

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Michael Miller

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Extn :

Contact Person

Telephone

Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2023-2024 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lebanon County SD	COUNTY : Lebanon	AUN : 113382303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2023-2024 (compared to 2022-2023)?

Yes

No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$54294959
Ending Unassigned Fund Balance	\$2710956
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.99%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2023

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lebanon County SD	County : Lebanon	AUN Number : 113382303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE <i>May 1, 2023</i>
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	219,309
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,710,956
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,710,956</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	36,573,783
7000 Revenue from State Sources	15,343,490
8000 Revenue from Federal Sources	2,202,686
9000 Other Financing Sources	175,000
Total Estimated Revenues And Other Financing Sources	<u>\$54,294,959</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$64,005,915</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,207,652
6112 Interim Real Estate Taxes	429,983
6113 Public Utility Realty Taxes	35,000
6114 Payments in Lieu of Current Taxes - State / Local	3,300
6150 Current Act 511 Taxes - Proportional Assessments	4,160,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	832,500
6500 Earnings on Investments	545,000
6700 Revenues from LEA Activities	109,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	600,000
6910 Rentals	10,000
6940 Tuition from Patrons	524,348
6990 Refunds and Other Miscellaneous Revenue	117,000

REVENUE FROM LOCAL SOURCES \$36,573,783

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,160,000
7160 Tuition for Orphans Subsidy	35,000
7220 Vocational Education	80,959
7271 Special Education funds for School-Aged Pupils	1,580,000
7311 Pupil Transportation Subsidy	1,530,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,580
7340 State Property Tax Reduction Allocation	585,351
7360 Safe Schools	40,000
7501 PA Accountability Grants	258,521
7810 State Share of Social Security and Medicare Taxes	824,468
7820 State Share of Retirement Contributions	3,715,611

REVENUE FROM STATE SOURCES \$15,343,490

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	605,100
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,086
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	975,000
8747 ARP ECF - Emergency Connectivity Fund	355,000
8751 ARP ESSER Learning Loss	37,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8752 ARP ESSER Summer Programs	22,000
8753 ARP ESSER Afterschool Programs	22,000
8754 ARP ESSER Homeless Children and Youth Funds	22,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	65,000
REVENUE FROM FEDERAL SOURCES	\$2,202,686
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	175,000
OTHER FINANCING SOURCES	\$175,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,294,959

Act 1 Index (current): 5.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,207,652
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>
Total Approx. Tax Revenue:	\$29,793,003
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790

Lebanon

Total

2022-23 Data		
a. Assessed Value	\$1,751,189,016	\$1,751,189,016
b. Real Estate Mills	16.7620	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$1,541,854,073	\$1,541,854,073
d. Assessed Value	\$1,759,944,961	\$1,759,944,961
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,353,430	\$29,353,430
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,353,430	\$29,353,430
(f Total * g)		
i. Base Mills Subject to Index	16.7620	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.50000%	98.50000%
k. Tax Levy Needed	\$30,237,790	\$30,237,790
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	17.1811	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$30,237,790	\$30,237,790
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$29,652,439
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,207,652
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$29,207,652	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>	
Total Approx. Tax Revenue:	\$29,793,003	
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790	
	Lebanon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.6001	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$30,975,207	\$30,975,207
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,252.00	
Number of Homestead/Farmstead Properties	5586	5586
Median Assessed Value of Homestead Properties		\$169,000

Act 1 Index (current): 5.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,207,652
Amount of Tax Relief for Homestead Exclusions	<u>\$585,351</u>
Total Approx. Tax Revenue:	\$29,793,003
Approx. Tax Levy for Tax Rate Calculation:	\$30,237,790

Lebanon		Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$585,351	Lowering RE Tax Rate	\$0	\$585,351
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$585,351

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lebanon	1,759,944,961	17.1811	30,237,790			98.50000%	
Totals:	1,759,944,961		30,237,790	585,351 =	29,652,439 X	98.50000% =	29,207,652

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	3,462,000	3,462,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	698,000	698,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 4,160,000 4,160,000

Total Act 511, Current Taxes 4,160,000

Act 511 Tax Limit -->	1,541,854,073 X	12	18,502,249
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lebanon	16.7620	17.1811	2.51%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,633,055
1200 Special Programs - Elementary / Secondary	7,610,116
1300 Vocational Education	1,043,501
1400 Other Instructional Programs - Elementary / Secondary	318,877
Total Instruction	\$30,605,549
2000 Support Services	
2100 Support Services - Students	2,179,428
2200 Support Services - Instructional Staff	2,105,234
2300 Support Services - Administration	2,743,035
2400 Support Services - Pupil Health	593,761
2500 Support Services - Business	835,711
2600 Operation and Maintenance of Plant Services	4,541,021
2700 Student Transportation Services	2,647,151
2800 Support Services - Central	854,239
2900 Other Support Services	22,500
Total Support Services	\$16,522,080
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,354,597
Total Operation of Non-Instructional Services	\$1,354,597
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	61,638
5200 Interfund Transfers - Out	5,600,000
5900 Budgetary Reserve	151,095
Total Other Expenditures and Financing Uses	\$5,812,733
Total Estimated Expenditures and Other Financing Uses	\$54,294,959

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,917,212
200 Personnel Services - Employee Benefits	7,177,980
300 Purchased Professional and Technical Services	264,900
400 Purchased Property Services	574,190
500 Other Purchased Services	1,006,046
600 Supplies	644,012
700 Property	26,645
800 Other Objects	22,070
Total Regular Programs - Elementary / Secondary	\$21,633,055
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,374,041
200 Personnel Services - Employee Benefits	2,121,678
300 Purchased Professional and Technical Services	1,460,959
500 Other Purchased Services	624,631
600 Supplies	23,587
800 Other Objects	5,220
Total Special Programs - Elementary / Secondary	\$7,610,116
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	57,850
200 Personnel Services - Employee Benefits	60,513
500 Other Purchased Services	902,600
600 Supplies	19,742
800 Other Objects	2,796
Total Vocational Education	\$1,043,501
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	192,959
200 Personnel Services - Employee Benefits	112,918
300 Purchased Professional and Technical Services	7,000
600 Supplies	6,000
Total Other Instructional Programs - Elementary / Secondary	\$318,877
Total Instruction	\$30,605,549
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,320,773
200 Personnel Services - Employee Benefits	775,150
300 Purchased Professional and Technical Services	30,045
500 Other Purchased Services	16,718
600 Supplies	33,932
800 Other Objects	2,810
Total Support Services - Students	\$2,179,428
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	883,956

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	687,486
300 Purchased Professional and Technical Services	70,355
400 Purchased Property Services	16,300
500 Other Purchased Services	28,040
600 Supplies	406,210
800 Other Objects	12,887
Total Support Services - Instructional Staff	\$2,105,234
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,512,818
200 Personnel Services - Employee Benefits	815,355
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	1,200
500 Other Purchased Services	140,700
600 Supplies	48,470
800 Other Objects	32,492
Total Support Services - Administration	\$2,743,035
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	258,440
200 Personnel Services - Employee Benefits	168,193
300 Purchased Professional and Technical Services	150,050
400 Purchased Property Services	225
500 Other Purchased Services	100
600 Supplies	16,753
Total Support Services - Pupil Health	\$593,761
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	415,301
200 Personnel Services - Employee Benefits	259,247
300 Purchased Professional and Technical Services	11,900
400 Purchased Property Services	15,000
500 Other Purchased Services	68,630
600 Supplies	58,633
800 Other Objects	7,000
Total Support Services - Business	\$835,711
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,437,908
200 Personnel Services - Employee Benefits	999,610
300 Purchased Professional and Technical Services	54,796
400 Purchased Property Services	859,947
500 Other Purchased Services	266,047
600 Supplies	877,803
700 Property	37,000
800 Other Objects	7,910
Total Operation and Maintenance of Plant Services	\$4,541,021
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,479

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	11,172
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,523,500
600 Supplies	30,000
Total Student Transportation Services	\$2,647,151
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	174,889
200 Personnel Services - Employee Benefits	79,200
300 Purchased Professional and Technical Services	27,435
500 Other Purchased Services	112,000
600 Supplies	390,215
700 Property	70,000
800 Other Objects	500
Total Support Services - Central	\$854,239
2900 <u>Other Support Services</u>	
500 Other Purchased Services	22,500
Total Other Support Services	\$22,500
Total Support Services	\$16,522,080
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	677,656
200 Personnel Services - Employee Benefits	267,904
300 Purchased Professional and Technical Services	123,682
400 Purchased Property Services	16,450
500 Other Purchased Services	113,125
600 Supplies	86,990
700 Property	36,000
800 Other Objects	32,790
Total Student Activities	\$1,354,597
Total Operation of Non-Instructional Services	\$1,354,597
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	61,638
Total Debt Service / Other Expenditures and Financing Uses	\$61,638
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,600,000
Total Interfund Transfers - Out	\$5,600,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	151,095
Total Budgetary Reserve	\$151,095
Total Other Expenditures and Financing Uses	\$5,812,733
TOTAL EXPENDITURES	\$54,294,959

Account Description	Amounts
0810 Nonspendable Fund Balance	219,309
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	2,710,956
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,710,956
5900 Budgetary Reserve	151,095
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,081,360