

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117080503
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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 5/12/2026
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	49,903
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,185,938
0850 Unassigned Fund Balance	913,031
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,098,969</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,147,860
7000 Revenue from State Sources	26,196,934
8000 Revenue from Federal Sources	813,091
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,157,885</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,256,854</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,154,402
6112 Interim Real Estate Taxes	28,033
6113 Public Utility Realty Taxes	15,617
6114 Payments in Lieu of Current Taxes - State / Local	33,000
6150 Current Act 511 Taxes - Proportional Assessments	3,763,631
6400 Delinquencies on Taxes Levied / Assessed by the LEA	910,000
6500 Earnings on Investments	525,000
6700 Revenues from LEA Activities	47,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	519,638
6910 Rentals	46,498
6920 Contributions and Donations from Private Sources	28,566
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	72,975
REVENUE FROM LOCAL SOURCES	\$20,147,860
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	14,123,629
7160 Tuition for Orphans Subsidy	59,486
7220 Vocational Education	90,458
7271 Special Education funds for School-Aged Pupils	2,407,111
7311 Pupil Transportation Subsidy	1,800,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	17,710
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	523,609
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	1,510,835
7360 Safe Schools	110,074
7505 Ready to Learn Block Grant	518,272
7810 State Share of Social Security and Medicare Taxes	927,080
7820 State Share of Retirement Contributions	4,070,670
REVENUE FROM STATE SOURCES	\$26,196,934
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	662,905
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	85,187
8517 Title IV - 21st Century Schools	49,999

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$813,091
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,157,885

Act 1 Index (current): 5.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$14,154,402
Amount of Tax Relief for Homestead Exclusions	<u>\$1,510,835</u>
Total Approx. Tax Revenue:	\$15,665,237
Approx. Tax Levy for Tax Rate Calculation:	\$16,868,841

Bradford

Total

2025-26 Data

a. Assessed Value	\$278,985,043	\$278,985,043
b. Real Estate Mills	57.4400	

I. 2026-27 Data

c. 2024 STEB Market Value	\$895,727,726	\$895,727,726
d. Assessed Value	\$279,427,003	\$279,427,003
e. Assessed Value of New Constr/ Renov	\$0	\$0

2025-26 Calculations

f. 2025-26 Tax Levy (a * b)	\$16,024,901	\$16,024,901
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2026-27 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$16,024,901	\$16,024,901
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	57.4400	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.16302%	92.16302%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$16,868,841	\$16,868,841

I. 2026-27 Real Estate Tax Rate **60.3694**
(k / d * 1000)

l. Tax Levy Generated by Mills (l / 1000 * d)	\$16,868,841	\$16,868,841
m. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$15,358,006
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$14,154,402

Act 1 Index (current): 5.1%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$14,154,402
Amount of Tax Relief for Homestead Exclusions	<u>\$1,510,835</u>
Total Approx. Tax Revenue:	\$15,665,237
Approx. Tax Levy for Tax Rate Calculation:	\$16,868,841

	Bradford	Total
Index Maximums		
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	60.3694	
q. Mills In Excess of Index (if $l > p$, $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$16,868,841	\$16,868,841
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0.00	
V. Number of Homestead/Farmstead Properties	3466	3466
Median Assessed Value of Homestead Properties		\$25,400

Act 1 Index (current): 5.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$14,154,402
Amount of Tax Relief for Homestead Exclusions	<u>\$1,510,835</u>
Total Approx. Tax Revenue:	\$15,665,237
Approx. Tax Levy for Tax Rate Calculation:	\$16,868,841
	Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,510,835	Lowering RE Tax Rate	\$0	\$1,510,835
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,510,835

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>
Bradford	279,427,003	60.3694	16,868,841			92.16302%	
Totals:	279,427,003		16,868,841	- 1,510,835 =	15,358,006 X	92.16302% =	14,154,402

	<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>Estimated Revenue</u>
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	1.560%	0.000%	3,500,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	1.000%	0.000%	263,631
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			3,763,631
Total Act 511, Current Taxes			3,763,631
Act 511 Tax Limit -->		895,727,726 X	12
		Market Value	Mills
			10,748,733
			(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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Bradford	57.4400	60.3694	5.10%	Yes	5.1%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	5.1%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	5.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,614,763
1200 Special Programs - Elementary / Secondary	7,991,289
1300 Vocational Education	2,308,413
1400 Other Instructional Programs - Elementary / Secondary	155,622
Total Instruction	\$29,070,087
2000 Support Services	
2100 Support Services - Students	1,992,640
2200 Support Services - Instructional Staff	1,072,744
2300 Support Services - Administration	2,449,084
2400 Support Services - Pupil Health	907,630
2500 Support Services - Business	630,129
2600 Operation and Maintenance of Plant Services	3,980,714
2700 Student Transportation Services	2,768,923
2800 Support Services - Central	1,006,357
Total Support Services	\$14,808,221
3000 Operation of Non-Instructional Services	
3200 Student Activities	884,997
3300 Community Services	42,250
Total Operation of Non-Instructional Services	\$927,247
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,772,368
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,872,368
Total Estimated Expenditures and Other Financing Uses	\$48,677,923

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,591,621
200 Personnel Services - Employee Benefits	7,125,244
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	8,736
500 Other Purchased Services	903,485
600 Supplies	570,813
700 Property	69,615
800 Other Objects	249
Total Regular Programs - Elementary / Secondary	\$18,614,763
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,292,912
200 Personnel Services - Employee Benefits	2,841,177
300 Purchased Professional and Technical Services	945,623
500 Other Purchased Services	853,000
600 Supplies	58,577
Total Special Programs - Elementary / Secondary	\$7,991,289
1300 Vocational Education	
100 Personnel Services - Salaries	864,319
200 Personnel Services - Employee Benefits	740,422
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	1,850
500 Other Purchased Services	634,630
600 Supplies	41,213
700 Property	3,500
800 Other Objects	5,979
Total Vocational Education	\$2,308,413
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	45,293
200 Personnel Services - Employee Benefits	18,679
300 Purchased Professional and Technical Services	8,500
400 Purchased Property Services	1,500
500 Other Purchased Services	71,050
600 Supplies	10,500
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	\$155,622
Total Instruction	\$29,070,087
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	993,219
200 Personnel Services - Employee Benefits	728,013
300 Purchased Professional and Technical Services	247,458
500 Other Purchased Services	5,900

<u>Description</u>	<u>Amount</u>
600 Supplies	8,550
800 Other Objects	9,500
Total Support Services - Students	\$1,992,640
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	431,093
200 Personnel Services - Employee Benefits	478,622
300 Purchased Professional and Technical Services	37,380
500 Other Purchased Services	46,360
600 Supplies	75,979
800 Other Objects	3,310
Total Support Services - Instructional Staff	\$1,072,744
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,136,689
200 Personnel Services - Employee Benefits	1,019,160
300 Purchased Professional and Technical Services	215,000
500 Other Purchased Services	32,559
600 Supplies	19,550
800 Other Objects	26,126
Total Support Services - Administration	\$2,449,084
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	330,994
200 Personnel Services - Employee Benefits	377,286
300 Purchased Professional and Technical Services	187,100
400 Purchased Property Services	900
500 Other Purchased Services	1,350
600 Supplies	10,000
Total Support Services - Pupil Health	\$907,630
2500 Support Services - Business	
100 Personnel Services - Salaries	288,461
200 Personnel Services - Employee Benefits	243,241
300 Purchased Professional and Technical Services	15,388
500 Other Purchased Services	36,987
600 Supplies	37,952
800 Other Objects	8,100
Total Support Services - Business	\$630,129
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,174,292
200 Personnel Services - Employee Benefits	1,081,023
300 Purchased Professional and Technical Services	321,978
400 Purchased Property Services	338,259
500 Other Purchased Services	128,711
600 Supplies	755,510
700 Property	180,141
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$3,980,714

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
100 Personnel Services - Salaries	15,200
200 Personnel Services - Employee Benefits	6,268
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	2,731,480
600 Supplies	6,975
Total Student Transportation Services	\$2,768,923
2800 Support Services - Central	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	32,062
300 Purchased Professional and Technical Services	664,147
400 Purchased Property Services	124,918
500 Other Purchased Services	62,531
600 Supplies	55,654
700 Property	61,045
800 Other Objects	1,000
Total Support Services - Central	\$1,006,357
Total Support Services	\$14,808,221
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	338,775
200 Personnel Services - Employee Benefits	139,711
300 Purchased Professional and Technical Services	149,240
400 Purchased Property Services	10,986
500 Other Purchased Services	166,463
600 Supplies	60,694
800 Other Objects	19,128
Total Student Activities	\$884,997
3300 Community Services	
100 Personnel Services - Salaries	29,064
200 Personnel Services - Employee Benefits	11,986
600 Supplies	1,200
Total Community Services	\$42,250
Total Operation of Non-Instructional Services	\$927,247
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,772,368
Total Interfund Transfers - Out	\$3,772,368
5900 Budgetary Reserve	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,872,368
TOTAL EXPENDITURES	\$48,677,923