	Budget	Projected	Budget Variance	Proj	Variance from pr yr projected
Other State Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transport (reg & Additional)	\$ 901,294	\$ 865,510	\$ 925,000	\$ 860,736	\$ (64,264)	\$ 903,773	\$ 43,037
Rentals & Sink Fund Payments	\$ 1,303,461	\$ 586,790	\$ 563,793	\$ 563,793	\$ -	\$ 528,512	\$ (35,281)
Medical & Dental Services	\$ 46,999	\$ 44,591	\$ 48,000	\$ 42,957	\$ (5,043)	\$ 48,720	\$ 5,763
Property Tax Reduction Allocation	\$ 666,055	\$ 663,529	\$ 831,554	\$ 831,554	\$ -	\$ 831,554	\$ -
Safe Schools Grant	\$ 26,199	\$ 20,364	\$ -	\$ -	\$ -	\$ -	\$ -
Emergency School Health and Safety Grant		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Extra Grants	\$ -	\$ 7,225	\$ -	\$ -	\$ -	\$ -	\$ -
Pa Accountability Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ready to Learn Block Grant	\$ 418,661	\$ 418,661	\$ 418,661	\$ 418,661	\$ -	\$ 418,661	\$ -
State Share Of Soc Sec	\$ 792,110	\$ 735,290	\$ 779,040	\$ 779,040	\$ -	\$ 792,520	\$ 13,480
State Share Of Retirement	\$ 3,382,000	\$ 3,514,779	\$ 3,722,238	\$ 3,722,238	\$ -	\$ 3,656,936	\$ (65,302)
Classrooms for the Future		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL STATE SOURCES	\$ 17,247,473	\$ 16,755,312	\$ 17,402,783	\$ 17,825,150	\$ 422,367	\$ 18,102,748	\$ 277,598
Fed Rev-title I Suppl	\$ 680,562	\$ 685,239	\$ 711,074	\$ 711,074	\$ -	\$ 711,074	\$ -
Fed Rev - Title II	\$ 96,049	\$ 100,984	\$ 99,533	\$ 99,533	\$ -	\$ 99,533	\$ -
Fed Rev - Title III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Drug Free Sch	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Title V	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fed Rev - Title IV	\$ 37,026	\$ 21,559	\$ 38,880	\$ 38,880	\$ -	\$ -	\$ (38,880)
Voc Ed-operating Expenditures	\$ 26,048	\$ 400	\$ -	\$ -	\$ -	\$ -	\$ -
Other Fed Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Access Funds	\$ 55,358	\$ 133,568	\$ 75,000	\$ 100,000	\$ 25,000	\$ 125,000	\$ 25,000
Medical Assistance Admin Reimbursment	\$ 11,682	\$ 9,622	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ -
ESSER I Federal Funds	\$ 533,756	\$ 27,895		\$ -	\$ -		\$ -
ESSER II Federal Funds	\$ 3,480	\$ 960,275	\$ 735,844	\$ 1,057,928	\$ 322,084	\$ 234,040	\$ (823,888)
ESSER III Federal Funds	\$ 49,630	\$ 954,858	\$ 923,899	\$ 2,270,327	\$ 1,346,428	\$ 1,251,872	\$ (1,018,455)
CARES Act Funds - PCCD	\$ 299,097	\$ -			\$ -		\$ -
ESSER GEER Special Ed Federal Funds	\$ 2,885	\$ 15,607	\$ -		\$ -		\$ -
TOTAL FEDERAL SOURCES	\$ 1,795,573	\$ 2,910,007	\$ 2,594,230	\$ 4,287,742	\$ 1,693,512	\$ 2,431,519	\$ (1,856,223)
Proceeds from Lease Financing							
Transfer In Capital Proj							
TOTAL OTHER SOURCES							
TOTAL REVENUES:	\$ 45,692,061	\$ 47,568,525	\$ 47,533,677	\$ 50,304,960	\$ 2,771,283	\$ 48,984,778	\$ (1,320,181)

2023-24 GENERAL FUND EXPENDITURES

EXPENDITURES by Cost Center	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Budget Expenses	2022-23 Expenses Projected	2022-23 Budget Variance	2023-24 Budget Expenses Projected	2023-24 Variance from prior yr projected
Salaries/Wages							
Administrators	\$ 1,130,692	\$ 1,230,929	\$ 1,302,905	\$ 1,302,905	\$ -	\$ 1,328,654	\$ 25,749
Administrators - ESSER			\$ 93,000	\$ 93,000	\$ -	\$ 95,790	\$ 2,790
Teachers-Regular	\$ 14,036,887	\$ 13,911,031	\$ 13,135,356	\$ 12,875,000	\$ (260,356)	\$ 14,446,525	\$ 1,571,525
Teachers - ESSER		\$ 342,255	\$ 1,584,898	\$ 1,584,898	\$ -	\$ 460,000	\$ (1,124,898)
Teachers-Extracurricular	\$ 135,401	\$ 124,976	\$ 138,309	\$ 138,309	\$ -	\$ 138,309	\$ -
Teachers-Substitutes	\$ 172,998	\$ 167,160	\$ 225,000	\$ 199,000	\$ (26,000)	\$ 225,000	\$ 26,000
Professional - Other salaried	\$ 231,007	\$ 124,579	\$ 120,667	\$ 117,000	\$ (3,667)	\$ 56,822	\$ (60,178)
Professional - Other salaried ESSER			\$ 65,000	\$ 57,000	\$ (8,000)	\$ 58,500	\$ 1,500
Classified	\$ 2,777,301	\$ 2,989,470	\$ 3,200,152	\$ 3,329,595	\$ 129,443	\$ 3,434,188	\$ 104,593
Classified - ESSER		\$ 27,854	\$ 60,480	\$ 60,480	\$ -	\$ 30,240	\$ (30,240)
Insurance Waivers	\$ 56,052	\$ 32,667	\$ 54,000	\$ 59,633	\$ 5,633	\$ 68,000	\$ 8,367
Athletic - A.D. & coaches	\$ 341,330	\$ 325,254	\$ 326,985	\$ 336,581	\$ 9,596	\$ 333,500	\$ (3,081)
Tax Collector-Comm	\$ 59,560	\$ 39,740	\$ 43,500	\$ 43,500	\$ -	\$ 43,500	\$ -
Total Salaries/Wages	\$ 18,941,228	\$ 19,315,915	\$ 20,350,252	\$ 20,196,901	\$ (153,351)	\$ 20,719,028	\$ 522,127
Fringes/Benefits							
Vision Reimbursement	\$ 22,877	\$ 22,012	\$ 25,000	\$ 24,640	\$ (360)	\$ 25,600	\$ 960
Vision Reimbursement - ESSER		\$ 200	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600
Employee Medical Insurance	\$ 3,825,361	\$ 3,328,094	\$ 3,821,139	\$ 3,325,110	\$ (496,029)	\$ 4,096,076	\$ 770,966
Employee Medical Insurance - ESSER		\$ 35,345	\$ 104,191	\$ 104,191	\$ -	\$ 129,107	\$ 24,916
Employee Medical Insurance - H.S.A. contr		\$ 87,500	\$ 90,000	\$ 90,000	\$ -	\$ 87,000	\$ (3,000)
Employee Medical Insurance - H.S.A. ESSR		\$ 3,500	\$ -	\$ -	\$ -	\$ 3,500	\$ 3,500
Retiree Medical Insurance	\$ 720,529	\$ 744,114	\$ 775,000	\$ 775,000	\$ -	\$ 875,000	\$ 100,000
Dental Insurance	\$ 114,686	\$ 119,187	\$ 132,604	\$ 125,800	\$ (6,804)	\$ 136,582	\$ 10,782
Dental Insurance - ESSER		\$ 1,521	\$ 4,200	\$ 4,200	\$ -	\$ 4,944	\$ 744
Life Insurance	\$ 29,108	\$ 28,988	\$ 38,924	\$ 35,000	\$ (3,924)	\$ 37,960	\$ 2,960
Life Insurance - ESSER		\$ 428		\$ -	\$ -	\$ 1,090	\$ 1,090
Social Security	\$ 1,415,566	\$ 1,414,881	\$ 1,418,847	\$ 1,407,749	\$ (11,098)	\$ 1,535,731	\$ 127,983
Social Security - ESSER		\$ 28,128	\$ 137,958	\$ 137,347	\$ (611)	\$ 49,308	\$ (88,040)
Retirement	\$ 6,329,562	\$ 6,450,561	\$ 6,845,981	\$ 6,812,263	\$ (33,718)	\$ 6,923,000	\$ 110,738
Retirement - ESSER		\$ 60,778	\$ 317,937	\$ 316,525	\$ (1,412)	\$ 109,570	\$ (206,955)
Tuition - Employee	\$ 115,357	\$ 122,063	\$ 150,000	\$ 150,000	\$ -	\$ 150,000	\$ -
Other Employee Benefits	\$ 106,000	\$ 99,331	\$ 86,889	\$ 125,000	\$ 38,111	\$ 106,601	\$ (18,399)
Workers Compensation	\$ 99,825	\$ 99,546	\$ 100,219	\$ 100,219	\$ -	\$ 106,363	\$ 6,144
Workers Compensation - ESSER		\$ 1,626	\$ 9,017	\$ 9,017	\$ -	\$ 3,223	\$ (5,794)
Unemploy Compensation	\$ -	\$ -	\$ 10,131	\$ 10,131	\$ -	\$ 10,131	\$ -
Total Fringes/Benefits	\$ 12,778,871	\$ 12,647,803	\$ 14,068,037	\$ 13,552,192	\$ (515,846)	\$ 14,392,386	\$ 840,194
Total Personnel Costs	\$ 31,720,099	\$ 31,963,718	\$ 34,418,290	\$ 33,749,093	\$ (669,197)	\$ 35,111,414	\$ 1,362,321

2023-24 GENERAL FUND EXPENDITURES

EXPENDITURES by Cost Center	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Budget Expenses	2022-23 Expenses Projected	2022-23 Budget Variance	2023-24 Budget Expenses Projected	2023-24 Variance from prior yr projected
Building Budgets							
Elementary School	\$ 58,751	\$ 46,738	\$ 89,663	\$ 89,663	\$ -	\$ 89,863	\$ 200
Intermediate School	\$ 60,153	\$ 49,748	\$ 89,000	\$ 89,000	\$ -	\$ 88,400	\$ (600)
Middle School	\$ 59,949	\$ 76,584	\$ 83,200	\$ 83,200	\$ -	\$ 83,200	\$ -
High School	\$ 174,320	\$ 199,454	\$ 245,918	\$ 245,918	\$ -	\$ 265,201	\$ 19,283
Total Building Budgets	\$ 353,173	\$ 372,525	\$ 507,781	\$ 507,781		\$ 526,664	\$ 18,883
Vo-Tech	\$ 1,140,000	\$ 1,123,055	\$ 1,392,271	\$ 1,222,759	\$ (169,512)	\$ 1,226,548	\$ 3,789
CSIU Services	\$ 517,590	\$ 401,267	\$ 575,000	\$ 575,000	\$ -	\$ 592,250	\$ 17,250
Cyberschool tuition	\$ 1,493,243	\$ 1,742,914	\$ 1,500,000	\$ 1,800,000	\$ 300,000	\$ 1,800,000	\$ -
Institutional/other tuition	\$ 171,977	\$ 195,794	\$ 350,000	\$ 300,000	\$ (50,000)	\$ 350,000	\$ 50,000
Total Tuition/CSIU Svcs	\$ 3,322,810	\$ 3,463,030	\$ 3,817,271	\$ 3,897,759	\$ 80,488	\$ 3,968,798	\$ 71,039
Support Services							
Special Education	\$ 58,941	\$ 46,888	\$ 71,288	\$ 80,000	\$ 8,712	\$ 86,341	\$ 6,341
Homebound	\$ -	\$ 127	\$ -	\$ -	\$ -	\$ -	\$ -
Pupil Services	\$ 6,227	\$ 8,670	\$ 16,800	\$ 16,800	\$ -	\$ 16,800	\$ -
Attendance/Child Acctg	\$ 67,420	\$ 71,341	\$ 73,770	\$ 73,770	\$ -	\$ 76,850	\$ 3,080
Psychology	\$ 1,827	\$ 3,112	\$ 3,500	\$ 3,500	\$ -	\$ 3,500	\$ -
Computer Technology	\$ 186,224	\$ 308,647	\$ 227,530	\$ 200,000	\$ (27,530)	\$ 232,385	\$ 32,385
Curriculum Development	\$ 122,604	\$ 223,413	\$ 119,600	\$ 200,000	\$ 80,400	\$ 225,000	\$ 25,000
Staff Development	\$ 24,636	\$ 30,126	\$ 59,650	\$ 55,000	\$ (4,650)	\$ 59,650	\$ 4,650
Institutional Services	\$ -	\$ 6,112	\$ 500	\$ 500	\$ -	\$ 500	\$ -
Board Services	\$ 89,758	\$ 118,926	\$ 121,094	\$ 121,094	\$ -	\$ 128,094	\$ 7,000
Tax Collections	\$ 178,173	\$ 165,058	\$ 164,000	\$ 164,000	\$ -	\$ 182,500	\$ 18,500
Legal Services	\$ 32,063	\$ 24,245	\$ 43,500	\$ 43,500	\$ -	\$ 43,500	\$ -
Superintendent	\$ 11,668	\$ 14,834	\$ 16,900	\$ 16,900	\$ -	\$ 20,000	\$ 3,100
Business Services	\$ 50,986	\$ 45,703	\$ 44,953	\$ 44,953	\$ -	\$ 50,953	\$ 6,000
Plant/Maintenance	\$ 856,325	\$ 1,103,457	\$ 1,132,154	\$ 1,782,154	\$ 650,000	\$ 1,700,000	\$ (82,154)
Transportation	\$ 1,661,100	\$ 1,667,124	\$ 1,926,000	\$ 1,926,000	\$ -	\$ 2,061,300	\$ 135,300
Athletics	\$ 305,486	\$ 344,444	\$ 304,697	\$ 350,000	\$ 45,303	\$ 387,220	\$ 37,220
Central Support	\$ 23,897	\$ 13,000	\$ 30,000	\$ 25,000	\$ (5,000)	\$ 30,000	\$ 5,000
Total Support Services	\$ 3,677,335	\$ 4,195,227	\$ 4,355,936	\$ 5,103,171	\$ 747,235	\$ 5,304,593	\$ 201,422
Other Expenses							
Library Contribution							
Safe Schools	\$ 23,304	\$ 17,871	\$ 18,500	\$ 18,500	\$ -	\$ 23,500	\$ 5,000
Crossing Guards	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Business & Ed (SVCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ESL Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bonds							
Computer Leases -Prior Yr	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -

2023-24 GENERAL FUND EXPENDITURES

04/12/23

EXPENDITURES by Cost Center	2020-21 Actual Expenses	2021-22 Actual Expenses	2022-23 Budget Expenses	2022-23 Expenses Projected	2022-23 Budget Variance	2023-24 Budget Expenses Projected	2023-24 Variance from prior yr projected
Computer Leases - New	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Copier Leases/Print Mngt Services	\$ 100,626	\$ 104,965	\$ 120,000	\$ 110,000	\$ (10,000)	\$ 120,000	\$ 10,000
Other Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Debt Service	\$ 100,626	\$ 104,965	\$ 120,000	\$ 110,000	\$ (10,000)	\$ 120,000	\$ 10,000
Transfers Out							
Athletic Fund							
Student Activities Fund	\$ -	\$ 5,155			\$ -		
Capital Reserve Fund	\$ 1,200,000	\$ 1,600,000	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ (100,000)
Debt Service Fund	\$ 4,048,629	\$ 3,600,000	\$ 3,500,000	\$ 3,500,000	\$ -	\$ 3,500,000	\$ -
Total Transfers Out	\$ 5,248,629	\$ 5,205,155	\$ 3,600,000	\$ 3,600,000	\$ -	\$ 3,500,000	\$ (100,000)
Federal Programs/ACCESS Program							
Discretionary Expenses	\$ 47,515	\$ 114,673	\$ 14,282	\$ 30,000	\$ 15,718	\$ 14,282	\$ (15,718)
State/Local Grants (Extra)							
Discretionary Expenses/ Computer 1:1 repa	\$ 5,201	\$ 7,314	\$ 15,000	\$ 15,000	\$ -	\$ 12,884	\$ (2,116)
Safe Schools Grant	\$ 26,199	\$ 25,763		\$ -	\$ -		
PA Smart Grant							
Supplemental Equipment Grant		\$ 7,225		\$ -			
Encumbered expenses from prior yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other - E Rate Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
From Fund Balance							
After School tutoring program	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -
Budgetary Reserve	\$ -	\$ -	\$ 337,412	\$ 337,412	\$ -	\$ 245,616	\$ (91,796)
Contingency Fund							
Total Expenses	\$ 44,524,891	\$ 45,451,703	\$ 47,204,472	\$ 47,368,716	\$ 164,244	\$ 48,827,751	\$ 1,459,035
Federal Stimulus Funds - Discretionary							
ESSER I	\$ 533,756	\$ 27,895	\$ -	\$ -	\$ -		
ESSER II - discretionary non-personnel	\$ 3,480	\$ 960,275	\$ 254,206	\$ 258,518	\$ 4,312	\$ 234,040	\$ (24,478)
ESSER III - discretionary non-personnel	\$ 15,390	\$ 406,011	\$ 75,000	\$ 703,078	\$ 628,078	\$ 305,000	\$ (398,078)
ESSER III - set asides (summer, learning loss, after school		\$ 55,439			\$ -		
ESSER PCCD	\$ 299,097				\$ -		
ESSER - Homeless	\$ -	\$ 7,124			\$ -		
GEER - Special Ed	\$ 2,885	\$ 256			\$ -		
Grand Total Expenses	\$ 45,379,499	\$ 46,908,703	\$ 47,533,677	\$ 48,330,311	\$ 796,633	\$ 49,366,790	\$ 1,036,479
Variance						\$ 1,833,114	
Personnel Expenses as			\$ 0				3.9%
a % of total expenses	69.9%	68.1%					
Total Revenues	\$ 45,692,061	\$ 47,568,525	\$ 47,533,677	\$ 50,304,960		\$ 48,984,778	\$ (1,320,182)
Surplus/(Deficit)	\$ 312,562	\$ 659,822	\$ 0	\$ 1,974,649		\$ (382,012)	

2023-24 PROPOSED FINAL GENERAL FUND BUDGET

Expenditures by Major Category

The object view categorizes the service or commodity bought. This dimension identifies nine (9) major object categories: (1) Personnel Services - Salaries, (2) Personnel Services - Employee Benefits, (3) Purchased Professional and Technical Services, (4) Purchased Property Services, (5) Other Purchased Services, (6) Supplies, (7) Property, (8) Other Objects, (9) Other Financing Uses.

	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
100: Gross salaries paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.							
	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
110	Administrator Salaries	\$ 1,230,929	\$ 1,395,905	\$ 1,424,444	\$ 28,539	2.04%	2.89%
116	Insurance Opt Out	\$ 32,667	\$ 54,000	\$ 68,000	\$ 14,000	25.93%	0.14%
120	Teacher Salaries	\$ 14,253,285	\$ 14,720,254	\$ 14,965,025	\$ 244,771	1.66%	30.31%
121	Substitute Teacher Salaries	\$ 167,160	\$ 225,000	\$ 225,000	\$ -	0.00%	0.46%
123	Extracurricular/Co-curricular Salaries	\$ 35,179	\$ 52,000	\$ 52,000	\$ -	0.00%	0.11%
125	Extracurricular/Co-curricular Salaries	\$ 89,798	\$ 86,309	\$ 86,309	\$ -	0.00%	0.17%
130	Professional Salaries - Other	\$ 124,579	\$ 185,667	\$ 56,822	\$ (128,845)	-69.40%	0.12%
140	Tax Collector Commissions	\$ 39,740	\$ 43,500	\$ 43,500	\$ -	0.00%	0.09%
150	Office Clerical/Support Salaries	\$ 1,137,266	\$ 1,181,757	\$ 1,251,926	\$ 70,169	5.94%	2.54%
160	Athletic Fund Salaries	\$ 325,253	\$ 326,985	\$ 333,500	\$ 6,515	1.99%	0.68%
180	Custodial/Maintenance Salaries	\$ 1,070,674	\$ 1,141,795	\$ 1,149,971	\$ 8,176	0.72%	2.33%
181	Custodial/Maintenance Overtime Pay	\$ 58,352	\$ 50,000	\$ 50,000	\$ -	0.00%	0.10%
190	Paraprofessional/Tutors Salaries	\$ 751,033	\$ 887,080	\$ 1,012,531	\$ 125,451	14.14%	2.05%
	Salaries	\$ 19,315,915	\$ 20,350,252	\$ 20,719,028	\$ 368,776	1.81%	42%
200: Amounts paid by the district on behalf of employees; these amounts are not included in gross salary, but are in addition to that amount. Such payments are fringe benefit payments; and, while not paid directly to employees are part of the personnel cost.							
	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
210	Vision Insurance	\$ 22,211	\$ 25,000	\$ 27,200	\$ 2,200	8.80%	0.06%
211	Medical Insurance	\$ 3,363,444	\$ 3,925,330	\$ 4,225,183	\$ 299,853	7.64%	8.56%
212	Dental Insurance	\$ 120,712	\$ 136,804	\$ 141,526	\$ 4,722	3.45%	0.29%
213	Life Insurance	\$ 29,414	\$ 38,924	\$ 39,050	\$ 126	0.32%	0.08%
220	Social Security Contributions	\$ 1,443,011	\$ 1,556,805	\$ 1,585,039	\$ 28,234	1.81%	3.21%

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>	<u>BUDGET</u>
230	Retirement Contributions	\$ 6,511,333	\$ 7,163,918	\$ 7,032,570	\$ (131,348)	-1.83%	14.25%
240	Tuition Reimbursement	\$ 122,062	\$ 150,000	\$ 150,000	\$ -	0.00%	0.30%
250	Unemployment Compensation	\$ -	\$ 10,131	\$ 10,131	\$ -	100.00%	0.02%
260	Workmen's Compensation	\$ 101,171	\$ 109,236	\$ 109,586	\$ 350	0.32%	0.22%
281	Other Post Employment Benefits	\$ 744,113	\$ 775,000	\$ 875,000	\$ 100,000	12.90%	1.77%
290	Other Benefits - Severance pay	\$ 99,331	\$ 86,889	\$ 106,601	\$ 19,712	22.69%	0.22%
292	Health Savings Account Contributions	\$ 91,000	\$ 90,000	\$ 90,500	\$ 500	0.56%	0.18%
	Benefits	\$ 12,647,802	\$ 14,068,037	\$ 14,392,386	\$ 324,349	2.31%	29%
300: Services that by their nature require persons or firms with specialized skills and knowledge. Included are the services of architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, accountants, tax collectors etc.							
	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>	<u>BUDGET</u>
300	Purchased Profession&tech Svcs	\$ 516,398	\$ 442,139	\$ 474,416	\$ 32,277	7.30%	0.96%
301	Security	\$ -	\$ 4,170	\$ -	\$ (4,170)	-100.00%	0.00%
322	Prof Svcs - I.U.	\$ 401,267	\$ 575,000	\$ 592,250	\$ 17,250	3.00%	1.20%
323	Professional Educational Svcs - Other Educational	\$ -	\$ 8,092	\$ 8,092	\$ -	0.00%	0.02%
330	Other Professional Svcs	\$ 7,674	\$ 63,500	\$ 63,500	\$ -	0.00%	0.13%
350	Other Prof Svcs - Special Ed	\$ -	\$ -	\$ -	\$ -		0.00%
390	Other Purch Prof & Tech Svcs	\$ 10,570	\$ 9,600	\$ 12,600	\$ 3,000	31.25%	0.03%
	Prof & Tech Svcs	\$ 935,909	\$ 1,102,501	\$ 1,150,858	\$ 48,357	4.39%	2%
400: Services purchased to operate, repair, maintain and rent property owned and/or used by the district. These services are performed by persons other than district employees.							
	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>	<u>BUDGET</u>
411	Disposal Services	\$ 18,847	\$ 17,500	\$ 20,000	\$ 2,500	14.29%	0.04%
412	Snow Plowing Services	\$ -	\$ 5,000	\$ 5,000	\$ -	0.00%	0.01%
421	Natural Gas	\$ 939	\$ -	\$ -	\$ -	0.00%	0.00%
424	Water/sewage	\$ 45,009	\$ 50,000	\$ 55,000	\$ 5,000	10.00%	0.11%
425	Telephone	\$ 29,248	\$ 30,250	\$ 30,280	\$ 30	0.10%	0.06%
430	Repairs & Maint Svcs	\$ 381,650	\$ 302,935	\$ 516,344	\$ 213,409	70.45%	1.05%
441	Rental Of Land & Buildings	\$ 8,160	\$ 8,160	\$ 11,760	\$ 3,600	44.12%	0.02%
442	Rental Of Equip & Vehicles	\$ 104,963	\$ 120,000	\$ 120,000	\$ -	0.00%	0.24%
450	Construction Services	\$ 99,090	\$ -	\$ -	\$ -	0.00%	0.00%
	Purch Property Svcs	\$ 687,906	\$ 533,845	\$ 758,384	\$ 224,539	42.06%	2%

500: Amounts paid for services rendered by organizations or personnel, other than Professional and Technical Services and Purchased Property Services.

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
510	Student Transportation Svcs	\$ 80,664	\$ 109,900	\$ 121,225	\$ 11,325	10.30%	0.25%
513	Contracted Carriers	\$ 1,638,501	\$ 1,918,700	\$ 2,050,000	\$ 131,300	6.84%	4.15%
516	Student Transportation Services From The lu	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
521	Fire Insurance	\$ 57,765	\$ 63,590	\$ 63,590	\$ -	0.00%	0.13%
522	Automotive Liability Insurance	\$ 4,875	\$ 5,363	\$ 5,900	\$ 537	10.01%	0.01%
523	Gen Property & Liability Ins	\$ 4,694	\$ 6,701	\$ 6,701	\$ -	0.00%	0.01%
529	Other Insurance	\$ 70,986	\$ 76,776	\$ 82,394	\$ 5,618	7.32%	0.17%
532	Postage	\$ 13,000	\$ 30,000	\$ 30,000	\$ -	0.00%	0.06%
538	Transport / Telecommunication Services	\$ 19,251	\$ 22,350	\$ 22,350	\$ -	0.00%	0.05%
540	Advertising	\$ 11,328	\$ 8,500	\$ 8,500	\$ -	0.00%	0.02%
550	Printing & Binding	\$ 5,404	\$ 7,200	\$ 7,700	\$ 500	6.94%	0.02%
561	Tuition To Oth Lea In State	\$ 34,622	\$ 45,000	\$ 50,000	\$ 5,000	11.11%	0.10%
562	Tuition To Charter Schools	\$ 1,742,914	\$ 1,500,000	\$ 1,800,000	\$ 300,000	20.00%	3.65%
564	Tuition To Avts	\$ 1,123,055	\$ 1,392,271	\$ 1,226,548	\$ (165,723)	-11.90%	2.48%
567	Tuition To Approved Private Schools (aps), Private R	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
568	Tuition to Institutions/Rehabilitation Facilities	\$ 42,809	\$ 108,000	\$ 78,000	\$ (30,000)	-27.78%	0.16%
569	Tuition - Other Special Education	\$ 118,362	\$ 197,000	\$ 222,000	\$ 25,000	12.69%	0.45%
580	Travel/conference Expense	\$ 27,516	\$ 66,895	\$ 67,170	\$ 275	0.41%	0.14%
581	Travel	\$ 2,225	\$ 4,500	\$ 4,500	\$ -	0.00%	0.01%
590	Misc Purchased Services	\$ 20	\$ -	\$ -	\$ -	0.00%	0.00%
594	Svc Pur Fr lu For Sp Classes	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
599	Other Misc Purchased Svcs	\$ 20,932	\$ 16,000	\$ 16,000	\$ -	0.00%	0.03%
	Other Purchased Svcs	\$ 5,018,923	\$ 5,578,746	\$ 5,862,578	\$ 283,832	5.09%	12%

600: Expenditures for all operational supplies, including freight and handling. Consumable teaching and office items and other supplies necessary for instruction and/or administration are included in this category. Electricity and natural gas for buildings is also in this category.

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
610	General Supplies-education	\$ 968,680	\$ 600,904	\$ 668,084	\$ 67,180	11.18%	1.35%
621	Natural Gas	\$ 111,627	\$ 121,200	\$ 201,200	\$ 80,000	66.01%	0.41%
622	Electricity	\$ 311,967	\$ 326,000	\$ 551,000	\$ 225,000	69.02%	1.12%
626	Gasoline	\$ 53,021	\$ 10,800	\$ 13,600	\$ 2,800	25.93%	0.03%

631	Food	\$ 555	\$ 2,000	\$ 2,000	\$ -	0.00%	0.00%
640	Books & Periodicals	\$ 143,427	\$ 65,195	\$ 94,145	\$ 28,950	44.41%	0.19%
	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
641	Software	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
648	Technology Software	\$ 544,229	\$ 324,640	\$ 449,545	\$ 124,905	38.47%	0.91%
	Books & Materials/Supplies	\$ 2,133,506	\$ 1,450,739	\$ 1,979,574	\$ 528,835	36.45%	4%
700: Expenditures for the acquisition of fixed/capital assets including land, buildings, and equipment.							
710	Land & Improvements	\$ 18,918	\$ 19,402	\$ 30,125	\$ 10,723	55.27%	0.06%
750	Equipment-orig & Additional	\$ 107,257	\$ 36,721	\$ 18,720	\$ (18,001)	-49.02%	0.04%
758	Equipment-new Technology	\$ 573,036	\$ 35,000	\$ -	\$ (35,000)	-100.00%	0.00%
760	Equipment-replacement	\$ 31,150	\$ 59,644	\$ 83,114	\$ 23,470	39.35%	0.17%
768	Equipment-replace Technology	\$ 127,674	\$ 268,862	\$ 486,040	\$ 217,178	80.78%	0.98%
790	Other Property	\$ -	\$ -	\$ 25,500	\$ 25,500	100.00%	0.05%
	Equipment	\$ 858,035	\$ 419,629	\$ 643,499	\$ 223,870	53.35%	1%
800: Expenditures for membership dues, bond interest payments and judgments.							
	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
810	Dues And Fees	\$ 105,551	\$ 92,516	\$ 114,867	\$ 22,351	24.16%	0.23%
	Other Expenditures	\$ 105,551	\$ 92,516	\$ 114,867	\$ 22,351	24.16%	0%
900: Transfers from current funds to retire principal of debt service and to set aside funds for future capital purchases. Also funds set aside as a contingency for the current budget.							
	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
932	Cap Rs Fd Trans-act 145,1943	\$ 1,600,000	\$ 100,000	\$ -	\$ (100,000)	100.00%	0.00%
939	Debt Service Fund Transfer	\$ 3,605,155	\$ 3,500,000	\$ 3,500,000	\$ -	0.00%	7.09%
990	Budgetary Reserve	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%	0.50%
	Debt Pmts & Transfers	\$ 5,205,155	\$ 3,937,412	\$ 3,745,616	\$ (191,796)	-4.87%	8%
	GRAND TOTAL:	\$ 46,908,702	\$ 47,533,677	\$ 49,366,790	\$ 1,833,113	3.86%	100%
Note: COVID Relief ESSER funds are included in the 2022-23 and 2023-24 budgets.							

2023-24 PROPOSED FINAL GENERAL FUND BUDGET

Expenditure Summary by Functional Area

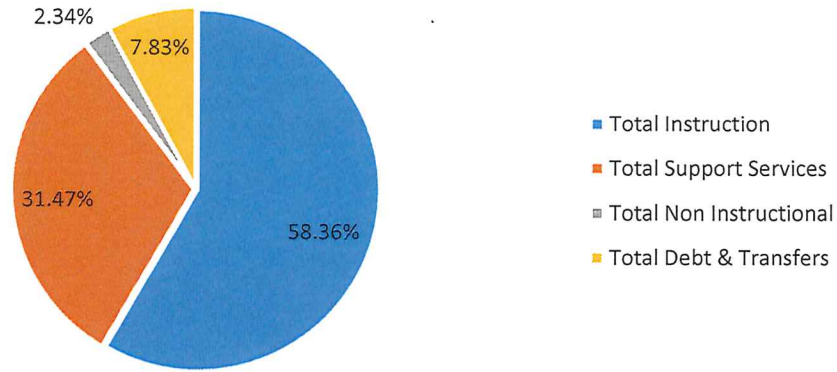
The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas: 1) Instruction, 2) Support Services, 3) Operation of Non-instructional Services, 4) Facilities Acquisition, Construction and Improvement Services, and 5) Other Financing Uses. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational, etc.) Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive.

	DESCRIPTION	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	% CHANGE	% OF BUDGET
1100	Regular Programs	\$ 19,407,738	\$ 19,558,530	\$ 20,105,482	\$ 546,952	2.80%	40.73%
1200	Special Programs - Elem/sec	\$ 4,871,469	\$ 5,308,104	\$ 5,825,164	\$ 517,060	9.74%	11.80%
1300	Vocational Education Programs	\$ 2,569,817	\$ 2,865,690	\$ 2,731,539	\$ (134,151)	-4.68%	5.53%
1400	Other Instruction Prog-ele/sec	\$ 93,208	\$ 171,160	\$ 140,473	\$ (30,687)	-17.93%	0.28%
1500	Nonpublic School Programs	\$ -	\$ 8,192	\$ 8,192	\$ -	0.00%	0.02%
1800	Pre-Kindergarten Services	\$ -	\$ -	\$ -	\$ -		0.00%
	Total Instruction	\$ 26,942,232	\$ 27,911,676	\$ 28,810,850	\$ 899,174	3.22%	58.36%
2100	Support Svcs-pupil personnel	\$ 2,275,088	\$ 2,690,360	\$ 2,621,631	\$ (68,729)	-2.55%	5.31%
2200	Support Services-instruc staff	\$ 1,937,480	\$ 1,823,068	\$ 1,969,175	\$ 146,107	8.01%	3.99%
2300	Support Services-admin	\$ 2,232,893	\$ 2,471,486	\$ 2,551,463	\$ 79,977	3.24%	5.17%
2400	Support Services-pupil health	\$ 501,661	\$ 601,445	\$ 570,837	\$ (30,608)	-5.09%	1.16%
2500	Support Services-business	\$ 494,727	\$ 516,561	\$ 536,206	\$ 19,645	3.80%	1.09%
2600	Operation & Maint Plant Svcs	\$ 3,518,094	\$ 3,540,842	\$ 4,161,554	\$ 620,712	17.53%	8.43%
2700	Student Transportation Service	\$ 1,785,806	\$ 2,027,273	\$ 2,167,032	\$ 139,759	6.89%	4.39%
2800	Support Services - Central	\$ 813,387	\$ 857,617	\$ 958,123	\$ 100,506	11.72%	1.94%
	Total Support Services	\$ 13,559,136	\$ 14,528,652	\$ 15,536,021	\$ 1,007,369	6.93%	31.47%
3200	Student Activities	\$ 968,017	\$ 992,943	\$ 1,110,542	\$ 117,599	11.84%	2.25%
3300	Community Services	\$ 48,478	\$ 42,994	\$ 43,761	\$ 767	1.78%	0.09%
	Total Non Instructional	\$ 1,016,495	\$ 1,035,937	\$ 1,154,303	\$ 118,366	11.43%	2.34%
4600	Building Improvement Services	\$ 185,684	\$ -	\$ -			
	Total Capital Building Expenses	\$ 185,684	\$ -	\$ -			
5100	Debt Service	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%	0.24%
5200	Fund Transfers	\$ 5,205,155	\$ 3,600,000	\$ 3,500,000	\$ (100,000)	-2.78%	7.09%
5900	Budgetary Reserve	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%	0.50%

	Total Debt & Transfers	\$ 5,205,155	\$ 4,057,412	\$ 3,865,616	\$ (191,796)	-4.73%	7.83%
	Grand Total:	\$ 46,908,702	\$ 47,533,677	\$ 49,366,790	\$ 1,833,113	3.86%	100.00%

**Note: COVID Relief ESSER funds are included in the 2022-23 and 2023-24 budgets.
This distorts some of the budget variances.**

2023-2024 PROPOSED GENERAL FUND BUDGET



2023-24 PROPOSED GENERAL FUND BUDGET

Expenditures by Functional Area - Expanded View

This summarizes the activities for detail area where services are delivered. Functions consist of activities, which have somewhat the same general operational objectives. For example, the subfunctions (the first major subdivision of a function), of the function Support Services consist of such areas as transportation, pupil personnel services, administration, etc. The function for Instruction is broken down by program (e.g., regular, special, vocational. etc.) Construction of the functional coding structure beyond the subfunction classification is based on the principle that the classification of activities should be combinable, comparable, relatable and mutually exclusive. The expenditure and expense accounting system has been so structured that all the costs within the particular subdivision of that function can be combined to form a summary total of related costs. Costs are recorded only once so that they are mutually exclusive.

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
1000	Instruction: Instruction includes all those activities dealing directly with the interaction between teachers and students and related costs, which can be directly attributed to a program of instruction. Included here are the activities of aides or classroom assistance of any type that assist in the instructional process.						
1100	Regular Programs	\$ 18,510,159	\$ 18,567,859	\$ 18,678,048	\$ 110,189	0.59%	37.84%
1190	Regular Programs - Federal Funds	\$ 897,579	\$ 990,671	\$ 1,427,434	\$ 436,763	44.09%	2.89%
1100	Regular Instruction	\$ 19,407,738	\$ 19,558,530	\$ 20,105,482	\$ 546,952	2.80%	41%
1200	Special Programs - Elem/sec	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1210	Life Skills	\$ 627,116	\$ 815,913	\$ 714,455	\$ (101,458)	-12.43%	1.45%
1221	Hearing Impaired	\$ 590	\$ 500	\$ 500	\$ -	100.00%	0.00%
1225	Speech & Language Impaired	\$ 207,269	\$ 218,477	\$ 288,684	\$ 70,207	32.13%	0.58%
1230	Emotional Support	\$ 224,556	\$ 233,219	\$ 293,403	\$ 60,184	25.81%	0.59%
1233	Autistic Support	\$ 324,772	\$ 198,075	\$ 372,325	\$ 174,250	87.97%	0.75%
1241	Learning Support	\$ 1,867,435	\$ 1,986,073	\$ 2,229,937	\$ 243,864	12.28%	4.52%
1243	Gifted Support	\$ 256,625	\$ 272,083	\$ 276,359	\$ 4,276	1.57%	0.56%
1270	Multi-handicapped Support	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
1290	Other Services	\$ 1,363,106	\$ 1,583,764	\$ 1,649,501	\$ 65,737	0.00%	3.34%
1200	Special Education	\$ 4,871,469	\$ 5,308,104	\$ 5,825,164	\$ 517,060	9.74%	12%
1310	Agricultural Education	\$ 296,737	\$ 326,622	\$ 329,952	\$ 3,330	1.02%	0.67%
1341	Home Economics Ed	\$ 282,452	\$ 293,207	\$ 293,696	\$ 489	0.17%	0.59%
1350	Industrial Arts Education	\$ 487,144	\$ 462,921	\$ 476,551	\$ 13,630	2.94%	0.97%
1360	Business Education	\$ 380,429	\$ 390,669	\$ 404,792	\$ 14,123	3.62%	0.82%
1390	Other Vocational Ed Programs	\$ 1,123,055	\$ 1,392,271	\$ 1,226,548	\$ (165,723)	-11.90%	2.48%
1300	Vocational Education	\$ 2,569,817	\$ 2,865,690	\$ 2,731,539	\$ (134,151)	-4.68%	6%
1420	Summer School	\$ 45,358	\$ 78,160	\$ 77,473	\$ (687)	100.00%	0.16%

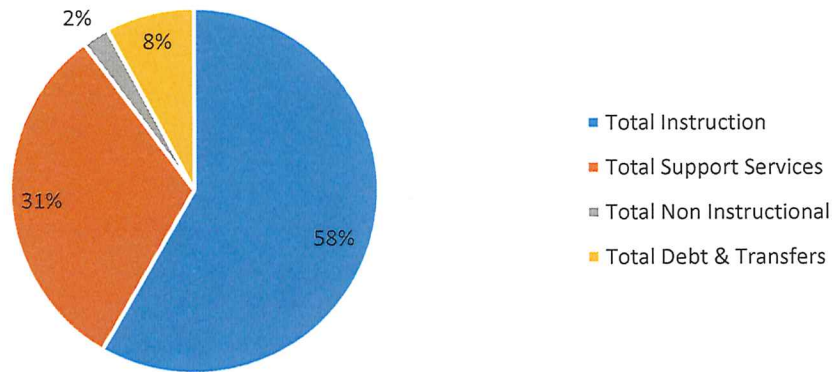
	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
1430	Homebound Instruction	\$ 2,930	\$ -	\$ -	\$ -	0.00%	0.00%
1441	Adjudicated/court Placed Programs	\$ 9,416	\$ 35,000	\$ 20,000	\$ (15,000)	-42.86%	0.04%
1442	Alternative Education Programs	\$ 29,849	\$ 58,000	\$ 43,000	\$ (15,000)	-25.86%	0.09%
1450	Instructional Prog - outside sch day	\$ 5,655	\$ -	\$ -	\$ -		0.00%
1400	Other Instructional Programs	\$ 93,208	\$ 171,160	\$ 140,473	\$ (30,687)	-17.93%	0%
1500	Nonpublic School Programs	\$ -	\$ 8,192	\$ 8,192	\$ -	0.00%	0.02%
1500	Non Public Programs	\$ -	\$ 8,192	\$ 8,192	\$ -	0.00%	0%
1801	Pre-Kindergarten	\$ -	\$ -	\$ -	\$ -		0.00%
1806	Pre-Kindergarten	\$ -	\$ -	\$ -	\$ -		0.00%
1800	Pre-Kindergarten Programs	\$ -	\$ -	\$ -	\$ -		0%
Total Instruction		\$ 26,942,232	\$ 27,911,676	\$ 28,810,850	\$ 899,174	3.22%	58%
2000	Support Services: Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction.						
2100	Support Svcs-pupil Personnel	\$ -	\$ -	\$ -	\$ -		0.00%
2110	Supv Of Pupil Personnel Svcs	\$ 22,548	\$ 32,517	\$ 30,556	\$ (1,961)	-6.03%	0.06%
2120	Guidance Services	\$ 1,399,570	\$ 1,570,566	\$ 1,514,552	\$ (56,014)	-3.57%	3.07%
2130	Attendance Service	\$ 76,329	\$ 73,805	\$ 76,879	\$ 3,074	4.17%	0.16%
2140	Psychological Services	\$ 222,366	\$ 294,279	\$ 295,585	\$ 1,306	0.44%	0.60%
2152	Speech Pathology Services	\$ 390,720	\$ 401,303	\$ 412,957	\$ 11,654	2.90%	0.84%
2160	Social Work Services	\$ 105,090	\$ 238,492	\$ 228,273	\$ (10,219)	-4.28%	0.46%
2170	Student Accounting Services	\$ 57,326	\$ 78,898	\$ 62,329	\$ (16,569)	-21.00%	0.13%
2190	Other Student Services	\$ 1,139	\$ 500	\$ 500	\$ -	0.00%	0.00%
2100	Student Services	\$ 2,275,088	\$ 2,690,360	\$ 2,621,631	\$ (68,729)	-2.55%	5%
2200	Support Services-instruc Staff	\$ -	\$ -	\$ -	\$ -		0.00%
2220	Audiovisual Services	\$ 194	\$ 1,400	\$ 1,400	\$ -	0.00%	0.00%
2240	Computer-assisted Instruc Svcs	\$ 725,030	\$ 559,991	\$ 582,388	\$ 22,397	4.00%	1.18%
2250	School Library Services	\$ 558,518	\$ 618,558	\$ 631,262	\$ 12,704	2.05%	1.28%
2260	Instruc & Curriculum Dev Svcs	\$ 342,757	\$ 241,650	\$ 350,256	\$ 108,606	44.94%	0.71%
2270	Instructional Staff Dev Svcs	\$ 148,889	\$ 181,514	\$ 184,719	\$ 3,205	1.77%	0.37%
2271	Instructional Staff - Tuition	\$ 102,172	\$ 137,898	\$ 137,898	\$ -	0.00%	0.28%
2290	Other Instructional Staff Svcs	\$ 59,920	\$ 82,057	\$ 81,252	\$ (805)	-0.98%	0.16%
2200	Support Services Instructional St	\$ 1,937,480	\$ 1,823,068	\$ 1,969,175	\$ 146,107	8.01%	4%
2310	Board Services	\$ 118,926	\$ 121,094	\$ 128,094	\$ 7,000	5.78%	0.26%

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
2330	Tax Assessment & Collect Svcs	\$ 207,869	\$ 226,505	\$ 232,032	\$ 5,527	2.44%	0.47%
2350	Legal Services	\$ 24,245	\$ 43,500	\$ 43,500	\$ -	0.00%	0.09%
2360	Office Of Supt (ex.dir.)svcs	\$ 394,585	\$ 388,809	\$ 446,413	\$ 57,604	14.82%	0.90%
2380	Office Of The Principal Svcs	\$ 1,487,268	\$ 1,691,578	\$ 1,701,424	\$ 9,846	0.58%	3.45%
2300	Administrative Services	\$ 2,232,893	\$ 2,471,486	\$ 2,551,463	\$ 79,977	3.24%	5%
2400	Support Services-pupil Health	\$ 501,661	\$ 601,445	\$ 570,837	\$ (30,608)	-5.09%	1.16%
2400	Medical Services	\$ 501,661	\$ 601,445	\$ 570,837	\$ (30,608)	-5.09%	1%
2500	Support Services-business	\$ 494,727	\$ 516,561	\$ 536,206	\$ 19,645	3.80%	1.09%
2500	Fiscal Services	\$ 494,727	\$ 516,561	\$ 536,206	\$ 19,645	3.80%	1%
2600	Operation & Maint Plant Svcs	\$ 3,399,172	\$ 3,441,110	\$ 4,002,465	\$ 561,355	16.31%	8.11%
2660	Security Services	\$ 118,922	\$ 99,732	\$ 159,089	\$ 59,357	59.52%	0.32%
2600	Operation & Maintenance Svcs	\$ 3,518,094	\$ 3,540,842	\$ 4,161,554	\$ 620,712	17.53%	8%
2700	Student Transportation Service	\$ 1,570,038	\$ 1,777,273	\$ 1,917,032	\$ 139,759	7.86%	3.88%
2750	Nonpublic Transportation	\$ 215,768	\$ 250,000	\$ 250,000	\$ -	0.00%	0.51%
2700	Pupil Transportation	\$ 1,785,806	\$ 2,027,273	\$ 2,167,032	\$ 139,759	6.89%	4%
2800	Support Services - Central	\$ 13,000	\$ 30,000	\$ 30,000	\$ -	0.00%	0.06%
2830	Staff Services	\$ 169	\$ -	\$ -	\$ -	0.00%	0.00%
2834	Non Instructional - Tuition	\$ 19,890	\$ 12,102	\$ 12,102	\$ -	0.00%	0.02%
2835	Health Insurance for Retirees	\$ 744,113	\$ 775,000	\$ 875,000	\$ 100,000	12.90%	1.77%
2850	State & Federal Agency Liaison	\$ 36,215	\$ 40,515	\$ 41,021	\$ 506	1.25%	0.08%
2800	Support Services Central	\$ 813,387	\$ 857,617	\$ 958,123	\$ 100,506	11.72%	2%
Total Support Services		\$ 13,559,136	\$ 14,528,652	\$ 15,536,021	\$ 1,007,369	6.93%	31%
3000	Non Instructional: Activities concerned with providing non-instructional services to students, staff or the community.						
3200	Student Activities	\$ 135,427	\$ 140,869	\$ 139,844	\$ (1,025)	-0.73%	0.28%
3250	School Sponsored Athletics	\$ 832,590	\$ 852,074	\$ 970,698	\$ 118,624	13.92%	1.97%
3200	Student Activities	\$ 968,017	\$ 992,943	\$ 1,110,542	\$ 117,599	11.84%	2%
3300	Community Services	\$ 48,478	\$ 42,994	\$ 43,761	\$ 767	1.78%	0.09%
3300	Community Services	\$ 48,478	\$ 42,994	\$ 43,761	\$ 767	1.78%	0%
Total Non Instructional		\$ 1,016,495	\$ 1,035,937	\$ 1,154,303	\$ 118,366	11.43%	2%
4000	Facilities Acquisition, Construction, and Improvement Services: Expenses in this category include capital expenditures incurred to purchase land, buildings, service systems, and built in equipment						
4600	Existing Building Improvement Services	\$ 185,684	\$ -	\$ -	\$ -	0.00%	0%

	<u>DESCRIPTION</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>% CHANGE</u>	<u>% OF BUDGET</u>
5000	Debt & Transfers: This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.						
5100	Debt Service	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%	0.24%
5100	Debt Service	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%	0%
5200	Fund Transfers - Capital Reserve	\$ 1,600,000	\$ 100,000	\$ -	\$ (100,000)	100.00%	0.00%
5240	Debt Service Fund Transfers	\$ 3,600,000	\$ 3,500,000	\$ 3,500,000	\$ -	0.00%	7.09%
5260	Internal Svc Fund Transfers	\$ 5,155	\$ -				
5200	Funds Transfers-Athletic & Capital	\$ 5,205,155	\$ 3,600,000	\$ 3,500,000	\$ (100,000)	-2.78%	7%
5900	Budgetary Reserve	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%	0.50%
5900	Budgetary Reserve	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%	0.5%
Total Debt & Transfers		\$ 5,205,155	\$ 4,057,412	\$ 3,865,616	\$ (191,796)	-4.73%	8%

GRAND TOTAL: \$ 46,908,702 \$ 47,533,677 \$ 49,366,790 \$ 1,833,113 3.86% 100.00%

2023-24 PROPOSED GENERAL FUND BUDGET



**2023-24 PROPOSED GENERAL FUND BUDGET
FUNCTION BY OBJECT**

04/12/23

	<u>Description</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
	Regular Education					
100	Personal Services-salaries	\$ 10,673,160	\$ 10,956,949	\$ 11,019,899	\$ 62,950	0.57%
200	Personal Svcs-employee Benefit	\$ 6,499,209	\$ 6,967,848	\$ 7,119,657	\$ 151,809	2.18%
300	Purchased Profession&tech Svcs	\$ 47,622	\$ 13,486	\$ 13,646	\$ 160	1.19%
400	Purchased Property Services	\$ 4,861	\$ 11,685	\$ 11,685	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,141,424	\$ 1,078,020	\$ 1,198,820	\$ 120,800	11.21%
600	Supplies	\$ 443,214	\$ 255,826	\$ 260,350	\$ 4,524	1.77%
700	Property	\$ 594,875	\$ 274,071	\$ 480,824	\$ 206,753	75.44%
800	Other Objects	\$ 3,373	\$ 645	\$ 601	\$ (44)	-6.82%
	1100 Regular Education Total	\$ 19,407,738	\$ 19,558,530	\$ 20,105,482	\$ 546,952	2.80%
	Special Education					
100	Personal Services-salaries	\$ 2,297,962	\$ 2,459,120	\$ 2,694,677	\$ 235,557	9.58%
200	Personal Svcs-employee Benefit	\$ 1,291,589	\$ 1,499,324	\$ 1,539,847	\$ 40,523	2.70%
300	Purchased Profession&tech Svcs	\$ 442,379	\$ 601,700	\$ 618,200	\$ 16,500	2.74%
400	Purchased Property Services	\$ 12,104	\$ 8,610	\$ 12,740	\$ 4,130	47.97%
500	Other Purchased Svcs	\$ 773,759	\$ 711,600	\$ 922,500	\$ 210,900	29.64%
600	Supplies	\$ 41,556	\$ 26,450	\$ 34,100	\$ 7,650	28.92%
700	Property	\$ 11,862	\$ 1,000	\$ 1,000	\$ -	0.00%
800	Other Objects	\$ 258	\$ 300	\$ 2,100	\$ 1,800	600.00%
	1200 Special Education Total	\$ 4,871,469	\$ 5,308,104	\$ 5,825,164	\$ 517,060	9.74%
	Vocational Education					
100	Personal Services-salaries	\$ 833,266	\$ 858,374	\$ 869,906	\$ 11,532	1.34%
200	Personal Svcs-employee Benefit	\$ 486,777	\$ 529,845	\$ 535,285	\$ 5,440	1.03%
300	Purchased Profession&tech Svcs	\$ -	\$ 2,000	\$ 2,000	\$ -	0.00%
400	Purchased Property Services	\$ 2,593	\$ 1,000	\$ 1,000	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,126,820	\$ 1,410,571	\$ 1,244,848	\$ (165,723)	-11.75%
600	Supplies	\$ 77,834	\$ 60,900	\$ 73,500	\$ 12,600	20.69%
700	Property	\$ 38,731	\$ 3,000	\$ 5,000	\$ 2,000	66.67%
800	Other Objects	\$ 3,796	\$ -	\$ -	\$ -	
	1300 Vocational Education Total	\$ 2,569,817	\$ 2,865,690	\$ 2,731,539	\$ (134,151)	-4.68%

2023-24 PROPOSED GENERAL FUND BUDGET

04/12/23

FUNCTION BY OBJECT

	Description	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	CHANGE
	Other Instruction					
100	Personal Services-salaries	\$ 33,719	\$ 54,500	\$ 54,500	\$ -	100.00%
200	Personal Svcs-employee Benefit	\$ 20,097	\$ 23,660	\$ 22,973	\$ (687)	100.00%
500	Other Purchased Svcs	\$ 39,392	\$ 93,000	\$ 63,000	\$ (30,000)	-32.26%
800	Other Objects	\$ -	\$ -	\$ -	\$ -	0.00%
	1400 Other Instruction Total	\$ 93,208	\$ 171,160	\$ 140,473	\$ (30,687)	-17.93%
	Non Public Programs					
300	Purchased Profession&tech Svcs	\$ -	\$ 8,092	\$ 8,092	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ 100	\$ 100	\$ -	0.00%
	1500 Non Public Programs Total	\$ -	\$ 8,192	\$ 8,192	\$ -	0.00%
	Pre-Kindergarten					
100	Personal Services-salaries	\$ -	\$ -	\$ -	\$ -	0.00%
200	Personal Svcs-employee Benefit	\$ -	\$ -	\$ -	\$ -	0.00%
300	Purchased Profession&tech Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ -	\$ -	\$ -	\$ -	0.00%
	1800 Pre-Kindergarten Total	\$ -	\$ -	\$ -	\$ -	0.00%
	Student Services					
100	Personal Services-salaries	\$ 1,282,741	\$ 1,509,665	\$ 1,474,227	\$ (35,438)	-2.35%
200	Personal Svcs-employee Benefit	\$ 895,404	\$ 1,072,266	\$ 1,034,374	\$ (37,892)	-3.53%
300	Purchased Profession&tech Svcs	\$ 79,472	\$ 80,420	\$ 83,350	\$ 2,930	3.64%
400	Purchased Property Services	\$ -	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 2,265	\$ 5,325	\$ 5,075	\$ (250)	-4.69%
600	Supplies	\$ 13,961	\$ 21,034	\$ 23,105	\$ 2,071	9.85%
700	Property	\$ 480	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 765	\$ 1,650	\$ 1,500	\$ (150)	-9.09%
	2100 Student Services Total	\$ 2,275,088	\$ 2,690,360	\$ 2,621,631	\$ (68,729)	-2.55%
	Support Services					
100	Personal Services-salaries	\$ 708,675	\$ 749,713	\$ 769,333	\$ 19,620	2.62%
200	Personal Svcs-employee Benefit	\$ 526,360	\$ 617,905	\$ 636,428	\$ 18,523	3.00%
300	Purchased Profession&tech Svcs	\$ 8,684	\$ 11,550	\$ 12,225	\$ 675	5.84%
400	Purchased Property Services	\$ 59,397	\$ 11,775	\$ 12,875	\$ 1,100	9.34%
500	Other Purchased Svcs	\$ 12,781	\$ 39,200	\$ 39,100	\$ (100)	-0.26%

2023-24 PROPOSED GENERAL FUND BUDGET

04/12/23

FUNCTION BY OBJECT

	Description	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	CHANGE
600	Supplies	\$ 488,263	\$ 314,619	\$ 448,564	\$ 133,945	42.57%
700	Property	\$ 130,872	\$ 73,506	\$ 45,850	\$ (27,656)	-37.62%
800	Other Objects	\$ 2,448	\$ 4,800	\$ 4,800	\$ -	0.00%
	2200 Support Services Instr Total	\$ 1,937,480	\$ 1,823,068	\$ 1,969,175	\$ 146,107	8.01%
	Administration					
100	Personal Services-salaries	\$ 1,077,910	\$ 1,247,187	\$ 1,264,092	\$ 16,905	1.36%
200	Personal Svcs-employee Benefit	\$ 720,015	\$ 839,307	\$ 871,879	\$ 32,572	3.88%
300	Purchased Profession&tech Svcs	\$ 233,385	\$ 252,600	\$ 273,100	\$ 20,500	8.12%
400	Purchased Property Services	\$ 89,674	\$ 975	\$ 975	\$ -	0.00%
500	Other Purchased Svcs	\$ 75,002	\$ 87,194	\$ 94,594	\$ 7,400	8.49%
600	Supplies	\$ 11,426	\$ 17,350	\$ 21,350	\$ 4,000	23.05%
700	Property	\$ 5,005	\$ 2,400	\$ 2,000	\$ (400)	-16.67%
800	Other Objects	\$ 20,476	\$ 24,473	\$ 23,473	\$ (1,000)	-4.09%
	2300 Administration Total	\$ 2,232,893	\$ 2,471,486	\$ 2,551,463	\$ 79,977	3.24%
	Nursing/Medical Services					
100	Personal Services-salaries	\$ 304,878	\$ 360,880	\$ 335,452	\$ (25,428)	-7.05%
200	Personal Svcs-employee Benefit	\$ 189,458	\$ 230,135	\$ 224,955	\$ (5,180)	-2.25%
300	Purchased Profession&tech Svcs	\$ 588	\$ 1,845	\$ 1,845	\$ -	0.00%
400	Purchased Property Services	\$ -	\$ 200	\$ 200	\$ -	0.00%
500	Other Purchased Svcs	\$ -	\$ -	\$ -	\$ -	0.00%
600	Supplies	\$ 6,009	\$ 7,720	\$ 7,720	\$ -	0.00%
700	Property	\$ 338	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ 390	\$ 665	\$ 665	\$ -	0.00%
	2400 Medical Services Total	\$ 501,661	\$ 601,445	\$ 570,837	\$ (30,608)	-5.09%
	Business Services					
100	Personal Services-salaries	\$ 265,376	\$ 282,042	\$ 288,565	\$ 6,523	2.31%
200	Personal Svcs-employee Benefit	\$ 176,007	\$ 189,566	\$ 196,688	\$ 7,122	3.76%
300	Purchased Profession&tech Svcs	\$ 37,854	\$ 30,000	\$ 36,000	\$ 6,000	20.00%
400	Purchased Property Services	\$ 7,641	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 59	\$ 1,000	\$ 1,000	\$ -	0.00%
600	Supplies	\$ 1,927	\$ 3,100	\$ 3,100	\$ -	0.00%
700	Property	\$ -	\$ 3,000	\$ 3,000	\$ -	0.00%
800	Other Objects	\$ 5,863	\$ 7,853	\$ 7,853	\$ -	0.00%

2023-24 PROPOSED GENERAL FUND BUDGET

04/12/23

FUNCTION BY OBJECT

	Description	21/22 ACTUAL	22/23 BUDGET	23/24 BUDGET	VARIANCE	CHANGE
	2500 Business Services Total	\$ 494,727	\$ 516,561	\$ 536,206	\$ 19,645	3.80%
	Operation of Facilities					
100	Personal Services-salaries	\$ 1,250,976	\$ 1,303,271	\$ 1,351,721	\$ 48,450	3.72%
200	Personal Svcs-employee Benefit	\$ 889,487	\$ 1,036,917	\$ 1,036,333	\$ (584)	-0.06%
300	Purchased Profession&tech Svcs	\$ 15,273	\$ 21,400	\$ 21,400	\$ -	0.00%
400	Purchased Property Services	\$ 491,400	\$ 365,500	\$ 577,809	\$ 212,309	58.09%
500	Other Purchased Svcs	\$ 88,162	\$ 101,654	\$ 102,191	\$ 537	0.53%
600	Supplies	\$ 730,802	\$ 685,500	\$ 1,043,000	\$ 357,500	52.15%
700	Property	\$ 50,859	\$ 25,000	\$ 27,500	\$ 2,500	10.00%
800	Other Objects	\$ 1,135	\$ 1,600	\$ 1,600	\$ -	0.00%
	2600 Operation of Facilities Total	\$ 3,518,094	\$ 3,540,842	\$ 4,161,554	\$ 620,712	17.53%
	Pupil Transportation					
100	Personal Services-salaries	\$ 53,560	\$ 55,167	\$ 56,822	\$ 1,655	3.00%
200	Personal Svcs-employee Benefit	\$ 43,090	\$ 46,106	\$ 48,910	\$ 2,804	6.08%
300	Purchased Profession&tech Svcs	\$ 6,015	\$ 6,500	\$ 6,500	\$ -	0.00%
400	Purchased Property Services	\$ 2,278	\$ -	\$ -	\$ -	0.00%
500	Other Purchased Svcs	\$ 1,638,501	\$ 1,916,700	\$ 2,052,000	\$ 135,300	7.06%
600	Supplies	\$ 42,362	\$ 2,500	\$ 2,500	\$ -	0.00%
700	Property	\$ -	\$ -	\$ -	\$ -	0.00%
800	Other Objects	\$ -	\$ 300	\$ 300	\$ -	0.00%
	2700 Pupil Transportation Total	\$ 1,785,806	\$ 2,027,273	\$ 2,167,032	\$ 139,759	6.89%
	Other Support Services					
100	Personal Services-salaries	\$ 24,386	\$ 25,576	\$ 25,812	\$ 236	0.92%
200	Personal Svcs-employee Benefit	\$ 774,284	\$ 802,041	\$ 902,311	\$ 100,270	12.50%
500	Other Purchased Svcs	\$ 14,617	\$ 30,000	\$ 30,000	\$ -	0.00%
800	Other Objects	\$ 100	\$ -	\$ -	\$ -	
	2800 Support Services Total	\$ 813,387	\$ 857,617	\$ 958,123	\$ 100,506	11.72%
	Student Activities					
100	Personal Services-salaries	\$ 477,034	\$ 462,078	\$ 487,522	\$ 25,444	5.51%
200	Personal Svcs-employee Benefit	\$ 130,147	\$ 201,943	\$ 211,575	\$ 9,632	4.77%
300	Purchased Profession&tech Svcs	\$ 64,637	\$ 72,908	\$ 74,500	\$ 1,592	2.18%
400	Purchased Property Services	\$ 17,958	\$ 14,000	\$ 21,000	\$ 7,000	50.00%
500	Other Purchased Svcs	\$ 106,141	\$ 104,482	\$ 109,450	\$ 4,968	4.75%

**2023-24 PROPOSED GENERAL FUND BUDGET
FUNCTION BY OBJECT**

04/12/23

	<u>Description</u>	<u>21/22 ACTUAL</u>	<u>22/23 BUDGET</u>	<u>23/24 BUDGET</u>	<u>VARIANCE</u>	<u>CHANGE</u>
600	Supplies	\$ 80,140	\$ 49,650	\$ 56,195	\$ 6,545	13.18%
700	Property	\$ 25,013	\$ 37,652	\$ 78,325	\$ 40,673	108.02%
800	Other Objects	\$ 66,947	\$ 50,230	\$ 71,975	\$ 21,745	43.29%
	3200 Student ActivitiesTotal	\$ 968,017	\$ 992,943	\$ 1,110,542	\$ 117,599	11.84%
	Community Services					
100	Personal Services-salaries	\$ 32,272	\$ 25,730	\$ 26,500	\$ 770	2.99%
200	Personal Svcs-employee Benefit	\$ 5,878	\$ 11,174	\$ 11,171	\$ (3)	-0.03%
600	Supplies	\$ 10,328	\$ 6,090	\$ 6,090	\$ -	0.00%
	3300 Community Services Total	\$ 48,478	\$ 42,994	\$ 43,761	\$ 767	1.78%
	4600 Building Improvement Services					
600	Supplies	\$ 185,684	\$ -	\$ -	\$ -	0.00%
	4600 Building Improvement Services Total	\$ 185,684	\$ -	\$ -	\$ -	\$ -
	Short term debt					
400	Purchased Property Services	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%
	5100 Debt Service Total	\$ -	\$ 120,000	\$ 120,000	\$ -	0.00%
	Fund Transfers					
900	Other Financing Uses	\$ 5,205,155	\$ 3,600,000	\$ 3,500,000	\$ (100,000)	-2.78%
	5200 Fund Transfers	\$ 5,205,155	\$ 3,600,000	\$ 3,500,000	\$ (100,000)	-2.78%
900	Other Financing Uses	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%
	5900 Budgetary Reserve	\$ -	\$ 337,412	\$ 245,616	\$ (91,796)	-27.21%
	GRAND TOTAL:	\$ 46,908,702	\$ 47,533,677	\$ 49,366,790	\$ 1,833,113	3.86%
<p>Note: COVID Relief ESSER funds are included in the 2022-23 budget and the 2023-24 budget. This distorts some of the budget variances.</p>						

2023-24 DEBT SERVICE BUDGET

04/12/23

	2021-22 projected	2022-23 Proj	2023-24 budget		
Debt Service Fund					
Beginning Fund Balance 07/01	\$ 1,600,095	\$ 1,513,871	\$ 1,412,333		
Revenues					
Interest Earned	\$ 8,875	\$ 75,000	\$ 50,000		
Transfer in from Capital Projects	\$ -	\$ -			
Transfer from General Fund	\$ 3,300,000	\$ 3,500,000	\$ 3,500,000		
Transfer from General Surplus	\$ 300,000	\$ -			
Total	\$ 3,608,875	\$ 3,575,000	\$ 3,550,000		
				Outstanding	
	2021-22	2022-23	2023-24	principal balance	
Expenses	budget	budget	budget	as of 6/30/23	
2016 Series A bonds	\$ 2,075,800	\$ 2,072,600	\$ 1,922,700	\$ 1,885,000	
2018 Series	\$ 558,438	\$ 562,838	\$ 561,638	\$ 9,155,000	
2019 Series A bonds	\$ 363,750	\$ 431,400	\$ 655,950	\$ 1,115,000	
2019 Series B bonds	\$ 276,100	\$ 237,200	\$ 154,350	\$ 4,645,000	
2019 Series C bonds	\$ 428,200	\$ 372,500	\$ 343,300	\$ 7,010,000	
Total	\$ 3,702,288	\$ 3,676,538	\$ 3,637,938	\$ 23,810,000	<i>debt paid off 2029/30</i>
Operating Surplus/(Deficit)	\$ (93,413)	\$ (101,538)	\$ (87,938)		
Ending Fund Balance 06/30	\$ 1,506,682	\$ 1,412,333	\$ 1,324,395		

DEBT SERVICE REVENUES AND EXPENSES

04/12/23

(State Reimbursements)	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Projected Revenue								
2011 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012A Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2012B Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2013 Issue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2014 Issue								
2016 Issue	\$ 297,062	\$ 275,577						
2018 Issue	\$ -	\$ -						
2019A Issue	\$ 61,832	\$ 94,016	\$ -	\$ -	\$ -	\$ -		
2019B Issue	\$ 110,445	\$ 71,868	\$ 621,088	\$ 1,046,733	\$ 618,667	\$ -		
2019C Issue	\$ 94,455	\$ 87,051	\$ 489,354	\$ 489,291	\$ 722,170	\$ 160,358	\$ -	
Total Revenue	\$ 563,793	\$ 528,512	\$ 1,110,442	\$ 1,536,023	\$ 1,340,837	\$ 160,358		
Annual Debt Service								
2016 Issue	\$ 2,072,600	\$ 1,922,700						
2018 Issue	\$ 562,838	\$ 561,638	\$ 504,750	\$ 473,750	\$ 277,300	\$ 2,656,550	\$ 3,134,400	\$ 3,115,750
2019A Issue	\$ 431,400	\$ 655,950	\$ 479,800					
2019B Issue	\$ 237,200	\$ 154,350	\$ 1,333,900	\$ 2,248,050	\$ 1,328,700			
2019C Issue	\$ 372,500	\$ 343,300	\$ 1,929,850	\$ 1,929,600	\$ 2,848,000	\$ 632,400		
Total Expenses	\$ 3,676,538	\$ 3,637,938	\$ 4,248,300	\$ 4,651,400	\$ 4,454,000	\$ 3,288,950	\$ 3,134,400	\$ 3,115,750
Local Effort	\$ 3,112,745	\$ 3,109,426	\$ 3,137,858	\$ 3,115,377	\$ 3,113,163	\$ 3,128,592	\$ 3,134,400	\$ 3,115,750
Annual Increase	\$ (2,751)	\$ (3,319)	\$ 28,432	\$ (22,481)	\$ (2,214)	\$ 15,429	\$ 5,808	\$ (18,650)
Local Effort in mills	12.1	12.1	12.2	12.1	12.1	12.2	12.2	12.1
% State Reimb								
2011 Issue	14.33%	14.33%						
2012A Issue	14.33%	14.33%						
2012B Issue	46.56%	46.56%	46.56%	46.56%	46.56%			
2013 Issue	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%		
2014 Issue								
2016 Issue	14.33%	14.33%						
2018 Issue	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
2019A Issue	14.33%	14.33%						
2019B Issue	46.56%	46.56%	46.56%	46.56%	46.56%			
2019C Issue	25.36%	25.36%	25.36%	25.36%	25.36%	25.36%		