

Seneca Valley School District 2022-23 Final Budget





Seneca Valley School District

Mission Statement

In collaboration with family and community, the mission of the Seneca Valley School District is to provide an academically rigorous learning experience in a progressive environment emphasizing civic responsibility and global awareness.

School Profile

The Seneca Valley School District, 124 Seneca School Road, Harmony, PA, is a suburban district located in Jackson Township, Southern Butler County, Western Pennsylvania. It is approximately 30 minutes north of Pittsburgh, is in close proximity to the Pennsylvania Turnpike and is adjacent to Interstate 79.

The district covers 100 square miles and includes Cranberry, Forward, Jackson and Lancaster townships, and Callery, Evans City, Harmony, Seven Fields and Zelienople boroughs.

For the 2021-22 school year, there are approximately 7,382 students in grades K-12. Of that, approximately 3,881 students are elementary (K-6) and 3,501 are secondary students (7-12).

The 2021 Seneca Valley SAT scores average 575 for reading and writing and 571 for math, both of which are higher than the state and national averages.

The district has approximately 851 professional and classified employees.

Specific features of the district include:

- Seneca Valley Academy of Choice (Cyber Service as well as Performing, Instrumental, Media and Vocal Arts Programs)
- Before and After School Child Care (Stepping Stones)
- An Evening Activity Bus Run
- PTA / PTOs and Booster Groups
- Diversity Committee



Seneca Valley School District

BOARD OF DIRECTORS

Mr. Eric DiTullio, President
(Forward & Lancaster Townships - Region 8)

Mr. Timothy Hester
(Cranberry Township East 3 & West 5 - Region 5)

Mr. James Nickel, Vice President
(Cranberry Township West 1 & 2 - Region 2)

Mr. Mike Jacobs
(Zelienople Borough - Region 6)

Ms. Leslie Bredl
(Cranberry Township East 1 & 2 - Region 1)

Ms. Kathy Whittle
(Evans City & Seven Fields Boroughs - Region 7)

Ms. Susan Harrison
(Cranberry Township West 3 – Region 3)

Mr. Jeff Widdowson
(Callery & Harmony Boroughs; Jackson Township
- Region 9)

Mr. Frederick Peterson, Jr.
(Cranberry Township West 4 & 6 – Region 4)

Ms. Lisa Mislan, Secretary (non-member)

ADMINISTRATION

Dr. Tracy Vitale, Superintendent of Schools

Dr. Matthew McKinley, Assistant Superintendent for Instruction 7-12

Dr. Sean McCarty, Assistant Superintendent for Instruction K-6

Dr. Marie Palano, Assistant Superintendent for Curriculum & Assessment
K-12

Ms. Kyra Bobak, Director of Human Resources

Ms. Lynn Burtner, Business Manager

SENECA VALLEY SCHOOL DISTRICT ADMINISTRATION CENTER

124 Seneca School Road, Harmony PA 16037

(724) 452-6040

SV SENIOR HIGH SCHOOL

(Grades 11 & 12)

128 Seneca School Road

Harmony, PA 16037

(724) 452-6040

Principal: Mr. Robert Ceh

Assistant Principal: Ms. Amanda Mallin

EHRMAN CREST MIDDLE SCHOOL

(Grades 5 & 6)

2070 Ehrman Road

Cranberry Township, PA 16066

(724) 538-8800

Principal: Mr. Timothy Eiler

Assistant Principal: Ms. Bridget Miller

EHRMAN CREST ELEMENTARY

SCHOOL (Grades K-4)

2070 Ehrman Road

Cranberry Township, PA 16066

(724) 538-3680

Principal: Ms. Lauri Pendred

Assistant Principal: Dr. Andrew Teti

SV INTERMEDIATE HIGH SCHOOL

(Grades 9 & 10)

126 Seneca School Road

Harmony, PA 16037

(724) 452-6040

Principal: Dr. Matthew Delp

Assistant Principal: Mr. Kyle Leggett

Assistant Principal: Mr. Daniel Guerra

HAINE MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haine School Road

Cranberry Township, PA 16066

(724) 776-1325

Principal: Ms. Erin Wilcher

Assistant Principal: Ms. Megan Lizewski

HAINE ELEMENTARY SCHOOL

(Grades K-4)

1516 Haine School Road

Cranberry Township, PA 16066

(724) 776-1581

Principal: Ms. Kristen White

Assistant Principal: Mr. Jeremy Womer

RYAN GLOYER MIDDLE SCHOOL

(Grades 7 & 8)

122 Seneca School Road

Harmony, PA 16037

(724) 452-6040

Principal: Mr. Anthony Babusci

Assistant Principal: Mr. Robert Raso

Acting Asst. Principal: Ms. Trisha Butschle

CONNOQUENESSING VALLEY

ELEMENTARY SCHOOL

(Grades K-4)

300 South Pittsburgh Street

Zelienople, PA 16063

(724) 452-8280

Principal: Ms. DeeAnn Graham

Assistant Principal: Dr. Tina Francis

ROWAN ELEMENTARY SCHOOL

(Grades K-4)

8051 Rowan Road

Cranberry Township, PA 16066

(724) 776-1518

Principal: Ms. Nannette Farmar

Assistant Principal: Dr. Jenay Sharp Leach

SENECA VALLEY ACADEMY OF CHOICE (CYBER & ARTS, K-12)

128 Seneca School Road Harmony, PA 16037

(724) 452-6040

Principal: Dr. Denise Manganello

Assistant Principal: Ms. Amanda Mallin

Budget Summary



SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Summary of Revenue and Expenditures

	Budget 2021-22	Budget 2022-23	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$102,943,896	\$109,886,900	6.74%	72.56%
State Sources	36,291,283	39,353,714	8.44%	25.99%
Federal Sources	2,257,231	2,201,000	-2.49%	1.45%
TOTAL REVENUE	\$141,492,410	\$151,441,614	7.03%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$92,345,077	\$99,717,525	7.98%	64.39%
Support Services	38,321,722	41,119,544	7.30%	26.55%
Non-Instructional Service	2,273,858	2,332,753	2.59%	1.51%
Facilities Acquisition & Improvement	170,500	160,000	-6.16%	0.10%
Other Outlays	10,101,425	10,531,750	4.26%	6.80%
Budget Reserve	2,500,000	1,000,000	-60.00%	0.65%
TOTAL OPERATING EXPENDITURES	\$145,712,582	\$154,861,572	6.28%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$4,220,172	\$3,419,958		
Transfer to Capital Reserve	\$0	\$12,000,000		
TOTAL EXPENDITURES & OTHER USES	\$145,712,582	\$166,861,572		

**2022-23 Final Budget
Summary Notes
June 13, 2022**

BUDGETED OPERATING EXPENDITURES: **\$154,861,572**

- Increase of \$9,148,990 (6.28%)
- Wage and salary increases for contractual obligations and additional professional positions
- PSERS increase from 34.94% to 35.26% plus additional positions, accounts for approx. \$1.85M
- Increase to healthcare of \$1,275,000 reflects rate increase of 5.5% and additional enrollment
- Contracted services and educational services lines adjusted to reflect anticipated needs and future rates
- Increased costs for utilities reflect inflationary market conditions
- Interest and principal payments adjusted to reflect current debt schedule – planned phase in for capital/construction
- Baseline contingency held at \$1M, additional contingency from 2021-22 eliminated
- Planned transfer to Capital Reserve fund in the amount of \$12M (*not included in amount above*)

ESTIMATED REVENUE: **\$151,441,614**

- Increase of \$9,949,204 (7.03%)
- No increase to real estate millage rate (130.45 mills)
- Value of a mill collected increased to \$673,234 per mill, a 5.92% increase over 2021-22, in large part due to the Westinghouse abatement expiring
- Other local tax revenue lines reflect small increases, typical of pre-pandemic trends
- Basic Ed and Special Ed subsidies optimistically include increases totaling \$1,450,000
- Transportation subsidy flatlined to reflect formula components and operations for 2021-22 (paid in 2022-23)
- Increase to rental subsidy (state share of debt) to reflect existing state commitment as PlanCon approved projects are paid off
- State subsidy for social security and PSERS increased to reflect 50% of budgeted expenses
- Slight decrease in Federal funds to reflect allocation and planned use of COVID related grants

DEFICIT BUDGET: **\$3,419,958**

PLANNED USE OF FUND BALANCE (Restricted/Committed): **\$1,250,000**

OPERATING USE OF FUND BALANCE: **\$2,169,958**

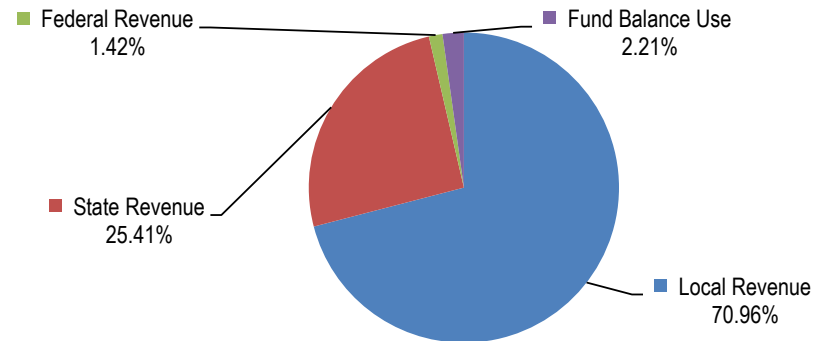
USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: **\$12,000,000**

SENECA VALLEY SCHOOL DISTRICT
2022-23 Operating Budget
Budget Summary

REVENUE

Local Revenue	\$109,886,900	70.96%
State Revenue	39,353,714	25.41%
Federal Revenue	2,201,000	1.42%
Fund Balance Use	<u>3,419,958</u>	<u>2.21%</u>
TOTAL REVENUE	\$154,861,572	100.00%

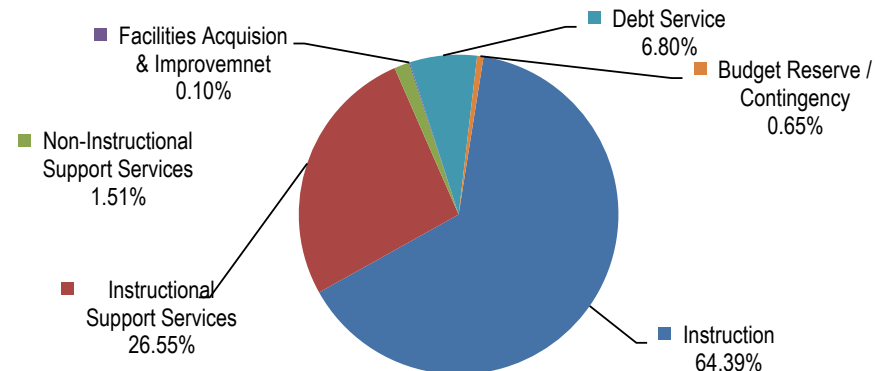
2022-23 Seneca Valley School District
Revenue Budget



EXPENDITURES

Instruction	\$99,717,525	64.39%
Instructional Support Services	41,119,544	26.55%
Non-Instructional Support Services	2,332,753	1.51%
Facilities Acquisition & Improvemnet	160,000	0.10%
Debt Service	10,531,750	6.80%
Budget Reserve / Contingency	<u>1,000,000</u>	<u>0.65%</u>
TOTAL EXPENDITURES	\$154,861,572	100.00%

2022-23 Seneca Valley School District
Expenditures Budget



SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23
Beginning Fund Balance	\$33,329,251	\$33,288,026	\$38,099,559	\$44,457,076	\$48,000,000 *
+ Total Revenues & Other Sources	132,474,611	136,776,189	142,170,622	141,492,410	151,441,614
- Total Expenditures	(127,515,836)	(127,964,656)	(135,813,105)	(145,712,582)	(154,861,572)
- Other Uses (Capital Transfer)	<u>(5,000,000)</u>	<u>(4,000,000)</u>	<u>0</u>	<u>0</u>	<u>(12,000,000)</u>
= Ending Fund Balance	\$33,288,026	\$38,099,559	\$44,457,076	\$40,236,904	\$32,580,042
Change in Fund Balance	(\$41,225)	\$4,811,533	\$6,357,517	(\$4,220,172)	(\$15,419,958)
<u>Ending Fund Balance Allocation:</u>				<u>Estimated</u>	<u>Estimated</u>
Non-Spendable	690,780	180,296	0	0	0
Committed (PSERS)	2,250,000	1,000,000	1,000,000	250,000	0
Assigned (Text/Learning Resources/Medical)	21,347,246	27,919,263	32,457,076	28,986,904	21,580,042
Unassigned	9,000,000	9,000,000	11,000,000	11,000,000	11,000,000

* 2022-23 Beginning Fund Balance based on projected 2021-22 outcomes

Budget Revenues



SENECA VALLEY SCHOOL DISTRICT**2022-23 Final Budget****Revenue by Source**

Description	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget Change
6000's Local Sources	\$95,933,291	\$99,432,518	\$104,336,123	\$102,943,896	\$109,886,900	\$6,943,004
7000's State Sources	35,249,126	36,306,497	36,000,496	36,291,283	39,353,714	3,062,431
8000's Federal Sources	994,693	805,540	1,602,330	2,257,231	2,201,000	(56,231)
9000's Other	0	1,000	0	0	0	0
TOTAL REVENUE	<u>\$132,177,110</u>	<u>\$136,545,555</u>	<u>\$141,938,949</u>	<u>\$141,492,410</u>	<u>\$151,441,614</u>	<u>\$9,949,204</u>

SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$695,000,000
Gross Value of a Mill (assessed value divided by 1,000)	695,000
2022-23 Millage Rate	130.45
Total Levy	90,662,750
Non-collection (discount and delinquencies - historic)	2,839,420
Total levy less uncollected	\$87,823,330
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,541,430
Real Estate Budget	\$86,281,900
Value of a Mill Collected	\$673,234
Value of a Mill Collected less H/F Exemption	\$661,417
Budgeted Collections, 2021-22 (130.45 mills)	\$81,696,896
Value of a Mill Collected, 2021-22	\$635,648
Value of a Mill Collected less H/F Exemption, 2021-22	\$626,270
Increase in Value of a Mill (estimated, budget to budget)	\$37,586
New Real Estate Revenue	\$4,585,004

SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	Estimated Tax Increase	10-year Average Increase
(a) \$5,925	\$668	\$690	\$710	\$729	\$747	\$747	\$758	\$758	\$773	\$773	\$0	\$12
(b) \$21,590	\$2,434	\$2,514	\$2,589	\$2,656	\$2,720	\$2,720	\$2,761	\$2,761	\$2,816	\$2,816	\$0	\$44
(c) \$27,650	\$3,118	\$3,220	\$3,315	\$3,401	\$3,484	\$3,484	\$3,536	\$3,536	\$3,607	\$3,607	\$0	\$57
Millage Rate	112.75	116.45	119.90	123.00	126.00	126.00	127.89	127.89	130.45	130.45	0.00	2.05
% Increase	2.50%	3.28%	2.96%	2.59%	2.44%	0.00%	1.50%	0.00%	2.00%	0.00%		1.73%

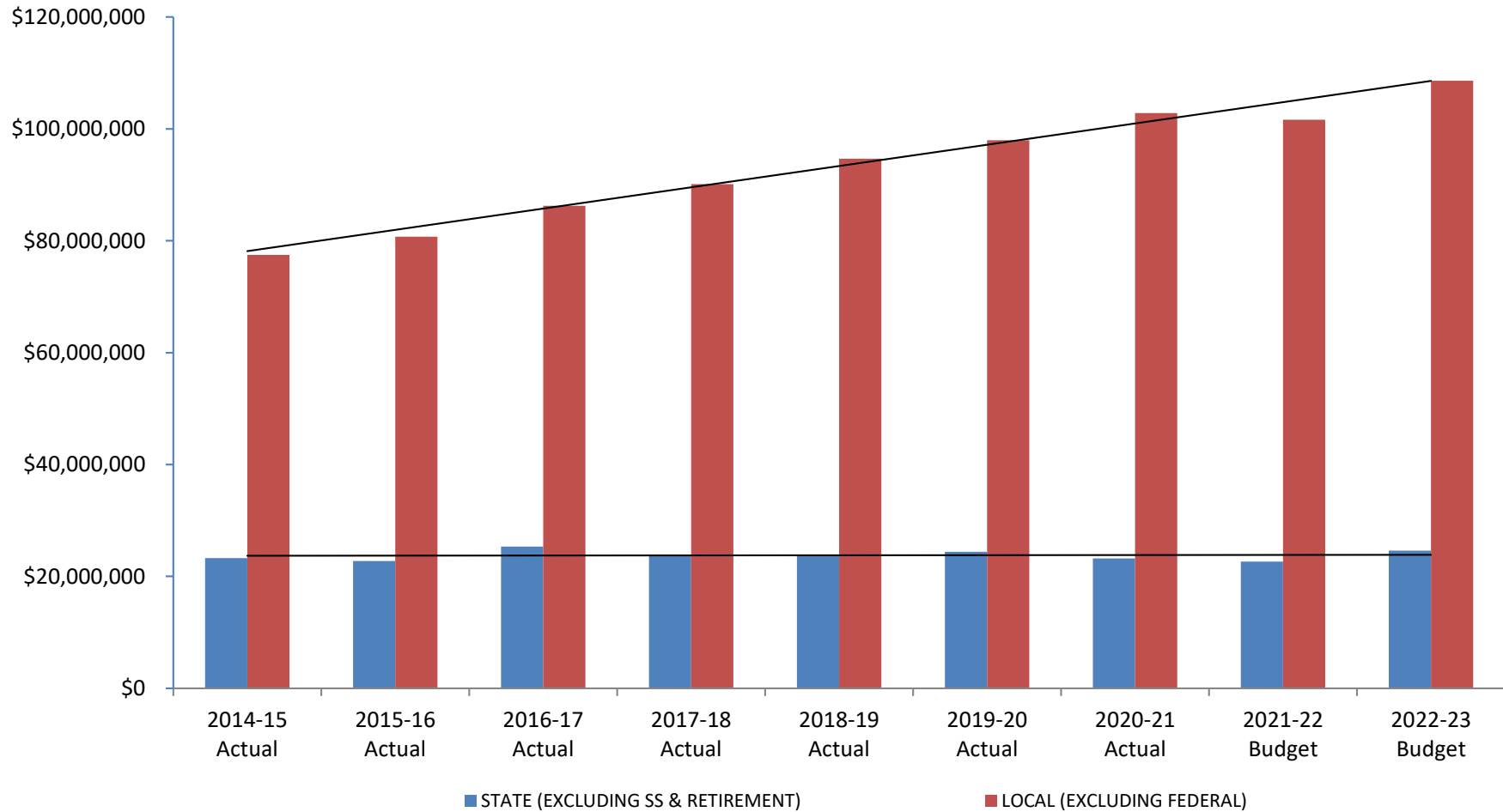
(a) current **assessed value of \$5,925** equates approximately to a **market value of \$75,000**

(b) current **assessed value of \$21,590** equates approximately to a **market value of \$273,330 = median homestead in SVSD**

(c) current **assessed value of \$27,650** equates approximately to a **market value of \$350,000**

Assessed value/market value conversion using state certified common level ratio for 2021-22

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT
2022-23 Final Budget
Revenue Detail

	2018-19 Actual	2019-20 Actual	2020-21 Actual	130.45 mills 2021-22 Budget	130.45 mills 2022-23 Budget
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$73,525,727	\$76,779,903	\$78,783,681	\$81,696,896	\$86,281,900
INTERIM REAL ESTATE TAXES	1,243,320	741,171	846,481	750,000	900,000
PUBLIC UTILITY REALTY TAX	84,958	79,570	87,958	85,000	90,000
PMT IN LIEU OF TAX	313,276	313,314	321,359	330,000	333,000
FLAT RATE TAX-ACT 511 OAT	201,566	190,119	198,610	200,000	200,000
EARNED INCOME TAX	10,845,943	11,097,782	11,793,674	11,000,000	12,000,000
REAL ESTATE TRANSFER TAX	2,790,163	3,420,207	3,711,896	3,000,000	3,000,000
DELINQUENT R E TAX	998,043	905,874	775,637	850,000	900,000
DELINQUENT EARNED INCOME TAX	151,630	133,521	132,703	130,000	130,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	42,084	68,144	57,575	45,000	50,000
INTEREST EARNINGS	1,155,339	965,543	160,419	300,000	250,000
ACTIVITY/ATHLETIC FEE	221,129	156,240	170,100	220,000	200,000
STUDENT PARKING REVENUE	69,190	37,610	37,105	55,000	55,000
FEDERAL REVENUE FROM IU	7,601	4,000	3,000	7,000	7,000
IDEA REVENUE REC'D FROM IU	1,248,268	1,468,755	1,513,239	1,300,000	1,300,000
RENTAL OF FACILITIES	103,979	79,034	86,033	75,000	90,000
MISC GRANTS	0	44,969	39,485	0	0
TUITION REC'D FROM PARENTS	12,782	61,753	37,141	0	0
TUITION - SUMMER SCHOOL	107,641	86,816	257,399	100,000	100,000
RECEIPTS FROM OTHER LEAS	2,047,429	2,314,365	5,084,075	2,500,000	3,700,000
REFUND PR YRS EXP / SALE OF SURPLUS	664,092	426,806	188,946	250,000	250,000
MISC REVENUES	<u>99,131</u>	<u>57,022</u>	<u>49,608</u>	<u>50,000</u>	<u>50,000</u>
TOTAL REVENUE: LOCAL SOURCES	\$95,933,291	\$99,432,518	\$104,336,123	\$102,943,896	\$109,886,900
<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$14,031,292	\$14,299,005	\$14,298,994	\$14,300,000	\$15,500,000
1305-1306 TUITION	52,228	53,942	77,064	50,000	50,000
SPEC EDUC EXCEPT SUBSIDY	3,667,071	3,815,446	3,677,578	3,600,000	3,850,000
TRANSPORTATION SUBSIDY	3,132,893	3,157,865	2,063,265	2,050,000	2,050,000

RENTAL SUBSIDY (DEBT)	898,454	991,351	841,645	597,885	783,613
NURSE SERVICES	155,492	157,967	158,403	155,000	155,000
State Property Tax Reduction Allocation	1,246,239	1,221,734	1,226,523	1,223,321	1,541,430
SCHOOL SAFETY	25,000	45,000	136,000	0	0
READY TO LEARN	684,267	684,267	684,267	684,000	684,000
OTHER STATE GRANTS	0	236	34,060	0	0
STATE SHARE OF SOCIAL SECURITY	2,085,022	2,007,164	2,425,135	2,448,409	2,627,790
STATE SHARE OF RETIREMENT (PSERS)	<u>9,271,167</u>	<u>9,872,519</u>	<u>10,377,562</u>	<u>11,182,668</u>	<u>12,111,881</u>
TOAL REVENUE: STATE SOURCES	\$35,249,126	\$36,306,497	\$36,000,496	\$36,291,283	\$39,353,714

<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$62,847	\$76,167	\$78,507	\$75,000	\$75,000
TITLE I	412,113	378,387	293,739	290,000	275,000
TITLE II	108,557	108,882	109,145	110,000	110,000
TITLE III & IV	34,460	30,475	26,097	30,000	25,000
OTHER FEDERAL GRANTS	0	2,380	0	0	0
PCCD COVID (2)	0	0	159,538	50,231	0
ESSER CARES I	0	0	282,630	0	0
GEER COVID	0	0	11,876	0	0
ESSER II	0	0	213,411	500,000	420,000
ESSER III	0	0	0	1,000,000	887,000
PCCD COVID HEALTH & SAFETY GRANT	0	0	255,699	0	0
ARP ESSER Special Ed	0	0	0	0	177,000
ARP ESSER Learning Loss Set Aside	0	0	0	0	27,000
ACCESS REIMBURSEMENT	371,524	204,742	165,115	200,000	200,000
Medical Assistance Reimb For Admin	<u>5,191</u>	<u>4,507</u>	<u>6,574</u>	<u>2,000</u>	<u>5,000</u>
TOTAL REVENUE: FEDERAL SOURCES	\$994,693	\$805,540	\$1,602,330	\$2,257,231	\$2,201,000

REFUND PRIOR YR EXPS	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
	\$0	\$1,000	\$0	\$0	\$0

TOTAL REVENUE FOR OPERATING FUND	<u>\$132,177,110</u>	<u>\$136,545,554</u>	<u>\$141,938,950</u>	<u>\$141,492,410</u>	<u>\$151,441,614</u>
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ATHLETIC REVENUE TRANSFER (LOCAL)	297,501	230,634	126,907		
OTHER RESTRICTED FUNDS			104,765		

TOTAL OPERATING	<u>\$132,474,611</u>	<u>\$136,776,188</u>	<u>\$142,170,622</u>		
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Budget Expenditures



SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Expenditures Summary by Object

Object Codes		Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget Change
100's	Salaries	\$56,117,798	\$58,106,564	\$60,832,650	\$64,010,690	\$68,700,400	\$4,689,710
200's	Benefits	35,984,971	36,819,571	38,181,285	40,565,153	44,003,342	3,438,189
300's	Professional and Technical Services	2,917,078	2,221,990	3,183,254	3,728,555	4,214,945	486,390
400's	Property Services	3,261,958	3,449,707	2,817,348	3,083,320	3,322,100	238,780
500's	Other Purchased Services	13,735,552	11,899,832	14,362,446	15,076,696	15,321,320	244,624
600's	Supplies and Consumables	4,856,465	4,581,863	5,522,760	6,171,918	7,216,840	1,044,922
700's	Property and Equipment	302,343	613,495	328,475	317,000	392,000	75,000
800's	Other (includes interest and contingency)	3,625,259	3,535,453	4,322,113	6,364,250	5,095,625	(1,268,625)
900's	Other Uses (principal pmts)	6,450,000	6,562,534	6,140,000	6,395,000	6,595,000	200,000
900's	Other Uses (non-operating transfers)	5,000,000	4,000,000	0	0	12,000,000	12,000,000
TOTAL OPERATING EXPENDITURES		<u>\$127,251,424</u>	<u>\$127,791,009</u>	<u>\$135,690,331</u>	<u>\$145,712,582</u>	<u>\$154,861,572</u>	<u>\$9,148,990</u>
TOTAL EXPENDITURES & TRANSFERS		<u>\$132,251,424</u>	<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$145,712,582</u>	<u>\$166,861,572</u>	<u>\$21,148,990</u>

Object Code Descriptions

Salaries and Benefits (100's, 200's).....	Gross salaries paid to employees of the district and amounts paid on behalf of employees for fringe benefits such as medical insurance, social security, retirement and workmen's compensation
Contracted Services (300's, 400's, 500's).....	Purchased services including cleaning, student transportation, utilities, insurance, communications and tuition paid to other educational entities
Supplies and Books (600's).....	Amounts paid for material items of an expendable nature including general supplies used for operations, fuel, books and periodicals
Property and Equipment (700's).....	Expenditures made for the acquisition of tangible assets including original and replacement equipment and technology
Other Objects (800's).....	Amounts paid for goods and services not otherwise classified including dues and fees, interest on debt and lease agreements. Also included is object 840, budgetary reserve/contingency
Other Financing Uses (900's).....	Amounts that are not recorded as expenditures, but do require budgetary control such as debt principal payments and intra-fund transfers

SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget Change
1000's Instruction	\$80,190,320	\$82,724,164	\$87,517,927	\$92,345,077	\$99,717,525	\$7,372,448
2000's Support Services	35,084,580	33,107,230	35,933,316	38,321,722	41,119,544	2,797,822
3000's Non-Instructional Services	1,936,140	1,945,432	1,862,324	2,273,858	2,332,753	58,895
4000's Facilities Acquisition & Improvement	39,832	23,132	55	170,500	160,000	(10,500)
5000's Other Financing Uses	10,000,551	9,991,051	10,376,710	12,601,425	11,531,750	(1,069,675)
5000's Non-operating Transfers	5,000,000	4,000,000	0	0	12,000,000	12,000,000
TOTAL OPERATING EXPENDITURES	<u>\$127,251,423</u>	<u>\$127,791,009</u>	<u>\$135,690,331</u>	<u>\$145,712,582</u>	<u>\$154,861,572</u>	<u>\$9,148,990</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$132,251,423</u>	<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$145,712,582</u>	<u>\$166,861,572</u>	<u>\$21,148,990</u>

Functional Area Descriptions

Instruction (1000's).....	Activities and related costs attributable to instruction including regular, special, vocational and adult education. Includes teachers, aides, supplies, books, equipment and other instructional costs
Support Services (2000's).....	Services providing administrative, technical and logistical support to facilitate and enhance instruction. Includes guidance, psychology, administration, pupil health, business, physical plant and transportation
Non-Instructional Services (3000's).....	Activities concerned with providing non-instructional services to students, staff or community. Includes student activities, athletics and community activities
Facilities Acquisition and Improvements (4000's).....	Capital expenditures incurred to purchase or improve land, buildings, service systems and built-in equipment. Includes initial purchases, construction, additions, replacements and improvement projects
Other Financing Uses and Reserve (5000's).....	Includes debt service expenditures and other outlays not otherwise classified such as transfers. Budgetary reserve/contingency is also held in this functional area

SENECA VALLEY SCHOOL DISTRICT

2022-23 Final Budget

Expenditures by Function

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	55,828,663	57,147,221	61,045,941	64,631,218	69,840,648	5,209,430
1200 Special Programs	20,451,722	21,467,571	22,146,999	23,234,214	24,891,782	1,657,568
1300 Vocational Education	3,582,671	3,821,817	3,957,820	4,207,987	4,633,383	425,396
1400 Other Instructional Programs	<u>327,264</u>	<u>287,555</u>	<u>367,167</u>	<u>271,658</u>	<u>351,712</u>	<u>80,054</u>
TOTAL 1000	80,190,320	82,724,164	87,517,927	92,345,077	99,717,525	7,372,448
<u>Support Services - 2000</u>						
2100 Student Support Services	3,811,176	3,982,117	4,321,824	4,788,214	5,217,039	428,825
2200 Instructional Staff Support	2,615,728	2,547,430	2,687,320	2,831,783	3,012,788	181,005
2300 Administration	6,671,729	6,733,687	7,159,804	7,658,903	8,066,298	407,395
2400 Pupil Health	1,177,155	1,196,551	1,297,779	1,388,175	1,429,442	41,267
2500 Business	625,844	644,252	655,564	682,640	711,263	28,623
2600 Oper. & Maintenance Of Plant	8,199,341	7,730,041	8,442,844	8,391,783	9,638,819	1,247,036
2700 Student Transportation	8,569,275	6,404,450	7,756,205	8,662,985	8,969,546	306,561
2800 Central	724,343	858,276	899,622	1,127,346	1,171,686	44,340
2900 Other Support Services	<u>2,689,989</u>	<u>3,010,426</u>	<u>2,712,353</u>	<u>2,789,893</u>	<u>2,902,663</u>	<u>112,770</u>
TOTAL 2000	35,084,580	33,107,230	35,933,315	38,321,722	41,119,544	2,797,822
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	1,931,899	1,942,694	1,860,982	2,268,858	2,327,753	58,895
3300 Community Services	<u>4,241</u>	<u>2,738</u>	<u>1,342</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL 3000	1,936,140	1,945,432	1,862,324	2,273,858	2,332,753	58,895

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Change
<u>Building Improvement Services - 4000</u>						
4200 Site Improvement Srvcs, Rplc.	39,832	0	0	30,000	30,000	0
4600 Bldg Impr. Replacement	<u>0</u>	<u>23,132</u>	<u>55</u>	<u>140,500</u>	<u>130,000</u>	<u>(10,500)</u>
TOTAL 4000	39,832	23,132	55	170,500	160,000	(10,500)
<u>Other Uses - 5000</u>						
5100 Debt Service/Financing Uses	10,000,551	9,991,051	9,684,600	10,101,425	10,531,750	430,325
5100 Prior Year Expense	0	0	692,110	0	0	0
5900 Budgetary Reserve	0	0	0	2,500,000	1,000,000	(1,500,000)
5200 Fund Transfers	<u>5,000,000</u>	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>12,000,000</u>	<u>12,000,000</u>
Total 5000	15,000,551	13,991,051	10,376,710	12,601,425	23,531,750	10,930,325
TOTAL EXPENDITURES	<u>\$132,251,423</u>	<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$145,712,582</u>	<u>\$166,861,572</u>	<u>\$21,148,990</u>

SENECA VALLEY SCHOOL DISTRICT

2022-23 Budget

Debt Summary

	2022-23 Debt Payments			Outstanding Principal		
<u>Issue Title</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/22 Balance</u>	<u>Payment</u>	<u>6/30/23 Balance</u>
2015A	5,000	317,713	322,713	6,360,000	5,000	6,355,000
2015B	0	98,000	98,000	1,960,000	0	1,960,000
2015C	0	1,208,063	1,208,063	26,935,000	0	26,935,000
2016A	3,145,000	62,900	3,207,900	3,145,000	3,145,000	0
2016B	2,315,000	46,300	2,361,300	2,315,000	2,315,000	0
2018	5,000	811,500	816,500	16,635,000	5,000	16,630,000
2020	1,115,000	556,000	1,671,000	13,900,000	1,115,000	12,785,000
2021	5,000	836,275	841,275	20,920,000	5,000	20,915,000
2022	5,000	673,500	678,500	18,700,000	5,000	18,695,000
Total	6,595,000	4,610,250	11,205,250	110,870,000	6,595,000	104,275,000

* 2022-23 Capitalized interest to be paid from capital fund \$673,500 = net debt total of \$10,531,750.

FINAL GENERAL FUND BUDGET**Fiscal Year 2022-2023****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/13/2022**

President of the Board - Original Signature Required


Date

Secretary of the Board - Original Signature Required


Date

Chief School Administrator - Original Signature Required


Date

Celeste R Foley

Contact Person

(724)452-6040

Extn :1622

Telephone

Extension

foleycr@svsd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2022-2023 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Seneca Valley SD	COUNTY : Butler	AUN : 104107903
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2022-2023 (compared to 2021-2022)?

Yes

☐

No

☒

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$166861572
Ending Unassigned Fund Balance	\$11000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.59%

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

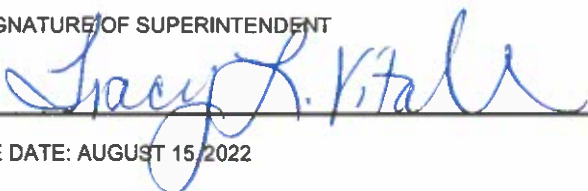
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-13-2022
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DUE DATE: AUGUST 15/2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

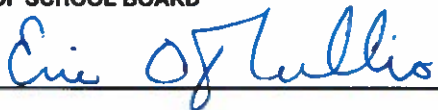
24 PS 6-687(a)(1)

(03/2006)

School District Name : Seneca Valley SD	County : Butler	AUN Number : 104107903
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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 5/9/2022
---	-------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve amounts to less than 1% of the Budget.
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 Estimated Ending Unassigned Fund Balance is less than 8% of the Total Budget.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for textbook and learning resources, flexible spending account costs, deficit budgeting, and the increasing costs of medical benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	36,750,000
0850 Unassigned Fund Balance	11,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$48,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	109,886,900
7000 Revenue from State Sources	39,353,714
8000 Revenue from Federal Sources	2,201,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$151,441,614</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$199,441,614</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	86,281,900
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	333,000
6140 Current Act 511 Taxes - Flat Rate Assessments	200,000
6150 Current Act 511 Taxes - Proportional Assessments	15,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,080,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	255,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,307,000
6910 Rentals	90,000
6940 Tuition from Patrons	3,800,000
6990 Refunds and Other Miscellaneous Revenue	300,000
REVENUE FROM LOCAL SOURCES	\$109,886,900
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,500,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	3,850,000
7311 Pupil Transportation Subsidy	2,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	783,613
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	1,541,430
7505 Ready to Learn Block Grant	684,000
7810 State Share of Social Security and Medicare Taxes	2,627,790
7820 State Share of Retirement Contributions	12,111,881
REVENUE FROM STATE SOURCES	\$39,353,714
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	75,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	420,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	887,000
8746 ARP IDEA	177,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	27,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$2,201,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	151,441,614

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,281,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>	
Total Approx. Tax Revenue:	\$87,823,330	
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753	
	Butler	Total
2021-22 Data		
a. Assessed Value	\$657,000,000	\$657,000,000
b. Real Estate Mills	130.4500	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$6,102,902,479	\$6,102,902,479
d. Assessed Value	\$695,000,025	\$695,000,025
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$85,705,650	\$85,705,650
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2021-22 Tax Levy	\$85,705,650	\$85,705,650
(f Total * g)		
i. Base Mills Subject to Index	130.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.81398%	96.81398%
k. Tax Levy Needed	\$90,662,753	\$90,662,753
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	130.4500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$90,662,753	\$90,662,753
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$89,121,323
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$86,281,900
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$86,281,900	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>	
Total Approx. Tax Revenue:	\$87,823,330	
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	134.8853	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$93,745,287	\$93,745,287
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$956.00	
Number of Homestead/Farmstead Properties	12365	12365
Median Assessed Value of Homestead Properties		\$21,590

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$86,281,900
Amount of Tax Relief for Homestead Exclusions	<u>\$1,541,430</u>
Total Approx. Tax Revenue:	\$87,823,330
Approx. Tax Levy for Tax Rate Calculation:	\$90,662,753
	Butler
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,541,430	Lowering RE Tax Rate	\$0	\$1,541,430
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,541,430

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Butler	695,000,025	130.4500	90,662,753				96.81398%	
Totals:	695,000,025		90,662,753	-	1,541,430	=	89,121,323	X 96.81398% = 86,281,900
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$10.00	\$0.00	200,000		200,000
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0		0
Total Current Act 511 Taxes – Flat Rate Assessments						200,000		200,000
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	12,000,000		12,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	3,000,000		3,000,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0		0
6156	Current Act 511 Mechanical Device Taxes– Percentage			0.000%	0.000%	0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0		0
Total Current Act 511 Taxes – Proportional Assessments						15,000,000		15,000,000
Total Act 511, Current Taxes								15,200,000
Act 511 Tax Limit -->				6,102,902,479	X	12		73,234,830
				Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Butler <u>Current Act 511 Taxes– Flat Rate Assessments</u>	130.4500	130.4500	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

LEA : 104107903 Seneca Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	69,840,148
1200 Special Programs - Elementary / Secondary	24,891,782
1300 Vocational Education	4,633,883
1400 Other Instructional Programs - Elementary / Secondary	351,712
Total Instruction	\$99,717,525
2000 Support Services	
2100 Support Services - Students	5,217,039
2200 Support Services - Instructional Staff	3,012,788
2300 Support Services - Administration	8,066,298
2400 Support Services - Pupil Health	1,429,442
2500 Support Services - Business	711,263
2600 Operation and Maintenance of Plant Services	9,638,819
2700 Student Transportation Services	8,969,546
2800 Support Services - Central	1,171,686
2900 Other Support Services	2,902,663
Total Support Services	\$41,119,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,327,753
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$2,332,753
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,531,750
5200 Interfund Transfers - Out	12,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$23,531,750
Total Estimated Expenditures and Other Financing Uses	\$166,861,572

LEA : 104107903 Seneca Valley SD

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		38,934,602
200 Personnel Services - Employee Benefits		24,883,741
300 Purchased Professional and Technical Services		917,500
400 Purchased Property Services		492,100
500 Other Purchased Services		1,546,500
600 Supplies		3,018,705
800 Other Objects		47,000
Total Regular Programs - Elementary / Secondary		\$69,840,148
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		12,177,270
200 Personnel Services - Employee Benefits		7,704,037
300 Purchased Professional and Technical Services		1,380,275
500 Other Purchased Services		3,444,650
600 Supplies		155,350
700 Property		20,000
800 Other Objects		10,200
Total Special Programs - Elementary / Secondary		\$24,891,782
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		2,343,701
200 Personnel Services - Employee Benefits		1,530,482
300 Purchased Professional and Technical Services		1,875
400 Purchased Property Services		1,500
500 Other Purchased Services		675,000
600 Supplies		81,325
Total Vocational Education		\$4,633,883
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		194,211
200 Personnel Services - Employee Benefits		104,501
500 Other Purchased Services		53,000
Total Other Instructional Programs - Elementary / Secondary		\$351,712
Total Instruction		\$99,717,525
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		2,999,252
200 Personnel Services - Employee Benefits		1,915,612
300 Purchased Professional and Technical Services		237,400
500 Other Purchased Services		6,100
600 Supplies		55,150
800 Other Objects		3,525
Total Support Services - Students		\$5,217,039
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		1,605,950

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<u>Description</u>		<u>Amount</u>
200	Personnel Services - Employee Benefits	1,236,448
300	Purchased Professional and Technical Services	76,450
500	Other Purchased Services	7,000
600	Supplies	74,940
800	Other Objects	12,000
Total Support Services - Instructional Staff		\$3,012,788
2300 <u>Support Services - Administration</u>		
100	Personnel Services - Salaries	4,276,644
200	Personnel Services - Employee Benefits	2,796,579
300	Purchased Professional and Technical Services	560,750
400	Purchased Property Services	43,500
500	Other Purchased Services	227,800
600	Supplies	96,025
800	Other Objects	65,000
Total Support Services - Administration		\$8,066,298
2400 <u>Support Services - Pupil Health</u>		
100	Personnel Services - Salaries	827,563
200	Personnel Services - Employee Benefits	571,654
300	Purchased Professional and Technical Services	5,875
400	Purchased Property Services	1,000
500	Other Purchased Services	500
600	Supplies	22,850
Total Support Services - Pupil Health		\$1,429,442
2500 <u>Support Services - Business</u>		
100	Personnel Services - Salaries	432,869
200	Personnel Services - Employee Benefits	263,694
300	Purchased Professional and Technical Services	4,000
500	Other Purchased Services	2,000
600	Supplies	5,000
800	Other Objects	3,700
Total Support Services - Business		\$711,263
2600 <u>Operation and Maintenance of Plant Services</u>		
100	Personnel Services - Salaries	2,396,956
200	Personnel Services - Employee Benefits	1,494,588
300	Purchased Professional and Technical Services	641,620
400	Purchased Property Services	2,594,000
500	Other Purchased Services	414,070
600	Supplies	1,942,585
700	Property	145,000
800	Other Objects	10,000
Total Operation and Maintenance of Plant Services		\$9,638,819
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	209,511
200	Personnel Services - Employee Benefits	128,885
300	Purchased Professional and Technical Services	18,500

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Description	Amount
500 Other Purchased Services	8,609,300
600 Supplies	3,050
800 Other Objects	300
Total Student Transportation Services	\$8,969,546
2800 Support Services - Central	
100 Personnel Services - Salaries	590,964
200 Personnel Services - Employee Benefits	458,622
300 Purchased Professional and Technical Services	103,600
500 Other Purchased Services	2,500
600 Supplies	11,000
800 Other Objects	5,000
Total Support Services - Central	\$1,171,686
2900 Other Support Services	
100 Personnel Services - Salaries	472,890
200 Personnel Services - Employee Benefits	337,273
300 Purchased Professional and Technical Services	122,000
400 Purchased Property Services	10,000
500 Other Purchased Services	150,000
600 Supplies	1,595,500
700 Property	215,000
Total Other Support Services	\$2,902,663
Total Support Services	\$41,119,544
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,238,017
200 Personnel Services - Employee Benefits	577,226
300 Purchased Professional and Technical Services	115,100
400 Purchased Property Services	50,000
500 Other Purchased Services	177,900
600 Supplies	155,360
700 Property	12,000
800 Other Objects	2,150
Total Student Activities	\$2,327,753
3300 Community Services	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$2,332,753
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	130,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000
Total Facilities Acquisition, Construction and Improvement Services	\$160,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,936,750
900 Other Uses of Funds	6,595,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,531,750
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,000,000
Total Interfund Transfers - Out	\$12,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$23,531,750
TOTAL EXPENDITURES	\$166,861,572

Cash and Short-Term Investments

	06/30/2022 Estimate	06/30/2023 Projection
General Fund	60,000,000	49,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	700,000	700,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	20,905,000	28,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,500,000	3,500,000
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 Cash and Short-Term Investments	\$85,105,000	\$81,200,000

Long-Term Investments

	06/30/2022 Estimate	06/30/2023 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		

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<u>Long-Term Investments</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$85,105,000	\$81,200,000

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
General Fund		
0510 Bonds Payable	110,870,000	104,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,375,000	1,420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	61,000,000	65,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$173,245,000	\$170,695,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		

2022-2023 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>	
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	\$173,245,000	\$170,695,000	

<u>Short-Term Payables</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$173,245,000	\$170,695,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,580,042
0850 Unassigned Fund Balance	11,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$32,580,042
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$33,580,042