

SOUTHMORELAND SCHOOL DISTRICT

PROPOSED BUDGET 2023-2024 FISCAL YEAR



2023-24 BUDGET ASSUMPTIONS - EXPENSES

- **REMOVED EMPLOYEE # 2903, VAN DRIVER, SALARY, FRINGES & PLUS 1.6% INCREASE DUE TO INTENT TO RETIRE 6/30/2023. REDUCED BUDGET BY \$64,224.97 DUE TO ATTRITION.**
- **PLACED EMPLOYEE #2583, DEAN OF STUDENTS BACK IN ESSER III FUNDING. REDUCES GENERAL FUND COST BY \$125,421.69.**
- **HEALTHCARE INCREASE OF \$336,892.96, FACTORED IN CONSORTIUM'S NOT TO EXCEED 11% INCREASE, STILL AWAITING FINAL RATE.**

2023-24 BUDGET ASSUMPTIONS - EXPENSES

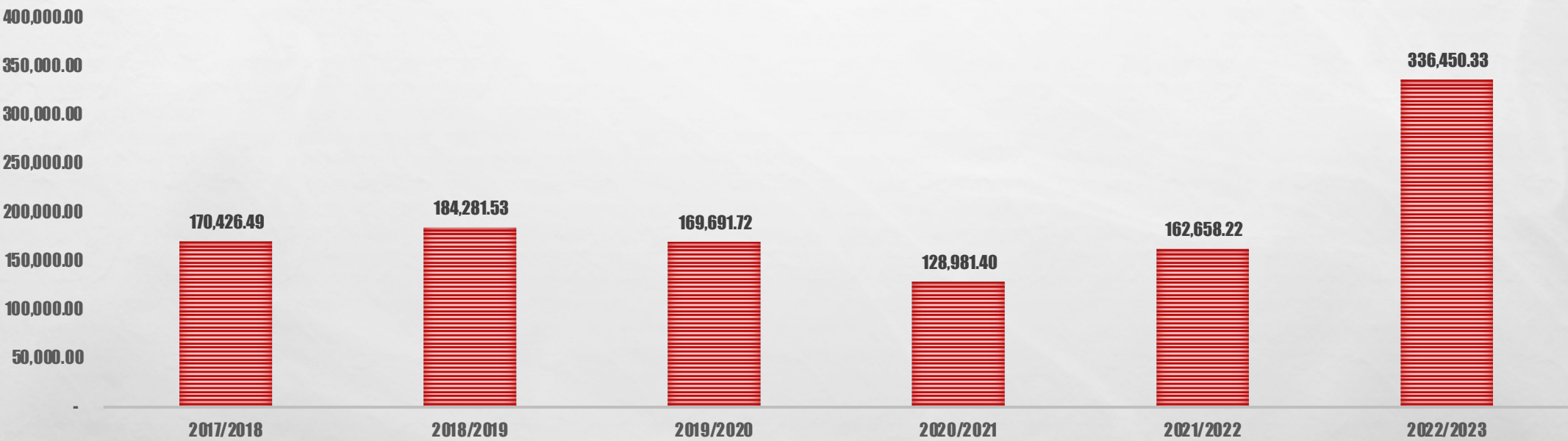
- **REDUCE TRANSPORTATION LINE ITEM BY \$44,100.00- SHOULD BE ABLE TO REDUCE AT LEAST ONE VAN RUN PER CONVERSATION WITH TRANSPORTATION PROVIDER.**
- **MOVED TECHNOLOGY LINE 10-2818-768 , \$100,919.00 (CAPITALIZED TECHNOLOGY- REPLACEMENT) TO ESSERS III.**
- **REMOVE PARAPROFESSIONAL FOR SHS STUDENT UNION, \$37,156.54.**
- **REVISED REFUND OF PRIOR YEARS RECEIPTS ACCOUNT BY \$13,876.93.**

2023-24 BUDGET ASSUMPTIONS - EXPENSES

- **ADDITIONAL \$33,300.00 BUDGETED TO ELECTRICITY LINE ITEM, DUE TO 22/23 ELECTRICITY EXPENSES THROUGH MARCH 2023 AND KEYTEX RATE PROJECTIONS.**
- **CURRICULUM ADOPTION – STILL BUDGETED AT \$200,000. HOWEVER, THE EXPENSES HAVE BEEN MOVED TO ESSER III.**
- **CWCTC – STILL BUDGETED FLAT – AWAITING UPDATED ENROLLMENT FIGURES FOR 23/24.**
- **ADDITIONAL \$48,200.00 BUDGETED TO NATURAL GAS LINE ITEM DUE TO 23/23 EXPENSES THROUGH MARCH 2023.**

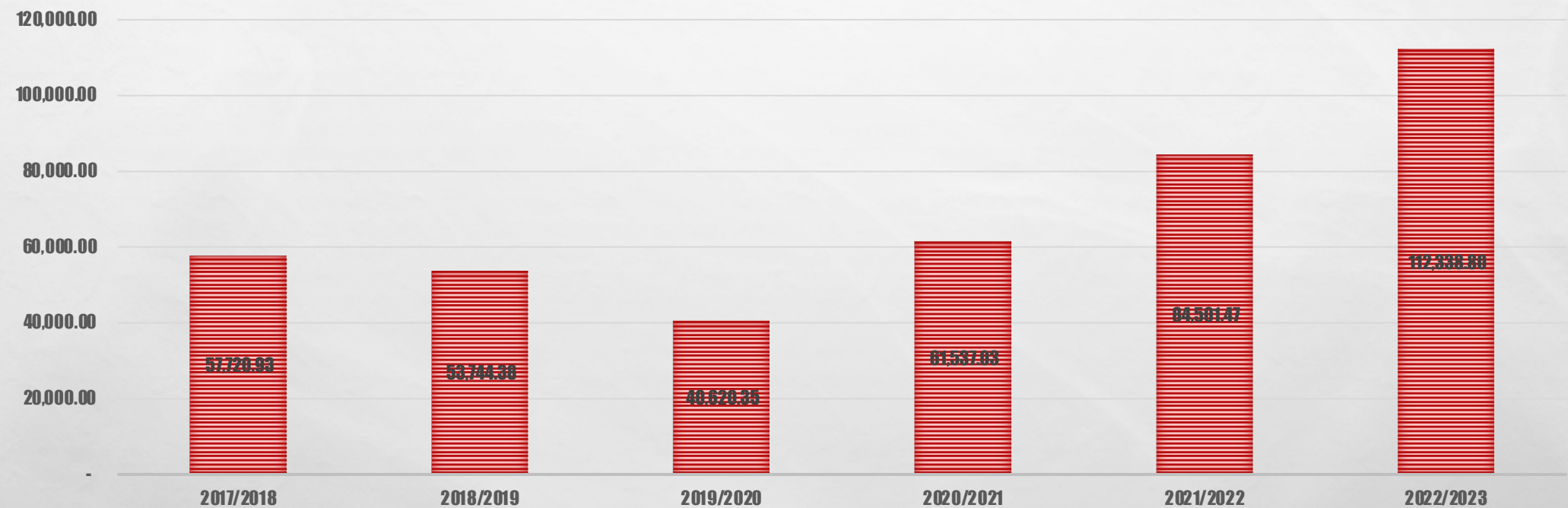
ELECTRIC EXPENSES THRU MARCH 31

ELECTRIC EXPENSES - THRU MARCH 31



NATURAL GAS EXPENSES THRU MARCH 31

NATURAL GAS EXPENSES THRU MARCH 31



2023-2024 EXPENDITURES BY OBJECT

EXPENDITURES	DESCRIPTION	2022-23	Final Budget	2023-24 Proposed Budget	\$ Inc/Dec				
100-192	Salaries	13,581,947.21		13,615,273.77	33,326.56				
115	ERIP	271,339.88		302,496.75	31,156.87				
211-213,271-281	Medical and Other Fringe Benefits	3,021,886.02		3,567,870.26	545,984.24	Includes 11% Healthcare Increases			
220-260	Payroll Taxes	1,170,537.10		1,170,004.85	(532.25)				
230	Retirement	4,738,848.23		4,582,302.33	(156,545.90)				
310-390	Contracted Services	1,348,432.31		1,276,807.48	(71,624.83)				
329	Contracted Sub Teachers/Aides	265,600.50		265,600.00	(0.50)				
411-424	Utilities (not heating)	69,217.14		67,810.00	(1,407.14)				
430-438	Repairs & Maintenance	252,638.66		214,742.00	(37,896.66)				
442-490	Rentals and Other	161,914.68		510,348.92	348,434.24	Includes Turf - updated quote 4/11/23			
513	Transportation	2,086,039.52		2,260,455.00	174,415.48	Reduced One Van Run			
521-529	Insurance	205,920.00		195,269.00	(10,651.00)				
530-599	Other Purchased Services	125,336.97		141,565.00	16,228.03				
561-569	Tuition	2,513,720.00		2,524,220.00	10,500.00				
610-611, 634-635	Supplies	459,999.13		483,563.21	23,564.08				
621-626	Utilities (heat - electricity)	532,364.00		519,100.00	(13,264.00)	Increased Electric & Nat Gas			
640-648	Books and Educational Software	174,201.04		260,450.56	86,249.52				
650-658	Supplies - Tech and Lic Fees	178,896.01		102,740.00	(76,156.01)				
752-768	Equipment (New/Replace)	1,248,252.24		143,969.00	(1,104,283.24)	Last year included RTU's			
800-894	Miscellaneous Services	770,552.81		501,472.47	(269,080.34)	Includes 305,744.40 ESSER III placeholder			
832-910	Debt Services	2,891,850.90		2,869,141.40	(22,709.50)				
		36,069,494.35		35,575,202.00	-494,292.35				

2023-24 BUDGET ASSUMPTIONS - REVENUES

- **SPECIAL EDUCATION FUNDING – PER THE GOVERNOR’S BUDGET IS TO BE INCREASED FOR US BY 6.1% AN AMOUNT OF \$1,684,235 - CONSERVATIVELY BUDGETED A 3% INCREASE OR \$1,635,538.**
- **BASIC EDUCATION FUNDING IS PROJECTED TO BE \$10,907,506 IN GOVERNOR SHAPIRO’S BUDGET. I BUDGETED \$ 10,838,730 - A BIT MORE AGGRESSIVELY – KNOWING THAT ADDITIONAL GENERAL FUND EXPENSES CAN BE RECLASSSED TO ESSER’S III IF NEEDED.**
- **READY TO LEARN BLOCK GRANT IS BUDGETED FLAT AS \$357,264 PER THE STATE BUDGET.**

2023-24 LOCAL REVENUES

SOUTHMORELAND SCHOOL DISTRICT
PROPOSED BUDGET
LOCAL REVENUES
2023-24

FUNCTION	DESCRIPTION	2022-23 Final Budget	2023-24 Proposed Budget	\$ Inc/Dec	
6111	REAL ESTATE TAXES	10,444,993.00	11,399,994.00	955,001.00	*increase due to assessment value increase
6112	Interim RE Taxes	108,500.00	35,000.00	(73,500.00)	
6113	Purta	11,611.35	12,500.00	888.65	
6114	In Lieu of Taxes	170,676.00	279,734.00	109,058.00	Due to trend
6143	LST Taxes	44,500.00	50,000.00	5,500.00	Due to trend
6151	EIT Taxes	1,525,000.00	1,832,600.00	307,600.00	
6153	Transfer Taxes	180,000.00	180,000.00	-	
6411-6451	Delinquent Taxes	629,000.00	630,000.00	1,000.00	
6510	Interest	6,000.00	185,000.00	179,000.00	
6710-6740	Admission/Pay to Play	54,250.00	50,000.00	(4,250.00)	
6832	IDEA FUNDING	369,971.00	369,971.00	-	
6910-6999	LOCAL REVENUES	95,000.00	102,185.00	7,185.00	
		13,639,501.35	15,126,984.00		

2023-24 STATE REVENUES

SOUTHMORELAND SCHOOL DISTRICT
PROPOSED BUDGET
REVENUES
2023-24 SCHOOL YEAR
State Revenues

FUNCTION	DESCRIPTION	2022-23 Final Budget	2023-24 Proposed Budget	\$ Inc/Dec	
	7111 Basic Education	9,909,168.00	10,838,730.00	929,562.00	Amt due to state budgetary projections
	7112 BEF SSR PMTS	-	543,880.00	543,880.00	Changed from account 7810
	7160 SEC 1305-1306	47,682.00	5,000.00	(42,682.00)	Due to current trends
	7271 Special Education	1,661,702.00	1,635,538.00	(26,164.00)	
	7311-7312 Transportation	1,013,020.00	881,241.00	(131,779.00)	
	7320 Plancon	675,661.09	687,554.00	11,892.91	
	7330 Health Services Sub	34,058.00	33,530.00	(528.00)	
	7340 State Property Tax Allocation	1,185,577.00	1,182,578.00	(2,999.00)	
	7505 Ready to Learn	357,264.00	357,264.00	-	
	7599 Mental Health Block Grant	-	100,000.00	100,000.00	Mental Health Block Grant
7810-7820	Social Security/PSERS	2,931,370.35	2,290,359.00	(641,011.35)	*Now acct 7112 & 7820
		17,815,502.44	18,555,674.00	740,171.56	

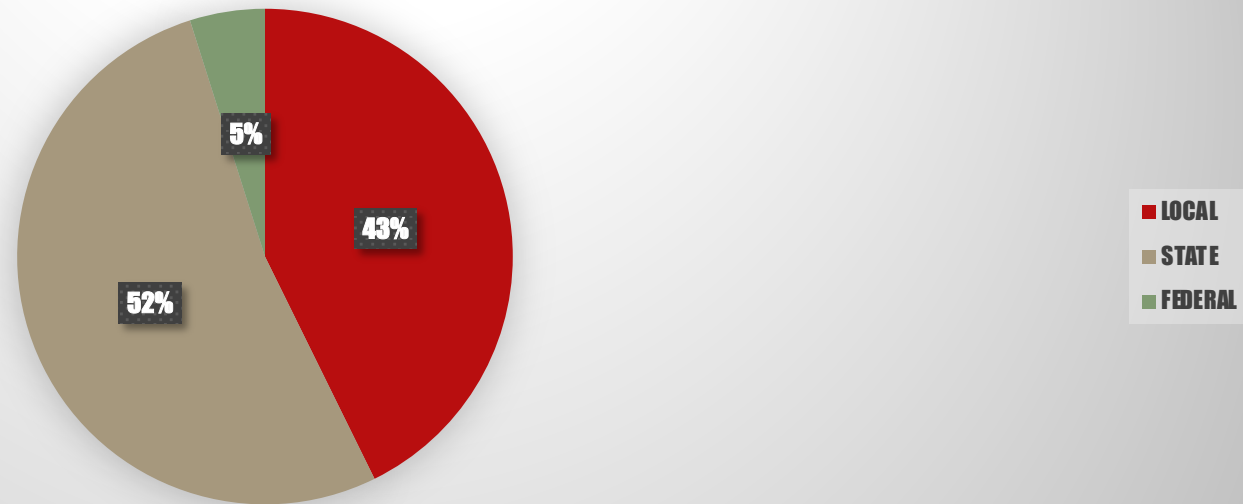
FEDERAL REVENUE

SOUTHMORELAND SCHOOL DISTRICT
PROPOSED BUDGET
REVENUES
2023-24 SCHOOL YEAR
FEDERAL REVENUES

FUNCTION	DESCRIPTION	2022-23 FINAL BUDGET	2023-24 PROPOSED BUDGET	\$ INC/DEC
8514-8517	TITLE I, II & IV	520,752.00	523,606.00	2,854.00
8473	ESSER II	315,000.00	-	(315,000.00)
8751	ESSER 111	2,767,817.87	1,135,938.00	(1,631,879.87)
8810	ACCESS MEDICAL REIMBURSEMENT	28,635.00	75,000.00	46,365.00
		3,632,204.87	1,734,544.00	

2023-24 BREAKDOWN OF REVENUES

DISTRIBUTION OF REVENUES



MILAGE RATE – REBALANCING

SOUTHMORELAND SCHOOL DISTRICT

MILAGE RATES

2022-2023 DATA

ASSESSED VALUE:

REAL ESTATE MILLS:

FAYETTE

84,181,610.00

16.5418

WESTMORELAND

120,653,750.00

90.9311

2023-2024 DATA

ASSESSED VALUE:

REBALANCED MILLS

84,705,270.00

16.6087

121,199,020.00

90.9311

INCREASE IN ASSESSED VALUE

523,660.00

545,270.00

MILAGE RATE

WITHOUT TAX INCREASE		FAYETTE	WESTMORELAND	ESTIMATED
REBALANCED RATE		16.6087	90.9311	COLLECTION RATE
		1,406,844.42	10,945,604.70	11,858,351.15
MILLAGE RATE NEEDED FOR EXPENSES		17.4792	95.8099	
		1,480,580.36	11,612,065.99	12,568,940.49

REBALANCED COMPARISON

WITHOUT TAX INCREASE		FAYETTE	WESTMORELAND	ESTIMATED
REBALANCED RATE		16.6087	90.9311	COLLECTION RATE
		1,406,844.42	10,945,604.70	11,858,351.16
Less Homestead/Farmstead				(1,182,578.00)
REBALANCED W/O INCREASE				10,675,773.16
MILLAGE RATE NEEDED FOR EXPENSES		17.4792	95.8099	
		1,480,580.36	11,612,065.99	12,582,556.84
Less Homestead/Farmstead				(1,182,578.00)
REBALANCED WITH INCREASE				11,399,978.84

DEFICIT WITHOUT TAX INCREASE

SOUTHMORELAND SCHOOL DISTRICT
2023-2024 PROPOSED GENERAL FUND BUDGET
WITHOUT INCREASE - REBALANCING ONLY

Total Expenses:	\$35,575,202.00
Local Revenues:	-\$14,402,778.00
State Revenues:	-\$18,555,674.00
Federal Revenues:	<u>-\$1,734,544.00</u>
Projected Deficit	<u><u>-\$882,206.00</u></u>

2023-24 PROJECTED DEFICIT

SOUTHMORELAND SCHOOL DISTRICT			
2023-2024 PROPOSED GENERAL FUND BUDGET			
Total Expenses:			\$35,575,202.00
Local Revenues:			-\$15,126,984.00
State Revenues:			-\$18,555,674.00
Federal Revenues:			-\$1,734,544.00
Projected Deficit			\$158,000.00

2023-24 PROJECTED DEFICIT – REMOVE PSY POSITION

SOUTHMORELAND SCHOOL DISTRICT			
2023-2024 PROPOSED GENERAL FUND BUDGET			
Total Expenses:			\$35,575,202.00
Local Revenues:			-\$15,126,984.00
State Revenues:			-\$18,555,674.00
Federal Revenues:			-\$1,734,544.00
Remove PSY Position			-\$90,245.56
Projected Deficit			\$67,754.44

PROJECTION REMOVE TURF

SOUTHMORELAND SCHOOL DISTRICT			
2023-2024 PROPOSED GENERAL FUND BUDGET			
Total Expenses:			\$35,575,202.00
Local Revenues:			-\$15,126,984.00
State Revenues:			-\$18,555,674.00
Federal Revenues:			-\$1,734,544.00
Remove Turf			-\$419,000.00
Projected Amt Added to Fund Balance			-\$261,000.00

ADD EMPLOYEE #2583 BACK INTO GF – WITH-W/O SUB # 3526 COST REMAINS THE SAME

Total Expenses:			\$35,575,202.00
Add back Employee #2583 GF			\$ 125,421.69
Local Revenues:			-\$15,126,984.00
State Revenues:			-\$18,555,674.00
Federal Revenues:			-\$ 1,734,544.00
Projected Deficit:			\$ 283,421.69

CAPTIAL FUNDS – TURF PROJECT

CAPITAL FUNDS	
DESCRIPTION	AMOUNT
GENERAL OBLIGATION NOTE	4,054,000.00
LESS FEES ON NOTE	(50,000.00)
DEPOSITED IN LADDERED CD'S	4,004,000.00
ROOF BID - STRONGLAND - HIGH SCHOOL	(2,632,260.00)
SHS MASONRY/SKYLIGHTS/WALL PANELS	(113,520.00)
SES/SMS ROOF & LADDERS	(60,000.00)
SES MASONRY	(8,965.00)
SPC MASONRY	(48,870.00)
SPC - ROOF INSTALLATION COST	(12,000.00)
GARLAND MATERIALS	(864,697.15)
AMOUNT FOR ADDITIONAL CAPITAL PROJECTS	263,687.85
PROPOSED AMT OF FUND BALANCE TO TRANSFER TO ASSIGNED FUND BALANCE	175,000.00
TOTAL BALANCE PLUS ASSIGNED FB	438,687.85
ESTIMATED AMT NEEDED FOR TURF:	419,000.00

INCREASE FROM 23/24 FISCAL YEAR TO 24/25 – EMPLOYEE SALARIES & FRINGE BENEFITS

Comparison 23/24 Contracts vs 24/25 Contracts				
Assumptions: PSERS Employer Rate 34.73 %				
Healthcare Increase 5%				
Contract	2023/2024	2024/2025	Increase	Agreement/CBA?
Tax Collector	96,487.16	96,487.16	-	Board Mtn/No Increase
Security/Police	214,017.47	222,339.68	8,322.21	No 2% increase
Custodial Maint	1,356,622.47	1,375,921.06	19,298.59	No 2% increase
Secretary/Clerical	1,301,885.13	1,335,333.33	33,448.20	Per Agreement
Administration	1,976,445.44	2,012,868.04	36,422.60	1.6% Increase
Teachers	15,945,437.83	16,267,682.16	322,244.33	No CBA - increased same as current CBA/Removed ESSER III teachers & substitute
Van Aides	70,773.00	72,560.82	1,787.82	No 2% Increase
PCA/Health Ser Nurse	654,506.50	711,629.65	57,123.15	No - estimated 2.5% increase, since 23/24 held flat
			478,646.90	