

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	(4,000,000)	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>(\$4,000,000)</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,697,616	
7000 Revenue from State Sources	21,993,214	
8000 Revenue from Federal Sources	1,801,183	
9000 Other Financing Sources	8,865,000	
Total Estimated Revenues And Other Financing Sources		<u>\$40,357,013</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$36,357,013</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,877,100
6120 Current Per Capita Taxes, Section 679	14,700
6140 Current Act 511 Taxes - Flat Rate Assessments	877,260
6150 Current Act 511 Taxes - Proportional Assessments	1,178,556
6400 Delinquencies on Taxes Levied / Assessed by the LEA	750,000
REVENUE FROM LOCAL SOURCES	\$7,697,616
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,820,295
7160 Tuition for Orphans Subsidy	28,898
7271 Special Education funds for School-Aged Pupils	1,780,172
7311 Pupil Transportation Subsidy	223,732
7312 Nonpublic and Charter School Pupil Transportation Subsidy	52,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	486,743
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,242
7340 State Property Tax Reduction Allocation	589,461
7501 PA Accountability Grants	352,679
7810 State Share of Social Security and Medicare Taxes	584,516
7820 State Share of Retirement Contributions	3,048,476
REVENUE FROM STATE SOURCES	\$21,993,214
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	548,828
8514 Title I - Improving the Academic Achievement of the Disadvantaged	935,703
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	79,423
8516 Title III - Language Instruction for English Learners and Immigrant Students	22,646
8517 Title IV - 21st Century Schools	73,517
8610 Homeless Assistance Act	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	101,066
REVENUE FROM FEDERAL SOURCES	\$1,801,183
OTHER FINANCING SOURCES	
9100 Sale of Bonds	8,865,000
OTHER FINANCING SOURCES	\$8,865,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,357,013

AUN: 115228003 Steelton-Highspire SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 8.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,877,100

Amount of Tax Relief for Homestead Exclusions \$589,461

Total Approx. Tax Revenue: \$5,466,561

Approx. Tax Levy for Tax Rate Calculation: \$6,346,189

Dauphin

Total

2023-24 Data

a. Assessed Value	\$218,304,700	\$218,304,700
b. Real Estate Mills	27.4770	

I. 2024-25 Data

c. 2022 STEB Market Value	\$286,210,113	\$286,210,113
d. Assessed Value	\$219,007,800	\$219,007,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2023-24 Calculations

f. 2023-24 Tax Levy	\$5,998,358	\$5,998,358
(a * b)		

2024-25 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2023-24 Tax Levy	\$5,998,358	\$5,998,358
(f Total * g)		
i. Base Mills Subject to Index	27.4770	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	84.72000%	84.72000%
k. Tax Levy Needed	\$6,346,189	\$6,346,189
(Approx. Tax Levy * g)		

l. 2024-25 Real Estate Tax Rate 28.9770

(k / d * 1000)

m. Tax Levy Generated by Mills	\$6,346,189	\$6,346,189
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$5,756,728	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$4,877,100	
(n * Est. Pct. Collection)		

Act 1 Index (current): 8.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$4,877,100		
Amount of Tax Relief for Homestead Exclusions	<u>\$589,461</u>		
Total Approx. Tax Revenue:	\$5,466,561		
Approx. Tax Levy for Tax Rate Calculation:	\$6,346,189		
	Dauphin	Total	
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.8125		
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000		
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,529,170	\$6,529,170	
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	\$12,866.00		
Number of Homestead/Farmstead Properties	1404	1404	
Median Assessed Value of Homestead Properties		\$61,650	

AUN: 115228003 Steelton-Highspire SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 8.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$4,877,100
Amount of Tax Relief for Homestead Exclusions	<u>\$589,461</u>
Total Approx. Tax Revenue:	\$5,466,561
Approx. Tax Levy for Tax Rate Calculation:	\$6,346,189

Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$589,461	Lowering RE Tax Rate	\$0	\$589,461
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$589,461

CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Dauphin	219,007,800	28.9770	6,346,189			84.72000%	
Totals:	219,007,800		6,346,189	-	589,461	=	5,756,728 X
						84.72000%	=
							4,877,100

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		14,700
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	\$5.00	\$0.00	23,899
6142 Current Act 511 Occupation Taxes – Flat Rate	\$200.00	\$0.00	853,361
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			877,260
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	958,556
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,178,556
Total Act 511, Current Taxes			2,055,816
Act 511 Tax Limit -->		286,210,113 X	12
		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
		2023-24 (Rebalanced)	2024-25				2023-24 (Rebalanced)	2024-25		
6111	<u>Current Real Estate Taxes</u>									
	Dauphin	27.4770	28.9770	5.46%	Yes	8.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	8.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	8.5%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$200.00	\$200.00	0.00%	Yes	8.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	8.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	8.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,292,982
1200 Special Programs - Elementary / Secondary	7,863,748
1300 Vocational Education	545,048
1400 Other Instructional Programs - Elementary / Secondary	804,075
1500 Nonpublic School Programs	93,677
1700 Higher Education Programs for Secondary Students	98,410
1800 Pre-Kindergarten	598,358
Total Instruction	\$23,296,298
2000 Support Services	
2100 Support Services - Students	1,286,373
2200 Support Services - Instructional Staff	884,101
2300 Support Services - Administration	1,643,603
2400 Support Services - Pupil Health	298,950
2500 Support Services - Business	425,886
2600 Operation and Maintenance of Plant Services	2,151,666
2700 Student Transportation Services	1,465,214
2800 Support Services - Central	1,281,706
2900 Other Support Services	29,528
Total Support Services	\$9,467,027
3000 Operation of Non-Instructional Services	
3300 Community Services	26,361
Total Operation of Non-Instructional Services	\$26,361
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,881,687
Total Other Expenditures and Financing Uses	\$2,881,687
Total Estimated Expenditures and Other Financing Uses	\$35,671,373

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,695,130
200 Personnel Services - Employee Benefits	4,370,114
300 Purchased Professional and Technical Services	319,865
400 Purchased Property Services	1,155
500 Other Purchased Services	2,708,488
600 Supplies	197,743
800 Other Objects	487
Total Regular Programs - Elementary / Secondary	\$13,292,982
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,913,794
200 Personnel Services - Employee Benefits	1,833,688
300 Purchased Professional and Technical Services	2,633,552
500 Other Purchased Services	1,466,064
600 Supplies	14,120
800 Other Objects	2,530
Total Special Programs - Elementary / Secondary	\$7,863,748
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	56,907
500 Other Purchased Services	488,010
600 Supplies	131
Total Vocational Education	\$545,048
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	320,815
200 Personnel Services - Employee Benefits	238,134
300 Purchased Professional and Technical Services	197,728
500 Other Purchased Services	47,398
Total Other Instructional Programs - Elementary / Secondary	\$804,075
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	93,677
Total Nonpublic School Programs	\$93,677
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	98,410
Total Higher Education Programs for Secondary Students	\$98,410
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	325,440
200 Personnel Services - Employee Benefits	266,284
300 Purchased Professional and Technical Services	5,375
600 Supplies	1,259
Total Pre-Kindergarten	\$598,358
Total Instruction	\$23,296,298
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	533,530
200 Personnel Services - Employee Benefits	448,761
300 Purchased Professional and Technical Services	300,422
500 Other Purchased Services	3,094
600 Supplies	77
800 Other Objects	489
Total Support Services - Students	\$1,286,373
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	190,470
200 Personnel Services - Employee Benefits	153,446
300 Purchased Professional and Technical Services	426,128
500 Other Purchased Services	73,114
600 Supplies	40,943
Total Support Services - Instructional Staff	\$884,101
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	792,380
200 Personnel Services - Employee Benefits	592,650
300 Purchased Professional and Technical Services	220,955
500 Other Purchased Services	7,832
600 Supplies	3,626
800 Other Objects	26,160
Total Support Services - Administration	\$1,643,603
2400 <u>Support Services - Pupil Health</u>	
300 Purchased Professional and Technical Services	296,873
400 Purchased Property Services	463
600 Supplies	1,614
Total Support Services - Pupil Health	\$298,950
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	127,267
200 Personnel Services - Employee Benefits	88,415
300 Purchased Professional and Technical Services	14,130
400 Purchased Property Services	415
500 Other Purchased Services	103
600 Supplies	6,218
700 Property	149,197
800 Other Objects	40,141
Total Support Services - Business	\$425,886
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	514,257
200 Personnel Services - Employee Benefits	406,111
300 Purchased Professional and Technical Services	65,344
400 Purchased Property Services	678,865
500 Other Purchased Services	120,965
600 Supplies	351,843

<u>Description</u>	<u>Amount</u>
700 Property	13,676
800 Other Objects	605
Total Operation and Maintenance of Plant Services	\$2,151,666
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	11,754
500 Other Purchased Services	1,452,962
600 Supplies	349
800 Other Objects	149
Total Student Transportation Services	\$1,465,214
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	305,393
200 Personnel Services - Employee Benefits	273,479
300 Purchased Professional and Technical Services	138,622
400 Purchased Property Services	4,795
500 Other Purchased Services	65
600 Supplies	148,517
700 Property	410,536
800 Other Objects	299
Total Support Services - Central	\$1,281,706
2900 <u>Other Support Services</u>	
400 Purchased Property Services	18,621
500 Other Purchased Services	4,727
800 Other Objects	6,180
Total Other Support Services	\$29,528
Total Support Services	\$9,467,027
3000 Operation of Non-Instructional Services	
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	7,093
600 Supplies	19,268
Total Community Services	\$26,361
Total Operation of Non-Instructional Services	\$26,361
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	816,687
900 Other Uses of Funds	2,065,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,881,687
Total Other Expenditures and Financing Uses	\$2,881,687
TOTAL EXPENDITURES	\$35,671,373

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	685,640
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$685,640

5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$685,640

STEELTON-HIGHSPIRE SCHOOL DISTRICT

RESOLUTION No. 2023-2024-003

RESOLVED that the Budget of the Steelton-Highspire School District, Dauphin County, Pennsylvania, as was proposed at a meeting held on June 12, 2024, be and the same is finally adopted, as amended, as the Final Budget of the School District for the fiscal year beginning July 1, 2024.

BE IT FURTHER RESOLVED that the Steelton-Highspire School District hereby authorizes the appropriation and expenditures of funds as itemized in said budget, providing for estimated income and net resources of \$40,357,013 and estimated obligations of \$35,671,373 and

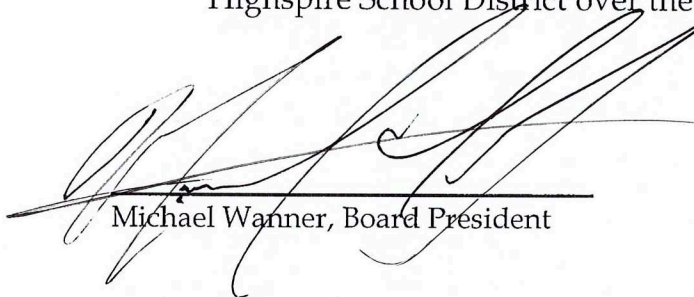
BE IT FURTHER RESOLVED that necessary revenue for the same shall include (a) school tax on real estate which is hereby levied and assessed at the rate of 28.977 mills on the dollar or \$2.8977 on each \$100.00 of assessed valuation of all properties taxable for school purposes in the Boroughs of Steelton and Highspire for the 2023-2024 school year beginning July 1, 2023, and (b) by a per capita tax of \$5.00 levied on each resident of Steelton and Highspire, over 18 years of age, in the Boroughs of Steelton and Highspire in accordance with Section 679 of the Public School Code and (c) a residence tax of \$5.00 on each resident or inhabitant of the Boroughs of Steelton and Highspire over eighteen years of age, pursuant to the authority granted by Act. No. 511 of 1965 and (d) an occupation tax of 80% per cent of the value of all occupations assessed at \$250 (yielding \$200.00 per person) pursuant to the authority granted by Act No. 511 and (e) a tax in the amount of one percent (1%) imposed on the earned income and net profits earned by residents of Steelton and Highspire during the taxable year, pursuant to the authority granted by Act No. 511 and (f) a tax at the rate of one per cent (1%) upon the transfer of real property in the Boroughs of Steelton and Highspire, Beginning July 1, 2019, pursuant to the authority granted by Act No. 511.

Adoption of the Proposed Budget for 2023-2024 and Revenue Resolutions as Follows:

- a) RESOLVED that the Proposed Steelton-Highspire School District Budget for the 2023-2024 school year that was approved on May 10, 2023 be adopted as the final budget in June 2023 providing for estimated expenditures and receipts in the amount of \$40,357,013 and \$35,671,373 respectively.
- b) RESOLVED by the Steelton-Highspire School District of Steelton, Dauphin County, Pennsylvania, that a school tax on real estate is hereby levied and assessed at a total rate of 28.977 mills on the dollar, or \$2.8977 on each \$100.00 of assessed valuation of all taxable property in the Boroughs of Steelton and Highspire, for school purposes, for the 2023-2024 school year, beginning on July 1, 2023, in accordance with Section 672 of the Public School Code of 1949, and BE IT FURTHER RESOLVED that a per capita tax of \$5.00 be levied on each resident or inhabitant, over 18 years of age, in the Boroughs of Steelton and Highspire in accordance with Section 679 of the Public School Code of 1949.
- c) RESOLVED that the Steelton-Highspire School District re-enact without substantial change (except as to the effective date which shall be July 1, 2023) a resolution adopted May 26, 1966 levying a residence tax of \$5.00 on each resident or inhabitant over eighteen (18) years of age, of the Boroughs of Steelton and Highspire for the operation of schools during the 2023-2024 school year.
- d) RESOLVED that the Steelton-Highspire School District re-enact without substantial change (except as to the effective date which shall be July 1, 2023) a resolution adopted March 17, 1966, levying a tax of 1% of the following earned income during the 2023-2024 school fiscal year:
 - 1. Salaries, wages, commissions and other compensation earned by Individual residents of the Boroughs of Steelton and Highspire;
 - 2. Net profits, derived from the conduct of businesses, the practice of professions and other income producing occupations by Residents of the Boroughs of Steelton and Highspire.
- e) RESOLVED that the Steelton-Highspire School District re-enact without substantial change (except as to the effective date which shall be July 1, 2023), a resolution adopted June 25, 1987, levying a

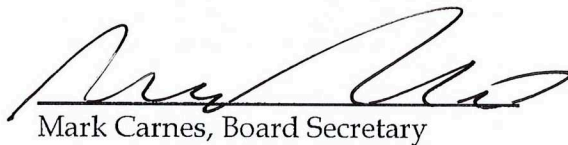
tax upon transfer of real property or of any interest in real property situated in the Boroughs of Steelton or Highspire at the rate of one (1%) percent of the consideration or sale price involved in said transfer.

- f) RESOLVED that the Steelton-Highspire School District re-enact without substantial change (except as to the rate and the effective date which shall be July 1, 2023), a resolution adopted May 17, 2001, levying an occupation tax of 80% yielding \$200.00 per person) of the value of all occupations of all person residing in the Steelton-Highspire School District over the age of eighteen (18) years.



Michael Wanner, Board President

6-12-2024
Date



Mark Carnes, Board Secretary

6/12/2024
Date