



**Seneca Valley School District
2021-22 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 2020-21 school year, there are approximately 7,225 students in grades K-12. Of that, approximately 3,732 students are elementary (K-6) and 3,493 are secondary students (7-12).

The 2020 Seneca Valley SAT scores average 569 for reading and writing and 563 for math, both of which are higher than the state and national averages.

The district has approximately 850 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 Mislán, 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

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

EVANS CITY MIDDLE SCHOOL

(Grades 5 & 6)

345 West Main Street

Evans City, PA 16033

(724) 538-8800

Principal: Mr. Timothy Eiler

Assistant Principal: Ms. Bridget Miller

EVANS CITY ELEMENTARY SCHOOL

(Grades K-4)

345 West Main Street

Evans City, PA 16033

(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

HAINES MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haines School Road

Cranberry Township, PA 16066

(724) 776-1325

Principal: Ms. Erin Wilcher

Assistant Principal: Ms. Megan Lizewski

HAINES ELEMENTARY SCHOOL

(Grades K-4)

1516 Haines 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: Ms. Denise Manganello

Assistant Principal: Mr. Ashley Porter



Budget Summary



SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Summary of Revenue and Expenditures

	Budget 2020-21	Budget 2021-22	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$95,500,299	\$102,943,896	7.79%	72.76%
State Sources	36,199,105	36,291,283	0.25%	25.65%
Federal Sources	697,000	2,257,231	223.85%	1.60%
TOTAL REVENUE	\$132,396,404	\$141,492,410	6.87%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$90,013,866	\$92,345,077	2.59%	63.37%
Support Services	37,064,486	38,321,722	3.39%	26.30%
Non-Instructional Service	2,179,373	2,273,858	4.34%	1.56%
Facilities Acquisition & Improvement	180,000	170,500	-5.28%	0.12%
Other Outlays	9,684,600	10,101,425	4.30%	6.93%
Budget Reserve	1,000,000	2,500,000	150.00%	1.72%
TOTAL OPERATING EXPENDITURES	\$140,122,325	\$145,712,582	3.99%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$7,725,921	\$4,220,172		
Transfer to Capital Reserve	\$0	\$0		
TOTAL EXPENDITURES & OTHER USES	\$140,122,325	\$145,712,582		

**2021-22 Final Budget
Summary Notes
June 14, 2021**

BUDGETED OPERATING EXPENDITURES: **\$145,712,582**

- Increase of \$5,590,257 (3.99%)
- Wage and salary increases for contractual obligations
- PSERS increase from 34.51% to 34.94% - rate increase of 1.25%, accounts for approx. \$935,000
- Increase to healthcare of \$310,000 reflects rate increase of 2.62% and enrollment shifts
- Overall benefits increase 3.27%%
- Contracted services and educational services lines adjusted to reflect anticipated needs and future rates
- Tuition to charter schools increased by \$700,000 in anticipation of sustained increased enrollment
- Interest and principal payments increased to reflect current debt schedule – planned phase in for capital/construction
- Baseline contingency held at \$1M, additional federal grant contingency line added for \$1.5M to match anticipated ESSER grant revenue

ESTIMATED REVENUE: **\$141,492,410**

- Increase of \$9,096,006 (6.87%)
- 2% increase to real estate millage rate (2.56 mills)
- Value of a mill collected increased to \$635,648 per mill, a 2.26% increase over 2020-21
- Earned income tax revenue increased by \$3M, reflects return to pre-pandemic collections
- Other local tax revenue lines also reflect collections similar to 2019-20 rates, with slight increases over 2020-21
- Anticipated interest earnings reduced by \$100,000, down for the second year in a row
- Basic Ed and Special Ed subsidies held at 2020-21 levels
- Transportation subsidy reduced slightly to reflect formula components and operations for 2020-21 (paid in 2021-22)
- Decrease 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
- \$1.5M increase in Federal funds to reflect allocation and planned use of ESSER II and partial ESSR III funds in 2021-22

DEFICIT BUDGET: **\$4,220,172**

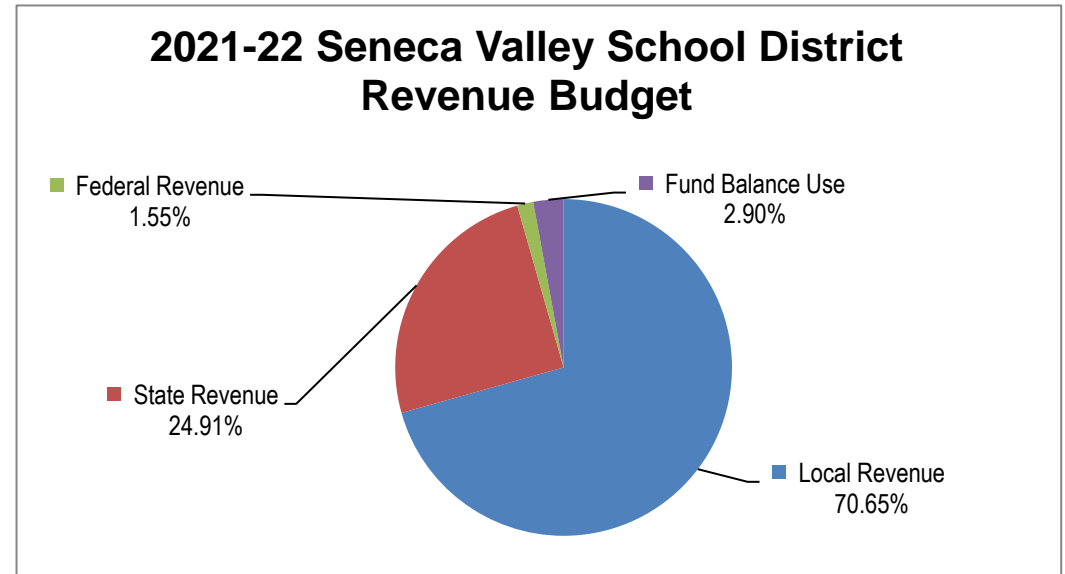
PLANNED USE OF FUND BALANCE (Restricted/Committed): **\$1,250,000**

OPERATING USE OF FUND BALANCE: **\$2,970,172**

**SENECA VALLEY SCHOOL DISTRICT
2021-22 Final Operating Budget
Budget Summary**

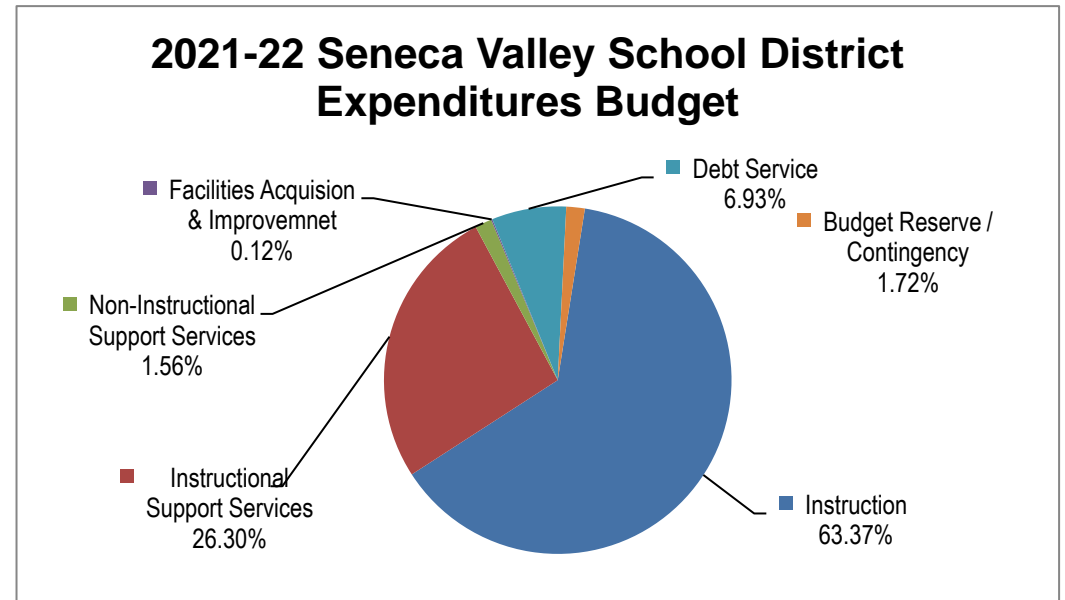
REVENUE

Local Revenue	\$102,943,896	70.65%
State Revenue	36,291,283	24.91%
Federal Revenue	2,257,231	1.55%
Fund Balance Use	<u>4,220,172</u>	<u>2.90%</u>
TOTAL REVENUE	\$145,712,582	100.00%



EXPENDITURES

Instruction	\$92,345,077	63.37%
Instructional Support Services	38,321,722	26.30%
Non-Instructional Support Services	2,273,858	1.56%
Facilities Acquisition & Improvemnet	170,500	0.12%
Debt Service	10,101,425	6.93%
Budget Reserve / Contingency	<u>2,500,000</u>	<u>1.72%</u>
TOTAL EXPENDITURES	\$145,712,582	100.00%



SENECA VALLEY SCHOOL DISTRICT

2021-22 Budget

Summary of Revenue, Expenditures and Fund Balance - History

	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>Budget</u> <u>2021-22</u>
Beginning Fund Balance	\$32,441,251	\$33,329,251	\$33,288,026	\$38,099,559	\$39,500,000 *
+ Total Revenues & Other Sources	127,132,543	132,474,611	136,776,189	132,396,404	141,492,410
- Total Expenditures	(121,959,012)	(127,515,836)	(127,964,656)	(140,122,325)	(145,712,582)
- Other Uses (Capital Transfer)	<u>(4,285,531)</u>	<u>(5,000,000)</u>	<u>(4,000,000)</u>	<u>0</u>	<u>0</u>
= Ending Fund Balance	\$33,329,251	\$33,288,026	\$38,099,559	\$30,373,638	\$35,279,828
 Change in Fund Balance	 \$888,000	 (\$41,225)	 \$4,811,533	 (\$7,725,921)	 (\$4,220,172)
 <u>Ending Fund Balance Allocation:</u>				<u>Estimated</u>	<u>Estimated</u>
Non-Spendable	845,920	690,780	180,296	0	0
Committed (PSERS)	3,000,000	2,250,000	1,000,000	500,000	250,000
Assigned (Text/Learning Resources/Medical)	20,483,330	21,347,246	27,919,263	20,873,638	25,029,828
Unassigned	9,000,000	9,000,000	9,000,000	9,000,000	10,000,000

*2021-22 Beginning Fund Balance based on projected 2020-21 outcomes



Budget Revenues



SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Revenue by Source

Description	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Budget Change
6000's Local Sources	\$91,354,958	\$95,933,291	\$99,432,518	\$95,500,299	\$102,943,896	\$7,443,597
7000's State Sources	34,500,364	35,249,126	36,306,497	36,199,105	36,291,283	\$92,178
8000's Federal Sources	1,054,667	994,693	805,540	697,000	2,257,231	\$1,560,231
9000's Other	0	0	1,000	0	0	\$0
TOTAL REVENUE	<u>\$126,909,989</u>	<u>\$132,177,110</u>	<u>\$136,545,555</u>	<u>\$132,396,404</u>	<u>\$141,492,410</u>	<u>\$9,096,006</u>

SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$657,000,000
Gross Value of a Mill (assessed value divided by 1,000)	657,000
2021-22 Millage Rate	130.45
Total Levy	85,705,650
Non-collection (discount and delinquencies - historic)	2,785,434
Total levy less uncollected	\$82,920,216
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,223,321
Real Estate Budget	\$81,696,896
Value of a Mill Collected	\$635,648
Value of a Mill Collected less H/F Exemption	\$626,270
Budgeted Collections, 2020-21 (127.89 mills)	\$78,272,299
Value of a Mill Collected, 2020-21	\$621,619
Value of a Mill Collected less H/F Exemption, 2020-21	\$612,028
Increase in Value of a Mill (estimated, budget to budget)	\$14,028
New Real Estate Revenue	\$3,424,597

SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	Estimated Tax Increase	10-year Average Increase
(a) 6,450	\$710	\$727	\$751	\$773	\$793	\$813	\$813	\$825	\$825	\$841	\$17	\$16
(b) 22,680	\$2,495	\$2,557	\$2,641	\$2,719	\$2,790	\$2,858	\$2,858	\$2,901	\$2,901	\$2,959	\$58	\$56
(c) 30,100	\$3,311	\$3,394	\$3,505	\$3,609	\$3,702	\$3,793	\$3,793	\$3,849	\$3,849	\$3,927	\$77	\$75
Millage Rate	110.00	112.75	116.45	119.90	123.00	126.00	126.00	127.89	127.89	130.45	2.56	2.49
% Increase	4.17%	2.50%	3.28%	2.96%	2.59%	2.44%	0.00%	1.50%	0.00%	2.00%		2.14%

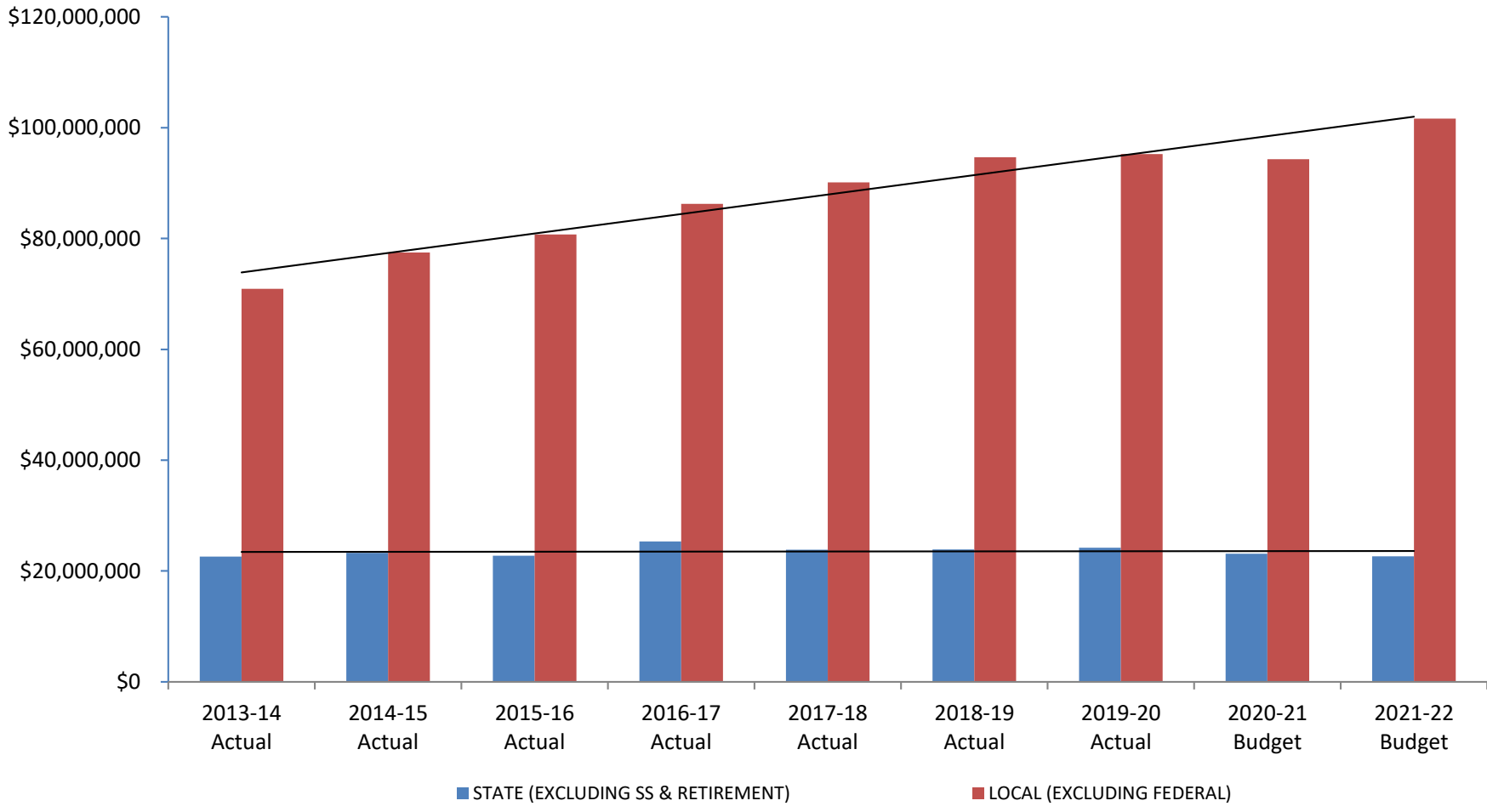
(a) current **assessed value of \$6,450** equates approximately to a **market value of \$75,000**

(b) current **assessed value of \$22,680** equates approximately to a **market value of \$263,750 = median homestead in SVSD**

(c) current **assessed value of \$30,100** equates approximately to a **market value of \$350,000**

Assessed value/market value conversion using state certified common level ratio for 2020-21

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Revenue Detail

	2017-18 Actual	2018-19 Actual	2019-20 Actual	127.89 mills 2020-21 Budget	130.45 mills 2021-22 Budget
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$72,122,314	\$73,525,727	\$76,779,903	\$78,272,299	\$81,696,896
INTERIM REAL ESTATE TAXES	721,524	1,243,320	741,171	800,000	750,000
PUBLIC UTILITY REALTY TAX	80,663	84,958	79,570	85,000	85,000
PMT IN LIEU OF TAX	302,561	313,276	313,314	321,000	330,000
FLAT RATE TAX-ACT 511 OAT	134,325	201,566	190,119	190,000	200,000
EARNED INCOME TAX	10,022,597	10,845,943	11,097,782	8,000,000	11,000,000
REAL ESTATE TRANSFER TAX	2,273,049	2,790,163	3,420,207	2,500,000	3,000,000
DELINQUENT R E TAX	865,358	998,043	905,874	900,000	850,000
DELINQUENT EARNED INCOME TAX	317,004	151,630	133,521	100,000	130,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	49,425	42,084	68,144	45,000	45,000
INTEREST EARNINGS	529,359	1,155,339	965,543	400,000	300,000
ACTIVITY/ATHLETIC FEE	219,350	221,129	156,240	220,000	220,000
STUDENT PARKING REVENUE	62,750	69,190	37,610	55,000	55,000
FEDERAL REVENUE FROM IU	399	7,601	4,000	7,000	7,000
IDEA REVENUE REC'D FROM IU	1,254,342	1,248,268	1,468,755	1,200,000	1,300,000
RENTAL OF FACILITIES	109,559	103,979	79,034	75,000	75,000
MISC GRANTS	0	0	44,969	0	0
TUITION REC'D FROM PARENTS	21,723	12,782	61,753	0	0
TUITION - SUMMER SCHOOL	198,568	107,641	86,816	100,000	100,000
RECEIPTS FROM OTHER LEAS	1,726,658	2,047,429	2,314,365	1,900,000	2,500,000
REFUND PR YRS EXP / SALE OF SURPLUS	266,379	664,092	426,806	250,000	250,000
MISC REVENUES	<u>77,053</u>	<u>99,131</u>	<u>57,022</u>	<u>80,000</u>	<u>50,000</u>
TOTAL REVENUE: LOCAL SOURCES	\$91,354,958	\$95,933,291	\$99,432,518	\$95,500,299	\$102,943,896

<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$13,941,684	\$14,031,292	\$14,299,005	\$14,300,000	\$14,300,000
1305-1306 TUITION	48,423	52,228	53,942	50,000	50,000
SPEC EDUC EXCEPT SUBSIDY	3,554,143	3,667,071	3,815,446	3,600,000	3,600,000
TRANSPORTATION SUBSIDY	3,152,616	3,132,893	3,157,865	2,250,000	2,050,000
RENTAL SUBSIDY (DEBT)	1,106,638	898,454	991,351	848,161	597,885
NURSE SERVICES	153,252	155,492	157,967	150,000	155,000
State Property Tax Reduction Allocation	1,222,700	1,246,239	1,221,734	1,226,523	1,223,321
SCHOOL SAFETY	0	25,000	45,000	0	0
READY TO LEARN	684,267	684,267	684,267	684,000	684,000
OTHER STATE GRANTS	0	0	236	0	0
STATE SHARE OF SOCIAL SECURITY	1,997,568	2,085,022	2,007,164	2,375,278	2,448,409
STATE SHARE OF RETIREMENT (PSERS)	<u>8,639,072</u>	<u>9,271,167</u>	<u>9,872,519</u>	<u>10,715,143</u>	<u>11,182,668</u>
TOAL REVENUE: STATE SOURCES	\$34,500,364	\$35,249,126	\$36,306,497	\$36,199,105	\$36,291,283
<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$76,374	\$62,847	\$76,167	\$75,000	\$75,000
TITLE I	402,720	412,113	378,387	300,000	290,000
TITLE II	137,815	108,557	108,882	110,000	110,000
TITLE III & IV	10,779	34,460	30,475	10,000	30,000
OTHER FEDERAL GRANTS	0	0	2,380	0	0
PCCD COVID (2)	0	0	0	0	50,231
ESSER II	0	0	0	0	500,000
ESSER III	0	0	0	0	1,000,000
ACCESS REIMBURSEMENT	421,783	371,524	<u>204,742</u>	200,000	200,000
Medical Assistance Reimb For Admin	<u>5,196</u>	<u>5,191</u>	4,507	<u>2,000</u>	<u>2,000</u>
TOTAL REVENUE: FEDERAL SOURCES	\$1,054,667	\$994,693	\$805,540	\$697,000	\$2,257,231
REFUND PRIOR YR EXPS	<u>0</u>	<u>0</u>	<u>1,000</u>	<u>0</u>	<u>0</u>
	\$0	\$0	\$1,000	\$0	\$0
TOTAL REVENUE FOR OPERATING FUND	<u>\$126,909,989</u>	<u>\$132,177,110</u>	<u>\$136,545,554</u>	<u>\$132,396,404</u>	<u>\$141,492,410</u>
ATHLETIC REVENUE TRANSFER (LOCAL)	222,554	297,501	230,634		
TOTAL OPERATING	\$127,132,543	\$132,474,611	\$136,776,188		



Budget Expenditures



SENECA VALLEY SCHOOL DISTRICT

2021-22 Final Budget

Expenditures Summary by Object

Object Codes	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Budget Change
100's Salaries	\$53,478,641	\$56,117,798	\$58,106,564	\$62,098,770	\$64,010,690	\$1,911,920
200's Benefits	34,220,947	35,984,971	36,819,571	39,279,342	40,565,153	1,285,811
300's Professional and Technical Services	3,249,031	2,917,078	2,841,622	3,687,880	3,728,555	40,675
400's Property Services	3,718,668	3,975,397	3,449,707	3,854,170	3,742,820	(111,350)
500's Other Purchased Services	12,722,920	13,735,552	11,899,832	14,631,814	15,076,696	444,882
600's Supplies and Consumables	3,897,057	4,143,026	3,962,231	5,549,574	5,512,418	(37,156)
700's Property and Equipment	373,869	302,343	613,495	227,000	317,000	90,000
800's Other (includes interest and contingency)	3,194,846	3,625,259	3,535,453	4,653,775	6,364,250	1,710,475
900's Other Uses (principal pmts)	6,875,000	6,450,000	6,562,534	6,140,000	6,395,000	255,000
900's Other Uses (non-operating transfers)	4,285,531	5,000,000	4,000,000	0	0	0
TOTAL OPERATING EXPENDITURES	<u>\$121,730,979</u>	<u>\$127,251,424</u>	<u>\$127,791,009</u>	<u>\$140,122,325</u>	<u>\$145,712,582</u>	<u>\$5,590,257</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$126,016,510</u>	<u>\$132,251,424</u>	<u>\$131,791,009</u>	<u>\$140,122,325</u>	<u>\$145,712,582</u>	<u>\$5,590,257</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

2021-22 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Budget Change
1000's Instruction	\$76,864,368	\$80,190,320	\$82,724,164	\$90,020,966	\$92,345,077	\$2,324,111
2000's Support Services	32,979,167	35,084,580	33,107,230	37,060,386	38,321,722	1,261,336
3000's Non-Instructional Services	1,884,664	1,936,140	1,945,432	2,176,373	2,273,858	97,485
4000's Facilities Acquisition & Improvement	0	39,832	23,132	180,000	170,500	(9,500)
5000's Other Financing Uses	10,002,780	10,000,551	9,991,051	10,684,600	12,601,425	1,916,825
5000's Non-operating Transfers	4,285,531	5,000,000	4,000,000	0	0	0
TOTAL OPERATING EXPENDITURES	<u>\$121,730,979</u>	<u>\$127,251,423</u>	<u>\$127,791,009</u>	<u>\$140,122,325</u>	<u>\$145,712,582</u>	<u>\$5,590,257</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$126,016,510</u>	<u>\$132,251,423</u>	<u>\$131,791,009</u>	<u>\$140,122,325</u>	<u>\$145,712,582</u>	<u>\$5,590,257</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

2021-22 Final Budget

Expenditures by Function

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	53,767,301	55,828,663	57,147,221	62,794,761	64,631,218	1,836,457
1200 Special Programs	19,372,430	20,451,722	21,467,571	22,924,943	23,234,214	309,271
1300 Vocational Education	3,382,647	3,582,671	3,821,817	3,931,557	4,207,987	276,430
1400 Other Instructional Programs	<u>341,990</u>	<u>327,264</u>	<u>287,555</u>	<u>369,705</u>	<u>271,658</u>	<u>(98,047)</u>
TOTAL 1000	76,864,368	80,190,320	82,724,164	90,020,966	92,345,077	2,324,111
<u>Support Services - 2000</u>						
2100 Student Support Services	3,312,801	3,811,176	3,982,117	4,062,047	4,788,214	726,167
2200 Instructional Staff Support	2,761,691	2,615,728	2,547,430	2,886,425	2,831,783	(54,642)
2300 Administration	6,359,906	6,671,729	6,733,687	7,181,419	7,658,903	477,484
2400 Pupil Health	1,114,743	1,177,155	1,196,551	1,361,245	1,388,175	26,930
2500 Business	605,798	625,844	644,252	768,446	682,640	(85,806)
2600 Oper. & Maintenance Of Plant	7,710,989	8,199,341	7,730,041	8,169,114	8,391,783	222,669
2700 Student Transportation	7,716,964	8,569,275	6,404,450	8,993,879	8,662,985	(330,894)
2800 Central	667,558	724,343	858,276	896,450	1,127,346	230,896
2900 Other Support Services	<u>2,728,716</u>	<u>2,689,989</u>	<u>3,010,426</u>	<u>2,741,361</u>	<u>2,789,893</u>	<u>48,532</u>
TOTAL 2000	32,979,167	35,084,580	33,107,230	37,060,386	38,321,722	1,261,336
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	1,880,542	1,931,899	1,942,694	2,171,373	2,268,858	97,485
3300 Community Services	<u>4,122</u>	<u>4,241</u>	<u>2,738</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL 3000	1,884,664	1,936,140	1,945,432	2,176,373	2,273,858	97,485

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2020-21	Budget 2021-22	Change
<u>Building Improvement Services - 4000</u>						
4200 Site Improvement Srvcs, Rplc.	0	39,832	0	30,000	30,000	0
4600 Bldg Impr. Replacement	<u>0</u>	<u>0</u>	<u>23,132</u>	<u>150,000</u>	<u>140,500</u>	<u>(9,500)</u>
TOTAL 4000	0	39,832	23,132	180,000	170,500	(9,500)
<u>Other Uses - 5000</u>						
5100 Debt Service/Financing Uses	10,002,780	10,000,551	9,991,051	9,684,600	10,101,425	416,825
5900 Budgetary Reserve	0	0	0	1,000,000	2,500,000	1,500,000
5200 <i>Fund Transfers</i>	<u>4,285,531</u>	<u>5,000,000</u>	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total 5000	14,288,311	15,000,551	13,991,051	10,684,600	12,601,425	1,916,825
TOTAL EXPENDITURES	<u>\$126,016,510</u>	<u>\$132,251,423</u>	<u>\$131,791,009</u>	<u>\$140,122,325</u>	<u>\$145,712,582</u>	<u>\$5,590,257</u>

SENECA VALLEY SCHOOL DISTRICT
2021-22 Budget
Debt Summary

<u>Issue Title</u>	2021-22 Debt Payments			Outstanding Principal		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/21 Balance</u>	<u>Payment</u>	<u>6/30/22 Balance</u>
2015A	770,000	335,038	1,105,038	7,130,000	770,000	6,360,000
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	5,245,000	220,250	5,465,250	8,390,000	5,245,000	3,145,000
2016B	205,000	52,450	257,450	2,520,000	205,000	2,315,000
2018	5,000	811,650	816,650	16,640,000	5,000	16,635,000
2020	170,000	562,800	732,800	14,070,000	170,000	13,900,000
2021	0	745,745	745,745	20,920,000	0	20,920,000
Total	6,395,000	4,033,995	10,428,995	98,565,000	6,395,000	92,170,000

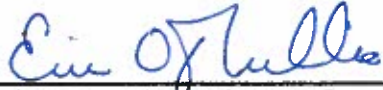
* 2021-22 Capitalized interest to be paid from capital fund \$327,570 = net debt total of \$10,101,425.

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021



President of the Board - Original Signature Required

6-14-2021

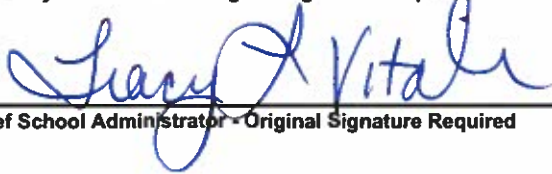
Date



Secretary of the Board - Original Signature Required

6-14-2021

Date



Chief School Administrator - Original Signature Required

6-14-21

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 2021-2022 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 2021-2022 (compared to 2020-2021)?

Yes No


If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$145712582
Ending Unassigned Fund Balance	\$10000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.86%

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 6-14-2021
--	-------------------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 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 May 10, 2021
---	-----------------------------

**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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Reserved amount for increasing costs of retirement
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 flexible spending account costs, deficit budgeting, and the increasing costs of medical benefits.

ITEM

AMOUNTS

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

1,000,000

0840 Assigned Fund Balance

29,500,000

0850 Unassigned Fund Balance

9,000,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$39,500,000

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

102,943,896

7000 Revenue from State Sources

36,291,283

8000 Revenue from Federal Sources

2,257,231

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$141,492,410

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$180,992,410

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	81,696,896
6112 Interim Real Estate Taxes	750,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	330,000
6140 Current Act 511 Taxes - Flat Rate Assessments	200,000
6150 Current Act 511 Taxes - Proportional Assessments	14,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,025,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	275,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,307,000
6910 Rentals	75,000
6940 Tuition from Patrons	2,600,000
6990 Refunds and Other Miscellaneous Revenue	300,000

REVENUE FROM LOCAL SOURCES \$102,943,896

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	14,300,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	3,600,000
7311 Pupil Transportation Subsidy	2,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	597,885
7330 Health Services (Medical, Dental, Nurse, Act 25)	155,000
7340 State Property Tax Reduction Allocation	1,223,321
7505 Ready to Learn Block Grant	684,000
7810 State Share of Social Security and Medicare Taxes	2,448,409
7820 State Share of Retirement Contributions	11,182,668

REVENUE FROM STATE SOURCES \$36,291,283

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	290,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	110,000
8517 NCLB, Title IV - 21st Century Schools	30,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	50,231
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	500,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES	\$2,257,231
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	141,492,410
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Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$81,696,896
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,321</u>
Total Approx. Tax Revenue:	\$82,920,217
Approx. Tax Levy for Tax Rate Calculation:	\$85,705,650

Butler

Total

2020-21 Data		
a. Assessed Value	\$642,500,015	\$642,500,015
b. Real Estate Mills	127.8900	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,593,709,203	\$5,593,709,203
d. Assessed Value	\$657,000,000	\$657,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$82,169,327	\$82,169,327
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$82,169,327	\$82,169,327
(f Total * g)		
i. Base Mills Subject to Index	127.8900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.70294%	96.70294%
k. Tax Levy Needed	\$85,705,650	\$85,705,650
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	130.4500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$85,705,650	\$85,705,650
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$84,482,329
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,696,896
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,696,896	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,321</u>	
Total Approx. Tax Revenue:	\$82,920,217	
Approx. Tax Levy for Tax Rate Calculation:	\$85,705,650	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	131.7267	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$86,544,442	\$86,544,442
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	\$752.00	
Number of Homestead/Farmstead Properties	12471	12471
Median Assessed Value of Homestead Properties		\$22,680

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$81,696,896
Amount of Tax Relief for Homestead Exclusions	<u>\$1,223,321</u>
Total Approx. Tax Revenue:	\$82,920,217
Approx. Tax Levy for Tax Rate Calculation:	\$85,705,650

Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,223,321	Lowering RE Tax Rate	\$0		\$1,223,321
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,223,321

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Butler	657,000,000	130.4500	85,705,650			96.70294%	
Totals:	657,000,000		85,705,650	- 1,223,321	= 84,482,329	X 96.70294%	= 81,696,896

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$10.00	\$0.00	200,000
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 200,000 200,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	11,000,000	11,000,000
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 14,000,000 14,000,000

Total Act 511, Current Taxes 14,200,000

Act 511 Tax Limit -->	5,593,709,203 X	12	67,124,510
	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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Butler	127.8900	130.4500	2.01%	Yes	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes– Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	64,631,218
1200 Special Programs - Elementary / Secondary	23,234,214
1300 Vocational Education	4,207,987
1400 Other Instructional Programs - Elementary / Secondary	271,658
Total Instruction	\$92,345,077
2000 Support Services	
2100 Support Services - Students	4,788,214
2200 Support Services - Instructional Staff	2,831,783
2300 Support Services - Administration	7,658,903
2400 Support Services - Pupil Health	1,388,175
2500 Support Services - Business	682,640
2600 Operation and Maintenance of Plant Services	8,391,783
2700 Student Transportation Services	8,662,985
2800 Support Services - Central	1,127,346
2900 Other Support Services	2,789,893
Total Support Services	\$38,321,722
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,268,858
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$2,273,858
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	170,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,101,425
5900 Budgetary Reserve	2,500,000
Total Other Expenditures and Financing Uses	\$12,601,425
Total Estimated Expenditures and Other Financing Uses	\$145,712,582

2021-2022 Final General Fund Budget

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	36,104,496
200 Personnel Services - Employee Benefits	23,000,839
300 Purchased Professional and Technical Services	829,550
400 Purchased Property Services	493,720
500 Other Purchased Services	1,556,500
600 Supplies	2,598,863
800 Other Objects	47,250
Total Regular Programs - Elementary / Secondary	\$64,631,218
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,360,434
200 Personnel Services - Employee Benefits	6,942,035
300 Purchased Professional and Technical Services	1,180,895
500 Other Purchased Services	3,583,300
600 Supplies	156,850
800 Other Objects	10,700
Total Special Programs - Elementary / Secondary	\$23,234,214
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,150,028
200 Personnel Services - Employee Benefits	1,371,934
300 Purchased Professional and Technical Services	3,750
400 Purchased Property Services	500
500 Other Purchased Services	615,000
600 Supplies	66,775
Total Vocational Education	\$4,207,987
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	141,317
200 Personnel Services - Employee Benefits	107,341
500 Other Purchased Services	23,000
Total Other Instructional Programs - Elementary / Secondary	\$271,658
Total Instruction	\$92,345,077
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,771,752
200 Personnel Services - Employee Benefits	1,733,562
300 Purchased Professional and Technical Services	218,850
500 Other Purchased Services	6,300
600 Supplies	55,325
800 Other Objects	2,425
Total Support Services - Students	\$4,788,214
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,502,766
200 Personnel Services - Employee Benefits	1,149,977

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	81,450
500 Other Purchased Services	7,000
600 Supplies	76,590
800 Other Objects	14,000
Total Support Services - Instructional Staff	\$2,831,783
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,023,138
200 Personnel Services - Employee Benefits	2,586,490
300 Purchased Professional and Technical Services	555,750
400 Purchased Property Services	43,500
500 Other Purchased Services	291,350
600 Supplies	93,675
800 Other Objects	65,000
Total Support Services - Administration	\$7,658,903
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	801,770
200 Personnel Services - Employee Benefits	557,805
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	600
500 Other Purchased Services	500
600 Supplies	22,500
Total Support Services - Pupil Health	\$1,388,175
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	415,765
200 Personnel Services - Employee Benefits	251,025
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	1,150
600 Supplies	4,500
800 Other Objects	3,700
Total Support Services - Business	\$682,640
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,268,122
200 Personnel Services - Employee Benefits	1,387,461
300 Purchased Professional and Technical Services	470,000
400 Purchased Property Services	3,014,000
500 Other Purchased Services	351,000
600 Supplies	801,200
700 Property	90,000
800 Other Objects	10,000
Total Operation and Maintenance of Plant Services	\$8,391,783
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	197,000
200 Personnel Services - Employee Benefits	138,989
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	8,310,996

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<u>Description</u>	<u>Amount</u>
600 Supplies	5,400
800 Other Objects	600
Total Student Transportation Services	\$8,662,985
2800 Support Services - Central	
100 Personnel Services - Salaries	565,569
200 Personnel Services - Employee Benefits	444,327
300 Purchased Professional and Technical Services	104,450
500 Other Purchased Services	2,000
600 Supplies	9,000
800 Other Objects	2,000
Total Support Services - Central	\$1,127,346
2900 Other Support Services	
100 Personnel Services - Salaries	482,100
200 Personnel Services - Employee Benefits	317,493
300 Purchased Professional and Technical Services	118,000
400 Purchased Property Services	10,000
500 Other Purchased Services	146,800
600 Supplies	1,500,500
700 Property	215,000
Total Other Support Services	\$2,789,893
Total Support Services	\$38,321,722
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,226,433
200 Personnel Services - Employee Benefits	575,875
300 Purchased Professional and Technical Services	114,360
400 Purchased Property Services	40,000
500 Other Purchased Services	176,800
600 Supplies	121,240
700 Property	12,000
800 Other Objects	2,150
Total Student Activities	\$2,268,858
3300 Community Services	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$2,273,858
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	140,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
Total Facilities Acquisition, Construction and Improvement Services	\$170,500
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,706,425
900 Other Uses of Funds	6,395,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,101,425
5900 <u>Budgetary Reserve</u>	
800 Other Objects	2,500,000
Total Budgetary Reserve	\$2,500,000
Total Other Expenditures and Financing Uses	\$12,601,425
TOTAL EXPENDITURES	\$145,712,582

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	35,000,000	31,000,000
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	20,900,000	21,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,800,000	1,000,000
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	1,000,000	1,000,000
Permanent Fund		
Total Cash and Short-Term Investments	\$59,400,000	\$54,700,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$59,400,000	\$54,700,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	98,565,000	92,170,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,266,980	1,350,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	51,818,038	52,500,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$151,650,018	\$146,020,000
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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

2021-2022 Final General Fund Budget

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Long-Term Indebtedness**06/30/2021 Estimate****06/30/2022 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 Indebtedness

06/30/2021 Estimate

06/30/2022 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$151,650,018	\$146,020,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$151,650,018	\$146,020,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	250,000
0840 Assigned Fund Balance	25,029,828
0850 Unassigned Fund Balance	10,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$35,279,828
5900 Budgetary Reserve	2,500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$37,779,828