

2022-2023 Budget

Expenditures

- PSERS increase from 34.94% to 35.26%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates
- School Resource Officers are not included

Revenues

- Real Estate Tax - Unchanged
- Unknown State and Federal Funding



Current Status

2022-2023 Expenditures

Expenditure Budget

\$143,423,230

2022-2023 Revenues

Revenue Budget

\$135,223,411

Difference (Revenue to Expenditures) -\$8,199,819

2021-2022 Capital Reserve Analysis

Balance as of
June 30, 2021

\$23,045,117

Transfer from General Fund

1,500,000

Estimated Expenditures
during 2021-2022:

3,500,000

**June 30, 2022 Estimated
Ending Balance**

\$21,045,117

2021-2022 Fund Balance

2021-2022 Beginning Fund Balance

\$15,311,768

Fund Balance Used to
Balance 2021-2022 Budget

-1,432,490

Non-spend, restricted, assigned:

-4,489,603

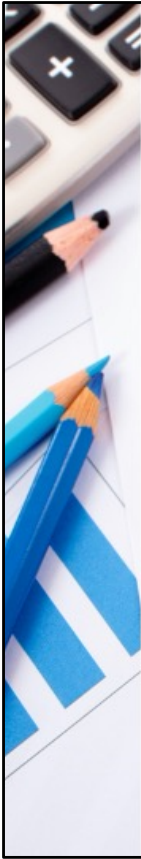
Transfer to Capital Reserve or
commit or assign (estimated)

0

**June 30, 2022 Estimated
Ending Fund Balance***

\$9,389,675

** Includes Athletic Fund*



2022-2023 Budget Timeline

Act 1 Budget Timeline Based on Need to Exceed Adjusted Index





General Fund Budget Functions

Function	Description	2020-21 Actual	2021-22 Budget	Change	2022-23 Budget	Change	% Change
1100	Regular Instruction	58,103,746	63,315,061	5,211,315	69,629,466	6,314,405	9.97%
1200	Special Programs	19,834,609	21,417,189	1,582,580	22,414,153	996,964	4.65%
1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
1500	Federal Non-Public	52,149	55,002	2,853	27,208	(27,794)	-50.53%
1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
2400	Pupil Health	2,270,036	2,472,341	202,305	2,575,688	103,347	4.18%
2500	Business	1,296,794	1,447,351	150,557	1,539,864	92,513	6.39%
2600	Operations & Maintenance	9,306,791	9,851,965	545,174	10,871,268	1,019,303	10.35%
2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
2800	Central	3,908,925	4,093,072	184,147	3,779,920	(313,152)	-7.65%
2900	Other Support Services	90,216	90,217	1	92,986	2,769	3.07%
3200	Student Activities	1,903,815	2,088,098	184,283	2,150,043	61,945	2.97%
3300	Community Service	74,478	104,575	30,097	101,896	(2,679)	-2.56%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	218,894	185,000	(33,894)	106,500	(78,500)	-42.43%
5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

1100: Regular Instruction

Increased from \$63.3 million to \$69.6 million or \$6.3 million

100: Increased from \$33.2 million to \$37.1 million or \$3.9 million. This figure is based on current staffing needs as well as estimated negotiated contracts. Salaries were moved from other functions to this function due to utilization of ESSER & CARES Act Funding.

200: Increased from \$22.2 million to \$24.5 million (\$2.3 million)

Health insurance increased from \$6.6 million to \$7.0 million (\$514,274) due to a rate increase & staff movement. Retirement increased from \$11.5 million to \$13 million (\$1,494 million) due to increased salaries, staff movement, and an increase in the PSERS rate. FICA increased by \$294 thousand due to increased budgeted salaries and staff movement. Tuition reimbursement increased from \$448K to \$508 (\$24,000) due to increased requests for reimbursements.

300: Increased from \$1.112 million to \$1.157 million (\$45K) due to a Title IV Increase and District Substitute cost increase.

400: \$450 decrease from \$21,090 to \$20,640 due to a slight decrease in anticipated equipment repairs and maintenance in building budgets.

500: Increased from \$5,517,054 to \$5,548,396 (\$31K) due to increases in student travel.

600: Decreased from \$1.17 million to \$1.12 million (\$53K) due to a \$51K decrease in textbook costs, additional ExCEL Virtual Learning Program supplies (\$29K), reduction in ESSER ARP supplies (\$22,585), and shifting of building budget supply requests.

700: Increased \$3.8K from \$58K to \$62K which reflects building needs.

800: Decreased \$3.4K from \$22.5K to \$19.1K in professional development.



General Fund Budget Functions

Function	Description	2020-21 Actual	2021-22 Budget	Change	2022-23 Budget	Change	% Change
1100	Regular Instruction	58,103,746	63,315,061	5,211,315	69,629,466	6,314,405	9.97%
1200	Special Programs	19,834,609	21,417,189	1,582,580	22,414,153	996,964	4.65%
1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
1500	Federal Non-Public	52,149	55,002	2,853	27,208	(27,794)	-50.53%
1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
2400	Pupil Health	2,270,036	2,472,341	202,305	2,575,688	103,347	4.18%
2500	Business	1,296,794	1,447,351	150,557	1,539,864	92,513	6.39%
2600	Operations & Maintenance	9,306,791	9,851,965	545,174	10,871,268	1,019,303	10.35%
2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
2800	Central	3,908,925	4,093,072	184,147	3,779,920	(313,152)	-7.65%
2900	Other Support Services	90,216	90,217	1	92,986	2,769	3.07%
3200	Student Activities	1,903,815	2,088,098	184,283	2,150,043	61,945	2.97%
3300	Community Service	74,478	104,575	30,097	101,896	(2,679)	-2.56%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	218,894	185,000	(33,894)	106,500	(78,500)	-42.43%
5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

1200: Special Education

Increased from \$21.4 million to \$22.4 million (\$996,964)

100: Increased from \$9.3 million to \$9.8 million (\$491K) due to current staffing needs.

200: Increased from \$6 million to \$6.4 million due to a \$274K increase in retirement, a \$79K increase in health insurance, and a \$38K increase in FICA

300: Increased by \$175,500 due to special education contracted services.

500: Decreased from \$4.872 million to \$4.819 million or \$53K due to reductions in anticipated special education placements.

600: Little to no change (\$2,600) reduction.

700: Reduction of \$4,500 due to program needs.

1300: Vocational Education

500: Increased from \$1,559,622 to \$1,637,603 for CPACTC tuition

1400: Other Instruction

Increased from \$151 million to \$160 million (\$8,541) due to increases in Driver Education (\$3,159) and Summer School (\$5,382).



General Fund Budget Functions

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1200	Special Programs	19,834,609	21,417,189	1,582,580	22,414,153	996,964	4.65%
1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
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1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
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2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
2800	Central	3,908,925	4,093,072	184,147	3,779,920	(313,152)	-7.65%
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3300	Community Service	74,478	104,575	30,097	101,896	(2,679)	-2.56%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	218,894	185,000	(33,894)	106,500	(78,500)	-42.43%
5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

1500: Federal Non-Public

Decreased from \$55K to \$27K due to changes in the Title budgets

1600: Community College: No change, waiting for budget update

2100: Pupil Personnel

Decreased from \$4.9 million to \$3.6 million or \$1,323,864

100: Salaries decreased from \$2,755,113 to \$1,873,402 because salaries were moved to a Federal Program ESSER account.

200: Corresponding benefits also moved which reduced expenditures from \$1.7 million to \$1.2 million.

2200 Instructional Staff

Increased \$25K due to the following changes:

100: Salaries increased by \$36K.

500: Other Objects decreased by \$9.3K due to a reduction in professional development.



General Fund Budget Functions

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1100	Regular Instruction	58,103,746	63,315,061	5,211,315	69,629,466	6,314,405	9.97%
1200	Special Programs	19,834,609	21,417,189	1,582,580	22,414,153	996,964	4.65%
1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
1500	Federal Non-Public	52,149	55,002	2,853	27,208	(27,794)	-50.53%
1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
2400	Pupil Health	2,270,036	2,472,341	202,305	2,575,688	103,347	4.18%
2500	Business	1,296,794	1,447,351	150,557	1,539,864	92,513	6.39%
2600	Operations & Maintenance	9,306,791	9,851,965	545,174	10,871,268	1,019,303	10.35%
2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
2800	Central	3,908,925	4,093,072	184,147	3,779,920	(313,152)	-7.65%
2900	Other Support Services	90,216	90,217	1	92,986	2,769	3.07%
3200	Student Activities	1,903,815	2,088,098	184,283	2,150,043	61,945	2.97%
3300	Community Service	74,478	104,575	30,097	101,896	(2,679)	-2.56%
4200	Site Improvement	-	-	-	-	-	-
4600	Building Improvement	218,894	185,000	(33,894)	106,500	(78,500)	-42.43%
5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

2300: Administration

Increased from \$7.9 million to \$8.3 million or \$341K due to the following:

100: Salaries increased from \$4.2 million to \$4.4 or \$138K.

200: Benefits increased from \$2.7 million to \$2.9 million or \$155K due to increases in PSERS and health insurance.

300: Professional Services increased by \$44K from \$625K to \$669K.
The majority of the increase was for legal fees.

2400: Pupil Health

Increased from \$2.5 million to \$2.6 million or \$103K.

100: Salaries: Increased \$50K from \$1.376 million to \$1.426 million.

200: Benefits: Increased \$42K from \$887K to \$929K.

2500: Business

Increased \$92.5K from \$1.447 million to \$1.540 million.

100 & 200: Salaries and Benefits increased \$73K.

300: Professional Services increased by \$20K. This includes services from PenServ, Teladoc, CM Regent, Interstate Tax Service, Trout CPA



General Fund Budget Functions

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1300	Vocational Education	1,493,058	1,559,622	66,564	1,637,603	77,981	5.00%
1400	Other Instruction	306,108	151,196	(154,912)	159,738	8,542	5.65%
1500	Federal Non-Public	52,149	55,002	2,853	27,208	(27,794)	-50.53%
1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
2100	Pupil Personnel	4,611,151	4,914,390	303,239	3,590,526	(1,323,864)	-26.94%
2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
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2700	Student Transportation	4,705,842	5,457,154	751,312	5,753,792	296,638	5.44%
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5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

2600: Operations and Maintenance

Increased from \$9,851,965 to \$10,871,268 or \$1,019,303.

100 & 200: Salaries and Benefits increased \$106K.

400: Purchased Property Services increased by \$250,455 due to anticipated increases in repair and maintenance costs.

500: Other Objects decreased \$37,280 due to a reduction in general liability insurance.

600: Supplies increased \$145K from \$2,452,410 to \$2,597,700 due to an anticipated increase in electricity, oil, and natural gas

700: Equipment increased from \$157K to \$713K due to classroom furniture replacement.

2700: Transportation

Increased from \$5.5 million to \$5.8 million or \$296,638.

500: Other Services increased from \$4.8 million to \$4.963 million due to an increase in contracted carriers.

600: Supplies increased from \$423K to \$553K due to anticipated increases in fuel costs.



General Fund Budget Functions

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1600	Community College	466,028	480,009	13,981	480,009	-	0.00%
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2200	Instructional Staff	1,650,533	1,359,840	(290,693)	1,385,074	25,234	1.86%
2300	Administration	7,079,943	7,933,046	853,103	8,273,954	340,908	4.30%
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Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

4

2800: Central

Decreased from \$4,093,072 to \$3,779,920 or \$313K.

100 & 200: Decrease of \$500K due to funding Instructional Advisors in Federal ESSERS and CARES Act Funding.

700: Equipment increased from \$842K to \$979K due to increased technology equipment purchases.

2900: Other Support Services

Intermediate Unit Services

3200: Student Activities

Non-athletic activities increased from \$1,391,468 to \$1,405,913 or \$14,445.

3250: Athletics

Increased from \$696,630 to \$744,130 or \$47,500 due to increases in equipment, fees, and transportation.



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5100	Debt Service	6,607,972	7,399,203	791,231	7,353,542	(45,661)	-0.62%
5200	Fund Transfers	4,586,069	994,971	(3,591,098)	1,500,000	505,029	50.76%
Total		128,567,155	135,369,302	6,802,147	143,423,230	8,053,928	5.95%

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3300: Community Service

Includes Title I community involvement and crossing guards.

4600: Building Improvements

Decreased from \$185K to \$106.5 due to building needs.

5100: Debt Service

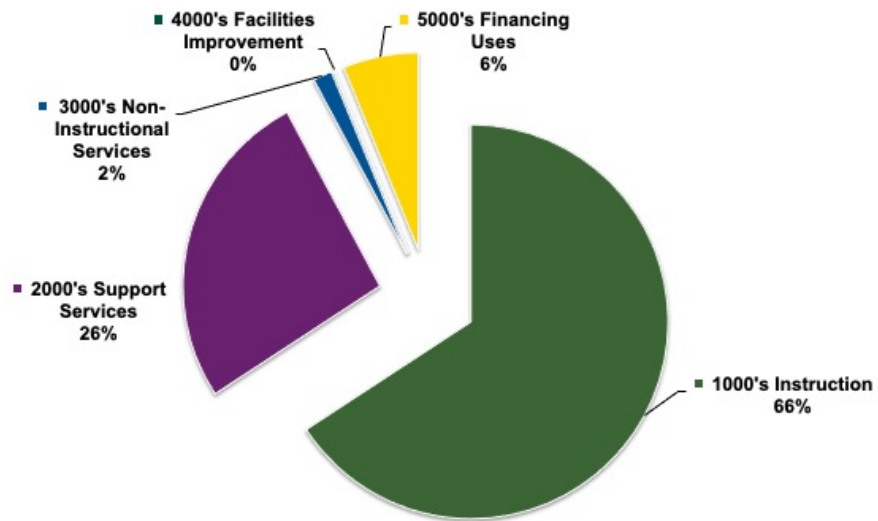
Principal and Interest paid on debt service and lease agreements.

5200: Fund Transfers

Increased from \$995K to \$1.5 million or \$505K to support the District's long range feasibility study. Transfer maintains a debt service level to support future planned projects.



2022-2023 General Fund Budget Functions





General Fund Budget Object Categories

Object	Description	2020-2021 Actual	2021-2022 Budget	Change	2022-2023 Budget	Change
100	Salaries	53,950,355	56,697,713	2,747,358	60,289,725	3,592,012
200	Benefits	32,107,968	37,349,142	5,241,174	39,654,869	2,305,727
300	Prof/Tech Services	2,885,178	3,751,111	865,932	4,073,104	321,994
400	Purch. Property Services	3,797,754	3,845,920	48,165	4,129,162	283,242
500	Other Services	17,340,508	18,469,019	1,128,511	18,634,608	165,589
600	Supplies	4,926,429	5,355,430	429,001	5,614,817	259,387
700	Equipment	2,085,034	1,417,887	(667,148)	2,055,330	637,444
800	Other Objects	4,035,253	4,719,673	684,420	4,570,297	(149,376)
900	Other Uses	7,438,674	3,763,408	(3,675,266)	4,401,318	637,910
Total		128,567,155	135,369,303	6,802,148	143,423,230	8,053,928

6

100: Salaries

Increased from \$56.7 million to \$60.3 million (\$3,592,012)

2022-2023 budgeted salaries are forecasted for anticipated staffing needs.

200: Benefits

Increased from \$37.3 million to \$39.7 million (\$2,305,727)

Benefits include health, dental, vision, and life insurance; FICA; retirement; unemployment compensation; workers' compensation; and tuition reimbursement. Retirement increased from 34.94% to 35.26% or \$1.5 million.

FICA increased by \$260K.

Health Insurance increased by nearly \$449K.

Tuition Reimbursement increased by \$24K.

300: Professional Services

Professional/Technical services increased by \$322K due to special education, student services, legal fees, substitute teachers, and business office contracted services.

400: Purchased Services

Purchased property service increased from \$3.8 million to \$4.1 million (\$283K) due to \$250K increase in maintenance repair costs; and \$30K increase in data processing repair and maintenance costs.

500: Other Services

Other Services include charter school tuition, transportation, insurances, printing, communications, and travel. Other Services increased from \$18.5 million to \$18.6 million.



General Fund Budget Object Categories

Object	Description	2020-2021 Actual	2021-2022 Budget	Change	2022-2023 Budget	Change
100	Salaries	53,950,355	56,697,713	2,747,358	60,289,725	3,592,012
200	Benefits	32,107,968	37,349,142	5,241,174	39,654,869	2,305,727
300	Prof/Tech Services	2,885,178	3,751,111	865,932	4,073,104	321,994
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900	Other Uses	7,438,674	3,763,408	(3,675,266)	4,401,318	637,910
Total		128,567,155	135,369,303	6,802,148	143,423,230	8,053,928

6

600: Supplies

In addition to supplies, textbooks, software, electricity, oil, and gas expenditures are included in this object. This object increased \$260K from \$5.35 million to \$5.61 million.

700: Equipment

Increased from \$1.4 million to \$2.1 million (\$637K)

Most of this increase was in classroom furniture and technology.

800: Other Objects

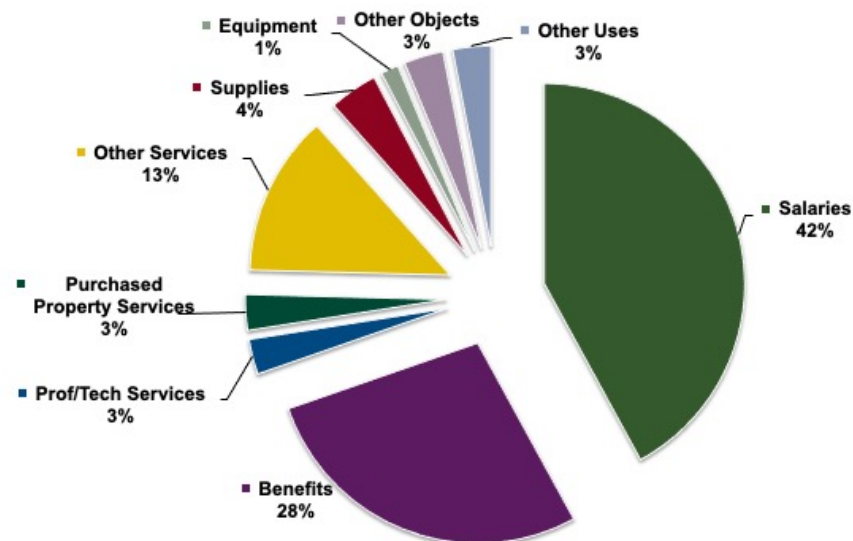
Other Objects include dues and fees and the interest portion of debt payments. This object decreased by \$149K due to a \$178K decrease on the 2019 bonds & dues and fees increase of \$29K.

900: Other Uses

Included in this object is the principle portion of debt and transfers to other funds. It increased by \$638K due to an increased transfer to Capital Reserve of \$505K and increases in principal payments of \$132K.



2022-2023 General Fund Object Categories



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Object Summary

100s and 200s - 70%

salaries and benefits

300s and 400s - 6%

professional, technical, and purchased property services

500s - 13%

Other services which include tuition paid to CPACTC, charter schools, and other LEAs; communications; travel, student transportation; general liability insurance; and advertising

600s – 4%

supplies, books, and software

700s – 1%

equipment purchases

800s & 900s - 6%

other objects and uses



Revenue Budget

Account	Description	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	92,244,731	92,115,465	93,584,447	1,468,982	1.59%
7000	State Sources	34,140,691	34,382,612	35,685,738	1,303,126	3.79%
8000	Federal Sources	3,218,677	7,438,735	5,953,226	-1,485,509	-19.97%
9000	Other Sources	13,930	-	-	-13,930	-
Total		129,618,029	133,936,812	135,223,411	1,272,669	

Revenue Summary

Local Revenue

69.2%

State Revenue

26.4%

Federal Revenue

4.4%

Other Sources of Revenue

There are no other sources of revenue budgeted for 2022-2023



Local Revenue Five Year History

Function	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
6111	Current RE	61,753,113	63,715,016	66,388,552	68,546,835	68,639,671	92,836	0.14%
6112	Interim RE	76,204	161,845	92,113	95,500	97,500	2,000	2.09%
6113	Public Utility RE	79,619	74,072	81,897	82,000	86,000	4,000	4.88%
6114	Payment in Lieu of Taxes	14,768	14,849	20,956	2,200	2,200	-	0.00%
6120	Per Capita	156,108	156,252	-	-	-	-	-
6141	Act 511 Per Capita	309,693	310,014	-	-	-	-	-
6151	511 EIT	17,802,530	18,250,209	18,176,293	18,000,000	18,801,296	801,296	4.45%
6153	RE Transfer	1,629,619	1,652,448	2,007,909	1,450,000	1,650,000	200,000	13.79%
6411	Delinquent RE	1,809,906	1,923,346	2,136,646	1,736,000	1,876,000	140,000	8.06%
6420	Delinquent Per Capita	73,436	68,624	33,480	-	-	-	-
6510	Interest	688,965	492,593	26,471	30,000	21,500	(8,500)	-28.33%
6710	Athletic Revenue	96,701	99,295	-	50,000	80,000	30,000	60.00%
6740	Fees	100,615	76,553	92,590	50,000	80,000	30,000	60.00%
6821	State Rev Rec'd Other LEA	316,067	172,341	179,113	120,000	125,000	5,000	4.17%
6832	Fed IDEA	1,491,107	1,457,287	1,407,696	1,383,318	1,383,318	-	0.00%
6839	Other Federal Passthru	-	-	122,400	-	-	-	-
6910	Rentals	155,214	91,751	131,186	77,650	170,000	92,350	118.93%
6920	Donations	44,609	41,782	59,370	30,000	60,000	30,000	100.00%
6942	Summer School Tuition	57,440	16,279	1,290	21,000	21,000	-	0.00%
6944	Receipt Other LEA	385,747	393,563	507,637	390,962	390,962	-	0.00%
6990	Misc Revenue	195,076	183,228	249,378	50,000	100,000	50,000	100.00%
6991	Refund Prior Year Exp	117	41,033	529,752	-	-	-	-
6992	Advertising	-	-	-	-	-	-	-
Total		87,236,653	89,392,381	92,244,731	92,115,465	93,584,447	1,468,982	

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Local Revenue comprises 69.2% of the Total Revenue Budget

- **Current RE, Interim RE, and Public Utility RE** taxes comprise 73.5% of local revenue.
- **Per Capita** taxes were eliminated effective the 2020-2021 fiscal year.
- **Earned Income Tax (EIT)** showed steady growth (2.8% in 2016-17; 5.2% in 2017-18; 2.9% in 2018-19; and 2.5% in 2019-20) the first half of 2020-21 showed a reduction of 5.63% over the same time period in 2019-20, however, collections rebounded the second half of the year, and the reduction was only .4% for the year. 2021-22 collections have been strong. Future updates will be shared under informational items on the Board Agendas.
- **Real Estate (RE) Transfer** tax is a percentage assessment on the transfer of property.
- **Delinquent RE** taxes are approximately \$1.8 million.
- **Athletic Revenue** is part of the GF Budget as required by PDE.
- **Fees** are paid by students to participate in extra-curricular activities.
- **Federal IDEA Revenue** is used for Special Education and is approximately \$1.38 million.
- **Rentals** is revenue generated by fees charged for District facility usage.
- **Receipt Other LEA** are tuition payments received from other school districts for educating their students.



State Revenue Five Year History

Function Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
7110 Basic Education Subsidy	13,855,673	14,220,073	14,220,054	14,244,253	14,244,253	-	0.00%
7112 BEF-Social Security	-	1,683,628	1,906,683	2,222,401	2,298,673	76,272	3.43%
7160 Section 1305	207,497	259,769	258,079	150,000	250,000	100,000	66.67%
7250 Migratory Children	40	-	-	-	-	-	-
7271 Special Education	3,936,047	4,078,709	4,209,576	4,098,612	4,098,612	-	0.00%
7291 EAP	8,211	-	-	-	-	-	-
7310 Transportation	1,596,976	1,748,553	1,852,604	1,450,000	1,800,000	350,000	24.14%
7320 Rental Sinking Fund	124,077	124,508	108,472	126,040	126,195	155	0.12%
7330 Health Services	167,642	160,733	163,922	170,000	165,000	(5,000)	-2.94%
7340 State Property Tax Red.	1,279,432	1,297,233	1,295,091	1,285,530	1,285,530	-	0.00%
7360 Safe Schools	25,000	-	-	-	-	-	-
7501 PA Acct. Block Grant	-	-	-	-	-	-	-
7505 Ready to Learn Grant	810,789	810,789	824,007	810,789	810,789	-	0.00%
7506 PA Smart	-	-	21,389	-	-	-	-
7810 FICA	1,858,322	-	-	-	-	-	-
7820 Retirement	8,639,904	9,085,643	9,280,813	9,824,987	10,606,686	781,699	7.96%
Total	32,509,608	33,469,637	34,140,691	34,382,612	35,685,738	1,303,126	

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State Revenue comprises 26.4% of the Total Revenue Budget

- The main source of State Revenue is **Basic Education Subsidy (BES)**. Due to the uncertainty of state funding, the District did not budget an increase for this revenue source. As information becomes available from PDE, this number will be revised. BES comprises 40% of the District's State Revenue.
- **Section 1305** funds are for educating orphans.
- There was no increase budgeted for **Special Education** subsidy at this time. As information becomes available from PDE, this number will be revised.
- **Transportation** subsidy amounts are uncertain because the reimbursement formula has not been fully funded.
- **Rental Sinking Fund** payments represent the state's share of bond payments on older, pre-2018 debt. Newer 2018, 2019, and 2020 debt issues fall under the PlanCon moratorium.
- **Health Services** revenue are reimbursements for services provided to students.
- **State Property Tax Reduction** is funds passed onto the residential RE Tax payers through the Homestead/Farmstead Exclusion under Act. 1
- **Student Focused Learning Funds** are used for student achievement and academic success.
- **FICA & Retirement** are the state's share or 50% of the District's total expense. Beginning in 2019-20, the state's share of FICA reimbursement has been coded differently. Rather than coding to 7810, it is coded to 7112 which is Basic Education Subsidy Social Security Revenue.



Federal Revenue Five Year History

Function	Description	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
8514	Title I	1,261,914	1,602,605	1,231,675	1,222,179	1,204,683	(17,496)	-1.43%
8515	Title II	246,691	219,995	218,182	224,262	212,373	(11,889)	-5.30%
8516	Title III	64,072	26,090	44,237	48,910	44,685	(4,225)	-8.64%
8517	Title IV	53,021	96,804	57,899	93,384	91,485	(1,899)	-2.03%
8741	CARES/ESSER	-	154,625	1,234,921	5,450,000	3,057,619	(2,392,381)	-43.90%
8742	COVID Funding	-	-	36,360	-	942,381	942,381	-
8743	Emergency COVID Response	-	-	41,626	-	-	-	-
8820	Medical Access	163,108	225,201	353,776	400,000	400,000	-	0.00%
Total		1,788,806	2,325,320	3,218,677	7,438,735	5,953,226	(1,485,509)	

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Federal Revenue comprises 4.4% of the Total Revenue Budget

- **Title I** funds are used to improve the academic achievement of disadvantage students.
- **Title II** funds are used for class size reduction.
- **Title III** funds are supplemental funds used for English language development services.
- **Title IV** funds are used for support and academic enrichment.
- **CARES/ESSER and COVID Funding** are temporary funding provided by the federal government to assist schools during the pandemic. These funds are expected to cease after the 2023-2024 school year and are being spent gradually over three years.
 - CARES/ESSER funding is being used in the 2022-2023 budget to provide summer tutoring and remediation and to support 34 professional staff positions (School Counselors, Transition Coordinator, Social Worker, Career Coordinators, Special Education IAs, Behavior Specialist, Psychologists, etc.).
 - COVID Funding is being used to fund 9 staff members supporting the District's ExCEL and CAOLA programs (teachers, an administrator, and a classified support staff member).
- **Medical Access** funds include reimbursements for providing eligible related health services to special education students as part of their IEPs.



Other Revenue Five Year History

Function Description		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Budget	2022-2023 Budget	Budget Change	% Change
9200	Proceeds Extended	-	207,787	-	-	-	-	-
9330	Capital Projects Transfer		5,868,170	-	-	-	-	-
9400	Sale of Fixed Assets	-	1,170	13,930	-	-	-	-
Total		-	6,077,127	13,930	-	-	-	