

2024-2025 Final Budget

June 27, 2024

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

	2023-2024 PDE 2028	2024-25 Final Budget
<u>REVENUE</u>		
<i>Mill Rate</i>	30.7800	30.7800
6000 Local Sources	\$61,453,916	\$62,714,512
7000 State Sources	114,812,728	126,573,052
8000 Federal Sources	46,563,089	20,841,411
9000 Other Revenue	0	1,600,000
Total Revenue	\$222,829,733	\$211,728,975
<u>EXPENDITURES</u>		
1100 Regular Instruction Programs	\$70,808,223	\$68,908,764
1200 Special Instruction Programs	33,915,196	37,222,347
1300 Vocational Education Programs	3,295,377	3,334,590
1400 Other Instructional Programs	3,563,403	3,310,654
1500 Non-Public School Programs	363,978	606,153
1600 Adult Education Programs	387,162	396,841
1800 Pre-Kindergarten	816,012	687,462
2100 Support Services -Students	6,135,552	7,045,005
2200 Support Services – Instructional Staff	7,056,857	9,342,413
2300 Support Services – Administration	10,508,712	11,152,786
2400 Support Services – Pupil Health	2,706,985	2,797,952
2500 Support Services Business	1,957,221	2,208,991
2600 Operation & Maintenance	15,289,078	17,315,429
2700 Student Transportation Services	5,280,105	5,520,335
2800 Support Services – Central	5,531,794	5,443,972
2900 Other Support Services	39,125	38,524
3200 Student Activities	1,260,884	1,324,371
3300 Community Services	983,432	1,163,234
4600 Existing Building Improvement Services	25,669,939	7,998,509
5000 Debt Service/Transfers	27,260,698	25,910,643
Total Expenditures	\$222,829,733	\$211,728,975

Revenues- Local

	2023-24 PDE 2028	2024-25 Final Budget
6111 Real Estate Taxes	40,589,364	39,911,709
6113 Public Utility Realty Tax	55,000	53,000
6114 Pmt in Lieu of Current Tax	1,914,500	1,872,500
6140 Current Act 511-Flat Rate Assessments	1,294,410	970,000
6150 Proportional Assessments (511)	8,053,782	8,510,001
6400 Delinquency on Taxes Levied	6,131,026	6,244,500
6500 Earnings on Investments	1,325,000	3,000,000
6700 Revenue from LEA Activities	50,000	50,000
6800-Rev from IU/Pass Through Funds	1,325,506	1,204,248
6910 Rentals	80,328	338,554
6920 Contrib/Donations Private Sector	275,000	275,000
6940 Tuition from Patrons	85,000	0
6960 SVCS provide to other LEAs/Govt Units	0	10,000
6990 Refunds and Other Misc. Revenue	275,000	275,000
Total Local Sources	61,453,916	62,714,512

YEAR	MILL RATE	MILL 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



Mill Rate History

Revenues- State

	2023-24 PDE 2028	2024-25 Final Budget
7111 Basic Education Funding	81,299,301	89,714,289
7112 Basic Education Funding - SS	2,788,673	0
7271 Special Ed. Funding	7,874,330	8,087,892
7292 Pre-K Counts	680,000	680,000
7299 Other Program Revenue	100,000	25,000
7310 Transportation	2,070,000	2,070,000
7320 Rental & Sinking fund	2,194,390	2,258,863
7330 Health Services	100,000	75,000
7340 State Property Tax Reduction Allocation	3,499,438	4,101,391
7360 Safe Schools/Learn & Serve	184,766	694,000
7505 Ready to Learn Block Grant	1,807,251	1,807,251
7810 State Share of SS and Medicare	0	3,101,734
7820 State Share of Retirement Contrib	12,214,579	13,957,632
Total State Sources	114,812,728	126,573,052

Revenues- Federal

	2023-24 Budget-PDE 2028	2024-25 Final Budget
8390 Grant in Aid Directly from Fed	35,000	717,420
8514 Title I	8,629,883	7,972,552
8515 Title II	497,430	481,317
8516 Title III	233,854	299,947
8517 Title IV	514,740	1,721,710
8690 Other Restricted Federal Grants	103,395	153,571
8732 ARRA QSCB	418,787	404,594
8743 ESSER III	33,000,000	8,000,000
8751 ARP ESSER Learning Loss	2,000,000	540,300
8752 ARP ESSER Summer Programs	250,000	0
8753 ARP ESSER Afterschool Programs	210,000	0
8755 ARP ESSER Emergency Relief	70,000	0
8810 Medical Assistance (ACCESS)	500,000	500,000
8820 Medical Assistance/Admin	100,000	50,000
Total Federal Sources	46,563,089	20,841,411

Expenditures- Instruction

1000- Instruction

	2023-24 Budget-PDE 2028	2024-25 Final Budget
100 Salaries	38,056,746	38,409,644
200 Employee Benefits	27,429,557	29,409,759
300 Purchased Prof & TechSvcs	8,816,546	5,425,448
400 Purchased Property Services	1,996	2,800
500 Other Purchased Services	34,547,881	38,387,603
600 Supplies	4,220,125	2,731,057
700 Property	0	0
800 Other Objects	76,500	100,500
Total 1000	113,149,351	114,466,811

Expenditures- Support Services

2000- Support Services

	2023-24 Budget-PDE 2028	2024-25 Final Budget
100 Salaries	18,724,814	19,571,623
200 Employee Benefits	13,478,668	14,006,600
300 Purchased Prof & Tech Svcs	4,791,075	8,286,939
400 Purchased Property Services	6,326,905	6,867,180
500 Other Purchased Services	6,136,574	6,318,871
600 Supplies	4,690,839	5,057,565
700 Property	128,800	523,600
800 Other Objects	227,754	233,029
Total 2000	54,505,429	60,865,407

Expenditures-
Operation of
Non-
Instructional
Services

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

	2023-24 Budget-PDE 2028	2024-25 Final Budget
100 Salaries	1,093,983	1,143,051
200 Employee Benefits	665,839	715,188
300 Purchased Prof & Tech Svcs	74,473	114,865
400 Purchased Property Services	55,300	55,700
500 Other Purchased Services	204,350	209,810
600 Supplies	98,371	229,991
700 Property	40,000	5,500
800 Other Objects	12,000	13,500
Total 3000	2,244,316	2,487,605

Expenditures-
Facilities
Acquisition,
Construction,
&
Improvement
Services

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

	2023-24 Budget-PDE 2028	2024-25 Final Budget
300 Purchased Prof & Tech Svcs	620,200	38,000
400 Purchased Property Svcs	24,049,739	7,960,509
600 Supplies	500,000	0
700 Property	500,000	0
Total 4000	25,669,939	7,998,509

Expenditures-
Other
Expenditures
& Financing
Uses

**5000 - Other Expenditures & Financing
Uses**

	2022-23 Budget-PDE 2028	2024-25 Final Budget
300 Purchased Prof & TechSvcs	0	0
800 Other Objects	13,823,779	11,831,330
900 Other Financing Uses	13,436,919	14,079,313
Total 5000	27,260,698	25,910,643

Summary of Budgetary Changes

Revenues

- Decrease in Title/CSI Funding
- Increase Title IV Funding (21st Century Grant)
- Increase in RSIG Funding

Expenditures

- Decrease in Title/CSI funded supplies, PD, salaries and benefits, and travel
- Decrease in property insurance costs
- Increases in crossing guard service costs
- Increase in security coverage costs for William Penn
- Increase in afterschool and summer school programming under the 21st Century Grant
- Increase in RSIG funded afterschool programming
- Signage for Cougar Academy at Hamilton
- Reinstatement of 4 Elementary Math Interventionists
- Elimination of floater AP position
- Reinstatement of Coordinator of Student Services position
- Reduction in Budgetary Reserve

2024-2025 Capital Plan

Areas of Focus

- Building Envelope with a focus of roofs
- Comfortable learning and working environments with a focus on HVAC systems
- Safety and security based on the Risk and Vulnerability Assessment (RVAT) and emergency preparedness
- Replacement of aging food service equipment to ensure health and nutritious meals can be served to all students daily

2024-2025 Capital Plan

Project	Building	Estimated Cost	Primary Funding Source	Secondary Funding Source (If applicable)
Roof Restoration (B, F, F1-6, G, H, I, J, K, L, M, N)	John Harris High School	\$ 1,950,000.00	Capital Reserve Fund	
New HVAC System	Ben Franklin Elementary	\$ 5,000,000.00	School Facilities Improvement Grant	Capital Reserve Fund
New HVAC System	Foose Elementary	\$ 5,000,000.00	Renew America Grant	Capital Reserve Fund (25-26)
LED Lighting Upgrade	Multiple	\$ 2,000,000.00	Renew America Grant	
Interior Door Locks	John Harris High School	\$ 2,000,000.00	PCCD Grant, COPS grant, Capital Reserve Fund	
Exterior Door Replacement	Ben Franklin Elementary	\$ 72,600.00	PCCD Competitive Grant	
Exterior Door Replacement	Foose Elementary	\$ 45,000.00	PCCD Meritorious Grant	
Generator Replacements	Multiple	\$ 800,000.00	Capital Reserve Fund	
Food Service Equipment Replacements	Multiple	\$ 150,000.00	Capital Reserve Fund	
	2024-2025 Total Anticipated Capital Spend:	\$ 17,017,600.00		
	Total Primary Funding Source: Capital Reserve	\$ 4,469,040.00		
	Total Primary Funding Source: Grants	\$ 12,548,560.00		



Empowering Academic Achievers and Lifelong Learners

2024-2025 Budget Adoption
June 27, 2024