

Harrisburg School District
General Fund Proposed Final Budget
2024-2025
May 28, 2024



HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2024-2025

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HARRISBURG SCHOOL DISTRICT
GENERAL FUND PROPOSED FINAL BUDGET 2024-2025

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Budget Summary

The General Fund Proposed Final Budget for the 2024-2025 fiscal year totals \$211,714,679. This budget is a \$11,115,054 (5.25%) decrease from the 2023-2024 budget of \$222,829,733. The large decrease is due mainly to the ending of the ESSER grants. This proposed final budget is balanced.

A. Expenditures

The largest expenditure is Personnel Salaries and Benefits representing approximately 49% of the district's budget. The second largest expenditure is Other Purchased Services at 21% of the district's budget, driven mainly by charter school tuition payments. The third largest expenditure is Property Services at 13%, driven mainly by the renovation of Steele Elementary and HVAC replacement projects through the ESSER III grant funds.

B. Revenues

This budget shows a decrease in revenues reflecting the end of some of the federal funds provided to schools for COVID-19 impacts. Total expected real estate collection has been estimated at 87.936% based on historical trends.

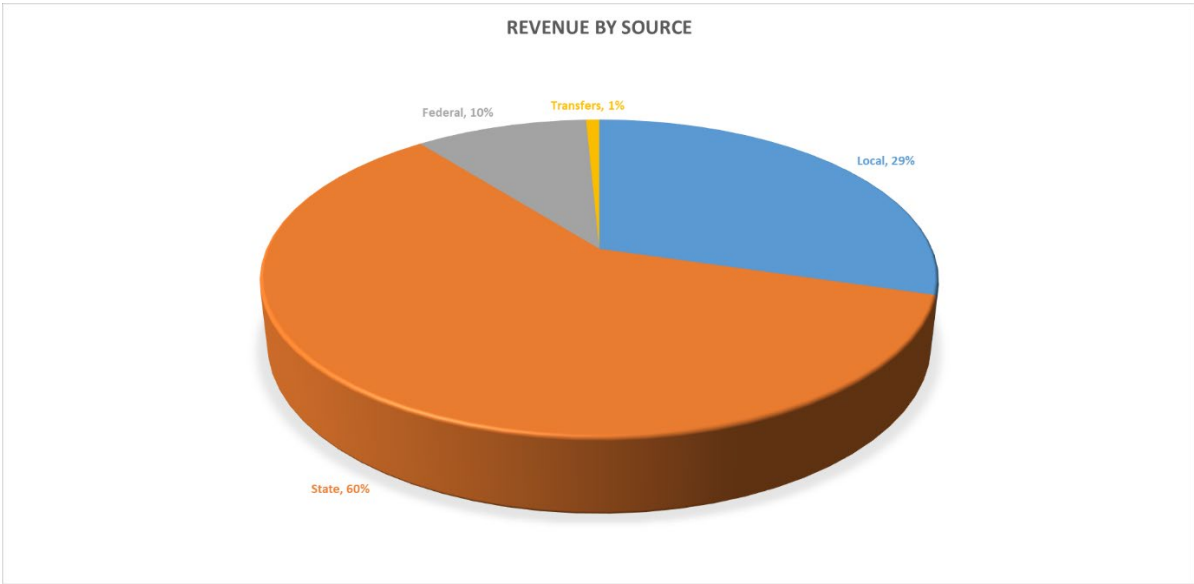
Revenue from local sources shows a 0 mill increase for real property taxes. There has been a decrease in Taxable Assessed Values for the past 3 years. The 0 mill increase will generate approximately \$677 thousand less in Property Tax revenue for 24-25 due to the decrease in Taxable Assessed Values. Total local revenues reflect a slight increase driven by higher interest earnings. The overall revenue from state sources is expected to increase by 9.29%, this is largely due to the increase in the Basic Education Funding (BEF) proposed by the Governor. The district is estimating to receive 50% of the Governor's Proposed increases to the Basic Education Formula (BEF) and the Special Education Formula (SEF). Federal revenue is expected to decrease by 124% because of the end the ESSER Grants on 9/30/2024. The ESSER/ARP funds are one-time awards and will not be a source of reoccurring revenue for the district.

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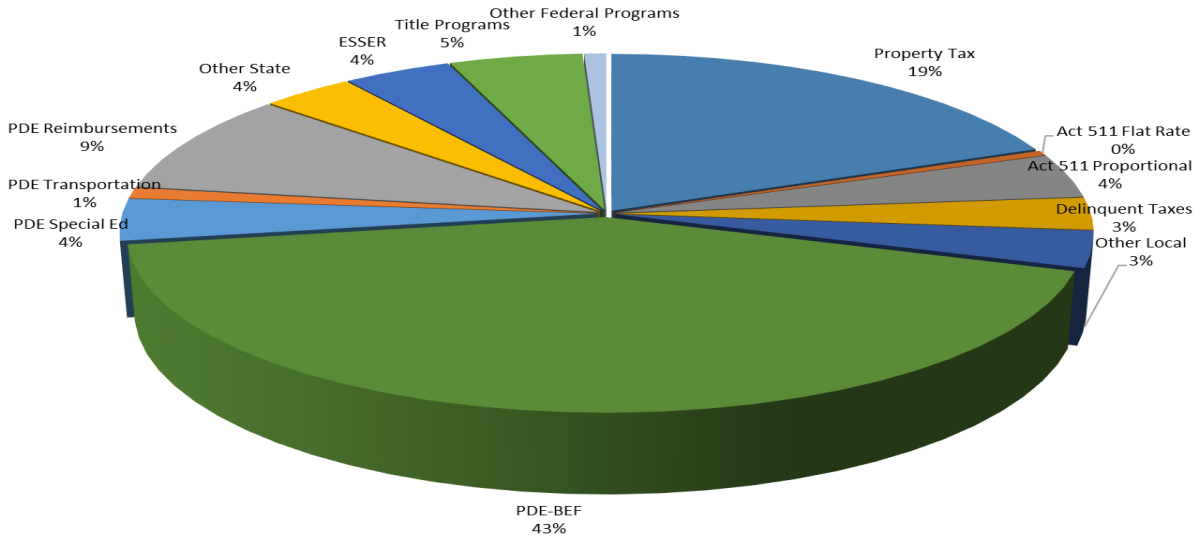
C. Summary of Budget-5 Year Comparison

	2020-21	2021-22	2022-23	2023-2024	2024-25	2024-25
	AFR	AFR	AFR	PDE 2028	Proposed	Proposed Final
REVENUE	29.7800	29.7800	30.7800	30.7800	30.7800	0.0000
<i>Mill Rate</i>	29.7800	29.7800	30.7800	30.7800	30.7800	0.0000
6000 Local Sources	\$61,079,981	\$61,658,605	\$64,063,588	\$61,453,916	\$62,714,512	\$1,260,596
7000 State Sources	81,597,077	91,419,529	105,867,275	114,812,728	126,573,052	\$11,760,324
8000 Federal Sources	16,673,580	26,773,280	34,112,318	46,563,089	20,827,115	(\$25,735,974)
9000 Other Revenue	0	1,600,000	0	0	1,600,000	\$1,600,000
Total Revenue	\$159,350,638	\$181,451,414	\$204,043,181	\$222,829,733	\$211,714,679	(\$11,115,054)
EXPENDITURES						
1100 Regular Instruction Programs	\$56,903,558	\$60,664,370	\$65,978,074	\$70,808,223	\$68,718,819	(\$2,089,404)
1200 Special Instruction Programs	25,188,582	27,152,493	27,604,067	33,915,196	37,222,347	\$3,307,151
1300 Vocational Education Programs	4,060,983	3,819,274	3,723,541	3,295,377	3,334,590	\$39,213
1400 Other Instructional Programs	2,574,054	2,933,524	3,617,192	3,563,403	3,028,209	(\$535,194)
1500 Non-Public School Programs	281,943	391,179	497,750	363,978	601,916	\$237,938
1600 Adult Education Programs	366,718	377,719	377,719	387,162	396,841	\$9,679
1800 Pre-Kindergarten	146,500	149,021	134,408	816,012	687,462	(\$128,550)
2100 Support Services -Students	4,660,281	4,595,738	4,829,212	6,135,552	7,057,596	\$922,044
2200 Support Services – Instructional Staff	4,820,176	4,568,726	4,759,618	7,056,857	9,571,289	\$2,514,432
2300 Support Services – Administration	7,614,806	8,216,472	8,673,267	10,508,712	11,311,870	\$803,158
2400 Support Services – Pupil Health	1,008,816	1,864,732	2,379,178	2,706,985	2,797,952	\$90,967
2500 Support Services Business	1,128,893	1,251,946	1,534,765	1,957,221	2,208,991	\$251,770
2600 Operation & Maintenance	9,334,096	11,571,822	16,111,158	15,289,078	16,888,629	\$1,599,551
2700 Student Transportation Services	3,329,572	4,311,893	4,847,024	5,280,105	5,658,119	\$378,014
2800 Support Services – Central	3,594,726	5,110,659	4,644,199	5,531,794	5,443,972	(\$87,822)
2900 Other Support Services	358,665	164,980	39,123	39,125	38,524	(\$601)
3200 Student Activities	448,927	759,022	1,071,228	1,260,884	1,324,371	\$63,487
3300 Community Services	328,032	207,233	666,579	983,432	1,163,043	\$179,611
4600 Existing Building Improvement Services	1,270,873	1,973,666	11,504,965	25,669,939	7,998,509	(\$17,671,430)
5000 Debt Service/Transfers	32,546,836	36,406,925	37,966,755	27,260,698	26,261,630	(\$999,068)
Total Expenditures	\$159,967,037	\$176,491,395	\$200,959,822	\$222,829,733	\$211,714,679	(\$11,115,054)

HARRISBURG SCHOOL DISTRICT
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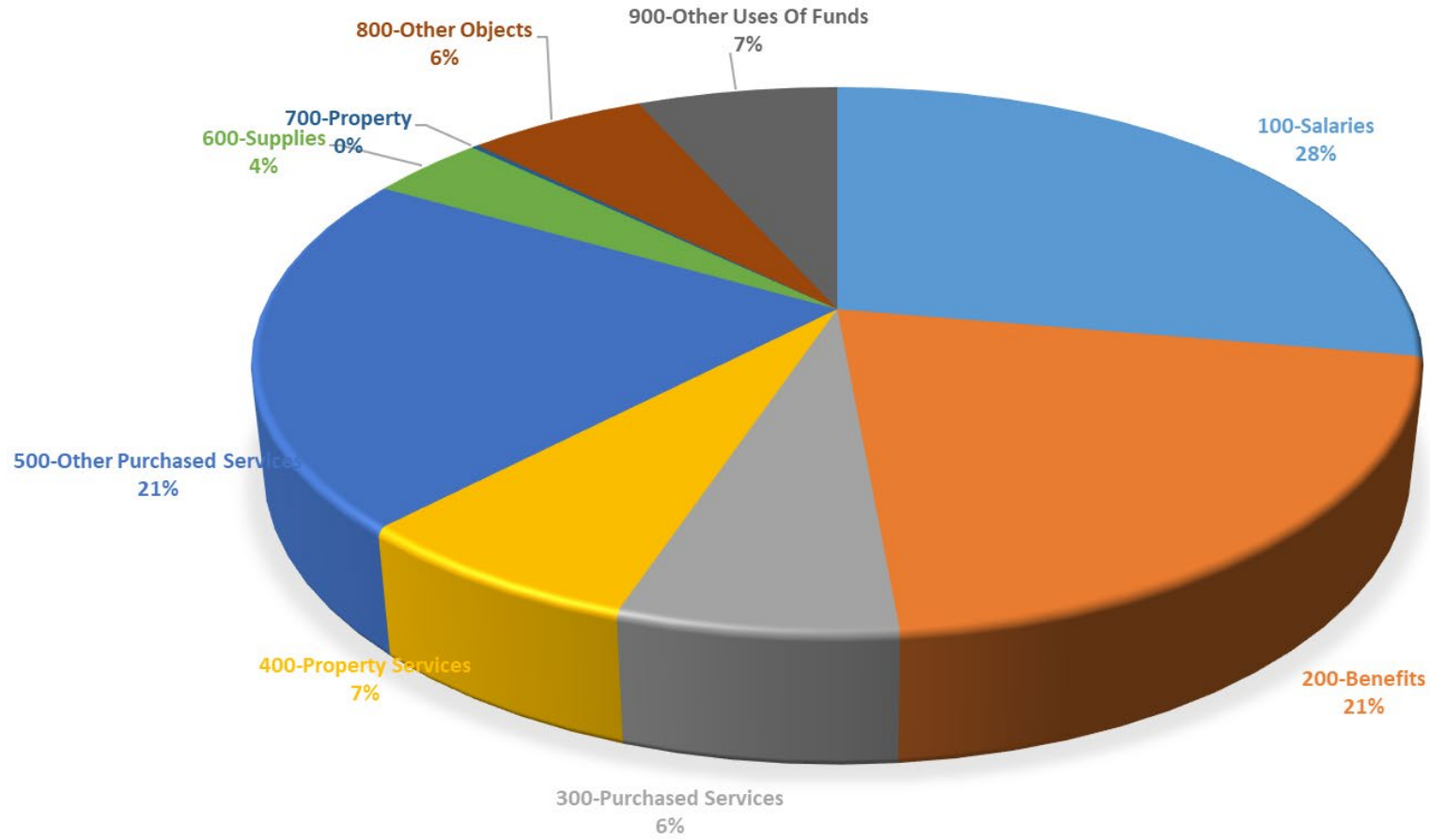
REVENUE 24-25



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Expenditure Chart

EXPENDITURES BY OBJECT



HARRISBURG SCHOOL DISTRICT
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Anticipated Revenue

6000 Local Sources

Represents revenue produced directly within the school district. This includes real estate taxes levied, personal taxes levied, delinquent taxes collected, interest earned on investments, rentals for use of facilities, contributions/donations, and miscellaneous revenue.

	2020-21 AFR	2021-22 AFR	2022-23 AFR	2023-24 PDE 2028	2024-25 Proposed Final
6111 Real Estate Taxes	40,010,801	40,471,894	40,372,628	40,589,364	39,911,709
6113 Public Utility Realty Tax	51,125	54,231	52,593	55,000	53,000
6114 Pmt in Lieu of Current Tax	1,262,847	1,292,750	1,876,701	1,914,500	1,872,500
6140 Current Act 511-Flat Rate Assessments	885,222	938,839	701,146	1,294,410	970,000
6150 Proportional Assessments (511)	7,788,323	8,451,366	9,246,268	8,053,782	8,510,001
6400 Delinquency on Taxes Levied	8,339,418	7,791,362	6,965,336	6,131,026	6,244,500
6500 Earnings on Investments	40,381	79,288	1,987,793	1,325,000	3,000,000
6700 Revenue from LEA Activities	0	26,155	48,058	50,000	50,000
6800-Rev from IU/Pass Through Funds	1,288,717	1,207,943	1,483,447	1,325,506	1,204,248
6910 Rentals	54,984	112,310	41,647	80,328	338,554
6920 Contrib/Donations Private Sector	386,038	332,870	286,305	275,000	275,000
6940 Tuition from Patrons	6,269	108,755	215,000	85,000	0
6960 SVCS provide to other LEAs/Govt Units	0	0	15,000	0	10,000
6990 Refunds and Other Misc. Revenue	965,856	790,842	993,102	275,000	275,000
Total Local Sources	61,079,981	61,658,605	64,285,024	61,453,916	62,714,512

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7000 State Sources

Revenue originating from the Commonwealth of PA appropriations and directly disbursed to the recipient.

	2020-21 AFR	2021-22 AFR	2022-23 AFR	2023-24 PDE 2028	2024-25 Proposed Final
7111 Basic Education Funding	53,792,175	59,301,898	72,294,409	81,299,301	89,714,289
7112 Basic Education Funding - SS	2,190,414	2,488,982	62,952	2,788,673	0
7160 Tuition for Orphans Subsidy	89,104	54,178	39,672	0	0
7250 Migratory Child Subsidy	0	0	0	0	0
7271 Special Ed. Funding	6,301,247	6,623,083	7,430,452	7,874,330	8,087,892
7292 Pre-K Counts	118,750	148,750	170,000	680,000	680,000
7299 Other Program Revenue	319,521	126,341	11,428	100,000	25,000
7310 Transportation	1,552,937	1,616,563	2,065,230	2,070,000	2,070,000
7320 Rental & Sinking fund	2,394,671	2,929,160	2,195,501	2,194,390	2,258,863
7330 Health Services	209,665	128,758	72,390	100,000	75,000
7340 State Property Tax Reduction Allocation	2,771,967	2,776,273	3,497,899	3,499,438	4,101,391
7360 Safe Schools/Learn & Serve	18,944	0	402,015	184,766	694,000
7361 PCCD Grant - COVID 19	41,494	0	0	0	0
7505 Ready to Learn Block Grant	1,807,251	2,307,251	1,807,251	1,807,251	1,807,251
7599 Other State Revenue	1,100	0	0	0	0
7810 State Share of SS and Medicare	0	0	1,296,239	0	3,101,734
7820 State Share of Retirement Contrib	9,987,837	12,918,292	14,521,838	12,214,579	13,957,632
Total State Sources	81,597,077	91,419,529	105,867,275	114,812,728	126,573,052

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8000 Federal Sources

Represents revenue originating from the Federal Government and is made available to the school districts through direct grants, state channels, or other agencies conducting programs through the school district.

	2020-21 AFR	2021-22 AFR	2022-23 AFR	2023-24 Budget-PDE 2028	2024-25 Proposed Final
8110 Pymt for Federally Impacted Area	0	0	0	0	0
8390 Grant in Aid Directly from Fed	59,224	76,401	32,239	35,000	717,420
8514 Title I	8,187,776	9,158,592	8,732,019	8,629,883	8,124,583
8515 Title II	665,559	670,136	457,186	497,430	497,430
8516 Title III	199,178	233,853	244,799	233,854	299,590
8517 Title IV	408,393	519,919	450,266	514,740	1,625,334
8610 Homeless Assistance Act	0	0	0	0	0
8690 Other Restricted Federal Grants	373,051	63,457	74,478	103,395	67,864
8732 ARRA QSCB	400,388	401,477	404,594	418,787	404,594
8741 CARES Act-ESSER I	4,607,188	10,526	149,862	0	0
8742 CARES Act GEER	132,383	74,336	1,401	0	0
8742 ESSER II	428,561	13,087,824	11,467,457	0	0
8743 ESSER III	0	1,537,434	10,453,758	33,000,000	8,000,000
8749 Other CARES Act Funding	635,414	0	0	0	0
8751 ARP ESSER Learning Loss	0	402,848	123,257	2,000,000	540,300
8752 ARP ESSER Summer Programs	0	0	328,943	250,000	0
8753 ARP ESSER Afterschool Programs	0	0	273,562	210,000	0
8755 ARP ESSER Emergency Relief	0	0	191,397	70,000	0
8810 Medical Assistance (ACCESS)	576,465	536,477	299,848	500,000	500,000
8820 Medical Assistance/Admin	0	0	427,252	100,000	50,000
Total Federal Sources	16,673,580	26,773,280	34,112,318	46,563,089	20,827,115

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Revenue Definitions

6111 Real Estate taxes budgeted at a collection rate of 87.94%.

6113 Public utility realty tax represents an amount of money paid to the school district in lieu of local taxes for property owned by local utilities.

6114 Payments in lieu of taxes represent payments from entities for property withdrawn from the tax rolls of the district such as UPMC.

6140 Revenue received under Act 511 for compulsory charges levied on a flat rate basis.

6150 Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.

6400 Delinquent taxes represent taxes collected in a fiscal year after the year of levy.

6500 Interest on investments.

6700 Revenues from school sponsored activities. This includes money collected for entrance to sports events.

6800 Revenue received from intermediary sources such as the IU/Pass through funds.

6910 Rentals represent Board established fees collected for the use of school property and buildings.

6920 Contributions and donations from private sources for which no repayment or special service is expected.

6940 Tuition charged for non-resident students

6960 Revenue from services provided to other local government units/LEAs.

6990 Revenue from other local sources not classified elsewhere.

7110 Basic Education Subsidy represents a direct subsidy from the Commonwealth for the purpose of providing the basic educational program.

7112 Revenues received from the Commonwealth for payment of School Employees' Social Security Subsidy.

7160 Tuition for orphans and children placed in private homes.

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7250 Revenue received from the Commonwealth for attendance of Migratory Children.

7271 Subsidy from the Commonwealth for providing special education services.

7292 Revenue received from the Commonwealth for PA Pre-K Counts.

7299 Other Program Revenues

7310 Revenue received from the Commonwealth for pupil transportation expenditures.

7320 Revenue received from the Commonwealth as a full or partial payment for approved lease rentals, sinking fund obligations or any approved LEA debt obligations for which the Department of Education has assigned a lease number.

7330 Revenue received from the Commonwealth for health services expenditures.

7340 Revenue received from the Commonwealth for property tax reduction.

7360 Revenue received from the Commonwealth for the School Safety and Security Grant Program.

7505 Ready to Learn Block Grant.

7599 Other State Revenues not listed elsewhere in the 7000 series

7810 Revenue received from the Commonwealth designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare taxes for covered employees who are not Federally funded.

7820 Revenue received from the Commonwealth designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active member of PSERS.

8110 Financial assistance to LEAs affected by Federally declared disaster areas.

8390 Revenue received directly from the Federal Government not classified elsewhere.

8514 Revenue received for improving academic achievement under ESEA Title I.

8515 Revenue received for the education of children under ESEA Title II, improving teacher quality.

8516 Revenue received for education of children under ESEA Title III, English language acquisition.

8517 ESSA Title IV includes funding for Safe and Drug-Free Schools and Communities & 21st Century Learning communities.

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8610 Revenue under the Homeless Assistance Act.

8690 Revenue for Other Restricted Federal Grants in Aid

8732 ARRA Revenue received under the Qualified School Construction Bond program.

8741 Emergency relief funds authorized by the CARES Act to address the impact that Novel Coronavirus Disease 2019 (COVID-19) has had, and continues to have, on elementary and secondary schools across the nation.

8742 Emergency relief funds authorized by the CARES Act discussed under the direction of State governors (GEER funds).

8743 Emergency relief funds authorized by the CRRSA Act to address the impact of COVID-19 (ESSER II).

8744 Emergency relief funds authorized by the ARP Act to address the impact of COVID-19 (ESSER III).

8749 Other CARES Act, CRRSA Act and ARP Act funding.

8751 Funds authorized by the ARP Act specifically aimed at addressing learning loss.

8752 Funds authorized by the ARP Act for implementation of summer enrichment programs.

8753 Funds authorized by the ARP Act for the implementation of afterschool programs.

8755 Funds authorized by the ARP Act to support other LEAs.

8810 Reimbursements received from the Federal Government through the Commonwealth for eligible related health services provided to special education students as part of their Individual Education Plan.

8820 Reimbursements received for costs associated with the administrative Medicaid-related activities.

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Expenditure Object Definitions

100 Salaries with scheduled salary increases, if applicable.

200 Employee benefits. Included are medical insurance premiums, dental/vision insurance, life insurance premiums, social security contributions, PSERS contributions, tuition reimbursement, unemployment compensations, and workers' compensation.

300 Services purchased from firms or persons with specialized skills and knowledge. Included are services of consultants, substitute costs, temporary staffing, IU services, tax collectors, accountants, and other technical services.

400 Services purchased to operate, repair, maintain, and rent property owned and/or used by the school district. Included are repairs and rentals of instructional machines, technology equipment, and copier machines. Also included are contracted custodial services.

500 Services contracted from outside organizations and/or personnel. Included are student transportation, charter school tuition, printing cost, and travel reimbursement for staff members.

600 Supplies and certain utility costs.

700 Equipment acquisitions and replacements including technology and capital assets.

800 Amounts paid for goods and services not otherwise classified in object 100 through object 700, including dues and fees and interest on long-term debt.

900 This series of codes is used to classify transactions which record redemption of principal on long-term debt, authority obligations, fund transfers, and transfers to component units.

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1100 Regular Instruction Programs – Elementary & Secondary

Activities designed to provide grades K-12 students with learning experiences to prepare them for activities as citizens, family members and non-vocational workers.

1100 - Regular Programs Elem/Sec

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	23,811,407	24,607,201	24,251,936	27,960,703	27,622,700
200 Employee Benefits	16,265,227	16,338,382	17,799,219	19,353,940	19,964,518
300 Purchased Prof & TechSvcs	1,307,178	885,071	5,715,499	6,192,468	1,449,500
400 Purchased Property Services	219	9,496	17,027	1,996	2,800
500 Other Purchased Services	12,496,380	12,584,496	13,001,570	13,536,429	17,320,219
600 Supplies	2,996,982	6,218,504	5,177,885	3,761,187	2,358,582
700 Property	21,869	20,171	13,720	0	0
800 Other Objects	4,296	1,049	1,218	1,500	500
Total 1100	56,903,558	60,664,370	65,978,074	70,808,223	68,718,819

1200 Special Instruction Programs – Elementary & Secondary

Activities designed primarily to deal with students having special needs. Special programs include support classes for pre-kindergarten, kindergarten, elementary, and secondary students identified as exceptional.

1200 - Special Programs Elem/Sec

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	7,467,718	7,405,074	6,767,883	9,341,900	9,483,452
200 Employee Benefits	5,674,393	5,507,470	4,484,995	7,548,987	8,985,703
300 Purchased Prof & TechSvcs	1,992,130	2,799,366	2,677,240	2,259,500	3,401,600
400 Purchased Property Services	0	0	275	0	0
500 Other Purchased Services	9,898,086	11,227,606	13,042,727	14,371,839	14,893,792
600 Supplies	153,860	212,578	353,637	317,970	357,800
700 Property	0	0	207,812	0	0
800 Other Objects	2,395	399	69,498	75,000	100,000
Total 1200	25,188,582	27,152,493	27,604,067	33,915,196	37,222,347

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1300 Vocational Education Programs

PDE approved programs under public supervision and control which provide organized learning experience designed to develop skills, knowledge, attitudes, and work habits in order to prepare individuals for entrance into and progress through various levels of employment in occupational fields. For HSD these costs are principally associated with Dauphin County Technical School payments.

1300 - Vocational Education

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
500 Other Purchased Services	4,060,983	3,819,274	3,723,541	3,295,377	3,334,590
Total 1300	4,060,983	3,819,274	3,723,541	3,295,377	3,334,590

1400 Other Instructional Programs

Activities that provide grades K-12 students with learning experiences not included in other function codes. Included are programs such as Summer School programming and Alternative Education programs.

1400 - Other Instructional Programs

Summer School/Alternative Ed Programs

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	341,952	471,964	436,763	418,819	451,926
200 Employee Benefits	160,043	219,413	4,699	189,310	177,283
300 Purchased Prof & TechSvcs	0	0	0	0	0
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	2,072,059	2,211,635	3,175,211	2,955,274	2,390,000
600 Supplies	0	30,512	519	0	9,000
700 Property	0	0	0	0	0
800 Dues and Fees	0	0	0	0	0
Total 1400	2,574,054	2,933,524	3,617,192	3,563,403	3,028,209

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1500 Nonpublic School Programs

Activities for students attending a school established by an agency other than the State or Federal government. Services consist of such activities as instructional services.

1500 - Nonpublic School Programs

Activities for student attending a school established by agency other than the State

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
300 Purchased Prof & TechSves	267,986	381,539	497,750	363,978	562,641
500 Other Purchased Services	13,957	9,640	0	0	0
600 Supplies	0	0	19,678	0	39,275
	281,943	391,179	517,428	363,978	601,916

1600 Adult Education Programs

Activities designed to develop knowledge and skills to meet immediate and long-range educational objective of adult. This includes school district sponsorship of community colleges.

1600 - Adult Education Programs

School sponsorship of community colleges, adult basic education programs

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
500 Other Purchased Services	366,718	377,719	377,719	387,162	396,841
	366,718	377,719	377,719	387,162	396,841

1800 Pre-Kindergarten

Activities designed to provide Pre-K student with learning experiences designed to improve or overcome, physical, mental, social and/or emotional handicaps.

1800 - Pre-Kindergarten

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	71,308	80,073	73,468	335,324	399,127
200 Employee Benefits	70,234	68,015	38,525	337,320	181,836
300 Purchased Prof & TechSves	0	429	0	600	7,470
500 Other Purchased Services	0	0	1,087	1,800	5,386
600 Supplies	4,958	504	21,328	140,968	93,643
	146,500	149,021	134,408	816,012	687,462

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2100 Support Services – Pupil Personnel

Activities designed to assess and improve the well-being of students, to supplement the teaching process. Included in this function are activities providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

2100 - Support Services

Guidance/Counseling/Attendance/Psychological Services/Social Work

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	2,714,007	2,710,343	2,731,398	3,339,746	3,482,502
200 Employee Benefits	1,843,214	1,767,919	1,893,236	2,412,594	2,308,543
300 Purchased Prof & TechSves	96,407	111,414	76,667	73,000	1,125,006
500 Other Purchased Services	0	1	138	16,462	19,190
600 Supplies	6,653	4,078	125,993	278,050	108,425
800 Other Objects	0	1,983	1,780	15,700	13,930
Total 2100	4,660,281	4,595,738	4,829,212	6,135,552	7,057,596

2200 Support Staff-Instructional Staff

Activities associated with assisting, supporting, advising, and directing the instructional staff with or on the content and process of providing learning experiences for students. Included in this function are school library services, technology support, curriculum, and staff development.

2200 - Support Services Instructional Staff

Technology Support/Library/Curriculum Development/Staff Development

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	1,699,199	1,795,201	2,104,660	3,220,732	3,949,159
200 Employee Benefits	1,178,945	1,422,613	1,224,235	2,681,425	2,862,177
300 Purchased Prof & TechSves	1,478,158	896,732	1,040,772	218,170	1,809,096
400 Purchased Property Services	0	0	0	0	1,600
500 Other Purchased Services	7,676	1,015	26,296	51,400	170,692
600 Supplies	456,198	453,165	363,135	884,405	776,065
700 Property	0	0	0	0	0
800 Other Objects	0	0	520	725	2,500
Total 2200	4,820,176	4,568,726	4,759,618	7,056,857	9,571,289

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2300 Support Services – Administration

Activities concerned with establishing and administering policy in connection with the operation of the school district. These activities include Board services, tax collections costs, legal services, auditing services, Office of the Superintendent services, community relations services, and Office of the Principal services.

2300 - Administration

Board Services/Legal/Office of the Superintendent/Office of the Principal

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	3,366,821	3,775,367	4,193,130	4,858,890	5,370,533
200 Employee Benefits	2,268,041	2,480,299	2,693,696	3,275,243	3,782,800
300 Purchased Prof & TechSvcs	1,446,005	1,472,152	1,374,551	1,646,000	1,605,500
400 Purchased Property Services	0	0	0	0	0
500 Other Purchased Services	197,346	295,241	200,092	326,450	281,240
600 Supplies	2,842	21,912	98,700	211,400	78,598
700 Property	0	0	0	0	0
800 Other Objects	333,751	171,501	113,098	190,729	193,199
Total 2300	7,614,806	8,216,472	8,673,267	10,508,712	11,311,870

2400 Support Services – Pupil Health

Physical and mental health services, which are not direct instruction. Activities that provide students with appropriate medical, dental, and nursing services.

2400 - Support Services - Pupil Health

Medical/Dental/Nursing

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	594,430	729,232	811,694	1,459,935	1,020,179
200 Employee Benefits	359,549	472,626	538,189	1,015,950	673,673
300 Purchased Prof & TechSvcs	49,213	653,800	1,018,504	206,400	1,048,000
500 Other Purchased Services	328	0	0	500	800
600 Supplies	5,296	9,074	10,791	24,200	55,300
Total 2400	1,008,816	1,864,732	2,379,178	2,706,985	2,797,952

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2500 Support Services – Business

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the LEA. Included are the fiscal and internal services necessary for operating the LEA.

2500 - Support Services - Business

Fiscal/Accounting/Payroll/ Purchasing

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	351,719	458,763	660,154	950,404	1,129,181
200 Employee Benefits	270,443	296,664	542,586	742,817	841,610
300 Purchased Prof & TechSves	456,988	402,894	205,249	119,500	121,000
400 Purchased Property Services	7,748	5,809	5,809	3,700	4,500
500 Other Purchased Services	3,531	4,516	5,138	14,500	13,500
600 Supplies	31,758	48,832	80,355	119,800	92,500
800 Other Objects	6,706	34,468	35,474	6,500	6,700
Total 2500	1,128,893	1,251,946	1,534,765	1,957,221	2,208,991

2600 Operation and Maintenance of Plant Services

Activities concerned with keeping the physical plants open, comfortable, and safe for use; and keeping grounds, buildings, and equipment in effective working condition, and in a state of repair.

2600 - Operation and Maintenance of Plant Services

Building & Grounds/Security/Custodial Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	1,581,156	1,646,834	2,148,797	2,581,782	2,569,163
200 Employee Benefits	1,457,469	1,350,788	1,424,740	1,817,653	1,984,980
300 Purchased Prof & TechSves	1,055,600	1,212,372	1,272,644	1,258,964	1,414,889
400 Purchased Property Services	3,808,154	5,480,924	7,095,491	6,212,205	6,735,080
500 Other Purchased Services	506,129	591,315	727,383	1,008,940	684,520
600 Supplies	923,347	1,142,701	3,104,233	2,273,734	3,098,397
700 Property	0	143,142	333,141	128,800	393,600
800 Other Objects	2,241	3,746	4,729	7,000	8,000
Total 2600	9,334,096	11,571,822	16,111,158	15,289,078	16,888,629

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2700 Student Transportation Services

Activities concerned with transportation of students to and from school, as provided for by state and federal laws. It includes transportation costs only for trips between home and school, including the summer programming.

2700 - Student Transportation Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	88,592	94,399	115,295	134,475	134,306
200 Employee Benefits	51,989	42,102	77,418	104,183	103,235
300 Purchased Prof & TechSvcs	36,275	37,981	34,303	116,000	146,797
500 Other Purchased Services	3,038,449	3,775,506	4,439,542	4,559,647	5,045,201
600 Supplies	114,267	361,905	180,466	365,800	228,580
Total 2700	3,329,572	4,311,893	4,847,024	5,280,105	5,658,119

2800 Support Services – Technology

Activities, other than general administration, which support each of the other instructional and supporting services program.

2800 - Support Services - Central

System-Wide Tech Services/Human Resources

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	1,283,755	1,418,391	1,852,598	2,178,850	2,022,679
200 Employee Benefits	903,552	1,009,718	1,272,100	1,428,803	1,487,565
300 Purchased Prof & TechSvcs	449,834	726,718	880,303	1,153,041	1,023,028
400 Purchased Property Services	112,604	100,989	1,150	111,000	111,000
500 Other Purchased Services	38,583	20,171	54,690	119,550	106,300
600 Supplies	609,874	1,399,281	567,806	533,450	619,700
700 Property	179,009	426,280	0		65,000
800 Other Objects	17,515	9,111	15,552	7,100	8,700
Total 2800	3,594,726	5,110,659	4,644,199	5,531,794	5,443,972

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2900 Other Support Services

All other support services not classified elsewhere in the 2000 series.

2900 - Other Support Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
500 Other Purchased Services	39,144	38,639	39,123	39,125	38,524
800 Other Objects	319,521	126,341	0	0	0
Total 2900	358,665	164,980	39,123	39,125	38,524

3200 Student Activities

Activities provided for students under the guidance and supervision of the school district. Co-curricular activities normally supplement the regular instructional program and include such activities as sports, band, clubs, and other student activities.

3200 - Student Activities

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	232,390	374,795	454,859	527,013	483,124
200 Employee Benefits	134,468	180,560	205,929	296,877	278,522
300 Purchased Prof & TechSves	11,322	22,823	29,067	74,473	114,865
400 Purchased Property Services	10,832	25,504	33,175	55,300	55,300
500 Other Purchased Services	21,944	87,116	165,297	156,850	209,810
600 Supplies	11,661	59,710	53,773	98,371	163,750
700 Property	19,427	0	115,415	40,000	5,500
800 Other Objects	6,883	8,514	13,713	12,000	13,500
Total 3200	448,927	759,022	1,071,228	1,260,884	1,324,371

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3300 Community Services

Activities associated with providing community services to students, staff or other community participants.

3300 - Community Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
100 Salaries	213,847	149,193	404,925	566,970	659,927
200 Employee Benefits	104,002	43,762	165,477	368,962	436,666
300 Purchased Prof & TechSvcs	0	0	0	0	0
400 Purchased Property Services	0	0	725	0	400
500 Other Purchased Services	0	0	9,568	47,500	0
600 Supplies	9,273	14,278	82,584	0	66,050
800 Other Objects	910	0	3,300	0	0
Total 3300	328,032	207,233	666,579	983,432	1,163,043

4600 Existing Building Improvement Services

Capital expenditures incurred to renovate or improve existing buildings, service systems and other built-in equipment.

4200/4600 - Existing Site/Building Improvement Services

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
300 Purchased Prof & TechSvcs	0	0	1,285,659	620,200	38,000
400 Purchased Property Svcs	1,270,873	1,973,666	10,175,733	24,049,739	7,960,509
500 Other Purchased Services	0	0	2,155	0	0
600 Supplies	0	0	0	500,000	0
700 Property	0	0	41,418	500,000	0
Total 4600	1,270,873	1,973,666	11,504,965	25,669,939	7,998,509

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5100 Debt Service/5200 Fund Transfers

Servicing of the debt of the school district including payments on general long-term debt and interest and transfers from the General Fund to other Funds.

5100/5200 - Debt Service/Interfund Transfers

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
300 Purchased Prof & TechSvcs	0	0	0	0	0
800 Other Objects	271,467	64,114	8,107,613	8,227,618	7,604,367
900 Other Financing Uses	0	0	10,859,142	11,099,313	11,579,313
900 Other Uses of Funds (Debt Svc)	20,275,369	21,342,811	6,500,000	0	0
900 Fund Transfer (cap reserve)	12,000,000	15,000,000	12,500,000	2,337,606	2,500,000
Total 5100/5200	32,546,836	36,406,925	37,966,755	21,664,537	21,683,680

5900 Budgetary Reserve

Not an expenditure account and not on the AFR, but for sound management practice to provide for operating contingencies.

5900-Budgetary Reserve

	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget-PDE 2028	2024-25 Proposed Final
800 Other Objects		0	0	5,596,161	4,577,950
Total 5900	0	0	0	5,596,161	4,577,950

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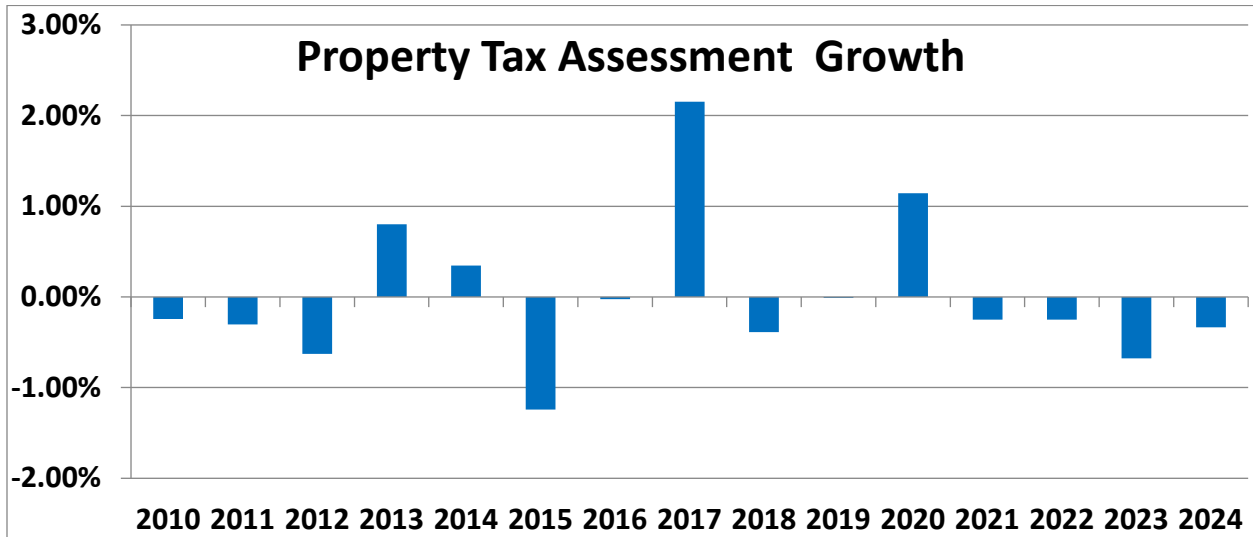
Appendix A

Mill Rate History

YEAR	MILL	
	RATE	INCREASE
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
2024-25*	30.78	0.00
Average Increase:		0.29

*Based on Proposed Final Budget

Assessment Growth History



Average Annual Assessment Growth: 0.01%

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Appendix B

Summary of 2024-2025 Budgeted ESSER Expenditures

ESSER III

- Salaries & benefits for ESSER project personnel
- HVAC equipment replacements
- Steele Elementary renovation

ARP ESSER Set Aside Grant-Learning Loss

- Phase II and Phase III of the Curriculum Audit
- Teacher salaries and benefits for curriculum work
- Social & emotional supports for students
- Staff professional development -UnboundEd Training
- Academic supplies