



# 2023-2024 Preliminary Budget

April 11, 2023

Dr. Marcia Stokes, SFO

# Agenda

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Budget Development Overview

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Anticipated Revenues

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Budgeted Expenditures

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Next Steps

# Budget Development Process

November 1, 2022	-Budget training at Leadership Meeting
November 11, 2022	-All Building and Department Budget Worksheets will be sent out by the Business Office
December 9, 2022	-Building and Department Staffing Plans are due to Mr. Turman, Mrs. Zula, and Dr. Stokes
December 9-22, 2022	-Building and Department Staffing Plan review meetings
January 10, 2023	- Tax Rate Resolution pursuant to Section 311(d)(1) on COW agenda
January 13, 2023	-Budget Worksheets are due to Dr. Stokes
January 16-February 17, 2023	-Building and Department Budget review meetings
January 24, 2023	-Board/Receiver approval of Tax Rate Resolution pursuant to Section 311(d)(1)
January 29, 2023	-Submission of opt out resolution and real estate tax report to PDE
March 3, 2023	-Preliminary grant budgets and program outline due
April 11, 2023	-Board Presentation on draft Preliminary budget and estimated revenues

## Highlights

10-6111: Real Property Taxes-0% increase. No change in assessed values

10-6114: Occupational Taxes-No change, but 6% in additional revenue

10-6151: Earned Income Taxes-No change, but 4.5% in additional revenue

10-6157: Mercantile Taxes-No change, but 1% in additional revenue

10-6510: Investment Earnings-500% increase, \$1,060,000

Revenue  
Assumptions  
-Local

# Revenue -Local

BUDGET UNIT	DESCRIPTION	2022-2023	2023-2024
1061110000000000	REAL ESTATE TAX-CURRENT	\$ 40,950,817	\$ 40,950,817
1061130000000000	PUBLIC UTILITY REALITY	\$ 55,000	\$ 55,000
1061140000000000	PYMT IN LIEU OF TAXES	\$ 1,914,500	\$ 1,914,500
1061420000000000	OCCUPATIONAL TAX-CURRENT	\$ 999,176	\$ 1,059,127
1061430000000000	CURRENT LST	\$ 228,430	\$ 235,283
1061510000000000	EARNED INCOME TAX-CURRENT	\$ 4,650,996	\$ 4,860,291
1061530000000000	REAL ESTATE TRANSFER TAX	\$ 841,585	\$ 883,664
1061540000000000	AMUSEMENT TAX-CURRENT	\$ 254,178	\$ 254,178
1061570000000000	MERCHANITL TAX-CURRENT	\$ 2,035,296	\$ 2,055,649
1062110000000000	REAL ESTATE TAX-DISCOUNT	\$ (700,000)	\$ (700,000)
1062420000000000	OCCUPATIONAL TAX-DISCOUNT	\$ (10,000)	\$ (10,000)
1063110000000000	REAL ESTATE TAX-PENALTY	\$ 200,000	\$ 170,000
1063420000000000	OCCUPATIONAL TAX-PEN/INT	\$ 100	\$ 6,000
1063540000000000	AMUSEMENT TAX-PEN/INT	\$ 3,500	\$ 3,500
1063570000000000	MERCHANITL TAX-PEN/INT	\$ 95,000	\$ 95,000
1064110000000000	REAL ESTATE TAX-DELINQUEN	\$ 5,148,961	\$ 5,148,961
1064420000000000	OCCUPATIONAL TAX-DEL	\$ 933,785	\$ 1,120,542
1064510000000000	DELINQUENT EIT	\$ 200,000	\$ 200,000
1064540000000000	DELINQUENT AMUSEMENT TAXE	\$ -	\$ 2,500
1064570000000000	MERCHANITL TAX-DELINQ	\$ 175,000	\$ 100,000
1065100000000000	INVESTMENT EARNINGS	\$ 265,000	\$ 1,325,000
1067100000000000	GATE RECEIPTS	\$ 44,000	\$ 50,000
1068325200000000	IDEA PASS THRU PRIMARY	\$ 1,207,942	\$ 1,200,506
1068339920000000	ARP IDEA PASS THRU	\$ 200,000	\$ 125,000
1069100000000000	RENTAL EARNINGS	\$ 104,000	\$ 55,328
1069200000000000	CONTRIBUTIONS-LOCAL SOURC	\$ 278,965	\$ 275,000
1069201140000000	UPMC VISION SCREENER GRNT	\$ -	\$ -
1069201280000000	HPSF-MUSIC INSTRUMENT DRI	\$ 390	\$ -
1069201290000000	HPSF MUSIC PROGRAM	\$ 6,000	\$ -
1069201300000000	HPSF LIBRARY DONATION	\$ 3,645	\$ -
1069201410000000	DCMSA SUMMER GRANT	\$ 1,000	\$ -
1069440000000000	RECEIPTS OTHER LEA	\$ 215,000	\$ 85,000
1069600000000000	SERVICES-OTHER GOV/LEAS	\$ 15,000	\$ -
1069900000000000	MISC. LOCAL REVENUE	\$ 550,000	\$ 100,000
1069910000000000	REFUND PRIOR YR EXP	\$ 25,000	\$ 175,000
		\$ 60,892,266	\$ 61,795,845

## Highlights

10-7110: Basic Education Funding-30% of the Governor's Proposed Budget Increase for BEF

10-7120:Level Up-\$0,eliminated in Governor's Budget Proposal

10-7271:Special Education Funding-30% of the Governor's Proposed Budget Increase for SEF

10-7292: PreK Counts-Applying for 3 additional classrooms

10-7340:Property Tax Relief-no change

10-7362: Mental Health Grant-Amount in Governor's Budget Proposal

Revenue  
Assumptions  
-State

# Revenue -State

BUDGET UNIT	DESCRIPTION	2022-2023	2023-2024
1071100000000000	BASIC ED SUBSIDY	\$ 65,844,281	\$ 74,974,099
1071200000000000	LEVEL-UP SUPPLEMENT	\$ 5,452,924	\$ -
1072710000000000	SPECIAL ED. SUBSIDY	\$ 7,430,763	\$ 7,695,970
1072922170000000	PRE-K COUNTS REVENUE	\$ 148,750	\$ 680,000
1072990000000000	MISC STATE REVENUE	\$ 350,000	\$ 25,000
1073110000000000	SD TRANSPORTAION SUBSIDY	\$ 1,375,000	\$ 1,560,000
1073120000000000	NP TRANSPORTATION SUBSIDY	\$ 565,000	\$ 510,000
1073200000000000	SINKING FUND REIMBURSEMENT	\$ 2,186,699	\$ 2,194,390
1073300000000000	MEDICAL & DENTAL SUBSIDY	\$ 100,000	\$ 100,000
1073400000000000	HOMESTEAD SUBSIDY	\$ 3,497,899	\$ 3,497,899
1073623600000473	PCCD PHYSICAL SAFETY GRNT	\$ 218,677	\$ -
1073623600000474	PCCD MENTAL HLTH GRNT	\$ 218,677	\$ 184,766
1075052220000000	READY TO LEARN REVENUE	\$ 1,807,251	\$ 1,807,251
1078100000000000	F.I.C.A. REIMBURSEMENT	\$ 2,675,136	\$ 2,661,625
1078200000000000	RETIREMENT REIMBURSEMENT	\$ 12,239,185	\$ 11,700,300
		\$ 104,110,242	\$ 107,591,300

# Revenue Assumptions -Federal

## Highlights

10-8514, 10-8515, 10-8516, 10-8517: Title I, Title II, Title III, and Title IV-flat funding

10-8514-419: Title I-CSI-Increase due to new schools being designated

10-8743:ESSER II-\$0, grant ends 9/30/2023

10-8744: ESSER III-\$33 million, grant ends 9/30/2024

10-8751, 10-8752, 10-8753, 10-8754, 10-8755:ARP Set Aside Grants-\$2.5 million, grants end 9/30/2024



# Revenue -Federal

BUDGET UNIT	DESCRIPTION	2022-2023	2023-2024
1083919200000000	ROTC REIMBURSEMENT	\$ 35,000	\$ 35,000
1085144110000000	TITLE I - PART A	\$ 1,134,000	\$ 6,575,300
1085144120000000	TITLE I - 21-22	\$ 7,709,229	\$ 700,000
1085144190000000	TITLE I SET ASIDE FORMULA	\$ -	\$ 1,822,775
1085154210000000	TITLE II - PART A	\$ 595,625	\$ 595,625
1085164710000000	TITLE III - PART A	\$ 233,854	\$ 233,854
1085174310000000	TITLE IV - PART A	\$ 511,461	\$ 511,461
1086908600000471	RSIG GRANT	\$ -	\$ 48,395
1086908600000476	AFGHAN RSIG	\$ -	\$ 55,000
1086909100000000	P2G CAMP CURTIN GRNT	\$ 10,000	\$ -
1087329950000000	ARRA QSCB	\$ 418,787	\$ 418,787
1087439890000000	ESSER II	\$ 14,414,507	\$ -
1087449900000000	ARP ESSER III	\$ 33,814,867	\$ 33,000,000
1087519940000000	ARP ESSER LEARNING LOSS	\$ 1,215,000	\$ 2,000,000
1087529950000000	ARP ESSER SUMMER PROGRAMS	\$ 482,575	\$ 250,000
1087539960000000	ARP ESSER AFTERSCHOOL	\$ 595,000	\$ 210,000
1087559980000000	ARP ESSER A-TSI SET ASIDE	\$ 143,604	\$ 70,000
1088108910000000	ACCESS	\$ 1,000,000	\$ 500,000
1088208920000000	ACCESS MEDICAL ASSIST	\$ 100,000	\$ 100,000
		\$ 62,413,509	\$ 47,126,197

# Revenue Summary

6000: LOCAL REVENUES	\$ 61,795,845
7000: STATE REVENUES	\$ 107,591,300
8000: FEDERAL REVENUES	\$ 47,126,197
	\$ 216,513,342

# Expenditure Assumptions

Salaries-No successor agreement for HEA or Act 93

Health Insurance is assuming a 6% increase based on our current broker's estimates

PreK expenditures include the salaries, benefits, and supplies for 4 classrooms, but are dependent on receiving the grant

No expenditures have been added for other pending grants including Renew America's Schools, Dual Enrollment, Preventing School Violence, Innovative Approaches to Literacy, and Mental Health Awareness.

# Expenditure -By Object

OBJECT	DESCRIPTION	BUDGET AMOUNT
100	PERSONNEL-SALARIES	\$ 58,056,320.00
200	PERSONNEL-BENEFITS	\$ 41,734,075.00
300	PURCHASED PROF/TECHNICAL SVCS	\$ 13,662,450.00
400	PURCHASED PROPERTY SVCS	\$ 29,048,312.00
500	OTHER PURCHASED SERVICES	\$ 38,610,857.00
600	SUPPLIES	\$ 10,574,374.00
700	PROPERTY/EQUIPMENT	\$ 628,800.00
800	OTHER OBJECTS	\$ 11,043,872.00
900	OTHER USES OF FUNDS	\$ 13,154,282.00
		\$ 216,513,342.00

# Expenditure Comparison -By Object

<b>OBJECT</b>	<b>DESCRIPTION</b>	<b>2022-2023</b>	<b>2023-2024</b>
100	PERSONNEL-SALARIES	\$ 56,693,091	\$ 58,056,320
200	PERSONNEL-BENEFITS	\$ 42,688,174	\$ 41,734,075
300	PURCHASED PROF/TECHNICAL SVCS	\$ 17,324,096	\$ 13,662,450
400	PURCHASED PROPERTY SVCS	\$ 33,101,889	\$ 29,048,312
500	OTHER PURCHASED SERVICES	\$ 39,671,475	\$ 38,610,857
600	SUPPLIES	\$ 13,290,469	\$ 10,574,374
700	PROPERTY/EQUIPMENT	\$ 1,085,637	\$ 628,800
800	OTHER OBJECTS	\$ 12,865,852	\$ 11,043,872
900	OTHER USES OF FUNDS	\$ 10,709,313	\$ 13,154,282
		\$ 227,429,996	\$ 216,513,342

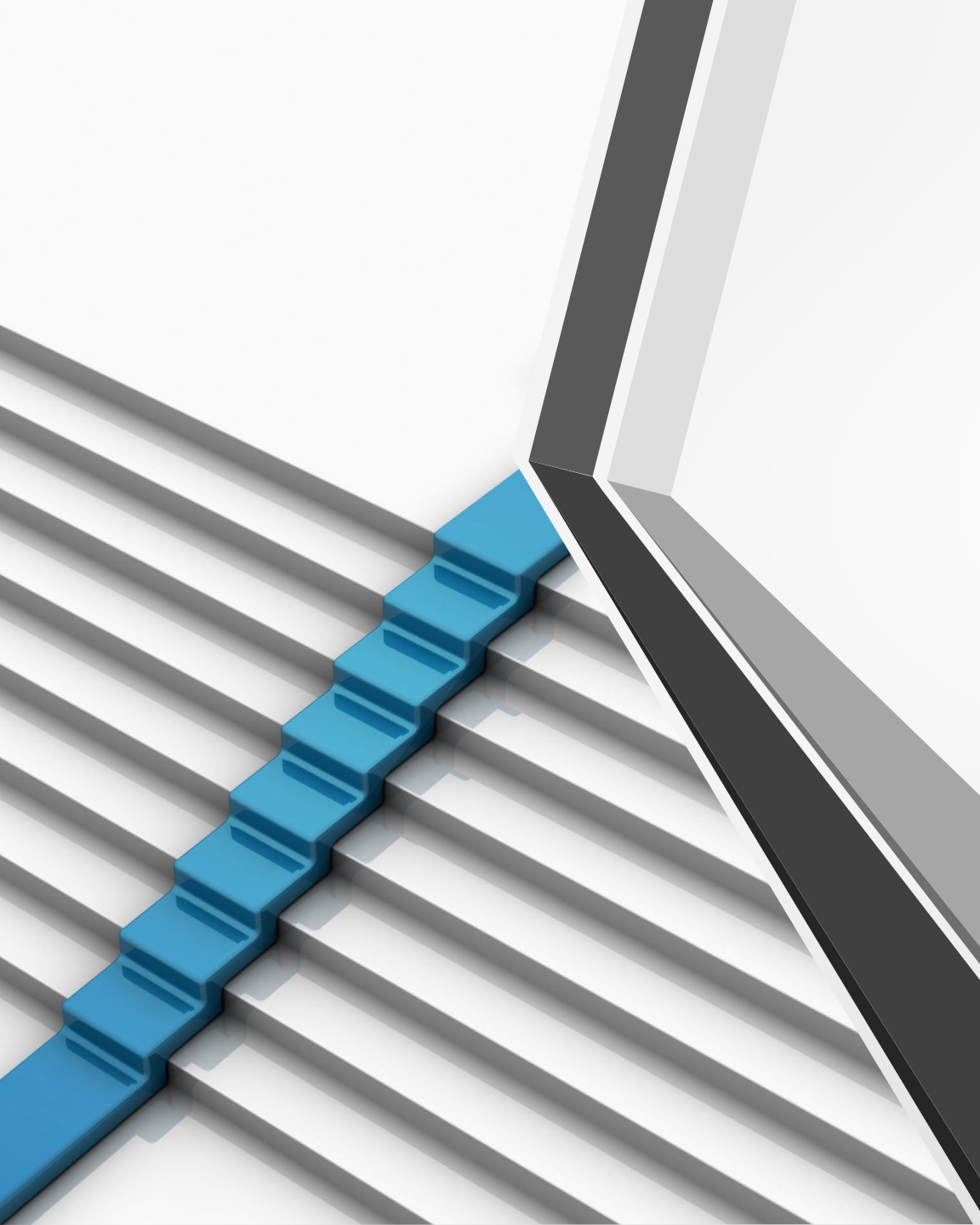
# Balanced Budget

Total Preliminary  
Revenues: \$216,513,342

Total Preliminary  
Expenditures:  
\$216,513,342

# Next Steps

May 23, 2023	-Board approval of Proposed Final Budget for 2023-2024
June 7, 2023	-Deadline to make Proposed Final Budget available for public inspection
June 17, 2023	-Deadline for public notice of Board's intent to adopt the 2023-2024 final budget
June 27, 2023	-Board/Receiver approval of Final Budget for 2023-2024 -Board/Receiver approval of homestead/farmstead exclusion -Board/Receiver approval of the Annual Tax Levy Resolution
July 12, 2023	-Deadline to submit approved budget to PDE
July 15, 2023	-Deadline to submit copy of Annual Tax Levy Resolution to Department of Community and Economic Development.



The 2023-2024  
Preliminary Budget  
is reflective of  
collaboration  
and growth





# Questions or Comments

2023-2024 Budget Adoption  
June 27, 2023