



## **Expenditures**

- PSERS increase from 34.51% to 34.94%
- Charter School Tuition
- Projected Salaries and Benefits
- Technology Equipment
- Capital Projects
- Pending Staffing Updates



## Revenues

- Real Estate Tax increase to Act 1 Adjusted Index of 3.5%
- Unknown State and Federal Funding



# Current Status

## 2021-2022 Expenditures

Expenditure Budget **\$135,155,200**

## 2021-2022 Revenues

Revenue Budget **\$127,502,038**  
(to include 3.5%)

**Difference (Revenue to Expenditures) 7,653,162**

## 2020-2021 Capital Reserve Analysis

Balance as of  
June 30, 2020 **\$18,224,782**

Transfer from General Fund 1,200,000

Estimated Expenditures  
during 2020-2021: 3,200,000

**June 30, 2021 Estimated  
Ending Balance \$16,224,782**

## 2020-2021 Fund Balance

2020-2021 Beginning Fund Balance **\$14,347,883**

Fund Balance Used to  
Balance 2020-2021 Budget -643,719

Non-spend, restricted, assigned: -4,367,425

Transfer to Capital Reserve or  
commit or assign (estimated) 0

**June 30, 2021 Estimated  
Ending Fund Balance\* \$9,336,739**

*\* Includes Athletic Fund*



# 2021-2022 Budget Timeline

## Act 1 Budget Timeline Based on Need to Exceed Adjusted Index





# General Fund Budget Functions

Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instruction	58,010,833	58,983,963	973,130	63,153,954	4,169,991	7.07%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,439,410	3,678,654	20.71%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,197	4,964	3.39%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	4,942,207	175,270	3.68%
2200	Instructional Staff	768,984	1,207,932	438,948	1,359,546	151,615	12.55%
2300	Administration	7,315,480	7,488,785	173,305	7,897,413	408,628	5.46%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,457,175	168,066	7.34%
2500	Business	1,324,103	1,390,795	66,692	1,456,381	65,585	4.72%
2600	Operations & Maintenance	10,832,296	9,466,111	(1,366,186)	9,943,473	477,363	5.04%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,454,430	80,604	1.50%
2800	Central	3,526,963	3,891,144	364,182	3,966,309	75,165	1.93%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,806	142,410	7.35%
3300	Community Service	98,455	101,838	3,383	104,085	2,246	2.21%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	-
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

## 1100: Regular Instruction

Increased from \$59 million to \$63.2 million or \$4.2 million

**100:** Increased from \$32.2 million to \$33.2 million or \$985 thousand. This figure is based on current staffing needs as well as estimated negotiated contracts. No new positions were added.

**200:** Increased from \$21.2 million to \$21.9 million (\$617,424)  
Health Insurance increased from \$6.3 million to \$6.5 million (\$200,504) due to a rate increase. Retirement increased from \$11.3 million to \$11.5 million (\$249,852) due to increased salaries and an increase in the PSERS rate. FICA increased by \$85 thousand due to increased budgeted salaries. Tuition Reimbursement increased from \$405K to \$484K (\$79K) due to increased requests for reimbursements.

**300:** Increased from \$1.1million to \$1.2 million (\$60K) due to a Title IV increase.

**400:** \$400 increase from \$21,690 to \$21,090 due to a slight increase in anticipated equipment repairs and maintenance.

**500:** Increased from \$3,257,619 to \$5,487,054 (\$2,229,435) due to increase in charter school tuition.



# General Fund Budget Functions

Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instruction	58,010,833	58,983,963	973,130	63,153,954	4,169,991	7.07%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,439,410	3,678,654	20.71%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,197	4,964	3.39%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	4,942,207	175,270	3.68%
2200	Instructional Staff	768,984	1,207,932	438,948	1,359,546	151,615	12.55%
2300	Administration	7,315,480	7,488,785	173,305	7,897,413	408,628	5.46%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,457,175	168,066	7.34%
2500	Business	1,324,103	1,390,795	66,692	1,456,381	65,585	4.72%
2600	Operations & Maintenance	10,832,296	9,466,111	(1,366,186)	9,943,473	477,363	5.04%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,454,430	80,604	1.50%
2800	Central	3,526,963	3,891,144	364,182	3,966,309	75,165	1.93%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,806	142,410	7.35%
3300	Community Service	98,455	101,838	3,383	104,085	2,246	2.21%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	-
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

6

## 1100: Regular Instruction

**600:** Increased from \$848K to \$1.14 million (\$292K) due to a \$213K increase in textbook costs and an increase in building supply costs.

**700:** A decrease of \$18K from \$76K to \$58K which reflects building needs.

**800:** Increased \$4K from \$18.3K to \$22.5K for Prof. Development

## 1200: Special Education

Increased from \$17.8 million to \$21.4 million (\$3,678,987)

**100:** Increased from \$9.2 million to \$9.4 million (\$196K) due to current staffing needs

**200:** Decreased from \$6 million to \$5.96 million due to decreases in special education paraprofessional expenses

**300:** Increased \$109K from \$1 million to \$1.1 million for contracted services

**500:** Increased from \$1.4 million to \$4.9 million due to a \$2.8 million increase in charter school tuition, \$694K increase in tuition to other LEAs

**600:** Slight reduction from \$130K to \$114K

**700:** Reduction from \$20K to \$14K

**800:** Reduction from \$8.6K to \$7.7K

## 1300: Vocational Education

Increased from \$1.5 million to \$1.56 million due to an increase at Vo-Tech



# General Fund Budget Functions

Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instruction	58,010,833	58,983,963	973,130	63,153,954	4,169,991	7.07%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,439,410	3,678,654	20.71%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,197	4,964	3.39%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	4,942,207	175,270	3.68%
2200	Instructional Staff	768,984	1,207,932	438,948	1,359,546	151,615	12.55%
2300	Administration	7,315,480	7,488,785	173,305	7,897,413	408,628	5.46%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,457,175	168,066	7.34%
2500	Business	1,324,103	1,390,795	66,692	1,456,381	65,585	4.72%
2600	Operations & Maintenance	10,832,296	9,466,111	(1,366,186)	9,943,473	477,363	5.04%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,454,430	80,604	1.50%
2800	Central	3,526,963	3,891,144	364,182	3,966,309	75,165	1.93%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,806	142,410	7.35%
3300	Community Service	98,455	101,838	3,383	104,085	2,246	2.21%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	-
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

7

## 1400: Other Instruction

Increased from \$146K to \$151K due to a slight increase in driver's ed expenses.

## 1500: Federal Non-Public

Increased from \$31K to \$55K

## 1700: Community College

Remained unchanged at \$466K

## 2100: Pupil Personnel

Increased from \$4.767 million to \$4.941 million (\$174K) due to salary & benefit increases (\$139K) and an increase in Psychological contracted services (\$33K)

## 2200: Instructional Staff

Increased from \$1.2 million to \$1.36 million due to Salary & Benefits increase of \$125K for Librarians and a \$31K increase in Title I

## 2300: Administration

Increased from \$7.5 million to \$7.9 million (\$408,628)

Salaries and benefits increased by \$390K

Prof. Services increased by \$15K to include stipends for summer and curriculum pay.





# General Fund Budget Functions

Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instruction	58,010,833	58,983,963	973,130	63,153,954	4,169,991	7.07%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,439,410	3,678,654	20.71%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,197	4,964	3.39%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	4,942,207	175,270	3.68%
2200	Instructional Staff	768,984	1,207,932	438,948	1,359,546	151,615	12.55%
2300	Administration	7,315,480	7,488,785	173,305	7,897,413	408,628	5.46%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,457,175	168,066	7.34%
2500	Business	1,324,103	1,390,795	66,692	1,456,381	65,585	4.72%
2600	Operations & Maintenance	10,832,296	9,466,111	(1,366,186)	9,943,473	477,363	5.04%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,454,430	80,604	1.50%
2800	Central	3,526,963	3,891,144	364,182	3,966,309	75,165	1.93%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,806	142,410	7.35%
3300	Community Service	98,455	101,838	3,383	104,085	2,246	2.21%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	-
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

8

## 2400: Pupil Health

Increased from \$2.289 million to \$2.457 million (\$168K)

Salaries & Benefits increased \$109K and contracted services increased \$61K

## 2500: Business Office

Increased from \$1.4 million to \$1.46 million (\$65,585)

Salaries & Benefits increased by \$33.8K; Prof Services increased by \$20K;

Supplies increased by \$7.5K for Electronic Time & Attendance; PD increased \$4K due to increased participation in PASBO offerings

## 2600: Operations and Maintenance

Increase from \$9.47 million to 9.94 million (\$477K)

Salaries & Benefits increased by \$240K from \$3.62 million to \$3.86 million

Purchased Services increased from \$2.7 million to \$2.8 million

Supplies increased \$32K from \$2.43million to \$2.46 million

Equipment increased from \$34K to \$157K

## 2700: Transportation

Increased from \$5.373 million to \$5.454 million (\$80,604)

The majority of the increase is in contracted service & gasoline

## 2800: Central (Technology)

Increased from \$3.89 million to \$3.97 million (\$75,165)

Salaries and Benefits increased \$82K; purchased services increased \$139K due to increased # of CAOLA students;

Supplies increased \$18.7K; Equipment decreased \$162.5K



# General Fund Budget Functions

Function	Description	2019-20 Actual	2020-21 Budget	Change	2021-22 Budget	Change	% Change
1100	Regular Instruction	58,010,833	58,983,963	973,130	63,153,954	4,169,991	7.07%
1200	Special Programs	19,953,869	17,760,756	(2,193,113)	21,439,410	3,678,654	20.71%
1300	Vocational Education	1,324,095	1,493,058	168,963	1,559,622	66,564	4.46%
1400	Other Instruction	119,950	146,233	26,283	151,197	4,964	3.39%
1500	Federal Non-Public	28,302	30,651	2,349	55,002	24,351	79.45%
1600	Community College	509,843	466,028	(43,815)	466,028	-	0.00%
2100	Pupil Personnel	4,987,485	4,766,937	(220,548)	4,942,207	175,270	3.68%
2200	Instructional Staff	768,984	1,207,932	438,948	1,359,546	151,615	12.55%
2300	Administration	7,315,480	7,488,785	173,305	7,897,413	408,628	5.46%
2400	Pupil Health	2,306,184	2,289,109	(17,075)	2,457,175	168,066	7.34%
2500	Business	1,324,103	1,390,795	66,692	1,456,381	65,585	4.72%
2600	Operations & Maintenance	10,832,296	9,466,111	(1,366,186)	9,943,473	477,363	5.04%
2700	Student Transportation	4,772,861	5,373,826	600,965	5,454,430	80,604	1.50%
2800	Central	3,526,963	3,891,144	364,182	3,966,309	75,165	1.93%
2900	Other Support Services	90,606	90,606	(0)	90,986	380	0.42%
3200	Student Activities	1,737,514	1,936,396	198,882	2,078,806	142,410	7.35%
3300	Community Service	98,455	101,838	3,383	104,085	2,246	2.21%
4200	Site Improvement	5,868,170	-	(5,868,170)	-	-	-
4600	Building Improvement	347,192	57,800	(289,392)	185,000	127,200	220.07%
5100	Debt Service	4,735,584	8,291,071	3,555,487	7,399,203	(891,868)	-10.76%
5200	Fund Transfers	2,451,453	103,072	(2,348,381)	994,971	891,899	865.32%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

9

## 2900: Other Support Services

I.U. Support had a slight increase of \$380

## 3200: Student Activities

Increased \$142,410 from \$1.94 million to \$2.08 million.

Athletics increased \$77K from \$620K to \$697K

Student Activities increased \$65K from \$1.32 to \$1.38 million due to salaries and benefit increases of \$60K; and Drum harness: \$3.6K

## 3300: Community Service

Only a slight increase from \$101K to \$104K in Title I

## 4600: Building Improvements

Increased from \$57.8K to \$185K (\$127,200)

Included repairs/improvements include: CC: Emergency generator replacement & auditorium projector & sound; RL: auditorium projector & sound

## 5100: Debt Service

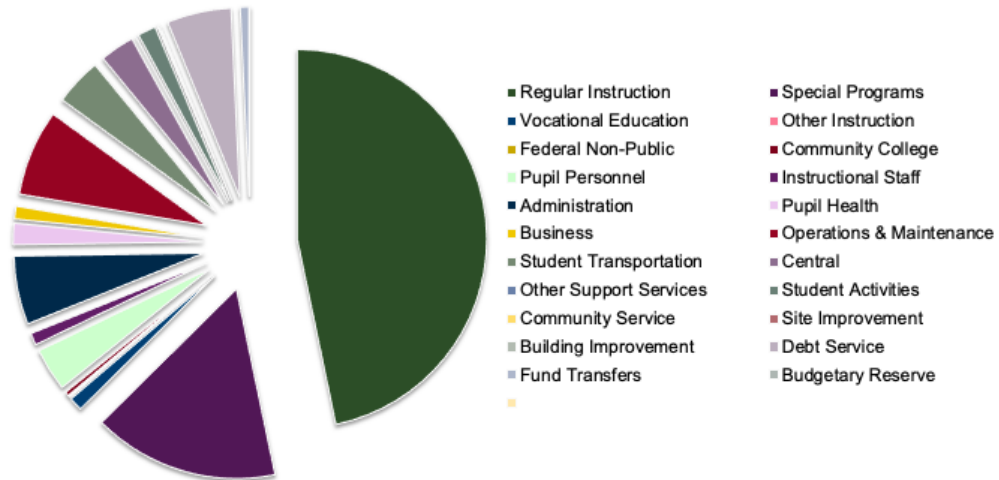
Decreased from \$8.3 million to \$7.4 million (-\$892K) Due to the actual vs. estimated 2020 bond payment

## 5200: Fund Transfers

Increased \$892K from \$103K to \$995K due to the increased transfer to Capital Reserve as part of the feasibility financing plan.

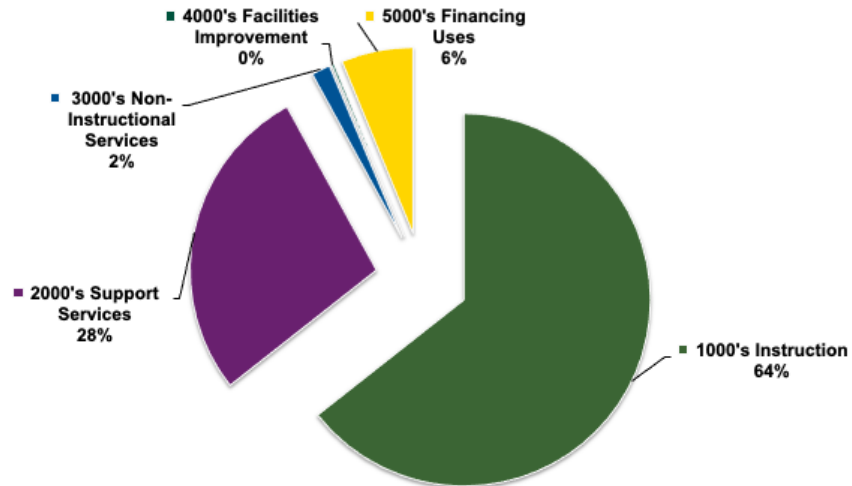


## 2021-2022 General Fund Budget Functions





## 2021-2022 General Fund Budget Functions





## General Fund Budget Object Categories

Object	Description	2019-2020 Actual	2020-2021 Budget	Change	2021-2022 Budget	Change	% Change
100	Salaries	53,322,471	55,000,712	1,678,242	56,696,297	1,695,584	3.08%
200	Benefits	35,490,148	36,067,299	577,151	37,303,256	1,235,957	3.43%
300	Prof/Tech Services	2,663,191	3,472,551	809,360	3,813,111	340,560	9.81%
400	Purch. Property Services	4,030,861	3,542,833	(488,028)	3,799,920	257,086	7.26%
500	Other Services	14,547,587	12,659,432	(1,888,155)	18,425,808	5,766,376	45.55%
600	Supplies	5,114,929	4,882,685	(232,244)	5,329,841	447,156	9.16%
700	Equipment	8,694,218	1,217,796	(7,476,422)	1,303,887	86,090	7.07%
800	Other Objects	2,250,726	5,768,195	3,517,469	4,719,673	(1,048,522)	-18.18%
900	Other Uses	4,996,092	2,724,608	(2,271,484)	3,763,408	1,038,800	38.13%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

12

### 100: Salaries

Increased from \$55 million to \$56.7 million (\$1,695,584)  
2021-22 budgeted salaries are forecasted for anticipated staffing needs.

### 200: Benefits

Increased from \$36 million to \$37.3 million (\$1,235,957)  
Benefits include Health, Dental, Vision, and Life Insurance; FICA; Retirement; Unemployment Compensation; Workers' Compensation; & Tuition Reimbursement.  
Retirement increased from 34.51% to 34.94%  
Health Insurance increased by nearly \$538K.  
Tuition Reimbursement increased by \$79K.

### 300: Professional Services

Prof/Tech services increased by \$341K due to special education & Psych contracted services and Title IV services

### 400: Purchased Services

Purchased property service increased from \$3.5 million to \$3.8 million (-\$257K) due to \$98K increase Maint. Repair costs; \$130K increase in CAOLA cost

### 500: Other Services

Other Services increased from \$12.7 million to \$18.4 million  
Other Services include charter school tuition, transportation, insurances, communications, printing, & travel. The majority of the increase is for tuition to other LEAs and Charter Schools



## General Fund Budget Object Categories

Object	Description	2019-2020 Actual	2020-2021 Budget	Change	2021-2022 Budget	Change	% Change
100	Salaries	53,322,471	55,000,712	1,678,242	56,696,297	1,695,584	3.08%
200	Benefits	35,490,148	36,067,299	577,151	37,303,256	1,235,957	3.43%
300	Prof/Tech Services	2,663,191	3,472,551	809,360	3,813,111	340,560	9.81%
400	Purch. Property Services	4,030,861	3,542,833	(488,028)	3,799,920	257,086	7.26%
500	Other Services	14,547,587	12,659,432	(1,888,155)	18,425,808	5,766,376	45.55%
600	Supplies	5,114,929	4,882,685	(232,244)	5,329,841	447,156	9.16%
700	Equipment	8,694,218	1,217,796	(7,476,422)	1,303,887	86,090	7.07%
800	Other Objects	2,250,726	5,768,195	3,517,469	4,719,673	(1,048,522)	-18.18%
900	Other Uses	4,996,092	2,724,608	(2,271,484)	3,763,408	1,038,800	38.13%
<b>Total</b>		<b>131,110,223</b>	<b>125,336,112</b>	<b>(5,774,111)</b>	<b>135,155,200</b>	<b>9,819,087</b>	<b>7.83%</b>

13

### 600: Supplies

In addition to supplies, textbooks, software, electricity, oil, and gas  
Object 600 increased \$707K from \$4.9 million to \$5.6 million

### 700: Equipment

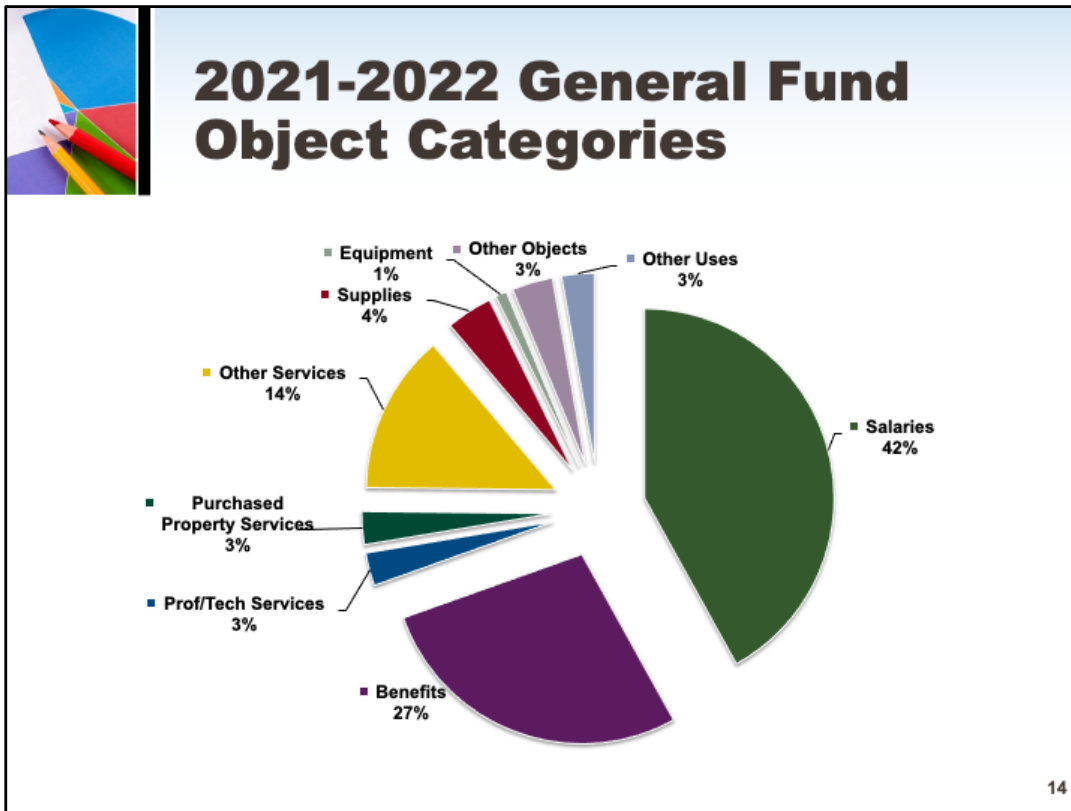
Increased from \$1.2 million to \$1.3 million (\$86K)

### 800: Other Objects

Other Objects include dues and fees and the interest portion of debt payments. This object decreased by \$1 million due to the 2020 bonds.

### 900: Other Uses

Included in this object is the principle portion of debt. It increased by \$1 million due to the increased transfer to Capital Reserve.



### Object Summary

#### 100s and 200s

69.4% of the budget is dedicated to Salaries & Benefits

#### 300s and 400s

Professional, Technical, and Purchased Property Services represent 5.4% of the GF Budget

#### 500s

Other Services which include Tuition paid to Vo-Tech, Charter Schools, and Other LEA; communications; Travel Student Transportation; General Liability Insurance; and Advertising are 9.6% of the GF Budget

#### 600s

Supplies, Books and Software are 4.1% of the GF Budget

#### 700s

Equipment purchases are 4.7% of the GF Budget

#### 800s & 900s

Other objects and Uses are 6.8% of the GF Budget



## Revenue Budget

Account	Description	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	Percent Inc./Dec.
6000	Local Sources	89,392,381	88,625,510	91,121,130	2,495,620	2.82%
7000	State Sources	33,469,637	34,022,255	34,392,173	369,918	1.09%
8000	Federal Sources	2,325,320	2,044,628	1,988,735	-55,893	-2.73%
9000	Other Sources	6,077,127	-	-		
<b>Total</b>		<b>131,264,465</b>	<b>124,692,393</b>	<b>127,502,038</b>	<b>2,809,645</b>	

15

### Revenue Summary

#### Local Revenue

71.47% of the Total Revenue Budget

#### State Revenue

26.97% of the Total Revenue Budget

#### Federal Revenue

1.56% of the Total Revenue Budget

#### Other Sources of Revenue

There are no other sources of revenue budgeted for 2021-2022





# Local Revenue History

Function Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
6111 Current RE	59,605,449	61,753,113	63,715,016	65,696,000	68,087,500	2,391,500	3.64%
6112 Interim RE	127,158	76,204	161,845	126,000	95,500	(30,500)	-24.21%
6113 Public Utility RE	75,132	79,619	74,072	75,000	82,000	7,000	9.33%
6114 Payment in Lieu of Taxes	2,804	14,768	14,849	3,000	2,200	(800)	-26.67%
6120 Per Capita	160,146	156,108	156,252	-	-	-	-
6141 Act 511 Per Capita	317,678	309,693	310,014	-	-	-	-
6151 511 EIT	17,295,467	17,802,530	18,250,209	16,465,000	17,465,000	1,000,000	6.07%
6153 RE Transfer	1,408,907	1,629,619	1,652,448	1,450,000	1,450,000	-	0%
6411 Delinquent RE	1,613,649	1,809,906	1,923,346	1,646,000	1,736,000	90,000	5.47%
6420 Delinquent Per Capita	56,573	73,436	68,624	46,510	-	(46,510)	-100%
6510 Interest	148,588	688,965	492,593	450,000	30,000	(420,000)	-93.33%
6710 Athletic Revenue	110,353	96,701	99,295	110,000	50,000	(60,000)	-54.55%
6740 Fees	120,475	100,615	76,553	100,000	50,000	(50,000)	-50.00%
6821 State Rev Rec'd Other LEA	91,765	316,067	172,341	120,000	120,000	-	0%
6832 Fed IDEA	1,465,914	1,491,107	1,457,287	1,500,000	1,383,318	(116,682)	-7.78%
6910 Rentals	127,019	155,214	91,751	128,000	77,650	(50,350)	-39.34%
6920 Donations	33,710	44,609	41,782	30,000	30,000	-	0%
6942 Summer School Tuition	21,515	57,440	16,279	30,000	21,000	(9,000)	-30.00%
6944 Receipt Other LEA	305,230	385,747	393,563	500,000	390,962	(109,038)	-21.81%
6990 Misc Revenue	197,075	195,076	183,228	150,000	50,000	(100,000)	-66.67%
6991 Refund Prior year exp	18,798	117	41,033	-	-	-	-
6992 Advertising	105	-	-	-	-	-	-
<b>Total</b>	<b>83,303,511</b>	<b>87,236,653</b>	<b>89,392,381</b>	<b>88,625,510</b>	<b>91,121,130</b>	<b>2,495,620</b>	

16

## Local Revenue comprises 71.47% of the Total Revenue Budget

- Current, Interim, and Public Utility RE Taxes comprise 75% of Local Revenue
- Per Capita Taxes were eliminated for the 2020-2021 fiscal year
- Earned Income Tax had seen steady growth (2.8% in 16-17; 5.2% in 17-18; 2.9% in 18-19; & 2.5% in 19-20) however, the first half of 20-21 has shown a reduction of 5.63% over the same time period in 19-20. This source will be monitored closely over the next several months.
- Real Estate Transfer Tax is a percentage assessment on the transfer of property
- Delinquent RE Taxes are approximately \$1.7 million
- Athletic Admissions are part of the GF Budget as required by PDE
- Fees are paid by students to participate in extra curricular activities
- Federal IDEA Revenue of \$1.38 million is used for Special Education
- Rental Revenue is generated by fees charged for WSSD facility usage
- Receipts from other LEA's are tuition payments received from other Districts for educating their students



## State Revenue History

Function Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
7110 Basic Education Subsidy	13,595,794	13,855,673	14,220,073	14,244,253	14,244,253	-	0%
7112 BEF-Social Security	-	-	1,683,628	2,118,929	2,222,401		
7160 Section 1305	163,629	207,497	259,769	150,000	150,000	-	0%
7250 Migratory Children	120	40	-	-	-	-	
7271 Special Education	3,883,910	3,936,047	4,078,709	4,098,612	4,098,612	-	0%
7291 EAP	-	8,211	-	-	-	-	
7310 Transportation	1,528,171	1,596,976	1,748,553	1,450,000	1,450,000	-	0%
7320 Rental Sinking Fund	653,029	124,077	124,508	123,717	126,040	2,323	2%
7330 Health Services	171,036	167,642	160,733	170,000	170,000	-	0%
7340 State Property Tax Reduct.	1,282,768	1,279,432	1,297,233	1,297,233	1,295,091	(2,142)	-0.2%
7360 Safe Schools		25,000				-	
7505 Ready to Learn Block Grant	810,789	810,789	810,789	810,789	810,789	-	0%
7810 FICA	1,736,682	1,858,322	-	-	-	-	
7820 Retirement	8,081,222	8,639,904	9,085,643	9,558,722	9,824,987	266,265	3%
<b>Total</b>	<b>31,907,150</b>	<b>32,509,608</b>	<b>33,469,637</b>	<b>34,022,255</b>	<b>34,392,174</b>	<b>266,446</b>	

17

### State Revenue comprises 26.97% of the Total Revenue Budget

- The main source of State Revenue is Basic Ed. Subsidy. 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 41.4% of WSSD's State Revenue.
- Section 1305 Funds are for educating orphans.
- There was no increase budgeted for Special Ed. 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 Payments represent the State's share of bond payments on older, pre-2018 debt. Newer 2018 and 2019 debt issues fall under the Plancon moratorium.
- Health Services Revenue are reimbursements for services provided to students
- State Property Tax Reduction is funds that are passed onto the residential RE Tax payers through the Homestead/Farmstead Exclusion on RE Tax Bills 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 WSSD total expense. The State's Share of FICA reimbursement has been coded differently beginning in 19-20. Rather than coding to 7810, it is coded to 7112 which is Basic Ed. Subsidy Social Security Revenue.



# Federal Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
8514	Title I	1,178,173	1,261,914	1,602,605	1,221,298	1,222,179	881	0.07%
8515	Title II	236,765	246,691	219,995	240,406	224,262	(16,144)	-6.72%
8516	Title III	31,175	64,072	26,090	44,725	48,910	4,185	9.36%
8517	Title IV	25,087	53,021	96,804	80,199	93,384	13,185	16.44%
8741	Essex Cares Act	-	-	154,625				
8820	Medical Access	39,871	163,108	225,201	400,000	400,000	-	0%
<b>Total</b>		<b>1,511,071</b>	<b>1,788,806</b>	<b>2,325,320</b>	<b>1,986,628</b>	<b>1,988,735</b>	<b>2,107</b>	

## Federal Revenue comprises 1.56% of the Total Revenue Budget

- Title I Funds – Used to improve the Academic Achievement of Disadvantage Students
- Title II Funds – Used for class size reduction
- Title III Funds – Supplemental funds used for English language development for English Learners
- Title IV Funds – Used for support and academic enrichment
- Medical Access Funds – Reimbursements to school districts for providing eligible related health services to special education students as part of the IEPs.



## Other Revenue History

Function	Description	2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Budget	2021-2022 Budget	Budget Change	% Change
9200	Proceeds Extended		-	207,787	-	-	-	
9330	Capital Projects Transfer			5,868,170				
9400	Sale of Fixed Assets	258,787	-	1,170	-	-	-	-
<b>Total</b>		<b>258,787</b>	<b>-</b>	<b>6,077,127</b>	<b>-</b>	<b>-</b>	<b>-</b>	