



General Fund 2026 Proposed Final Budget
December 15th, 2025

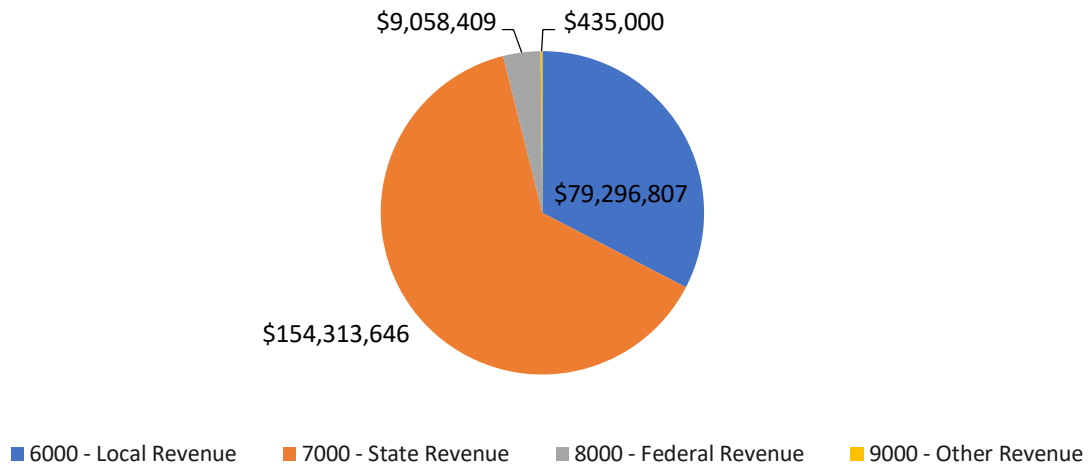
Budget Summary of General Fund

	General Fund		
	2025 Budget	Final 2026 Budget	Increase / (Decrease)
Revenue			
6000 - Local Revenue	\$ 75,213,105	\$ 79,296,807	\$ 4,083,702
7000 - State Revenue	\$ 140,014,405	\$ 154,313,646	\$ 14,299,241
8000 - Federal Revenue	\$ 10,008,811	\$ 9,058,409	\$ (950,402)
9000 - Other Revenue	\$ 435,000	\$ 435,000	\$ -
Total Revenue	\$ 225,671,321	\$ 243,103,862	\$ 17,432,541
Expenditures	2025 Budget	Preliminary 2026	Increase / (Decrease)
1000 - Regular Instruction	\$ 143,164,098	\$ 154,187,386	\$ 11,023,288
2000 - Support Services	\$ 55,808,413	\$ 60,685,018	\$ 4,876,605
3000 - Non-Instructional	\$ 2,094,441	\$ 2,199,437	\$ 104,996
4000 - Building Imp. & Acq.	\$ 734,000	\$ -	\$ (734,000)
5000 - Debt Service / Other	\$ 23,870,369	\$ 26,032,020	\$ 2,161,651
Total Expenditures	\$ 225,671,321	\$ 243,103,862	\$ 17,432,542
Total Inc / (Dec) in Fund Balance	\$ (0)	\$ 0	\$ -
Estimated Fund Balance 1/1/25	\$ 33,177,924	\$ 33,177,924	\$ -
Estimated Fund Balance 1/1/26	\$ 33,177,924	\$ 33,177,924	\$ 0

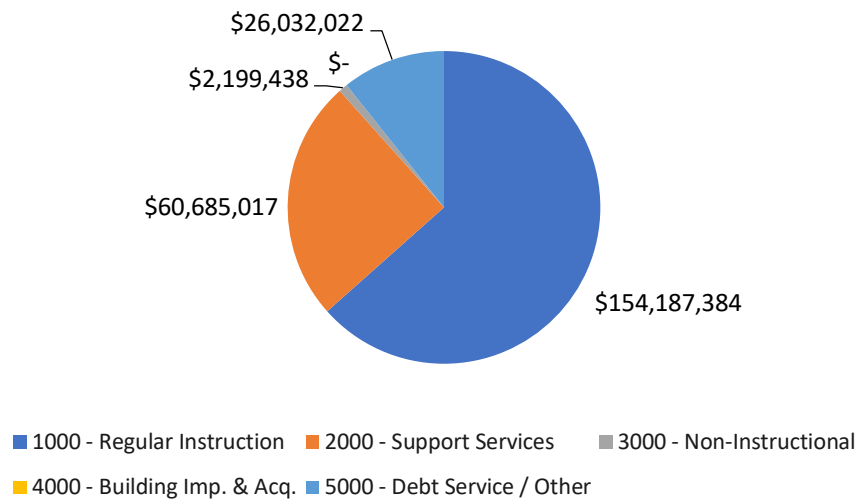
**** Estimated Fund Balance consists of an unassigned fund balance of \$18,177,924 (7.48%) and a committed fund balance of \$12,500,000 for capital improvements and \$2,500,000 for future tax assessment appeals due to reassessment. Unassigned Fund balance over 8% prohibits raising real estate millage. The District can choose to commit a portion of the fund balance prior to final adoption.**

- Initiative R01: Adopt a structurally balanced budget on an annual basis
 - District shall develop a structurally balanced budget that does not rely on one-time revenues or unfunded debt borrowing
- Initiative ADMIN05: Establish sufficient budgetary reserves
 - District shall revise its fund balance management policy to specify that it will maintain an unassigned fund balance of at least five percent of expenditures

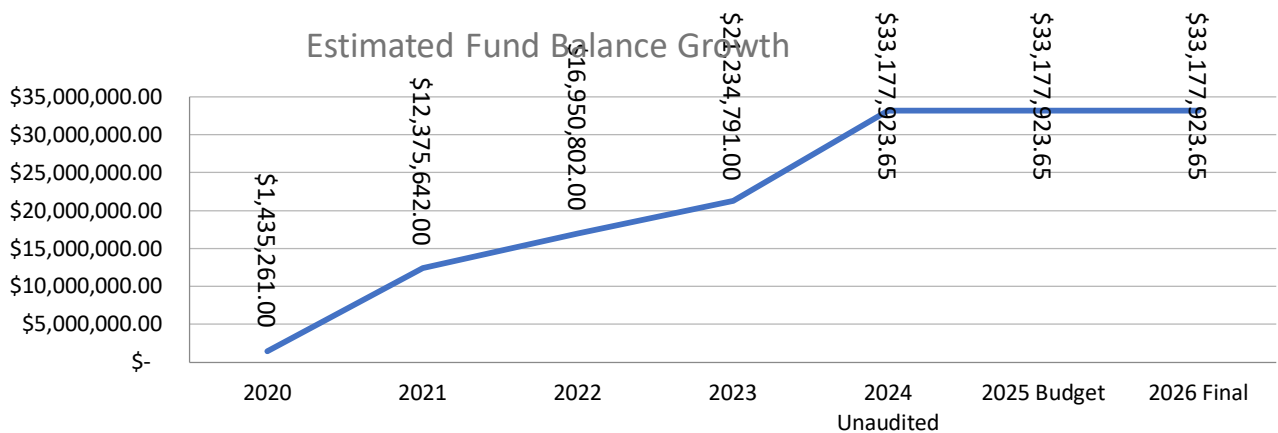
Revenues / Other Financing Sources



Expenditures / Other Financing Uses



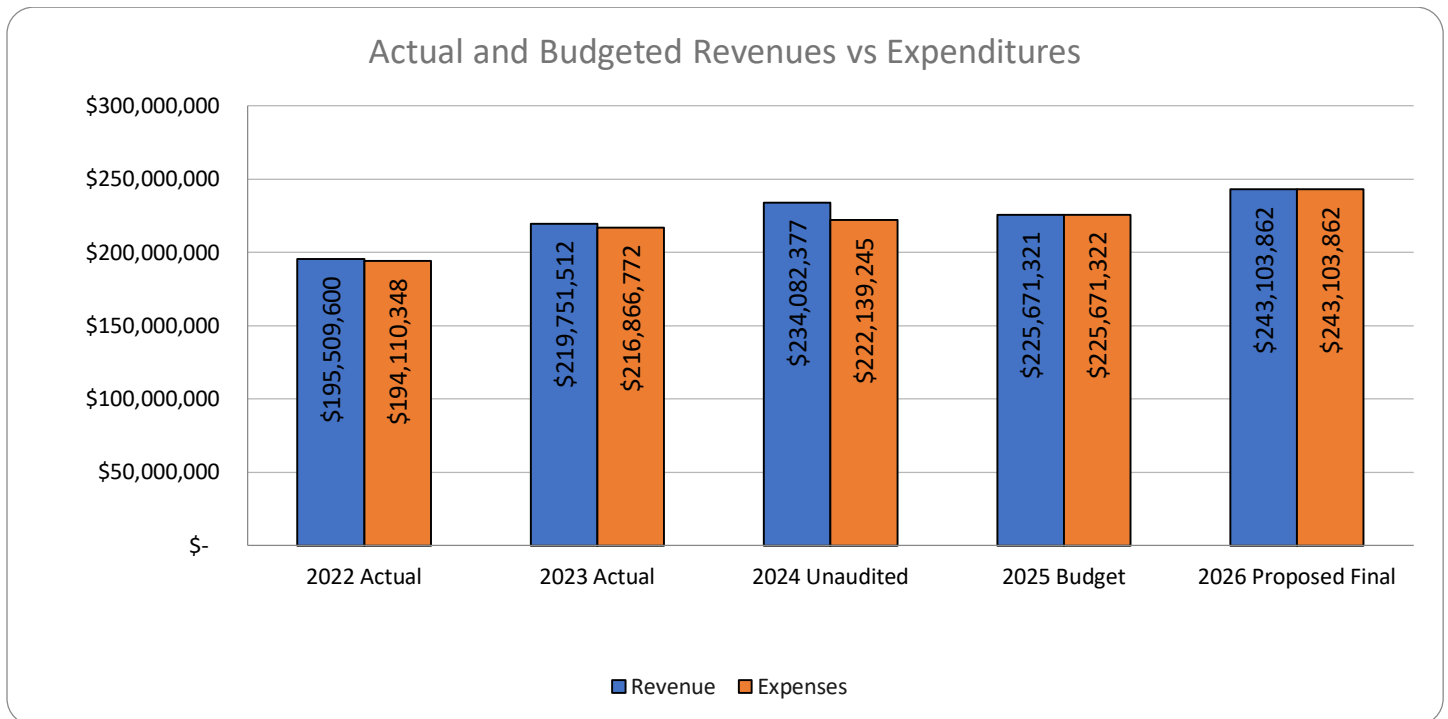
Proposed Change in Estimated Fund Balance



General Fund – YTD Comparisons

Revenue	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final Budget	Increase / (Decrease)
6000 - Local Revenue	\$ 75,147,529	\$ 74,545,147	\$ 79,250,391	\$ 75,213,105	\$ 79,296,807	\$ 4,083,702
7000 - State Revenue	\$ 100,412,612	\$ 114,786,309	\$ 129,081,785	\$ 140,014,405	\$ 154,313,646	\$ 14,299,241
8000 - Federal Revenue	\$ 19,949,459	\$ 30,420,055	\$ 25,750,201	\$ 10,008,811	\$ 9,058,409	\$ (950,402)
9000 - Other Revenue	\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000	\$ -
Total Revenue	\$ 195,509,600	\$ 219,751,512	\$ 234,082,377	\$ 225,671,321	\$ 243,103,862	\$ 17,432,541
Expenditures	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final Budget	Increase / (Decrease)
1000 - Regular Instruction	\$ 120,824,779	\$ 124,914,552	\$ 143,489,006	\$ 143,164,098	\$ 154,187,386	\$ 11,023,288
2000 - Support Services	\$ 45,461,975	\$ 49,573,737	\$ 53,190,560	\$ 55,808,413	\$ 60,685,018	\$ 4,876,605
3000 - Non-Instructional	\$ 1,419,652	\$ 1,503,346	\$ 1,643,135	\$ 2,094,441	\$ 2,199,437	\$ 104,996
4000 - Facilities Improvement	\$ 7,206,654	\$ 14,054,438	\$ 3,526,198	\$ 734,000	\$ -	\$ (734,000)
5000 - Debt Service / Other	\$ 17,743,189	\$ 19,046,255	\$ 19,186,296	\$ 19,126,697	\$ 19,499,937	\$ 373,240
5200 - Interfund Transfer Out	\$ -	\$ 6,930,000	\$ 938,125	\$ -	\$ -	\$ -
5900 - Budgetary Reserve	\$ -	\$ -	\$ -	\$ 4,743,672	\$ 6,532,083	\$ 1,788,411
9000 - Other Uses	\$ 1,454,099	\$ 844,444	\$ 165,925	\$ -	\$ -	\$ -
Total Expenditures	\$ 194,110,348	\$ 216,866,772	\$ 222,139,245	\$ 225,671,322	\$ 243,103,862	\$ 17,432,540
Total Inc / (Dec) in Fund Balance	\$ 1,399,252	\$ 2,884,740	\$ 11,943,132	\$ -	\$ -	\$ -

Below is a comparison of revenue and expenditures in the general fund for year 2021 through 2026



Local Revenues

Real Estate

The 2026 Proposed Final Budget does not include a tax increase and adjust the millage level to be revenue neutral after the 2025 County Reassessment. The Millage is adjusted to 9.5585 and the conversion will be revenue neutral at a levy of \$55,992,523. Additionally, we received an increase in the State Property Tax Reduction line item in the amount of \$604,491 for a total of \$7,065,224. Below is a schedule showing 8 years of historical assessments and collections and estimates for 2026.

Budget Year	Assessed Value	Millage	Levy	State Property Tax Reduction	Collections	Current Year Collection as % of total levy less State Property Tax Reduction
2017 Actual	\$ 388,713,644.00	123.77	\$ 48,111,087.72	\$ 4,352,696.00	\$ 37,370,513.00	85.40%
2018 Actual	\$ 387,756,703.00	128.47	\$ 49,815,103.63	\$ 4,378,319.00	\$ 42,205,382.00	92.89%
2019 Actual	\$ 385,942,988.00	133.095	\$ 51,367,043.39	\$ 4,373,701.00	\$ 45,248,901.00	96.29%
2020 Actual	\$ 385,839,193.00	137.62	\$ 53,099,189.74	\$ 5,512,719.37	\$ 44,766,173.00	94.07%
2021 Actual	\$ 384,865,639.00	142.987	\$ 55,030,783.12	\$ 4,373,701.00	\$ 45,248,900.00	89.32%
2022 Actual	\$ 383,910,073.28	142.987	\$ 54,894,149.65	\$ 4,373,701.00	\$ 44,766,173.00	88.61%
2023 Actual	\$ 381,563,173.00	147.849	\$ 56,413,564.91	\$ 5,512,719.37	\$ 44,800,972.58	88.02%
2024 Budget	\$ 375,724,317.80	147.849	\$ 55,550,298.59	\$ 5,522,850.25	\$ 45,157,475.00	90.27%
2025 Budget (a)	\$ 362,801,361.24	147.849	\$ 53,639,658.10	\$ 6,460,753.48	\$ 42,201,544.37	89.45%
2026 Proposed Final	\$ 5,857,828,107.00	9.5585	\$ 55,992,049.96	\$ 7,065,224.00	\$ 44,034,143.36	90.00%

(a) The 2025 budget figures presented above assumed the sale of the Commonwealth Hospital. Actual tax duplicates issued for 2025 had a total taxable assessed of \$378,715,276 at 147.8486 mills for a levy of \$55,992,523.

Act 1 Index Limits

Year	2025	2026	2027	2028	2029
Rate	8.1%	6.1%	5.5%	4.9%	4.7%

Act 511 Taxes remained equivalent with prior years and consist of the following:

Earned Income Tax. The School District levies a tax of 1.00% on earned income of residents.

Local Services Tax. A tax of \$5.00 is levied on each person with an occupation.

Real Estate Transfer. The School District levies a tax of 0.5% of the value of real estate transfers

Mercantile Wholesale. A mercantile wholesale tax of .0452% is imposed on each dollar of gross volume business. Rates will still apply for delinquent years but will be replaced with a Payroll Prep Tax for 2023 and forward.

Mercantile Retail. A mercantile retail tax of .0679% is imposed on each dollar of gross volume business. Rates will still apply for delinquent years but will be replaced with a Payroll Prep Tax for 2023 and forward.

Business Privilege. A business privilege tax of .00513 is imposed per \$1,000 of gross annual receipts. Rates will still apply for delinquent years but will be replaced with a Payroll Prep Tax for 2023 and forward.

Payroll Preparation Tax. The School District levies a tax of .7553% on payroll expense generated as a result of an employer conducting business within the City of Scranton.

State Revenue

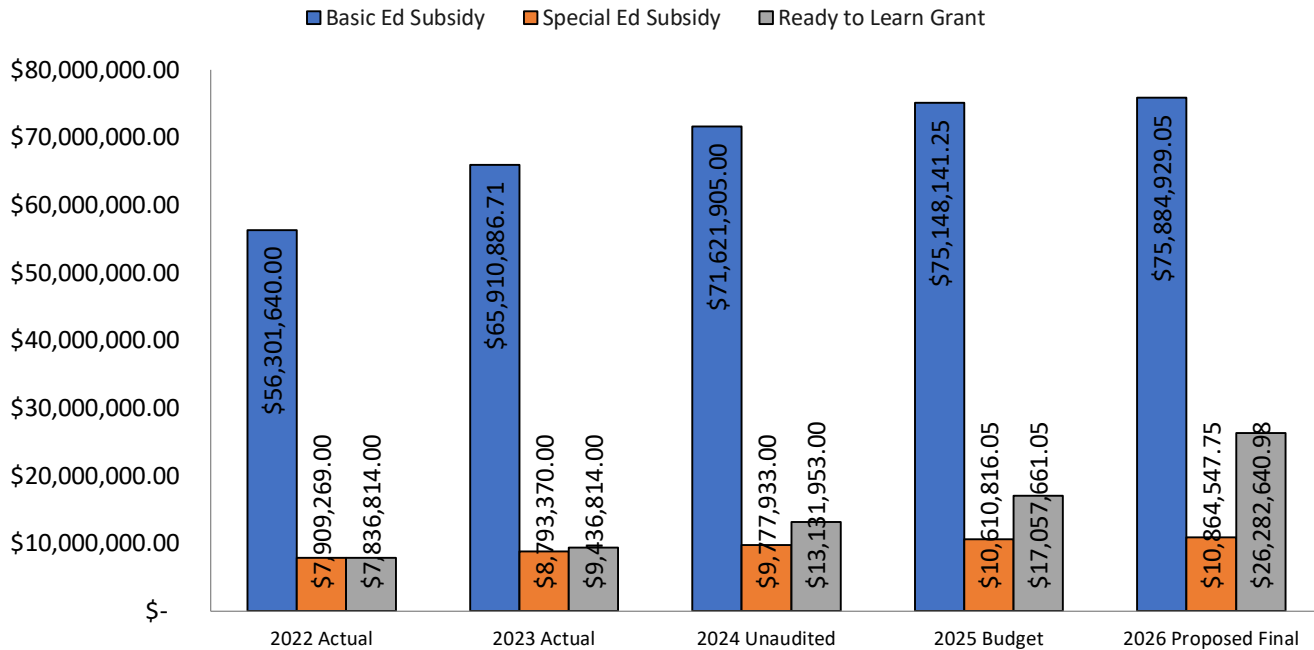
The District has included proposed increases from the 2025-2026 state budget as of 11/12/2025 as well as included an assumed increase in the 2026-2027 state budget consistent with the 25-26 Basic Education (\$105M) and Special Education (\$37.4) funding. The new funding proposed in 25-26 under the Ready to Learn Block grant of \$9,224,980 for foundation, adequacy and tax equity are assumed to carry forward for 26-27 but not grow at this time.

Scranton SD	FY	State BEF ADD	State BEF Student wtd Distribution	(Enter) LEA's Share	LEA's Student Wtd Amount	LEA's Student Wtd Amount Annual Increase
Actuals from 2015-16 to 2023-24	2015-16	\$ 152,398,840	\$ 152,398,840	0.011375	\$ 1,733,542	\$ 1,733,542
	2016-17	\$ 200,000,000	\$ 352,398,840	0.011391	\$ 4,014,181	\$ 2,280,639
	2017-18	\$ 100,268,443	\$ 452,667,283	0.011593	\$ 5,247,611	\$ 1,233,430
	2018-19	\$ 86,000,011	\$ 538,667,294	0.011690	\$ 6,297,190	\$ 1,049,579
	2019-20	\$ 159,999,900	\$ 698,667,194	0.012515	\$ 8,743,836	\$ 2,446,646
	*2020-21	\$ -	\$ 698,667,194	0.012515	\$ 8,743,836	\$ -
	2021-22	\$ 200,000,000	\$ 898,667,194	0.012968	\$ 11,654,299	\$ 2,910,463
	2022-23	\$ 525,000,000	\$ 1,423,667,194	0.012627	\$ 17,976,492	\$ 6,322,193
Average Add = \$219.1 million	2023-24	\$ 567,365,009	\$ 1,991,032,243	0.012724	\$ 25,333,777	\$ 7,357,286
Projections based on Estimated State Adds and share estimates	2024-25 Prop.	\$ 225,000,000	\$ 225,000,000	0.012097	\$ 2,721,725	\$ 2,721,725
	2025-26 Proj.	\$ 105,000,000	\$ 330,000,000	0.012468	\$ 4,114,383	\$ 1,392,658
	2026-27 Proj.	\$ 105,000,000	\$ 435,000,000	0.012468	\$ 5,423,505	\$ 1,309,122
	2027-28 Proj.	\$ 105,000,000	\$ 540,000,000	0.012468	\$ 6,732,627	\$ 1,309,122
	2028-29 Proj.	\$ 105,000,000	\$ 645,000,000	0.012468	\$ 8,041,749	\$ 1,309,122
Four Year Projections		\$ 645,000,000				\$ 8,041,749

Scranton SD	FY	State SEF ADD	State SEF Student wtd Distribution	(Enter) LEA's Share	LEA's Student Wtd Amount	LEA's Student Wtd Amount Annual Increase
Actuals from 2014-15 to 2023-24	2014-15	\$ 19,800,000	\$ 19,800,000	0.010382	\$ 205,559.98	\$ 205,560
	2015-16	\$ 26,950,000	\$ 46,750,000	0.010050	\$ 469,818.85	\$ 469,819
	2016-17	\$ 18,872,525	\$ 65,622,525	0.009763	\$ 640,644.30	\$ 170,825
	2017-18	\$ 23,202,475	\$ 88,825,000	0.009742	\$ 865,335.56	\$ 224,691
	2018-19	\$ 14,025,000	\$ 102,850,000	0.006652	\$ 684,134.71	\$ (181,201)
	2019-20	\$ 46,750,000	\$ 149,600,000	0.011020	\$ 1,648,584.50	\$ 964,450
	*2020-21	\$ -	\$ 149,600,000	0.011020	\$ 1,648,584.50	\$ -
	2021-22	\$ 46,750,000	\$ 196,350,000	0.011061	\$ 2,171,742.14	\$ 523,158
	2022-23	\$ 93,500,000	\$ 289,850,000	0.011328	\$ 3,283,353.25	\$ 1,111,611
Average Add since Inception = \$33.6 million	2023-24 Est	\$ 46,750,000	\$ 336,600,000	0.011688	\$ 3,934,149.13	\$ 650,796
Projections based on Estimated State Adds and share estimates	2024-25 July 2024	\$ 93,499,976	\$ 430,099,976	0.011622	\$ 4,998,811.70	\$ 1,064,663
	2025-26 Proj.	\$ 37,400,000	\$ 467,499,976	0.011698	\$ 5,468,617.70	\$ 469,806
	2026-27 Proj.	\$ 37,400,000	\$ 504,899,976	0.011622	\$ 5,868,170.31	\$ 399,553
	2027-26 Proj	\$ 37,400,000	\$ 542,299,976	0.011622	\$ 6,302,849.61	\$ 434,679
Four Year Projections		\$ 205,699,976				\$ 2,368,700

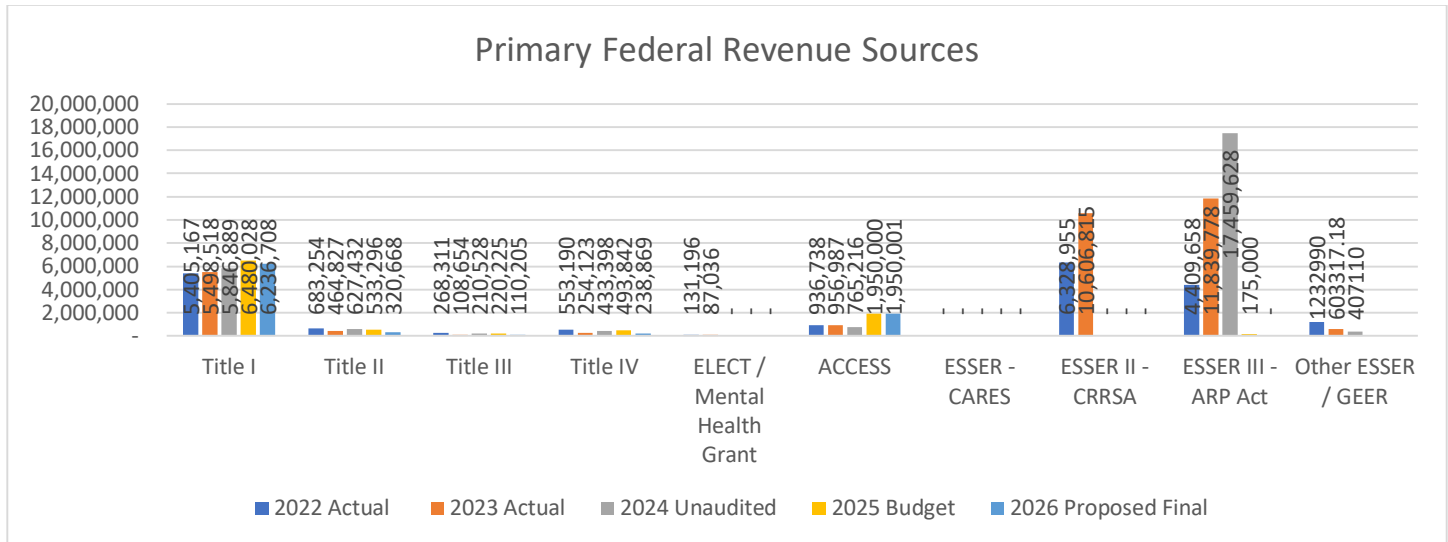
Fiscal Year Calendar Year	2025-2026		2026-27	
	2025	2026	2026	2027
BEF	33,891,888	41,423,418	34,461,511	42,119,624
SEF	4,807,667	5,876,037	4,988,511	6,097,068
Allocation	45%	55%	45%	55%
BEF - PDE FY	75,315,306		76,581,135	
SEF - PDE FY	10,683,704		11,085,579	

	2026
BEF CY	75,884,929
SEF CY	10,864,548

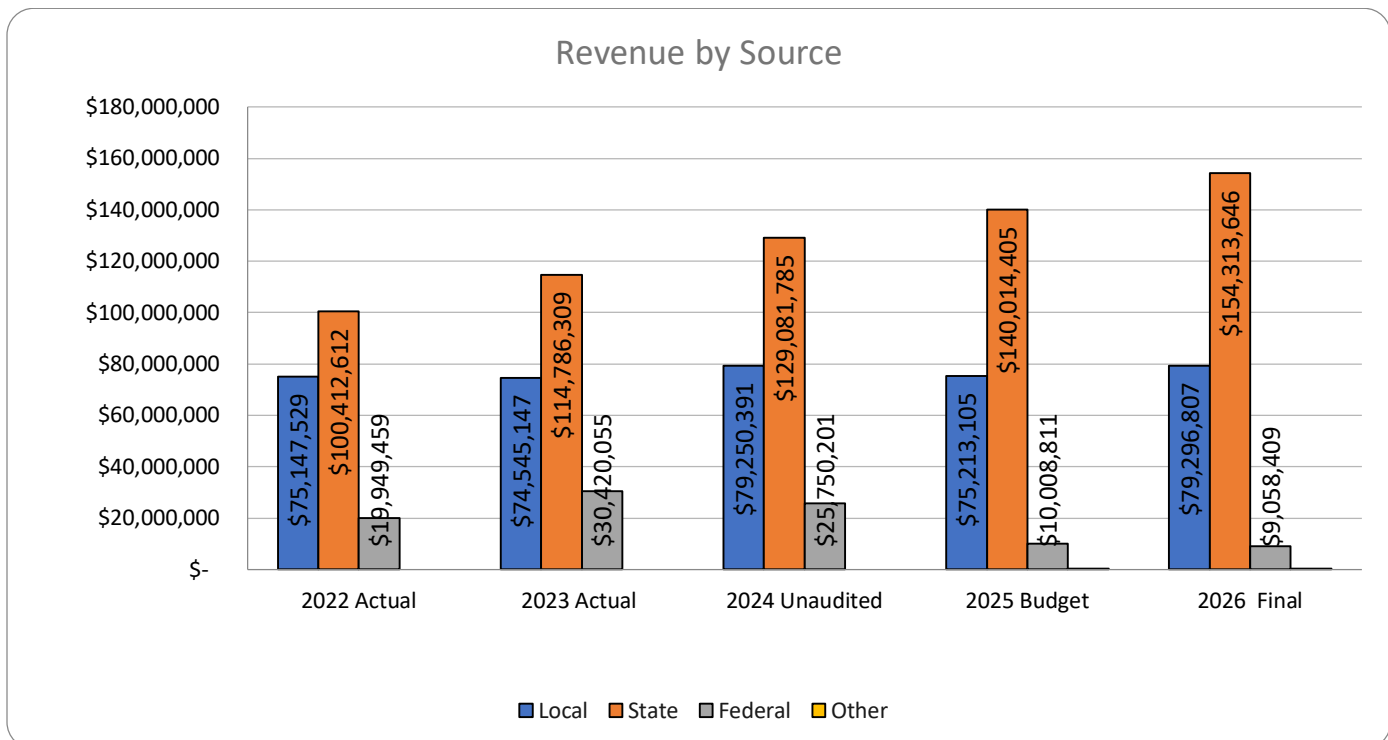


Federal Revenue

Federal Revenue for Title (I, II, III and IV) is based on our current 25-26 allocations and estimated 26-27. We assumed a 20% reduction to Title 1 in 26-27 and the elimination of Title II, III and IV. Project Elect was not awarded to the District in 24-25 and has been removed from the budget. Access is budgeted based on anticipated available drawdown amounts. We've increased this significantly based on available funding and to offset increases in Special Education contracted services costs.



Comparison of Revenue Source from 2022 to 2026

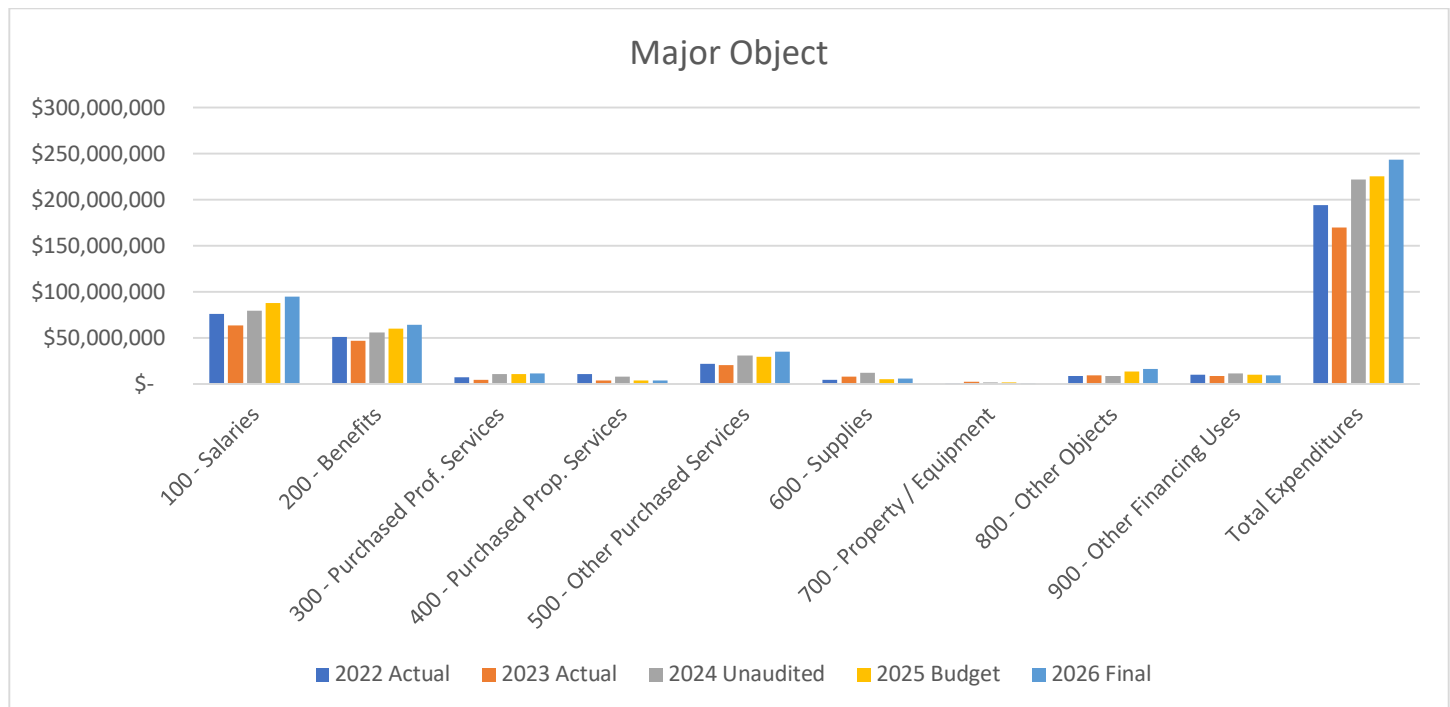


Detail of Revenue by Minor Function from 2022 to 2026

Local Revenue		2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final
6111	Current Real Estate Taxes	\$ 44,766,173	\$ 44,800,973	\$ 45,157,475	\$ 42,201,544	\$ 44,034,143
6113	Public Utility Realty Tax	\$ 61,603	\$ 59,726	\$ 58,537	\$ 65,000	\$ 65,000
6114	Payments in Lieu of Taxes	\$ 83,514	\$ 89,055	\$ 71,595	\$ 65,000	\$ 65,000
6142	Local Service Tax / Occupation	\$ 167,058	\$ 165,139	\$ 171,674	\$ 165,000	\$ 165,000
6151	Current Earned Income Tax	\$ 13,251,326	\$ 14,087,393	\$ 14,663,085	\$ 14,650,000	\$ 15,500,000
6153	Current Real Estate Transfer Tax	\$ 1,387,420	\$ 1,553,453	\$ 1,343,020	\$ 1,200,000	\$ 1,400,000
6155	Business Privilege Tax	\$ 1,077,224	\$ -	\$ -	\$ -	\$ -
6157	Mercantile Tax	\$ 6,104,272	\$ -	\$ -	\$ -	\$ -
6159	Payroll Preparation Tax	\$ -	\$ 4,322,586	\$ 5,497,606	\$ 4,244,713	\$ 4,500,000
6411	Delinquent Real Estate Taxes	\$ 4,331,395	\$ 4,610,092	\$ 3,701,538	\$ 4,300,000	\$ 4,300,000
6455/57	Delinquent BPM Taxes	\$ -	\$ 849,827	\$ 513,314	\$ 350,000	\$ 600,000
6459	Delinquent Payroll Preparation Tax	\$ -	\$ -	\$ 2,989,452	\$ 3,404,614	\$ 3,500,000
6510	Interest on Investments	\$ 152,428	\$ 800,599	\$ 1,372,298	\$ 850,000	\$ 1,000,000
6832	IDEA Funding Received from Pass Through	\$ 2,271,250	\$ 2,193,254	\$ 2,415,176	\$ 2,402,665	\$ 2,402,665
6910	Rentals	\$ 68,678	\$ 80,890	\$ 155,220	\$ 80,000	\$ 80,000
6920	Donation and Grants from Private Sources			\$ 33,901		\$ 350,000
6942	Summer / Winter School Tuition	\$ 25,000	\$ 48,836	\$ 36,490	\$ 35,000	\$ 35,000
6944	Receipts from Other LEA's Tuition	\$ 838,253	\$ 635,613	\$ 753,674	\$ 700,000	\$ 800,000
6999	Other Misc Revenue (Stop Loss, Athletic Gate Receipts etc)	\$ 561,935	\$ 247,710	\$ 316,336	\$ 499,569	\$ 499,999
Total Local Revenue		\$ 75,147,529	\$ 74,545,147	\$ 79,250,391	\$ 75,213,105	\$ 79,296,807
State Revenue						
7110	Basic Instruction Subsidy / Level Up	\$ 56,301,640	\$ 65,910,887	\$ 71,621,905	\$ 75,148,141	\$ 75,884,929
7112 / 7810	Social Security Subsidy	\$ 3,840,209	\$ 3,268,468	\$ 3,686,541	\$ 3,800,390	\$ 4,784,600
7144	Cyber Charter Transition	\$ -	\$ -	\$ -	\$ 887,074	\$ -
7160	Tuition 1305 & 1306	\$ 24,901	\$ 29,767	\$ 56,375	\$ 30,000	\$ 40,000
7170	Empowerment Fund	\$ -	\$ -	\$ -	\$ -	\$ -
7271	Special Education Subsidy	\$ 7,909,269	\$ 8,793,370	\$ 9,777,933	\$ 10,610,816	\$ 10,864,548
7292	Pre-K Counts	\$ -	\$ -	\$ -	\$ 120,000	\$ 300,000
7311	Pupil Transportation Subsidy	\$ (169,282)	\$ 1,589,944	\$ 1,701,827	\$ 1,510,000	\$ 1,700,000
7312	Non Public and Charter Pupil Transportation Subsidy	\$ 152,268	\$ 237,930	\$ 240,817	\$ 275,000	\$ 210,000
7320	Rental and Sinking Fund Payments	\$ 1,125,208	\$ 1,024,679	\$ 1,156,188	\$ 1,021,797	\$ 1,333,907
7330 / 7332	Health Services / Feminine Hygiene	\$ 393,484	\$ 197,564	\$ 214,994	\$ 200,000	\$ 200,000
7340	State Property Tax Reduction Allocation	\$ 4,373,701	\$ 5,461,571	\$ 5,522,850	\$ 6,460,753	\$ 7,065,224
7350	School Facility and Improvement Grants	\$ -	\$ -	\$ 413,318	\$ -	\$ -
7361	School Safety and Security Grants	\$ 10,770	\$ 56,008	\$ -	\$ -	\$ -
7362	School Mental Health Safety Grants	\$ -	\$ -	\$ 449,571	\$ -	\$ -
7500	Misc State Grants	\$ 10,220	\$ 1,300	\$ 56,282	\$ 734,002	\$ 150,000
7505	Ready to Learn Block Grant	\$ 7,836,814	\$ 9,436,814	\$ 5,000,000	\$ -	\$ -
7521	Continuity of Education and Equity Grants	\$ -	\$ -	\$ -	\$ -	\$ -
7531	Ready to Learn Block Grant Foundation	\$ -	\$ -	\$ 3,918,407	\$ 7,836,814	\$ 21,671,133
7532	Ready to Learn Block Grant Adequacy Suppl	\$ -	\$ -	\$ 4,213,546	\$ 8,427,092	\$ 4,214,631
7533	Ready to Learn Block Grant Tax Equity Suppl	\$ -	\$ -		\$ 793,755	\$ 396,878
7820	Retirement Subsidy	\$ 18,603,410	\$ 18,778,007	\$ 21,051,231	\$ 22,158,769	\$ 25,497,797
Total State Revenue		\$ 100,412,612	\$ 114,786,309	\$ 129,081,785	\$ 140,014,405	\$ 154,313,646
Federal Revenue						
8514	Title I	\$ 5,405,167	\$ 5,498,518	\$ 5,846,889	\$ 6,480,028	\$ 6,236,708
8515	Title IIA	\$ 683,254	\$ 464,827	\$ 627,432	\$ 533,296	\$ 320,668
8516	Title III / ESL	\$ 268,311	\$ 108,654	\$ 210,528	\$ 220,225	\$ 110,205
8517	Title IV	\$ 553,190	\$ 254,123	\$ 433,398	\$ 493,842	\$ 238,869
8640	Headstart	\$ -	\$ -	\$ -	\$ 156,420	\$ 201,960
8690	ELECT / Mental Health Grant	\$ 131,196	\$ 87,036		\$ -	\$ -
8741	ESSER - CARES	\$ -	\$ -		\$ -	\$ -
8742	GEER	\$ 117,018	\$ 69,368		\$ -	\$ -
8743	ESSER II - CRRSA	\$ 6,328,955	\$ 10,606,815		\$ -	\$ -
8744	ESSER III - ARP Act	\$ 4,409,658	\$ 11,839,778	\$ 17,459,628	\$ 175,000	\$ -
8747-8755	Other CARES Act and CRRSA Act Funding	\$ 1,115,972	\$ 533,949	\$ 407,110	\$ -	\$ -
8810	ACCESS	\$ 746,268	\$ 797,668	\$ 540,867	\$ 1,800,000	\$ 1,800,000
8820	ACCESS Admin Claims	\$ 190,470	\$ 159,319	\$ 224,349	\$ 150,000	\$ 150,001
Total Federal Revenue		\$ 19,949,459	\$ 30,420,055	\$ 25,750,201	\$ 10,008,811	\$ 9,058,409
Other Sources				\$ 27,943,455		
9350	Food Service Fund Transfer			\$ -	\$ 435,000	\$ 435,000
9400	Sale of Fixed Assets			\$ -		
Total Other Financing Sources		\$ -	\$ -	\$ -	\$ 435,000	\$ 435,000
Total Revenue and Other Sources		\$ 195,509,600	\$ 219,751,512	\$ 234,082,377	\$ 225,671,321	\$ 243,103,862

Expenditure by Major Object

Expenditures	2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final
100 - Salaries	\$ 76,545,835	\$ 63,719,833	\$ 79,552,599	\$ 88,155,397	\$ 94,676,450
200 - Benefits	\$ 51,133,281	\$ 47,013,095	\$ 56,294,527	\$ 60,430,814	\$ 64,465,283
300 - Purchased Prof. Services	\$ 7,413,162	\$ 4,772,375	\$ 11,047,538	\$ 11,379,286	\$ 11,782,270
400 - Purchased Prop. Services	\$ 10,928,670	\$ 4,408,923	\$ 8,401,853	\$ 3,987,373	\$ 3,836,792
500 - Other Purchased Services	\$ 22,367,805	\$ 20,547,086	\$ 31,359,116	\$ 30,114,488	\$ 34,975,018
600 - Supplies	\$ 4,858,178	\$ 8,095,509	\$ 12,407,199	\$ 5,474,388	\$ 5,893,817
700 - Property / Equipment	\$ 1,417,396	\$ 3,057,115	\$ 2,170,072	\$ 1,958,591	\$ 1,147,214
800 - Other Objects	\$ 9,178,733	\$ 9,331,590	\$ 9,107,346	\$ 14,070,984	\$ 16,657,018
900 - Other Financing Uses	\$ 10,267,288	\$ 8,844,932	\$ 11,798,220	\$ 10,100,000	\$ 9,670,000
Total Expenditures	\$ 194,110,348	\$ 169,790,458	\$ 222,138,469	\$ 225,671,320	\$ 243,103,862



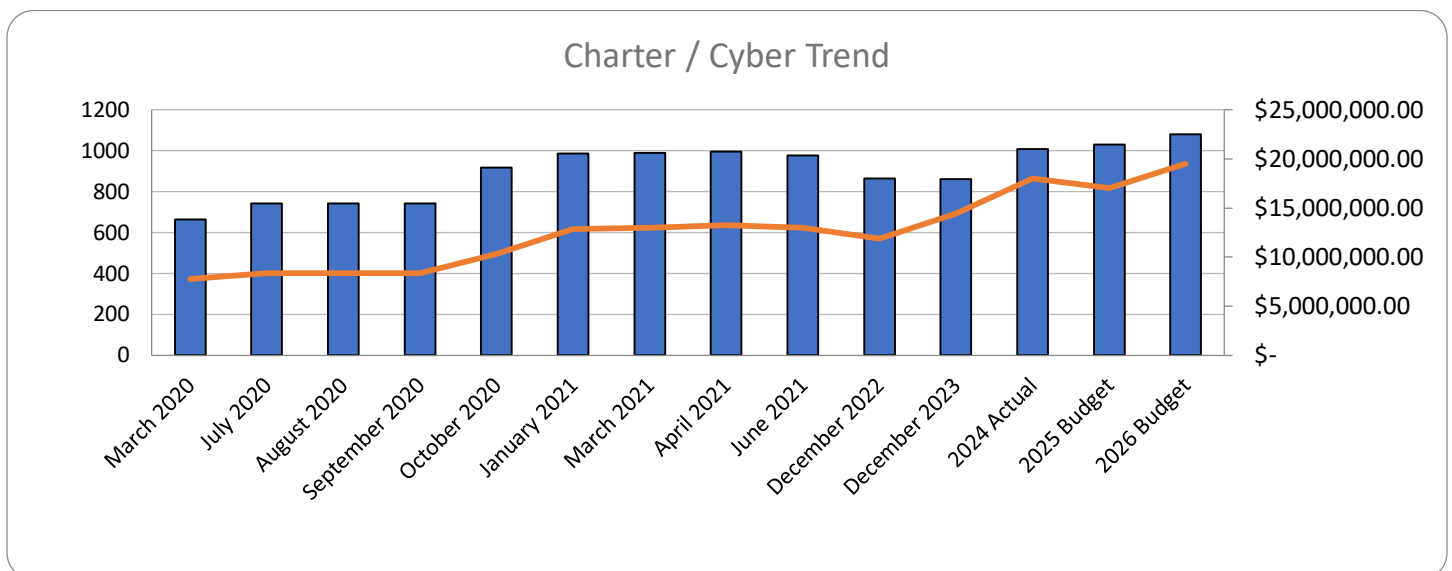
Expenditures

Wages and Benefit – expenditures related to personnel costs (objects 100 and 200) increase by a combined \$10.5M from the 2025 budget. This can be attributed to contractual salary increase for all bargaining unit and district employees, restoration of the middle school schedule, expansion of the Pre-K program in conjunction with Head Start, 27th pay period in calendar year 2026 and additional staffing requests outlined below. Additionally, an increase of \$1.5M based on healthcare claims and increases related to FICA and PSERS associated with salary increase. The District has also included or assumed the following additions or changes to staffing, including maintaining budgeted but vacant positions from 2025:

- Autistic Support professional (8) and paraprofessional staff (8)
- Supervisor of Autistic Support – Vacant from 2025
- Elementary STEM teachers (8)
- School Counselor for elementary (1) – Vacant from 2025
- Mental Health / Social Worker (1) – Vacant from 2025
- Elementary clerk – Vacant from 2025
- Assistant Supervisor Maintenance – Vacant from 2025
- Procurement Supervisor – Vacant from 2025
- Librarian (1) and Library Clerks (3)
- IT Staff (3) – Vacant from 2025
- Grant Writer – Vacant from 2025
- Floating Assistant Principal – Restorative Practices – Grant Funded

Purchased Services

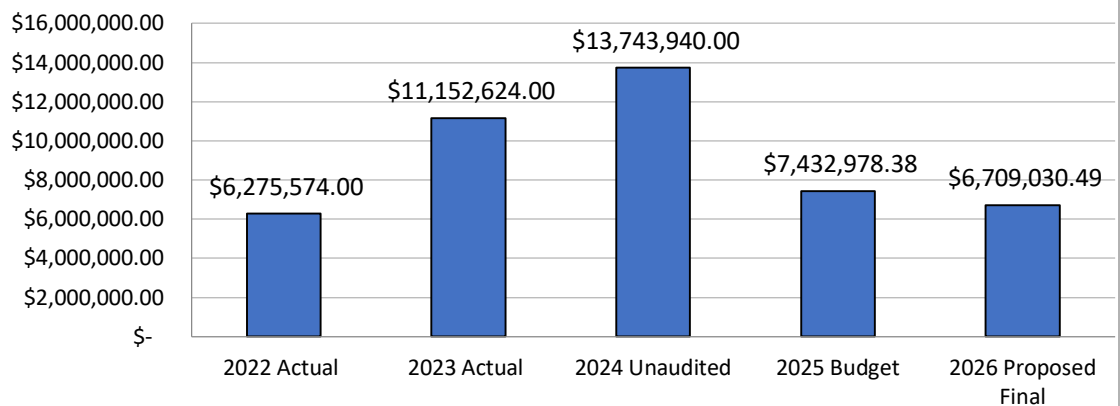
The District projecting an increase of \$5.1M in the overall budget in areas relating to purchased services (300, 400 and 500 objects). This is primarily due to increases in Special Education contracted service, charter / cyber tuition (\$3.9M) and contracted services for student transportation (\$900K). We've increased the budget for outside charter / cyber from 1,030 to 1,080 students based on current enrollments and projections.



Supplies / Books and Periodicals and Equipment

Expenditures for supplies / books and periodicals and equipment (600 and 700 objects) are budgeted to decrease by approximately \$390K. This decrease is primarily driven by the District allocating ESSER III funding for curriculum replacement and technology replacements in the 2024 budget year. Lowering budgets in 2025 and 2026. Curriculum replacements will be a factor in future budgets. All supply line items were also increase by approximately 3.5% to offset the inflationary increase in cost of materials and the addition of supply costs to implement the MS schedule as well as the new STEEL standards. Additionally, due to investment in Chromebook carts and the change in students bring home Chromebook we've been able to reduced our technology replacement costs by over \$650K

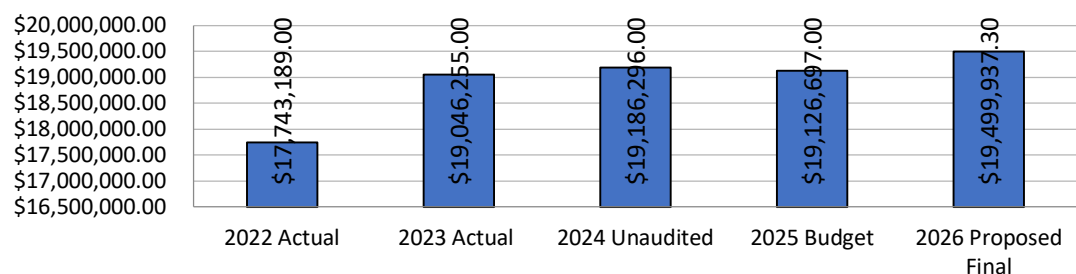
Supplies and Equipment



Debt Service / Other Objects

Increase from 2025 to 2026 of approx. \$367K is driven by the debt service impact due to borrowing \$30M between 2024 and 2025 for future capital improvements offset by savings related to the issuance of the 2025A to refund the 2017C and D bonds.

Debt Svc / Other Objects



Budgetary Reserve

The 2026 Proposed Preliminary Budget includes a budgetary reserve of \$6,532,083. The establishment of a Budgetary Reserve is also an initiative of the Recovery Plan as well as a sound management practice to provide for operating contingencies to cover certain variables such as unpredictable changes in cost of goods and services and the occurrence of events which are not known at the time of budget preparation.

Budget Reserves are the preferred method providing for operating contingencies as opposed to “padding” appropriations.

1100 Regular Programs		2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final
100	Salaries	\$ 47,476,342	\$ 44,366,633	\$ 44,843,772	\$ 49,227,089	\$ 50,321,912
200	Benefits	\$ 30,336,922	\$ 31,112,847	\$ 31,421,315	\$ 33,684,902	\$ 34,444,377
300	Purchased Prof. Services	\$ 708,662	\$ 754,061	\$ 1,250,818	\$ 1,172,587	\$ 1,194,065
400	Purchased Prop. Services	\$ 230,545	\$ 271,817	\$ 243,222	\$ 288,603	\$ 171,254
500	Other Purchased Services	\$ 8,004,704	\$ 7,004,390	\$ 9,700,401	\$ 9,985,530	\$ 10,710,684
600	Supplies	\$ 1,776,361	\$ 2,995,145	\$ 9,938,284	\$ 2,462,821	\$ 2,748,302
700	Property / Equipment	\$ 208,852	\$ 171,596	\$ 1,515,068	\$ 64,506	\$ 51,886
800	Other Objects	\$ 29,734	\$ 29,976	\$ 24,401	\$ 76,107	\$ 78,682
1100 Total		\$ 88,772,122	\$ 86,706,464	\$ 98,937,281	\$ 96,962,144	\$ 99,721,163
1200 Special Education						
100	Salaries	\$ 11,765,816	\$ 12,144,018	\$ 14,631,101	\$ 16,511,257	\$ 18,899,608
200	Benefits	\$ 7,937,674	\$ 8,608,917	\$ 9,619,154	\$ 11,466,441	\$ 12,836,041
300	Purchased Prof. Services	\$ 3,928,723	\$ 5,103,523	\$ 5,634,876	\$ 5,644,261	\$ 6,397,876
400	Purchased Prop. Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 5,693,550	\$ 9,585,501	\$ 11,202,911	\$ 8,983,713	\$ 12,196,579
600	Supplies	\$ 149,310	\$ 84,326	\$ 181,325	\$ 272,080	\$ 384,709
700	Property / Equipment	\$ 64,382	\$ 20,670	\$ 17,772	\$ 39,257	\$ 40,631
800	Other Objects	\$ 661	\$ -	\$ 1,573	\$ 3,231	\$ 3,343
1200 Total		\$ 29,540,116	\$ 35,546,956	\$ 41,288,712	\$ 42,920,241	\$ 50,758,787
1300 Vocational Education						
100	Salaries					
200	Benefits					
300	Purchased Prof. Services					
400	Purchased Prop. Services					
500	Other Purchased Services	\$ 2,045,226	\$ 2,082,498	\$ 2,037,177	\$ 2,091,588	\$ 2,164,794
600	Supplies	\$ 13,281	\$ 15,039	\$ 10,498	\$ 18,162	\$ 18,797
700	Property / Equipment	\$ 1,366	\$ -	\$ -	\$ 2,415	\$ 2,500
800	Other Objects					
1300 Total		\$ 2,059,873	\$ 2,097,537	\$ 2,047,675	\$ 2,112,165	\$ 2,186,091
1400 Other Instructional Programs						
100	Salaries	\$ 125,361	\$ 297,535	\$ 372,498	\$ 250,339	\$ 243,754
200	Benefits	\$ 77,444	\$ 27,375	\$ 431,832	\$ 157,912	\$ 159,808
300	Purchased Prof. Services					
400	Purchased Prop. Services					
500	Other Purchased Services	\$ 2,650	\$ 19,678	\$ -	\$ 20,396	\$ 21,110
600	Supplies	\$ 852	\$ -	\$ -	\$ -	\$ -
700	Property / Equipment					
800	Other Objects					
1400 Total		\$ 206,307	\$ 344,588	\$ 804,330	\$ 428,647	\$ 424,672
1500 Nonpublic School Programs						
100	Salaries				\$ -	\$ -
200	Benefits				\$ -	\$ -
300	Purchased Prof. Services	\$ 203,734	\$ 188,807	\$ 350,464	\$ 229,222	\$ 299,801
400	Purchased Prop. Services			\$ 26,971	\$ -	\$ -
500	Other Purchased Services	\$ 4,856	\$ 16,370	\$ 8,751	\$ -	\$ -
600	Supplies	\$ 37,771	\$ 13,831	\$ 20,825	\$ 68,210	\$ 12,586
700	Property / Equipment				\$ -	\$ -
800	Other Objects				\$ -	\$ -
1500 Total		\$ 246,361	\$ 219,007	\$ 407,011	\$ 297,432	\$ 312,387
1800 Pre-Kindergarten						
100	Salaries	\$ -	\$ -	\$ -	\$ 217,339	\$ 441,692
200	Benefits	\$ -	\$ -	\$ (559)	\$ 126,131	\$ 239,094
300	Purchased Prof. Services	\$ -	\$ -	\$ -	\$ -	\$ -
400	Purchased Prop. Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -
600	Supplies	\$ -	\$ -	\$ 4,556	\$ 100,000	\$ 103,500
700	Property / Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
1800 Total		\$ -	\$ -	\$ 3,997	\$ 443,470	\$ 784,286
Instructional (1000's) Total		\$ 120,824,779	\$ 124,914,552	\$ 143,489,006	\$ 143,164,098	\$ 154,187,386

2100 Pupil Personnel Services		2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final
100	Salaries	\$ 2,794,427	\$ 2,857,398	\$ 3,117,380	\$ 3,603,118	\$ 4,044,862
200	Benefits	\$ 2,519,130	\$ 2,790,249	\$ 2,845,958	\$ 2,465,526	\$ 2,746,414
300	Purchased Prof. Services	\$ 21,033	\$ 27,106	\$ 31,144	\$ 108,000	\$ 500,187
400	Purchased Prop. Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 969	\$ 974	\$ 753	\$ 3,336	\$ 5,000
600	Supplies	\$ 9,151	\$ 29,035	\$ 5,588	\$ 12,048	\$ 64,524
700	Property / Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ 1,300	\$ -	\$ -	\$ -	\$ -
2100 Total		\$ 5,346,010	\$ 5,704,762	\$ 6,000,823	\$ 6,192,030	\$ 7,360,987
2200 Instructional Staff Services						
100	Salaries	\$ 1,125,976	\$ 1,105,540	\$ 1,412,153	\$ 1,261,144	\$ 1,955,087
200	Benefits	\$ 737,968	\$ 771,084	\$ 890,616	\$ 837,092	\$ 1,233,119
300	Purchased Prof. Services	\$ 104,198	\$ 66,335	\$ 249,425	\$ 162,804	\$ 142,391
400	Purchased Prop. Services	\$ 2,516	\$ -	\$ -	\$ 6,350	\$ 6,537
500	Other Purchased Services	\$ 12,665	\$ 6,321	\$ 5,239	\$ 10,847	\$ 10,847
600	Supplies	\$ 19,581	\$ 35,562	\$ 29,642	\$ 93,302	\$ 170,708
700	Property / Equipment	\$ 2,547	\$ -	\$ -	\$ 21,419	\$ 21,477
800	Other Objects	\$ -	\$ -	\$ -	\$ 550	\$ 5,500
2200 Total		\$ 2,005,451	\$ 1,984,843	\$ 2,587,075	\$ 2,393,508	\$ 3,545,667
2300 Administrative Services						
100	Salaries	\$ 4,191,595	\$ 4,417,326	\$ 4,789,373	\$ 5,320,620	\$ 5,492,794
200	Benefits	\$ 2,908,220	\$ 3,157,656	\$ 3,464,014	\$ 3,663,732	\$ 3,827,987
300	Purchased Prof. Services	\$ 741,458	\$ 590,821	\$ 344,041	\$ 659,081	\$ 690,026
400	Purchased Prop. Services	\$ 4,799	\$ 3,177	\$ 878	\$ 12,014	\$ 12,435
500	Other Purchased Services	\$ 47,230	\$ 34,988	\$ 42,915	\$ 77,137	\$ 88,420
600	Supplies	\$ 7,354	\$ 10,243	\$ 6,966	\$ 35,530	\$ 36,385
700	Property / Equipment	\$ -	\$ -	\$ -	\$ 851	\$ 851
800	Other Objects	\$ 69,233	\$ 55,215	\$ 383,031	\$ 72,034	\$ 53,647
2300 Total		\$ 7,969,889	\$ 8,269,426	\$ 9,031,218	\$ 9,840,999	\$ 10,202,544
2400 Pupil Health						
100	Salaries	\$ 1,293,489	\$ 1,335,778	\$ 1,434,261	\$ 1,406,522	\$ 1,322,372
200	Benefits	\$ 874,621	\$ 951,611	\$ 983,569	\$ 962,447	\$ 900,393
300	Purchased Prof. Services	\$ 41,702	\$ 46,188	\$ 46,180	\$ 202,658	\$ 209,751
400	Purchased Prop. Services	\$ 1,140	\$ 25,970	\$ 60,423	\$ 51,875	\$ 53,691
500	Other Purchased Services	\$ -	\$ -	\$ -	\$ 1,685	\$ 1,744
600	Supplies	\$ 26,803	\$ 35,794	\$ 26,966	\$ 39,360	\$ 40,738
700	Property / Equipment	\$ 529	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
2400 Total		\$ 2,238,284	\$ 2,395,341	\$ 2,551,399	\$ 2,664,547	\$ 2,528,689
2500 Business Services						
100	Salaries	\$ 597,239	\$ 522,255	\$ 615,875	\$ 783,136	\$ 818,082
200	Benefits	\$ 437,138	\$ 436,284	\$ 474,327	\$ 540,240	\$ 578,056
300	Purchased Prof. Services	\$ 104,766	\$ 453,453	\$ 507,112	\$ 214,782	\$ 214,782
400	Purchased Prop. Services	\$ 12,106	\$ 19,654	\$ 18,977	\$ 34,030	\$ 34,030
500	Other Purchased Services	\$ 163	\$ -	\$ 437	\$ 14,134	\$ 14,134
600	Supplies	\$ 34,777	\$ 80,091	\$ 142,050	\$ 63,800	\$ 61,200
700	Property / Equipment	\$ -	\$ -	\$ -	\$ 2,050	\$ 1,900
800	Other Objects	\$ 3,513	\$ 6,544	\$ 18,147	\$ -	\$ -
2500 Total		\$ 1,189,702	\$ 1,518,281	\$ 1,776,925	\$ 1,652,171	\$ 1,722,184

2600 Operations and Maintenance						
100	Salaries	\$ 5,153,950	\$ 5,540,622	\$ 5,908,909	\$ 6,843,387	\$ 8,374,381
200	Benefits	\$ 3,941,650	\$ 4,336,787	\$ 4,539,381	\$ 4,682,762	\$ 5,601,105
300	Purchased Prof. Services	\$ 702,051	\$ 1,143,929	\$ 1,700,592	\$ 1,834,832	\$ 874,000
400	Purchased Prop. Services	\$ 3,445,716	\$ 3,172,968	\$ 4,490,791	\$ 2,790,395	\$ 3,487,685
500	Other Purchased Services	\$ 939,770	\$ 1,033,934	\$ 1,157,665	\$ 1,169,119	\$ 1,206,261
600	Supplies	\$ 2,610,709	\$ 2,278,243	\$ 1,856,222	\$ 1,962,233	\$ 1,915,607
700	Property / Equipment	\$ 355,550	\$ 720,556	\$ 274,091	\$ 593,750	\$ 503,500
800	Other Objects	\$ 750	\$ 80	\$ -	\$ -	\$ -
2600 Total		\$ 17,150,146	\$ 18,227,119	\$ 19,927,651	\$ 19,876,477	\$ 21,962,539
2700 Student Transportation						
100	Salaries	\$ 102,706	\$ 113,094	\$ 121,870	\$ 62,099	\$ 39,752
200	Benefits	\$ 76,128	\$ 85,655	\$ 87,960	\$ 42,492	\$ 89,031
300	Purchased Prof. Services	\$ -	\$ -	\$ 1,200	\$ -	\$ -
400	Purchased Prop. Services	\$ -	\$ -	\$ -	\$ -	\$ -
500	Other Purchased Services	\$ 5,438,182	\$ 6,362,937	\$ 6,912,756	\$ 7,445,880	\$ 8,257,665
600	Supplies	\$ 10,441	\$ -	\$ -	\$ -	\$ -
700	Property / Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
2700 Total		\$ 5,627,457	\$ 6,561,686	\$ 7,123,786	\$ 7,550,471	\$ 8,386,448
2800 Support Services Central						
100	Salaries	\$ 1,231,019	\$ 1,417,612	\$ 1,544,928	\$ 1,847,459	\$ 1,892,230
200	Benefits	\$ 1,089,838	\$ 1,275,492	\$ 1,295,909	\$ 1,269,532	\$ 1,273,074
300	Purchased Prof. Services	\$ 767,897	\$ 771,982	\$ 848,114	\$ 1,076,059	\$ 1,184,391
400	Purchased Prop. Services	\$ -	\$ -	\$ -	\$ 40,000	\$ 40,000
500	Other Purchased Services	\$ 7,094	\$ 4,299	\$ 4,548	\$ 24,688	\$ 24,922
600	Supplies	\$ 69,706	\$ 77,480	\$ 83,901	\$ 169,086	\$ 117,635
700	Property / Equipment	\$ 706,720	\$ 1,295,731	\$ 344,735	\$ 1,145,000	\$ 375,000
800	Other Objects	\$ 1,879	\$ 1,887	\$ 1,954	\$ 1,058	\$ 1,095
2800 Total		\$ 3,874,153	\$ 4,844,483	\$ 4,124,089	\$ 5,572,881	\$ 4,908,347
2900 Other Support Services						
100	Salaries					
200	Benefits					
300	Purchased Prof. Services					
400	Purchased Prop. Services					
500	Other Purchased Services	\$ 60,883	\$ 67,796	\$ 67,593	\$ 65,327	\$ 67,614
600	Supplies					
700	Property / Equipment					
800	Other Objects					
2900 Total		\$ 60,883	\$ 67,796	\$ 67,593	\$ 65,327	\$ 67,614
Support Services (2000's) Total		\$ 45,461,975	\$ 49,573,737	\$ 53,190,560	\$ 55,808,413	\$ 60,685,018

3200 Student Activities		2022 Actual	2023 Actual	2024 Unaudited	2025 Budget	2026 Final
100	Salaries	\$ 550,437	\$ 621,524	\$ 681,106	\$ 684,788	\$ 727,393
200	Benefits	\$ 182,885	\$ 215,739	\$ 229,599	\$ 468,584	\$ 494,297
300	Purchased Prof. Services	\$ 88,798	\$ 39,903	\$ 75,388	\$ 75,000	\$ 75,000
400	Purchased Prop. Services	\$ 25,194	\$ 23,681	\$ 34,393	\$ 30,106	\$ 31,159
500	Other Purchased Services	\$ 109,863	\$ 137,428	\$ 217,970	\$ 221,109	\$ 205,245
600	Supplies	\$ 59,635	\$ 57,319	\$ 85,028	\$ 86,572	\$ 149,004
700	Property / Equipment	\$ 77,450	\$ 120,305	\$ 18,406	\$ 89,342	\$ 149,469
800	Other Objects	\$ 141,663	\$ 171,189	\$ 186,114	\$ 147,635	\$ 152,732
3200 Total		\$ 1,235,925	\$ 1,387,087	\$ 1,528,004	\$ 1,803,135	\$ 1,984,299
3300 Community Services						
100	Salaries	\$ 137,478	\$ 74,474	\$ 79,373	\$ 137,100	\$ 102,530
200	Benefits	\$ 13,663	\$ 9,749	\$ 11,452	\$ 63,021	\$ 42,487
300	Purchased Prof. Services	\$ 140	\$ 1,307	\$ 8,184	\$ -	\$ -
400	Purchased Prop. Services	\$ -	\$ -	\$ 774	\$ -	\$ -
500	Other Purchased Services	\$ -	\$ 500	\$ -	\$ -	\$ -
600	Supplies	\$ 32,446	\$ 30,229	\$ 15,348	\$ 91,185	\$ 70,121
700	Property / Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
800	Other Objects	\$ -	\$ -	\$ -	\$ -	\$ -
3300 Total		\$ 183,727	\$ 116,259	\$ 115,131	\$ 291,306	\$ 215,138
on Instructional Services (3000's) To		\$ 1,419,652	\$ 1,503,346	\$ 1,643,135	\$ 2,094,441	\$ 2,199,437
4600 Existing Building Improv.						
400	Purchased Prop. Services	\$ 7,206,654	\$ 14,054,438	\$ 3,525,424	\$ 734,000	\$ -
460 Total		\$ 7,206,654	\$ 14,054,438	\$ 3,525,424	\$ 734,000	\$ -
Facility Imp Svc (4000's) Total		\$ 7,206,654	\$ 14,054,438	\$ 3,526,198	\$ 734,000	\$ -
5100 Debt Service						
800	Other Objects	\$ 8,930,000	\$ 9,943,236	\$ 8,492,126	\$ 9,026,697	\$ 9,829,937
900	Other Uses of Funds	\$ 8,813,189	\$ 9,103,019	\$ 10,694,170	\$ 10,100,000	\$ 9,670,000
5100 Total		\$ 17,743,189	\$ 19,046,255	\$ 19,186,296	\$ 19,126,697	\$ 19,499,937
5200 Interfund Transfer - Out						
900	Other Uses of Funds	\$ -	\$ 6,930,000	\$ 938,125	\$ -	\$ -
5900 Budgetary Reserve						
800	Other Objects	\$ -		\$ -	\$ 4,743,672	\$ 6,532,083
Other Expenditures (5000's) Total		\$ 17,743,189	\$ 25,976,255	\$ 20,124,421	\$ 23,870,369	\$ 26,032,020
Total Expenditures		\$ 192,656,249	\$ 216,022,328	\$ 221,973,319	\$ 225,671,320	\$ 243,103,862
Total Other Uses *		\$ 1,454,099.00	\$ 844,444.00	\$ 165,925.00		
Total Expenditures and Other Uses		\$ 194,110,348	\$ 216,866,772	\$ 222,139,244	\$ 225,671,321	\$ 243,103,862

* Other uses are transfers to the Workers Compensation Fund, Special Ed Settlements and Refund of prior year revenues