



2025-2026 Budget Information

Belinda M. Wallen, Business Manager
April 7, 2025

PRELIMINARY REVENUE

		Overall Mill Value: \$3,057,863		Overall Mill Value: \$3,119,422		0.0% Real Estate Tax Increase		
		Budget 2024-25 Includes 1.00% RE Tx Incr.		Preliminary Draft Budget 2025-26 Includes 0.00% RE Tx Incr.		Preliminary Draft Budget Change From Prior Year		% of Total Preliminary Draft Budget
Category	Description	Actual 2023-24				\$	%	
Revenues								
6000	Local Sources	\$50,491,010 ⁽¹⁾	\$49,924,592 ⁽¹⁾	\$51,418,729 ⁽¹⁾	\$1,494,137	3.0%	67.73%	
7000	State Sources	21,916,969 ⁽¹⁾	22,490,893 ⁽¹⁾	23,176,455 ⁽¹⁾	\$685,562	3.0%	30.53%	
8000	Federal Sources	5,531,100	986,015	928,816	(\$57,199)	-5.8%	1.22%	
9000	Other Sources	51,764	5,055	51,763	46,708	924.0%	0.07%	
SUB-TOTAL REVENUES		77,990,843	73,406,555	75,575,763	2,169,208	3.0%	99.54%	
0830	Use of Committed Funds-PSERS	\$0 ⁽²⁾	\$149,099	\$345,902	(\$196,803)	-132.0%	0.46%	
0840	Use of Assigned Funds-Budgetary Rsrv.	0	0	0	\$0	N/A	0.00%	
0840	Use of Assigned Funds-Capital Projects	0	0	0	\$0	N/A	0.00%	
0840	Use of Assigned Funds-GASD Cyber	0	0	0	\$0	N/A	0.00%	
0840	Use of Assigned Funds-Future Medical	0	9,567	0	\$9,567	N/A	0.00%	
0840	Use of Assigned Funds-Technology	0	0	0	\$0	N/A	0.00%	
0840	Use of Assigned Funds-Future Borrowing	0	0	0	\$0	N/A	0.00%	
TOTAL REVENUES		\$77,990,843	\$73,565,221	\$75,921,665	\$1,981,972	2.7%	100.00%	

PRELIMINARY EXPENSE

			Overall Mill Value: \$3,057,863	Overall Mill Value: \$3,119,422			
			Budget 2024-25 Includes 1.00% RE Tx Incr.	04/04/25 Preliminary Draft Budget 2025-26 Includes 0.00% RE Tx Incr.	0.0% Real Estate Tax Increase		
Category	Description	Actual 2023-24			Preliminary Draft Budget Change From Prior Year		% of Total Preliminary Draft Budget
					\$	%	
Expenses							
100	Salaries and Wages	\$24,815,279	\$26,337,779	\$27,369,095	\$1,031,316	3.9%	34.49%
200	Employee Benefits	17,987,916	19,479,132	20,046,542	\$567,410	2.9%	25.26%
	Sub-Total 100 to 200 Objects	42,803,195	45,816,911	47,415,637	1,598,726	3.5%	59.75%
300	Purchased Professional Services	6,308,871	5,527,530	6,118,060	\$590,530	10.7%	7.71%
400	Purchased Property Services	714,818	751,312	807,649	\$56,337	7.5%	1.02%
500	Other Purchased Services	11,062,425	11,376,755	11,841,322	\$464,567	4.1%	14.92%
600	Supplies	4,520,370	3,389,184	3,542,606	\$153,422	4.5%	4.46%
700	Property and Equipment	2,746,593	205,293	171,397	(\$33,896)	-16.5%	0.22%
800	Other Objects	2,697,877	2,868,028 ⁽³⁾	3,359,122 ⁽³⁾	\$491,094	17.1%	4.23%
900	Other Financing Uses	5,214,311	6,355,004	6,107,000	(\$248,004)	-3.9%	7.70%
	Sub-Total 300 to 900 Objects	33,265,265	30,473,106	31,947,156	1,474,050	4.8%	40.25%
	TOTAL EXPENSES	\$76,068,460	\$76,290,017	\$79,362,793	\$3,072,776	4.0%	100.00%
Increase/(Decrease) in Unassigned Fund Balance (UFB)							
	General Fund - Actual	1,922,383 ⁽²⁾					
	General Fund - Per Budget		(2,724,796)	(1,624,479)	1,100,317	40.4%	
	Unreconciled Difference	0	0	(1,816,649)	(1,816,649)	0.0%	

Balanced Budget Updated

	<u>March 17th</u>	<u>April 7th</u>
Revenues without Fund Balance	\$75,575,763	\$75,575,763
Expenditures	\$80,087,719	\$79,362,793
Gap ~ Unreconciled	<u>\$ 4,511,956</u>	<u>\$ 3,787,030</u>
25-26 Proposed Use of PSERS Commitment	\$ 345,902	\$ 345,902
25-26 Use of Unassigned Fund Balance	\$ 1,580,983	\$1,624,479
Total Available Funds	<u>\$ 1,926,885</u>	<u>\$1,970,381</u>
Gap – Available Funds	\$ 2,585,071	\$1,816,649
Maintain 6% Unassigned Fund Balance as per policy	\$4,805,263	\$4,761,767

VARIABLES & CHANGES

- ❖ Revenue Funding for 2nd year of ACTI
- ❖ Revenue Funding for Personnel, HealthCare, Cost of Services & Inflation
- ❖ County real estate assessment data
- ❖ Expense Reductions to date \$ 724,926
- ❖ Any expenditure reductions as directed by the Board of Directors
- ❖ Continue to monitor and update the revenue

Timeline Board Meetings

April 22, 2025 Review Proposed Final Budget

May 5, 2025 Recommend and Adopt Proposed Final Budget

May 19, 2025 Board Meeting/Budget Hearing

June 2, 2025 Review, Discuss, and Recommend Final Budget

June 16, 2025 Action/Vote to Adopt 2025/26 Final Budget

June 30, 2025 Deadline to file with PDE