

**Advertised Enrollments**

Pupil Enrollment Categories	10-15-2024 Actual	10-15-2025 Actual	10-15-2026 Estimate
On Roll Regular Full-Time	2.0	1.0	0.0
On Roll Subtotal	2.0	1.0	0.0
In Private School Placements	1.0		0.0
Sent to Other Districts Regular	77.0	85.0	87.0
Sent to Other Districts Special Ed	29.0	23.0	11.0

Advertised Revenues

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Revenues from Local Sources	Local Tax Levy-Base Budget	10-1210	1,433,646	1,498,341	1,528,308
	Total Tax Levy	10-121x	1,433,646	1,498,341	1,528,308
	Unrestricted Miscellaneous Revenues	10-1XXX	24,738	1,000	500
	Total Revenues from Local Sources		1,458,384	1,499,341	1,528,808
General Fund Revenues from State Sources	Categorical Transportation Aid	10-3121	37,318	13,483	8,609
	Categorical Special Education Aid	10-3132	118,833	239,230	179,728
	Equalization Aid	10-3176	1,752,364	1,605,699	1,652,882
	Categorical Security Aid	10-3177	42,488	34,061	38,737
	Other State Aids	10-3XXX	1,401	0	0
	Total Revenues from State Sources		1,952,404	1,892,473	1,879,956
General Fund Revenues from Other Sources	Budgeted Fund Balance-Operating Budget	10-303	0	0	47,388
	Actual Revenues (Over)/Under Expenditures		116,920	0	0
General Fund Revenues	Total Operating Budget		3,527,708	3,391,814	3,456,152
Special Revenue Fund Revenues from Federal Sources	IDEA Part B (Handicapped)	20-4420-4429	35,425	31,582	23,686
	Total Revenues from Federal Sources		35,425	31,582	23,686
Special Revenue Fund Revenues	Total Grants and Entitlements		35,425	31,582	23,686
All Fund Revenues	Total Revenues/Sources		3,563,133	3,423,396	3,479,838
Revenues Net of Transfers	Total Revenues/Sources Net of Transfers		3,563,133	3,423,396	3,479,838

Advertised Appropriations

Budget Category	Description	Account	2024-25 Actual	2025-26 Revised	2026-27 Proposed
General Fund Current Expenses for Support Services	Undistributed Expenditures-Instruction (Tuition)	11-000-100-XXX	2,985,413	2,785,052	2,521,688
	Undistributed Expenditures-Support Services-General Administration	11-000-230-XXX	408,225	429,971	836,248
	Undistributed Expenditures-Central Services	11-000-251-XXX	560	560	590
	Undistributed Expenditures-Operation and Maintenance of Plant Services	11-000-26X-XXX	4,293	4,600	4,600
	Undistributed Expenditures-Student Transportation Services	11-000-270-XXX	90,482	120,292	72,600
	Personal Services-Employee Benefits	11-XXX-XXX-2XX	3,209	3,525	3,525
	Total Undistributed Expenditures		3,492,182	3,344,000	3,439,251
General Fund Current Expenses	Total General Current Expense		3,492,182	3,344,000	3,439,251
General Fund Expenses and Transfers	Transfer of Funds to Charter Schools	10-000-100-56X	35,526	47,814	16,901
	General Fund Grand Total		3,527,708	3,391,814	3,456,152
Special Revenue Fund Expenses for Federal Projects	IDEA Part B (Handicapped)	20-XXX-XXX-XXX	35,425	31,582	23,686
	Total Federal Projects	20-XXX-XXX-XXX	35,425	31,582	23,686
Special Revenue Fund Expenses	Total Special Revenue Funds		35,425	31,582	23,686
All Fund Expenses	Total Expenditures/Appropriations		3,563,133	3,423,396	3,479,838
Expenses Net of Transfers	Total Expenditures Net of Transfers		3,563,133	3,423,396	3,479,838

Advertised Recapitulation of Balances

Fund Balance Category	Budget Category	Audited Balance 06/30/2024	Audited Balance 06/30/2025	Estimated Balance 06/30/2026	Estimated Balance 06/30/2027
Unrestricted	General Operating Budget	50,785	54,317	54,317	6,929
	Repayment of Debt	0	0	0	0
Restricted for General Operating Budget	Capital Reserve	0	0	0	0
	Adult Education Programs	0	0	0	0
	Maintenance Reserve	0	0	0	0
	Legal Reserve	164,400	43,948	43,948	43,948
	Unemployment Fund	0	0	0	0
	Tuition Reserve	0	0	0	0
	Current Expense Emergency Reserve	0	0	0	0
	Impact Aid Reserve for General Expenses (Sections 8002 and 8003)	0	0	0	0
	Impact Aid Reserve for Capital Expenses (Sections 8007 and 8008)	0	0	0	0
	Restricted for Special Revenue Fund	Student Activity Fund	0	0	0
Scholarship Fund		0	0	0	0
Restricted for Repayment of Debt	Restricted for Repayment of Debt	0	0	0	0

### Shared Services

Shared Service Category Type	Shared Service Category Description	Amount Saved (Optional)
Business Services	Business Admin svc	0

**Estimated Tax Rates**

Municipality	Category	Amount
Hi Nella Borough	(A) General Fund School Levy	1,528,308
	(D) Total School Levy	1,528,308
	(B) Estimated Net Taxable Valuation (as of 10/01/25)	38,303,800
	(H) Estimated Equalized Valuation (as of 10/01/25)	67,507,578
	(C) Estimated 2026-27 General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (B)$	3.9900
	(F) Estimated 2026-27 Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (B)$	3.9900
	(I) Estimated 2026-27 Equalized General Fund School Tax Rate, Without Repayment of Debt or Adjustments= $100 \times (A) / (H)$	2.2639
	(L) Estimated 2026-27 Equalized Total School Tax Rate, With Repayment of Debt and Adjustments= $100 \times (D) / (H)$	2.2639

**Employee Contract List for District**

Name	Category	Measure
Shared Svc Agreement	Job Title	Business Administrator
	Job Title II	Business svc
	Base Annual Salary Amount	\$27,435
	Full-Time Equivalent (FTE)	1.0
	Shared with Another District?	Y
	Shared County	07
	Shared District	5080
	Job Title Other District	Business Admin
	Member of Collective Bargaining Unit (CBU)?	N
	Beginning Date of Contract	07/01/25
	End Date of Contract	06/30/26
	Contracted Number of Annual Work Days	260
	Contracted Number of Annual Vacation Days	20
	Contracted Number of Annual Sick Days	12
	Contracted Number of Annual Personal Days	5
	Contracted Number of Annual Consulting Days	0
	Number of Other Contracted Non-Working Days	0
	Description of Other Contracted Non-Working Days	None Reported