

2023-2024 Final Budget

June 27, 2023

Dr. Marcia Stokes, SFO



Agenda

- Budget Overview
- Anticipated Revenues
 - Local, State, and Federal
- Budgeted Expenditures
 - Instruction, Support Services, Operation of Non-Instructional Services, Facilities, Acquisition, Construction, & Improvement Services, and Other Expenditures & Financing Uses
- Budget Updates –Proposed Final to Final

Budget Overview

| | 2022-23 Budget PDE 2028 | 2023-24 Proposed Final |
|---|--|---------------------------------------|
| <u>REVENUE</u> | | |
| <i>Mill Rate</i> | 30.7800 | 30.7800 |
| 6000 Local Sources | \$60,902,267 | \$61,453,916 |
| 7000 State Sources | 104,110,242 | \$110,577,886 |
| 8000 Federal Sources | 62,403,508 | \$46,563,089 |
| 9000 Other Revenue | 0 | \$0 |
| Total Revenue | \$227,416,017 | \$218,594,891 |
| <u>EXPENDITURES</u> | | |
| 1100 Regular Instruction Programs | \$80,728,445 | \$70,730,223 |
| 1200 Special Instruction Programs | 32,835,557 | \$33,915,196 |
| 1300 Vocational Education Programs | 3,731,190 | \$3,295,377 |
| 1400 Other Instructional Programs | 3,861,250 | \$3,563,403 |
| 1500 Non-Public School Programs | 369,000 | \$363,978 |
| 1600 Adult Education Programs | 377,719 | \$387,162 |
| 1800 Pre-Kindergarten | 185,455 | \$816,012 |
| 2100 Support Services -Students | 7,307,848 | \$6,101,552 |
| 2200 Support Services – Instructional Staff | 6,022,725 | \$7,053,202 |
| 2300 Support Services – Administration | 9,320,501 | \$10,434,712 |
| 2400 Support Services – Pupil Health | 2,434,974 | \$2,706,985 |
| 2500 Support Services Business | 1,630,067 | \$1,957,221 |
| 2600 Operation & Maintenance | 14,065,218 | \$14,311,154 |
| 2700 Student Transportation Services | 5,875,606 | \$5,280,105 |
| 2800 Support Services – Central | 6,037,125 | \$5,416,514 |
| 2900 Other Support Services | 39,000 | \$39,125 |
| 3200 Student Activities | 1,058,701 | \$1,165,277 |
| 3300 Community Services | 1,236,282 | \$983,432 |
| 4600 Existing Building Improvement Services | 26,650,000 | \$25,669,939 |
| 5000 Debt Service/Transfers | 23,649,354 | \$24,404,322 |
| Total Expenditures | \$227,416,017 | \$218,594,891 |

Revenues- Local

| | 2022-23 Budget- PDE 2028 | 2023-24 Final |
|--|---|--------------------------|
| 6111 Real Estate Taxes | 40,950,817 | 40,589,364 |
| 6113 Public Utility Realty Tax | 55,000 | 55,000 |
| 6114 Pmt in Lieu of Current Tax | 1,914,500 | 1,914,500 |
| 6140 Current Act 511-Flat Rate Assessments | 1,217,606 | 1,294,410 |
| 6150 Proportional Assessments (511) | 7,082,056 | 8,053,782 |
| 6400 Delinquency on Taxes Levied | 6,756,346 | 6,131,026 |
| 6500 Earnings on Investments | 265,000 | 1,325,000 |
| 6700 Revenue from LEA Activities | 44,000 | 50,000 |
| 6800-Rev from IU/Pass Through Funds | 1,407,942 | 1,325,506 |
| 6910 Rentals | 104,000 | 80,328 |
| 6920 Contrib/Donations Private Sector | 300,000 | 275,000 |
| 6940 Tuition from Patrons | 215,000 | 85,000 |
| 6960 SVCS provide to other LEAs/Govt Units | 15,000 | 0 |
| 6990 Refunds and Other Misc. Revenue | 575,000 | 275,000 |
| Total Local Sources | 60,902,267 | 61,453,916 |

| YEAR | MILL RATE | MILL INCREASE |
|-------------------|------------------|----------------------|
| 2013-14 | 27.92 | 0.95 |
| 2014-15 | 27.92 | 0.00 |
| 2015-16 | 27.92 | 0.00 |
| 2016-17 | 27.80 | -0.12 |
| 2017-18 | 27.80 | 0.00 |
| 2018-19 | 28.80 | 1.00 |
| 2019-20 | 29.78 | 0.98 |
| 2020-21 | 29.78 | 0.00 |
| 2021-22 | 29.78 | 0.00 |
| 2022-23 | 30.78 | 1.00 |
| 2023-24 | 30.78 | 0.00 |
| | | |
| Average Increase: | | 0.35 |

Mill Rate History

Revenues- State

| | 2022-23 Budget-PDE 2028 | 2023-24 Final |
|--|--|--------------------------|
| 7111 Basic Education Funding | 71,297,205 | 77,188,642 |
| 7112 Basic Education Funding - SS | 2,675,136 | 2,788,673 |
| 7160 Tuition for Orphans Subsidy | 0 | 0 |
| 7250 Migratory Child Subsidy | 0 | 0 |
| 7271 Special Ed. Funding | 7,430,763 | 7,750,147 |
| 7292 Pre-K Counts | 148,750 | 680,000 |
| 7299 Other Program Revenue | 350,000 | 100,000 |
| 7310 Transportation | 1,940,000 | 2,070,000 |
| 7320 Rental & Sinking fund | 2,186,699 | 2,194,390 |
| 7330 Health Services | 100,000 | 100,000 |
| 7340 State Property Tax Reduction Allocation | 3,497,899 | 3,499,438 |
| 7360 Safe Schools/Learn & Serve | 437,354 | 184,766 |
| 7361 PCCD Grant - COVID 19 | 0 | 0 |
| 7505 Ready to Learn Block Grant | 1,807,251 | 1,807,251 |
| 7599 Other State Revenue | 0 | 0 |
| 7810 State Share of SS and Medicare | 0 | 0 |
| 7820 State Share of Retirement Contrib | 12,239,185 | 12,214,579 |
| Total State Sources | 104,110,242 | 110,577,886 |

Revenues- Federal

| | 2022-23 Budget-PDE 2028 | 2023-24 Final |
|---------------------------------------|--|--------------------------|
| 8110 Pymt for Federally Impacted Area | 0 | 0 |
| 8390 Grant in Aid Directly from Fed | 35,000 | 35,000 |
| 8514 Title I | 8,843,228 | 8,629,883 |
| 8515 Title II | 595,625 | 497,430 |
| 8516 Title III | 233,854 | 233,854 |
| 8517 Title IV | 511,461 | 514,740 |
| 8610 Homeless Assistance Act | 0 | 0 |
| 8690 Other Restricted Federal Grants | 0 | 103,395 |
| 8732 ARRA QSCB | 418,787 | 418,787 |
| 8741 CARES Act-ESSER I | 0 | 0 |
| 8742 CARES Act GEER | 0 | 0 |
| 8742 ESSER II | 14,414,507 | 0 |
| 8743 ESSER III | 33,814,867 | 33,000,000 |
| 8749 Other CARES Act Funding | 0 | 0 |
| 8751 ARP ESSER Learning Loss | 1,215,000 | 2,000,000 |
| 8752 ARP ESSER Summer Programs | 482,575 | 250,000 |
| 8753 ARP ESSER Afterschool Programs | 595,000 | 210,000 |
| 8755 ARP ESSER Emergency Relief | 143,604 | 70,000 |
| 8810 Medical Assistance (ACCESS) | 1,000,000 | 500,000 |
| 8820 Medical Assistance/Admin | 100,000 | 100,000 |
| Total Federal Sources | 62,403,508 | 46,563,089 |

Expenditures- Instruction

1000- Instruction

| | 2022-23 Budget-PDE 2028 | 2023-24 Proposed Final |
|---------------------------------|-------------------------------|------------------------------|
| 100 Salaries | 41,673,902 | 38,056,746 |
| 200 Employee Benefits | 29,999,900 | 27,429,557 |
| 300 Purchased Prof & TechSvcs | 9,682,058 | 8,816,546 |
| 400 Purchased Property Services | 15,059 | 1,996 |
| 500 Other Purchased Services | 33,283,126 | 34,469,881 |
| 600 Supplies | 6,923,299 | 4,220,125 |
| 700 Property | 401,272 | 0 |
| 800 Other Objects | 110,000 | 76,500 |
| Total 1000 | 122,088,616 | 113,071,351 |

Expenditures- Support Services

2000- Support Services

| | 2022-23 Budget-PDE 2028 | 2023-24 Proposed Final |
|---------------------------------|-------------------------------|------------------------------|
| 100 Salaries | 17,303,053 | 18,724,814 |
| 200 Employee Benefits | 13,520,268 | 13,478,668 |
| 300 Purchased Prof & TechSvcs | 5,122,000 | 4,620,585 |
| 400 Purchased Property Services | 4,867,000 | 5,802,125 |
| 500 Other Purchased Services | 6,134,683 | 5,786,574 |
| 600 Supplies | 5,037,295 | 4,531,250 |
| 700 Property | 520,000 | 128,800 |
| 800 Other Objects | 228,765 | 227,754 |
| Total 2000 | 52,733,064 | 53,300,570 |

Expenditures-
Operation of
Non-
Instructional
Services

**3000- Operation of Non-Instructional
Services**

| | 2022-23 Budget-PDE 2028 | 2023-24 Proposed Final |
|---------------------------------|--|---------------------------------------|
| 100 Salaries | 1,032,901 | 1,093,983 |
| 200 Employee Benefits | 882,692 | 665,839 |
| 300 Purchased Prof & TechSvcs | 40,350 | 39,900 |
| 400 Purchased Property Services | 44,400 | 55,300 |
| 500 Other Purchased Services | 149,550 | 154,850 |
| 600 Supplies | 92,190 | 126,837 |
| 700 Property | 40,000 | 0 |
| 800 Other Objects | 12,900 | 12,000 |
| Total 3000 | 2,294,983 | 2,148,709 |

Expenditures-
Facilities
Acquisition,
Construction,
&
Improvement
Services

**4000 - Facilities Acquisition,
Construction, & Improvement Services**

| | 2022-23 Budget-PDE 2028 | 2023-24 Proposed Final |
|-------------------------------|--|---------------------------------------|
| 300 Purchased Prof & TechSvcs | 150,000 | 620,200 |
| 400 Purchased Property Svcs | 26,500,000 | 24,049,739 |
| 600 Supplies | 0 | 500,000 |
| 700 Property | 0 | 500,000 |
| Total 4000 | 26,650,000 | 25,669,939 |

Expenditures-
Other
Expenditures
& Financing
Uses

**5000 - Other Expenditures & Financing
Uses**

| | Budget-PDE | Proposed |
|-------------------------------|-------------------|-------------------|
| 300 Purchased Prof & TechSvcs | 0 | 0 |
| 800 Other Objects | 12,940,041 | 10,967,403 |
| 900 Other Financing Uses | 10,709,313 | 13,436,919 |
| Total 5000 | 23,649,354 | 24,404,322 |

Summary of Budgetary Changes

Revenues

- Elimination of the Mill Increase
- Decrease in Title/CSI Funding
- Increase in Basic Education Funding
- Increase in PSERS/Social Security Subsidies

Expenditures

- Increase in Special Education Staffing
- Increase in Special Education supplies
- Decrease in Title/CSI funded supplies
- Decrease in Advisor stipends-CSI
- Increase in MTSS Coordinator supplementals
- Increase in consulting services-policies for MBE/WBE participation
- Decrease in contracted Services-LivingWell
- Decrease in property insurance premiums
- Increase in overtime for safety monitors
- Decrease in STEM teachers
- Increase in Transportation for Saturday Academies



Empowering Academic Achievers and Lifelong Learners

2023-2024 Budget Adoption
June 27, 2023