

<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		
0820 Restricted Fund Balance	100,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,800,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,800,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	16,819,293	
7000 Revenue from State Sources	9,929,488	
8000 Revenue from Federal Sources	2,633,814	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$29,382,595</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,182,595</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,935,293
6113 Public Utility Realty Taxes	15,650
6114 Payments in Lieu of Current Taxes - State / Local	22,000
6140 Current Act 511 Taxes - Flat Rate Assessments	48,500
6150 Current Act 511 Taxes - Proportional Assessments	1,842,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	606,263
6500 Earnings on Investments	18,500
6700 Revenues from LEA Activities	42,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	278,552
6910 Rentals	2,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	3,535
REVENUE FROM LOCAL SOURCES	\$16,819,293
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,449,960
7240 Driver Education - Student	1,664
7271 Special Education funds for School-Aged Pupils	859,510
7311 Pupil Transportation Subsidy	420,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	112,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	585,930
7505 Ready to Learn Block Grant	222,157
7810 State Share of Social Security and Medicare Taxes	406,589
7820 State Share of Retirement Contributions	1,843,178
REVENUE FROM STATE SOURCES	\$9,929,488
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	637,520
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,500
8517 NCLB, Title IV - 21st Century Schools	37,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	612,138
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,231,627

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	29,029
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,633,814
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,382,595

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,935,293	
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>	
Total Approx. Tax Revenue:	\$14,521,223	
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439	
	Lackawanna	Total

2021-22 Data		
a. Assessed Value	\$121,345,973	\$121,345,973
b. Real Estate Mills	128.7300	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$1,009,118,558	\$1,009,118,558
d. Assessed Value	\$123,509,973	\$123,509,973
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$15,620,867	\$15,620,867
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$15,620,867	\$15,620,867
(f Total * g)		
i. Base Mills Subject to Index	128.7300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$15,899,439	\$15,899,439
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	128.7300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,899,439	\$15,899,439
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$15,313,509
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,935,293
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,935,293
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>
Total Approx. Tax Revenue:	\$14,521,223
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439
	Lackawanna

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.2653	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$16,583,104	\$16,583,104
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

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,935,293
Amount of Tax Relief for Homestead Exclusions	<u>\$585,930</u>
Total Approx. Tax Revenue:	\$14,521,223
Approx. Tax Levy for Tax Rate Calculation:	\$15,899,439
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$585,930	Lowering RE Tax Rate	\$0	\$585,930
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$585,930

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Lackawanna	123,509,973	128.7300	15,899,439				91.00000%		
Totals:		123,509,973	15,899,439	-	585,930	=	15,313,509	X	91.00000% = 13,935,293
				<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>	<u>Estimated Revenue</u>	
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	48,550	48,500	
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							48,550	48,500	
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>	
6151	Current Act 511 Earned Income Taxes			0.500%		0.000%	1,510,000	1,510,000	
6152	Current Act 511 Occupation Taxes			0.000		0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%	255,000	255,000	
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			15.0000		0	77,000	77,000	
Total Current Act 511 Taxes– Proportional Assessments							1,842,000	1,842,000	
Total Act 511, Current Taxes								1,890,500	
Act 511 Tax Limit -->				1,009,118,558		X	12	12,109,423	
				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
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Lackawanna <u>Current Act 511 Taxes– Flat Rate Assessments</u>	128.7300	128.7300	0.00%	Yes	4.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	15.0000	15.0000	0.00%	Yes	4.3%				
							15.0000	15.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,939,551
1200 Special Programs - Elementary / Secondary	3,742,293
1300 Vocational Education	310,000
1400 Other Instructional Programs - Elementary / Secondary	7,500
Total Instruction	\$17,999,344
2000 Support Services	
2100 Support Services - Students	717,043
2200 Support Services - Instructional Staff	26,000
2300 Support Services - Administration	1,401,698
2400 Support Services - Pupil Health	356,474
2500 Support Services - Business	288,905
2600 Operation and Maintenance of Plant Services	2,190,311
2700 Student Transportation Services	1,265,000
2800 Support Services - Central	382,881
2900 Other Support Services	23,489
Total Support Services	\$6,651,801
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,289,911
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$1,294,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	549,492
Total Facilities Acquisition, Construction and Improvement Services	\$549,492
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	123,089
5200 Interfund Transfers - Out	2,478,958
5900 Budgetary Reserve	285,000
Total Other Expenditures and Financing Uses	\$2,887,047
Total Estimated Expenditures and Other Financing Uses	\$29,382,595

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,223,088
200 Personnel Services - Employee Benefits	5,203,463
300 Purchased Professional and Technical Services	180,000
400 Purchased Property Services	8,500
500 Other Purchased Services	821,000
600 Supplies	498,500
700 Property	5,000
Total Regular Programs - Elementary / Secondary	\$13,939,551
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,314,015
200 Personnel Services - Employee Benefits	940,428
300 Purchased Professional and Technical Services	942,000
500 Other Purchased Services	300,000
600 Supplies	135,100
700 Property	750
800 Other Objects	110,000
Total Special Programs - Elementary / Secondary	\$3,742,293
1300 <u>Vocational Education</u>	
800 Other Objects	310,000
Total Vocational Education	\$310,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,500
Total Other Instructional Programs - Elementary / Secondary	\$7,500
Total Instruction	\$17,999,344
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	414,420
200 Personnel Services - Employee Benefits	277,923
500 Other Purchased Services	1,200
600 Supplies	23,500
Total Support Services - Students	\$717,043
2200 <u>Support Services - Instructional Staff</u>	
300 Purchased Professional and Technical Services	21,000
600 Supplies	5,000
Total Support Services - Instructional Staff	\$26,000
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	656,880
200 Personnel Services - Employee Benefits	479,868
300 Purchased Professional and Technical Services	116,400
500 Other Purchased Services	52,500
600 Supplies	84,050

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<u>Description</u>	<u>Amount</u>
800 Other Objects	12,000
Total Support Services - Administration	\$1,401,698
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,129
200 Personnel Services - Employee Benefits	142,845
300 Purchased Professional and Technical Services	6,000
600 Supplies	13,500
Total Support Services - Pupil Health	\$356,474
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	128,214
200 Personnel Services - Employee Benefits	94,191
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,000
600 Supplies	3,500
700 Property	3,000
800 Other Objects	3,000
Total Support Services - Business	\$288,905
2600 <u>Operation and Maintenance of Plant Services</u>	
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	1,042,111
400 Purchased Property Services	672,500
500 Other Purchased Services	131,200
600 Supplies	264,000
700 Property	67,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$2,190,311
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,265,000
Total Student Transportation Services	\$1,265,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	210,927
200 Personnel Services - Employee Benefits	154,954
600 Supplies	17,000
Total Support Services - Central	\$382,881
2900 <u>Other Support Services</u>	
500 Other Purchased Services	23,489
Total Other Support Services	\$23,489
Total Support Services	\$6,651,801
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	208,852
200 Personnel Services - Employee Benefits	91,159
300 Purchased Professional and Technical Services	31,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	770,000
500 Other Purchased Services	80,400
600 Supplies	89,000
700 Property	16,000
800 Other Objects	3,500
Total Student Activities	\$1,289,911
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$1,294,911
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	549,492
Total Facilities Acquisition, Construction and Improvement Services	\$549,492
Total Facilities Acquisition, Construction and Improvement Services	\$549,492
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	123,089
Total Debt Service / Other Expenditures and Financing Uses	\$123,089
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,478,958
Total Interfund Transfers - Out	\$2,478,958
5900 <u>Budgetary Reserve</u>	
800 Other Objects	285,000
Total Budgetary Reserve	\$285,000
Total Other Expenditures and Financing Uses	\$2,887,047
TOTAL EXPENDITURES	\$29,382,595

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	100,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,800,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,800,000
5900 Budgetary Reserve	285,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,185,000