PRELIMINARY GENERAL FUND BUDGET

Calendar Year 2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

_____ _____

President of the Board - Original Signature Required **Date**

_____ _____

Secretary of the Board - Original Signature Required **Date**

_____ _____

Chief School Administrator - Original Signature Required **Date**

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Contact Person **Telephone** **Extension**

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Email Address

Val Number	Description	Justification

ITEM	AMOUNTS	
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	5,000,000	
0840 Assigned Fund Balance	11,250,000	
0850 Unassigned Fund Balance	18,044,718	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$34,294,718
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	78,762,297	
7000 Revenue from State Sources	167,222,140	
8000 Revenue from Federal Sources	12,793,873	
9000 Other Financing Sources	435,000	
Total Estimated Revenues And Other Financing Sources		$259,213,310
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$293,508,028

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	41,877,632
6113	Public Utility Realty Taxes	65,000
6114	Payments in Lieu of Current Taxes - State / Local	65,000
6140	Current Act 511 Taxes - Flat Rate Assessments	165,000
6150	Current Act 511 Taxes - Proportional Assessments	22,080,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	8,250,000
6500	Earnings on Investments	1,500,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	2,402,665
6910	Rentals	272,000
6920	Contributions and Donations from Private Sources	350,000
6940	Tuition from Patrons	1,235,000
6990	Refunds and Other Miscellaneous Revenue	500,000
REVENUE FROM LOCAL SOURCES		**$78,762,297**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	76,840,420
7112	Basic Education Funding-Social Security	5,099,954
7160	Tuition for Orphans Subsidy	40,000
7271	Special Education funds for School-Aged Pupils	11,617,259
7292	Pre-K Counts	300,000
7311	Pupil Transportation Subsidy	1,943,052
7312	Nonpublic and Charter School Pupil Transportation Subsidy	216,755
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,300,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	200,000
7340	State Property Tax Reduction Allocation	7,067,713
7531	Ready to Learn-Foundation	26,278,039
7532	Ready to Learn-Adequacy Supplement	8,426,622
7533	Ready to Learn-Tax Equity Supplement	793,755
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	150,000
7820	State Share of Retirement Contributions	26,948,571
REVENUE FROM STATE SOURCES		**$167,222,140**
REVENUE FROM FEDERAL SOURCES		
8514	Title I - Improving the Academic Achievement of the Disadvantaged	6,682,204
8515	Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	311,969

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	123,850
8517 Title IV - 21st Century Schools	523,889
8640 Headstart	201,960
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	4,800,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	150,001
REVENUE FROM FEDERAL SOURCES	**$12,793,873**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	435,000
OTHER FINANCING SOURCES	**$435,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**259,213,310**

Act 1 Index (current): 5.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$41,877,632**
Amount of Tax Relief for Homestead Exclusions	**$7,067,713**
Total Approx. Tax Revenue:	**$48,945,345**
Approx. Tax Levy for Tax Rate Calculation:	**$53,598,415**

		Lackawanna	Total
	2026 Data		
	a. Assessed Value	$5,857,828,107	$5,857,828,107
	b. Real Estate Mills	9.5585	
I.	**2027 Data**		
	c. 2024 STEB Market Value	$3,273,101,863	$3,273,101,863
	d. Assessed Value	$5,607,408,583	$5,607,408,583
	e. Assessed Value of New Constr/ Renov	$0	$0
	2026 Calculations		
	f. 2026 Tax Levy (a * b)	$55,992,050	$55,992,050
	2027 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2026 Tax Levy (f Total * g)	$55,992,050	$55,992,050
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.5585	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$53,598,415	$53,598,415
	I. 2027 Real Estate Tax Rate (k / d * 1000)	**9.5585**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$53,598,415	$53,598,415
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$46,530,702
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$41,877,632

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$41,877,632**
Amount of Tax Relief for Homestead Exclusions	**$7,067,713**
Total Approx. Tax Revenue:	**$48,945,345**
Approx. Tax Levy for Tax Rate Calculation:	**$53,598,415**

		Lackawanna	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	10.0651	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$56,439,128	$56,439,128
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	$0.00	
	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		$0

Act 1 Index (current): 5.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$41,877,632**
Amount of Tax Relief for Homestead Exclusions	**$7,067,713**
Total Approx. Tax Revenue:	**$48,945,345**
Approx. Tax Levy for Tax Rate Calculation:	**$53,598,415**

	Lackawanna		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$7,067,713	Lowering RE Tax Rate	$7,067,713
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			**$7,067,713**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Lackawanna	5,607,408,583	9.5585	53,598,415						90.00000%		
Totals:	**5,607,408,583**		**53,598,415**	-	7,067,713	=	46,530,702	X	90.00000%	=	41,877,632

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	165,000	165,000
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**165,000**	**165,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.000%	0.000%	15,900,000	15,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,680,000	1,680,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00755	0	4,500,000	4,500,000
	Total Current Act 511 Taxes – Proportional Assessments			**22,080,000**	**22,080,000**
	Total Act 511, Current Taxes				**22,245,000**
		Act 511 Tax Limit -->	**3,273,101,863 X** **Market Value**	**12** **Mills**	**39,277,222** **(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2026 (Rebalanced)	2027	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2026 (Rebalanced)	2027	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lackawanna	9.5585	9.5585	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	5.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	5.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	0.00755	0.00755	0.00%	Yes	5.3%	0.00755	0.00755	0.01%	Yes

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	110,169,204
1200 Special Programs - Elementary / Secondary	54,421,343
1300 Vocational Education	2,262,603
1400 Other Instructional Programs - Elementary / Secondary	426,850
1500 Nonpublic School Programs	323,321
1800 Pre-Kindergarten	896,898
Total Instruction	**$168,500,219**
2000 Support Services	
2100 Support Services - Students	7,466,398
2200 Support Services - Instructional Staff	2,090,399
2300 Support Services - Administration	12,477,221
2400 Support Services - Pupil Health	2,504,349
2500 Support Services - Business	1,784,751
2600 Operation and Maintenance of Plant Services	22,843,405
2700 Student Transportation Services	9,301,359
2800 Support Services - Central	5,438,671
2900 Other Support Services	69,980
Total Support Services	**$63,976,533**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,079,844
3300 Community Services	254,435
Total Operation of Non-Instructional Services	**$2,334,279**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	19,485,544
5900 Budgetary Reserve	4,916,732
Total Other Expenditures and Financing Uses	**$24,402,276**
Total Estimated Expenditures and Other Financing Uses	**$259,213,307**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	53,864,539
200 Personnel Services - Employee Benefits	38,918,646
300 Purchased Professional and Technical Services	1,235,857
400 Purchased Property Services	177,248
500 Other Purchased Services	11,072,377
600 Supplies	4,765,397
700 Property	53,702
800 Other Objects	81,438
Total Regular Programs - Elementary / Secondary	**$110,169,204**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	19,209,008
200 Personnel Services - Employee Benefits	14,181,993
300 Purchased Professional and Technical Services	6,621,802
500 Other Purchased Services	13,964,852
600 Supplies	398,174
700 Property	42,053
800 Other Objects	3,461
Total Special Programs - Elementary / Secondary	**$54,421,343**
1300 Vocational Education	
500 Other Purchased Services	2,240,561
600 Supplies	19,455
700 Property	2,587
Total Vocational Education	**$2,262,603**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	235,015
200 Personnel Services - Employee Benefits	169,986
500 Other Purchased Services	21,849
Total Other Instructional Programs - Elementary / Secondary	**$426,850**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	310,294
600 Supplies	13,027
Total Nonpublic School Programs	**$323,321**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	461,289
200 Personnel Services - Employee Benefits	328,486
600 Supplies	107,123
Total Pre-Kindergarten	**$896,898**
Total Instruction	**$168,500,219**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,992,544

Description	Amount
200 Personnel Services - Employee Benefits	2,884,204
300 Purchased Professional and Technical Services	517,694
500 Other Purchased Services	5,175
600 Supplies	66,781
Total Support Services - Students	**$7,466,398**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	997,189
200 Personnel Services - Employee Benefits	723,238
300 Purchased Professional and Technical Services	147,375
400 Purchased Property Services	6,766
500 Other Purchased Services	11,227
600 Supplies	176,682
700 Property	22,228
800 Other Objects	5,694
Total Support Services - Instructional Staff	**$2,090,399**
2300 Support Services - Administration	
100 Personnel Services - Salaries	6,617,820
200 Personnel Services - Employee Benefits	4,820,790
300 Purchased Professional and Technical Services	840,164
400 Purchased Property Services	12,871
500 Other Purchased Services	91,515
600 Supplies	37,658
700 Property	881
800 Other Objects	55,522
Total Support Services - Administration	**$12,477,221**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	1,268,426
200 Personnel Services - Employee Benefits	919,293
300 Purchased Professional and Technical Services	217,092
400 Purchased Property Services	55,570
500 Other Purchased Services	1,805
600 Supplies	42,163
Total Support Services - Pupil Health	**$2,504,349**
2500 Support Services - Business	
100 Personnel Services - Salaries	833,632
200 Personnel Services - Employee Benefits	613,661
300 Purchased Professional and Technical Services	222,299
400 Purchased Property Services	35,221
500 Other Purchased Services	14,629
600 Supplies	63,342
800 Other Objects	1,967
Total Support Services - Business	**$1,784,751**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	8,379,747
200 Personnel Services - Employee Benefits	6,045,308

Description	Amount
300 Purchased Professional and Technical Services	1,004,590
400 Purchased Property Services	2,430,702
500 Other Purchased Services	1,248,480
600 Supplies	3,213,455
700 Property	521,123
Total Operation and Maintenance of Plant Services	**$22,843,405**
2700 Student Transportation Services	
100 Personnel Services - Salaries	97,282
200 Personnel Services - Employee Benefits	69,984
500 Other Purchased Services	9,134,093
Total Student Transportation Services	**$9,301,359**
2800 Support Services - Central	
100 Personnel Services - Salaries	2,134,335
200 Personnel Services - Employee Benefits	1,552,038
300 Purchased Professional and Technical Services	1,174,094
400 Purchased Property Services	41,400
500 Other Purchased Services	25,794
600 Supplies	121,752
700 Property	388,125
800 Other Objects	1,133
Total Support Services - Central	**$5,438,671**
2900 Other Support Services	
500 Other Purchased Services	69,980
Total Other Support Services	**$69,980**
Total Support Services	**$63,976,533**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	749,214
200 Personnel Services - Employee Benefits	541,329
300 Purchased Professional and Technical Services	77,625
400 Purchased Property Services	32,250
500 Other Purchased Services	212,428
600 Supplies	161,166
700 Property	147,754
800 Other Objects	158,078
Total Student Activities	**$2,079,844**
3300 Community Services	
100 Personnel Services - Salaries	105,606
200 Personnel Services - Employee Benefits	76,253
600 Supplies	72,576
Total Community Services	**$254,435**
Total Operation of Non-Instructional Services	**$2,334,279**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	9,415,544
900 Other Uses of Funds	10,070,000
Total Debt Service / Other Expenditures and Financing Uses	**$19,485,544**
5900 Budgetary Reserve	
800 Other Objects	4,916,732
Total Budgetary Reserve	**$4,916,732**
Total Other Expenditures and Financing Uses	**$24,402,276**
TOTAL EXPENDITURES	**$259,213,307**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	34,294,721
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$34,294,721**
5900	**Budgetary Reserve**	**4,916,732**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$39,211,453**