Seneca Valley School District
2018-19 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 2017-18 school year, there are approximately 7,173 students in grades K-12. Of that, approximately 3,668 students are elementary (K-6) and 3,505 are secondary students (7-12).

The 2017 Seneca Valley SAT scores average 569 for reading and writing and 566 for math, both of which are higher than the state and national averages.

The district has approximately 840 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. Eric DiTullio, Vice President
(Forward & Lancaster Townships - Region 8)

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

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

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

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

Rev. Reid Moon
(Zelienople Borough - Region 6)

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

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

Ms. Kay Hoch, 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. Mark Korcinsky
Assistant Principal: Mr. Joseph Villani

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. Megan Lizewski

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
Assistant Principal: Mr. Ashley Porter

SV MIDDLE SCHOOL
(Grades 7 & 8)
122 Seneca School Road
Harmony, PA 16037
(724) 452-6040
Principal: Mr. Robert Ceh
Assistant Principal: Mr. Robert Raso

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
Acting Asst. Principal: Mr. Jeremy Womer

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. Anthony Babusci

Seneca Valley SD 2018-19 Student/Teacher Calendar

BOARD APPROVED 2/12/18

August 2018

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	IS	25
26	IS	IS	FD	30	31	

6 Staff Days; 3 Student Days
Aug. 29 - First Student Day

September 2018

S	M	T	W	T	F	S
						1
2	H	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

19 Days

October 2018

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	A80	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

23 Days

November 2018

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	A80	13	14	15	16	17
18	19	20	H	H	H	24
25	H	27	28	29	30	

18 Days

December 2018

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	H	H	H	H	H	29
30	H					

15 Days

January 2019

S	M	T	W	T	F	S
		H	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	IS	19
20	A80	22	23	24	25	26
27	28	29	30	31		

22 Staff Days; 21 Student Days
Jan. 17 - End of First Semester

February 2019

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	SM	16
17	A80	19	20	21	22	23
24	25	26	27	28		

19 Days

March 2019

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

21 Days

April 2019

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	H	H	20
21	H	SM	24	25	26	27
28	29	30				

18 Days

May 2019

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	A80	18
19	20	21	22	23	24	25
26	H	28	29	30	LD-S	

22 Days
May 31 - Last Day for Seniors (Grad. Day)

June 2019

S	M	T	W	T	F	S
						1
2	3	4	5	6	LD	8
9	IS	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

6 Staff Days; 5 Student Days
June 7 - Last Day for K-11 Students
June 10 - IS Day for Teachers

189 Work Days for Teachers

Snow (Emergency) Makeup Days:
#1 - Feb. 15, 2019
#2 - April 23, 2019
#3 - FID
#4 - FID
#5 - FID

District Local Holidays:
Nov. 23, 2018
Dec. 24, 2018
Dec. 26, 2018
April 19, 2019
April 22, 2019

KEY

A80 - Act 80-Prof. Develop. Day (No school for students)
H - Holiday (No school)
IS - In-Service Day (No school for students)
FD, LD & LD-S - First & Last Student Days & Last Day/Grad. Day for Seniors
SM - Snow Makeup Day (this day becomes a holiday if no snow make-up days are needed)
FID - Once school is canceled, students will engage in predetermined instruction & assignments from home; each FID counts as a school day

Please note all dates are subject to change



Budget Summary

SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Summary of Revenue and Expenditures

	Budget 2017-18	Budget 2018-19	% Change	% Of Total
REVENUE				
Local Sources	$88,692,363	$92,098,760	3.84%	71.66%
State Sources	35,204,696	35,507,403	0.86%	27.63%
Federal Sources	869,000	924,000	6.33%	0.72%
TOTAL REVENUE	**$124,766,059**	**$128,530,163**	**3.02%**	**100.00%**
EXPENDITURES				
Instruction	$79,745,665	$82,860,694	3.91%	62.98%
Support Services	34,459,426	34,951,649	1.43%	26.57%
Non-Instructional Service	1,926,887	2,013,533	4.50%	1.53%
Facilities Acquisition & Improvement	25,000	230,000	820.00%	0.17%
Other Outlays	10,002,780	10,001,147	-0.02%	7.60%
Budget Reserve	750,000	1,500,000	100.00%	1.14%
TOTAL OPERATING EXPENDITURES	**$126,909,758**	**$131,557,023**	**3.66%**	**100.00%**
Fund Balance Appropriation, Operations	**$2,143,699**	**$3,026,860**		
Transfer to Capital Reserve	$4,250,000	$5,000,000		
TOTAL EXPENDITURES & OTHER USES	**$131,159,758**	**$136,557,023**		

2018-19 Final Budget
Summary Notes
June 4, 2018

BUDGETED OPERATING EXPENDITURES: $131,557,023

- Increase of $4,647,226 over 2017-18 (3.66%)
- PSERS increase from 32.57% to 33.43% - rate increase of 2.64%, accounts for approx. $1.2M
- No budgetary increase to healthcare
- Overall benefits increase 4.25%
- Wage increases of 3.97%
- Includes contractual increases for cleaning, snow removal, utilities, etc.
- Includes additional amounts for transportation
- Tuition to charter schools increased to reflect formula change, no enrollment increase expected
- Multiple reclassifications of equipment and software to supplies per PDE rule change
- Interest and principal payments adjusted to reflect current debt schedule plus estimated new bond issue payments, principal decreased, interest increased, $0 net impact
- Contingency increased to $1.5M
- Planned transfer to Capital Reserve fund included in the amount of $5M *(not included in amount above)*

ESTIMATED REVENUE: $128,530,163

- Increase of $3,764,104 over 2017-18 (3.02%)
- Real estate millage held at 126 mills
- Value of a mill collected increased to $592,635, a 2.7% increase over 2017-18
- Other local revenue lines adjusted to reflect current trends
- Basic Ed and Special Ed subsidies adjusted to reflect current information provided by the state, net $0 impact
- Transportation subsidy decreased due to impact of increased local property values on subsidy formula
- Decreased rental subsidy (state share of debt) as reimbursable bond issues are paid off
- State subsidy for social security and PSERS increased to reflect 50% of budgeted expenses

DEFICIT BUDGET: $3,026,860

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

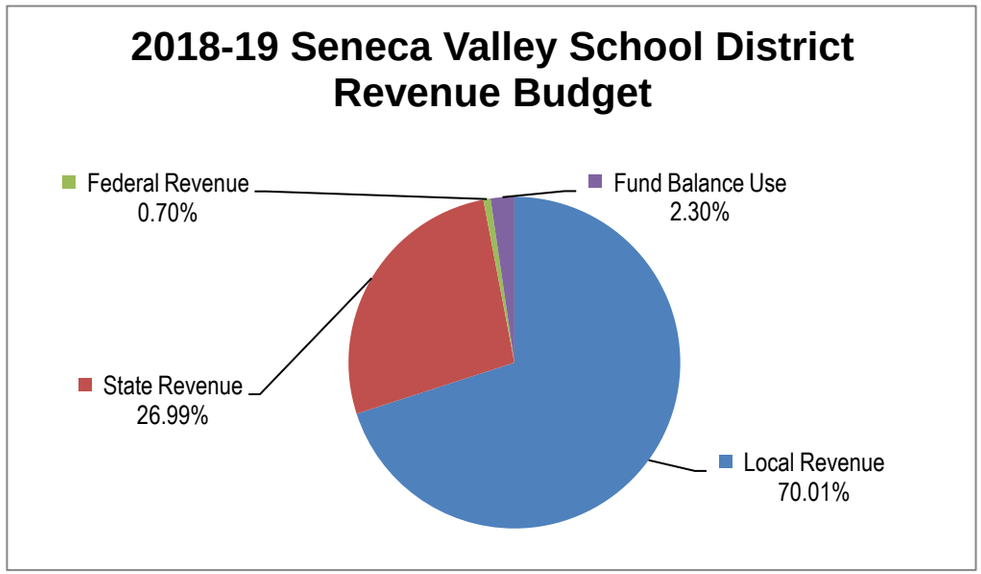
OPERATING USE OF FUND BALANCE: $1,276,860

USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: $5,000,000

SENECA VALLEY SCHOOL DISTRICT
2018-19 Final Operating Budget
Budget Summary

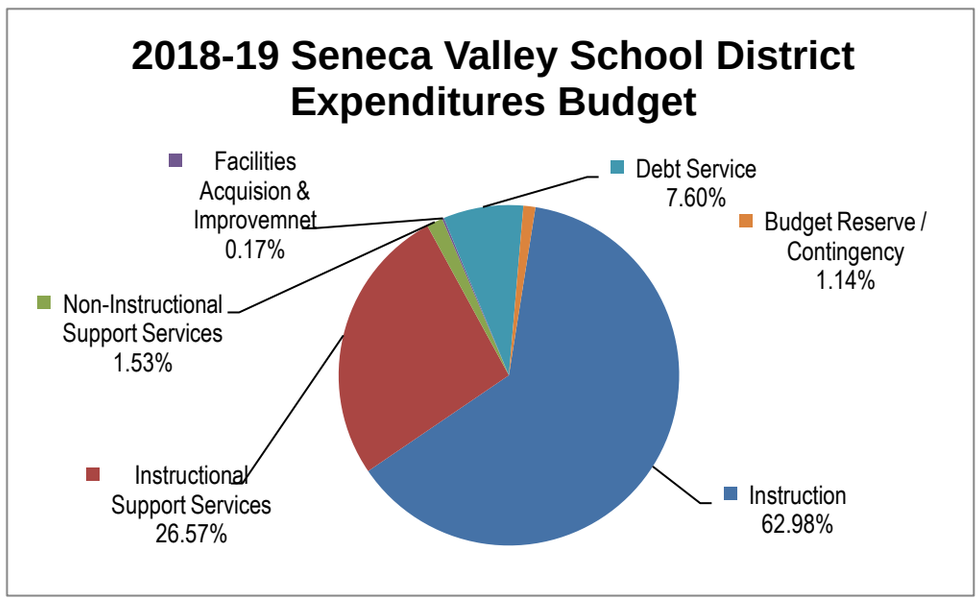
REVENUE

Local Revenue	$92,098,760	70.01%
State Revenue	35,507,403	26.99%
Federal Revenue	924,000	0.70%
Fund Balance Use	3,026,860	2.30%
TOTAL REVENUE	$131,557,023	100.00%



EXPENDITURES

Instruction	$82,860,694	62.98%
Instructional Support Services	34,951,649	26.57%
Non-Instructional Support Services	2,013,533	1.53%
Facilities Acquision & Improvemnet	230,000	0.17%
Debt Service	10,001,147	7.60%
Budget Reserve / Contingency	1,500,000	1.14%
TOTAL EXPENDITURES	$131,557,023	100.00%



SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	$24,836,916	$23,567,546	$26,604,206	$32,441,251	$26,047,552
+ Total Revenues & Other Sources	109,503,413	113,989,888	123,756,026	124,766,059	128,530,163
- Total Expenditures	(103,772,782)	(110,953,227)	(117,918,981)	(126,909,758)	(131,557,023)
- Other Uses (Capital Transfer)	(7,000,000)	0	0	(4,250,000)	(5,000,000)
= Ending Fund Balance	$23,567,547	$26,604,206	$32,441,251	$26,047,552	$18,020,692
Change in Fund Balance	($1,269,369)	$3,036,660	$5,837,045	($6,393,699)	($8,026,860)
Ending Fund Balance Allocation:				Estimated	Estimated
Non-Spendable	140,054	197,709	0	0	0
Committed (PSERS)	5,500,000	4,500,000	7,500,000	3,000,000	2,250,000
Assigned (Text/Learning Resources/Medical)	9,677,492	13,306,497	16,191,251	14,297,552	7,020,692
Unassigned	8,250,000	8,600,000	8,750,000	8,750,000	8,750,000



Budget Revenues

SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Revenue by Source

Description	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget Change
1000's Local Sources	$79,099,323	$82,546,146	$88,197,182	$88,692,363	$92,098,760	$3,406,397
2000's State Sources	29,985,923	30,878,361	34,860,250	35,204,696	35,507,403	$302,707
3000's Federal Sources	220,481	322,014	445,274	869,000	924,000	$55,000
4000's Other	0	0	0	0	0	$0
TOTAL REVENUE	**$109,305,727**	**$113,746,521**	**$123,502,706**	**$124,766,059**	**$128,530,163**	**$3,764,104**

SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	$611,920,000
Gross Value of a Mill (assessed value divided by 1,000)	611,920
2018-19 Millage Rate	***126.00***
Total Levy	77,101,920
Non-collection (discount and delinquencies - historic)	2,429,921
Total levy less uncollected	$74,671,999
Homestead/Farmstead Exemption (Act 1 revenue, est.)	$1,246,239
Real Estate Budget	**$73,425,760**
Value of a Mill Collected	$592,635
Value of a Mill Collected less H/F Exemption	$582,744
Budgeted Collections, 2017-18 (126 mills)	$71,479,363
Value of a Mill Collected, 2017-18	$577,001
Value of a Mill Collected less H/F Exemption, 2017-18	$567,297
Increase in Value of a Mill (estimated, budget to budget)	$15,634
New Real Estate Revenue	$1,946,397

SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	**Estimated Tax Increase**	**10-year Average Increase**
(a) 8,180	$788	$788	$810	$855	$891	$913	$943	$971	$996	$1,021	$1,021	**$0**	**$23.30**
(b) 24,210	$2,401	$2,401	$2,470	$2,608	$2,717	$2,784	$2,876	$2,961	$3,038	$3,112	$3,112	**$0**	**$71.03**
(c) 27,260	$2,625	$2,625	$2,700	$2,851	$2,970	$3,044	$3,144	$3,237	$3,321	$3,402	$3,402	**$0**	**$77.65**
Millage Rate	97.24	97.24	100.00	105.60	110.00	112.75	116.45	119.90	123.00	126.00	126.00	**0.00**	**2.88**
% Increase	0.00%	0.00%	2.84%	5.60%	4.17%	2.50%	3.28%	2.96%	2.59%	2.44%	0.00%		**2.64%**

(a) current **assessed value of $8,100** equates approximately to a **market value of $75,000**

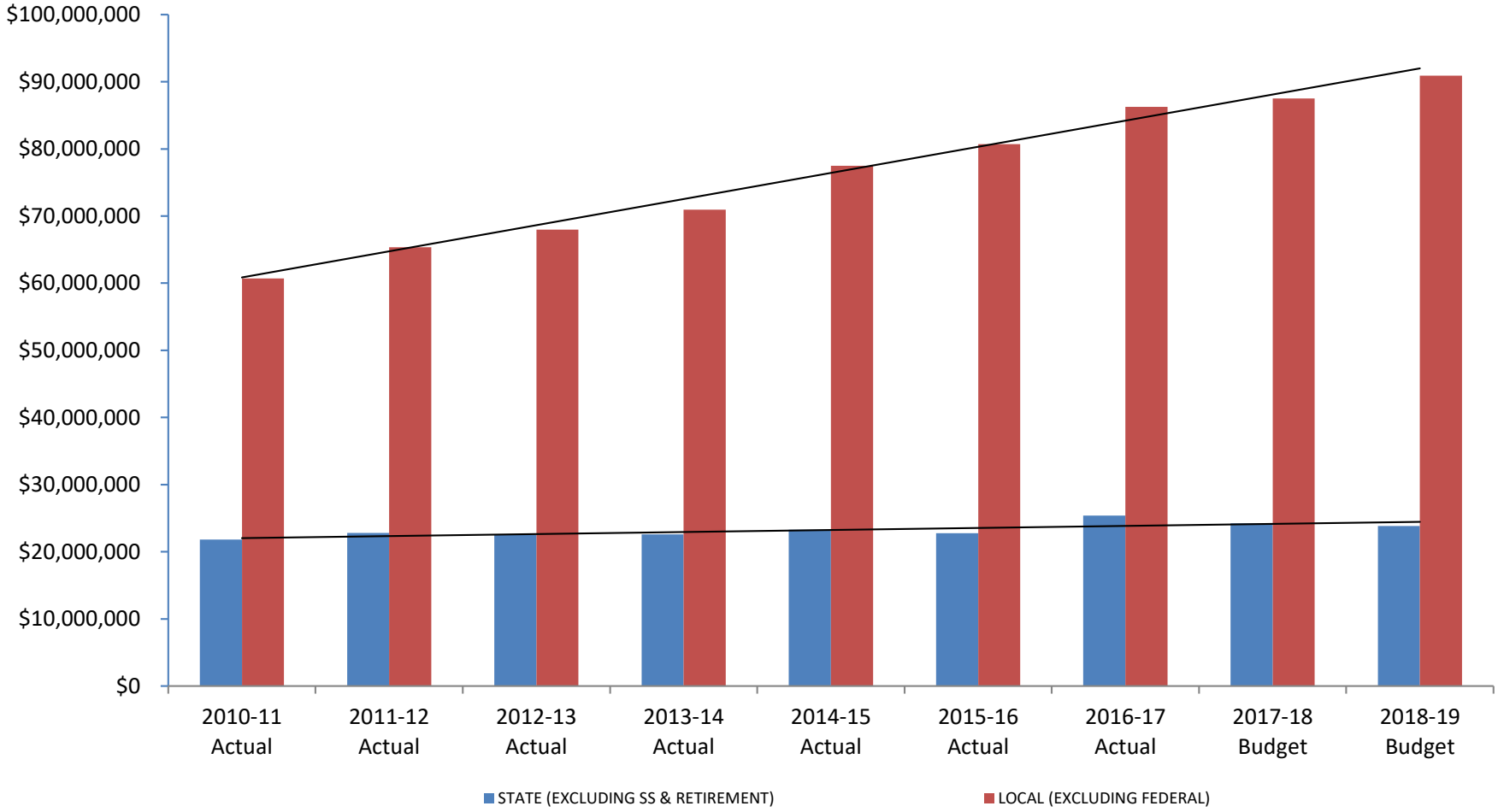
(b) current **assessed value of $24,696** equates approximately to a **market value of $228,685 = median homestead in SVSD**

(c) current **assessed value of $27,000** equates approximately to a **market value of $250,000**

Assessed value/market value conversion using State certified CLR and CLR factor (10.80% and 9.26) for 2017-18

SENECA VALLEY SCHOOL DISTRICT

STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

Revenue Detail

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Budget	2018-19 Budget
LOCAL REVENUE					
REAL ESTATE TAXES	$61,627,050	$64,791,316	$68,591,688	$71,479,363	$73,425,760
INTERIM REAL ESTATE TAXES	712,655	679,500	1,047,517	700,000	800,000
PUBLIC UTILITY REALTY TAX	85,685	83,632	84,433	84,000	80,000
PMT IN LIEU OF TAX	225,449	233,045	303,196	300,000	313,000
FLAT RATE TAX-ACT 511 OAT	152,372	139,921	143,718	145,000	145,000
EARNED INCOME TAX	9,590,468	9,672,536	9,938,336	9,600,000	9,900,000
REAL ESTATE TRANSFER TAX	1,819,582	1,983,236	2,192,663	1,900,000	2,200,000
DELINQUENT R E TAX	979,980	744,126	924,272	850,000	900,000
DELINQUENT EARNED INCOME TAX	244,674	267,356	219,440	200,000	200,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	47,631	42,157	48,249	40,000	45,000
INTEREST EARNINGS ON INVESTMENTS	40,797	92,886	247,314	174,000	400,000
ACTIVITY/ATHLETIC FEE	229,405	221,340	236,370	235,000	235,000
STUDENT PARKING REVENUE	38,649	48,223	59,950	40,000	50,000
FEDERAL REVENUE FROM IU	511,248	499,611	504,150	0	0
IDEA REVENUE REC'D FROM IU	1,114,149	1,327,681	1,436,616	1,200,000	1,200,000
OTHER FEDERAL PASSTHROUGH	7,691	0	0	0	0
RENTAL OF FACILITIES	99,929	87,252	96,844	80,000	90,000
MISC GRANTS	33,000	0	0	0	0
TUITION - SUMMER SCHOOL	69,240	92,064	81,634	90,000	90,000
RECEIPTS FROM OTHER LEAS	1,190,205	1,354,955	1,755,495	1,400,000	1,600,000
REFUND PR YRS EXP / SALE OF SURPLUS	189,503	104,500	209,292	100,000	350,000
MISC REVENUES	89,960	80,809	76,005	75,000	75,000
	$79,099,323	**$82,546,146**	**$88,197,182**	**$88,692,363**	**$92,098,760**

STATE REVENUE					
BASIC INSTR SUBSIDY	$13,285,084	$13,516,083	$13,818,586	$13,900,000	$13,950,000
1305-1306 TUITION	66,409	105,754	80,030	100,000	80,000
SPEC EDUC EXCEPT SUBSIDY	3,510,096	3,586,077	3,531,999	3,600,000	3,575,000
TRANSPORTATION SUBSIDY	3,265,955	3,473,356	3,366,636	3,450,000	3,250,000
RENTAL SUBSIDY (DEBT)	1,241,638	0	2,479,512	1,106,639	900,000
NURSE SERVICES	149,455	153,557	151,509	150,000	150,000
State Property Tax Reduction Allocation	1,219,002	1,215,755	1,217,622	1,222,700	1,246,239
SAFE SCHOOLS (SRO Grant)	0	39,630	30,000	0	0
READY TO LEARN	531,488	684,267	684,267	684,000	684,000
OTHER STATE GRANTS	0	0	3,577	0	0
STATE SHARE OF SOCIAL SECURITY	1,725,108	1,823,850	1,892,622	2,090,599	2,173,614
STATE SHARE OF RETIREMENT (PSERS)	4,991,560	6,280,033	7,603,890	8,900,758	9,498,550
	$29,985,923	**$30,878,361**	**$34,860,250**	**$35,204,696**	**$35,507,403**
FEDERAL REVENUE					
JROTC SUBSIDY	$65,868	$68,232	$71,816	$69,000	$70,000
TITLE I	0	0	0	400,000	400,000
TITLE II	0	0	0	150,000	150,000
ACCESS REIMBURSEMENT	141,426	249,332	369,500	250,000	300,000
Medical Assistance Reimb For Admin	13,188	4,451	3,957	0	4,000
	$220,481	**$322,014**	**$445,274**	**$869,000**	**$924,000**
REFUND PRIOR YR EXPS	0	0	0	0	0
		$0	**$0**	**$0**	**$0**
TOTAL REVENUE FOR OPERATING FUND	**$109,305,728**	**$113,746,521**	**$123,502,706**	**$124,766,059**	**$128,530,163**
ATHLETIC REVENUE TRANSFER (LOCAL)	197,685	243,367	253,320		
TOTAL OPERATING	**$109,503,413**	**$113,989,888**	**$123,756,026**		



Budget Expenditures

SENECA VALLEY SCHOOL DISTRICT

2018-19 Final Budget

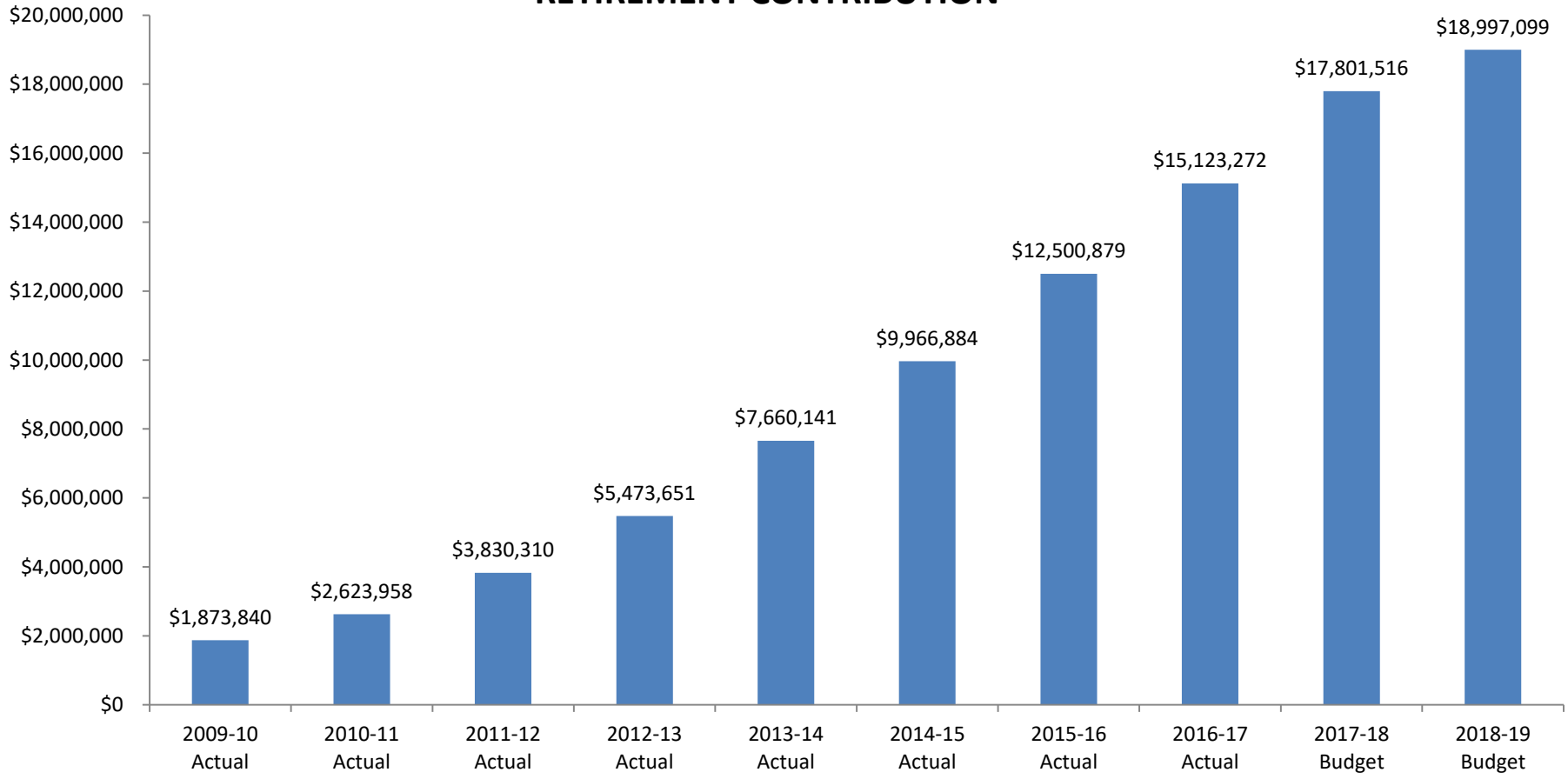
Expenditures Summary by Object

Object Codes		Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget Change
100's	Salaries	$47,230,006	$49,212,017	$51,433,757	$54,656,175	$56,826,500	$2,170,325
200's	Benefits	24,758,616	28,660,613	31,788,104	35,255,214	36,752,322	$1,497,108
300's	Professional and Technical Services	3,320,908	3,309,900	3,414,541	3,655,685	2,911,680	($744,005)
400's	Property Services	3,464,024	3,359,906	3,622,766	3,581,745	3,793,820	$212,075
500's	Other Purchased Services	11,035,499	11,428,005	12,221,122	13,580,755	14,346,255	$765,500
600's	Supplies and Consumables	3,324,491	3,944,753	3,686,345	4,014,334	5,076,849	$1,062,515
700's	Property and Equipment	1,036,981	958,475	1,552,394	1,319,900	249,000	($1,070,900)
800's	Other (includes interest and contingency)	2,842,884	3,140,271	3,363,664	3,970,950	5,285,597	$1,314,647
900's	Other Uses (principal pmts)	6,595,000	6,735,000	6,590,000	6,875,000	6,315,000	($560,000)
900's	Other Uses (non-operating transfers)	7,000,000	0	0	4,250,000	5,000,000	$750,000
	TOTAL OPERATING EXPENDITURES	**$103,608,409**	**$110,748,940**	**$117,672,693**	**$126,909,758**	**$131,557,023**	**$4,647,265**
	TOTAL EXPENDITURES & TRANSFERS	**$110,608,409**	**$110,748,940**	**$117,672,693**	**$131,159,758**	**$136,557,023**	**$5,397,265**

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

2018-19 Final Budget

Expenditures Summary by Function

	Functional Areas	Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Budget Change
1000's	Instruction	$63,931,765	$69,192,847	$73,744,722	$79,588,665	$82,860,694	$3,272,029
2000's	Support Services	28,768,347	30,012,916	32,056,020	34,616,426	34,951,649	335,223
3000's	Non-Instructional Services	1,525,582	1,726,455	1,812,901	1,926,887	2,013,533	86,646
4000's	Facilities Acquisition & Improvement	7,889	14,161	175,543	25,000	230,000	205,000
5000's	Other Financing Uses	9,374,826	9,802,561	9,883,507	10,752,780	11,501,147	748,367
5000's	Non-operating Transfers	7,000,000	0	0	4,250,000	5,000,000	750,000
	TOTAL OPERATING EXPENDITURES	**$103,608,409**	**$110,748,940**	**$117,672,693**	**$126,909,758**	**$131,557,023**	**$4,647,265**
	TOTAL EXPENDITURES & TRANSFERS	**$110,608,409**	**$110,748,940**	**$117,672,693**	**$131,159,758**	**$136,557,023**	**$5,397,265**

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 activites, 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

2018-19 Final Budget

Expenditures by Function

		Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Change
	Instruction - 1000						
1100	Regular Programs	45,432,024	49,071,245	52,268,791	55,420,367	58,199,781	2,779,414
1200	Special Programs	15,368,901	16,557,712	17,936,812	20,296,853	20,590,983	294,130
1300	Vocational Education	2,932,332	3,324,541	3,259,237	3,498,304	3,644,648	146,344
1400	Other Instructional Programs	198,508	239,349	279,882	373,141	425,282	52,141
	TOTAL 1000	**63,931,765**	**69,192,847**	**73,744,722**	**79,588,665**	**82,860,694**	**3,272,029**
	Support Services - 2000						
2100	Student Support Services	2,754,364	2,918,382	3,276,142	3,503,564	3,676,844	173,280
2200	Instructional Staff Support	2,608,935	2,550,999	2,807,089	2,954,076	2,657,375	(296,701)
2300	Administration	5,879,231	5,776,931	6,116,825	6,849,065	6,778,193	(70,872)
2400	Pupil Health	905,590	1,005,542	1,118,642	1,157,696	1,211,174	53,478
2500	Business	577,036	566,123	588,520	781,736	740,221	(41,515)
2600	Oper. & Maintenance Of Plant	6,976,919	6,860,858	7,298,197	7,579,432	7,690,004	110,572
2700	Student Transportation	6,829,811	7,554,487	7,770,609	8,594,295	8,758,295	164,000
2800	Central	74,704	470,193	528,991	538,332	739,739	201,407
2900	Other Support Services	2,161,756	2,309,401	2,551,005	2,658,230	2,699,804	41,574
	TOTAL 2000	**28,768,347**	**30,012,916**	**32,056,020**	**34,616,426**	**34,951,649**	**335,223**
	Non-Instructional Services - 3000						
3200	Student Activities	1,515,227	1,722,332	1,808,662	1,906,887	2,003,533	96,646
3300	Community Services	10,355	4,123	4,239	20,000	10,000	(10,000)
	TOTAL 3000	**1,525,582**	**1,726,455**	**1,812,901**	**1,926,887**	**2,013,533**	**86,646**

		Actual 2014-15	Actual 2015-16	Actual 2016-17	Budget 2017-18	Budget 2018-19	Change
	Building Improvement Services - 4000						
4200	Site Improvement Srvcs, Rplc.	7,889	14,161	1,440	25,000	30,000	5,000
4600	Bldg Impr. Replacement	0	0	174,103	0	200,000	200,000
	TOTAL 4000	**7,889**	**14,161**	**175,543**	**25,000**	**230,000**	**205,000**
	Other Uses - 5000						
5100	Debt Service	9,374,826	9,802,561	9,883,507	10,002,780	10,001,147	(1,633)
5900	Budgetary Reserve	0	0	0	750,000	1,500,000	750,000
5200	*Fund Transfers*	*7,000,000*	*0*	*0*	*4,250,000*	*5,000,000*	*750,000*
	Total 5000	**16,374,826**	**9,802,561**	**9,883,507**	**15,002,780**	**16,501,147**	**1,498,367**
	TOTAL EXPENDITURES	**$110,608,410**	**$110,748,940**	**$117,672,693**	**$131,159,758**	**$136,557,023**	**$5,397,265**

SENECA VALLEY SCHOOL DISTRICT

2018-19 Budget

Debt Summary

	2018-19 Debt Payments			Outstanding Principal		
Issue Title	Principal	Interest	Total	7/1/18 Balance	Payment	6/30/19 Balance
2012A	170,000	14,970	184,970	695,000	170,000	525,000
2012B	165,000	14,540	179,540	675,000	165,000	510,000
2012C	190,000	7,700	197,700	385,000	190,000	195,000
2012D	5,000	107,275	112,275	5,130,000	5,000	5,125,000
2014	5,000	253,723	258,723	9,985,000	5,000	9,980,000
2015A	4,710,000	901,338	5,611,338	21,015,000	4,710,000	16,305,000
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	5,000	228,450	233,450	8,800,000	5,000	8,795,000
2016B	655,000	131,500	786,500	5,155,000	655,000	4,500,000
2018 (est.)	*410,000*	*720,589*	*1,130,589*	*17,750,000*	*410,000*	*17,340,000*
Total	**6,315,000**	**3,686,147**	**10,001,147**	**98,485,000**	**6,315,000**	**92,170,000**

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	6/11/18 Date
Secretary of the Board - Original Signature Required	6/11/18 Date
Chief School Administrator - Original Signature Required	6/11/18 Date
Celeste R Foley Contact Person	(724)452-6040 Telephone Extn :1622 Extension
foleycr@svsd.net Email Address	

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Seneca Valley SD	Butler	104107903

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 2018-2019 (compared to 2017-2018)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	$136557023
Ending Unassigned Fund Balance	$8750000
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 [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2018

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Seneca Valley SD	Butler	104107903

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
	5/9/18

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

Val Number	Description	Justification
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	3,000,000	
0840 Assigned Fund Balance	14,297,552	
0850 Unassigned Fund Balance	8,750,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$26,047,552**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	92,098,761	
7000 Revenue from State Sources	35,507,402	
8000 Revenue from Federal Sources	924,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$128,530,163**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$154,577,715**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	73,425,761
6112	Interim Real Estate Taxes	800,000
6113	Public Utility Realty Taxes	80,000
6114	Payments in Lieu of Current Taxes - State / Local	313,000
6140	Current Act 511 Taxes - Flat Rate Assessments	145,000
6150	Current Act 511 Taxes - Proportional Assessments	12,100,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	1,145,000
6500	Earnings on Investments	400,000
6700	Revenues from LEA Activities	285,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	1,200,000
6910	Rentals	90,000
6940	Tuition from Patrons	1,690,000
6990	Refunds and Other Miscellaneous Revenue	425,000
REVENUE FROM LOCAL SOURCES		**$92,098,761**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	13,950,000
7160	Tuition for Orphans Subsidy	80,000
7271	Special Education funds for School-Aged Pupils	3,575,000
7311	Pupil Transportation Subsidy	3,250,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	900,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340	State Property Tax Reduction Allocation	1,246,239
7505	Ready to Learn Block Grant	684,000
7810	State Share of Social Security and Medicare Taxes	2,173,613
7820	State Share of Retirement Contributions	9,498,550
REVENUE FROM STATE SOURCES		**$35,507,402**
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	150,000
8810	School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820	Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES		**$924,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**128,530,163**

Act 1 Index (current): 2.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$73,425,761**
Amount of Tax Relief for Homestead Exclusions	**$1,246,239**
Total Approx. Tax Revenue:	**$74,672,000**
Approx. Tax Levy for Tax Rate Calculation:	**$77,101,923**

		Butler	Total
I.	**2017-18 Data**		
	a. Assessed Value	$596,999,985	$596,999,985
	b. Real Estate Mills	126.0000	
	2018-19 Data		
	c. 2016 STEB Market Value	$4,862,623,045	$4,862,623,045
	d. Assessed Value	$611,920,020	$611,920,020
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2017-18 Calculations**		
	f. 2017-18 Tax Levy (a * b)	$75,221,998	$75,221,998
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$75,221,998	$75,221,998
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	126.0000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	96.79665%	96.79665%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$77,101,923	$77,101,923
III.	**l. 2018-19 Real Estate Tax Rate** (k / d * 1000)	**126.0000**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$77,101,923	$77,101,923
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$75,855,684
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$73,425,761

Act 1 Index (current): 2.4%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$73,425,761**	
Amount of Tax Relief for Homestead Exclusions	**$1,246,239**	
Total Approx. Tax Revenue:	**$74,672,000**	
Approx. Tax Levy for Tax Rate Calculation:	**$77,101,923**	
	Butler	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	129.0240	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$78,952,369	$78,952,369
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$805.00	
Number of Homestead/Farmstead Properties	12305	12305
Median Assessed Value of Homestead Properties		$24,696

V.

Act 1 Index (current): 2.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$73,425,761**
Amount of Tax Relief for Homestead Exclusions	**$1,246,239**
Total Approx. Tax Revenue:	**$74,672,000**
Approx. Tax Levy for Tax Rate Calculation:	**$77,101,923**

	Butler			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$1,246,239	Lowering RE Tax Rate	$0	$1,246,239
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$1,246,239**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Butler	611,920,020	126.0000	77,101,923						96.79665%		
Totals:	**611,920,020**		**77,101,923**	-	1,246,239	=	75,855,684	X	96.79665%	=	73,425,761

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	145,000	145,000
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			**145,000**	**145,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	9,900,000	9,900,000
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			**12,100,000**	**12,100,000**
	Total Act 511, Current Taxes				**12,245,000**
		Act 511 Tax Limit -->	**4,862,623,045 X**	**12**	**58,351,477**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	Additional Tax Rate Charged in: 2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Butler	126.0000	126.0000	0.00%	Yes	2.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	2.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,199,781
1200 Special Programs - Elementary / Secondary	20,590,983
1300 Vocational Education	3,644,648
1400 Other Instructional Programs - Elementary / Secondary	425,282
Total Instruction	**$82,860,694**
2000 Support Services	
2100 Support Services - Students	3,676,844
2200 Support Services - Instructional Staff	2,657,375
2300 Support Services - Administration	6,778,193
2400 Support Services - Pupil Health	1,211,174
2500 Support Services - Business	740,221
2600 Operation and Maintenance of Plant Services	7,690,004
2700 Student Transportation Services	8,758,295
2800 Support Services - Central	739,739
2900 Other Support Services	2,699,804
Total Support Services	**$34,951,649**
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,003,533
3300 Community Services	10,000
Total Operation of Non-Instructional Services	**$2,013,533**
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	10,001,147
5200 Interfund Transfers - Out	5,000,000
5900 Budgetary Reserve	1,500,000
Total Other Expenditures and Financing Uses	**$16,501,147**
Total Estimated Expenditures and Other Financing Uses	**$136,557,023**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,459,346
200 Personnel Services - Employee Benefits	21,257,133
300 Purchased Professional and Technical Services	650,175
400 Purchased Property Services	493,320
500 Other Purchased Services	1,102,600
600 Supplies	2,234,657
800 Other Objects	2,550
Total Regular Programs - Elementary / Secondary	**$58,199,781**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,129,446
200 Personnel Services - Employee Benefits	6,028,662
300 Purchased Professional and Technical Services	1,004,475
500 Other Purchased Services	3,282,700
600 Supplies	140,700
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	**$20,590,983**
1300 Vocational Education	
100 Personnel Services - Salaries	1,778,496
200 Personnel Services - Employee Benefits	1,229,402
300 Purchased Professional and Technical Services	11,250
400 Purchased Property Services	900
500 Other Purchased Services	565,000
600 Supplies	59,600
Total Vocational Education	**$3,644,648**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	234,815
200 Personnel Services - Employee Benefits	115,467
500 Other Purchased Services	75,000
Total Other Instructional Programs - Elementary / Secondary	**$425,282**
Total Instruction	**$82,860,694**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,140,981
200 Personnel Services - Employee Benefits	1,407,948
300 Purchased Professional and Technical Services	76,210
500 Other Purchased Services	7,455
600 Supplies	41,950
800 Other Objects	2,300
Total Support Services - Students	**$3,676,844**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,361,570
200 Personnel Services - Employee Benefits	1,143,043

Description	Amount
300 Purchased Professional and Technical Services	24,550
500 Other Purchased Services	8,500
600 Supplies	110,712
800 Other Objects	9,000
Total Support Services - Instructional Staff	**$2,657,375**
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,560,903
200 Personnel Services - Employee Benefits	2,347,865
300 Purchased Professional and Technical Services	423,000
400 Purchased Property Services	53,500
500 Other Purchased Services	245,200
600 Supplies	89,225
800 Other Objects	58,500
Total Support Services - Administration	**$6,778,193**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	712,782
200 Personnel Services - Employee Benefits	465,567
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	25,325
Total Support Services - Pupil Health	**$1,211,174**
2500 Support Services - Business	
100 Personnel Services - Salaries	452,648
200 Personnel Services - Employee Benefits	270,373
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	1,500
600 Supplies	4,500
800 Other Objects	3,700
Total Support Services - Business	**$740,221**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,932,640
200 Personnel Services - Employee Benefits	1,246,064
300 Purchased Professional and Technical Services	420,500
400 Purchased Property Services	2,997,900
500 Other Purchased Services	289,600
600 Supplies	763,300
700 Property	25,000
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	**$7,690,004**
2700 Student Transportation Services	
100 Personnel Services - Salaries	163,729
200 Personnel Services - Employee Benefits	120,716
300 Purchased Professional and Technical Services	11,500
500 Other Purchased Services	8,447,200

Description	Amount
600 Supplies	14,850
800 Other Objects	300
Total Student Transportation Services	**$8,758,295**
2800 Support Services - Central	
100 Personnel Services - Salaries	384,591
200 Personnel Services - Employee Benefits	336,548
300 Purchased Professional and Technical Services	9,200
500 Other Purchased Services	800
600 Supplies	7,400
800 Other Objects	1,200
Total Support Services - Central	**$739,739**
2900 Other Support Services	
100 Personnel Services - Salaries	443,169
200 Personnel Services - Employee Benefits	307,735
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	10,000
500 Other Purchased Services	140,600
600 Supplies	1,463,000
700 Property	215,000
Total Other Support Services	**$2,699,804**
Total Support Services	**$34,951,649**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,071,384
200 Personnel Services - Employee Benefits	475,799
300 Purchased Professional and Technical Services	116,520
400 Purchased Property Services	37,700
500 Other Purchased Services	169,600
600 Supplies	121,630
700 Property	9,000
800 Other Objects	1,900
Total Student Activities	**$2,003,533**
3300 Community Services	
500 Other Purchased Services	10,000
Total Community Services	**$10,000**
Total Operation of Non-Instructional Services	**$2,013,533**
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	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	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	3,686,147
900 Other Uses of Funds	6,315,000
Total Debt Service / Other Expenditures and Financing Uses	**$10,001,147**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,000,000
Total Interfund Transfers - Out	**$5,000,000**
5900 Budgetary Reserve	
800 Other Objects	1,500,000
Total Budgetary Reserve	**$1,500,000**
Total Other Expenditures and Financing Uses	**$16,501,147**
TOTAL EXPENDITURES	**$136,557,023**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	41,000,000	33,000,000
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	7,050,364	11,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,710,234	1,885,000
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	**$57,760,598**	**$54,385,000**

Long-Term Investments	06/30/2018 Estimate	06/30/2019 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	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$57,760,598**	**$54,385,000**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	87,610,000	80,735,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,033,893	1,080,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	18,630,928	20,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$107,274,821**	**$101,815,000**
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		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 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	06/30/2018 Estimate	06/30/2019 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		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$107,274,821**	**$101,815,000**

Short-Term Payables	06/30/2018 Estimate	06/30/2019 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	**$107,274,821**	**$101,815,000**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,250,000
0840	Assigned Fund Balance	7,020,692
0850	Unassigned Fund Balance	8,750,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$18,020,692**
5900	**Budgetary Reserve**	**1,500,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$19,520,692**