



Seneca Valley School District
2019-20 Budget



"An investment in knowledge pays the best interest."

- Benjamin Franklin



Seneca Valley School District

Mission Statement

In collaboration with family and community, the mission of the Seneca Valley School District is to provide a nurturing and safe environment with academically challenging opportunities, emphasizing digital citizenship, innovation, and global awareness in order to prepare our students to be productive and contributing citizens.

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 2018-19 school year, there are approximately 7,245 students in grades K-12. Of that, approximately 3,729 students are elementary (K-6) and 3,516 are secondary students (7-12).

The 2018 Seneca Valley SAT scores average 571 for reading and writing and 570 for math, both of which are higher than the state and national averages.

The district has approximately 853 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. James Nickel, President
(Cranberry Township West 1 & 2 - Region 2)

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

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

Rev. Reid Moon
(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. Annie Mersing, 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

Acting Asst. Principal: Mr. Daniel Guerra

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: Mr. 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: Ms. Erin Mazer

Assistant Principal: Mr. Kyle Leggett

HAINE MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haine School Road

Cranberry Township, PA 16066

(724) 776-1325

Principal: Ms. Cassandra Doggrell

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

Acting Asst. Principal: Mr. Jeremy Womer

SV 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: Ms. Tina Francis

ROWAN ELEMENTARY SCHOOL

(Grades K-4)

8051 Rowan Road

Cranberry Township, PA 16066

(724) 776-1518

Principal: Ms. Nannette Farmar

Assistant Principal: Ms. Mallory Eyles

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

2019-20 Final Budget

Summary of Revenue and Expenditures

	Budget 2018-19	Budget 2019-20	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$92,098,760	\$96,432,498	4.71%	71.83%
State Sources	35,507,403	36,800,347	3.64%	27.41%
Federal Sources	924,000	1,025,000	10.93%	0.76%
TOTAL REVENUE	\$128,530,163	\$134,257,845	4.46%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$82,860,694	\$86,971,538	4.96%	63.78%
Support Services	34,951,649	36,026,818	3.08%	26.42%
Non-Instructional Service	2,013,533	2,128,390	5.70%	1.56%
Facilities Acquisition & Improvement	230,000	230,000	0.00%	0.17%
Other Outlays	10,001,147	9,997,673	-0.03%	7.33%
Budget Reserve	1,500,000	1,000,000	-33.33%	0.73%
TOTAL OPERATING EXPENDITURES	\$131,557,023	\$136,354,419	3.65%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$3,026,860	\$2,096,574		
Transfer to Capital Reserve	\$5,000,000	\$4,000,000		
TOTAL EXPENDITURES & OTHER USES	\$136,557,023	\$140,354,419		

**2019-20 Final Budget
Summary Notes
June 5, 2019**

BUDGETED OPERATING EXPENDITURES: **\$136,354,419**

- Increase of \$4,797,395 over 2018-19 (3.65%)
- PSERS increase from 33.43% to 34.29% - rate increase of 2.57%, accounts for approx. \$1.5M
- Decrease to healthcare of \$242,000 to reflect lower rates
- Overall benefits increase 4.02%
- Wage increases include anticipated additional positions to accommodate growing enrollment, and additional programming in cyber and special support services
- Contracted services and educational services lines adjusted to reflect current and anticipated needs including addition of therapy services approved during 2018-19
- Tuition to charter schools increased to reflect formula change, no enrollment increase expected
- Interest and principal payments adjusted to reflect current debt schedule: principal increased, interest decreased, net \$0
- Contingency decreased by \$500,000 to \$1M
- Planned transfer to Capital Reserve fund in the amount of \$4M (*not included in amount above*)

ESTIMATED REVENUE: **\$134,257,845**

- Increase of \$5,727,683 over 2018-19 (4.59%)
- Real estate millage increased by 1.89 mills to 127.89 (1.5%)
- Value of a mill collected increased to \$607,563, a 2.52% increase over 2018-19
- Other local revenue lines adjusted to reflect current trends
- Basic Ed and Special Ed subsidies adjusted to reflect current information provided by the state, increase of \$375,000
- Subsidy for Ward of the State education eliminated, loss of \$80,000
- No change to transportation subsidy due to impact of increased local property values on subsidy formula
- Slight increase to rental subsidy (state share of debt) to reflect existing state commitment
- State subsidy for social security and PSERS increased to reflect 50% of budgeted expenses
- New state safety grant included (guaranteed portion only)

DEFICIT BUDGET: **\$2,096,574**

PLANNED USE OF FUND BALANCE (Restricted/Committed): **\$1,750,000**

OPERATING USE OF FUND BALANCE: **\$ 346,574**

USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: **\$4,000,000**

SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20
Beginning Fund Balance	\$23,567,546	\$26,604,206	\$32,441,251	\$33,329,251	\$25,302,391
+ Total Revenues & Other Sources	113,989,888	123,756,026	127,132,543	128,530,163	134,257,845
- Total Expenditures	(110,953,227)	(117,918,981)	(121,959,012)	(131,557,023)	(136,354,419)
- Other Uses (Capital Transfer)	<u>0</u>	<u>0</u>	<u>(4,285,531)</u>	<u>(5,000,000)</u>	<u>(4,000,000)</u>
= Ending Fund Balance	\$26,604,206	\$32,441,251	\$33,329,251	\$25,302,391	\$19,205,817
Change in Fund Balance	\$3,036,660	\$5,837,045	\$888,000	(\$8,026,860)	(\$6,096,574)
<u>Ending Fund Balance Allocation:</u>				<u>Estimated</u>	<u>Estimated</u>
Non-Spendable	197,709	0	845,920	0	0
Committed (PSERS)	4,500,000	3,500,000	3,000,000	2,250,000	1,500,000
Assigned (Text/Learning Resources/Medical)	13,306,497	20,191,251	20,483,330	14,052,391	8,705,817
Unassigned	8,600,000	8,750,000	9,000,000	9,000,000	9,000,000

**SENECA VALLEY SCHOOL DISTRICT
2019-20 Final Operating Budget
Budget Summary**

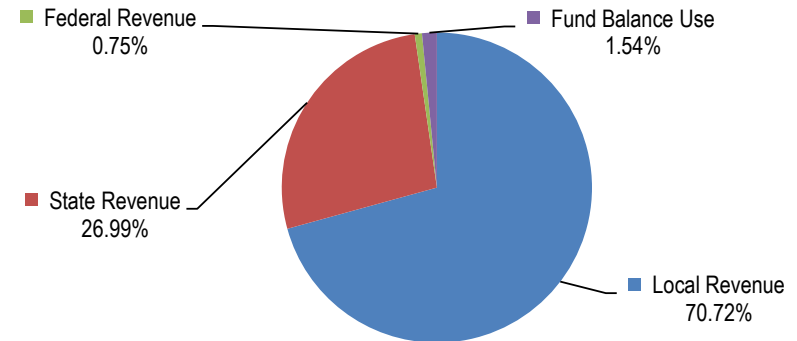
REVENUE

Local Revenue	\$96,432,498	70.72%
State Revenue	36,800,347	26.99%
Federal Revenue	1,025,000	0.75%
Fund Balance Use	<u>2,096,574</u>	<u>1.54%</u>
TOTAL REVENUE	\$136,354,419	100.00%

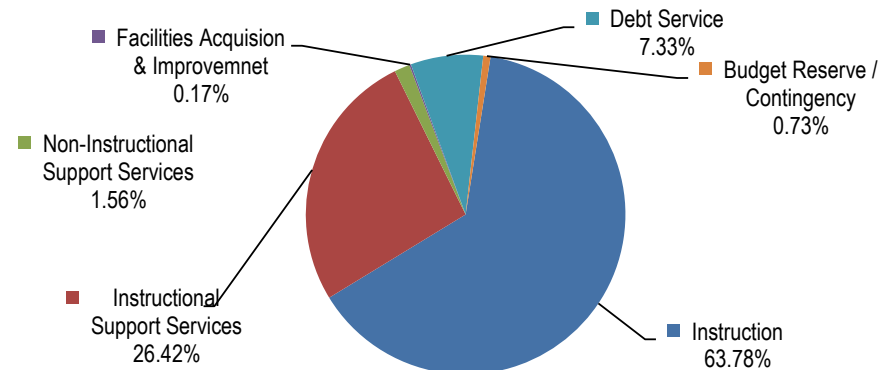
EXPENDITURES

Instruction	\$86,971,538	63.78%
Instructional Support Services	36,026,818	26.42%
Non-Instructional Support Services	2,128,390	1.56%
Facilities Acquisition & Improvemnet	230,000	0.17%
Debt Service	9,997,673	7.33%
Budget Reserve / Contingency	<u>1,000,000</u>	<u>0.73%</u>
TOTAL EXPENDITURES	\$136,354,419	100.00%

**2019-20 Seneca Valley School District
Revenue Budget**



**2019-20 Seneca Valley School District
Expenditures Budget**





Budget Revenues

SENECA VALLEY SCHOOL DISTRICT**2019-20 Final Budget****Revenue by Source**

Description	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Change
1000's Local Sources	\$82,546,146	\$88,197,182	\$91,354,958	\$92,098,760	\$96,432,498	\$4,333,738
2000's State Sources	30,878,361	34,860,250	34,500,364	35,507,403	36,800,347	1,292,944
3000's Federal Sources	322,014	445,274	1,054,667	924,000	1,025,000	101,000
4000's Other	0	0	0	0	0	0
TOTAL REVENUE	<u>\$113,746,521</u>	<u>\$123,502,706</u>	<u>\$126,909,989</u>	<u>\$128,530,163</u>	<u>\$134,257,845</u>	<u>\$5,727,682</u>

SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$627,000,000
Gross Value of a Mill (assessed value divided by 1,000)	627,000
2019-20 Millage Rate	127.89
Total Levy	80,187,030
Non-collection (discount and delinquencies - historic)	2,485,798
Total levy less uncollected	\$77,701,232
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,221,734
Real Estate Budget	\$76,479,498
Value of a Mill Collected	\$607,563
Value of a Mill Collected less H/F Exemption	\$598,010
Budgeted Collections, 2018-19 (126 mills)	\$73,425,760
Value of a Mill Collected, 2018-19	\$592,635
Value of a Mill Collected less H/F Exemption, 2018-19	\$582,744
Increase in Value of a Mill (estimated, budget to budget)	\$14,928
New Real Estate Revenue	\$3,053,738

SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Estimated Tax Increase	10-year Average Increase
(a) 7,955	\$774	\$796	\$840	\$875	\$897	\$926	\$954	\$978	\$1,002	\$1,002	\$1,017	\$15	\$24
(b) 24,920	\$2,423	\$2,492	\$2,632	\$2,741	\$2,810	\$2,902	\$2,988	\$3,065	\$3,140	\$3,140	\$3,187	\$47	\$76
(c) 26,525	\$2,579	\$2,653	\$2,801	\$2,918	\$2,991	\$3,089	\$3,180	\$3,263	\$3,342	\$3,342	\$3,392	\$50	\$81
Millage Rate	97.24	100.00	105.60	110.00	112.75	116.45	119.90	123.00	126.00	126.00	127.89	1.89	3.07
% Increase	0.00%	2.84%	5.60%	4.17%	2.50%	3.28%	2.96%	2.59%	2.44%	0.00%	1.50%		2.79%

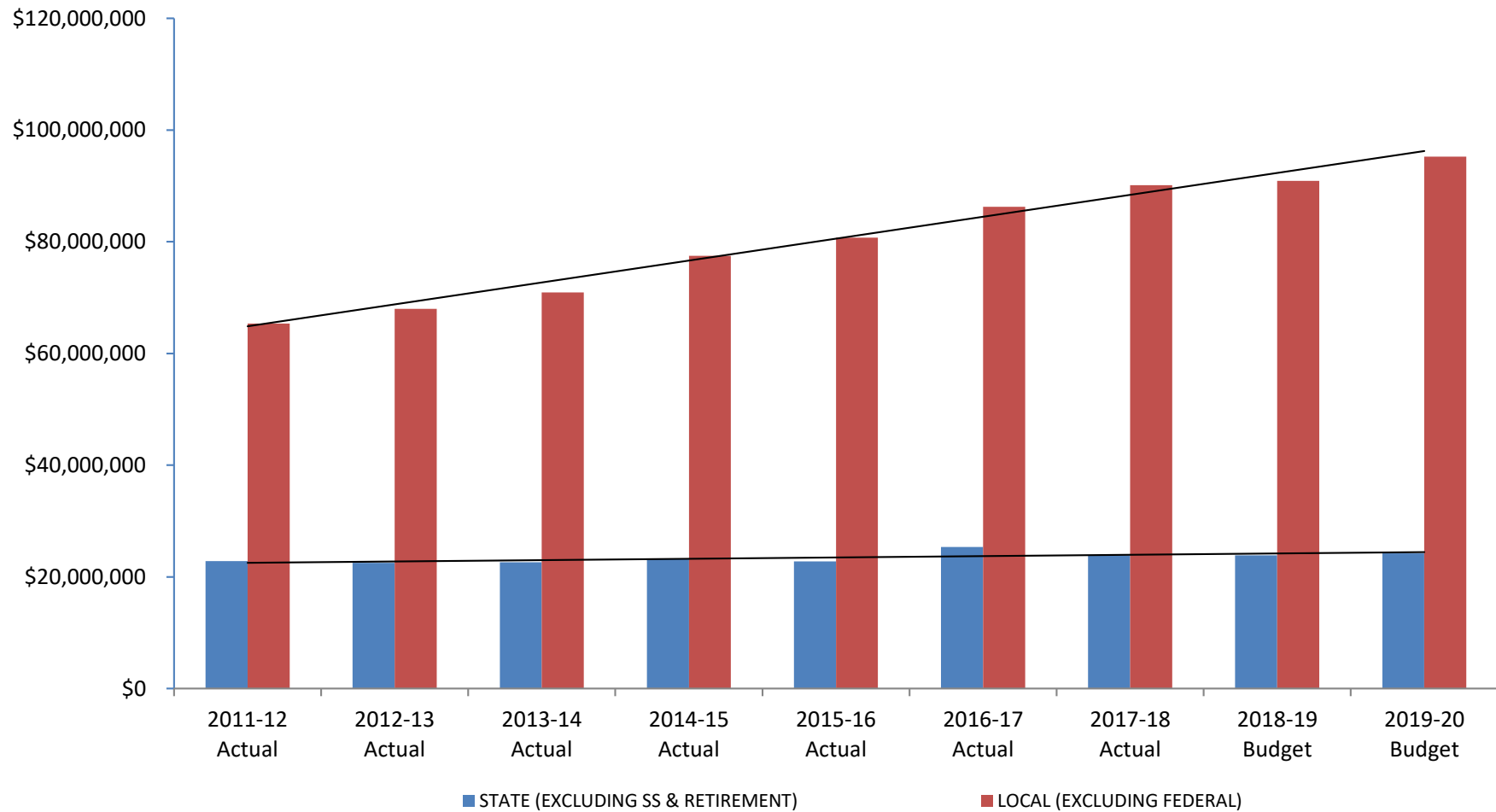
(a) current **assessed value of \$7,955** equates approximately to a **market value of \$75,000**

(b) current **assessed value of \$24,920** equates approximately to a **market value of \$234,995 = median homestead in SVSD**

(c) current **assessed value of \$26,525** equates approximately to a **market value of \$250,000**

Assessed value/market value conversion using State certified CLR and CLR factor (10.60% and 9.43) for 2018-19

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

Revenue Detail

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	127.89 mills 2019-20 Budget
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$64,791,316	\$68,591,688	\$72,122,314	\$73,425,760	\$76,479,498
INTERIM REAL ESTATE TAXES	679,500	1,047,517	721,524	800,000	900,000
PUBLIC UTILITY REALTY TAX	83,632	84,433	80,663	80,000	85,000
PMT IN LIEU OF TAX	233,045	303,196	302,561	313,000	313,000
FLAT RATE TAX-ACT 511 OAT	139,921	143,718	134,325	145,000	200,000
EARNED INCOME TAX	9,672,536	9,938,336	10,022,597	9,900,000	10,300,000
REAL ESTATE TRANSFER TAX	1,983,236	2,192,663	2,273,049	2,200,000	2,200,000
DELINQUENT R E TAX	744,126	924,272	865,358	900,000	900,000
DELINQUENT EARNED INCOME TAX	267,356	219,440	317,004	200,000	200,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	42,157	48,249	49,425	45,000	45,000
INTEREST EARNINGS	92,886	247,314	529,359	400,000	900,000
ACTIVITY/ATHLETIC FEE	221,340	236,370	219,350	235,000	230,000
STUDENT PARKING REVENUE	48,223	59,950	62,750	50,000	55,000
FEDERAL REVENUE FROM IU	499,611	504,150	399	0	0
IDEA REVENUE REC'D FROM IU	1,327,681	1,436,616	1,254,342	1,200,000	1,200,000
RENTAL OF FACILITIES	87,252	96,844	109,559	90,000	95,000
TUITION REC'D FROM PARENTS	0	0	21,723	0	0
TUITION - SUMMER SCHOOL	92,064	81,634	198,568	90,000	100,000
RECEIPTS FROM OTHER LEAS	1,354,955	1,755,495	1,726,658	1,600,000	1,800,000
REFUND PR YRS EXP / SALE OF SURPLUS	104,500	209,292	266,379	350,000	350,000
MISC REVENUES	<u>80,809</u>	<u>76,005</u>	<u>77,053</u>	<u>75,000</u>	<u>80,000</u>
TOTAL REVENUE: LOCAL SOURCES	\$82,546,146	\$88,197,182	\$91,354,958	\$92,098,760	\$96,432,498

<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$13,516,083	\$13,818,586	\$13,941,684	\$13,950,000	\$14,300,000
1305-1306 TUITION	105,754	80,030	48,423	80,000	0
SPEC EDUC EXCEPT SUBSIDY	3,586,077	3,531,999	3,554,143	3,575,000	3,600,000
TRANSPORTATION SUBSIDY	3,473,356	3,366,636	3,152,616	3,250,000	3,250,000
RENTAL SUBSIDY (DEBT)	0	2,479,512	1,106,638	900,000	991,000
NURSE SERVICES	153,557	151,509	153,252	150,000	150,000
State Property Tax Reduction Allocation	1,215,755	1,217,622	1,222,700	1,246,239	1,221,734
SAFE SCHOOLS (SRO Grant)	39,630	30,000	0	0	0
SCHOOL SAFETY	0	0	0	0	25,000
READY TO LEARN	684,267	684,267	684,267	684,000	684,000
OTHER STATE GRANTS		3,577	0	0	0
STATE SHARE OF SOCIAL SECURITY	1,823,850	1,892,622	1,997,568	2,173,614	2,294,383
STATE SHARE OF RETIREMENT (PSERS)	<u>6,280,033</u>	<u>7,603,890</u>	<u>8,639,072</u>	<u>9,498,550</u>	<u>10,284,230</u>
TOTAL REVENUE: STATE SOURCES	\$30,878,361	\$34,860,250	\$34,500,364	\$35,507,403	\$36,800,347
<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$68,232	\$71,816	\$76,374	\$70,000	\$70,000
TITLE I	0	0	402,720	400,000	400,000
TITLE II	0	0	137,815	150,000	140,000
TITLE IV	0	0	10,779	0	10,000
ACCESS REIMBURSEMENT	249,332	369,500	421,783	300,000	400,000
Medical Assistance Reimb For Admin	<u>4,451</u>	<u>3,957</u>	<u>5,196</u>	<u>4,000</u>	<u>5,000</u>
TOTAL REVENUE: FEDERAL SOURCES	\$322,014	\$445,274	\$1,054,667	\$924,000	\$1,025,000
TOTAL REVENUE FOR OPERATING FUND	<u>\$113,746,521</u>	<u>\$123,502,706</u>	<u>\$126,909,989</u>	<u>\$128,530,163</u>	<u>\$134,257,845</u>
ATHLETIC REVENUE TRANSFER (LOCAL)	243,367	253,320	222,554		
TOTAL OPERATING	\$113,989,888	\$123,756,026	\$127,132,543		



Budget Expenditures

SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

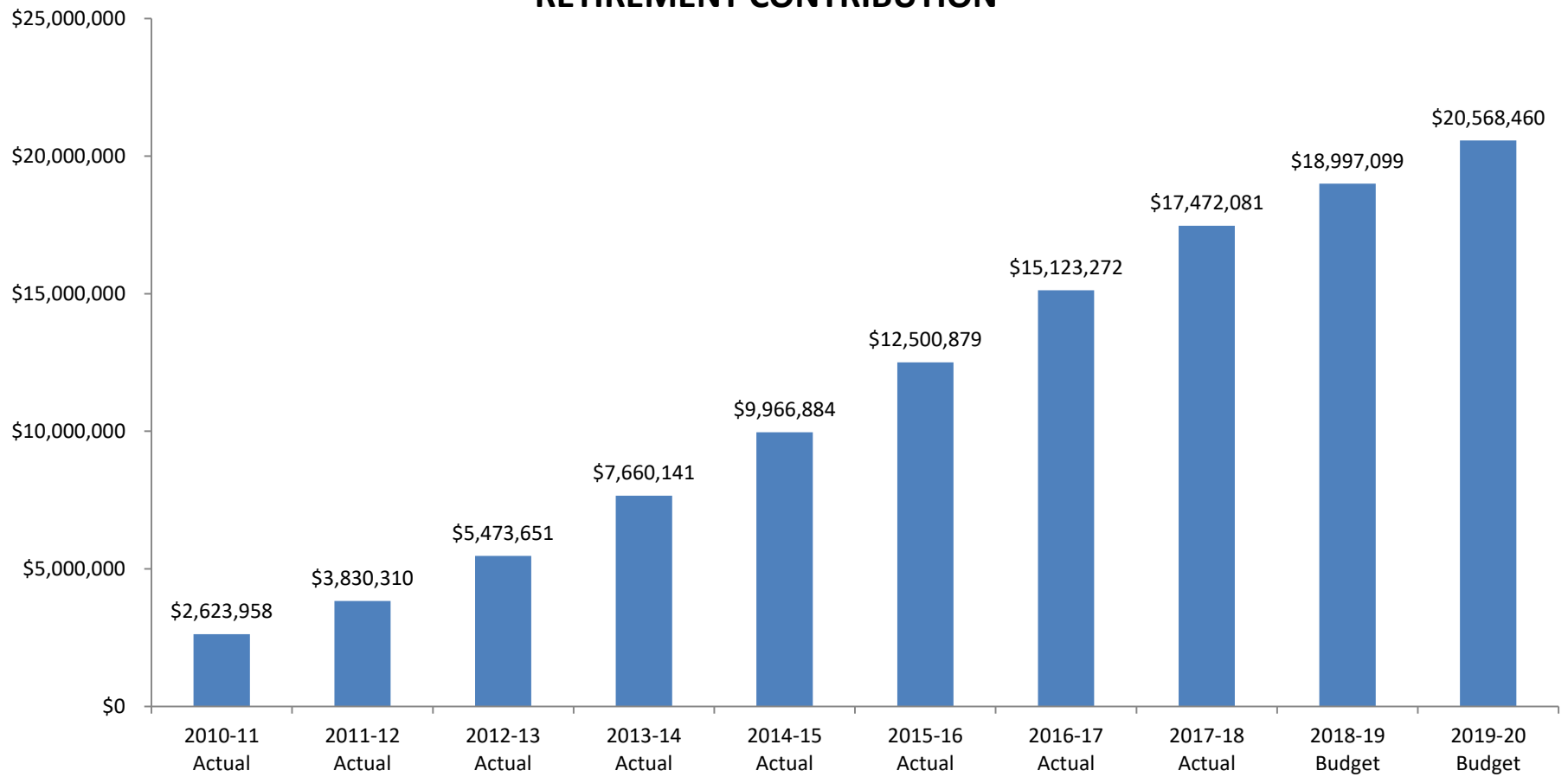
Expenditures Summary by Object

Object Codes		Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Change
100's	Salaries	\$49,212,017	\$51,433,757	\$53,478,641	\$56,826,500	\$59,983,842	\$3,157,342
200's	Benefits	28,660,613	31,788,104	34,220,947	36,752,322	38,228,166	1,475,844
300's	Professional and Technical Services	3,309,900	3,414,541	3,249,031	2,911,680	3,502,625	590,945
400's	Property Services	3,359,906	3,622,766	3,718,668	3,793,820	3,783,920	(9,900)
500's	Other Purchased Services	11,428,005	12,221,122	12,722,920	14,346,255	14,194,650	(151,605)
600's	Supplies and Consumables	3,944,753	3,686,345	3,897,057	5,076,849	5,310,018	233,169
700's	Property and Equipment	958,475	1,552,394	373,869	249,000	250,000	1,000
800's	Other (includes interest and contingency)	3,140,271	3,363,664	3,194,846	5,285,597	4,671,198	(614,399)
900's	Other Uses (principal pmts)	6,735,000	6,590,000	6,875,000	6,315,000	6,430,000	115,000
900's	Other Uses (non-operating transfers)	0	0	4,285,531	5,000,000	4,000,000	(1,000,000)
TOTAL OPERATING EXPENDITURES		<u>\$110,748,940</u>	<u>\$117,672,693</u>	<u>\$121,730,979</u>	<u>\$131,557,023</u>	<u>\$136,354,419</u>	<u>\$4,797,396</u>
TOTAL EXPENDITURES & TRANSFERS		<u>\$110,748,940</u>	<u>\$117,672,693</u>	<u>\$126,016,510</u>	<u>\$136,557,023</u>	<u>\$140,354,419</u>	<u>\$3,797,396</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 RETIREMENT CONTRIBUTION



* Amounts paid annually as mandated; rates established by law.

SENECA VALLEY SCHOOL DISTRICT

2019-20 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Budget Change
1000's Instruction	\$69,192,847	\$73,744,722	\$76,864,368	\$82,860,694	\$86,971,538	\$4,110,844
2000's Support Services	30,012,916	32,056,020	32,979,167	34,951,649	36,026,818	1,075,169
3000's Non-Instructional Services	1,726,455	1,812,901	1,884,664	2,013,533	2,128,390	114,857
4000's Facilities Acquisition & Improvement	14,161	175,543	0	230,000	230,000	0
5000's Other Financing Uses	9,802,561	9,883,507	10,002,780	11,501,147	10,997,673	(503,474)
5000's Non-operating Transfers	0	0	4,285,531	5,000,000	4,000,000	(1,000,000)
TOTAL OPERATING EXPENDITURES	<u>\$110,748,940</u>	<u>\$117,672,693</u>	<u>\$121,730,979</u>	<u>\$131,557,023</u>	<u>\$136,354,419</u>	<u>\$4,797,396</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$110,748,940</u>	<u>\$117,672,693</u>	<u>\$126,016,510</u>	<u>\$136,557,023</u>	<u>\$140,354,419</u>	<u>\$3,797,396</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

2019-20 Final Budget

Expenditures by Function

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	49,071,245	52,268,791	53,767,301	58,199,781	60,400,770	2,200,989
1200 Special Programs	16,557,712	17,936,812	19,372,430	20,590,983	22,357,837	1,766,854
1300 Vocational Education	3,324,541	3,259,237	3,382,647	3,644,648	3,797,049	152,401
1400 Other Instructional Programs	<u>239,349</u>	<u>279,882</u>	<u>341,990</u>	<u>425,282</u>	<u>415,882</u>	<u>(9,400)</u>
TOTAL 1000	69,192,847	73,744,722	76,864,368	82,860,694	86,971,538	4,110,844
<u>Support Services - 2000</u>						
2100 Student Support Services	2,918,382	3,276,142	3,312,801	3,676,844	4,033,295	356,451
2200 Instructional Staff Support	2,550,999	2,807,089	2,761,691	2,657,375	2,723,618	66,243
2300 Administration	5,776,931	6,116,825	6,359,906	6,778,193	7,123,039	344,846
2400 Pupil Health	1,005,542	1,118,642	1,114,743	1,211,174	1,272,665	61,491
2500 Business	566,123	588,520	605,798	740,221	747,449	7,228
2600 Oper. & Maintenance Of Plant	6,860,858	7,298,197	7,710,989	7,690,004	8,074,450	384,446
2700 Student Transportation	7,554,487	7,770,609	7,716,964	8,758,295	8,552,451	(205,844)
2800 Central	470,193	528,991	667,558	739,739	782,820	43,081
2900 Other Support Services	<u>2,309,401</u>	<u>2,551,005</u>	<u>2,728,716</u>	<u>2,699,804</u>	<u>2,717,031</u>	<u>17,227</u>
TOTAL 2000	30,012,916	32,056,020	32,979,167	34,951,649	36,026,818	1,075,169
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	1,722,332	1,808,662	1,880,542	2,003,533	2,118,390	114,857
3300 Community Services	<u>4,123</u>	<u>4,239</u>	<u>4,122</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>
TOTAL 3000	1,726,455	1,812,901	1,884,664	2,013,533	2,128,390	114,857

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Budget 2018-19	Budget 2019-20	Change
<u>Building Improvement Services - 4000</u>						
4200 Site Improvement Srvcs, Rplc.	14,161	1,440	0	30,000	30,000	0
4600 Bldg Impr. Replacement	<u>0</u>	<u>174,103</u>	<u>0</u>	<u>200,000</u>	<u>200,000</u>	<u>0</u>
TOTAL 4000	14,161	175,543	0	230,000	230,000	0
<u>Other Uses - 5000</u>						
5100 Debt Service	9,802,561	9,883,507	10,002,780	10,001,147	9,997,673	(3,474)
5900 Budgetary Reserve	0	0	0	1,500,000	1,000,000	(500,000)
5200 Fund Transfers	<u>0</u>	<u>0</u>	<u>4,285,531</u>	<u>5,000,000</u>	<u>4,000,000</u>	<u>(1,000,000)</u>
Total 5000	<u>9,802,561</u>	<u>9,883,507</u>	<u>14,288,311</u>	<u>16,501,147</u>	<u>14,997,673</u>	<u>(1,503,474)</u>
TOTAL EXPENDITURES	<u>\$110,748,940</u>	<u>\$117,672,693</u>	<u>\$126,016,510</u>	<u>\$136,557,023</u>	<u>\$140,354,419</u>	<u>\$3,797,396</u>

SENECA VALLEY SCHOOL DISTRICT**2019-20 Budget****Debt Summary**

	2019-20 Debt Payments			Outstanding Principal		
<u>Issue Title</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/19 Balance</u>	<u>Payment</u>	<u>6/30/19 Balance</u>
2012A	170,000	11,570	181,570	525,000	170,000	355,000
2012B	165,000	11,240	176,240	510,000	165,000	345,000
2012C	195,000	3,900	198,900	195,000	195,000	0
2012D	5,000	107,213	112,213	5,125,000	5,000	5,120,000
2014	5,000	253,600	258,600	9,980,000	5,000	9,975,000
2015A	3,705,000	712,938	4,417,938	16,305,000	3,705,000	12,600,000
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	105,000	228,350	333,350	8,795,000	105,000	8,690,000
2016B	1,775,000	111,850	1,886,850	4,500,000	1,775,000	2,725,000
2018	305,000	820,950	1,125,950	16,950,000	305,000	16,645,000
Total	6,430,000	3,567,673	9,997,673	91,780,000	6,430,000	85,350,000

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Date

6/10/19



Secretary of the Board - Original Signature Required

Date

6/10/19



Chief School Administrator - Original Signature Required

Date

6/10/19

Celeste R Foley

Contact Person

(724)452-6040

Extn :1622

Telephone

Extension

foleycr@svsd.net

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 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 or equal to the specified percentage of its total budgeted expenditures:

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

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

Yes ☐
No ☒

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

Total Budgeted Expenditures	\$140354419
Ending Unassigned Fund Balance	\$9000000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 6/10/19
---	------------------------

DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : 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 5-6-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	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.

<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	2,250,000
0840 Assigned Fund Balance	14,052,391
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	<u>\$25,302,391</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	96,432,498
7000 Revenue from State Sources	36,800,347
8000 Revenue from Federal Sources	1,025,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$134,257,845</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$159,560,236</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,479,498
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	85,000
6114 Payments in Lieu of Current Taxes - State / Local	313,000
6140 Current Act 511 Taxes - Flat Rate Assessments	200,000
6150 Current Act 511 Taxes - Proportional Assessments	12,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,145,000
6500 Earnings on Investments	900,000
6700 Revenues from LEA Activities	285,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,200,000
6910 Rentals	95,000
6940 Tuition from Patrons	1,900,000
6990 Refunds and Other Miscellaneous Revenue	430,000
REVENUE FROM LOCAL SOURCES	\$96,432,498
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	14,300,000
7271 Special Education funds for School-Aged Pupils	3,600,000
7311 Pupil Transportation Subsidy	3,250,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	991,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	1,221,734
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	684,000
7810 State Share of Social Security and Medicare Taxes	2,294,383
7820 State Share of Retirement Contributions	10,284,230
REVENUE FROM STATE SOURCES	\$36,800,347
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	70,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	140,000
8517 NCLB, Title IV - 21St Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,025,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	134,257,845

Act 1 Index (current): 2.3%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$76,479,498	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,221,734</u>	
Total Approx. Tax Revenue:		\$77,701,232	
Approx. Tax Levy for Tax Rate Calculation:		\$80,187,028	
		Butler	Total
2018-19 Data			
a. Assessed Value		\$611,920,020	\$611,920,020
b. Real Estate Mills		126.0000	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$5,019,905,091	\$5,019,905,091
d. Assessed Value		\$626,999,985	\$626,999,985
e. Assessed Value of New Constr/ Renov		\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy		\$77,101,923	\$77,101,923
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$77,101,923	\$77,101,923
(f Total * g)			
i. Base Mills Subject to Index		126.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.85204%	96.85204%
k. Tax Levy Needed		\$80,187,028	\$80,187,028
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		127.8900	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$80,187,028	\$80,187,028
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$78,965,294
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$76,479,498
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$76,479,498	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,221,734</u>	
Total Approx. Tax Revenue:	\$77,701,232	
Approx. Tax Levy for Tax Rate Calculation:	\$80,187,028	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	128.8980	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$80,819,044	\$80,819,044
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	\$764.00	
Number of Homestead/Farmstead Properties	12446	12446
Median Assessed Value of Homestead Properties		\$24,920

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,479,498
Amount of Tax Relief for Homestead Exclusions	<u>\$1,221,734</u>
Total Approx. Tax Revenue:	\$77,701,232
Approx. Tax Levy for Tax Rate Calculation:	\$80,187,028

	Butler	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,221,734	Lowering RE Tax Rate \$0 \$1,221,734
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$1,221,734

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</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>				<u>Percent Collected</u>		
Butler	626,999,985	127.8900	80,187,028				96.85204%		
Totals:				626,999,985	80,187,028	-	1,221,734	=	78,965,294 X 96.85204% = 76,479,498
				<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%	10,300,000	10,300,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	2,200,000	2,200,000		
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				12,500,000			12,500,000		
Total Act 511, Current Taxes							12,700,000		
Act 511 Tax Limit -->				5,019,905,091		X	12	60,238,861	
				Market Value			Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Butler	126.0000	127.8900	1.50%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

LEA : 104107903 Seneca Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	60,400,770
1200 Special Programs - Elementary / Secondary	22,357,837
1300 Vocational Education	3,797,049
1400 Other Instructional Programs - Elementary / Secondary	415,882
Total Instruction	\$86,971,538
2000 Support Services	
2100 Support Services - Students	4,033,295
2200 Support Services - Instructional Staff	2,723,618
2300 Support Services - Administration	7,123,039
2400 Support Services - Pupil Health	1,272,665
2500 Support Services - Business	747,449
2600 Operation and Maintenance of Plant Services	8,074,450
2700 Student Transportation Services	8,552,451
2800 Support Services - Central	782,820
2900 Other Support Services	2,717,031
Total Support Services	\$36,026,818
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,118,390
3300 Community Services	10,000
Total Operation of Non-Instructional Services	\$2,128,390
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	230,000
Total Facilities Acquisition, Construction and Improvement Services	\$230,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,997,673
5200 Interfund Transfers - Out	4,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$14,997,673
Total Estimated Expenditures and Other Financing Uses	\$140,354,419

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	33,985,697
200 Personnel Services - Employee Benefits	21,636,442
300 Purchased Professional and Technical Services	648,900
400 Purchased Property Services	493,220
500 Other Purchased Services	1,168,500
600 Supplies	2,465,761
800 Other Objects	2,250
Total Regular Programs - Elementary / Secondary	\$60,400,770
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,963,299
200 Personnel Services - Employee Benefits	6,746,938
300 Purchased Professional and Technical Services	1,288,800
500 Other Purchased Services	3,217,300
600 Supplies	133,800
800 Other Objects	7,700
Total Special Programs - Elementary / Secondary	\$22,357,837
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,815,417
200 Personnel Services - Employee Benefits	1,295,882
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	500
500 Other Purchased Services	615,000
600 Supplies	62,750
Total Vocational Education	\$3,797,049
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	219,686
200 Personnel Services - Employee Benefits	111,196
500 Other Purchased Services	85,000
Total Other Instructional Programs - Elementary / Secondary	\$415,882
Total Instruction	\$86,971,538
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,269,649
200 Personnel Services - Employee Benefits	1,473,946
300 Purchased Professional and Technical Services	236,075
500 Other Purchased Services	6,700
600 Supplies	44,350
800 Other Objects	2,575
Total Support Services - Students	\$4,033,295
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,451,366
200 Personnel Services - Employee Benefits	1,113,014

LEA : 104107903 Seneca Valley SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	34,350
500 Other Purchased Services	7,000
600 Supplies	108,888
800 Other Objects	9,000
Total Support Services - Instructional Staff	\$2,723,618
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,746,166
200 Personnel Services - Employee Benefits	2,460,149
300 Purchased Professional and Technical Services	487,500
400 Purchased Property Services	53,500
500 Other Purchased Services	226,000
600 Supplies	89,724
800 Other Objects	60,000
Total Support Services - Administration	\$7,123,039
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	734,062
200 Personnel Services - Employee Benefits	496,758
300 Purchased Professional and Technical Services	15,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	25,345
Total Support Services - Pupil Health	\$1,272,665
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	461,000
200 Personnel Services - Employee Benefits	268,249
300 Purchased Professional and Technical Services	8,500
500 Other Purchased Services	1,500
600 Supplies	4,500
800 Other Objects	3,700
Total Support Services - Business	\$747,449
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,171,500
200 Personnel Services - Employee Benefits	1,319,050
300 Purchased Professional and Technical Services	480,500
400 Purchased Property Services	2,991,500
500 Other Purchased Services	310,400
600 Supplies	766,500
700 Property	20,000
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	\$8,074,450
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	167,500
200 Personnel Services - Employee Benefits	131,151
300 Purchased Professional and Technical Services	12,500
500 Other Purchased Services	8,225,750

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<u>Description</u>	<u>Amount</u>
600 Supplies	14,950
800 Other Objects	600
Total Student Transportation Services	\$8,552,451
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	398,000
200 Personnel Services - Employee Benefits	358,220
300 Purchased Professional and Technical Services	19,200
500 Other Purchased Services	800
600 Supplies	5,900
800 Other Objects	700
Total Support Services - Central	\$782,820
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	448,000
200 Personnel Services - Employee Benefits	315,131
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	10,000
500 Other Purchased Services	145,600
600 Supplies	1,463,000
700 Property	215,000
Total Other Support Services	\$2,717,031
Total Support Services	\$36,026,818
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,152,500
200 Personnel Services - Employee Benefits	502,040
300 Purchased Professional and Technical Services	113,000
400 Purchased Property Services	34,700
500 Other Purchased Services	174,600
600 Supplies	124,550
700 Property	15,000
800 Other Objects	2,000
Total Student Activities	\$2,118,390
3300 <u>Community Services</u>	
500 Other Purchased Services	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$2,128,390
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	200,000
Total Facilities Acquisition, Construction and Improvement Services	\$230,000
Total Facilities Acquisition, Construction and Improvement Services	\$230,000
5000 Other Expenditures and Financing Uses	

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<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,567,673
900 Other Uses of Funds	6,430,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,997,673
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,000,000
Total Interfund Transfers - Out	\$4,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$14,997,673
TOTAL EXPENDITURES	\$140,354,419

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	43,000,000	35,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	7,000,000	7,000,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	11,400,000	12,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,700,000	1,800,000
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	\$64,100,000	\$56,800,000

Long-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$64,100,000	\$56,800,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	55,580,000	56,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$56,830,000	\$57,300,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 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>06/30/2019 Estimate</u>	<u>06/30/2020 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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
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	\$56,830,000	\$57,300,000	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	91,780,000	85,350,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$91,780,000	\$85,350,000
TOTAL INDEBTEDNESS	\$148,610,000	\$142,650,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	8,705,817
0850 Unassigned Fund Balance	9,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$19,205,817
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$20,205,817