

CONNEAUT SCHOOL DISTRICT



2019-2020 Fiscal Year Budget

July 1, 2019 to June 30, 2020

Conneaut School District
219 West School Drive
Linesville, PA 16424
Crawford County
www.conneautsd.org



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CONNEAUT SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2018–2019.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'Charles E. Peterson, Jr.'.

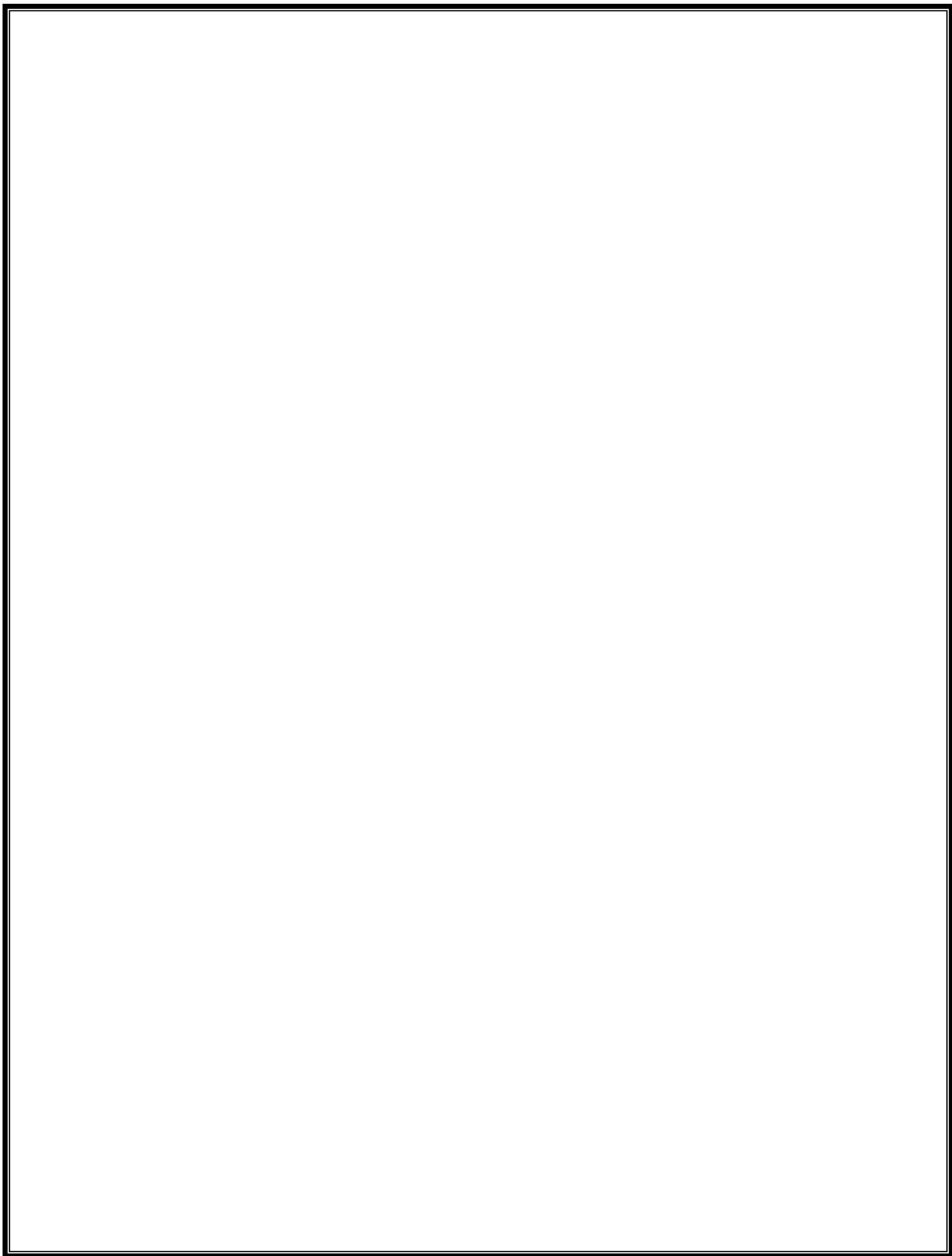
Charles E. Peterson, Jr. MBA, PRSBA, SFO
President

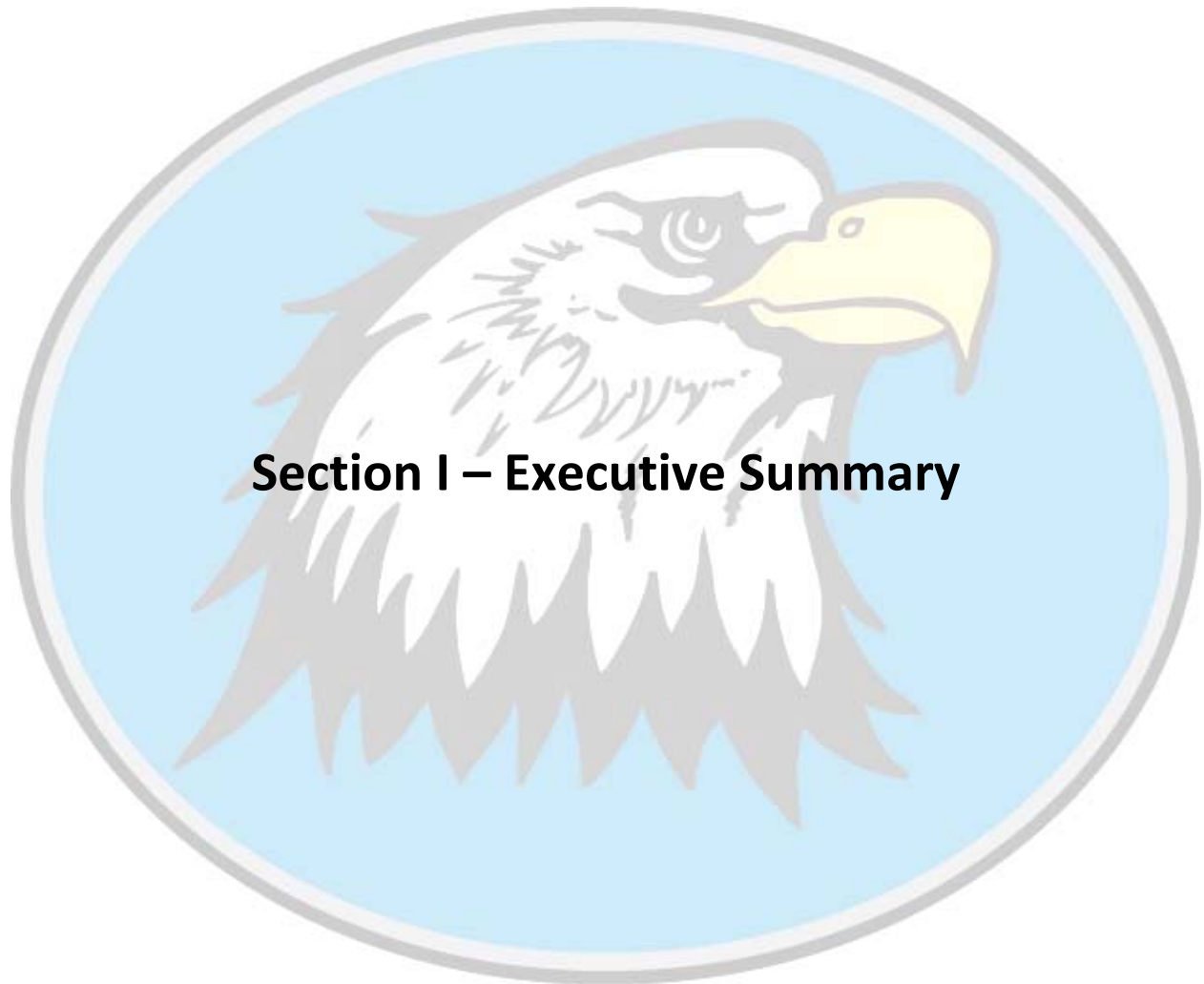
A handwritten signature in black ink, reading 'Siobhán McMahon'.

Siobhán McMahon, CAE
Chief Operating Officer

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Conneaut School District Board of School Directors

Dorothy LuckockBoard President*

Jamie HornsteinBoard Vice President*

John BurnhamDirector

Don Ellis, Jr.Director

Theresa Miller.....Director*

Kathleen KlinkDirector

Eric McGuirk.....Director

Tim McQuiston.....Director

Kevin JacobsDirector

*Budget & Finance Committee Member

Conneaut School District Central Administration

Jarrin SperrySuperintendent of Schools

Susy DresselAsst. to the Superintendent/Dir. of Student Svcs.

Greg Mayle.....Business Manager

Brenda KantzDirector of Curriculum, Instruction and Assessment

Rick KellyDirector of Technology

Frank KimmelDirector of Buildings & Grounds

Conneaut School District Buildings & Administrators

Elementary Schools

Conneaut Valley Elementary School
22361 Route 18
Conneautville, PA 16406
(814) 587-6326
Principal: Adam Jardina

Conneaut Lake Elementary School
630 Line Street
Conneaut Lake, PA 16316
(814) 382-8191
Principal: Doug Parks

Middle Schools

Conneaut Valley Middle School
22154 Route 18
Conneautville, PA 16406
(814) 587-2091
Principal: Kevin Burns

Conneaut Lake Middle School
10331 Route 6
Conneaut Lake, PA 16316
(814) 382-5315
Principal: Joel Wentling

High School

Conneaut Area Senior High School
302 West School Drive
Linesville, PA 16424
(814) 683-5900
Principals: Dave Maskrey, John Hines

Executive Summary of the 2019-2020 Budget

Introduction

The Conneaut School District is pleased to present, for both internal and public review, the 2019-2020 budget. This budget represents the financial, educational and operational plans for the upcoming year as well as projections for future years. The discussion below is an executive summary of the budget document.

Budget Presentation

The budget is the culmination of months of work by individuals from all over the District. During the budget preparation process, every line item was carefully reviewed to ensure that limited financial resources were allocated wisely and in accordance with the District's goals, initiatives, and financial policies.

The budgeting process began nearly eight months ago at the building/department level, when departmental budgets were constructed and forwarded to the Business Office. Next, submissions were preliminarily checked for accuracy and completeness. Once this step was complete, each school or department met with the Budget & Finance Committee, where every line item of each department was scrutinized and discussed. This was done not only to determine where the trimming of expenditures was possible, but also to ensure that each department's budget included all resources that would be necessary to carry out that department's goals and tasks in the coming year. During this process, the Board as a whole received updates at regularly scheduled public meetings.

Throughout the process, care was taken to ensure that programs offered to students remained as robust as in prior years; rather than cutting programs to reduce cost, each program was examined to ensure operations were efficient as possible. Given the political and financial climate in which Pennsylvania school districts currently must operate, and the struggles of school districts across the entire nation, the Conneaut School District is proud to continue to offer its students a well-rounded education where all acquire the skills to become productive citizens of a globally connected society.

Vision, Mission Statement, Goals and Objectives

Vision

The vision of the Conneaut School District is a community where all recognize and fulfill their unique potential to contribute to a globally connected society.

Mission Statement

The mission of the Conneaut School District is to provide a safe and supportive environment where all acquire the skills to become productive citizens of a globally connected society.

Board Long-Term Objectives

- Foster continuous improvement in the Conneaut School District Future Ready Index
- Progressively utilize technology in our schools
- Ensure mental health needs of our students are being met
- Continue support of updating and reviewing curriculum
- Create strong district pride within schools and the community
- Operate indefinitely with financial oversight
- Continue to leverage Budget and Finance Committee
- Be advocates of public education and the Conneaut School District
- Systematic policy review

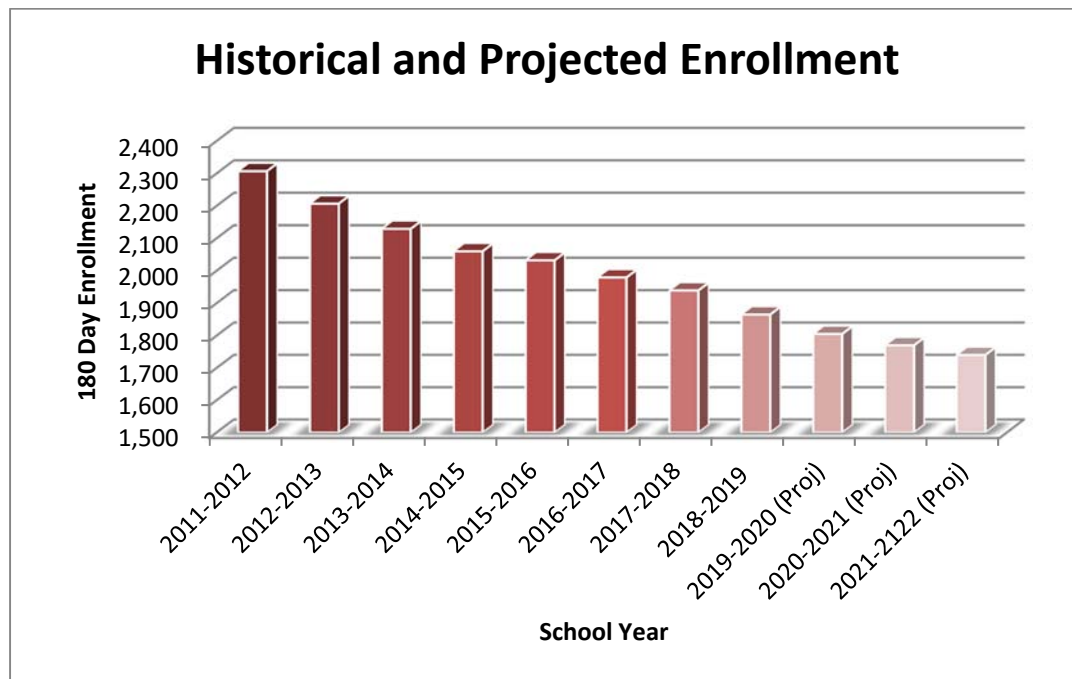
Board Goals

- Understand the Future Ready Index formula and levers that can be pulled to positively impact scores
- Evaluate building configuration recommendations and communicate long term plans to the community
- Implement curriculum and staff training on effective strategies for social media utilization
- Expand knowledge of curriculum roadmap and changes
- Evaluate the implementation of the high school homework policy in the middle schools
- Review staff survey and create an action plan with administration
- Create a community awareness plan
- Inform public of career readiness plans
- Create Board scorecard for goal achievement
- Evaluate building configuration plan potential change impact
- Execute the five year capital projects plan at an estimated cost of \$2,800,000
- Budget and Finance Committee recommendation for a three year plan for a balanced budget
- Keep abreast of the new and changing State funding formula
- All board members Act 55 trained/certified
- Complete PSBA board self-assessment
- Create board engagement in positive district feedback
- Streamline agenda & optimize board agenda process

Due to the qualitative nature of many of these goals, administration and the Board have not placed estimated costs on the achievement of most goals.

Student Enrollment and Personnel Resources

While not as drastic as in previous years, the District continues to see a gradual decline in student enrollment:



This gradual decrease is forecasted to continue, with a 30-60 student decrease in each of the next three years.

Staffing levels, broken out between teachers, administrators and support professionals, are as follows:

School Year	Teachers	Administrators	Support/Other	Total
2014-2015	154	12	86	252
2015-2016	154	12	87	253
2016-2017	151	15	101	267
2017-2018	154	14	97	265
2018-2019	155	14	96	265
2019-2020 (Budgeted)	151	13	94	258

Staffing has remained consistent over the past few years despite declining enrollment, primarily due to significant increases in the District's special education needs. Fluctuations in the number of District administrators relates to reclassification of employees rather than hires or absorptions.

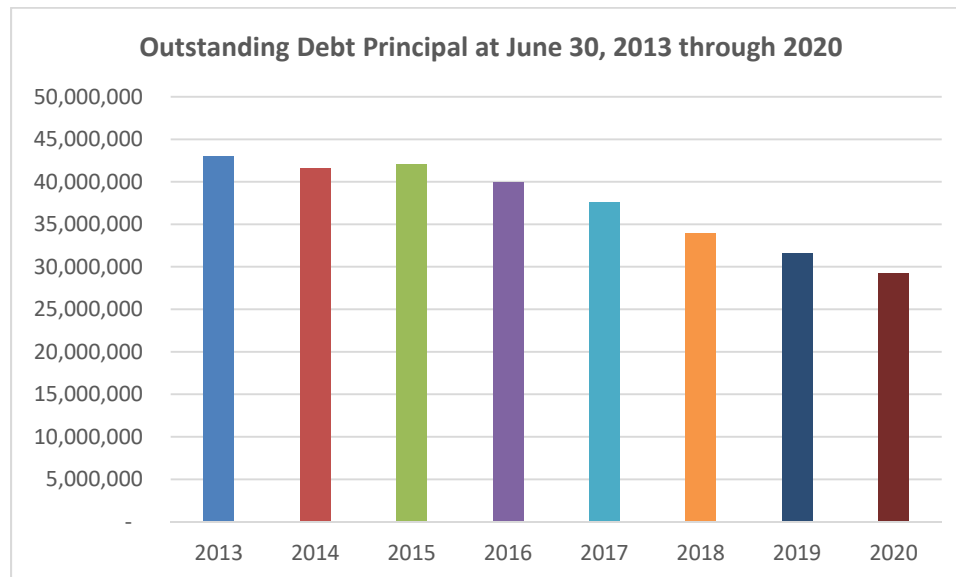
District Facilities and Capital Improvements

The District continues to enjoy modern, clean, and well-functioning buildings in all attendance areas. However, as time passes, additional building upkeep costs are anticipated in order to maintain the current level of building quality. As such, the District developed a robust five year Capital Projects Plan during the 2018-2019 fiscal year in order to address these upcoming expenditures and ensure the Capital Projects Fund is adequately funded.

Debt Service

The District has made a continued effort over the past few years to utilize its fund balance to decrease debt levels in the General Fund. Annual capital leases for iPad and Chromebook acquisitions have been replaced by outright purchases. In addition, a capital lease relating to energy performance upgrades was paid off early during the 2017-2018 fiscal year. While this required an outlay of nearly \$1.5 million, it is estimated that the move will save the District nearly \$180,000 over a 12 year span. While significant debt principal remains outstanding in relation to the District's four outstanding bond issuances, all debt that can be paid off early has been paid off.

Below is a graphical representation of the District's overall debt levels at June 30, 2013 through 2019, as well as the projected debt level at the end of the June 30, 2020 budget year:



Food Service Fund

Significant changes are planned for the District's Food Service Fund in the 2019-2020 fiscal year. The District has opted into the Community Eligibility Provision (CEP), which is a program that allows all students to receive a free breakfast and lunch regardless of economic status. In addition, the District plans to implement the At Risk After School Meal component of the Child and Adult Care Food Program (CACFP). This will allow all students, also regardless of economic status, access to a free dinner after school. These changes will cause a significant shift in revenue streams, from local revenue relating to paid lunch prices to State and Federal reimbursements.

Financial Overview

Budget Summary – All Funds

The following schedules provide a summary-level display of the 2019-2020 budget for all major funds:

	Governmental Funds			Proprietary Fund
	General Fund	Capital Projects	Governmental Funds Total	Food Service
Est. Fund Balance at 7/1/2019	\$ 11,117,847	\$ 2,678,826	\$ 13,796,673	\$ -
Add: Budgeted Revenues	39,462,126	57,044	39,519,170	1,453,646
Less: Budgeted Expenditures	39,811,193	777,356	40,588,549	1,479,919
Inc (Dec) in Fund Balance	(349,067)	(720,312)	(1,069,379)	(26,273)
Fund Balance at 7/1/2020	10,768,780	1,958,514	12,727,294	(26,273)

General Fund comparisons to 2018-2019 are as follows:

General Fund	18/19	19/20	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues & Other Financing Sources	38,983,772	39,462,126	478,354	1.23%
Less: Expenditures & Other Financing Uses	41,883,150	39,811,193	(2,071,957)	4.95%
Inc (Dec) in Fund Balance	(2,899,378)	(349,067)	2,550,311	87.96%

Food Service Fund comparisons to 2018-2019 are as follows:

Food Service Fund	18/19	19/20	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues & Other Financing Sources	1,246,681	1,453,646	206,965	16.60%
Less: Expenditures & Other Financing Uses	1,186,822	1,479,919	293,097	-24.70%
Inc (Dec) in Fund Balance	59,859	(26,273)	(86,132)	143.89%

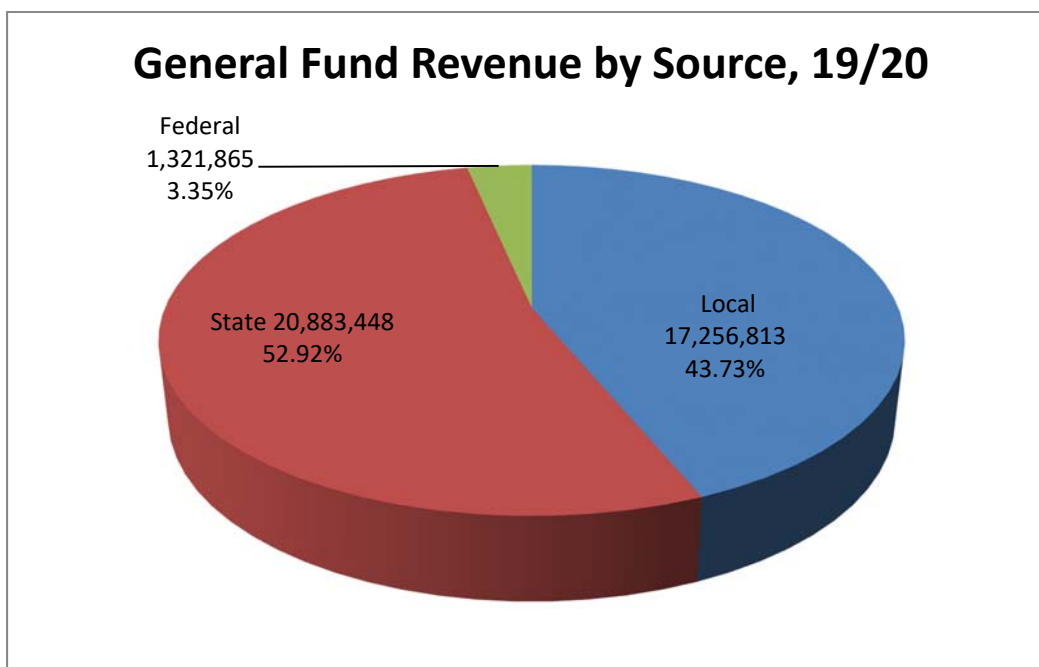
Capital Projects Fund Comparisons to 2018-2019 are as follows

Capital Projects Fund	18/19	19/20	\$ Inc (Dec)	% Inc (Dec)
	Budget	Budget		
Revenues & Other Financing Sources	1,960,000	57,044	(1,902,956)	-97%
Less: Expenditures & Other Financing Uses	954,000	777,356	(176,644)	-
Inc (Dec) in Fund Balance	1,006,000	(720,312)	(1,726,312)	172%

General Fund Overview

Revenues

The Conneaut School District is funded predominately through State sources, followed by local revenues:



Local Revenue

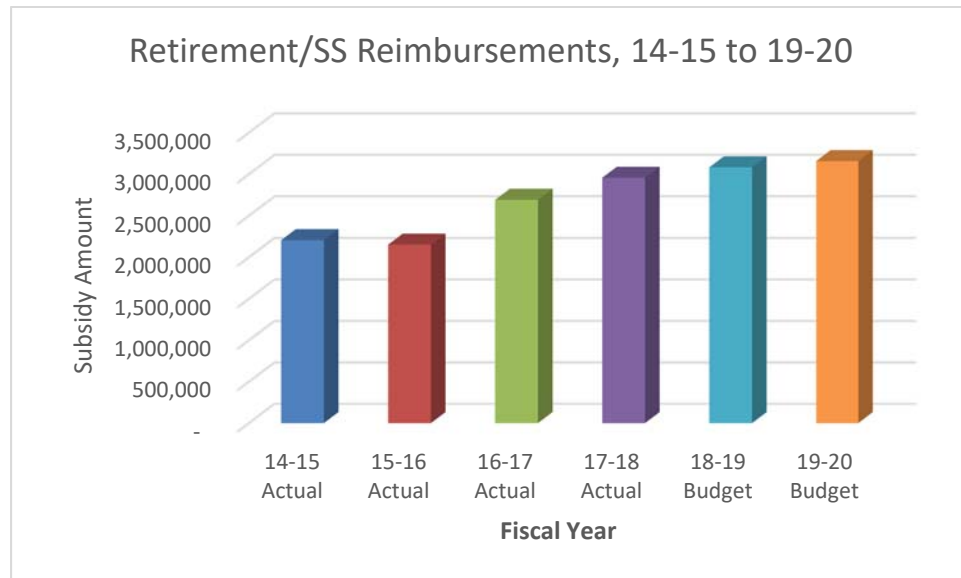
After a three year period in which real estate taxes remained flat, an increase of one mill was implemented for the 2018-2019 fiscal year. This increase raised the millage from 50.55 mills to 51.55 mills. For the 2019-2020 fiscal year, no tax increase was enacted, and the millage remains at 51.55. Below is a schedule showing historical assessments and collections, shown net of State property tax reduction allocations:

Fiscal Year	Assessed Value	Millage	Levy	Collections	Collection %
2014-2015	282,960,556	50.55	13,333,358	12,162,426	91.22%
2015-2016	283,731,272	50.55	13,372,616	12,293,106	91.93%
2016-2017	287,037,425	50.55	13,538,806	12,481,297	92.19%
2017-2018	290,319,300	50.55	13,704,878	12,631,054	92.16%
2018-2019	293,307,984	51.55	14,149,091	13,278,163	92.16%

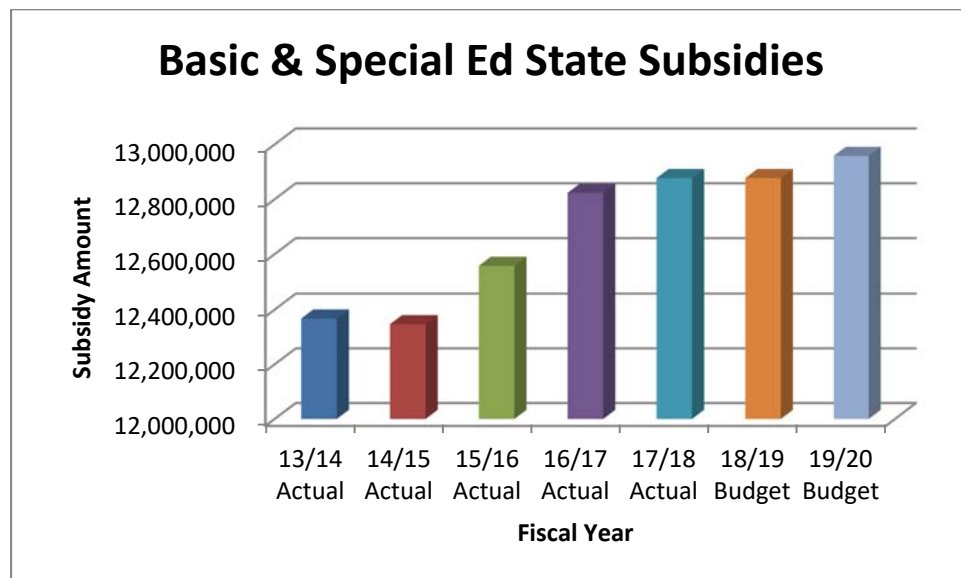
Earned Income (0.5%) and Per Capita (\$10.00) tax rates remained equivalent to 18/19 rates.

State Revenue

Due to the policy of maintaining flat subsidy amounts within individual budget years, many State revenue line items did not increase from 2018-2019 to 2019-2020. The main exceptions are the retirement and Social Security/Medicare subsidies. Due to both increased budgeted payroll expenditures as well as the increase in the retirement contribution rate from 33.43% to 34.29%, budgeted retirement and Social Security reimbursements have increased 2.45% compared to the 2018-2019 budget and 43.22% compared to the 2014-2015 budget.

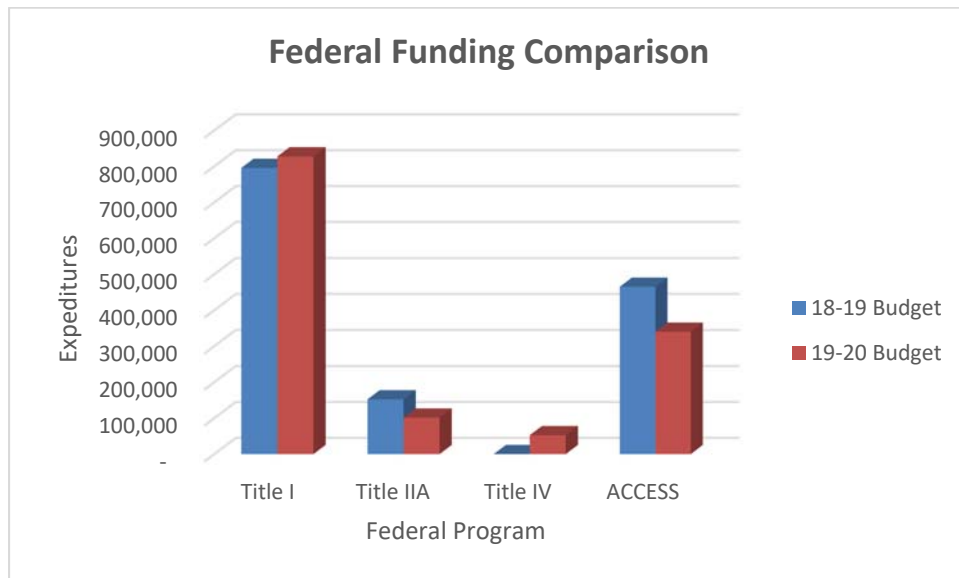


An analysis of the Basic Education and Special Education subsidies (63% of all budgeted State revenues) is presented below:



Federal Revenue

At the Federal level, Title funding as a whole increased slightly. However, this increase was more than offset by a projected decrease in School Based ACCESS Program (SBAP) funding.



Note: Because IDEA funding is coded to a local revenue source, it is not included in the analysis of major Federal funding streams although it is considered a federally funded revenue source.

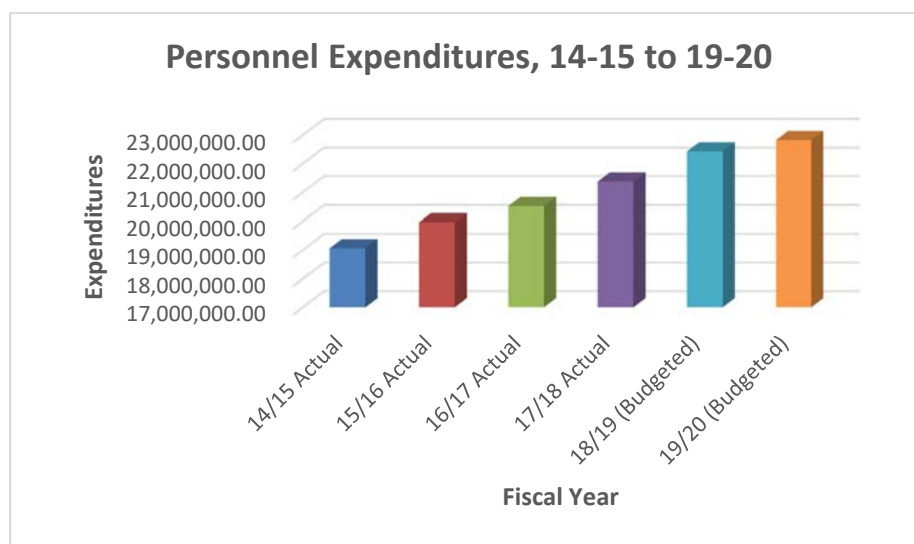
Other Revenue

Funds budgeted to the “Other Financing Sources” category relate to financing proceeds that are anticipated to be realized in capital lease transactions, financing proceeds, insurance recoveries, etc. For the 2019-2020 fiscal year, the District does not anticipate any inflows of resources in this category.

Expenditures

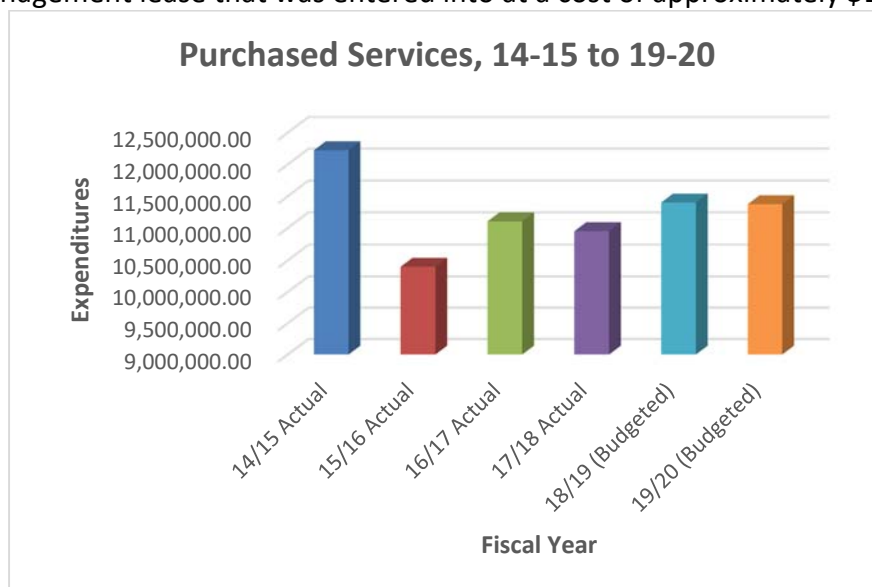
Wages and Benefits

In addition to usual salary increases, the district faces rising personnel costs (100 and 200 objects) due to a 2.6% increase in the retirement contribution rate, from 33.43% to 34.29%. However, the District was able to achieve budgetary savings from the absorption of two positions through attrition. The rises in the previously mentioned areas, combined with these position absorptions, caused expenditures in this area to rise by 394,922, or 1.76%, in the general fund compared to the previous fiscal year.



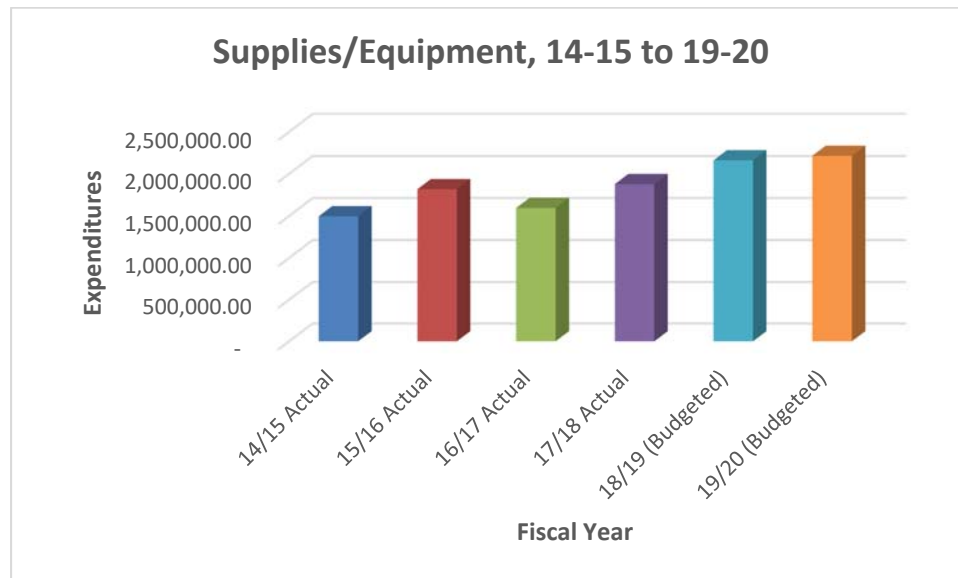
Purchased Services

The District continues to expend a significant portion of its resources in areas relating to purchased services (300, 400, and 500 objects). This can primarily be attributed to cyber charter tuition and transportation costs. Recently, changes were made by PDE regarding the object to which electricity and natural gas expenditures should be coded to. This resulted in a decrease in purchased services and an increase to supplies. The anomaly in the 14/15 fiscal year is due to an energy management lease that was entered into at a cost of approximately \$1.4 million.



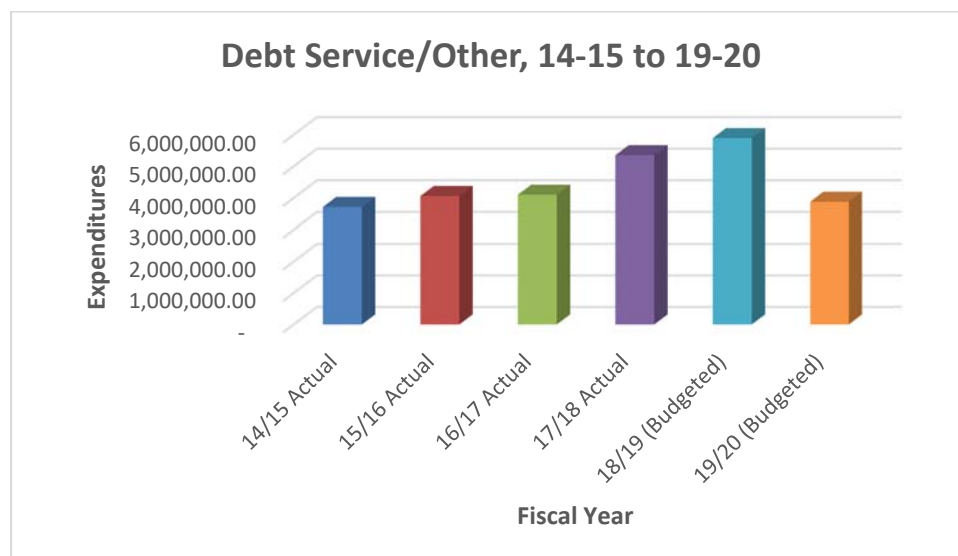
Supplies and Equipment

Expenditures for supplies and equipment (600 and 700 objects) are budgeted to decrease by \$54,456, or 2.52%, from the 2018-2019 budget to the 2019-2020 budget.



Debt Service/Other Objects

The District allocated an increased amount of its resources to the Debt Service and Other Objects categories (800 and 900 objects) over the previous two fiscal years. In the 2017-2018 year, an early payoff of a capital lease resulted in a significant increase in this budget area. In the 2018-2019 fiscal year, two significant transfers (to the Capital Projects fund for the adequate funding of the five year plan, as well as to the Food Service fund for cash flow purposes) resulted in a continuation of a higher-than-usual spending allocation to this area. The absence of these one-time events, coupled with the savings the events achieved, caused expenditures in the Debt Service and Other Objects categories to decrease by \$2,016,246, or 34.20%.



General Fund Forecast

The District maintains a five-year rolling forecast in order to discover and address financial issues before they come to fruition. Below is the District's current General Fund financial forecast:

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	39,462,126	39,851,789	40,230,031	40,635,384	41,029,285	41,390,780
Expenditures	39,811,193	40,637,803	41,411,268	42,254,256	43,073,272	43,850,319
Change in Fund Balance	(349,067)	(786,014)	(1,181,237)	(1,618,872)	(2,043,987)	(2,459,539)
Fund Balance, Beginning of Year	11,117,847	10,768,780	9,982,766	8,801,529	7,182,657	5,138,670
Fund Balance, End of Year	10,768,780	9,982,766	8,801,529	7,182,657	5,138,670	2,679,130

The District's current Capital Projects financial forecast is as follows:

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Revenues	57,044	27,698	14,705	6,427	-
Expenditures	777,356	1,035,245	460,784	290,646	237,000
Change in Fund Balance	(720,312)	(1,007,547)	(446,079)	(284,219)	(237,000)
Fund Balance, Beginning of Year	2,678,826	1,958,514	950,967	504,888	220,669
Fund Balance, End of Year	1,958,514	950,967	504,888	220,669	(16,331)

The District's current Food Service financial forecast is as follows:

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Revenues	1,453,646	1,533,845	1,545,383	1,557,563	1,564,094	1,575,177
Expenditures	1,479,918	1,513,222	1,558,898	1,571,070	1,608,645	1,637,588
Change in Fund Balance	(26,272)	20,623	(13,515)	(13,507)	(44,551)	(62,411)
Fund Balance, Beginning of Year	-	(26,272)	(5,649)	(19,164)	(32,671)	(77,222)
Fund Balance, End of Year	(26,272)	(5,649)	(19,164)	(32,671)	(77,222)	(139,633)

There are many significant assumptions that must be made when a financial forecast is created. This is especially true as it relates to revenues, where decisions such as tax increases and State funding levels are difficult to predict. In light of that, State revenue projections are created with the assumption that there will be no increase to subsidies and local real estate taxes are budgeted with no increases. While this may not present the most likely scenario over a long time period, as history indicates at least some State funding increase is seen in most years, the District believes keeping a conservative forecast is preferable to counting on promised increases that ultimately may not occur.

The forecast indicates that the District may face significant financial challenges in the future, but any changes to funding at the State level could drastically improve the financial outlook of the District in an extremely rapid manner. As such, the forecast is constantly monitored and updated as State budgets are passed and funding levels are set. In addition, due to declining enrollment the District's Board of School Directors is examining the most efficient use of all buildings within the District.

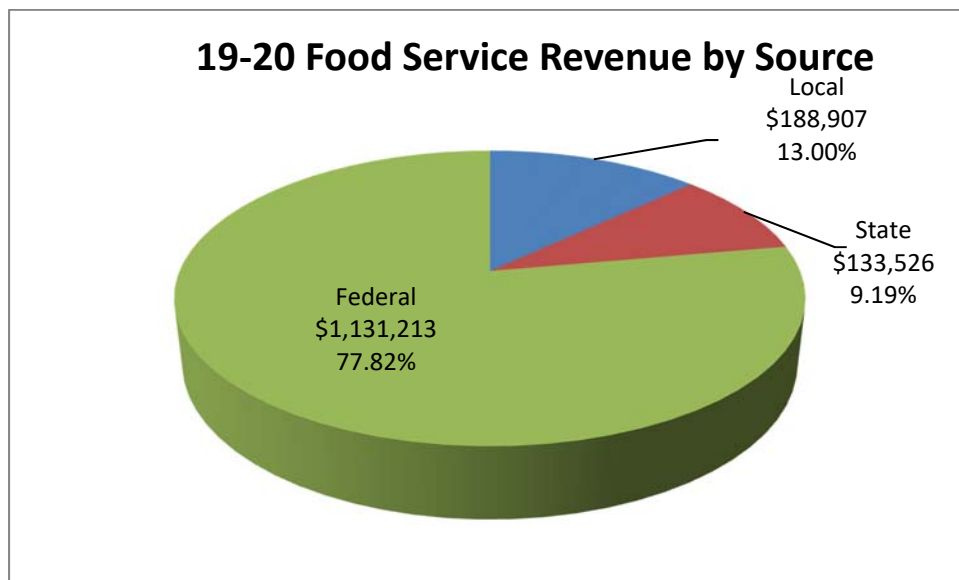
A far greater detail examination of the general fund forecast, including the specific assumptions used to create the forecast, can be found on page 83.

Capital Projects Fund Overview

After a long period of limited activity in the Capital Projects Fund, the District implemented a five year plan as part of the 2018-2019 budget process to plan for maintenance and improvements on various District buildings. Not only were significant expenditures budgeted out of the Capital Projects fund for the first time a long period, but a transfer of funds was also budgeted in order to fund the five year plan. As part of this new plan, the District's goal is to always have the Capital Projects Fund fully funded for a five year period. During a review of the Capital Projects Fund for the 2019-2020 year, it was determined that the current fund balance, plus interest projected to be earned during 2019-2020, would provide adequate funding for planned expenditures over the next five years.

Food Service Fund Overview

The Food Service Fund is projected to generate revenues of \$1,453,646 compared to expenses of \$1,479,919. Both revenues and expenses are budgeted to rise significantly compared to the 2018-2019 budget. This is largely due to the implementation of the Community Eligibility Provision (CEP), which is anticipated to result in higher participation. With the implementation of this program, local will decrease dramatically and be replaced by higher Federal subsidies:



The District contracts with a food service management company to operate the cafeterias in the schools. Management and purchasing functions are performed by the contracted company, but the employees remain on the District's payroll. As such, retirement contributions and rising health care costs have had a negative impact on the fund's operating efficiency.



About Conneaut School District

The Conneaut School District is located in northwest Pennsylvania's Crawford County and geographically encompasses approximately the western third of the county. The school district is approximately 8 miles west of Meadville, 40 miles south of Erie and 91 miles north of Pittsburgh. Encompassing a total area of approximately 319 square miles, the School District is bordered on the south by Mercer County, on the west by the State of Ohio, on the north by Erie County and on the east by the city of Meadville. Included in the School District are the Boroughs of Conneaut Lake, Conneautville, Linesville and Springboro. Townships in the School District include Beaver, Conneaut, East Fallowfield, Greenwood, North Shenango, Pine, Sadsbury, Spring, Summerhill, Summit and West Fallowfield. The School District can be classified as rural with the majority of the work force employed in areas contiguous to that of the School District.

The Conneaut School District is comprised of three main areas: Linesville, Conneaut Lake and Conneaut Valley. Each area represents a small diverse community. Linesville is a close-knit community located near the Pennsylvania and Ohio State line. Many tourists visit Linesville because of the town's proximity to Pymatuning Lake. Conneaut Lake is a resort town on the shores of Conneaut Lake. Tourism flourishes here, particularly during summer months. Conneaut Valley represents the communities of Conneautville and Springboro, small towns in the north-central part of the school district. The Conneaut Valley community is also centered in a predominantly agricultural area of Crawford County.

The school district has one high school, Conneaut Area Senior High (CASH) located in Linesville. Grades 9-12 attend CASH using the main high school building and the Alice Shafer Annex. Conneaut Valley and Conneaut Lake are each home to an elementary school and a middle school. Conneaut Valley Elementary and Conneaut Lake Elementary each hold grades K-4. Conneaut Valley Middle School and Conneaut Lake Middle School each hold grades 5-8.

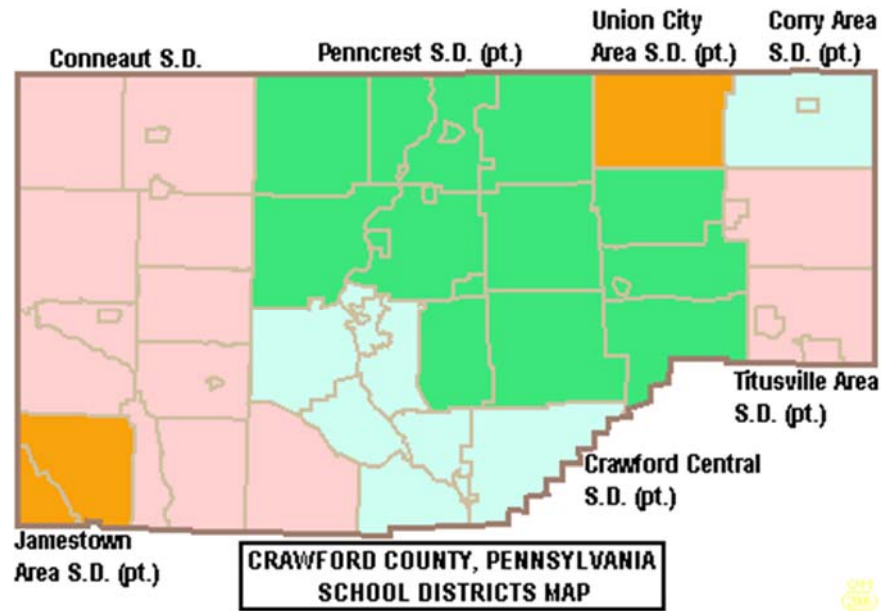
The following statistics represent the 2018/2019 180th day student enrollment in each of the five schools in the Conneaut School District.

Conneaut Lake Elementary - 348
Conneaut Lake Middle School - 328
Conneaut Valley Elementary - 306
Conneaut Valley Middle School - 257
Conneaut Area Senior High (CASH) - 626

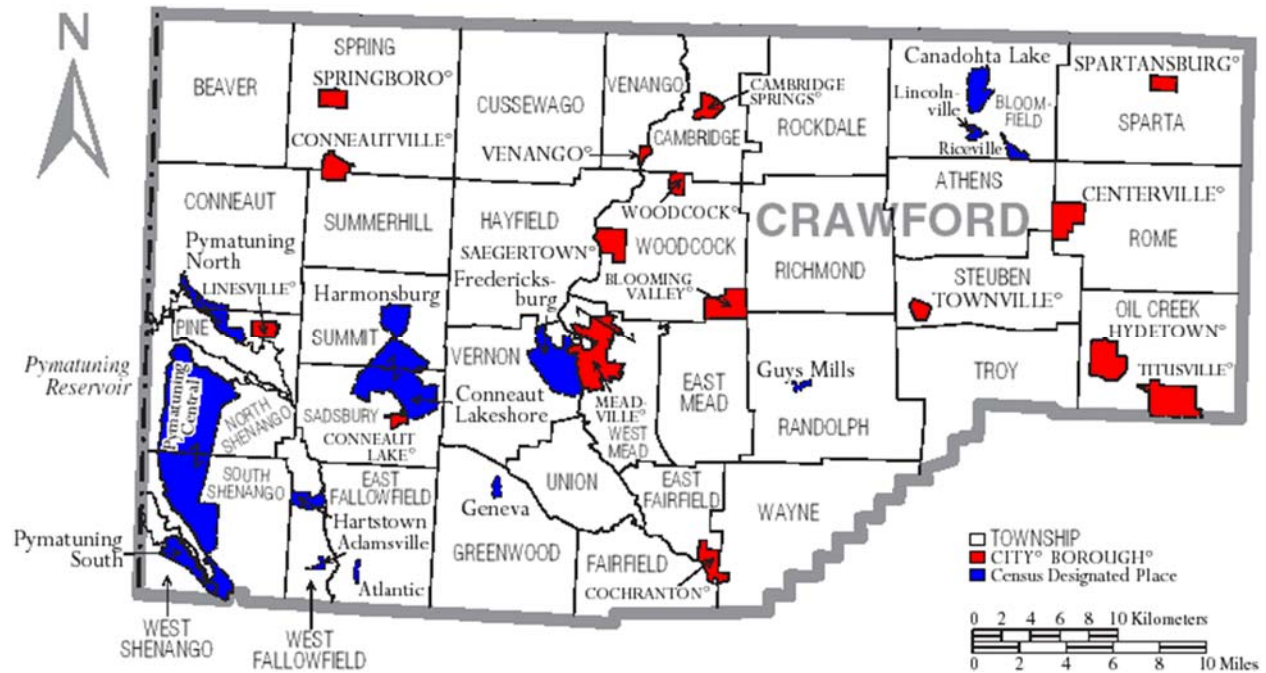
The schools enrollments total 1,865 for the entire school district.

More than 250 administrators and supervisors, teachers and support staff share the responsibility of making the Conneaut School District's schools function efficiently.

District Map



Map of Crawford County



Legal Autonomy and Fiscal Independence

The District is a legally autonomous and fiscally independent entity under the laws of Pennsylvania. The laws of Pennsylvania give the District corporate powers that distinguish it as a legally separate entity from the Commonwealth of Pennsylvania and any of its political subdivisions. The District has the power to determine its budget; to approve and modify that budget; to levy taxes, set rates and establish charges; and to issue bonded debt. The powers may be exercised without substantive approval by another government.

The District is a political subdivision of the Commonwealth created to assist in the administration of the General Assembly's duties under the Constitution of Pennsylvania to "provide for the maintenance and support of a thorough and efficient system of public education to serve the needs of the Commonwealth." The District is governed by a board of nine school directors, who are residents of the School District. The Directors serve on the Board without compensation. The Board of School Directors has the power and duty to establish, equip, furnish and maintain a sufficient number of elementary, secondary and other schools necessary to educate every person residing in the District, between the ages of six and twenty-one years, who may attend. The Superintendent is the chief administrative officer and chief instructional officer of the District and is responsible for the administration and operation of the public school system and oversees all matters pertaining to instruction.

The following individuals currently serve on the Conneaut School District Board of School Directors:

Dorothy Luckock	Board President
Jamie Hornstein	Board Vice President
John Burnham	Director
Don Ellis, Jr.	Director
Theresa Miller.....	Director
Kathleen Klink	Director
Eric McGuirk.....	Director
Tim McQuiston.....	Director
Kevin Jacobs	Director

Intermediate Unit Membership

The District is a member of the Northwest Tri-County Intermediate Unit #5. Pennsylvania's 29 intermediate units were established in 1971 by the Pennsylvania General Assembly to operate as regional educational service agencies to provide cost-effective, management-efficient programs to Pennsylvania school districts.

Vision, Mission Statement, Goals and Objectives

The Conneaut School District Board of School Directors has implemented the following Vision, Mission Statement and Board Goals for the 2019-2020 fiscal year:

Vision

The vision of the Conneaut School District is a community where all recognize and fulfill their unique potential to contribute to a globally connected society.

Mission Statement

The mission of the Conneaut School District is to provide a safe and supportive environment where all acquire the skills to become productive citizens of a globally connected society.

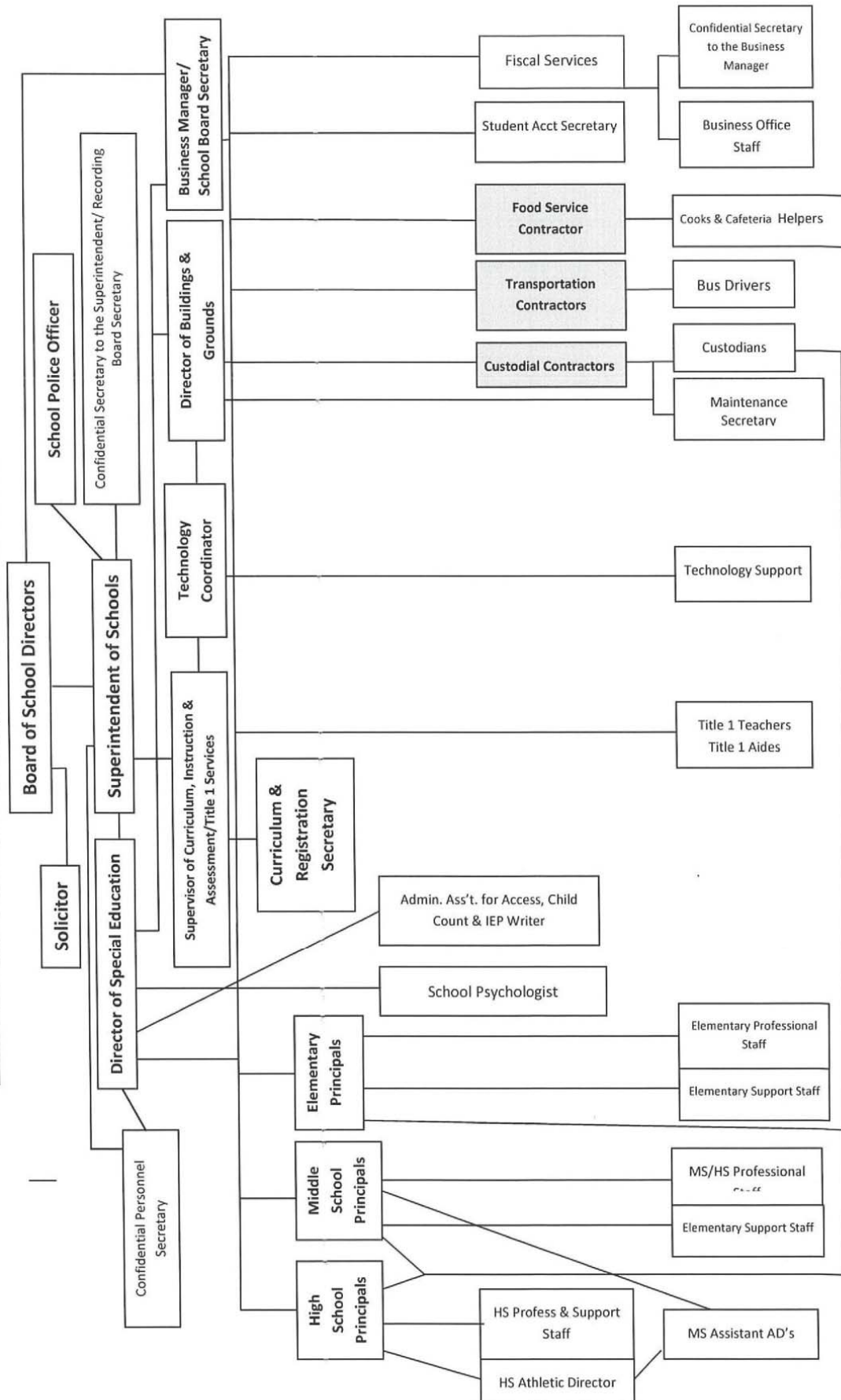
Board Long-Term Objectives

- Foster continuous improvement in the Conneaut School District Future Ready Index
- Progressively utilize technology in our schools
- Ensure mental health needs of our students are being met
- Continued support of updating and reviewing curriculum
- Create strong district provide within schools and the community
- Operate indefinitely with financial oversight
- Continue to leverage Budget and Finance Committee
- Be advocates of public education and the Conneaut School District
- Systematic policy review

Board Goals for 2019-2020

- Understand Future Ready Index formula and levers that can be pulled to positively impact scores
- Evaluate building configuration recommendations and communicate long term plans to the community
- Implement curriculum and staff training on effective strategies for social media utilization
- Expand knowledge of curriculum roadmap and changes
- Evaluate the implementation of the high school homework policy in the middle schools
- Review staff survey and create an action plan with administration
- Create a community awareness plan
- Inform public of career readiness plans
- Create Board scorecard for goal achievement
- Evaluate building configuration plan potential change impact
- Execute the five year capital projects plan at an estimated cost of \$2,800,000
- Budget and Finance Committee recommendation for a three year plan for a balanced budget
- Keep abreast of the new and changing State funding formula
- All board members Act 55 trained/certified
- Complete PSBA board self-assessment
- Create board engagement in positive district feedback
- Streamline agenda & optimize board agenda process

CONNEAUT SCHOOL DISTRICT ORGANIZATIONAL CHART



The mission of the Conneaut School District is to provide a safe and supportive environment in which all students acquire the skills necessary to become productive members of global society.

Financial Reporting Structure

As a governmental entity, the District's accounting structure is organized on a fund basis. Each fund is considered a separate, self-balancing accounting entity. Resources are accumulated and expended in each individual fund based on the purpose for which each fund is designed and the means by which spending activities are controlled. Generally Accepted Accounting Principles (GAAP) dictate that funds are classified into three main categories: governmental, proprietary, and fiduciary.

Governmental Funds

Governmental funds comprise most of the governmental functions of the District.

Governmental funds focus on the sources, uses, and balances of current financial resources (modified accrual basis). The District utilizes two governmental funds:

- The General Fund is the School District's primary operating fund. It accounts for all financial resources of the School District, except those required to be accounted for in any other fund. Districts have the option of recording debt service expenditures in a separate debt service fund; however, the Conneaut School District has elected to record these expenditures in the general fund.
- The Capital Projects Fund accounts for resources accumulated and payments made for the acquisition and improvement of sites, construction and remodeling of facilities, and procurement of equipment necessary for providing educational programs for all students within the School District.

Proprietary Funds

Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position, and cash flows (full accrual). Proprietary, or Enterprise, funds are used to account for activities that are often found in the private sector. Similar to the private sector, proprietary funds are typically at least partially funded by a charge to a user for some sort of service. The District classifies its Food Service activities as its sole proprietary fund.

Fiduciary Funds

Fiduciary Funds account for resources held by the District as a trustee or agent for some other entity or group. The District uses Fiduciary Fund types to account for scholarship funds held by the District in a custodial capacity, the receipts and disbursements of monies from student activity organizations, and for funds held in a special maintenance escrow fund. Fiduciary Funds are custodial in nature and do not involve measurement of results of operations. The District is not required to adopt budgets for Fiduciary Funds, and no budgets are prepared due to the extremely limited amount of activity in these funds. Accordingly, there is no Fiduciary Fund budget information presented in this document.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the "economic resources measurement focus" and the "accrual basis of accounting", as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items

are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Governmental fund financial statements are reported using the "current financial resources measurement focus" and the "modified accrual basis of accounting". Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be "available" when they are collectable within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, early retirement, and postemployment healthcare benefits are recorded only when payment is due.

Classification and Presentation of Revenues and Expenditures

Revenues

The Pennsylvania Department of Education mandates that revenues are tracked and reported (and budgets created and presented) using a four digit revenue code known as a "source code". Source codes are further broken down into the categories of local (codes beginning with "6"), State (codes beginning with "7"), Federal (codes beginning with "8") and other financing sources (codes beginning with "9"). For example, current real estate taxes collected are recorded to revenue code "6111", State retirement reimbursements are recorded to code "7820", and Federal Title I grants are recorded to code "8514".

The following is a listing of revenue functions appearing in the District's 2019/2020 General Fund budget:

- 6111 Current Real Estate Taxes – Revenue received from taxes assessed and levied upon real property.
- 6113 Public Utility Realty Tax – Revenue received under terms of the Public Utility Realty Tax Act (PURTA). Lands and structures owned by public utilities and used in providing their services are subject to State taxation. The State then collects and distributes a prescribed sum among local taxing authorities, and that payment of State tax shall be in lieu of local taxes upon utility realty.
- 6114 Payments in Lieu of Current Taxes – State/Local Reimbursement - Revenue received in lieu of taxes for property withdrawn from the tax rolls of the LEA for public housing, forest lands, game lands, water conservation or flood control.
- 6120 Current Per Capita Taxes, Section 679 - Revenue received from per capita taxes levied under Section 679 of the Public School Code. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.
- 6141 Current Per Capita Taxes, Act 511 - Revenue received under Act 511 for per capita taxes assessed. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection with employment, income, voting rights or any other factor except residence within the district.

- 6151 Current Act 511 Earned Income Taxes - Revenue received under Act 511 for taxes levied upon wages, salaries, commissions, net profits or other compensation of those who earn income within the taxing jurisdiction of the LEA.
- 6153 Realty Transfer Taxes – Revenue received under Act 511 for percentage assessment on the transfer price of real property within the jurisdiction of the LEA.
- 6211 Discounts Taken on Current Real Estate Taxes – Discounts taken on revenue received from taxes assessed and levied upon real property.
- 6220 Discounts Taken on Current Per Capita Taxes, Section 679 – Discounts taken on revenue received from per capita taxes levied under section 679 of the public school code.
- 6241 Discounts Taken on Current Per Capita Taxes, Act 511 – Discounts taken on revenue received under Act 511 for per capita taxes assessed.
- 6311 Penalties and Interest Collected on Real Estate Taxes – Penalties and interest collected on revenue received from taxes assessed and levied upon real property.
- 6320 Penalties and Interest Collected on Per Capita Taxes, Section 679 – Penalties and interest collected on revenue received from per capita taxes levied under Section 679 of the Public School Code.
- 6341 Penalties and Interest Collected on Per Capita Taxes, Act 511 – Penalties and interest collected on revenue received under Act 511 for per capita taxes assessed.
- 6411 Delinquent Real Estate Taxes – Revenue received from taxes assessed and levied upon real property which have become delinquent.
- 6420 Delinquent Per Capita Taxes, Section 679 – Revenue received from per capita taxes levied under Section 679 of the Public School Code which have become delinquent.
- 6441 Delinquent Per Capita Taxes, Act 511 – Revenue received under Act 511 for per capita taxes assessed which have become delinquent.
- 6510 Interest on Investments and Interest-Bearing Checking Accounts – Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts (US treasury bills, notes, savings accounts, CD's, etc.)
- 6520 Dividends on Investments – Dividends received from stocks or other investments.
- 6530 Gains or Losses on Sale of Investments – Gains or losses realized from the sale of bonds or stocks, as well as any changes in fair value investment balances required by GASB Statement #34.
- 6710 Admissions – Revenue from patrons of a school-sponsored activity, such as a concert or athletic event.
- 6740 Fees – Revenue from students for fees such as lockers, parking fees, activity participation fees, etc.
- 6832 Federal IDEA Revenue Received as a Pass Through – Federal IDEA revenue received by the District passed through from a Pennsylvania LEA.
- 6910 Rentals – Revenues from the rental of school property which is being used for school purposes.
- 6920 Contributions/Donations/Grants from Private Sources – Revenues from philanthropic foundations, private individuals or organizations for which no repayment or service is expected.
- 6942 Summer School Tuition – Revenues received from students, their parents, or their guardians for summer school education provided by the LEA.

- 6944 Receipts from Other LEA's in Pennsylvania: Education – Monies received from other LEA's in Pennsylvania for education provided to pupils from the paying LEA.
- 6961 Transportation Services Provided to Other Pennsylvania LEAs – Monies received from other LEAs in Pennsylvania for transportation of pupils from the paying LEA.
- 6969 All Other Services Provided Other Governments – Monies received from other governments for service provided such as data processing, purchasing, maintenance, cleaning, cash management, consulting, and a variety of other educational related services.
- 6991 Refunds of Prior Year Expenditures - Refunds are receipts of cash returning all or part of a prior period(s) expenditure.
- 6999 Other Local Revenues – Revenues received from a local resource but not able to be allocated to another 6000 function.
- 7110 Basic Education Subsidy - Revenue received from the Commonwealth of PA designated for Basic Education.
- 7160 Tuition for Orphans and Children Placed in Private Homes - Revenue received from the Commonwealth of PA as tuition for children who are orphans and/or children placed in private homes by the court.
- 7220 Vocational Education - Revenue received from the Commonwealth of PA for vocational education expenditures, which are classified as current operating expenditures and also for preliminary expenses in establishing an area vocational education school.
- 7271 Special Education Funding for School Aged Pupils - Revenue received from the Commonwealth of PA for expenditures incurred in instructing school age special education students.
- 7311 Pupil Transportation Subsidy - Revenue received from the Commonwealth of PA for regular pupil transportation, and payments for board and lodging in lieu of transportation in accordance with sections 2541-2542 of the Public School Code.
- 7312 Nonpublic and Charter School Pupil Transportation Subsidy – Revenue received from the Commonwealth of PA for nonpublic and charter school transportation in accordance with section 2509.03 of the Public School Code.
- 7320 Rental and Sinking Fund Payments - Revenue received from the Commonwealth of PA as a payment for approved lease rentals, sinking fund obligations, or any approved LEA debt obligations for which the Department of Education has assigned a lease number.
- 7330 Health Services - Revenue received from the Commonwealth of PA for health service expenditures. Payments are made in accordance with Section 2505.1 of the Public School Code and include revenue for medical, dental, nurse, and Act 25 health services.
- 7360 Safe Schools – Revenue received from the Commonwealth of PA for Safe School programs.
- 7340 State Property Tax Reduction Allocation – Revenue received from the Commonwealth of PA designated for school district property tax reduction. Payments are made in accordance with section 505 of Special Session Act 1 of 2006.
- 7505 Ready to Learn Block Grant - Revenue received from the Commonwealth of PA, authorized by Act 126 of 2014, to provide resources for public schools that focus on

student achievement and academic success and for pre-k and full-day kindergarten and other proven educational programs.

- 7810 State Share of Social Security and Medicare Taxes - Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7820 State Share of Retirement Contributions – Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees Retirement System (PSERS).
- 8514 Title I - Revenue received for the education of disadvantaged children under NCLB, Title I.
- 8515 Title II – Revenue received for the education of children under NCLB Title II.
- 8810 School Based ACCESS Medicare Reimbursement (SBAP) - SBAP is a Medical Assistance program that reimburses school entities for direct, eligible health-related services including transportation.
- 8820 Medical Assistance Reimbursement for Administrative Claiming - The Administrative Claiming Program reimburses LEAs for the costs associated with administrative Medicaid-related activities.

The following is a listing of revenue source codes appearing in the District's 2019/2020 Food Service Fund Budget:

- 6510 Interest on Investments and Interest-Bearing Checking Accounts – Interest revenue received on temporary or permanent interest-bearing investments and interest-bearing checking accounts (US treasury bills, notes, savings accounts, CD's, etc.)
- 6600 Food Service Revenues – Revenue from students or adults for dispensing food.
- 6620 Daily Sales – Non-reimbursable Programs – Revenue received from students and/or adults for the sale of lunch, breakfast, and milk, which is not reimbursable.
- 6630 Special Functions – Revenue received from students, adults, and/or organizations for the sale of food products and services for special functions.
- 6999 Other Local Revenues – Revenues received from a local resource but not able to be allocated to another 6000 function.
- 7600 State Revenue for Milk, Lunch, and Breakfast Programs – Revenue received from the Commonwealth of PA for expenditures incurred in food and nutrition programs.
- 7810 State Share of Social Security and Medicare Taxes - Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of the Social Security and Medicare Taxes for covered employees who are not federally funded.
- 7820 State Share of Retirement Contributions – Revenue received from the Commonwealth of PA designated as the Commonwealth's matching share of the employer's contribution of Retirement Contributions for active members of the Public School Employees Retirement System (PSERS).
- 8531 Federal Subsidies for Milk, Lunch, Breakfast, and Snack Programs – Revenue received as reimbursement of incurred expenditures for Food and Nutrition Programs.

- 8533 Value of Donated Commodities – Market value of all commodities donated to the Food Service program by the Federal Government.
- 9310 General Fund Transfers – Monies received from the General Fund.

Expenditures

The Pennsylvania Department of Education mandates that Districts classify expenditures by a combination of two dimensions. The required expenditure dimensions for budget preparation are “function” and “object”. Function and object dimensions are used together to classify each expenditure. The function dimension (four digit code) is used to classify expenditures according to the principal purpose for which expenditures are made (e.g. Instruction Services, Support Services etc.). The object dimension (three digit code) defines the article purchased or the service obtained (e.g. Salaries, Fringe Benefits, Supplies and Equipment, etc.). The following is a description of expenditure dimensions (codes) used by the District.

Functions

The Function describes the activities for which a service or material is acquired. The functions of an LEA are classified into five broad areas:

- Instruction – Functions beginning with “1”
- Support Services – Functions beginning with “2”
- Operation of Non-instructional Services – Functions beginning with “3”
- Facilities Acquisition, Construction, and Improvement Services – Functions beginning with “4”
- Other Financing Uses - Functions beginning with “5”

Functions consist of activities, which have somewhat the same general operational objectives. For example, the sub-functions (the first major subdivision of a function), of the function “Support Services” consist of such areas as transportation, pupil personnel services, administration, etc. The function for “Instructional Services” is broken down by program (e.g., regular, special, vocational, etc.). Construction of the functional coding structure beyond the sub-function classification is based on the principle that the classification of activities should be combinable, comparable, relatable, and mutually exclusive.

Pages 38 through 69 of this document provide a detailed description for every expenditure function used within the District’s General Fund and Capital Projects Fund, as well as the one function used within the Food Service Fund.

Objects

The Object Dimension defines the service or commodity purchased. There are nine major object categories:

- Personnel Services – Salaries – Objects beginning with “1”
- Personnel Services – Employee Benefits – Objects beginning with “2”
- Purchased Professional and Technical Services - Objects beginning with “3”
- Purchased Property Services – Objects beginning with “4”
- Other Purchased Services – Objects beginning with “5”
- Supplies – Objects beginning with “6”
- Property – Objects beginning with “7”
- Other Objects – Objects beginning with “8”
- Other Financing Uses – Objects beginning with “9”

Regulatory Environment

Act 1 of 2006

Act 1 of 2006 provides many of the core regulations that Pennsylvania school districts must adhere to when preparing a general fund budget. First, the Act places an annual limit on the percentage by which a district may increase property taxes. The limit is calculated based on inflation and adjusted specifically to each district (the Act 1 limit for the Conneaut School District for 19/20 was 3.1%). There are exceptions to this limit for which a district may apply to allow them to bypass the exception. Alternately, districts may attempt to have an increase above this limit approved by voters through a ballot referendum. Should a district wish to apply for exceptions or place an increase on the ballot, a preliminary budget must be adopted in February.

Act 1 also distributes gaming revenue to districts through property tax relief. Conneaut School District receives approximately \$970,000 in property tax reduction allocations that are directly credited to eligible properties on the tax bill. Property eligibility is determined on the basis of Homestead/Farmstead status. Homestead status is given to dwellings primarily used as the domicile of an owner who is a natural person. Farmstead status is given to buildings and structures on a farm not less than ten contiguous acres in area.

Budget Timeline

The School Laws of Pennsylvania, as enacted by the State legislature, mandate that public school districts approve (adopt) an annual budget prior to the start of the fiscal year. The School Code requires that a proposed budget be prepared at least thirty days prior to adoption of the final budget for the following fiscal year. The School Code also mandates that the proposed budget be available for public inspection at least twenty days prior to the date set for adoption. Districts are also required to provide public notice of final budget adoption ten days prior to any final action on the budget. The School Code requires five affirmative votes of the Board of School Directors to adopt the annual budget. The total amount of the adopted annual budget expenditures may exceed annual budget revenues, however, the expenditures may not exceed the amount of funds available to the District. In addition to revenues, funds available to the District may include fund balance (surpluses from prior years), and other financing sources

such as borrowings. The adopted budget must be filed with the Pennsylvania Department of Education. The adopted budget becomes the approved spending plan of the District for the coming fiscal year, and the Board is prohibited from spending or obligating funds in excess of the budgeted amounts. However, the Board is authorized to transfer funds within the budget from one category to another without changing the total budget. These transfers must occur in the last nine months of the fiscal year.

Fund Balance Limitations

School Code § 688 imposes limits on tax increases in relation to a school district's unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage mandated by the State. These percentages are based on the general fund budget amount. For Conneaut School District, that limitation is 8%.

District Budget Calendar

November/December 2018

- Business Manager meets with each Administrator/Principal/Secretary to review budget process, expectations, etc.
- Principals/Secretaries/Staff discuss budget needs.
- Individual buildings/administrative departments input their budget into Software.
- District adoption of resolution to remain under Act 1 Index.

January/February 2019

- Building-level budgets must be entered in ProSoft by January 13th
- Finance/Budget Committee meets with administrators to discuss individual department/building budget requests.
- If necessary, revisions are made.
- Personnel/Business Office prepares salary and benefit data for budget.

March/April 2019

- Administrative Budget Review.

May 2019

- Proposed Final Budget adopted by board
- Proposed Final Budget displayed for public inspection
- Budget Presentation
- Board, Director of Buildings and Grounds, and Business Manager develop Capital Projects Budget

June 2019

- Final Budget adopted by board

District-Specific Budget Procedures

Budget Requests

The budget process is designed such that any staff member can initiate a budget request. All building/department requests must be submitted through the appropriate principal/administrator. Budget requests can be:

Routine – To maintain, replenish, or enhance an existing program; the building principal approves funding and the secretary enters the amount into the software as a request.

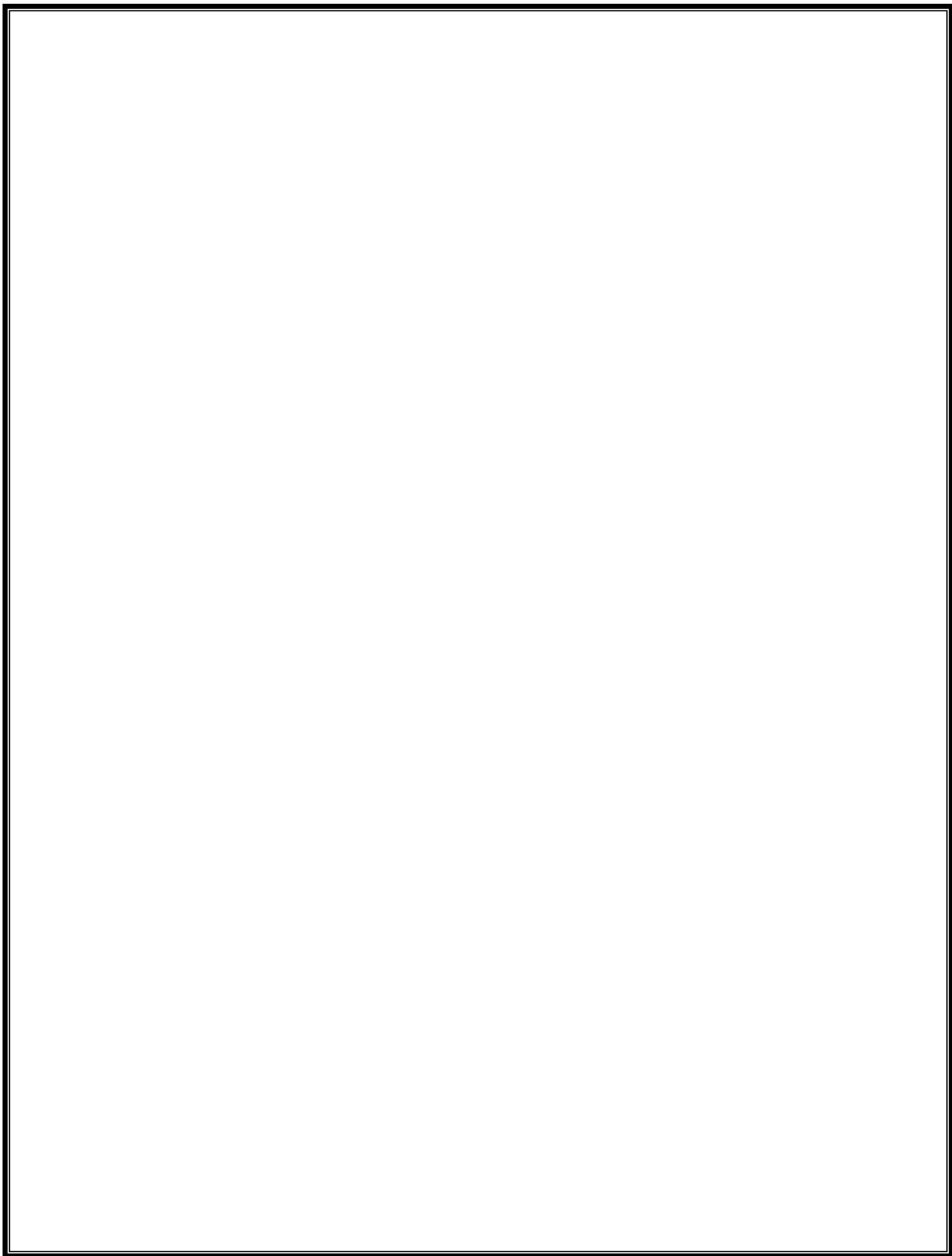
- Routine items include recurring items such as allocations of supplies, postage, mileage, food, etc.
- Can also include non-recurring items which cost less than \$500.00

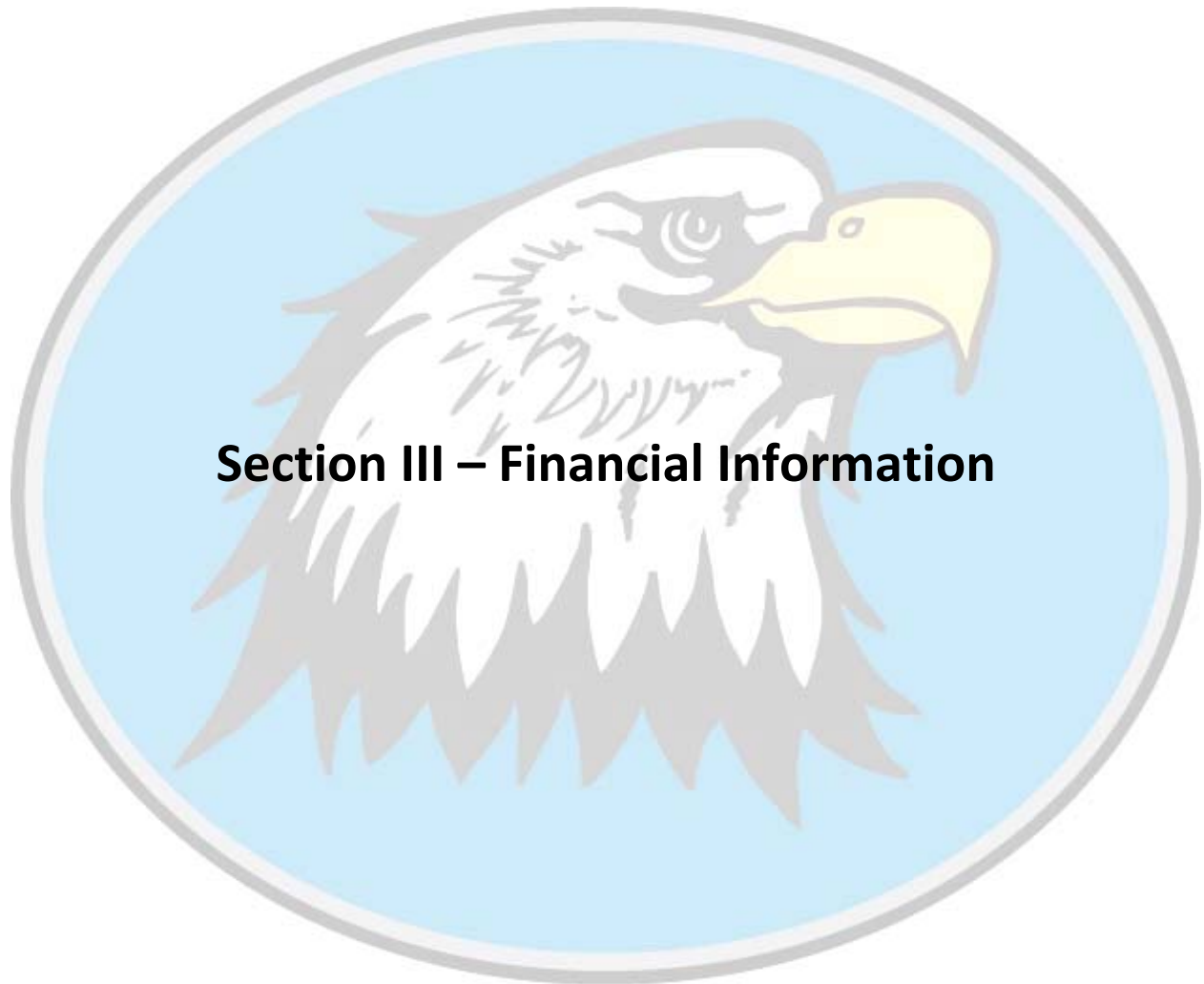
Major Impact - Requests are approved by the building principal and forwarded to the central office for administrator review. There is a separate one-time allocation for these line items.

- Major impact items are non-recurring items that cost greater than \$500.00
- The “Major Impact Item” forms are completed at the building level, approved by the principal, and forwarded to the business office for review.
- If approved, the funding is included in the current year only – the request would need to be made again in future years if the expense is recurring.

Facilities - Requests are approved by the building principal who in turn will discuss the merits of the request with the Business Manager and the Director of Building/Grounds.

Staffing - Requests for staff reductions or increases only (all current staffing is budgeted centrally). Requests are initiated at the building level, approved by the principal, and forwarded to the business office for review.

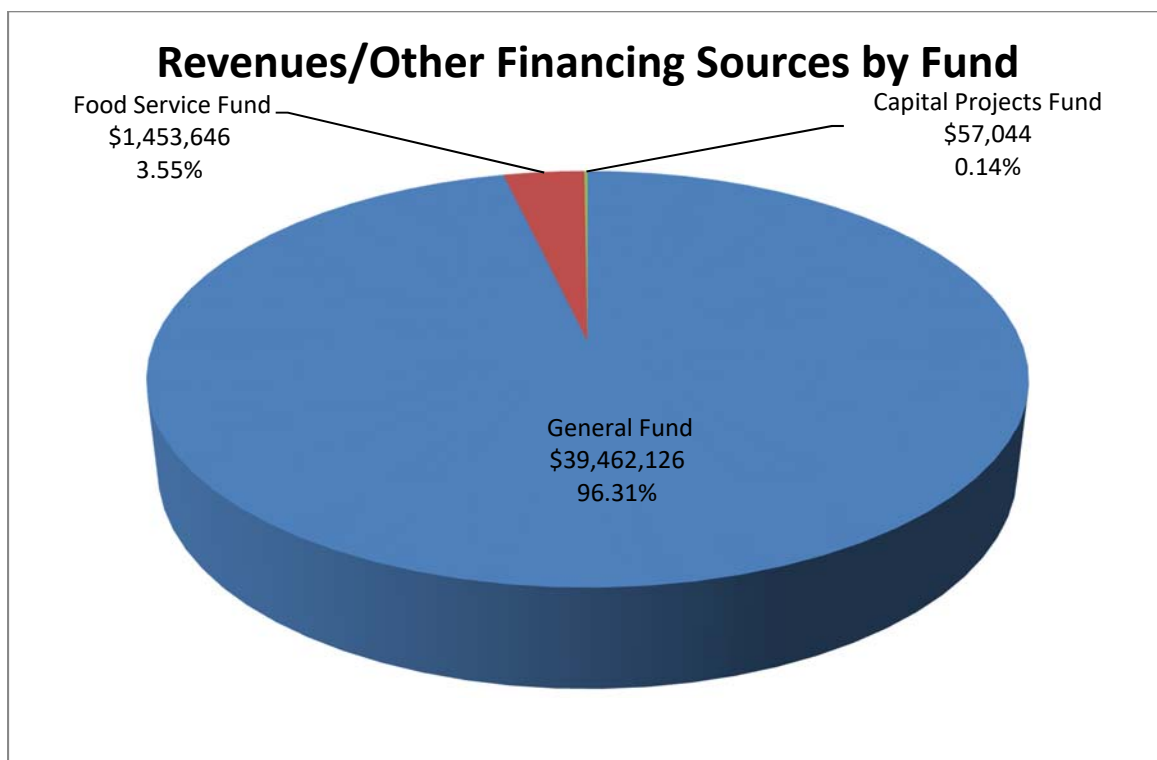




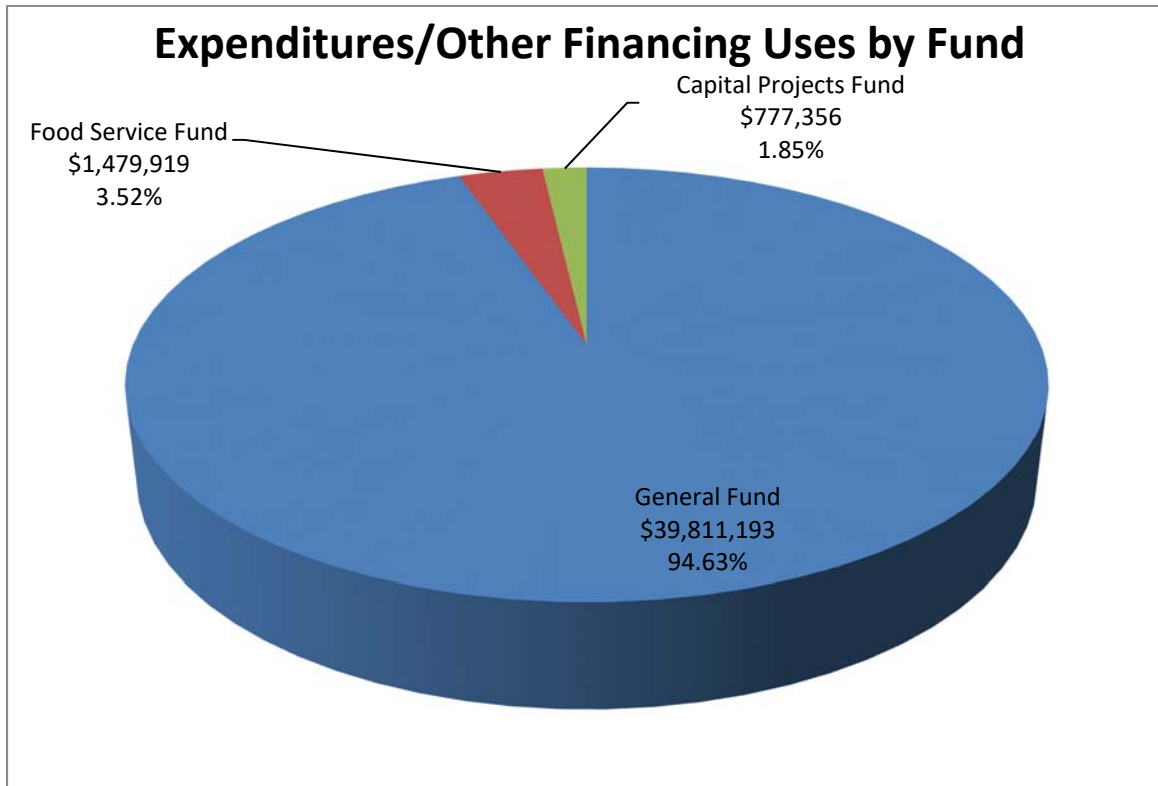
Budget Summary of All Funds

Revenue	Governmental Funds			Proprietary Fund
	General Fund	Capital Projects	Governmental Funds Total	Food Service
6000 - Local Revenue	\$ 17,256,813	\$ 57,044	\$ 17,313,857	188,907
7000 - State Revenue	20,883,448	-	20,883,448	133,526
8000 - Federal Revenue	1,321,865	-	1,321,865	1,131,213
9000 - Other Revenue	-	-	-	-
Total Revenue	39,462,126	57,044	39,519,170	1,453,646
Expenditures				
1000 - Regular Instruction	21,246,660	-	21,246,660	-
2000 - Support Services	13,800,258	-	13,800,258	-
3000 - Non-Instructional	941,609	-	941,609	1,479,919
4000 - Building Imp. & Acq.	-	777,356	777,356	-
5000 - Debt Service/Other	3,822,666	-	3,822,666	-
Total Expenditures	39,811,193	777,356	40,588,549	1,479,919
Total Inc/(Dec) in Fund Balance	(349,067)	(720,312)	(1,069,379)	(26,273)
Est. Fund Balance, 7/1/19	11,117,847	2,678,826	13,796,673	-
Budgeted Fund Balance, 7/1/20	10,768,780	1,958,514	12,727,294	(26,273)

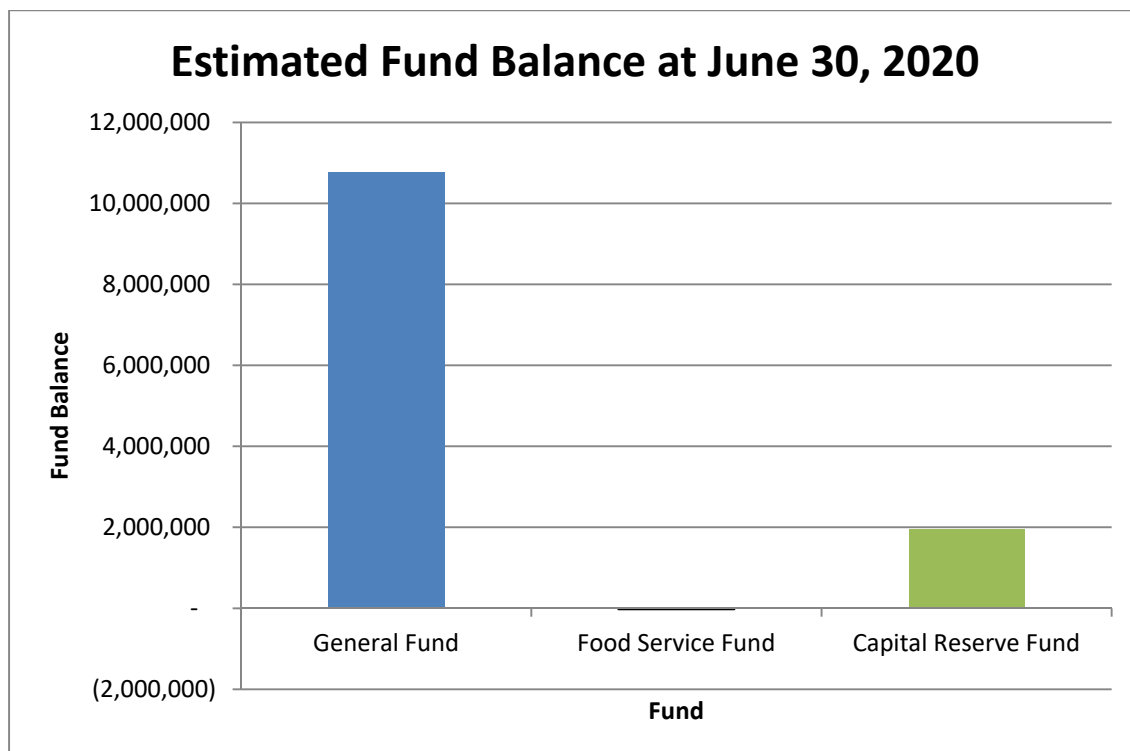
Revenues/Other Financing Sources by Fund



Expenditures/Other Financing Uses by Fund



Ending Fund Balances

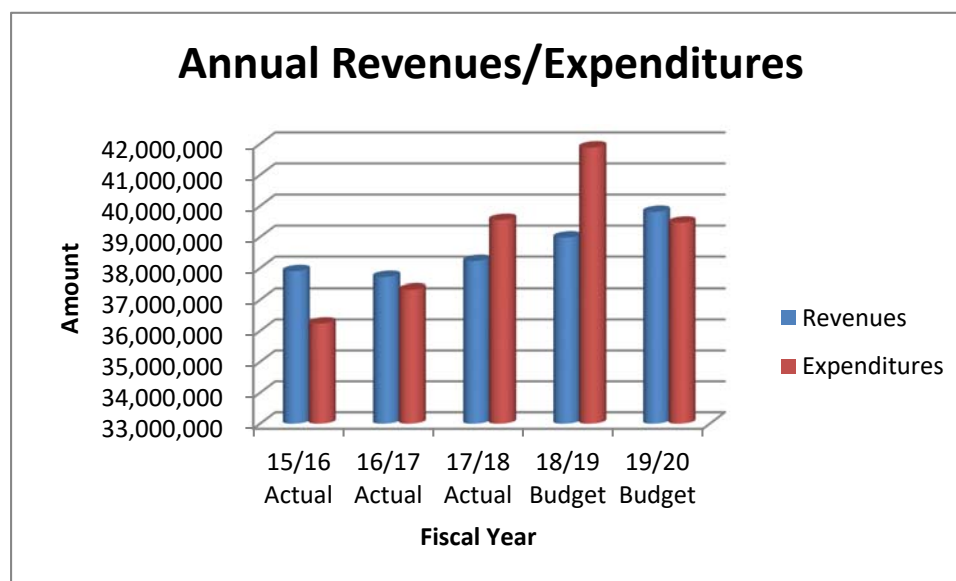


General Fund

The General Fund is the main operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.

Revenue	17/18 Actual	18/19 Budget	19/20 Budget	Inc (Dec)	%
6000 - Local Revenue	\$16,926,787	\$16,947,102	\$17,256,813	\$309,711	1.83%
7000 - State Revenue	20,420,384	20,623,580	20,883,448	259,868	1.26%
8000 - Federal Revenue	868,654	1,413,090	1,321,865	(91,225)	-6.46%
9000 - Other Revenue	14,975	-	-	-	-
Total Revenue	38,230,800	38,983,772	39,462,126	478,354	1.23%
Expenditures					
1000 - Regular Instruction	19,856,450	21,263,322	21,246,660	(16,662)	-0.08%
2000 - Support Services	13,490,811	13,866,136	13,800,258	(65,878)	-0.48%
3000 - Non-Instructional	775,638	920,376	941,609	21,233	2.31%
4000 - Building Imp & Acq.	130,915	-	-	-	0.00%
5000 - Debt Service/Other	5,296,108	5,833,316	3,822,666	(2,010,650)	-34.47%
Total Expenditures	39,549,922	41,883,150	39,811,193	(2,071,957)	-4.95%
Total Inc/(Dec) in Fund Balance	\$ (1,319,122)	\$ (2,899,378)	\$ (349,067)	\$ 2,550,311	87.96%

Below is a comparison of revenue and expenditures in the general fund for the years 2014-2015 through 2019-2020:

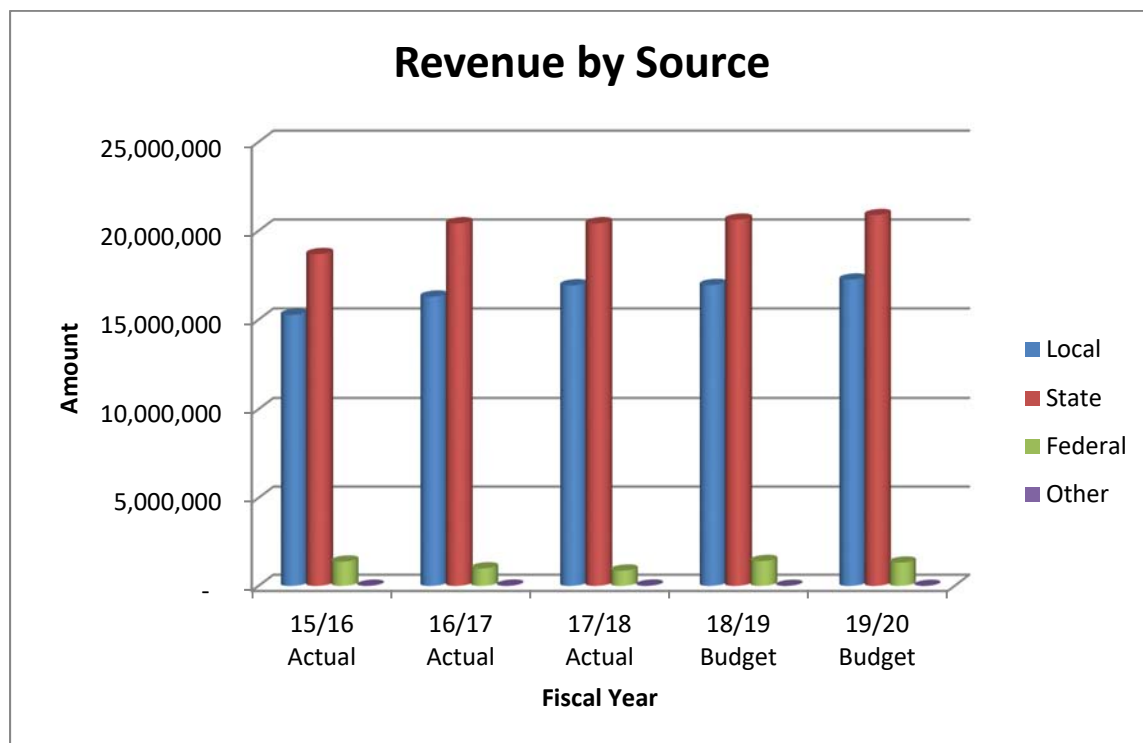


General Fund Revenues by Source

	15/16	16/17	17/18	18/19	19/20
	Actual	Actual	Actual	Budget	Budget
Local Revenue					
6111 Current Real Estate Taxes	12,291,830	12,481,297	12,631,054	13,039,802	13,278,163
6113 Public Utility Realty Tax	17,449	16,854	15,397	15,000	15,500
6114 Payments In Lieu Of Taxes	108,930	108,930	108,930	109,000	108,930
6120 Current Per Capita, Section 679	43,740	43,795	43,351	43,000	42,500
6141 Current Act 511 Per Capita, Act 511	43,740	43,795	43,351	43,000	42,500
6151 Current Earned Income Tax	1,407,629	1,379,712	1,412,430	1,380,000	1,425,000
6153 Current Real Estate Transfer Tax	220,615	200,841	213,934	215,000	225,000
6211 Discounts - Current Real Estate Tax	(313,912)	(316,473)	(319,248)	(320,000)	(330,000)
6220 Discounts - Section 679 Per Capita	(1,023)	(1,061)	(1,042)	(1,050)	(1,000)
6241 Discounts - Act 511 Per Capita	(1,023)	(1,061)	(1,042)	(1,050)	(1,000)
6311 Penalties & Interest - Real Estate Tax	33,580	41,105	32,247	32,500	37,500
6320 Penalties & Interest - Section 679 Per Capita	321	335	359	350	360
6341 Penalties & Interest - Act 511 Per Capita	321	335	325	350	360
6411 Delinquent Real Estate Taxes	1,430,277	1,601,974	1,701,116	1,400,000	1,400,000
6420 Delinquent Section 679 Per Capita	7,139	5,229	6,677	5,500	7,000
6441 Delinquent Act 511 Per Capita	7,139	5,229	6,534	5,500	7,000
6454 Delinquent Act 511 Amusement Taxes	-	372	2,644	-	-
6510 Interest on Investments	38,515	92,762	160,438	285,000	275,000
6520 Dividends On Investments	-	351	45,885	500	800
6530 Gains Or Losses On Sale Of Investments	-	(60,301)	(41,188)	(25,000)	25,000
6590 Other Earnings On Investments	-	12,253	631	2,500	-
6710 Gate Receipts	39,541	34,950	31,897	35,000	30,000
6740 Fees	-	-	-	-	2,200
6750 Special Events	307	-	-	-	-
6832 IDEA Funding Received from Pass Through	437,580	462,034	476,935	478,000	454,500
6910 Rentals	6,609	6,878	9,585	6,800	16,300
6920 Donations/Contributions	10,507	49,998	26,795	15,000	29,000
6940 Tuition	-	175	-	-	-
6942 Summer School Tuition	3,200	100	-	-	-
6944 Receipts From Other LEA's in Pennsylvania	-	3,505	76,151	110,000	75,000
6961 Transportation Provided to Other LEA's	-	-	48,279	-	25,000
6969 All Other Services Provided	-	-	2,526	4,000	2,500
6991 Refund of Prior Years' Expenditures	115,813	52,652	147,766	35,000	35,000
6992 Energy Rebates and Incentives	-	-	168	-	-
6999 Miscellaneous Income	15,134	28,751	43,902	33,400	28,700
Total Local Revenue	15,963,958	16,295,316	16,926,787	16,947,102	17,256,813
State Revenue					
7110 Basic Instructional Subsidy	10,894,170	11,123,420	11,150,939	11,146,444	11,214,487
7160 Tuition 1305 & 1306	41,413	13,986	69,446	40,000	50,000
7220 Vocational Education	49,463	44,768	31,477	45,000	30,000
7271 Special Education Funding	1,668,790	1,847,280	1,726,329	1,730,844	1,743,785
7311 Transportation	2,447,557	2,434,752	2,323,645	2,400,000	2,525,000
7312 Transportation - Public	97,790	97,790	81,235	80,000	80,000
7320 Rentals & Sinking Fund Payments	640,213	702,106	720,020	640,509	617,955
7330 Medical & Dental Services	42,771	37,077	44,940	42,175	42,000
7340 State Property Tax Reduction Allocation	970,736	970,936	970,763	970,683	971,703
7360 Safe Schools Grant	-	-	-	20,000	25,000
7505 Ready to Learn Block Grant	396,336	455,716	426,026	426,026	426,026
7509 Supplemental Equipment Grant	5,904	-	-	-	-
7810 Social Security Subsidy	507,936	524,041	514,094	578,790	582,483
7820 Retirement Subsidy	1,643,419	2,167,076	2,361,470	2,503,109	2,575,009
Total State Revenue	19,406,498	20,418,948	20,420,384	20,623,580	20,883,448

	15/16	16/17	17/18	18/19	19/20
	Actual	Actual	Actual	Budget	Budget
Federal Revenue					
8512 IDEA - Part B	-	-	-	-	-
8513 IDEA - Section 619	-	-	-	-	-
8514 Title I	792,918	756,892	685,944	795,700	827,786
8515 Title IIA	159,539	174,158	127,969	152,179	101,604
8517 Title IV	-	-	16,336	-	52,475
8519 Rural and Low Income Schools Grant	18,839	-	-	-	-
8810 ACCESS	24,184	55,912	29,102	457,711	325,000
8820 ACCESS Administrative Claims	8,681	6,793	9,303	7,500	15,000
Total Federal Revenue	1,004,161	993,755	868,654	1,413,090	1,321,865
Other Financing Sources					
9120 Proceeds From Refunding Of Bonds	17	-	-	-	-
9290 Other Extended Term Financing Proceeds	243,597	-	-	-	-
9340 Debt Service Fund Transfers	-	-	-	-	-
9400 Sale Of Fixed Assets	3,170	4,705	14,975	-	-
9990 Insurance Recoveries	-	6,109	-	-	-
Total Other Financing Sources	246,784	10,814	14,975	-	-
Total Revenue and Other Financing Sources	36,621,401	37,718,833	38,230,800	38,983,772	39,462,126

Below is a comparison of revenue sources from 2015-2016 through 2019-2020:



Expenditures by Minor Function

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
1100 Regular Programs					
100 Salaries	6,504,878	6,403,370	6,436,162	6,655,951	6,815,460
200 Benefits	3,814,689	4,106,633	4,302,967	4,573,283	4,703,631
300 Purchased Prof. Services	259,720	263,578	306,740	341,831	290,925
400 Purchased Prop. Services	17,932	17,086	15,265	24,700	21,000
500 Other Purchased Services	1,012,969	1,121,089	997,346	1,090,676	954,945
600 Supplies	416,120	345,502	269,398	511,371	503,809
700 Property/Equipment	67,547	76,363	73,193	2,920	16,825
800 Other Objects	1,236	674	1,515	1,970	1,680
1100 Total	12,095,091	12,334,295	12,402,586	13,202,702	13,308,275
1200 Special Education					
100 Salaries	1,415,834	1,536,066	1,751,588	1,939,850	1,910,845
200 Benefits	895,670	1,032,167	1,166,131	1,324,787	1,327,196
300 Purchased Prof. Services	982,532	1,153,093	889,298	1,087,213	1,055,205
400 Purchased Prop. Services	-	50	3,675	5,450	250
500 Other Purchased Services	637,311	809,816	980,829	788,526	711,638
600 Supplies	34,314	65,662	44,917	44,174	38,170
700 Property/Equipment	4,172	7,214	4,125	5,200	-
800 Other Objects	-	-	-	1,120	500
1200 Total	3,969,833	4,604,068	4,840,563	5,196,320	5,043,804
1300 Vocational Education					
100 Salaries	752,213	738,073	794,450	788,135	798,431
200 Benefits	381,836	418,416	464,372	496,469	503,904
300 Purchased Prof. Services	18,758	28,824	15,438	22,510	15,876
400 Purchased Prop. Services	2,787	2,446	4,245	14,860	8,860
500 Other Purchased Services	685,444	867,291	895,859	1,208,929	1,195,236
600 Supplies	42,936	50,444	150,117	60,574	68,927
700 Property/Equipment	22,819	10,766	34,939	6,613	6,855
1300 Total	1,906,793	2,116,260	2,359,420	2,598,090	2,598,089
1400 Other Instructional Programs					
100 Salaries	27,077	18,814	14,948	17,620	23,500
200 Benefits	9,158	7,169	6,133	6,486	10,176
300 Purchased Prof. Services	127,743	140,291	119,453	122,000	122,000
500 Other Purchased Services	48,292	105,224	107,579	114,604	132,914
600 Supplies	-	-	-	-	2,500
800 Other Objects	399	-	399	-	402
1400 Total	212,669	271,498	248,512	260,710	291,492
1500 Nonpublic School Programs					
300 Purchased Prof. Services	5,986	3,561	5,369	5,500	5,000
1500 Total	5,986	3,561	5,369	5,500	5,000
Instructional (1000's) Total	18,190,372	19,329,682	19,856,450	21,263,322	21,246,660

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
2100 Pupil Personnel					
100 Salaries	581,055	590,292	563,615	589,887	590,935
200 Benefits	328,400	364,663	373,964	392,086	403,498
300 Purchased Prof. Services	16,548	17,365	8,095	14,571	41,434
400 Purchased Prop. Services	155	-	-	-	-
500 Other Purchased Services	10,863	50,320	13,586	23,821	18,050
600 Supplies	14,896	11,662	9,260	11,771	42,298
700 Property/Equipment	1,000	-	-	-	-
800 Other Objects	335	606	175	1,300	1,550
2100 Total	953,252	1,034,908	968,695	1,033,436	1,097,765
2200 Instructional Staff Services					
100 Salaries	710,560	642,914	602,624	574,063	585,095
200 Benefits	420,346	442,331	444,472	438,039	489,200
300 Purchased Prof. Services	58,993	32,489	26,842	110,475	73,551
400 Purchased Prop. Services	2,077	3,977	1,021	1,250	900
500 Other Purchased Services	29,158	38,247	22,198	16,817	15,322
600 Supplies	53,488	86,019	75,862	69,497	76,270
700 Property/Equipment	29,413	31,347	16,447	30,900	600
800 Other Objects	515	794	268	1,250	500
2200 Total	1,304,550	1,278,118	1,189,734	1,242,291	1,241,438
2300 Administration					
100 Salaries	1,097,349	1,093,865	1,115,975	1,160,847	1,172,415
200 Benefits	682,246	739,790	778,725	803,410	845,184
300 Purchased Prof. Services	451,411	398,773	410,116	349,930	305,100
400 Purchased Prop. Services	1,239	1,846	99	2,900	1,450
500 Other Purchased Services	65,710	54,388	64,761	76,100	70,301
600 Supplies	62,964	60,505	48,655	86,984	66,793
700 Property/Equipment	5,228	1,994	122	-	-
800 Other Objects	13,229	18,936	20,504	26,580	23,045
2300 Total	2,379,376	2,370,097	2,438,957	2,506,751	2,484,288
2400 Pupil Health					
100 Salaries	235,753	274,638	309,464	292,713	304,959
200 Benefits	142,660	184,366	224,271	231,636	229,893
300 Purchased Prof. Services	30,413	25,210	27,325	32,780	21,860
400 Purchased Prop. Services	468	206	221	1,100	1,225
500 Other Purchased Services	980	1,681	1,798	4,227	3,514
600 Supplies	6,567	3,948	6,156	13,001	16,280
700 Property/Equipment	951	-	-	-	-
800 Other Objects	-	-	-	-	-
2400 Total	417,792	490,049	569,235	575,457	577,731

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
2500 Business					
100 Salaries	246,563	207,989	216,512	227,092	207,004
200 Benefits	184,911	178,297	192,084	196,089	185,492
300 Purchased Prof. Services	37,249	26,023	38,452	34,361	31,500
400 Purchased Prop. Services	252	213	-	-	-
500 Other Purchased Services	10,399	11,689	9,335	11,400	15,004
600 Supplies	6,308	14,680	9,046	50,550	45,440
700 Property/Equipment	2,986	15,547	64,792	-	-
800 Other Objects	9,118	16,905	20,020	20,650	20,851
2500 Total	497,786	471,343	550,241	540,142	505,291
2600 Operations & Maintenance					
100 Salaries	446,820	402,397	417,155	413,487	408,801
200 Benefits	288,421	317,245	339,855	336,537	326,884
300 Purchased Prof. Services	35,895	39,876	42,647	42,596	45,375
400 Purchased Prop. Services	1,613,351	1,594,362	1,655,294	1,352,523	1,405,817
500 Other Purchased Services	113,639	131,614	113,805	131,234	129,316
600 Supplies	297,469	343,669	381,270	703,636	713,190
700 Property/Equipment	12,360	12,258	32,279	57,250	31,554
800 Other Objects	250	355	481	877	872
2600 Total	2,808,205	2,841,776	2,982,786	3,038,140	3,061,809
2700 Student Transportation					
500 Other Purchased Services	3,760,307	3,813,228	3,854,660	3,961,745	3,876,221
2700 Total	3,760,307	3,813,228	3,854,660	3,961,745	3,876,221
2800 Support Services					
100 Salaries	229,506	238,621	245,987	241,731	255,967
200 Benefits	151,302	158,637	171,919	177,901	181,634
300 Purchased Prof. Services	25,113	11,783	8,774	17,000	12,000
400 Purchased Prop. Services	-	79	-	5,000	8,000
500 Other Purchased Services	88,690	120,261	46,066	99,250	95,051
600 Supplies	192,318	201,251	211,243	273,000	229,000
700 Property/Equipment	403,440	78,119	198,988	100,000	120,000
800 Other Objects	494	470	535	1,300	1,000
2800 Total	1,090,863	809,221	883,512	915,182	902,652
2900 Other Support Services					
500 Other Purchased Services	54,999	53,316	52,991	52,992	53,063
2900 Total	54,999	53,316	52,991	52,992	53,063
Support Services (2000's) Total	13,267,130	13,162,056	13,490,811	13,866,136	13,800,258

	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
3200 Student Activities					
100 Salaries	304,146	301,368	308,494	355,482	370,671
200 Benefits	108,864	119,300	128,933	179,887	167,541
300 Purchased Prof. Services	68,803	67,849	65,742	86,059	83,160
400 Purchased Prop. Services	24,342	25,187	37,925	44,585	45,278
500 Other Purchased Services	97,911	70,781	78,583	100,200	93,600
600 Supplies	96,034	141,955	99,597	117,122	117,464
700 Property/Equipment	38,176	28,555	31,983	16,300	34,029
800 Other Objects	3,845	2,561	1,900	4,041	3,092
3200 Total	742,121	757,556	753,157	903,676	914,835
3300 Community Services					
100 Salaries	1,686	2,877	1,961	9,000	3,000
200 Benefits	569	1,099	794	5,200	1,274
300 Purchased Prof. Services	-	1,138	-	-	5,000
500 Other Purchased Services	395	450	5,033	-	2,500
600 Supplies	2,246	7,067	7,193	-	12,500
800 Other Objects	2,500	2,500	7,500	2,500	2,500
3300 Total	7,396	15,131	22,481	16,700	26,774
Non-Instructional (3000's) Total	749,517	772,687	775,638	920,376	941,609
4600 Building Improvement Services					
400 Purchased Prop. Services	-	-	22,053	-	-
700 Property/Equipment	3,973	-	108,862	-	-
4600 Total	3,973	-	130,915	-	-
Facilities (4000's) Total	3,973	-	130,915	-	-
5100 Debt Service					
800 Other Objects	1,632,912	1,602,036	1,519,603	1,325,694	1,267,666
900 Other Financing Uses	2,390,036	2,446,638	3,765,219	2,315,000	2,380,000
5100 Total	4,022,948	4,048,674	5,284,822	3,640,694	3,647,666
5200 Fund Transfers					
900 Other Financing Uses	2,403	6,731	11,286	2,067,622	50,000
5200 Total	2,403	6,731	11,286	2,067,622	50,000
5900 Budgetary Reserve					
800 Other Objects	-	-	-	125,000	125,000
5900 Total	-	-	-	125,000	125,000
Other Exp/Financing Uses (5000's) Total	4,025,351	4,055,405	5,296,108	5,833,316	3,822,666
Total - All Functions	36,236,343	37,319,830	39,549,922	41,883,150	39,811,193

Expenditures by Full Function

1110: Regular Programs

Function 1110 consists of activities designed to provide grades K–12 students with learning experiences to prepare them for activities as citizens, family members, and non-vocational workers as contrasted with programs designed to improve or overcome physical, mental, social and/or emotional handicaps.

1110 Regular Programs	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	6,125,361	6,150,203	6,361,638	6,455,135	93,497	1.47%
200 Benefits	3,946,133	4,127,762	4,390,395	4,462,940	72,545	1.65%
300 Purchased Professional Services	259,458	302,534	337,092	284,925	(52,167)	-15.48%
400 Purchased Property Services	17,086	15,265	24,700	21,000	(3,700)	-14.98%
500 Other Purchased Services	1,119,671	997,346	1,090,676	950,945	(139,731)	-12.81%
600 Supplies	329,428	266,110	511,371	490,809	(20,562)	-4.02%
700 Property/Equipment	76,363	73,193	2,920	16,825	13,905	476.20%
800 Other Objects	674	1,515	1,970	1,680	(290)	-14.72%
Totals	11,874,174	11,933,928	12,720,762	12,684,259	(36,503)	-0.29%

1191: Title I Reading

Function 1191 consists of expenditures eligible under Federal Title I funds. Starting in 2016/2017, all Title I funds will be used at the elementary level.

Note: Transactions recorded in “1190” and “1192” functions in previous years have been condensed into the function 1191 report for a true comparison of Title I expenditures.

1191 Title I Reading	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	278,009	285,962	294,313	360,325	66,012	22.43%
200 Benefits	160,500	175,205	182,888	240,691	57,803	31.61%
300 Purchased Professional Services	4,120	4,203	4,739	6,000	1,261	26.61%
500 Other Purchased Services	1,418	-	-	4,000	4,000	-
600 Supplies	16,074	3,288	-	13,000	13,000	-
Totals	460,121	468,658	481,940	624,016	142,076	29.48%

1211: Life Skills Support

Function 1211 consists of expenditures incurred to provide life skills classes in a public school program.

1211 Life Skills	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	303,162	309,038	319,973	323,556	3,583	1.12%
200 Benefits	241,994	236,274	259,598	247,767	(11,831)	-4.56%
300 Purchased Professional Services	70,518	53,568	75,041	120,530	45,489	60.62%
400 Purchased Property Services	-	-	250	250	-	0.00%
500 Other Purchased Services	43,370	43,369	51,890	10,090	(41,800)	-80.56%
600 Supplies	5,277	4,550	4,888	5,033	145	2.97%
700 Property/Equipment	-	150	-	-	-	-
800 Other Objects	-	-	300	-	(300)	-100.00%
Totals	664,321	646,949	711,940	707,226	(4,714)	-0.66%

1221: Hard of Hearing Support

Function 1221 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Deaf or Hearing Impaired.

1221 Hearing Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	213,475	107,055	104,589	92,094	(12,495)	-11.95%
500 Other Purchased Services	29,565	6,736	27,342	24,605	(2,737)	-10.01%
Totals	243,040	113,791	131,931	116,699	(15,232)	-11.55%

1224: Visually Impaired Support

Function 1224 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Blind or Visually Impaired.

1224 Visually Impaired	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	1,800	2,463	2,849	1,584	(1,265)	-44.40%
500 Other Purchased Services	2,925	-	12,287	6,000	(6,287)	-51.17%
Totals	4,725	2,463	15,136	7,584	(7,552)	-49.89%

1225: Speech and Language Support

Function 1225 consists of expenditures incurred to operate classes where the primary focus is for exceptional students identified as Speech or Language Impaired.

1225 Speech & Language Impaired	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	-	105,107	106,867	109,314	2,447	2.29%
200 Benefits	-	69,009	72,784	76,222	3,438	4.72%
300 Purchased Professional Services	236,726	18,303	17,187	8,043	(9,144)	-53.20%
500 Other Purchased Services	-	552	3,700	950	(2,750)	-74.32%
600 Supplies	-	4,546	5,935	4,500	(1,435)	-24.18%
800 Other Objects	-	-	400	500	100	25.00%
Totals	236,726	197,517	206,873	199,529	(7,344)	-3.55%

1231: Emotional Support

Function 1231 consists of expenditures incurred to provide emotional support classes in a public school program.

Note: Transactions recorded in the “1230” function in previous years have been condensed into the function 1231 report for a true comparison of Emotional Support expenditures.

1231 Emotional Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	265,841	276,340	294,965	287,492	(7,473)	-2.53%
200 Benefits	205,467	215,724	236,635	203,963	(32,672)	-13.81%
300 Purchased Professional Services	97,744	200,667	282,052	369,661	87,609	31.06%
500 Other Purchased Services	164,646	149,035	141,100	190,733	49,633	35.18%
600 Supplies	1,562	1,491	2,925	2,717	(208)	-7.11%
Totals	735,260	843,257	957,677	1,054,566	96,889	10.12%

1233: Autistic Support

Function 1233 consists of expenditures incurred to operate classes for exceptional children identified as autistic.

1233 Autistic Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	94,408	118,864	194,238	117,240	(76,998)	-39.64%
200 Benefits	36,353	63,629	101,830	101,763	(67)	-0.07%
300 Purchased Professional Services	240,724	215,310	274,669	75,662	(199,007)	-72.45%
500 Other Purchased Services	66,921	160,009	66,441	43,784	(22,657)	-34.10%
600 Supplies	-	135	1,770	6,000	4,230	238.98%
Totals	438,406	557,947	638,948	344,449	(294,499)	-46.09%

1241: Learning Support

Function 1241 consists of expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

1241 Learning Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	763,324	822,880	904,443	948,924	44,481	4.92%
200 Benefits	461,889	501,175	576,348	623,222	46,874	8.13%
300 Purchased Professional Services	24,125	26,851	27,827	25,000	(2,827)	-10.16%
400 Purchased Property Services	50	3,675	5,200	-	(5,200)	-100.00%
500 Other Purchased Services	420,427	539,256	453,053	411,725	(41,328)	-9.12%
600 Supplies	15,886	13,749	24,181	17,195	(6,986)	-28.89%
700 Property/Equipment	7,214	3,975	5,200	-	(5,200)	-100.00%
Totals	1,692,915	1,911,561	1,996,252	2,026,066	29,814	1.49%

1243: Gifted Support

Function 1243 consists of expenditures incurred to provide instruction in a public school program to serve exceptional students whose primary identified need is academic learning.

1243 Gifted	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	62,745	70,050	70,850	71,650	800	1.13%
200 Benefits	41,855	47,957	50,714	51,760	1,046	2.06%
300 Purchased Professional Services	21,540	22,287	25,521	23,326	(2,195)	-8.60%
500 Other Purchased Services	20,358	7,223	32,713	23,751	(8,962)	-27.40%
600 Supplies	204	226	3,100	2,725	(375)	-12.10%
800 Other Objects	-	-	420	-	(420)	-100.00%
Totals	146,702	147,743	183,318	173,212	(10,106)	-5.51%

1260: Physical Support

Function 1260 consists of expenditures incurred for classes operated for exceptional students where the special education program meets the needs of a physically disabled student.

1260 Physical Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	79,411	93,963	90,660	122,688	32,028	35.33%
Totals	79,411	93,963	90,660	122,688	32,028	35.33%

1270: Multi-Handicapped Support

Function 1270 consists of expenditures incurred to operate classes for exceptional students who are multi-handicapped.

1270 Multi-Handicapped Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	130,486	135,210	141,412	174,009	32,597	23.05%
600 Supplies	-	-	175	-	(175)	-100.00%
Totals	130,486	135,210	141,587	174,009	32,422	22.90%

1281: Developmental Delay Support

Function 1281 consists of expenditures incurred to provide classes for exceptional students identified as developmentally delayed.

1281 Developmental Delay Support	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	11,673	2,401	14,000	16,000	2,000	14.29%
Totals	11,673	2,401	14,000	16,000	2,000	14.29%

1290: Special Programs: Other Support

Function 1290 consists of expenditures incurred to provide class for exceptional students that do not meet any of the definitions listed in the other 1200 functions.

1290 Other Special Ed Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	46,586	49,309	48,514	52,669	4,155	8.56%
200 Benefits	44,609	32,363	26,878	22,499	(4,379)	-16.29%
300 Purchased Professional Services	24,871	11,220	31,406	26,608	(4,798)	-15.28%
500 Other Purchased Services	61,604	74,649	-	-	-	-
600 Supplies	42,733	20,220	1,200	-	(1,200)	-100.00%
Totals	220,403	187,761	107,998	101,776	(6,222)	-5.76%

1310: Agricultural Education

Function 1310 consists of expenditures for classes designed for agricultural, off-farm agribusiness, renewable natural resources and environmental occupations including the development of leadership, knowledge and skills in each area.

1310 Agricultural Education	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	111,473	57,612	64,017	59,701	(4,316)	-6.74%
200 Benefits	38,094	29,886	33,696	32,841	(855)	-2.54%
300 Purchased Professional Services	1,491	1,757	1,627	1,600	(27)	-1.66%
400 Purchased Property Services	1,228	969	3,860	2,660	(1,200)	-31.09%
500 Other Purchased Services	7,012	2,813	8,900	10,650	1,750	19.66%
600 Supplies	3,857	1,349	3,759	4,896	1,137	30.25%
700 Property/Equipment	5,904	10,017	-	-	-	-
Totals	169,059	104,403	115,859	112,348	(3,511)	-3.03%

1341: Consumer and Homemaking Education

Function 1341 consists of expenditures for classes which prepare students for the role of homemaker and help individuals and families improve the home environment and the quality of family life.

1341 Consumer Homemaking	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	158,244	178,511	179,313	184,521	5,208	2.90%
200 Benefits	99,710	111,660	117,296	123,223	5,927	5.05%
300 Purchased Professional Services	9,863	3,129	2,662	3,026	364	13.67%
400 Purchased Property Services	700	557	3,800	2,200	(1,600)	-42.11%
500 Other Purchased Services	209	651	1,113	1,470	357	32.08%
600 Supplies	12,985	14,906	17,373	16,370	(1,003)	-5.77%
700 Property/Equipment	150	-	-	-	-	-
Totals	281,861	309,414	321,557	330,810	9,253	2.88%

1350: Industrial Arts Education

Function 1350 consists of expenditures for classes organized for the development of understanding about all aspects of industry and technology, including learning experiences involving activities such as experimenting, designing, constructing, evaluating, and using tools, machines, materials, and processes.

1350 Industrial Arts	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	325	-	-	-	-	-
200 Benefits	27	-	-	-	-	-
400 Purchased Property Services	279	716	5,700	2,500	(3,200)	-56.14%
500 Other Purchased Services	-	-	500	-	(500)	-100.00%
600 Supplies	19,057	18,174	19,642	15,296	(4,346)	-22.13%
700 Property/Equipment	886	-	4,560	6,855	2,295	50.33%
Totals	20,574	18,890	30,402	24,651	(5,751)	-18.92%

1360: Business Education

Function 1360 consists of expenditures for classes designed to prepare an individual to enter or advance in an occupational field wherein success is largely dependent upon skills, knowledge, attitudes, work habits, and leadership development necessary to demonstrate competency in accounting, clerical, data processing or secretarial occupations and similar business pursuits.

1360 Business Education	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	251,630	257,543	293,101	298,161	5,060	1.73%
200 Benefits	141,817	150,279	186,273	189,958	3,685	1.98%
300 Purchased Professional Services	4,382	4,085	4,296	4,000	(296)	-6.89%
400 Purchased Property Services	239	-	-	-	-	-
500 Other Purchased Services	56	63	-	1,150	1,150	-
600 Supplies	5,858	7,540	4,970	7,628	2,658	53.48%
700 Property/Equipment	109	-	-	-	-	-
Totals	404,091	419,510	488,640	500,897	12,257	2.51%

1370: Technical Education

Function 1370 consists of expenditures for classes designed to prepare an individual to enter or advance in an occupational field requiring use of technical skills or laboratory techniques the practice of which involves application of scientific principles, supporting mathematics, management principles, and technical information.

1370 Technical Education	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	216,401	300,784	251,704	256,048	4,344	1.73%
200 Benefits	138,768	172,547	159,204	157,882	(1,322)	-0.83%
300 Purchased Professional Services	13,088	6,317	13,925	7,250	(6,675)	-47.94%
400 Purchased Property Services	-	-	1,500	500	(1,000)	-66.67%
500 Other Purchased Services	51	50	1,650	1,100	(550)	-33.33%
600 Supplies	8,687	10,703	4,830	17,237	12,407	256.87%
700 Property/Equipment	3,717	18,391	2,053	-	(2,053)	-100.00%
Totals	380,712	508,792	434,866	440,017	5,151	1.18%

1390: Other Vocational Education Programs

Function 1390 consists of expenditures for vocational classes that are not specified in other 1300 functions.

1390 Other Vocational Education	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	-	150	-	-	-	-
400 Purchased Property Services	-	2,003	-	1,000	1,000	-
500 Other Purchased Services	859,963	892,282	1,196,766	1,180,866	(15,900)	-1.33%
600 Supplies	-	97,445	10,000	7,500	(2,500)	-25.00%
700 Property/Equipment	-	6,531	-	-	-	-
Totals	859,963	998,411	1,206,766	1,189,366	(17,400)	-1.44%

1430: Homebound Instruction

Function 1430 consists of expenditures for instructional education provided to homebound students.

1430 Homebound Instruction	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	10,622	7,604	8,500	8,500	-	0.00%
200 Benefits	4,064	3,148	2,700	3,611	911	33.74%
500 Other Purchased Services	202	258	1,400	1,400	-	0.00%
Totals	14,888	11,010	12,600	13,511	911	7.23%

1441: Adjudicated/Court Placed Programs

Function 1441 consists of expenditures for instructional education provided to adjudicated or court-placed children (children in detention homes and centers, private residential rehabilitative institutions, State correctional facilities, youth development centers, and program expenditures similar in nature).

1441 Adjudicated Court Placements	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	31,021	65,454	15,950	17,000	1,050	6.58%
Totals	31,021	65,454	15,950	17,000	1,050	6.58%

1442: Alternative Education Programs

Function 1442 consists of expenditures incurred to educate children in Pennsylvania Department of Education approved programs which remove them from regular school programs in order to provide them with a sound educational curriculum and counseling designed to modify disruptive behavior.

1442 Alternative Ed Programs	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	140,100	119,453	122,000	122,000	-	0.00%
500 Other Purchased Services	74,001	31,488	93,254	98,514	5,260	5.64%
800 Other Objects	-	399	-	402	402	-
Totals	214,101	151,340	215,254	220,916	5,662	2.63%

1450: Instructional Programs Outside the Established School Day

Function 1450 consists of expenditures relating to the provision of regular instruction for before and after school programs.

1450 Programs Outside School Day	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	2,574	7,344	9,120	15,000	5,880	64.47%
200 Benefits	982	2,985	3,786	6,565	2,779	73.40%
500 Other Purchased Services	-	10,379	4,000	16,000	12,000	300.00%
600 Supplies	-	-	-	2,500	2,500	-
Totals	3,556	20,708	16,906	40,065	23,159	136.99%

1500: Nonpublic School Programs

Function 1500 consists of funding for activities for students attending a school established by an agency other than the State, a subdivision of the State, or the Federal government, which is usually supported primarily by other than public funds.

1500 Nonpublic School Programs	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	3,561	5,369	5,500	5,000	(500)	-9.09%
Totals	3,561	5,369	5,500	5,000	(500)	-9.09%

2120: Additional Other Instructional Programs

Function 2120 consists of expenditures for activities involving counseling with students and parents, providing consultation with other staff members on learning problems, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for students.

Note: Transactions recorded in the "2129" function in previous years have been condensed into the function 2120 report for a true comparison of Guidance Services expenditures.

2120 Guidance	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	416,805	398,285	417,210	424,760	7,550	1.81%
200 Benefits	242,534	244,560	257,119	275,778	18,659	7.26%
300 Purchased Professional Services	17,102	7,648	11,407	9,500	(1,907)	-16.72%
400 Purchased Property Services	-	-	-	-	-	-
500 Other Purchased Services	41,101	4,562	10,600	7,300	(3,300)	-31.13%
600 Supplies	5,218	3,871	6,145	6,109	(36)	-0.59%
800 Other Objects	-	-	150	100	(50)	-33.33%
Totals	722,760	658,926	702,631	723,547	20,916	2.98%

2142: Psychological Testing Services

Function 2142 consists of expenditures for activities concerned with administrating psychological tests, standardized tests, and inventory assessments of ability, aptitude, achievement, interests, and personality and their interpretation for students, school personnel, and parents.

2142 Psychological Testing Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	123,154	125,691	133,369	137,104	3,735	2.80%
200 Benefits	83,897	91,976	94,350	102,971	8,621	9.14%
500 Other Purchased Services	3,068	2,573	6,100	7,250	1,150	18.85%
600 Supplies	5,855	5,025	5,000	7,500	2,500	50.00%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	550	-	750	1,250	500	66.67%
Totals	216,524	225,265	239,569	256,075	16,506	6.89%

2143: Psychological Counseling Services

Function 2143 consists of expenditures for activities that take place between a school psychologist or other mental health professional and one or more students in which the students are helped to perceive, clarify, solve and resolve problems of adjustment and interpersonal relationships.

2143 Psychological Counseling Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	-	-	-	29,006	29,006	-
Totals	-	-	-	29,006	29,006	-

2170: Student Accounting Services

Function 2170 consists of expenditures for activities of acquiring and maintaining records of school attendance, location of home, family characteristics, and census data. Portions of these records become a part of the cumulative record, which is sorted and stored for teacher and guidance information.

2170 Student Accounting	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	50,333	39,639	39,308	29,071	(10,237)	-26.04%
200 Benefits	38,232	37,428	40,617	24,749	(15,868)	-39.07%
300 Purchased Professional Services	263	447	3,164	2,928	(236)	-7.46%
500 Other Purchased Services	6,151	6,451	7,121	3,500	(3,621)	-50.85%
600 Supplies	589	364	626	28,689	28,063	4482.91%
800 Other Objects	56	175	400	200	(200)	-50.00%
Totals	95,624	84,504	91,236	89,137	(2,099)	-2.30%

2220: Technology Support Services

Function 2220 consists of expenditures for activities concerned with selecting, preparing, maintaining, and distributing instructional program materials to the instructional staff. Included are activities in the information technology areas such as: educational telecommunication services used for classroom instructional materials, hardware, and software costs associated with developing educational programs and related costs associated with various electronic media used to develop the curriculum.

2220 Audio-Visual Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	-	-	1,250	900	(350)	-28.00%
600 Supplies	10,050	7,966	16,002	11,028	(4,974)	-31.08%
700 Property/Equipment	2,166	195	300	-	(300)	-100.00%
Totals	12,216	8,161	17,552	11,928	(5,624)	-32.04%

2250: School Library Services

Function 2250 consists of expenditures for activities such as selecting, acquiring, cataloging, and circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials; whether maintained separately or as part of an instructional materials center or related work-study area.

2250 School Library Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	242,504	194,470	198,175	202,905	4,730	2.39%
200 Benefits	167,084	135,814	144,081	151,061	6,980	4.84%
300 Purchased Professional Services	8,453	4,930	7,292	9,000	1,708	23.42%
500 Other Purchased Services	674	1,685	1,917	1,522	(395)	-20.61%
600 Supplies	33,915	28,202	31,007	30,191	(816)	-2.63%
700 Property/Equipment	496	-	-	-	-	-
800 Other Objects	295	-	-	-	-	-
Totals	453,421	365,101	382,472	394,679	12,207	3.19%

2260: Instruction and Curriculum Development Services

Function 2260 consists of expenditures for activities designed to provide specialized curriculum assistance to teachers and / or LEAs in developing the curriculum, preparing, and utilizing special curriculum materials, and understanding and appreciating the various techniques that stimulate and motivate students.

2260 Instr. & Curriculum Dev. Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	74,597	75,823	76,512	84,842	8,330	10.89%
200 Benefits	42,115	45,734	46,733	51,904	5,171	11.06%
300 Purchased Professional Services	2,170	3,589	116	7,500	7,384	6365.52%
500 Other Purchased Services	524	-	-	2,000	2,000	-
600 Supplies	25,993	20,000	-	-	-	-
700 Property/Equipment	-	-	-	-	-	-
Totals	145,399	145,146	123,361	146,246	22,885	18.55%

2261: Instruction and Curriculum Development Services: Head of Component

Function 2261 consists of expenditures for activities associated with the director or head of Instruction and Curriculum Development Services as well as any immediate clerical staff.

2261 Curriculum Director	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	57,916	59,206	60,273	62,032	1,759	2.92%
200 Benefits	46,191	48,762	51,749	54,052	2,303	4.45%
300 Purchased Professional Services	3,011	3,403	4,530	3,500	(1,030)	-22.74%
500 Other Purchased Services	9,925	2,455	5,700	3,300	(2,400)	-42.11%
600 Supplies	3,611	2,614	5,788	4,251	(1,537)	-26.55%
700 Property/Equipment	28,685	5,952	600	600	-	0.00%
800 Other Objects	379	268	500	500	-	0.00%
Totals	149,718	122,660	129,140	128,235	(905)	-0.70%

2262: Special Education Services: Head of Component

Function 2262 consists of expenditures for activities associated with the director or head of Special Education Services as well as any immediate clerical staff.

2262 Special Ed Director	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	140,281	143,388	146,551	149,540	2,989	2.04%
200 Benefits	90,052	96,032	101,641	132,656	31,015	30.51%
300 Purchased Professional Services	4,392	1,145	8,722	23,551	14,829	170.02%
500 Other Purchased Services	5,669	5,354	9,200	8,500	(700)	-7.61%
600 Supplies	8,263	13,801	14,300	13,800	(500)	-3.50%
700 Property/Equipment	-	10,300	30,000	-	(30,000)	-100.00%
800 Other Objects	60	-	750	-	(750)	-100.00%
Totals	248,717	270,020	311,164	328,047	16,883	5.43%

2270: Instructional Staff Professional Development Services

Function 2270 consists of expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's instructional staff.

2270 Instructional Staff Devevelopment	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	99,838	101,456	92,552	85,776	(6,776)	-7.32%
200 Benefits	76,864	95,911	58,835	44,527	(14,308)	-24.32%
300 Purchased Professional Services	11,463	13,734	22,060	30,000	7,940	35.99%
500 Other Purchased Services	21,278	12,353	-	-	-	-
600 Supplies	4,097	3,279	2,400	17,000	14,600	608.33%
Totals	213,540	226,733	175,847	177,303	1,456	0.83%

2271: Certified Instructional Staff Professional Development Services

Function 2271 consists of expenditures associated with all staff development programs designed to contribute to the professional competence of the school entity's certified instructional staff.

Note: Transactions recorded in the "2290" function in previous years have been condensed into the function 2271 report for a true comparison of Instructional Staff Professional Development Services.

2271 Certified Staff Development	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	27,778	28,281	-	-	-	-
200 Benefits	20,025	22,219	35,000	55,000	20,000	57.14%
300 Purchased Professional Services	3,000	-	67,755	-	(67,755)	-100.00%
500 Other Purchased Services	177	351	-	-	-	-
600 Supplies	90	-	-	-	-	-
800 Other Objects	60	-	-	-	-	-
Totals	51,130	50,851	102,755	55,000	(47,755)	-46.47%

2310: Board Services

Function 2310 consists of expenditures for activities required to perform the duties of the Secretary / Clerk of the Board of Education and all members, excluding activities related to board Treasurer responsibilities.

2310 Board Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	8,794	8,970	9,239	9,518	279	3.02%
200 Benefits	6,521	6,895	7,377	7,832	455	6.17%
300 Purchased Professional Services	-	4,095	500	-	(500)	-100.00%
500 Other Purchased Services	5,137	3,450	7,500	6,000	(1,500)	-20.00%
600 Supplies	3,571	1,151	8,400	6,651	(1,749)	-20.82%
700 Property/Equipment	1,709	-	-	-	-	-
800 Other Objects	10,902	10,612	12,500	12,500	-	0.00%
Totals	36,634	35,173	45,516	42,501	(3,015)	-6.62%

2330: Tax Assessment and Collection Services

Function 2330 consists of expenditures for services rendered in connection with tax assessment and collection.

2330 Tax Assess. & Collection Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
200 Benefits	6,844	6,724	7,277	7,912	635	8.73%
300 Purchased Professional Services	203,277	207,594	208,000	210,000	2,000	0.96%
500 Other Purchased Services	-	8,474	-	-	-	-
Totals	210,121	222,792	215,277	217,912	2,635	1.22%

2340: Staff Relations and Negotiation Services

Function 2340 consists of expenditures for activities concerned with staff relations system wide and the responsibilities for contractual negotiations with both instructional and non-instructional personnel.

2340 Staff Relations & Negotiations	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	1,065	18,828	10,000	-	(10,000)	-100.00%
Totals	1,065	18,828	10,000	-	(10,000)	-100.00%

2350: Legal and Accounting Services

Function 2350 consists of expenditures for legal and accounting services provided to the LEA by law firms, attorneys, and its solicitor.

2350 Legal Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	174,181	155,965	100,000	75,000	(25,000)	-25.00%
Totals	174,181	155,965	100,000	75,000	(25,000)	-25.00%

2360: Office of the Superintendent Services

Function 2360 consists of expenditures for activities performed by the superintendent and any assistants in general direction and management of the affairs of the LEA.

Note: Transactions recorded in the “2361” function in previous years have been condensed into the function 2360 report for a true comparison of Superintendent’s Office expenditures.

2360 Office of Superintendent	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	161,982	164,265	165,734	171,064	5,330	3.22%
200 Benefits	110,113	113,902	112,721	137,451	24,730	21.94%
300 Purchased Professional Services	4,280	4,280	9,000	4,500	(4,500)	-50.00%
400 Purchased Property Services	194	-	500	-	(500)	-100.00%
500 Other Purchased Services	10,670	9,854	15,000	12,251	(2,749)	-18.33%
600 Supplies	6,238	2,653	8,600	6,000	(2,600)	-30.23%
700 Property/Equipment	-	122	-	-	-	-
800 Other Objects	4,807	6,090	8,000	5,000	(3,000)	-37.50%
Totals	298,284	301,166	319,555	336,266	16,711	5.23%

2380: Office of the Principal Services

Function 2380 consists of expenditures for activities concerned with directing and managing the operation of a particular school.

Note: Transactions recorded in the “2390” function in previous years have been condensed into the function 2380 report for a true comparison of Principal’s Office expenditures.

2380 Office of Principal	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	923,089	942,740	985,874	991,833	5,959	0.60%
200 Benefits	616,312	651,204	676,035	691,989	15,954	2.36%
300 Purchased Professional Services	15,970	19,354	22,430	15,600	(6,830)	-30.45%
400 Purchased Property Services	1,652	99	2,400	1,450	(950)	-39.58%
500 Other Purchased Services	38,373	42,873	53,600	52,050	(1,550)	-2.89%
600 Supplies	50,696	44,851	69,984	54,142	(15,842)	-22.64%
700 Property/Equipment	285	-	-	-	-	-
800 Other Objects	3,227	3,802	6,080	5,545	(535)	-8.80%
Totals	1,649,604	1,704,923	1,816,403	1,812,609	(3,794)	-0.21%

2430: Dental Services

Function 2430 consists of expenditures for activities associated with dental screening, dental care, and orthodontic activities.

2430 Dental Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	15,000	15,250	15,000	15,000	-	0.00%
600 Supplies	705	1,680	1,700	2,500	800	47.06%
Totals	15,705	16,930	16,700	17,500	800	4.79%

2440: Nursing Services

Function 2440 consists of expenditures for activities associated with nursing such as health inspection, treatment of minor injuries, and referrals for other health services.

2440 Nursing Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	274,638	309,464	292,713	304,959	12,246	4.18%
200 Benefits	184,366	224,271	231,636	229,893	(1,743)	-0.75%
300 Purchased Professional Services	10,210	12,000	17,180	6,560	(10,620)	-61.82%
400 Purchased Property Services	206	221	1,100	1,225	125	11.36%
500 Other Purchased Services	1,681	1,798	4,052	3,514	(538)	-13.28%
600 Supplies	3,243	4,476	11,301	13,780	2,479	21.94%
700 Property/Equipment	-	-	-	-	-	-
Totals	474,344	552,230	557,982	559,931	1,949	0.35%

2450: Nonpublic Health Services

Function 2450 consists of expenditures for activities associated with health services, which are directly applied to nonpublic school pupils.

2450 Nonpublic Health Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	-	75	600	300	(300)	-50.00%
500 Other Purchased Services	-	-	175	-	(175)	-100.00%
600 Supplies	-	-	-	-	-	-
Totals	-	75	775	300	(475)	-61.29%

2511: Supervision of Fiscal Services: Head of Component

Function 2511 consists of expenditures for activities associated with the director or head of Fiscal Services as well as any immediate clerical staff.

2511 Business Manager	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	137,574	145,225	102,668	102,671	3	0.00%
200 Benefits	90,326	99,624	58,892	60,921	2,029	3.45%
500 Other Purchased Services	3,071	1,232	3,400	4,300	900	26.47%
600 Supplies	837	685	800	500	(300)	-37.50%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	588	794	1,000	1,000	-	0.00%
Totals	232,396	247,560	166,760	169,392	2,632	1.58%

2513: Receiving and Disbursing Funds Services

Function 2513 consists of expenditures for activities concerned with taking in money and paying it out.

2513 Receive & Disburse Funds Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	33,122	34,461	-	36,757	36,757	-
200 Benefits	32,182	33,469	-	37,326	37,326	-
500 Other Purchased Services	-	-	200	102	(98)	-49.00%
600 Supplies	268	770	500	500	-	0.00%
Totals	65,572	68,700	700	74,685	73,985	10569.29%

2514: Payroll Services

Function 2514 consists of expenditures for activities concerned with making periodic payments to employees entitled to remuneration for services rendered.

2514 Payroll Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	19,138	18,305	38,440	38,505	65	0.17%
200 Benefits	16,639	17,369	36,803	38,996	2,193	5.96%
300 Purchased Professional Services	344	-	361	-	(361)	-100.00%
400 Purchased Property Services	-	-	-	-	-	-
500 Other Purchased Services	67	-	150	102	(48)	-32.00%
600 Supplies	473	209	500	500	-	0.00%
Totals	36,661	35,883	76,254	78,103	1,849	2.42%

2515: Financial Accounting Services

Function 2515 consists of expenditures for activities concerned with maintaining records of the financial operations and transactions of the school system. It includes such activities as accounting and interpreting financial transactions and account records.

2515 Financial Accounting Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	18,070	18,279	50,000	29,071	(20,929)	-41.86%
200 Benefits	16,215	16,922	42,611	23,249	(19,362)	-45.44%
300 Purchased Professional Services	-	49	-	-	-	-
400 Purchased Property Services	-	-	-	-	-	-
500 Other Purchased Services	17	-	150	3,500	3,350	2233.33%
600 Supplies	271	7	500	689	189	37.80%
800 Other Objects	-	-	-	200	200	-
Totals	34,573	35,257	93,261	56,709	(36,552)	-39.19%

2519: Other Fiscal Services

Function 2519 consists of expenditures for fiscal services not classified elsewhere in the 2510 series of functions.

2519 Other Fiscal Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	85	242	35,984	-	(35,984)	-100.00%
200 Benefits	22,935	24,700	57,783	25,000	(32,783)	-56.73%
300 Purchased Professional Services	25,679	38,403	34,000	31,500	(2,500)	-7.35%
400 Purchased Property Services	213	-	-	-	-	-
500 Other Purchased Services	8,534	8,103	7,500	7,000	(500)	-6.67%
600 Supplies	12,831	7,375	48,250	43,251	(4,999)	-10.36%
700 Property/Equipment	15,547	64,792	-	-	-	-
800 Other Objects	16,317	19,226	19,650	19,651	1	0.01%
Totals	102,141	162,841	203,167	126,402	(76,765)	-37.78%

2611: Supervision of Operation and Maintenance of Plant Services

Function 2611 consists of expenditures for activities associated with the director or head of Operation and Plant Maintenance Services as well as any immediate clerical staff.

2611 Director of Buildings & Grounds	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	113,446	117,439	120,420	122,027	1,607	1.33%
200 Benefits	80,444	85,594	90,793	95,615	4,822	5.31%
500 Other Purchased Services	5,714	5,463	10,307	10,313	6	0.06%
600 Supplies	-	8	5,026	4,928	(98)	-1.95%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	-	-	370	372	2	0.54%
Totals	199,604	208,504	226,916	233,255	6,339	2.79%

2620: Supervision of Operation and Maintenance of Plant Services

Function 2620 consists of expenditures for activities concerned with keeping the physical plant clean and ready for daily use. It includes operating the heating, lighting, and ventilating systems, and repair and replacement of facilities and equipment.

2620 Operation Of Buildings	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	284,998	295,668	288,640	280,962	(7,678)	-2.66%
200 Benefits	236,479	253,934	243,907	230,793	(13,114)	-5.38%
300 Purchased Professional Services	9,991	11,009	9,346	11,475	2,129	22.78%
400 Purchased Property Services	1,353,646	1,362,777	1,053,099	1,064,887	11,788	1.12%
500 Other Purchased Services	115,810	99,063	109,497	108,003	(1,494)	-1.36%
600 Supplies	336,859	369,997	683,295	699,762	16,467	2.41%
700 Property/Equipment	12,258	32,279	57,250	31,554	(25,696)	-44.88%
800 Other Objects	285	441	507	500	(7)	-1.38%
Totals	2,350,326	2,425,168	2,445,541	2,427,936	(17,605)	-0.72%

2630: Care and Upkeep of Grounds Services

Function 2630 consists of expenditures for activities of maintaining land and its improvements other than buildings.

2630 Care & Upkeep Of Grounds	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	148,095	160,173	176,360	196,016	19,656	11.15%
600 Supplies	56	-	-	-	-	-
Totals	148,151	160,173	176,360	196,016	19,656	11.15%

2640: Care and Upkeep of Equipment Services

Function 2640 consists of expenditures for the activities of maintaining, in good condition, equipment owned or used by the LEA. It includes such activities as servicing and repairing furniture, machines, and movable equipment.

2640 Care & Upkeep Of Equipment	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	302	2,271	4,850	7,900	3,050	62.89%
500 Other Purchased Services	5,130	3,845	5,130	4,700	(430)	-8.38%
Totals	5,432	6,116	9,980	12,600	2,620	26.25%

2644: Care and Upkeep of Technology Equipment

Function 2644 consists of expenditures for the activities of maintaining, in good condition, printers, scanners, copiers, and calculators.

2644 Care & Upkeep Of Technology	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	83,945	118,057	108,214	127,014	18,800	17.37%
600 Supplies	1,157	2,657	2,000	-	(2,000)	-100.00%
Totals	85,102	120,714	110,214	127,014	16,800	15.24%

2650: Vehicle Operation and Maintenance Services

Function 2650 consists of expenditures for the activities of maintaining general purpose vehicles such as trucks, tractors, graders, and staff vehicles in good condition.

2650 Vehicle Operation & Maintenance	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	8,374	12,016	10,000	10,000	-	0.00%
600 Supplies	5,597	8,574	12,815	8,000	(4,815)	-37.57%
Totals	13,971	20,590	22,815	18,000	(4,815)	-21.10%

2660: Safety and Security Services

Function 2660 consists of expenditures for the activities concerned with maintaining order and safety in school buildings at all times, on the grounds and in the vicinity of the school.

2660 Security Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	29,885	31,638	33,250	33,900	650	1.95%
500 Other Purchased Services	1,739	2,198	2,800	2,800	-	0.00%
600 Supplies	-	34	500	500	-	0.00%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	40	40	-	-	-	-
Totals	31,664	33,910	36,550	37,200	650	1.78%

2690: Other Operation and Maintenance of Plant Services

Function 2690 consists of expenditures for operations and maintenance of plant services that cannot be classified elsewhere in the 2600 series of functions.

2690 Other Maintenance of Plant Svcs.	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	3,953	4,048	4,427	5,812	1,385	31.29%
200 Benefits	322	327	1,837	476	(1,361)	-74.09%
500 Other Purchased Services	3,221	3,236	3,500	3,500	-	0.00%
Totals	7,496	7,611	9,764	9,788	24	0.25%

2720: Vehicle Operation Services

Function 2720 consists of expenditures for activities involved in operating vehicles for student transportation from the time the vehicles leave the point of storage until they return to the point of storage. It includes operating buses or other student transportation vehicles. This account includes costs related to both district and contracted carrier services.

2720 Transportation	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	3,325,317	3,370,209	3,461,745	3,508,734	46,989	1.36%
Totals	3,325,317	3,370,209	3,461,745	3,508,734	46,989	1.36%

2750: Nonpublic Transportation

Function 2750 consists of expenditures for the transportation of nonpublic students to and from school as provided by State and Federal law. It includes trips between home and school and trips to school activities.

2750 Nonpublic Transportation	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	487,911	484,451	500,000	367,487	(132,513)	-26.50%
Totals	487,911	484,451	500,000	367,487	(132,513)	-26.50%

2818: System-Wide Technology Services

Function 2818 consists of expenditures for activities concerned with coordinating, planning, researching, developing, and evaluating the LEA's technology functions.

2818 System-Wide Technology Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	194,421	203,600	200,234	213,222	12,988	6.49%
200 Benefits	126,071	135,318	139,709	141,687	1,978	1.42%
400 Purchased Property Services	-	-	5,000	6,000	1,000	20.00%
500 Other Purchased Services	65,651	5,149	15,000	11,800	(3,200)	-21.33%
600 Supplies	13,866	19,483	66,000	52,000	(14,000)	-21.21%
700 Property/Equipment	2,543	3,547	-	-	-	-
800 Other Objects	200	235	800	500	(300)	-37.50%
Totals	402,752	367,332	426,743	425,209	(1,534)	-0.36%

2831: Staff Services

Function 2831 consists of expenditures for activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, and staff accounting.

2831 Personnel	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	44,200	42,387	41,497	42,745	1,248	3.01%
200 Benefits	32,566	36,601	38,192	39,947	1,755	4.60%
300 Purchased Professional Services	2,660	4,099	1,000	-	(1,000)	-100.00%
400 Purchased Property Services	79	-	-	-	-	-
500 Other Purchased Services	7,245	5,426	15,750	14,751	(999)	-6.34%
600 Supplies	6,904	6,976	7,000	10,000	3,000	42.86%
800 Other Objects	-	200	500	-	(500)	-100.00%
Totals	93,654	95,689	103,939	107,443	3,504	3.37%

2832: Recruitment and Placement Services

Function 2832 consists of expenditures relating to the recruitment and assignment of personnel.

2832 Recruitment & Placement Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
800 Other Objects	270	100	-	500	500	-
Totals	270	100	-	500	500	-

2844: Data Processing Operations Services

Function 2844 consists of expenditures for activities concerned with scheduling, maintaining, and producing data. These activities include operating business machines, data preparation devices, and data processing machines.

2844 Data Operations	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
300 Purchased Professional Services	9,123	4,675	16,000	12,000	(4,000)	-25.00%
400 Purchased Property Services	-	-	-	2,000	2,000	-
500 Other Purchased Services	47,365	32,235	68,500	68,500	-	0.00%
600 Supplies	180,481	184,784	200,000	167,000	(33,000)	-16.50%
700 Property/Equipment	75,576	195,441	100,000	120,000	20,000	20.00%
Totals	312,545	417,135	384,500	369,500	(15,000)	-3.90%

2910: Other Support Services

Function 2910 consists of expenditures for all other support services not listed elsewhere in the 2000 series of accounts.

2910 IU Payments by Withholding	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	53,316	52,991	52,992	53,063	71	0.13%
Totals	53,316	52,991	52,992	53,063	71	0.13%

3210: School Sponsored Student Activities

Function 3210 consists of expenditures for school sponsored activities, under the guidance and supervision of LEA staff, designed to provide students such experiences as motivation, enjoyment, and improvement of skills.

3210 Student Activities	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	64,185	70,383	80,531	97,901	17,370	21.57%
200 Benefits	24,146	28,519	33,427	42,118	8,691	26.00%
300 Purchased Professional Services	495	522	1,007	1,500	493	48.96%
500 Other Purchased Services	8,235	7,321	13,000	2,700	(10,300)	-79.23%
600 Supplies	1,937	3,425	3,090	3,090	-	0.00%
Totals	98,998	110,170	131,055	147,309	16,254	12.40%

3211: Marching Band, Jazz Band, Jazz Choir

Function 3211 consists of expenditures for the high school Marching Band, Jazz Band, and Jazz Choir activities.

3211 Marching & Jazz Band/Jazz Choir	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
400 Purchased Property Services	953	1,541	1,000	1,000	-	0.00%
500 Other Purchased Services	403	3,829	5,000	5,000	-	0.00%
600 Supplies	5,146	5,221	6,300	6,300	-	0.00%
700 Property/Equipment	-	-	-	-	-	-
800 Other Objects	-	-	200	-	(200)	-100.00%
Totals	6,502	10,591	12,500	12,300	(200)	-1.60%

3212: Theater

Function 3212 consists of expenditures for the high school Theater activity.

3212 Theater	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
500 Other Purchased Services	-	100	620	120	(500)	-80.65%
600 Supplies	5,133	5,465	3,800	7,000	3,200	84.21%
700 Property/Equipment	3,222	-	-	11,779	11,779	-
Totals	8,355	5,565	4,420	18,899	14,479	327.58%

3250: School Sponsored Athletics

Function 3250 consists of expenditures for school sponsored activities under the guidance and supervision of LEA staff, designed to provide opportunities to students to pursue various aspects of physical education.

3250 Student Athletics	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	237,183	238,111	274,951	272,770	(2,181)	-0.79%
200 Benefits	95,154	100,414	146,460	125,423	(21,037)	-14.36%
300 Purchased Professional Services	67,354	65,220	85,052	81,660	(3,392)	-3.99%
400 Purchased Property Services	24,234	36,384	43,585	44,278	693	1.59%
500 Other Purchased Services	62,143	67,333	81,580	85,780	4,200	5.15%
600 Supplies	129,739	85,486	103,932	101,074	(2,858)	-2.75%
700 Property/Equipment	25,333	31,983	16,300	22,250	5,950	36.50%
800 Other Objects	2,561	1,900	3,841	3,092	(749)	-19.50%
Totals	643,701	626,831	755,701	736,327	(19,374)	-2.56%

3300: Community Services

Function 3300 consists of those activities concerned with providing community services to students, staff or other community participants.

Note: Transactions recorded in the "3320" function in previous years have been condensed into the function 3300 report for a true comparison of Community Services expenditures.

3300 Community Services	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
100 Payroll	2,877	1,961	9,000	3,000	(6,000)	-66.67%
200 Benefits	1,099	794	5,200	1,274	(3,926)	-75.50%
300 Purchased Professional Services	1,138	-	-	5,000	5,000	-
500 Other Purchased Services	450	5,033	-	2,500	2,500	-
600 Supplies	7,067	7,193	-	12,500	12,500	-
800 Other Objects	2,500	7,500	2,500	2,500	-	0.00%
Totals	15,131	22,481	16,700	26,774	10,074	0.00%

5110: Debt Service

Function 5110 consists of expenditures incurred to retire current year principal and interest payments on long-term debt.

5110 Debt Service	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
800 Other Objects	1,601,219	1,517,794	1,325,694	1,267,666	(58,028)	-4.38%
900 Other Financing Uses	2,446,638	3,765,219	2,315,000	2,380,000	65,000	2.81%
Totals	4,047,857	5,283,013	3,640,694	3,647,666	6,972	0.19%

5230: Capital Projects Fund Transfers

Function 5230 consists of fund transfers from the general fund to the Capital Projects Fund.

5230 Transfers - Capital Projects Fund	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
900 Other Financing Uses	-	-	1,950,000	-	(1,950,000)	-100.00%
Totals	-	-	1,950,000	-	(1,950,000)	-100.00%

5251: Food Service Fund Transfers

Function 5251 consists of fund transfers from the general fund to the Food Service Fund.

5251 Transfers - Cafeteria Fund	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
900 Other Financing Uses	6,731	11,286	117,622	50,000	(67,622)	-57.49%
Totals	6,731	11,286	117,622	50,000	(67,622)	-57.49%

5900: Budgetary Reserve

Function 5900 is not used to record expenditures or revenues; rather, it is a contingency fund used to provide for unforeseen expenditures. Any remaining balance at the end of the year becomes part of the fund balance.

5900 Budgetary Reserve	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
800 Other Objects	-	-	125,000	125,000	-	0.00%
Totals	-	-	125,000	125,000	-	0.00%

Expenditures by Minor Object

Minor Object	15/16 Actual	16/17 Actual	17/18 Actual	18/19 Budget	19/20 Budget
110 Administrative Wages	1,175,278	1,132,205	1,158,225	1,179,889	1,282,061
120 Professional Wages - Teachers	9,561,346	9,498,322	9,745,863	10,024,466	10,130,898
130 Other Professional Wages	363,902	339,046	336,123	429,225	448,952
140 Technical Wages	117,034	120,551	128,250	123,374	133,286
150 Clerical Wages	557,776	522,179	534,853	510,675	465,728
170 Operational Wages	85,318	91,172	90,348	112,968	99,788
180 Service Wages	289,076	284,998	295,668	288,640	280,962
190 Instructional Assistant Wages	403,710	462,811	489,605	596,621	605,408
210 Group Insurances	2,983,179	3,175,579	3,244,434	3,440,799	3,448,601
220 Social Security/Medicare	950,013	939,966	970,744	1,022,622	1,035,041
230 Retirement	3,204,836	3,676,947	4,072,806	4,422,564	4,575,665
240 Tuition Reimbursement	15,049	21,642	43,796	35,000	55,000
250 Unemployment	2,386	15,597	7,566	-	-
260 Workers Compensation	74,604	64,886	54,619	56,575	61,450
280 Retiree Benefits	179,005	175,496	200,655	184,250	199,750
310 Official/Administrative Services	193,214	203,277	207,334	208,000	210,000
320 Professional Education Services	1,470,787	1,604,318	1,318,360	1,638,377	1,490,108
330 Other Professional Services	320,896	263,266	283,813	246,558	250,866
340 Technical Services	52,843	66,159	84,219	87,150	71,627
350 Security Services	44,683	43,295	45,123	49,789	49,324
390 Miscellaneous Purchased Prof. Services	36,741	29,538	25,442	36,952	36,061
410 Cleaning Services	880,751	911,188	926,677	980,640	1,000,978
420 Utility Services	386,124	401,279	401,118	62,016	60,133
430 Repairs & Maintenance Services	371,637	320,967	370,563	380,426	395,129
440 Rentals	15,093	1,981	8,583	17,106	21,534
450 Construction Services	-	-	22,053	-	-
460 Extermination Service	8,972	10,037	10,804	12,180	15,006
490 Other Purchased Property Services	26	-	-	-	-
510 Student Transportation	3,902,002	3,900,050	4,062,350	4,118,952	4,006,083
520 Insurance	100,288	100,861	114,380	104,824	104,928
530 Communication	125,719	148,691	81,424	124,767	125,040
540 Advertising	18,349	14,151	10,633	16,000	17,500
550 Printing & Binding	8,951	9,113	9,972	18,600	17,850
560 Tuition	2,283,738	2,835,402	2,798,765	3,060,325	2,883,601
580 Travel	67,039	63,205	63,557	87,323	83,996
590 Miscellaneous Purchased Services	110,981	177,922	103,348	149,730	127,677
610 Supplies	689,786	618,519	646,907	664,548	660,662
620 Energy	127,320	143,569	162,303	518,200	517,500
630 Food	35,807	35,072	27,984	40,213	31,911
640 Texts	372,747	326,097	227,864	348,013	379,154
650 Tech Supplies/Software	-	209,107	247,656	370,706	343,414
750 New Equipment	354,569	151,226	397,718	94,553	92,700
760 Replacement Equipment	229,108	97,798	164,465	124,630	117,163
780 Infrastructure Assets	8,388	13,139	3,547	-	-
810 Dues & Fees	24,274	39,192	43,890	57,438	51,341
830 Interest	1,622,391	1,601,424	1,517,794	1,325,694	1,267,666
840 Budgetary Reserves	-	-	-	125,000	125,000
860 Grants to Municipal Organizations	2,500	2,500	7,500	2,500	2,500
880 Refunds Of Prior Years' Receipts	10,521	612	1,809	-	-
890 Miscellaneous Expenditures	5,147	2,109	1,907	1,650	2,151
910 Bond Payments - Principal	2,390,036	2,446,638	3,765,219	2,315,000	2,380,000
930 Fund Transfers	2,403	6,731	11,286	2,067,622	50,000
Totals	36,236,343	37,319,830	39,549,922	41,883,150	39,811,193

Revenue Detail

6000: Local Revenues

Local revenues consist of the amount of money produced within the boundaries of the LEA and available to the LEA for its use; and monies collected by a political subdivision, i.e., county, borough, etc. between the LEA and the State.

6000's - Local Revenues	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
6111 Current Real Estate Taxes	12,631,054	13,039,802	13,278,163	238,361	1.83%
6113 Public Utility Realty Tax	15,397	15,000	15,500	500	3.33%
6114 Payments In Lieu Of Taxes	108,930	109,000	108,930	(70)	-0.06%
6120 Current Per Capita, Section 679	43,351	43,000	42,500	(500)	-1.16%
6141 Current Act 511 Per Capita, Act 511	43,351	43,000	42,500	(500)	-1.16%
6151 Current Earned Income Tax	1,412,430	1,380,000	1,425,000	45,000	3.26%
6153 Current Real Estate Transfer Tax	213,934	215,000	225,000	10,000	4.65%
6211 Discounts - Current Real Estate Tax	(319,248)	(320,000)	(330,000)	(10,000)	-
6220 Discounts - Section 679 Per Capita	(1,042)	(1,050)	(1,000)	50	-
6241 Discounts - Act 511 Per Capita	(1,042)	(1,050)	(1,000)	50	-
6311 Penalties & Interest - Real Estate Tax	32,247	32,500	37,500	5,000	15.38%
6320 Penalties & Interest - Section 679 Per Capita	359	350	360	10	2.86%
6341 Penalties & Interest - Act 511 Per Capita	325	350	360	10	2.86%
6411 Delinquent Real Estate Taxes	1,701,116	1,400,000	1,400,000	-	0.00%
6420 Delinquent Section 679 Per Capita	6,677	5,500	7,000	1,500	27.27%
6441 Delinquent Act 511 Per Capita	6,534	5,500	7,000	1,500	27.27%
6454 Delinquent Act 511 Amusement Taxes	2,644	-	-	-	-
6510 Interest on Investments	160,438	285,000	275,000	(10,000)	-3.51%
6520 Dividends On Investments	45,885	500	800	300	60.00%
6530 Gains Or Losses On Sale Of Investments	(41,188)	(25,000)	25,000	50,000	-
6590 Other Earnings On Investments	631	2,500	-	(2,500)	-100.00%
6710 Gate Receipts	31,897	35,000	30,000	(5,000)	-14.29%
6740 Fees	-	-	2,200	2,200	-
6832 IDEA Funding Received from Pass Through	476,935	478,000	454,500	(23,500)	-4.92%
6910 Rentals	9,585	6,800	16,300	9,500	139.71%
6920 Donations/Contributions	26,795	15,000	29,000	14,000	93.33%
6944 Receipts From Other LEA's in Pennsylvania	76,151	110,000	75,000	(35,000)	-31.82%
6961 Transportation Provided to Other LEAs	48,279	-	25,000	25,000	-
6969 All Other Services Provided	2,526	4,000	2,500	(1,500)	-37.50%
6991 Refund of Prior Years' Expenditures	147,766	35,000	35,000	-	0.00%
6999 Miscellaneous Income	44,070	33,400	28,700	(4,700)	-14.07%
Total Local Revenue	16,926,787	16,947,102	17,256,813	309,711	1.79%

7000: State Revenues

Revenue originating from Commonwealth of PA appropriations and directly disbursed to the District.

7000's - State Revenue	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
7110 Basic Instructional Subsidy	11,150,939	11,146,444	11,214,487	68,043	0.61%
7160 Tuition 1305 & 1306	69,446	40,000	50,000	10,000	25.00%
7220 Vocational Education	31,477	45,000	30,000	(15,000)	-33.33%
7271 Special Education Funding	1,726,329	1,730,844	1,743,785	12,941	0.75%
7311 Transportation	2,323,645	2,400,000	2,525,000	125,000	5.21%
7312 Transportation - Public	81,235	80,000	80,000	-	0.00%
7320 Rentals & Sinking Fund Payments	720,020	640,509	617,955	(22,554)	-3.52%
7330 Medical & Dental Services	44,940	42,175	42,000	(175)	-0.41%
7340 State Property Tax Reduction Allocation	970,763	970,683	971,703	1,020	0.11%
7360 Safe Schools Grant	-	20,000	25,000	5,000	25.00%
7505 Ready to Learn Block Grant	426,026	426,026	426,026	-	0.00%
7810 Social Security Subsidy	514,094	578,790	582,483	3,693	0.64%
7820 Retirement Subsidy	2,361,470	2,503,109	2,575,009	71,900	2.87%
Total State Revenue	20,420,384	20,623,580	20,883,448	259,868	1.26%

8000: Federal Revenues

Revenue originating from the Federal government.

8000's - Federal Revenue	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
8514 Title I	685,944	795,700	827,786	32,086	4.03%
8515 Title IIA	127,969	152,179	101,604	(50,575)	-33.23%
8517 Title IV	16,336	-	52,475	52,475	-
8810 ACCESS	29,102	457,711	325,000	(132,711)	-28.99%
8820 ACCESS Administrative Claims	9,303	7,500	15,000	7,500	100.00%
Total Federal Revenue	868,654	1,413,090	1,321,865	(91,225)	-6.46%

9000: Other Financing Sources

Other financing sources include governmental fund general long-term debt proceeds, interfund transfers, proceeds of fixed asset dispositions and other transfer-in and receipts.

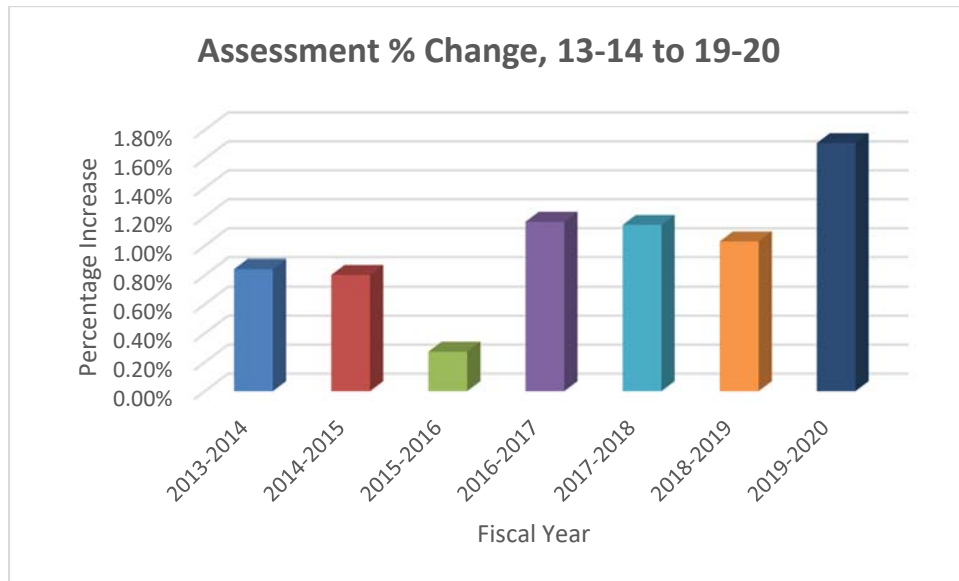
9000's - Other Financing Sources	17/18 Actual	18/19 Budget	19/20 Budget	\$ Inc (Dec)	% Change
9400 Sale Of Fixed Assets	14,975	-	-	-	-
Total Other Financing Sources	14,975	-	-	-	-

General Fund Trends and Assumptions

Revenue

Local Revenue

The vast majority of local revenue is derived from taxes on real property. Budgeted amounts for current real estate tax revenue have increased compared to 18/19 budgeted amounts due to a 1.71% increase in the assessed value of taxable real property within the District. As seen in the graph below, the district has realized significant increases in assessed value during the past seven fiscal years:



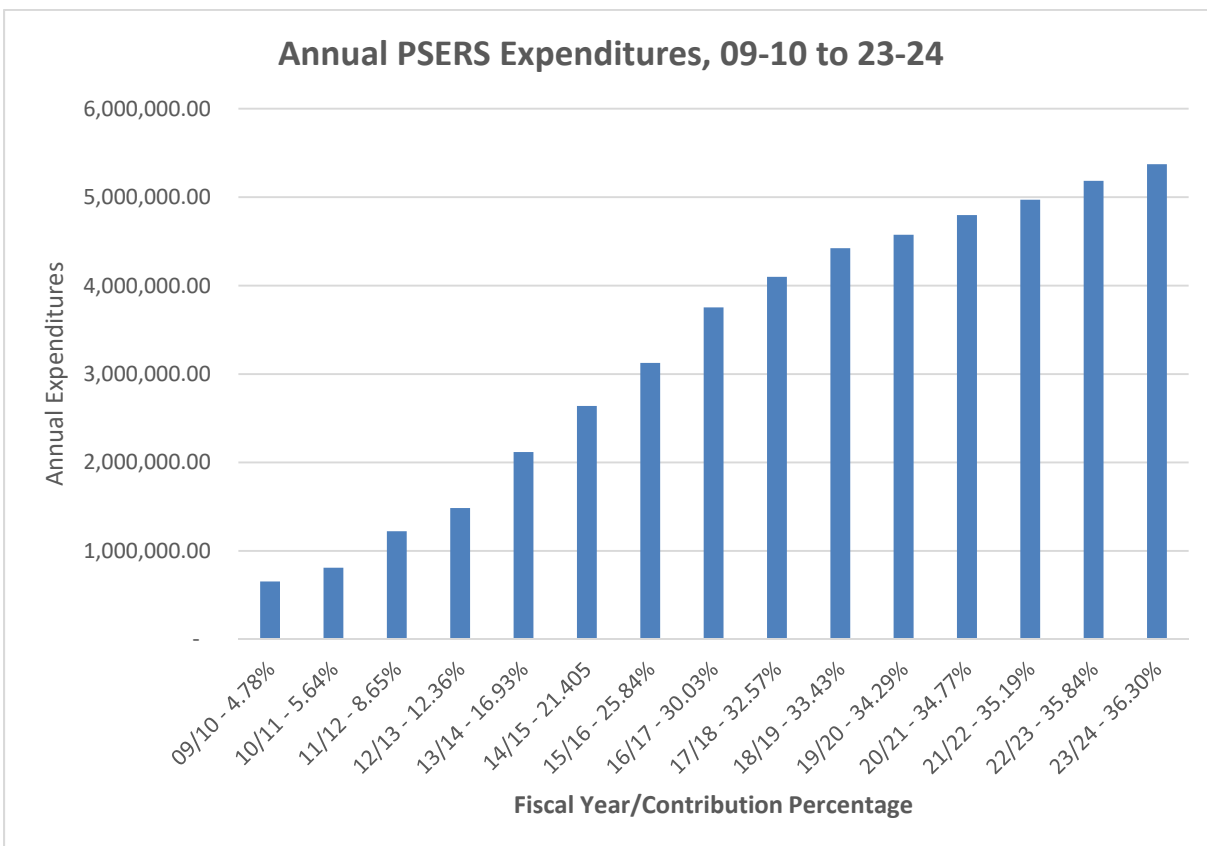
For 2019-2020, the District kept the millage rate flat compared to 2018-2019. The 2018-2019 fiscal year represented the first time since 2014-2015 that a real estate tax increase was enacted. Below is a five year history of District millage rates:

Fiscal Year	Millage Rate
2015-2016	50.55
2016-2017	50.55
2017-2018	50.55
2018-2019	51.55
2019-2020	51.55

State Revenue

Funding for school districts at the State level has proven to be an unpredictable and tumultuous revenue source. The recent budget impasses during the 2016/2017 and 2017/2018 fiscal year budget debates have reinforced the reality that subsidy increases are not guaranteed and cannot be counted on. As such, the District has a longstanding policy of keeping the subsidies most vulnerable to political debate – the basic education and special education subsidies – at previous year levels unless a defined increase were to become certain during the budget process. However, State revenues based on a predefined calculation – for example, retirement and social security reimbursements – are calculated using the most accurate information available at the time. Due to the nature of the calculations (the use of various aid ratios that are updated annually), there is a level of volatility present in these estimates, but the amount is typically immaterial.

The most significant increases in State revenue are occurring in the category of retirement reimbursements. This is because the State reimburses Districts for a portion (50% of employees hired prior to July 1, 1994 and the greater of 50% or the district's MV/PI aid ratio for employees hired after July 1, 1994) of District contributions to the retirement fund on behalf of employees. The funding is mandatory and occurs at rates mandated by the State. These rates have driven dramatically in recent years, and this increase in expenditures has caused a correlating increase in the amounts refunded to Districts by the State. Below is a graph showing historical and projected PSERS contribution rates, which represents the percentage of each dollar of gross payroll that must be contributed:



Federal Revenue

The District receives federal funds through five main programs:

- Individuals with Disabilities Education Act (IDEA)
- School Based ACCESS Program (SBAP)
- Title I
- Title IIA
- Title IV

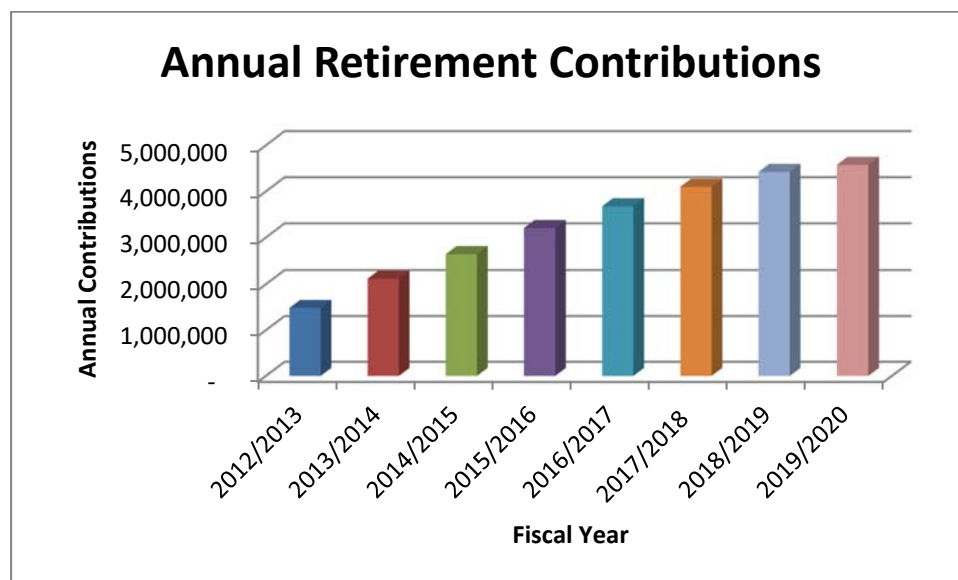
Federal revenues remain a minimal portion of the general fund budget. Aggregate Title funding increased 33,986, or 3.59%, and aggregate ACCESS funding decreased \$125,211, or 26.91%. The decrease in ACCESS funding was the result of a one-time increase in funding during the 18-19 year.

Expenditures

Wages and Benefits

Education is a labor-intensive activity, and wages and benefits for employees collectively comprise approximately 57% of the District's expenditures. Salaries are largely determined by collectively bargained agreements. Teacher salaries are governed by the agreement between the Conneaut School District and the Conneaut Education Association (CEA). The current Collective Bargaining Agreement between the District and CEA expires June 30, 2022. Service personnel wage rates are governed by the agreement between the Conneaut School District and the Conneaut Education Support Professionals' Association (CESPA). This Collective Bargaining Agreement expires June 30, 2021.

As previously mentioned, rising pension costs continue to be a significant hurdle for the District. Over the past eight years, annual pension contributions have increased 208%:



Purchased Services

The three main categories of purchased services (purchased professional services, purchased property services, and other purchased services) collectively constitute approximately 28% of the general fund budget. The District contracts with numerous agencies to provide services that the District is not able to perform as efficiently as the provider. There are four main services that the District purchases:

- Transportation – the District outsources its transportation functions to a third party contractor. Budgeted expenditures relating to student transportation, not including field trips or athletics, total \$4,006,083.
- Special Education Services – The District contracts with the Northwest Tri County Intermediate Unit to provide special education services to students in the Conneaut School District. These services occur both within the confines of the District as well as at external sites throughout the tri-county area. Estimated costs relating to this contract for the 19/20 fiscal year total \$919,067.
- Charter School Tuition – Though the District does not have any brick-and-mortar charter schools within its boundaries, there are many students living within the District who attend cyber charter schools. Per State law, if a student chooses to attend a charter school, the “home district” must pay tuition to that charter school. The tuition is based on select District expenditures and is updated annually. During the 18/19 year, over 90 students attended cyber charter schools at a cost of \$12,003.63 per regular education student and \$24,604.76 per special education student. 19/20 expenditures for charter school tuition are budgeted to total \$1,327,735.
- Crawford County Career and Technical Center (CCCTC) Tuition – the District pays tuition to the CCCTC for its students to receive vocational training. Tuition paid to the CCCTC in 19/20, net of reimbursement for the fronting of costs relating to the CVMS Welding Extension classroom, is projected to total \$1,180,866.

Supplies and Equipment

As one of the few areas in which significant control can be exercised over increasing costs, an emphasis has been placed on keeping supply costs as flat as possible. Budgeted supply and equipment expenditures total \$2,142,504 or approximately 5.38% of total expenditures.

Debt Service/Other

Budgeted expenditures relating to principal and interest payments on debt total \$3,647,666 for the fiscal year ended June 30, 2020.

Budgeted transfers out of the General Fund to the Food Service Funds total \$50,000. No transfers from the General Fund to the Capital Projects Fund are budgeted for the 19-20 year.

In addition, the District builds a budgetary reserve into its General Fund Budget. The budgetary reserve is a contingency classification for unanticipated expenditures that may occur during the fiscal year. Budget transfers are performed during the last 9 months of the fiscal year to transfer funds from this reserve to an expenditure account. For the 19/20 budget, the budgetary reserve was established at \$125,000.

In total, debt service and other objects total 9.74% of General Fund expenditures.

Significant Financial Disclosures

Post-Employment Benefits other than Pensions

The District administers a single-employer defined benefit healthcare plan ("The Retiree Health Plan"). The Plan provides health care insurance (including prescription) and a death benefit for various periods after retirement. Coverage, premium sharing, and life insurance amounts vary by employee classification.

Annual Other Post-Employment Benefit Cost and Net Other Post-Employment Benefit Obligation

The School District's annual Other Post-Employment Benefit (OPEB) cost (expense) is calculated based on the Annual Required Contribution of the Employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement No. 75. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not-to-exceed 30 years. The District does not maintain a reserve. The following table shows the components of the School District's annual OPEB cost for the year, the amount actually contributed to the Plan, and changes in the School District's General Fund net OPEB obligation to the Retiree Health Plan for the most recent year available (the fiscal year ended June 30, 2018):

Balance at 7/1/2016	14,697,213
Service Cost	654,666
Interest	377,724
Changes in Assumptions	(1,029,491)
Benefit Payments	<u>(336,412)</u>
Balance at 7/1/2017	14,363,700

GASB 54 – Fund Balance Classification

In the fund financial statements, governmental funds report aggregate amounts for five (5) classifications of fund balances based on the constraints imposed on the use of these resources. The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form - prepaid items or inventories; or (b) legally or contractually required to be maintained intact.

The spendable portion of the fund balance comprises the remaining four (4) classifications: restricted, committed, assigned, and unassigned.

- **Restricted Fund Balance** - This classification reflects the constraints imposed on resources either (a) externally by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- **Committed Fund Balance** - These amounts can only be used for specific purposes pursuant to constraints imposed by formal resolutions or ordinances of the School Board of Directors - the government's highest level of decision making authority. Those committed amounts cannot be used for any other purpose unless the School Board of Directors removes the specified use by taking the same type of action imposing the commitment. This classification also includes contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.
- **Assigned Fund Balance** - This classification reflects the amounts constrained by the School District's "intent" to be used for specific purposes, but are neither restricted nor committed. The School District's Business Manager has the authority to assign amounts to be used for specific purposes. Assigned fund balances include all remaining amounts (except negative balances) that are reported in governmental funds, other than the General Fund, that are not classified as nonspendable and are neither restricted nor committed.
- **Unassigned Fund Balance** - This fund balance is the residual classification for the General Fund. It is also used to report negative fund balances in other governmental funds.

Fund balance classifications at June 30, 2018, which represent the most recent year in which an audit of the District's financial statements were completed at the time of this document's preparation, were as follows:

	General Fund	Capital Projects Fund	Total
Nonspendable	546,217	-	546,217
Restricted	32,251	-	32,251
Committed	5,893,370	865,529	6,758,899
Assigned	4,146,881	-	4,146,881
Unassigned	2,966,704	-	2,966,704
Total	13,585,423	865,529	14,450,952

Debt

The District's current debt service consists of the following obligations:

General Obligation Bonds, Series 2015 – proceeds used to refund 2007A issuance, which was used to fund building renovation projects throughout the District.

General Obligation Note, 2013 – proceeds used to refund 2003 issuance, which was used to fund building renovation projects throughout the District.

General Obligation Bonds, Series 2012 – proceeds used to refund 2003 issuance, which was used to fund building renovation projects throughout the District.

General Obligation Bonds, Series 2007 – proceeds used to refund 2004B issuance, which was used to fund building renovation projects throughout the District.

Crawford County Career & Technical Center General Obligation Bonds, Series 2013 – This issuance was used to fund building renovations at the Crawford County Career and Technicla Center. Though this issuance does not appear on the District's statement of financial position, the District is obligated to contribute a portion of the CTC's debt service. The total debt is allocated to each participating District based on each District's market value data. Proceeds from this issuance were used to refund the 2009 issuance, which was used for various improvements. Though the District pays a portion of this debt service, it is not included in the presentation of outstanding debt in the District's audited financial statements and is therefore not listed in the following amortization schedule of debt.

The amortization schedule for all outstanding debt is as follows:

FY End June 30:	Bond/Note Principal	Bond/Note Interest	Total Debt Service	Annual Subsidy	Net Debt Service
2020	2,380,000	1,267,665	3,647,665	(617,955)	3,029,710
2021	2,505,000	1,185,351	3,690,351	(668,551)	3,021,801
2022	2,605,000	1,077,691	3,682,691	(667,171)	3,015,520
2023	2,725,000	962,566	3,687,566	(667,815)	3,019,751
2024	2,845,000	840,563	3,685,563	(667,932)	3,017,631
2025	3,015,000	703,138	3,718,138	(703,357)	3,014,781
2026	3,165,000	550,063	3,715,063	(702,649)	3,012,414
2027	3,330,000	388,888	3,718,888	(703,639)	3,015,249
2028	65,000	3,649,988	3,714,988	(702,715)	3,012,273
2029	70,000	3,647,625	3,717,625	(703,449)	3,014,176
2030	70,000	3,645,175	3,715,175	(702,767)	3,012,408
2031	75,000	3,642,638	3,717,638	(703,452)	3,014,186
2032	75,000	3,640,059	3,715,059	(702,735)	3,012,324
2033	80,000	3,637,444	3,717,444	(703,399)	3,014,045
2034	80,000	3,634,744	3,714,744	(702,647)	3,012,097
2035	4,200,000	217,519	4,417,519	(1,229,172)	3,188,347
2036	4,345,000	73,322	4,418,322	(1,229,395)	3,188,927
Total	31,630,000	32,764,435	64,394,435	(12,778,800)	51,615,635

Debt Limit and Remaining Borrowing Capacity

The statutory borrowing limit of the District under the Debt Act is computed as a percentage of the District's "borrowing base". The "borrowing base" is defined as the annual arithmetic average of total revenue (as defined by the Debt Act) for the three full fiscal years ended next preceding the date of incurring debt. The District calculates its present borrowing base and borrowing capacity as follows:

Total Revenues for 2016-2017	38,475,608
Total Revenues for 2017-2018	40,778,089
Budgeted Revenues for 2018-2019	<u>41,956,972</u>
Total	121,210,669
Annual Arithmetic Average	40,403,556

The borrowing base capacity of the District is regulated by the Debt Act, which establishes the debt limits for local government units, including school districts and municipalities. Under the Debt Act, the District may incur debt in an unlimited amount when such debt is approved by a majority of the School District's voters at a municipal, general, or primary election. Non-electoral debt, or debt not approved by the School District's electorate, plus net lease rental debt may not exceed 225 percent of the School District's borrowing base, as that term is defined in the Debt Act, after the deduction of any authorized exclusion from lease rental and non-electoral debt, as calculated: $\$40,403,556 \times 225\% = \$90,908,001$.

The remaining borrowing capacity for the District at June 30, 2019 is as follows:

Debt Limit	90,908,001
General Obligation Bonds	(30,325,000)
General Obligation Notes	<u>(1,305,000)</u>
Remaining Borrowing Capacity	59,278,001

Capital Projects Fund

The District utilizes a Capital Projects Fund, which is used to accumulate resources to be allocated for major improvements and construction at various District buildings. After a long period of limited expenditures in the Capital Projects Fund, largely due to the relatively recent construction projects occurring at each building, the District adopted a five year Capital Projects Plan that begins with the 2018-2019 budget year:

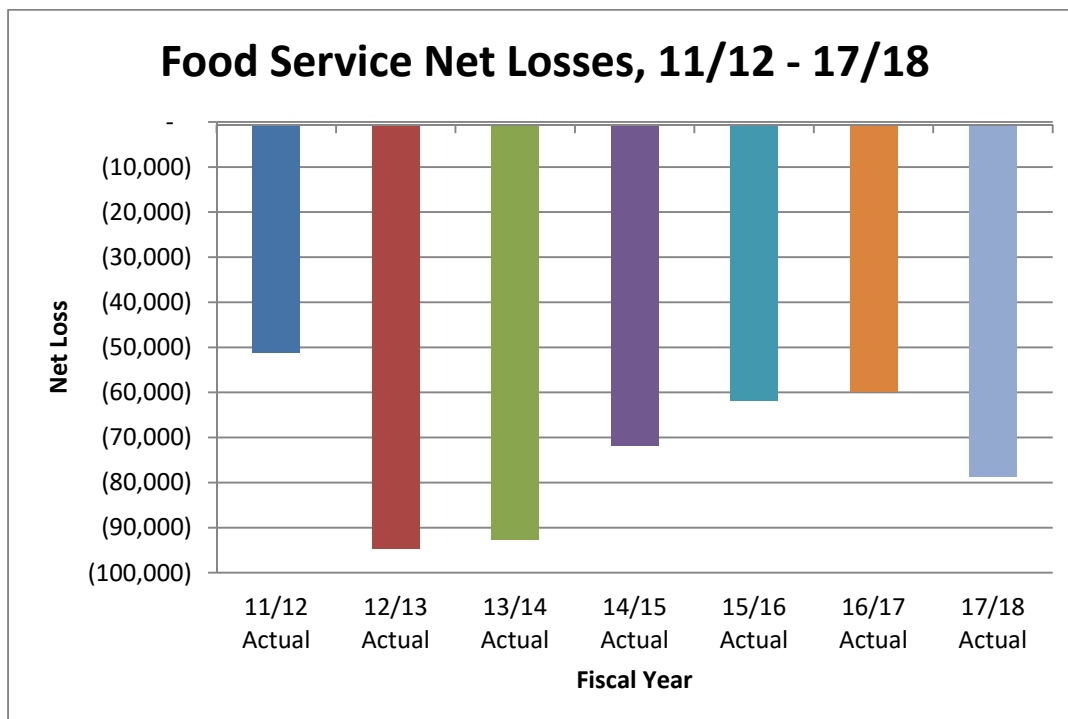
	16/17 Actual	17/18 Budget	18/19 Budget	19/20 Budget
2500 Business				
700 Property/Equipment	-	-	2,500	-
2500 Total	-	-	2,500	-
 2600 Operations & Maintenance				
700 Property/Equipment	-	-	57,000	-
2600 Total	-	-	57,000	-
 4200 Site Improvements				
400 Purchased Property Services	-	-	131,500	203,000
4200 Total	-	-	131,500	203,000
 4600 Building Improvements				
400 Purchased Property Services	16,851	-	633,000	569,356
700 Property/Equipment	-	-	130,000	5,000
4600 Total	16,851	-	763,000	574,356
 Totals - All Functions	16,851	-	954,000	777,356

Below is a summary of the District's historical expenditures out of the Capital Projects fund:

	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Actual
2000 Support Services					
300 Purchased Professional Services	-	-	13,205	-	-
400 Purchased Property Services	12,666	-	-	-	-
500 Other Purchased Services	542	1,850	-	-	-
600 Supplies	4,247	-	4,013	-	-
700 Property/Equipment	28,122	-	-	-	18,914
800 Other Objects	-	-	1,859	-	-
2000 Total	45,577	1,850	19,077	-	18,914
3000 Non-Instructional Services					
600 Supplies	-	-	1,005	-	-
3000 Total	-	-	1,005	-	-
4000 Facilities					
300 Purchased Professional Services	28,450	46,801	3,615	-	-
400 Purchased Property Services	741,855	141,012	189,838	16,851	58,713
4000 Total	770,305	187,813	193,453	16,851	58,713
Totals - All Functions	815,882	189,663	213,535	16,851	77,627

Food Service Fund

The District contracts with a food service management company (FSMC) to provide breakfast and lunch programs to students and staff. The goal of the fund is to be self-supporting, receiving no aid from the general fund. Due to declining enrollment and lower participation rates, the fund has experienced significant losses in previous years:



The District has taken multiple steps to combat this trend. First, transfers of \$117,622 from the General Fund were budgeted in the 18/19 year with the goal of bringing the Food Service fund out of a negative net deficit situation. In addition, a result of increasing percentages of economically disadvantaged students as well as a sharp increase in uncollected debt relating to student accounts, the District opted into the Community Eligibility Provision (CEP) for the 2019-2020 school year. The CEP allows all students, regardless of economic status, to receive a free breakfast and lunch. While not completely eliminating the operating deficit, this implementation will hopefully provide a financial benefit to both the students and families of the District as well as the District's Food Service Fund.

Revenue	17/18 Actual	18/19 Budget	19/20 Budget	Inc (Dec)	%
6000 - Local Revenue	327,142	363,779	188,908	(174,871)	-53.45%
7000 - State Revenue	100,239	94,893	133,526	38,633	38.54%
8000 - Federal Revenue	689,435	670,387	1,131,213	460,826	66.84%
9000 - Other Revenue	11,286	117,622	-	(117,622)	0.00%
Total Revenue	1,128,102	1,246,681	1,453,647	206,966	18.35%
Expenditures					
Salaries/Benefits (100-200)	524,329	504,927	563,881	58,954	11.24%
Purchased Services (300-500)	550,621	560,800	771,571	210,771	38.28%
Supplies/Equipment (600-700)	131,891	121,095	144,467	23,372	17.72%
Other Objects (800)	-	-	-	-	0.00%
Total Expenditures	1,206,841	1,186,822	1,479,919	293,097	24.29%
Total Inc/(Dec) in Fund Balance	\$ (78,739)	\$ 59,859	\$ (26,272)	\$ 138,598	176.02%

Financial Projections

General Fund

The following pages present the District's current financial projections. The District maintains a five year, rolling projection that is updated periodically throughout each year. Forecasts are maintained on a major object basis. The following significant assumptions are used in the preparation of a forecast:

Expenditures:

- Salaries increase by 2-3% annually depending on the applicable contract
- Medical insurance increases by 5% annually
- Other insurances increases by 1-4% annually
- Retirement increases as follows:
 - 34.77% in 20/21
 - 35.19% in 21/22
 - 35.84% in 22/23
 - 36.30% in 23/24
 - 36.30% in 24/25
- 1-2% increases annually on all other expenses, unless contractual increase is known

Revenues:

- 1.25% annual increase in property tax revenues from anticipated assessment growth
- 1-2% increases in other local revenues.
- Level State revenues except where determined by other factors such as:
 - Social Security Reimbursements
 - Retirement Reimbursements
 - Rental Reimbursements
 - Transportation Reimbursements
- No increases in Federal funding

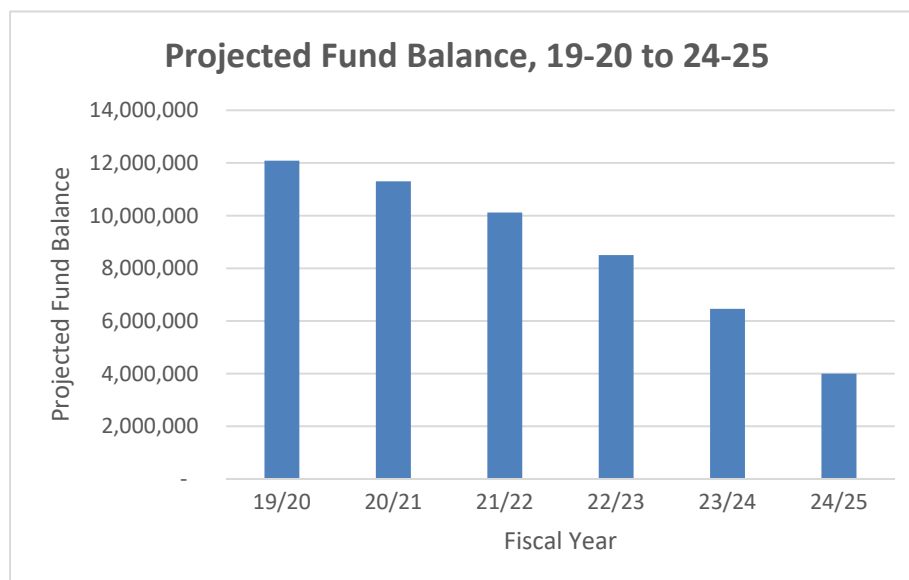
General Fund Projected Revenue

	20/21	21/22	22/23	23/24	24/25
6111 Current Real Estate Taxes	13,444,140	13,612,192	13,782,344	13,954,623	14,129,056
6113 Public Utility Realty Tax	15,500	15,500	15,500	15,500	15,500
6114 Payments in Lieu of Taxes	108,930	108,930	108,930	108,930	108,930
6120 Current Per Capita, Section 679	42,075	41,654	41,238	40,825	40,417
6141 Current Per Capita, Act 511	41,650	40,817	40,001	39,201	38,417
6151 Earned Income Tax	1,439,250	1,453,643	1,468,179	1,482,861	1,497,689
6153 Realty Transfer Tax	227,250	229,523	231,818	234,136	236,477
6211 Discount - Real Estate Tax	(333,300)	(336,633)	(339,999)	(343,399)	(346,833)
6220 Discount - Section 679 Per Capita	(980)	(960)	(941)	(922)	(904)
6241 Discount - Act 511 Per Capita	(980)	(960)	(941)	(922)	(904)
6311 Penalty - Real Estate Tax	37,875	38,254	38,636	39,023	39,413
6320 Penalty - Section 679 Per Capita	353	346	339	332	325
6341 Penalty - Act 511 Per Capita	353	346	339	332	325
6411 Delinquent Real Estate Taxes	1,414,000	1,428,140	1,442,421	1,456,846	1,471,414
6420 Delinquent Section 679 Per Capita	6,860	6,723	6,588	6,457	6,327
6441 Delinquent Act 511 Per Capita	6,860	6,723	6,588	6,457	6,327
6510 Interest on Investments	280,500	286,110	291,832	297,669	303,622
6520 Dividends on Investments	800	800	800	800	800
6531 Unrealized Gains/Losses on Investments	-	-	-	-	-
6710 Gate Receipts	30,000	30,000	30,000	30,000	30,000
6740 Student Fees	2,200	2,200	2,200	2,200	2,200
6832 IDEA - Part B & Section 619	454,500	454,500	454,500	454,500	454,500
6910 Rentals	16,626	16,959	17,298	17,644	17,997
6920 Donations	29,000	29,000	29,000	29,000	29,000
6944 Tuition - Other LEAs	76,500	78,030	79,591	81,182	82,806
6961 Transportation - Other LEAs	25,500	26,010	26,530	27,061	27,602
6969 Other Services Provided to LEAs	2,550	2,601	2,653	2,706	2,760
6991 Refund of Prior Years' Expenditures	35,000	35,000	35,000	35,000	35,000
6999 Miscellaneous Income	28,700	28,700	28,700	28,700	28,700
7110 Basic Ed Subsidies	11,270,559	11,326,912	11,383,547	11,440,465	11,497,667
7160 Tuition - 1305 & 1306	50,500	50,753	51,006	51,261	51,518
7220 Vocational Education Subsidy	30,000	30,000	30,000	30,000	30,000
7271 Special Ed Subsidy	1,752,504	1,761,266	1,770,073	1,778,923	1,787,818
7311 Transportation Subsidy	2,525,000	2,525,000	2,525,000	2,525,000	2,525,000
7312 Nonpublic Transportation Subsidy	80,000	80,000	80,000	80,000	80,000
7320 PlanCon Reimbursement	668,551	667,171	667,815	667,932	667,933
7330 Health Services Subsidy	45,000	45,450	45,905	46,364	46,827
7340 State Property Tax Reduction Allocation	971,703	971,703	971,703	971,703	971,703
7360 Safe Schools Grant	-	-	-	-	-
7505 Ready to Learn Block Grant	426,026	426,026	426,026	426,026	426,026
7810 Social Security Subsidy	591,219	605,311	619,757	634,107	648,807
7820 Retirement Subsidy	2,687,150	2,784,429	2,903,544	3,008,900	3,078,652
8514 Title I	827,786	827,786	827,786	827,786	827,786
8515 Title IIA	101,604	101,604	101,604	101,604	101,604
8517 Title IV	52,475	52,475	52,475	52,475	52,475
8810 ACCESS	325,000	325,000	325,000	325,000	325,000
8820 ACCESS ADMIN CLAIMS	15,000	15,000	15,000	15,000	15,000
Projected Revenue	39,851,789	40,230,031	40,635,384	41,029,285	41,390,780

General Fund Projected Expenditures

	20/21	21/22	22/23	23/24	24/25
111 Administrative Salaries	1,305,254	1,331,359	1,357,986	1,385,146	1,412,849
116 Administrative Insurance Opt Out	2,400	2,400	2,400	2,400	2,400
121 Teacher Salaries	10,240,667	10,506,924	10,780,104	11,049,607	11,325,847
122 Teacher Substitutes	12,240	12,485	12,734	12,989	13,249
123 Teacher Overtime	113,791	116,067	118,388	120,756	123,171
126 Teacher Insurance Opt Out	45,600	45,600	45,600	45,600	45,600
131 Other Professional Wages	460,176	471,680	483,472	495,559	507,948
141 Technical Salaries	136,618	140,034	143,534	147,123	150,801
151 Clerical Wages	457,684	467,982	478,512	489,278	500,287
152 Clerical Substitutes	12,750	12,750	12,750	12,750	12,750
153 Clerical Overtime	5,486	5,609	5,735	5,864	5,996
171 Office Aide Wages	101,471	103,754	106,088	108,475	110,916
173 Office Aide Overtime	562	575	588	601	615
181 Custodial/Maintenance Wages	275,678	281,881	288,223	294,708	301,339
183 Custodial/Maintenance Overtime	9,151	9,357	9,568	9,783	10,003
186 Custodial/Maintenance Opt Out	2,400	2,400	2,400	2,400	2,400
191 Instructional Aide Wages	604,510	604,510	604,510	604,510	604,510
192 Instructional Aide Substitutes	14,200	14,200	14,200	14,200	14,200
211 Health Insurance	3,379,505	3,548,480	3,725,904	3,912,199	4,107,809
212 Dental Insurance	168,302	171,668	175,101	178,603	182,176
213 Life Insurance	23,542	23,778	24,015	24,255	24,498
215 Vision Insurance	41,714	42,548	42,548	43,399	44,267
220 Social Security/Medicare	1,055,749	1,080,912	1,106,710	1,132,334	1,158,583
230 Retirement	4,798,482	4,972,195	5,184,899	5,373,036	5,497,592
240 Tuition Reimbursement	56,100	57,222	58,366	59,534	60,724
260 Workers Compensation	61,450	62,679	63,933	63,933	63,933
281 Retiree Health Benefits	199,750	199,750	199,750	199,750	199,750
310 Official/Administrative Services	185,000	185,000	185,000	185,000	185,000
311 Tax Collection Commissions	25,000	25,000	25,000	25,000	25,000
322 Professional Services - IU	1,001,836	1,021,873	1,042,310	1,063,156	1,084,419
323 Professional Services - Other Ed. Agencies	61,362	61,362	61,362	61,362	61,362
324 Professional Services - Employee Training	28,000	28,000	28,000	28,000	28,000
329 Other Professional Services	422,740	426,967	431,237	435,549	439,904
330 Other Professional Services	253,375	255,908	258,467	261,052	263,663
340 Technical Services	60,223	60,826	61,434	62,048	62,669
348 Systems Services	12,120	12,241	12,364	12,487	12,612
350 Security	49,817	50,315	50,819	51,327	51,840
390 Other Professional Services & Training	36,422	36,786	37,154	37,525	37,900
411 Disposal Services	34,775	35,470	36,180	36,903	37,641
412 Snow Plowing	84,456	86,145	87,868	89,625	91,418
413 Custodial Services	771,072	786,494	802,223	818,268	834,633
414 Lawn Care Services	122,470	124,920	127,418	129,967	132,566
415 Laundry/Linen Services	8,224	8,389	8,557	8,728	8,902
424 Water and Sewage	61,336	62,562	63,814	65,090	66,392
431 Repairs & Maintenance - Buildings	38,900	39,678	40,471	41,281	42,106
432 Repairs & Maintenance - Equipment	328,432	335,000	341,700	348,534	355,505
433 Repairs & Maintenance - Vehicles	10,200	10,404	10,612	10,824	11,041
434 Repairs & Maintenance - Grounds	25,500	26,010	26,530	27,061	27,602
442 Rentals - Equipment & Vehicles	21,965	22,404	22,852	23,309	23,775
460 Extermination Services	15,306	15,612	15,924	16,243	16,568
513 Transportation	3,856,083	3,856,083	3,856,083	3,856,083	3,856,083
516 Transportation - IU	150,000	150,000	150,000	150,000	150,000
522 Auto Insurance	12,363	12,487	12,612	12,738	12,865
523 Liability Insurance	84,292	85,134	85,986	86,846	87,714
525 Bonding Insurance	1,242	1,255	1,267	1,280	1,293
529 Other Insurance	8,080	8,161	8,242	8,325	8,408
530 Communications	57,105	57,676	58,253	58,836	59,424
538 Telecommunications Services	69,185	69,877	70,576	71,281	71,994
549 Advertising	17,675	17,852	18,030	18,211	18,393
550 Printing & Binding	18,029	18,209	18,391	18,575	18,761

	20/21	21/22	22/23	23/24	24/25
561 Tuition - Other Districts	275,000	277,750	280,528	283,333	286,166
562 Tuition - Charter Schools	1,327,735	1,327,735	1,327,735	1,327,735	1,327,735
564 Tuition - CCCTC	1,180,866	1,180,866	1,180,866	1,180,866	1,180,866
567 Tuition - APS	40,000	40,000	40,000	40,000	40,000
568 Tuition - PRRI	60,000	60,000	60,000	60,000	60,000
580 Travel	83,996	84,836	85,684	86,541	87,407
595 IU Payments by Withholding	53,063	53,594	54,130	54,671	55,218
599 Registrations	74,614	75,360	76,114	76,875	77,644
610 Supplies	660,662	660,662	660,662	660,662	660,662
621 Natural Gas	157,459	159,034	160,624	162,230	163,852
622 Electricity	352,995	356,525	360,090	363,691	367,328
623 Bottled Gas	1,323	1,336	1,350	1,363	1,377
626 Gasoline	9,686	9,783	9,881	9,979	10,079
627 Diesel Fuel	1,212	1,224	1,236	1,249	1,261
631 Food	15,716	15,873	16,031	16,192	16,354
635 Meals/Refreshments	16,515	16,680	16,846	17,015	17,185
640 Texts	335,131	335,131	335,131	335,131	335,131
648 Electronic Texts	44,023	44,023	44,023	44,023	44,023
650 Tech Supplies/Software	255,422	260,531	265,741	271,056	276,477
651 Projectors	20,000	20,000	20,000	20,000	20,000
652 Phones	3,000	3,000	3,000	3,000	3,000
653 End User Hardware	70,000	70,000	70,000	70,000	70,000
752 New Capital Equipment	12,700	12,700	12,700	12,700	12,700
758 New Tech Capital Equipment	80,000	80,000	80,000	80,000	80,000
762 Replacement Capital Equipment	76,563	76,563	76,563	76,563	76,563
768 Replacement Tech Capital Equipment	40,600	40,600	40,600	40,600	40,600
810 Dues & Fees	51,854	52,373	52,897	53,426	53,960
832 Debt Service - Interest	1,185,351	1,077,691	962,566	840,563	840,563
840 Budgetary Reserve	100,000	100,000	100,000	100,000	100,000
860 Grants	2,500	2,500	2,500	2,500	2,500
890 Miscellaneous Expenditures	1,500	1,500	1,500	1,500	1,500
891 Miscellaneous Expenditures	500	500	500	500	500
912 Debt Service - Principal	2,505,000	2,605,000	2,725,000	2,845,000	2,845,000
939 Transfers to Other Funds	25,000	25,000	25,000	25,000	25,000
Total Projected Expenditures	40,637,803	41,411,268	42,254,256	43,073,272	43,850,319
Projected Increase (Decrease) in Fund Balance	(786,013)	(1,181,237)	(1,618,872)	(2,043,987)	(2,459,540)
Estimated Fund Balance, Beginning of Year	12,088,788	11,302,775	10,121,537	8,502,665	6,458,678
Estimated Fund Balance, End of Year	11,302,775	10,121,537	8,502,665	6,458,678	3,999,138



Food Service Fund

Projected revenues and expenditures for the District's Food Service Fund are as follows:

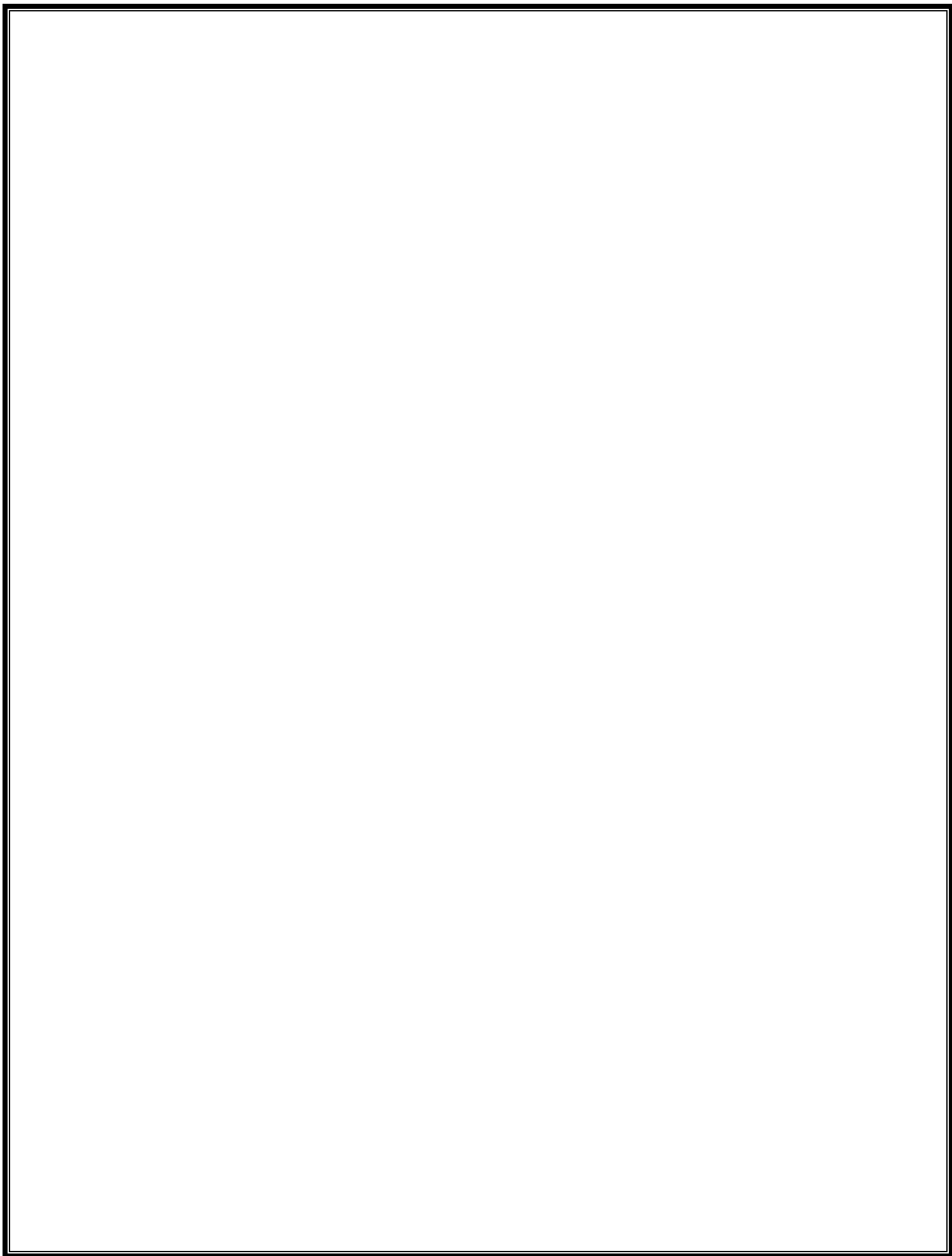
	18/19 Budg.	19/20 Budg.	20/21 Proj	21/22 Proj	22/23 Proj.	23/24 Proj.	24/25 Proj.
6510 Interest on Investments	225	500	500	500	500	500	500
6600 Food Service Sales	248,712	88,407	88,407	88,407	88,407	88,407	88,407
6620 Nonreimbursable Revenue	71,000	70,000	70,700	71,407	72,121	72,842	73,571
6630 Special Functions	35,000	30,000	30,300	30,603	30,909	31,218	31,530
6999 Miscellaneous Income	8,842	-	1,000	1,000	1,000	1,000	1,000
7600 State Lunch/Breakfast Subsidy	34,564	62,987	64,247	65,532	66,842	68,179	69,543
7810 Social Security Subsidy	11,278	12,867	15,486	15,796	16,112	16,434	16,763
7820 Retirement Subsidy	49,051	57,672	70,386	72,661	75,483	77,981	79,541
8531 Federal Lunch/Breakfast Subsidy	625,594	1,067,883	1,073,222	1,078,589	1,083,981	1,083,981	1,089,401
8533 Value Of Donated Commodities	44,793	63,330	64,597	65,889	67,206	68,550	69,921
9310 General Fund Transfers	117,622	-	55,000	55,000	55,000	55,000	55,000
Total Projected Revenues	1,246,681	1,453,646	1,533,845	1,545,383	1,557,563	1,564,094	1,575,177
190 Cafeteria Wages	294,792	336,381	343,109	349,971	356,970	364,110	371,392
210 Group Insurances	87,428	85,430	89,702	94,187	98,896	103,841	109,033
220 Social Security/Medicare	22,555	25,733	26,248	26,773	27,308	27,854	28,411
230 Retirement	98,551	114,861	119,299	123,155	127,938	132,172	134,815
260 Workers Compensation	1,601	1,475	1,818	1,855	1,892	1,930	1,968
390 Other Purchased Prof. Services	5,000	29,965	30,564	30,564	31,175	31,175	31,799
430 Repairs & Maintenance Services	26,775	25,000	30,000	20,000	20,000	20,000	20,000
570 Food Service Management	528,925	716,456	730,785	745,401	760,309	775,515	791,025
580 Travel	100	150	150	150	150	150	150
610 Supplies	39,696	44,136	40,490	45,019	41,300	45,919	42,126
630 Food	44,793	63,331	64,598	65,890	67,207	68,552	69,923
650 Tech Supplies/Software	1,500	5,000	5,100	5,202	5,306	5,412	5,520
740 Depreciation	35,106	32,000	31,360	30,733	30,118	29,516	28,925
750 New Equipment	-	-	-	20,000	2,500	2,500	2,500
Total Projected Expenditures	1,186,822	1,479,918	1,513,222	1,558,898	1,571,070	1,608,645	1,637,588
Increase (Decrease) In Fund Balance	59,859	(26,272)	20,623	(13,515)	(13,507)	(44,551)	(62,411)
Fund Balance, Beginning of Year	(59,859)	-	(26,272)	(5,649)	(19,163)	(32,671)	(77,222)
Fund Balance, End of Year	-	(26,272)	(5,649)	(19,163)	(32,671)	(77,222)	(139,633)

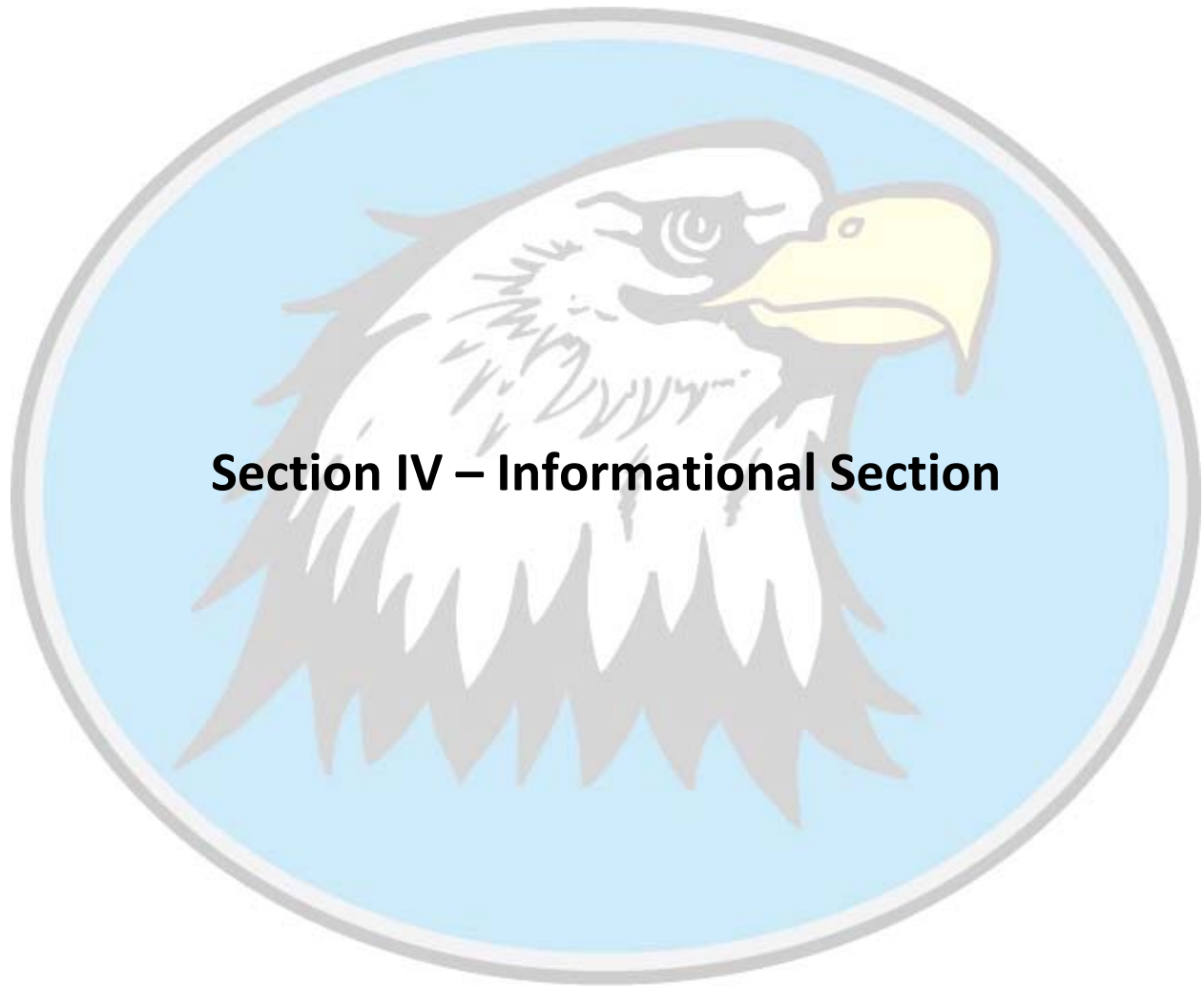
Capital Projects Fund

Projected revenues and expenditures for the District's Capital Projects Fund (as outlined in the Capital Projects Fund Five Year Plan) are as follows:

	19/20 Budg.	20/21 Proj.	21/22 Proj.	22/23 Proj.	23/24 Proj.
6510 Interest on Investments	57,044	27,698	14,705	6,427	-
9310 General Fund Transfers	-	-	-	-	-
Total Projected Revenues	57,044	27,698	14,705	6,427	-
430 Repairs & Maintenance Services	25,000	-	-	-	-
450 Construction Services	747,356	1,035,245	460,784	290,646	237,000
750 New Equipment	5,000	-	-	-	-
Total Projected Expenditures	777,356	1,035,245	460,784	290,646	237,000
Increase (Decrease) In Fund Balance	(720,312)	(1,007,547)	(446,079)	(284,219)	(237,000)
Fund Balance, Beginning of Year	2,678,826	1,958,514	950,967	504,888	220,669
Fund Balance, End of Year	1,958,514	950,967	504,888	220,669	(16,331)

Note: Projections carry out to 23/24 in the Capital Projects fund rather than 24/25 to align with the current 5 year Capital Projects Plan.





Real Estate Tax Info

Real estate assessments originate with the Crawford County Courthouse's assessment office. The last county-wide reassessment occurred in 1969. However, assessed values are updated for new construction, improvements, demolitions, catastrophes, etc.

Property taxes are expressed in mills. A mill is one thousandth of a currency unit, meaning that one mill equals one tenth of one cent (\$0.001) for each dollar of assessed value. The taxable amount can be calculated by multiplying the assessed value times the \$0.001 figure times the millage rate. For example, the calculation for a home assessed at \$25,000 would be as follows: \$25,000 assessed value x \$0.001 x 51.55 mills = \$1,288.75 in school property taxes owed. Below is an example of the tax effect on a property with an assessed value of \$25,000 for the previous five years:

Fiscal Year	Assessed Value	Millage Rate	Tax Levy
2015-2016	25,000.00	50.55	1,263.75
2016-2017	25,000.00	50.55	1,263.75
2017-2018	25,000.00	50.55	1,263.75
2018-2019	25,000.00	51.55	1,288.75
2019-2020	25,000.00	51.55	1,288.75

The school district millage must be annually voted on and approved by the Board of School Directors. The Commonwealth publishes a limit, called the Act 1 Index, which signifies the maximum percentage increase a school district can increase taxes by without putting the tax increase to vote through referendum or by applying for referendum exceptions with the Commonwealth. For 2018-2019, Conneaut School District was eligible to increase taxes by 3.3%. It was decided that an increase of one mill, or 1.90%, would be utilized.

Assessed values and collection percentages for the previous five years, as well as projections for the budget year and next three years, are as follows:

Fiscal Year	Assessed Value	Levy	Collection	Collection %
2014-2015	282,960,556	13,333,358	12,162,426	91.22%
2015-2016	283,731,272	13,372,616	12,293,106	91.93%
2016-2017	287,037,425	13,538,806	12,481,297	92.19%
2017-2018	290,319,300	13,704,705	12,631,054	92.17%
2018-2019	293,307,984	14,149,091	13,039,802	92.16%
2019-2020 (Budget)	298,320,970	14,407,510	13,278,163	92.16%
2020-2021 (Projected)	302,049,982	14,599,741	13,301,902	92.16%
2021-2022 (Projected)	305,825,607	14,794,374	13,434,921	92.16%
2022-2023 Projected)	309,648,427	14,991,440	13,434,921	92.16%

Earned Income Taxes

The District collects a 0.5% earned income tax on wages earned by taxpayers residing within the District's boundaries. Collection information for the previous three years, current year, and budget year is as follows:

Fiscal Year	Tax Rate	Collections
2015-2016	0.50%	1,407,629
2016-2017	0.50%	1,379,712
2017-2018	0.50%	1,412,430
2018-2019 (Budget)	0.50%	1,380,000
2019-2020 (Budget)	0.50%	1,425,000

Per Capita Taxes

The District assesses a \$10.00 Per Capita tax on residents aged 18 or older. \$5.00 is assessed under Act 511, and \$5.00 is assessed under Section 679. Collection information for the previous three years, current year, and budget year is as follows:

Fiscal Year	Tax Rate	Collections
2014-2015	10.00	87,284
2015-2016	10.00	87,480
2016-2017	10.00	87,590
2017-2018	10.00	86,702
2018-2019 (Budget)	10.00	86,000
2019-2020 (Budget)	10.00	85,000

Student Enrollment

Student enrollment records are carefully maintained by the Student Accounting office. Enrollment projections are developed internally. Past enrollment trends are analyzed and coupled with birth rates and other demographic indicators to develop enrollment projections. Enrollment numbers for the previous four years and the 19/20 budget year are as follows:

School Year	Elementary	Middle	High	Total
2014-2015 3rd Day	728	660	693	2,081
2015-2016 3rd Day	711	636	711	2,058
2016-2017 3rd Day	683	625	715	2,023
2017-2018 3rd Day	672	629	688	1,989
2018-2019 3rd Day	656	606	641	1,903
2019-2020 3rd Day (Projected)	611	575	606	1,792
2020-2021 3rd Day (Projected)	605	570	595	1,770
2021-2022 3rd Day (Projected)	600	565	575	1,740

Staffing

Staffing levels, broken out between teachers, administrators, and support professionals, are as follows:

School Year	Teachers	Administrators	Support/Other	Total
2014-2015	154	12	86	252
2015-2016	154	12	87	253
2016-2017	151	15	101	267
2017-2018	154	14	97	265
2018-2019	155	14	96	265
2019-2020 (Budgeted)	151	13	94	258

Staffing has remained relatively consistent over the past few years despite declining enrollment, primarily due to significant increases in the District's special education needs.

Other Post-Employment Benefits (OPEB)

The District does not maintain a reserve for other post-employment benefits.

Debt

The District's current debt service consists of the following obligations:

General Obligation Bonds, Series 2015 – proceeds used to refund 2007A issuance, which was used to fund various renovation projects throughout the District.

General Obligation Note, 2013 – proceeds used to refund 2003 issuance, which was used to fund various renovation projects throughout the District.

General Obligation Bonds, Series 2012 – proceeds used to refund 2003 issuance, which was used to fund various renovation projects throughout the District.

General Obligation Bonds, Series 2007 – proceeds used to refund 2004B issuance, which was used to fund various renovation projects throughout the District.

Crawford County Career & Technical Center General Obligation Bonds, Series 2013 – Though this issuance does not appear on the District's statement of financial position, the District is obligated to contribute a portion of the CTC's debt service. The total debt is allocated to each participating District based on each District's market value data. Proceeds from this issuance were used to refund the 2009 issuance, which was used for various improvements.

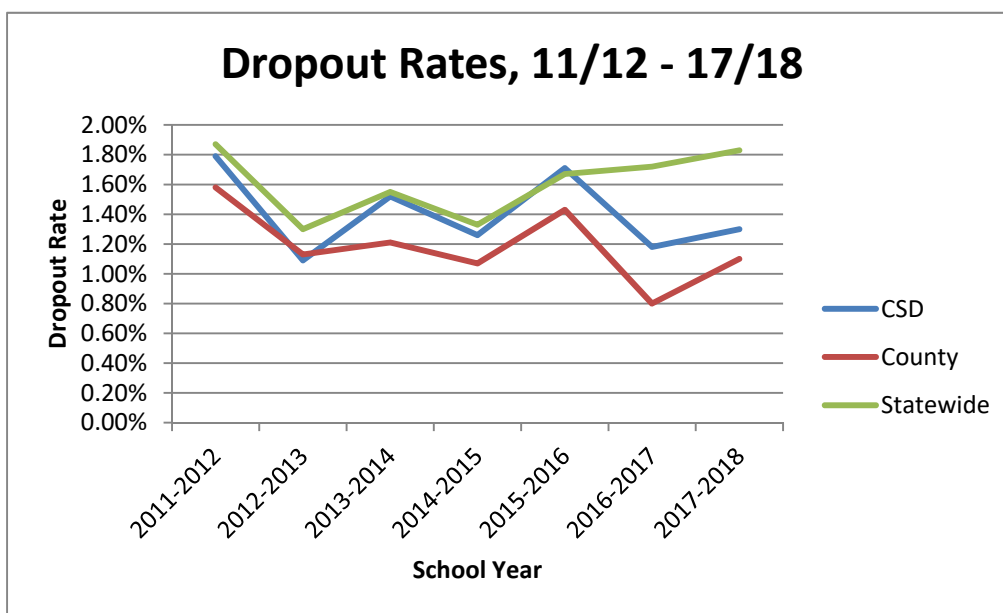
The amortization schedule for all outstanding debt is as follows:

FY End June 30:	Bond/Note Principal	Bond/Note Interest	Total Debt Service	Annual Subsidy	Net Debt Service
2020	2,380,000	1,267,665	3,647,665	(617,955)	3,029,710
2021	2,505,000	1,185,351	3,690,351	(668,551)	3,021,801
2022	2,605,000	1,077,691	3,682,691	(667,171)	3,015,520
2023	2,725,000	962,566	3,687,566	(667,815)	3,019,751
2024	2,845,000	840,563	3,685,563	(667,932)	3,017,631
2025	3,015,000	703,138	3,718,138	(703,357)	3,014,781
2026	3,165,000	550,063	3,715,063	(702,649)	3,012,414
2027	3,330,000	388,888	3,718,888	(703,639)	3,015,249
2028	65,000	3,649,988	3,714,988	(702,715)	3,012,273
2029	70,000	3,647,625	3,717,625	(703,449)	3,014,176
2030	70,000	3,645,175	3,715,175	(702,767)	3,012,408
2031	75,000	3,642,638	3,717,638	(703,452)	3,014,186
2032	75,000	3,640,059	3,715,059	(702,735)	3,012,324
2033	80,000	3,637,444	3,717,444	(703,399)	3,014,045
2034	80,000	3,634,744	3,714,744	(702,647)	3,012,097
2035	4,200,000	217,519	4,417,519	(1,229,172)	3,188,347
2036	4,345,000	73,322	4,418,322	(1,229,395)	3,188,927
Total	31,630,000	32,764,435	64,394,435	(12,778,800)	51,615,635

Performance Benchmarks

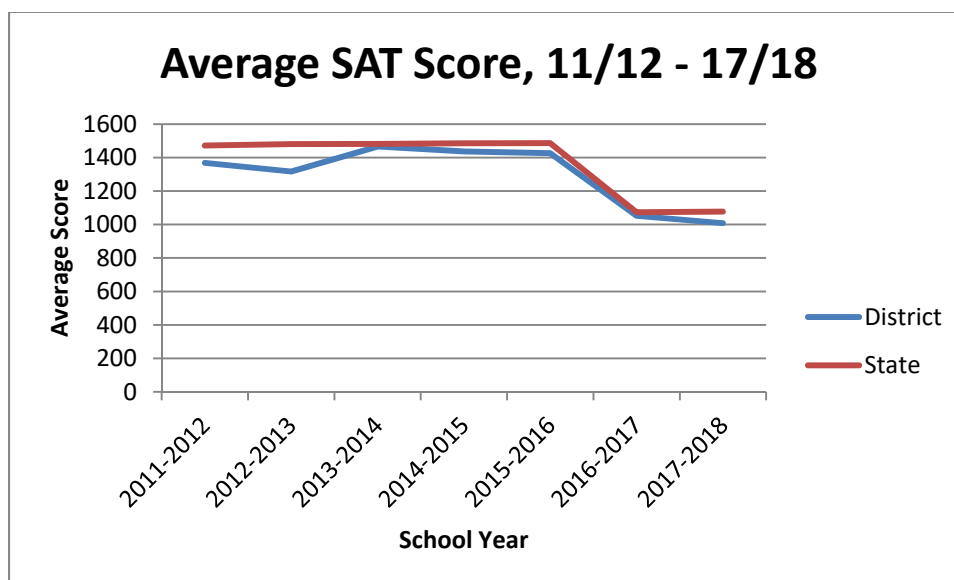
Drop-Out rates

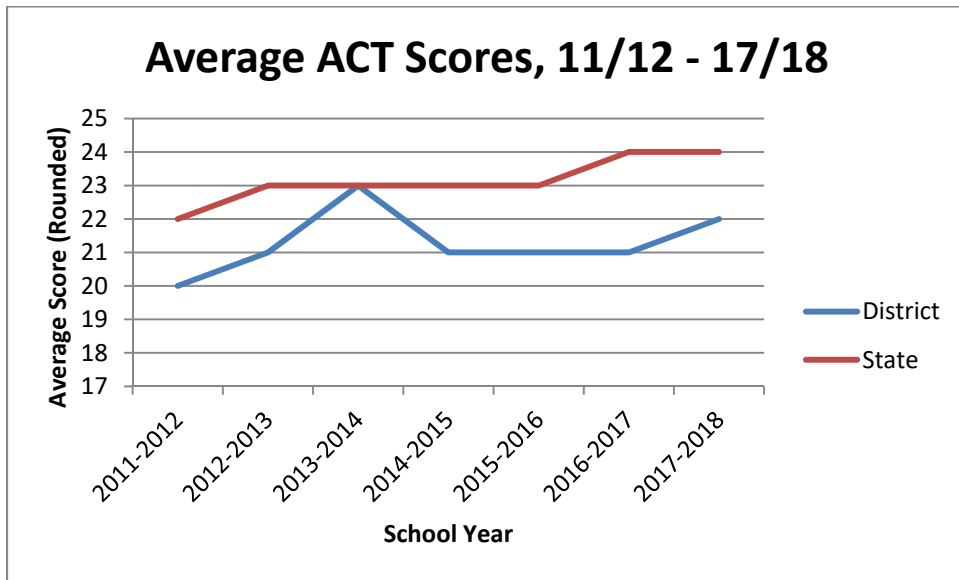
Conneaut School District continues to see a downward overall trend in annual drop-out rates. For the past four years, District drop-out rates have been near or below the State average but above the county average:



SAT/ACT Scores

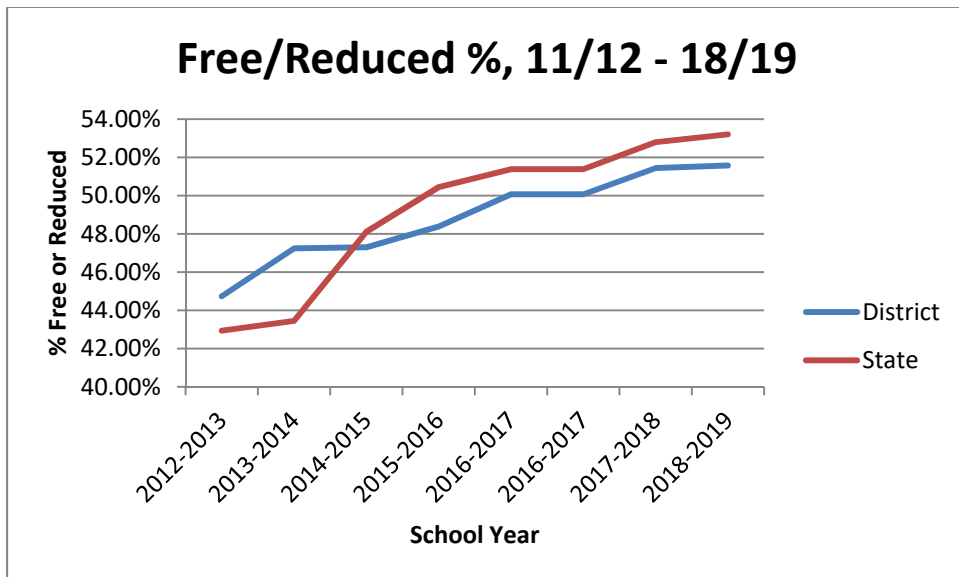
The District continues to trend near the State average for SAT scores:





Free & Reduced Lunch Eligibility

The District continues to see an uptick in Free & Reduced Lunch eligibility from year to year. This is consistent with what is occurring statewide, though the statewide percentages are increasing rapidly due to the Community Eligibility Provision (CEP). The CEP allows for a District, if eligible, to consider all students Free under NSLP reimbursement regulations.



Glossary of Acronyms and Terms

Accrual Basis of Accounting – A system of accounting in which all flows of resources and obligations are recorded as they are earned and incurred, not necessarily when cash is received or paid.

Act 511 Taxes – Revenue received from the flat and proportional assessments made in accordance with Act 511 of 1965 (Local Tax Enabling Act).

ADM – Acronym for Average Daily Membership.

AFR – Acronym for Annual Financial Report.

Agency Funds – A type of Fiduciary Fund that contains resources held on a temporary, purely custodial basis by a government on behalf of others (assets equal liabilities) and is of a short duration.

Aid Ratio – The result of the formula that reflects a district's wealth in relation to all other districts in the State.

ASBO – Association of School Business Officials International.

Assessed Valuation – The official valuation of property for the purpose of taxation. The valuation is determined by the assessors of the district (see School Code).

Audit – An examination of the records and documents to determine whether 1) transactions that are contemplated or were completed were appropriate; or 2) all transactions were recorded properly, completely, and accurately.

AV – Acronym for Assessed Value

Balance Sheet Format – A statement of financial position classifying current assets and non-current assets, current liabilities and non-current liabilities and fund balances or equity at a particular date.

Basic Instructional Subsidy – A payment that includes: payment on account of instruction, payment on account of low-income families and payment on account of poverty.

Basis of Accounting – Method used to best report the financial activity and condition of an entity.

BEF – Acronym for Basic Education Funding

BOE – Acronym for Board of Education

Bond – A written promise to pay a specified amount of money at a certain time in the future and carrying interest at a fixed rate. The interest is usually payable periodically as specified in the bond. The term “bond” applies also to an insurance document guaranteeing the faithful performance of an official in assigned duties and indemnifying the school district for financial loss resulting from unfaithful performance.

Budget – A complete financial forecast for a given time (usually one year) including both expenditures and receipts, based on an educational plan.

Budget Calendar – A guide for indicating budget preparation responsibilities and the dates for their accomplishment by individuals or groups.

Budgetary Comparison – Contrasts information from an entity’s originally adopted budget, the final modified budget and the actual results for the year.

Business-Type Activities – Operation of activities which are generally self-sustaining covering costs with the user fees or charges paid for providing such service.

CAFR – Compiled Annual Financial Report

Capital Projects Funds – Accounts for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Chart of Accounts – A list of all accounts used in an individual accounting system. An account is a descriptive heading under which are recorded similar financial transactions.

Charter School – An independent public school designed by local citizens, established and operated under a charter from the local board of school directors. A charter school must be organized as a public nonprofit corporation. Charter schools are exempt from most State mandates except those ensuring the health, safety, and civil rights of students.

CTC – Acronym for Career and Technical Center.

Current and Interim Real Estate – Revenue received from taxes assessed and levied upon real property, including taxes levied on new construction not appearing on the current real estate tax rolls.

Current Assets – Cash and other assets expected to or required to be converted to cash within a year without restriction to do so.

Current Expenditures – Includes all general fund expenditures with reference to the functional classifications of: instruction (less tuition), support services, and operation of non-instructional services.

Current Financial Resources – Flow of resources that occurred within or soon after a given year, but does not include capital assets or any portion of long-term debt beyond the current year.

Current Liabilities – Amounts due now or expected to become due within a year, to other entities for services received that are expected to be paid with current assets.

Debt Margin – The difference between the indebtedness of a school district and the amount of indebtedness it can legally incur.

Debt Service – Expenditures for the retirement or paying off of the principal amount of a debt and the interest on the amount.

Delinquent Taxes - Revenue received from all levies that have become delinquent. Delinquent, for accounting purposes only, means taxes recognized as revenue in a fiscal year subsequent to the fiscal year of levy.

Depreciation – Process of allocating the cost of fixed assets to the accounting period in which the benefits are received. It is a process of cost allocation, not valuation.

Earned Income Tax – A proportional tax levied on the wages, salaries, commissions, net profits, or other compensation of residents within the taxing district.

EIT – Acronym for Earned Income Tax.

Employee Benefits – A form of compensation in addition to salary for an employee. Such benefits include retirement benefits, Social Security, workers' compensation, sick leave, life insurance, accident insurance, disability insurance, etc.

Encumbrances – Purchase orders, contracts and salary or other commitments that are chargeable to an appropriation and for which the appropriation is reserved. The purpose of encumbrance accounting is to avoid overspending the budget.

Enterprise Funds – Accounts for operations that are financed and operated in a manner similar to private business enterprises of providing goods or services with costs recovered primarily through user charges.

Equity – The residual interest in the assets of an entity that remain after deducting its liabilities.

ES – Acronym for Emotional Support.

Expenditures – The outflow of cash or promise to pay as a result of goods or services that have been received.

Extended School Year – Special education services or related services provided outside of a standard schedule of school days within a school term, for the purpose of ensuring the provision of a free appropriate public education to an eligible student.

Financial Accounting Standards Board (FASB) – The private-sector organization empowered to establish financial accounting and reporting standards in the United States.

Federal Revenue – Revenue originating from Federal sources and made available to the school district through direct grants, State channels, or other agencies conducting programs through the school district.

Fiduciary Funds – Accounts for assets held by a governmental unit as a custodian or trustee capacity for individuals, private organizations, other governmental units, and/or other other funds, rather than as an owner.

Fiscal Independence – The legal condition that authorizes the local board of education to adopt its own budget directly or by submitting it to a direct vote of the qualified voters of the school district.

Fiscal Year – School districts of the first class, first class A and second class may, by majority vote, establish a fiscal year to coincide with the calendar year; all others shall begin July 1 and end June 30.

Fixed Assets – Include all long lived assets generally not converted to cash within one year, used in the operations of a government. It includes all expenditures necessary to acquire the asset and prepare it for its intended use.

Fixed Charges – Expenditures that generally occur with some regularity, such as retirement, Social Security, insurance, etc.

Function – A designation of a particular activity or service performed by an entity in accordance with designated accounting structure within the accounting manual of the Pennsylvania Department of Education.

Fund – A fiscal and accounting entity for recording resources, liabilities, and equity.

Fund Balance – The difference between assets and liabilities including the close out of the accumulation of revenues minus expenditures. Fund balances may be nonspendable, restricted, committed, assigned, or unassigned.

Fund Financial Statements – Financial information separately presented to provide information about the individual activities divided into three parts – governmental, proprietary and fiduciary funds.

GAAP – Acronym for Generally Accepted Accounting Principles.

GAS – Acronym for Government Auditing Standards.

GASB – Acronym for Governmental Accounting Standards Board – issues standards of financial accounting and reporting with respect to activities and transactions of State and local governmental entities in the United States.

General Fund – The principal fund of a school district that includes all operations not required to be recorded in other funds, such as school lunch, capital reserves, activity funds, etc.

GFOA – The Government Finance Officers Association is the professional association of state/provincial and local finance officers in the United States and Canada, and has served the public finance profession since 1906. The association's 14,100 members are dedicated to the sound management of government financial resources.

GS – Acronym for Gifted Support.

Governmental Activities – The basic services of the governmental entity, but not the proprietary or fiduciary funds.

Governmental Funds – Accounting systems used by governments. Funds are individual fiscal and accounting entities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Government-Wide Financial Statements – Comprehensive financial information about the activities of an entity.

Independent Auditor – A certified public accounting or public accountant employed by the board of education to audit the financial records of the district for a fiscal year. The auditor or firm usually is engaged by annual contract at a fixed rate.

IU – Acronym for Intermediate Unit.

Liabilities – Probable future sacrifices of economic benefits arising from present obligations to transfer assets or provide services to other entities as a result of past transactions.

Long-Term Assets – Assets expected to have a normal useful life beyond one year from the date of a government's balance sheet.

Long-Term Liabilities – Liabilities scheduled to mature beyond one year from the date of a government's balance sheet.

LS – Acronym for Learning Support

LSS – Acronym for Life Skills Support

Modified Accrual Basis of Accounting – Records expenditures rather than expenses, and revenues are recorded as received during the year or soon enough thereafter to be used to liquidate the current year's liabilities.

MV – Acronym for Market Value

Net Assets – Assets less liabilities

Nonpublic School – A school that is privately controlled by a nonpublic entity and is financed from sources other than public taxation.

Object – The article to be purchased or the service to be obtained to carry out the function with which it is associated.

Operating Income – The income received as a result of providing goods and/or services.

Other Revenue – Includes revenue from the sale of bonds, proceeds from extended term financing, interfund transfers, receipts from other local education agencies, sale of or compensation for loss of fixed assets, and refunds of prior years' expenditures.

Payments in Lieu of Taxes – Revenue received for property withdrawn from the tax rolls of the school district for public housing, forestlands, game lands, water conservation, or flood control.

Per Capita Tax – Revenue received from per capita taxes. A per capita tax is a flat rate tax levied upon each adult within the taxing district. The tax has no connection to employment, income, voting rights, or any other factor except residence within the school district.

Plan Con – Pennsylvania Department of Education, Division of School Facilities reviews proposed school building projects including their plans and specifications, enrollments, building utilization, and building condition. The Division also calculates State reimbursement for qualified school construction projects, and reviews and approves the financing for reimbursable projects. The Division is also responsible for approving reimbursement for charter school facility leases. The reference of "Plan Con" comes from the "Planning and Construction Workbook"; a series of forms prepared by the LEA and used by the Division of School Facilities to approve major school construction projects.

Proposed Budget – A tentative budget subject to public hearing, examination or comment.

Proprietary Funds - A group of individual funds (Enterprise Funds and Internal Service Funds) that record operations on a business-type or cost-reimbursement basis.

Public Utility Realty Tax (PURTA) – Revenue received under the terms of Act 4 of 1999 (Public Utility Realty Tax Act). Lands and structures owned by public utilities, regulated by the Pennsylvania Public Utility Commission, and used in providing their services are taxed by the State, which then distributes a prescribed sum among local taxing authorities. This payment of State tax is in lieu of local taxes upon utility realty.

Real Estate Transfer Tax – A proportional tax levied on the transfer price of real property within the taxing district.

SBAP – School Based Access Program.

Statement of Activities – A financial statement that reports a government's expenses, revenues, including depreciation and other changes in its net assets during the year, which focuses on the net costs of an entity's individual functions with reconciliation between the beginning fund balance and the ending fund balance.

Statement of Net Assets – A financial statement that reports assets, liabilities, and net assets after liabilities have been satisfied, at a given point in time.

Tax Levy – The total dollar amount to be raised by tax.

Tax Rate/Mill – The tax levy divided by the total taxable assessed value of the district, usually stated as dollars per thousand or hundred of assessed value.

Variances – Amounts which are higher or lower than the norm or the expected outcome of operations.

PDE-2028 Submission

State regulations prescribe that the budget must be displayed and communicated based on a prescribed form known as PDE-2028. This form displays the budget on the minimum level of detail required by law, which is significantly less than what is displayed in this budget document. Nevertheless, the budget in PDE-2028 form is contained on the following pages:

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2019



President of the Board - Original Signature Required6/12/19

Date

Secretary of the Board - Original Signature Required6-12-2019

Date

Chief School Administrator - Original Signature Required6/12/19

Date

Greg Mayle

Contact Person

(814)683-5900 Extn :5451

Telephone Extension

greg.mayle@conneautsd.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conneaut SD	COUNTY : Crawford	AUN : 105201033
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes ☐
No ☒

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$39811193
Ending Unassigned Fund Balance	\$3000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/19
--	-----------------

DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Conneaut SD	County : Crawford	AUN Number : 105201033
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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 5-10-2019
---	--------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Page 3

2019-2020 Final General Fund Budget**LEA : 105201033 Conneaut SD**

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Validations**Page - 1 of 1**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	A budgetary reserve is maintained to allow flexibility for unforeseen expenditures that may arise during a given year.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District maintains an unassigned fund balance to allow flexibility as it relates to budgetary fluctuations across multiple years
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District's Board of Directors has committed funds for various projects and future expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District has assigned funds for various projects and future expenditures.

<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	546,217	
0820 Restricted Fund Balance	32,251	
0830 Committed Fund Balance	5,893,370	
0840 Assigned Fund Balance	1,646,009	
0850 Unassigned Fund Balance	3,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,539,379</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,256,813	
7000 Revenue from State Sources	20,883,448	
8000 Revenue from Federal Sources	1,321,865	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$39,462,126</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$50,001,505</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,985,663
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	108,930
6120 Current Per Capita Taxes, Section 679	41,860
6140 Current Act 511 Taxes - Flat Rate Assessments	41,860
6150 Current Act 511 Taxes - Proportional Assessments	1,650,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,414,000
6500 Earnings on Investments	300,800
6700 Revenues from LEA Activities	32,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	454,500
6910 Rentals	16,300
6920 Contributions and Donations from Private Sources	29,000
6940 Tuition from Patrons	75,000
6960 Services Provided Other Local Governmental Units / LEAs	27,500
6990 Refunds and Other Miscellaneous Revenue	63,700
REVENUE FROM LOCAL SOURCES	\$17,256,813
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,214,487
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	30,000
7271 Special Education funds for School-Aged Pupils	1,743,785
7311 Pupil Transportation Subsidy	2,525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	80,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	617,955
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	971,703
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	426,026
7810 State Share of Social Security and Medicare Taxes	582,483
7820 State Share of Retirement Contributions	2,575,009
REVENUE FROM STATE SOURCES	\$20,883,448
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	827,786
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,604

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	52,475
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,321,865
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	39,462,126

2019-2020 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

AUN: 105201033 Conneaut SD

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

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Page - 1 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,985,663
 Amount of Tax Relief for Homestead Exclusions \$971,801
 Total Approx. Tax Revenue: \$13,957,464
 Approx. Tax Levy for Tax Rate Calculation: \$15,378,446

Crawford

Total

2018-19 Data

a. Assessed Value	\$293,307,984	\$293,307,984
b. Real Estate Mills	51.5500	

I. 2019-20 Data

c. 2017 STEB Market Value	\$936,253,354	\$936,253,354
d. Assessed Value	\$298,320,970	\$298,320,970
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$15,120,027	\$15,120,027
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$15,120,027	\$15,120,027
(f Total * g)		
i. Base Mills Subject to Index	51.5500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.13662%	90.13662%
k. Tax Levy Needed	\$15,378,446	\$15,378,446
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate **51.5500**

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$15,378,446	\$15,378,446
(I / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$14,406,645	
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$12,985,663	
(n * Est. Pct. Collection)		

2019-2020 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

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

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Page - 2 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,985,663

Amount of Tax Relief for Homestead Exclusions \$971,801

Total Approx. Tax Revenue: \$13,957,464

Approx. Tax Levy for Tax Rate Calculation: \$15,378,446

Crawford

Total

Index Maximums

p. Maximum Mills Based On Index 53.1480

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$15,855,163

\$15,855,163

(p / 1000 * d)

IV.

s. Millage Rate within Index? Yes

(If l > p Then No)

t. Tax Levy In Excess of Index \$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$3,934.00

V.

Number of Homestead/Farmstead Properties 4805

4805

Median Assessed Value of Homestead Properties \$25,713

2019-2020 Final General Fund Budget

Real Estate Tax Rate (RETR) Report

AUN: 105201033 Conneaut SD

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

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Page - 3 of 3

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$12,985,663

Amount of Tax Relief for Homestead Exclusions \$971,801

Total Approx. Tax Revenue: \$13,957,464

Approx. Tax Levy for Tax Rate Calculation: \$15,378,446

Crawford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$971,703	Lowering RE Tax Rate	\$0	\$971,703
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$98			\$98
Amount of Tax Relief from State/Local Sources				\$971,801

2019-2020 Final General Fund Budget

LEA : 105201033 Conneaut SD

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page - 1 of 1

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Crawford	298,320,970	51.5500	15,378,446			90.13662%	
Totals:	298,320,970		15,378,446	- 971,801 =	14,406,645 X	90.13662%	= 12,985,663

		Rate		Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00		41,860
6140	Current Act 511 Taxes-- Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	42,500
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				42,500
6150	Current Act 511 Taxes -- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,425,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	225,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes -- Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments				1,650,000
Total Act 511, Current Taxes				1,691,860
Act 511 Tax Limit -->			936,253,354 X	12
			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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Crawford	51.5500	51.5500	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,308,275
1200 Special Programs - Elementary / Secondary	5,043,804
1300 Vocational Education	2,598,089
1400 Other Instructional Programs - Elementary / Secondary	291,492
1500 Nonpublic School Programs	5,000
Total Instruction	\$21,246,660
2000 Support Services	
2100 Support Services - Students	1,097,765
2200 Support Services - Instructional Staff	1,241,438
2300 Support Services - Administration	2,484,288
2400 Support Services - Pupil Health	577,731
2500 Support Services - Business	505,291
2600 Operation and Maintenance of Plant Services	3,061,809
2700 Student Transportation Services	3,876,221
2800 Support Services - Central	902,652
2900 Other Support Services	53,063
Total Support Services	\$13,800,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	914,835
3300 Community Services	26,774
Total Operation of Non-Instructional Services	\$941,609
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,647,666
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	125,000
Total Other Expenditures and Financing Uses	\$3,822,666
Total Estimated Expenditures and Other Financing Uses	\$39,811,193

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,815,460
200 Personnel Services - Employee Benefits	4,703,631
300 Purchased Professional and Technical Services	290,925
400 Purchased Property Services	21,000
500 Other Purchased Services	954,945
600 Supplies	503,809
700 Property	16,825
800 Other Objects	1,680
Total Regular Programs - Elementary / Secondary	\$13,308,275
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,910,845
200 Personnel Services - Employee Benefits	1,327,196
300 Purchased Professional and Technical Services	1,055,205
400 Purchased Property Services	250
500 Other Purchased Services	711,638
600 Supplies	38,170
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$5,043,804
1300 Vocational Education	
100 Personnel Services - Salaries	798,431
200 Personnel Services - Employee Benefits	503,904
300 Purchased Professional and Technical Services	15,876
400 Purchased Property Services	8,860
500 Other Purchased Services	1,195,236
600 Supplies	68,927
700 Property	6,855
Total Vocational Education	\$2,598,089
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	23,500
200 Personnel Services - Employee Benefits	10,176
300 Purchased Professional and Technical Services	122,000
500 Other Purchased Services	132,914
600 Supplies	2,500
800 Other Objects	402
Total Other Instructional Programs - Elementary / Secondary	\$291,492
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	\$5,000
Total Instruction	\$21,246,660
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	590,935

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	403,498
300 Purchased Professional and Technical Services	41,434
500 Other Purchased Services	18,050
600 Supplies	42,298
800 Other Objects	1,550
Total Support Services - Students	\$1,097,765
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	585,095
200 Personnel Services - Employee Benefits	489,200
300 Purchased Professional and Technical Services	73,551
400 Purchased Property Services	900
500 Other Purchased Services	15,322
600 Supplies	76,270
700 Property	600
800 Other Objects	500
Total Support Services - Instructional Staff	\$1,241,438
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,172,415
200 Personnel Services - Employee Benefits	845,184
300 Purchased Professional and Technical Services	305,100
400 Purchased Property Services	1,450
500 Other Purchased Services	70,301
600 Supplies	66,793
800 Other Objects	23,045
Total Support Services - Administration	\$2,484,288
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	304,959
200 Personnel Services - Employee Benefits	229,893
300 Purchased Professional and Technical Services	21,860
400 Purchased Property Services	1,225
500 Other Purchased Services	3,514
600 Supplies	16,280
Total Support Services - Pupil Health	\$577,731
2500 Support Services - Business	
100 Personnel Services - Salaries	207,004
200 Personnel Services - Employee Benefits	185,492
300 Purchased Professional and Technical Services	31,500
500 Other Purchased Services	15,004
600 Supplies	45,440
800 Other Objects	20,851
Total Support Services - Business	\$505,291
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	408,801
200 Personnel Services - Employee Benefits	326,884
300 Purchased Professional and Technical Services	45,375

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	1,405,817
500 Other Purchased Services	129,316
600 Supplies	713,190
700 Property	31,554
800 Other Objects	872
Total Operation and Maintenance of Plant Services	\$3,061,809
2700 Student Transportation Services	
500 Other Purchased Services	3,876,221
Total Student Transportation Services	\$3,876,221
2800 Support Services - Central	
100 Personnel Services - Salaries	255,967
200 Personnel Services - Employee Benefits	181,634
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	8,000
500 Other Purchased Services	95,051
600 Supplies	229,000
700 Property	120,000
800 Other Objects	1,000
Total Support Services - Central	\$902,652
2900 Other Support Services	
500 Other Purchased Services	53,063
Total Other Support Services	\$53,063
Total Support Services	\$13,800,258
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	370,671
200 Personnel Services - Employee Benefits	167,541
300 Purchased Professional and Technical Services	83,160
400 Purchased Property Services	45,278
500 Other Purchased Services	93,600
600 Supplies	117,464
700 Property	34,029
800 Other Objects	3,092
Total Student Activities	\$914,835
3300 Community Services	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,274
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	2,500
600 Supplies	12,500
800 Other Objects	2,500
Total Community Services	\$26,774
Total Operation of Non-Instructional Services	\$941,609

2019-2020 Final General Fund Budget

Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,267,666
900 Other Uses of Funds	2,380,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,647,666
5200 Interfund Transfers - Out	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 Budgetary Reserve	
800 Other Objects	125,000
Total Budgetary Reserve	\$125,000
Total Other Expenditures and Financing Uses	\$3,822,666
TOTAL EXPENDITURES	\$39,811,193

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	14,176,157	13,827,091
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,735,529	1,904,773
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	68,000	68,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	68,000	68,000
Other Agency Fund	238,000	239,000
Permanent Fund		

Total Cash and Short-Term Investments

\$17,315,686

\$16,136,864

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$17,315,686	\$16,136,864

2019-2020 Final General Fund Budget

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	27,945,000	26,745,000
0520 Extended-Term Financing Agreements Payable	1,305,000	
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	975,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,750,000	17,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$46,975,000	\$44,745,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget**Schedule Of Indebtedness (DEBT)**

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund**Debt Service Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness06/30/2019 Estimate06/30/2020 Projection**Investment Trust Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Investment Trust Fund**Pension Trust Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Pension Trust Fund**Activity Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Activity Fund**Other Agency Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable
 0530 Lease-Purchase Obligations
 0540 Accumulated Compensated Absences
 0550 Authority Lease Obligations
 0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

Total Other Agency Fund**Permanent Fund**

0510 Bonds Payable
 0520 Extended-Term Financing Agreements Payable

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$46,975,000

\$44,745,000

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Schedule Of Indebtedness (DEBT)

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Short-Term Payables

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	2,315,000	2,380,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$2,315,000	\$2,380,000
TOTAL INDEBTEDNESS	\$33,945,000	\$31,630,000

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Fund Balance Summary (FBS)

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Account Description	Amounts
0810 Nonspendable Fund Balance	546,217
0820 Restricted Fund Balance	32,251
0830 Committed Fund Balance	5,893,370
0840 Assigned Fund Balance	1,296,942
0850 Unassigned Fund Balance	3,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,190,312
5900 Budgetary Reserve	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,893,780