

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/17/2023

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Sandra Tucker

(717)786-5605

Extn :

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Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Solanco SD	County : Lancaster	AUN Number : 113367003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	295,000	
0820 Restricted Fund Balance	145,309	
0830 Committed Fund Balance	4,000,000	
0840 Assigned Fund Balance	806,985	
0850 Unassigned Fund Balance	4,340,379	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,147,364</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	41,348,584	
7000 Revenue from State Sources	23,713,529	
8000 Revenue from Federal Sources	17,715,014	
9000 Other Financing Sources	110,000	
Total Estimated Revenues And Other Financing Sources		<u>\$82,887,127</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$92,034,491</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,643,847
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	34,075
6114 Payments in Lieu of Current Taxes - State / Local	109
6150 Current Act 511 Taxes - Proportional Assessments	9,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	400,000
6700 Revenues from LEA Activities	62,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	893,352
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	39,000
6940 Tuition from Patrons	1,200
6990 Refunds and Other Miscellaneous Revenue	50,001

REVENUE FROM LOCAL SOURCES \$41,348,584

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,355,737
7112 Basic Education Funding-Social Security	1,005,756
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	123,559
7250 Migratory Children	600
7271 Special Education funds for School-Aged Pupils	2,498,718
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	37,478
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	703,579
7360 Safe Schools	294,960
7505 Ready to Learn Block Grant	427,715
7820 State Share of Retirement Contributions	4,335,927

REVENUE FROM STATE SOURCES \$23,713,529

REVENUE FROM FEDERAL SOURCES

8514 Title I - Improving the Academic Achievement of the Disadvantaged	2,882,456
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	251,020
8517 Title IV - 21st Century Schools	231,253

Amount

REVENUE FROM FEDERAL SOURCES

8742 Governor's Emergency Education Relief Fund (GEER)	62,118
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	100,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	13,118,105
8751 ARP ESSER Learning Loss	592,261
8752 ARP ESSER Summer Programs	155,134
8753 ARP ESSER Afterschool Programs	155,134
8754 ARP ESSER Homeless Children and Youth Funds	67,533
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES \$17,715,014

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers	100,000
9400 Sale of or Compensation for Loss of Fixed Assets	10,000

OTHER FINANCING SOURCES \$110,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 82,887,127

Act 1 Index (current): 4.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,643,847

Amount of Tax Relief for Homestead Exclusions \$703,579

Total Approx. Tax Revenue: \$30,347,426

Approx. Tax Levy for Tax Rate Calculation: \$31,448,092

Lancaster

Total

2022-23 Data		
a. Assessed Value	\$2,538,492,000	\$2,538,492,000
b. Real Estate Mills	11.7977	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$2,495,120,770	\$2,495,120,770
d. Assessed Value	\$2,563,090,200	\$2,563,090,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$29,948,367	\$29,948,367
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$29,948,367	\$29,948,367
(f Total * g)		
i. Base Mills Subject to Index	11.7977	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.41996%	96.41996%
k. Tax Levy Needed	\$31,448,092	\$31,448,092
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	12.2696	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,448,092	\$31,448,092
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,744,513
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,643,847
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,643,847
Amount of Tax Relief for Homestead Exclusions	<u>\$703,579</u>
Total Approx. Tax Revenue:	\$30,347,426
Approx. Tax Levy for Tax Rate Calculation:	\$31,448,092

	Lancaster	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.3521	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,659,546	\$31,659,546
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	\$8,585.00	
Number of Homestead/Farmstead Properties	6654	6654
Median Assessed Value of Homestead Properties		\$202,350

Act 1 Index (current): 4.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,643,847
Amount of Tax Relief for Homestead Exclusions	<u>\$703,579</u>
Total Approx. Tax Revenue:	\$30,347,426
Approx. Tax Levy for Tax Rate Calculation:	\$31,448,092
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$703,579	Lowering RE Tax Rate	\$0	\$703,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$703,579

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,563,090,200	12.2696	31,448,092			96.41996%	
Totals:	2,563,090,200		31,448,092	703,579	30,744,513	96.41996%	29,643,847

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	9,000,000	9,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 9,700,000 9,700,000

Total Act 511, Current Taxes 9,700,000

Act 511 Tax Limit -->	2,495,120,770	12	29,941,449
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Lancaster	11.7977	12.2696	4.00%	Yes	4.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,728,384
1200 Special Programs - Elementary / Secondary	11,460,758
1300 Vocational Education	2,549,842
1400 Other Instructional Programs - Elementary / Secondary	740,667
1500 Nonpublic School Programs	68,462
1800 Pre-Kindergarten	320,276
Total Instruction	\$40,868,389
2000 Support Services	
2100 Support Services - Students	4,795,938
2200 Support Services - Instructional Staff	1,969,572
2300 Support Services - Administration	3,471,136
2400 Support Services - Pupil Health	707,029
2500 Support Services - Business	1,054,731
2600 Operation and Maintenance of Plant Services	5,590,061
2700 Student Transportation Services	4,621,426
2800 Support Services - Central	1,711,202
2900 Other Support Services	32,500
Total Support Services	\$23,953,595
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,257,813
3300 Community Services	90,500
Total Operation of Non-Instructional Services	\$1,348,313
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	16,819,063
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$17,069,063
Total Estimated Expenditures and Other Financing Uses	\$83,239,360

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,355,503
200 Personnel Services - Employee Benefits	8,405,012
300 Purchased Professional and Technical Services	1,129,901
400 Purchased Property Services	160,000
500 Other Purchased Services	975,000
600 Supplies	1,593,968
700 Property	100,000
800 Other Objects	9,000
Total Regular Programs - Elementary / Secondary	\$25,728,384
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,830,765
200 Personnel Services - Employee Benefits	2,390,938
300 Purchased Professional and Technical Services	3,753,500
400 Purchased Property Services	3,500
500 Other Purchased Services	1,358,000
600 Supplies	120,755
800 Other Objects	3,300
Total Special Programs - Elementary / Secondary	\$11,460,758
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	671,275
200 Personnel Services - Employee Benefits	453,242
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	116,667
500 Other Purchased Services	1,209,438
600 Supplies	70,660
700 Property	8,610
800 Other Objects	4,950
Total Vocational Education	\$2,549,842
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	431,734
200 Personnel Services - Employee Benefits	145,879
300 Purchased Professional and Technical Services	102,964
500 Other Purchased Services	20,500
600 Supplies	39,590
Total Other Instructional Programs - Elementary / Secondary	\$740,667
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	68,462
Total Nonpublic School Programs	\$68,462
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	145,407
200 Personnel Services - Employee Benefits	94,912
300 Purchased Professional and Technical Services	1,000

2023-2024 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	5,000
600 Supplies	73,757
800 Other Objects	200
Total Pre-Kindergarten	\$320,276
Total Instruction	\$40,868,389
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,119,272
200 Personnel Services - Employee Benefits	1,403,813
300 Purchased Professional and Technical Services	1,062,590
400 Purchased Property Services	250
500 Other Purchased Services	111,658
600 Supplies	53,655
800 Other Objects	44,700
Total Support Services - Students	\$4,795,938
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	783,187
200 Personnel Services - Employee Benefits	519,080
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	6,100
500 Other Purchased Services	158,250
600 Supplies	207,000
700 Property	103,000
800 Other Objects	955
Total Support Services - Instructional Staff	\$1,969,572
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,810,795
200 Personnel Services - Employee Benefits	1,214,566
300 Purchased Professional and Technical Services	248,100
400 Purchased Property Services	4,450
500 Other Purchased Services	94,600
600 Supplies	53,750
800 Other Objects	44,875
Total Support Services - Administration	\$3,471,136
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	215,813
200 Personnel Services - Employee Benefits	145,716
300 Purchased Professional and Technical Services	330,000
500 Other Purchased Services	500
600 Supplies	15,000
Total Support Services - Pupil Health	\$707,029
2500 Support Services - Business	
100 Personnel Services - Salaries	538,155
200 Personnel Services - Employee Benefits	349,801

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	83,150
400 Purchased Property Services	12,000
500 Other Purchased Services	45,000
600 Supplies	20,500
800 Other Objects	6,125
Total Support Services - Business	\$1,054,731
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,544,469
200 Personnel Services - Employee Benefits	1,006,504
300 Purchased Professional and Technical Services	545,000
400 Purchased Property Services	665,000
500 Other Purchased Services	269,925
600 Supplies	1,333,683
700 Property	207,480
800 Other Objects	18,000
Total Operation and Maintenance of Plant Services	\$5,590,061
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	121,971
200 Personnel Services - Employee Benefits	82,355
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	23,000
500 Other Purchased Services	4,375,000
600 Supplies	6,000
800 Other Objects	1,100
Total Student Transportation Services	\$4,621,426
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	487,749
200 Personnel Services - Employee Benefits	338,328
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	5,750
500 Other Purchased Services	60,000
600 Supplies	569,500
800 Other Objects	4,875
Total Support Services - Central	\$1,711,202
2900 <u>Other Support Services</u>	
500 Other Purchased Services	32,500
Total Other Support Services	\$32,500
Total Support Services	\$23,953,595
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	531,209
200 Personnel Services - Employee Benefits	265,604
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	82,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	82,000
600 Supplies	124,000
700 Property	65,000
800 Other Objects	5,500
Total Student Activities	\$1,257,813
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	25,000
200 Personnel Services - Employee Benefits	10,500
300 Purchased Professional and Technical Services	5,000
600 Supplies	50,000
Total Community Services	\$90,500
Total Operation of Non-Instructional Services	\$1,348,313
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	16,819,063
Total Interfund Transfers - Out	\$16,819,063
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$17,069,063
TOTAL EXPENDITURES	\$83,239,360

Account Description	Amounts
0810 Nonspendable Fund Balance	295,000
0820 Restricted Fund Balance	145,309
0830 Committed Fund Balance	4,000,000
0840 Assigned Fund Balance	352,231
0850 Unassigned Fund Balance	4,442,900
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,795,131
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,485,440