

2025-2026 Final Budget

June 24, 2025

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

| <u>REVENUE</u> | 2024-25 PDE 2028 | 2025-26 Final Budget |
|---|-----------------------------|---------------------------------|
| <i>Mill Rate</i> | 30.7800 | 31.4000 |
| 6000 Local Sources | \$62,714,512 | \$60,368,436 |
| 7000 State Sources | 132,082,158 | 139,629,326 |
| 8000 Federal Sources | 20,841,411 | 13,126,608 |
| 9000 Other Revenue | 1,600,000 | 0 |
| Total Revenue | \$217,238,081 | \$213,124,370 |
| <u>EXPENDITURES</u> | | |
| 1100 Regular Instruction Programs | \$72,003,683 | \$75,774,995 |
| 1200 Special Instruction Programs | 35,924,606 | 34,168,951 |
| 1300 Vocational Education Programs | 3,334,590 | 3,520,325 |
| 1400 Other Instructional Programs | 3,335,654 | 6,040,988 |
| 1500 Non-Public School Programs | 606,153 | 703,557 |
| 1600 Adult Education Programs | 396,841 | 406,762 |
| 1800 Pre-Kindergarten | 687,462 | 686,978 |
| 2100 Support Services -Students | 7,061,910 | 10,262,235 |
| 2200 Support Services – Instructional Staff | 9,545,263 | 8,038,237 |
| 2300 Support Services – Administration | 11,374,286 | 11,092,151 |
| 2400 Support Services – Pupil Health | 2,797,952 | 2,661,350 |
| 2500 Support Services Business | 2,208,991 | 2,012,172 |
| 2600 Operation & Maintenance | 18,332,364 | 16,488,904 |
| 2700 Student Transportation Services | 5,655,335 | 5,713,223 |
| 2800 Support Services – Central | 5,508,872 | 6,342,864 |
| 2900 Other Support Services | 38,524 | 40,000 |
| 3200 Student Activities | 1,334,571 | 1,389,180 |
| 3300 Community Services | 1,163,234 | 767,125 |
| 4600 Existing Building Improvement Services | 7,998,509 | 250,000 |
| 5000 Debt Service/Transfers | 27,929,281 | 26,764,373 |
| Total Expenditures | \$217,238,081 | \$213,124,370 |

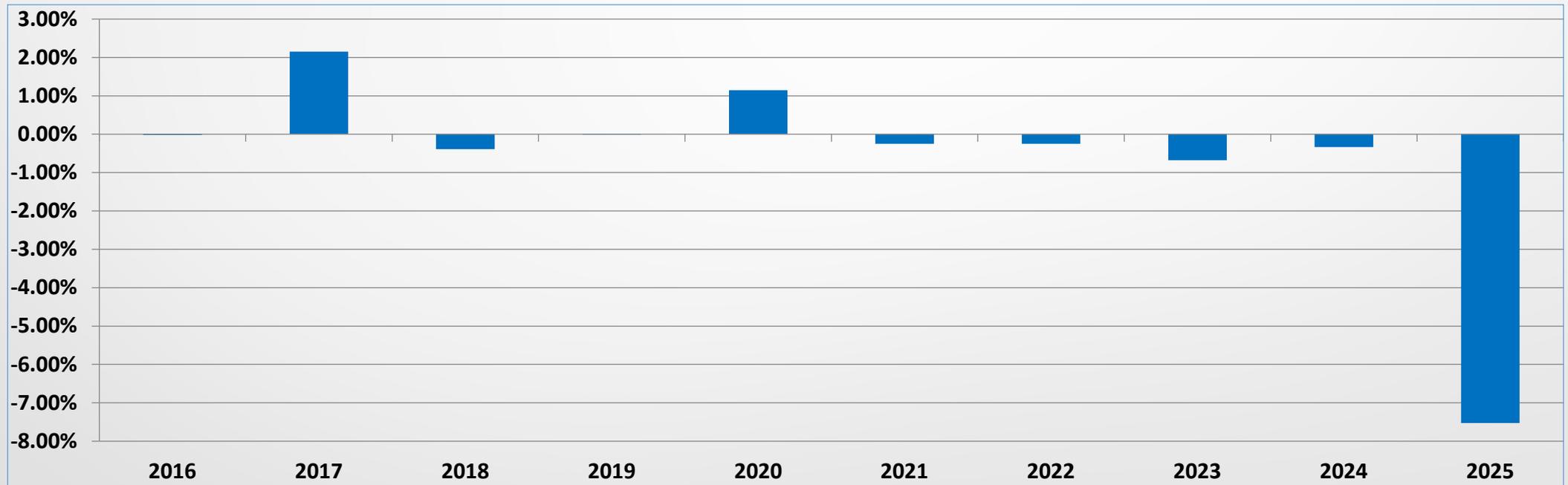
Revenues- Local

| | 2024-25 PDE 2028 | 2025-26 Final Budget |
|--|-----------------------------|-------------------------------------|
| 6111 Real Estate Taxes | 39,911,709 | 37,094,018 |
| 6113 Public Utility Realty Tax | 53,000 | 53,000 |
| 6114 Pmt in Lieu of Current Tax | 1,872,500 | 1,872,500 |
| 6140 Current Act 511-Flat Rate Assessments | 970,000 | 985,000 |
| 6150 Proportional Assessments (511) | 8,510,001 | 8,985,001 |
| 6400 Delinquency on Taxes Levied | 6,244,500 | 6,980,521 |
| 6500 Earnings on Investments | 3,000,000 | 2,500,000 |
| 6700 Revenue from LEA Activities | 50,000 | 35,000 |
| 6800-Rev from IU/Pass Through Funds | 1,204,248 | 1,038,800 |
| 6910 Rentals | 338,554 | 354,596 |
| 6920 Contrib/Donations Private Sector | 275,000 | 305,000 |
| 6940 Tuition from Patrons | 0 | 0 |
| 6960 SVCS provide to other LEAs/Govt Units | 10,000 | 10,000 |
| 6990 Refunds and Other Misc. Revenue | 275,000 | 155,000 |
| Total Local Sources | 62,714,512 | 60,368,436 |

| Year | Mill Rate | Act 1 Limit | Mill Increase | % Increase | Act 1 limit mills | Diff between Act 1 & Mill increase |
|------------------|------------------|--------------------|----------------------|-------------------|--------------------------|---|
| 2016-17 | 27.8000 | 3.50% | -0.116 | -0.41% | 0.9770 | 1.0926 |
| 2017-18 | 27.8000 | 3.70% | 0.000 | 0.00% | 1.0286 | 1.0286 |
| 2018-19 | 28.8010 | 3.60% | 1.001 | 3.60% | 1.0008 | -0.0002 |
| 2019-20 | 29.7800 | 3.40% | 0.979 | 3.40% | 0.9792 | 0.0002 |
| 2020-21 | 29.7800 | 3.90% | 0.000 | 0.00% | 1.1614 | 1.1614 |
| 2021-22 | 29.7800 | 4.50% | 0.000 | 0.00% | 1.3401 | 1.3401 |
| 2022-23 | 30.7800 | 5.10% | 1.000 | 3.36% | 1.5188 | 0.5188 |
| 2023-24 | 30.7800 | 6.20% | 0.000 | 0.00% | 1.9084 | 1.9084 |
| 2024-25 | 30.7800 | 8.10% | 0.000 | 0.00% | 2.4932 | 2.4932 |
| 2025-26 | 31.4000 | 6.10% | 0.620 | 2.01% | 1.8776 | 1.2576 |
| Average Increase | | 0.348 | 1.20% | | | |

Mill Rate History

Annual Changes to Taxable Assessed Values



Revenues- State

| | 2024-25 | 2025-26 |
|--|--------------------|---------------------|
| | PDE 2028 | Final Budget |
| 7111 Basic Education Funding | 86,351,376 | 88,046,818 |
| 7112 Basic Education Funding - SS | 0 | 0 |
| 7160 Tuition for Orphans Subsidy | 0 | 250,000 |
| 7271 Special Ed. Funding | 8,604,278 | 8,916,027 |
| 7292 Pre-K Counts | 680,000 | 714,000 |
| 7299 Other Program Revenue | 25,000 | 75,000 |
| 7310 Transportation | 2,070,000 | 2,158,918 |
| 7320 Rental & Sinking fund | 2,258,863 | 2,763,458 |
| 7330 Health Services | 75,000 | 95,000 |
| 7340 State Property Tax Reduction Allocation | 4,101,391 | 4,504,247 |
| 7360 Safe Schools/Learn & Serve | 694,000 | 325,000 |
| 7361 PCCD Grant - COVID 19 | 0 | 0 |
| 7531 Ready to Learn Block Grant | 9,969,296 | 9,971,030 |
| 7532 Ready to Learn Block Grant-Adequacy | 0 | 3,721,331 |
| 7533 Ready to Learn Block Grant-Tax Equity | 0 | 721,299 |
| 7599 Other State Revenue | 0 | 0 |
| 7810 State Share of SS and Medicare | 3,137,376 | 3,189,902 |
| 7820 State Share of Retirement Contrib | 14,115,578 | 14,177,296 |
| Total State Sources | 132,082,158 | 139,629,326 |

Revenues- Federal

| | 2024-25 PDE 2028 | 2025-26 Final Budget |
|--------------------------------------|-----------------------------|-------------------------------------|
| 8390 Grant in Aid Directly from Fed | 717,420 | 35,000 |
| 8514 Title I | 7,972,552 | 9,540,200 |
| 8515 Title II | 481,317 | 585,002 |
| 8516 Title III | 299,947 | 321,777 |
| 8517 Title IV | 1,721,710 | 1,522,105 |
| 8690 Other Restricted Federal Grants | 153,571 | 153,930 |
| 8732 ARRA QSCB | 404,594 | 404,594 |
| 8741 CARES Act-ESSER I | 0 | 0 |
| 8742 CARES Act GEER | 0 | 0 |
| 8742 ESSER II | 0 | 0 |
| 8743 ESSER III | 8,000,000 | 0 |
| 8749 Other CARES Act Funding | 0 | 0 |
| 8751 ARP ESSER Learning Loss | 540,300 | 0 |
| 8752 ARP ESSER Summer Programs | 0 | 0 |
| 8753 ARP ESSER Afterschool Programs | 0 | 0 |
| 8755 ARP ESSER Emergency Relief | 0 | 0 |
| 8810 Medical Assistance (ACCESS) | 500,000 | 500,000 |
| 8820 Medical Assistance/Admin | 50,000 | 64,000 |
| Total Federal Sources | 20,841,411 | 13,126,608 |

Expenditures- Instruction

1000- Instruction

| | 2024-25 Budget-PDE 2028 | 2025-26 Final Budget |
|---------------------------------|-------------------------------|-------------------------|
| 100 Salaries | 38,961,968 | 41,078,540 |
| 200 Employee Benefits | 29,757,799 | 29,877,828 |
| 300 Purchased Prof & Tech Svcs | 6,997,148 | 5,356,220 |
| 400 Purchased Property Services | 2,800 | 3,508 |
| 500 Other Purchased Services | 37,117,952 | 40,787,733 |
| 600 Supplies | 3,350,822 | 4,018,051 |
| 700 Property | 0 | 0 |
| 800 Other Objects | 100,500 | 180,676 |
| Total 1000 | 116,288,989 | 121,302,556 |

Expenditures- Support Services

2000- Support Services

| | 2024-25 Budget-PDE 2028 | 2025-26 Final Budget |
|---------------------------------|-------------------------------|-------------------------|
| 100 Salaries | 19,636,520 | 20,186,062 |
| 200 Employee Benefits | 14,112,666 | 14,925,821 |
| 300 Purchased Prof & TechSvcs | 8,794,427 | 8,373,243 |
| 400 Purchased Property Services | 7,238,276 | 7,354,330 |
| 500 Other Purchased Services | 6,429,121 | 6,588,235 |
| 600 Supplies | 5,266,865 | 4,608,766 |
| 700 Property | 767,593 | 415,000 |
| 800 Other Objects | 233,029 | 199,679 |
| Total 2000 | 62,478,497 | 62,651,136 |

Expenditures-
Operation of
Non-
Instructional
Services

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

| | 2024-25 Budget-PDE 2028 | 2025-26 Final Budget |
|---------------------------------|--|---------------------------------|
| 100 Salaries | 1,143,051 | 965,552 |
| 200 Employee Benefits | 715,188 | 518,948 |
| 300 Purchased Prof & TechSvcs | 125,065 | 233,435 |
| 400 Purchased Property Services | 55,700 | 57,200 |
| 500 Other Purchased Services | 209,810 | 202,710 |
| 600 Supplies | 229,991 | 151,460 |
| 700 Property | 5,500 | 5,000 |
| 800 Other Objects | 13,500 | 22,000 |
| Total 3000 | 2,497,805 | 2,156,305 |

Expenditures-
Facilities
Acquisition,
Construction,
&
Improvement
Services

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

| | 2024-25 Budget-PDE 2028 | 2025-26 Final Budget |
|--------------------------------|--|---------------------------------|
| 300 Purchased Prof & Tech Svcs | 38,000 | 0 |
| 400 Purchased Property Svcs | 7,960,509 | 250,000 |
| 600 Supplies | 0 | 0 |
| 700 Property | 0 | 0 |
| Total 4000 | 7,998,509 | 250,000 |

Expenditures-
Other
Expenditures
& Financing
Uses

**5000 - Other Expenditures &
Financing Uses**

| | Budget-PDE | Final |
|-------------------------------|-------------------|-------------------|
| 300 Purchased Prof & TechSvcs | 0 | 0 |
| 800 Other Objects | 13,849,968 | 11,590,060 |
| 900 Other Financing Uses | 14,079,313 | 15,174,313 |
| Total 5000 | 27,929,281 | 26,764,373 |

Summary of Budgetary Changes

Revenues

- Decrease in Property Tax Revenue due to decrease in assessed values and increase in assessment appeals
- Increase in Title funding
- Increased PDE reimbursement for technical support contract
- Increase in rental revenue for early intervention classrooms

Expenditures

- Increase in Title Funded positions and contracts
- Increase in wages and benefits for AFSCME employees
- Additional position for staffing and position control
- Increases in crossing guard service costs for summer programs
- ELD Staffing changes to align with case loads
- Savings for contracted nursing services
- Furniture for new spaces at Camp Curtin
- Updates to branded items throughout District
- Changes in School Psychologist positions
- Increase in salaries and benefits for admin changes
- Increase in STEM focused positions at MMSA
- Increase in transfer to Capital Reserve Fund

2025-2026 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

2025-2026 Capital Plan

| Project | Building | Estimated Cost | Primary Funding Source | Secondary Funding Source (If applicable) |
|--|-----------------|------------------------|-------------------------------|--|
| Electronic Locks on internal doors | Camp Curtin | \$ 393,268.39 | Capital Reserve Fund | COPS Grant |
| Electronic Locks on internal doors | MMSA | \$ 261,055.00 | COPS Grant | |
| Electronic Locks on internal doors | SciTech | \$ 299,015.00 | COPS Grant | |
| HVAC-Additional classrooms | Foose | \$ 395,000.00 | Capital Reserve Fund | |
| New Soccer Field-Division Street | William Penn | \$ 896,865.00 | Capital Reserve Fund | |
| Classroom and Cafeteria Expansion | Camp Curtin | \$ 1,734,992.33 | Capital Reserve Fund | |
| Roof Restoration- Areas A, B, and C | Lincoln | \$ 645,000.00 | Capital Reserve Fund | |
| Roof Restoration-All Areas | SciTech | \$ 450,000.00 | Capital Reserve Fund | |
| Roof Restoration-B-I, J,K, N, O, Q, T | Camp Curtin | \$ 715,000.00 | Capital Reserve Fund | |
| Roof Restoration-A,E,H,M1 and N1 | Foose | \$ 275,000.00 | Capital Reserve Fund | |
| Food Service Equipment Replacements | Multiple | \$ 148,165.00 | Capital Reserve Fund | |
| 25-26 Total Anticipated Capital Spend | | \$ 6,213,360.72 | | |
| Total Primary Funding Source: Capital Reserve | | \$ 5,653,290.72 | | |
| Total Primary Funding Source: Grants | | \$ 560,070.00 | | |



One Harrisburg:
One Vision,
One Community,
One Future

2025-2026 Budget Adoption
June 24, 2025