

“Education is the most powerful weapon which you can use to change the world.”

- Nelson Mandela



Seneca Valley School District
2017-18 Final Budget

Seneca Valley School District

Mission Statement

In collaboration with family and community, the mission of the Seneca Valley School District is to provide 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 2016-17 school year, there are approximately 7,161 students in grades K-12. Of that, approximately 3,663 students are elementary (K-6) and 3,498 are secondary students (7-12).

The 2016 Seneca Valley SAT scores average 505 for writing, 539 for math and 524 for critical reading, all of which are higher than the state and national averages.

The district has approximately 837 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. Jeanette Lahm
(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. James Welsh
(Callery & Harmony Boroughs; Jackson Township
- Region 9)

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

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: Ms. Marie Palano

Acting 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: Ms. Cassandra Pencek

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

HAINE MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haine School Road

Cranberry Township, PA 16066

(724) 776-1325

Principal: Ms. Cassandra Doggrell

Acting Assistant Principal: Ms. Megan Lizewski

HAINE ELEMENTARY SCHOOL

(Grades K-4)

1516 Haine School Road

Cranberry Township, PA 16066

(724) 776-1581

Principal: Ms. Mandy Toy

Assistant Principal: Ms. Kristen White

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. Cassandra Pencek

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 2017-18 Student/Teacher Calendar

BOARD APPROVED 2/13/17

August 2017						
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	IS	IS		

2 Staff Days

September 2017						
S	M	T	W	T	F	S
					IS	2
3	H	FD	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

20 Staff Days; 19 Student Days
Sept. 5 - First Student Day

October 2017						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	A80	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

22 Days

November 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	A80	11
12	13	14	15	16	17	18
19	20	21	A80	H	H	25
26	H	28	29	30		

19 Days

December 2017						
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	H	H	H	H	H	30
31						

16 Days

January 2018						
S	M	T	W	T	F	S
	H	2	3	4	5	6
7	8	9	10	11	12	13
14	A80	16	17	18	19	20
21	IS	23	24	25	26	27
28	29	30	31			

22 Staff Days; 21 Student Days
Jan. 19 - End of First Semester

February 2018						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	SM	17
18	A80	20	21	22	23	24
25	26	27	28			

19 Days

March 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	24
25	26	27	28	IS	H	31

21 Staff Days; 20 Student Days

April 2018						
S	M	T	W	T	F	S
1	H	SM	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

May 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	A80	19
20	21	22	23	24	25	26
27	H	29	30	31		

22 Days

June 2018						
S	M	T	W	T	F	S
					LD-S	2
3	4	5	6	7	LD	9
10	IS	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

7 Staff Days; 6 Student Days
June 1 - Last Day for Seniors (Grad. Day)
June 8 - Last Day for K-11 Students
June 11 - IS Day for Teachers

189 Work Days for Teachers

Snow (Emergency) Makeup Days:
#1 - Feb. 16, 2018
#2 - April 3, 2018
#3 - FID
#4 - FID
#5 - FID

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

District Local Holidays:

Nov. 24, 2017

Dec. 26, 2017

Dec. 27, 2017

March 30, 2018

April 2, 2018

Please note all dates are subject to change

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- Nelson Mandela



2017-18 Final Budget Summary

SENECA VALLEY SCHOOL DISTRICT
2017-18 Final Budget
Summary of Revenue and Expenditures

	Budget 2016-17	Budget 2017-18	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$84,914,023	\$88,692,363	4.45%	71.09%
State Sources	33,648,577	35,204,696	4.62%	28.22%
Federal Sources	319,000	869,000	172.41%	0.70%
TOTAL REVENUE	\$118,881,600	\$124,766,059	4.95%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$76,134,998	\$79,745,665	4.74%	62.84%
Support Services	32,992,348	34,459,426	4.45%	27.15%
Non-Instructional Service	1,800,910	1,926,887	7.00%	1.52%
Facilities Acquisition & Improvement	25,000	25,000	0.00%	0.02%
Other Outlays	9,801,825	10,002,780	2.05%	7.88%
Budget Reserve	750,000	750,000	0.00%	0.59%
TOTAL OPERATING EXPENDITURES	\$121,505,081	\$126,909,758	4.45%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$2,623,481	\$2,143,699		
Transfer to Capital Reserve	\$0	\$4,250,000		
TOTAL EXPENDITURES & OTHER USES	\$121,505,081	\$131,159,758		

**2017-18 Final Budget
Summary Notes
June 1, 2017**

BUDGETED OPERATING EXPENDITURES: \$126,909,758

- Increase of \$5,409,676 over 2016-17 (4.45%)
- PSERS increase from 30.03% to 32.57% - rate increase of 8.46%, accounts for approx. \$2.13M
- Healthcare decrease - \$145,000 and dental decrease - \$75,000
- Overall benefits increase 6.37%
- Wage increases of 4.74% - approx. \$2.47M, new positions included
- Includes contractual increases for cleaning, snow removal, etc.
- Includes additional amounts for transportation
- Fees for bonding elected tax collectors included – only once every four years
- Diesel fuel for school buses now charged to contractor accounts – accounting change only
- Tech equipment increased for one-to-one project
- Interest and principal payments adjusted to reflect current debt schedule, principal increased, interest decreased, net increase of \$200,000
- Retained \$750,000 on contingency line
- Planned transfer to Capital Reserve fund included in the amount of \$4.25M (*not included in amount above*)

ESTIMATED REVENUE: \$124,766,059

- Increase of \$5,884,459 over 2016-17 (4.95%)
- Real estate millage increased 3.0 mills from 123 to 126, which is under the Act 1 Index of 2.5% or 3.07mills
- Value of a mill increased to \$597,000, a 2.54% increase over 2016-17
- Other tax lines adjusted to reflect current collections
- Interest earnings increased to reflect current market rates
- Basic Ed and Special Ed subsidies increased to reflect current information provided by the state
- Transportation subsidy decreased in anticipation of state-wide cut
- State subsidy for social security and PSERS increased to reflect 50% of budgeted expenses
- Title I and Title II program revenue moved from local to federal due to no longer passing through IU IV

DEFICIT BUDGET: \$2,143,699

PLANNED USE OF FUND BALANCE (Restricted/Committed): \$2,000,000

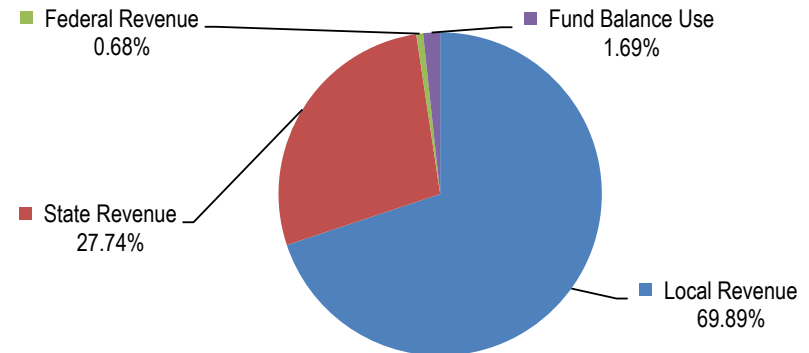
USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: \$4,250,000

SENECA VALLEY SCHOOL DISTRICT **2017-18 Final Operating Budget** **Budget Summary**

REVENUE

Local Revenue	\$88,692,363	69.89%
State Revenue	35,204,696	27.74%
Federal Revenue	869,000	0.68%
Fund Balance Use	<u>2,143,699</u>	<u>1.69%</u>
TOTAL REVENUE	\$126,909,758	100.00%

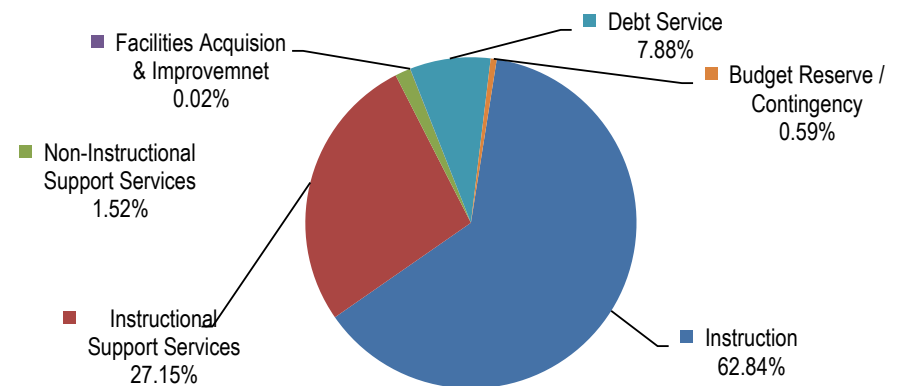
2017-18 Seneca Valley School District Revenue Budget



EXPENDITURES

Instruction	\$79,745,665	62.84%
Instructional Support Services	34,459,426	27.15%
Non-Instructional Support Services	1,926,887	1.52%
Facilities Acquisition & Improvemnet	25,000	0.02%
Debt Service	10,002,780	7.88%
Budget Reserve / Contingency	<u>750,000</u>	<u>0.59%</u>
TOTAL EXPENDITURES	\$126,909,758	100.00%

2017-18 Seneca Valley School District Expenditures Budget



SENECA VALLEY SCHOOL DISTRICT

2017-18 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18
Beginning Fund Balance	\$17,544,597	\$24,836,916	\$23,567,546	\$26,604,206	\$23,980,725
+ Total Revenues & Other Sources	104,507,207	109,503,413	113,989,888	118,881,600	124,766,059
- Total Expenditures & Other Uses *	<u>(97,214,888)</u>	<u>(110,772,782)</u>	<u>(110,953,227)</u>	<u>(121,505,081)</u>	<u>(131,159,758)</u>
= Ending Fund Balance	\$24,836,916	\$23,567,547	\$26,604,206	\$23,980,725	\$17,587,026
Change in Fund Balance	\$7,292,319	(\$1,269,369)	\$3,036,660	(\$2,623,481)	(\$6,393,699)
<u>Ending Fund Balance Allocation:</u>				<u>Estimated</u>	<u>Estimated</u>
Non-Spendable	3,075,447	140,054	197,709	140,000	140,000
Committed (PSERS)	6,000,000	5,500,000	4,500,000	3,250,000	2,250,000
Assigned (Text/Learning Resources/Medical)	8,011,469	9,677,492	13,306,497	11,840,725	6,447,026
Unassigned	7,750,000	8,250,000	8,600,000	8,750,000	8,750,000

* Fiscal years 2014-15 and 2017-18 include transfers to Capital Projects as part of the "Other Uses" in the amounts of \$7M and \$4.25M respectively.

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- Nelson Mandela



Final Budget Revenues

SENECA VALLEY SCHOOL DISTRICT**2017-18 Final Budget****Revenue by Source**

Description	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Budget Change
1000's Local Sources	\$75,755,781	\$79,099,323	\$82,546,146	\$84,914,023	\$88,692,363	\$3,778,340
2000's State Sources	28,339,739	29,985,923	30,878,361	33,648,577	35,204,696	\$1,556,119
3000's Federal Sources	224,836	220,481	322,014	319,000	869,000	\$550,000
4000's Other	0	0	0	0	0	\$0
TOTAL REVENUE	<u>\$104,320,356</u>	<u>\$109,305,727</u>	<u>\$113,746,521</u>	<u>\$118,881,600</u>	<u>\$124,766,059</u>	<u>\$5,884,459</u>

SENECA VALLEY SCHOOL DISTRICT

2017-18 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$597,000,000
Gross Value of a Mill (assessed value divided by 1,000)	597,000
2017-18 Millage Rate	126.00
Total Levy	75,222,000
Non-collection (discount and delinquencies - historic)	0
Total levy less uncollected	\$75,222,000
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,222,700
Real Estate Budget	\$73,999,300
Value of a Mill Collected	\$597,000
Value of a Mill Collected less H/F Exemption	\$587,296
Budgeted Collections, 2016-17 (123 mills)	\$67,994,023
Value of a Mill Collected, 2016-17	\$562,696
Value of a Mill Collected less H/F Exemption, 2016-17	\$552,797
Increase in Value of a Mill (estimated, budget to budget)	\$34,304
Proposed New Real Estate Revenue	\$6,005,277
Portion Due to Increased Mills	\$1,683,010
Portion Due to Increased Value of a Mill	\$4,322,266

SENECA VALLEY SCHOOL DISTRICT

2017-18 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	Estimated Tax Increase	10-year Average Increase
(a) 8,180	\$795	\$795	\$795	\$818	\$864	\$900	\$922	\$952	\$981	\$1,006	\$1,031	\$25	\$23.52
(b) 24,210	\$2,354	\$2,354	\$2,354	\$2,421	\$2,557	\$2,663	\$2,730	\$2,819	\$2,903	\$2,978	\$3,050	\$73	\$69.63
(c) 27,260	\$2,651	\$2,651	\$2,651	\$2,726	\$2,879	\$2,999	\$3,074	\$3,174	\$3,268	\$3,353	\$3,435	\$82	\$78.40
Millage Rate	97.24	97.24	97.24	100.00	105.60	110.00	112.75	116.45	119.90	123.00	126.00	3.00	2.88
% Increase		0.00%	0.00%	2.84%	5.60%	4.17%	2.50%	3.28%	2.96%	2.59%	2.44%		2.64%

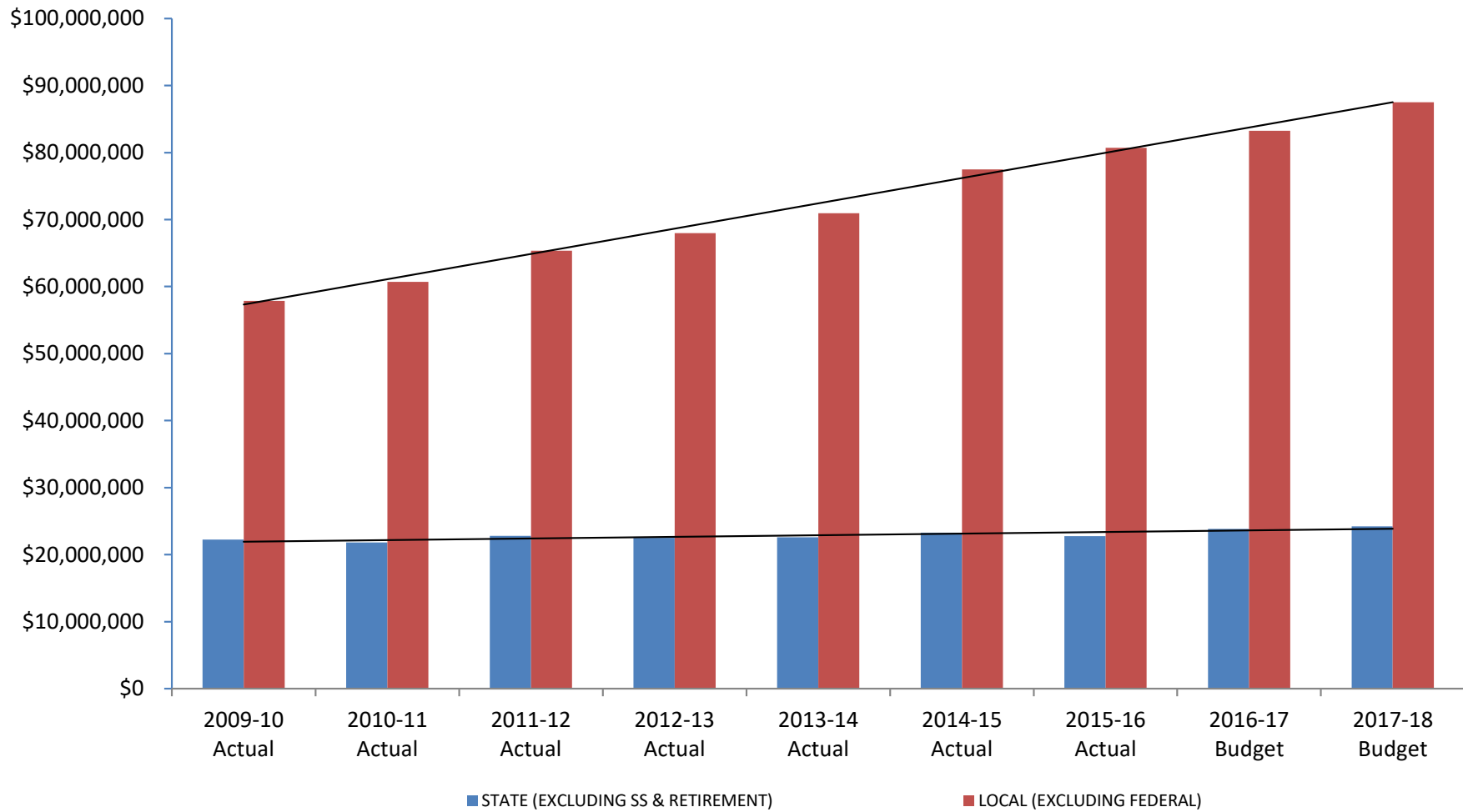
(a) current **assessed value of \$8,180** equates approximately to a **market value of \$75,000**

(b) current **assessed value of \$24,210** equates approximately to a **market value of \$222,000 = median homestead in SVSD**

(c) current **assessed value of \$27,260** equates approximately to a **market value of \$250,000**

Assessed value/market value conversion using State certified CLR and CLR factor (10.905% and 9.17) for 2016-17

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT

2017-18 Final Budget

Revenue Detail

	2013-14 Actual	2014-15 Actual	2015-16 Actual	2016-17 Budget	126 mills 2017-18 Budget
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$58,388,080	\$61,627,050	\$64,791,316	\$67,994,023	\$71,479,363
INTERIM REAL ESTATE TAXES	542,612	712,655	679,500	600,000	700,000
PUBLIC UTILITY REALTY TAX	81,165	85,685	83,632	85,000	84,000
PMT IN LIEU OF TAX	202,079	225,449	233,045	300,000	300,000
FLAT RATE TAX-ACT 511 OAT	153,448	152,372	139,921	150,000	145,000
EARNED INCOME TAX	9,639,344	9,590,468	9,672,536	9,500,000	9,600,000
REAL ESTATE TRANSFER TAX	1,847,600	1,819,582	1,983,236	1,800,000	1,900,000
DELINQUENT R E TAX	811,189	979,980	744,126	850,000	850,000
DELINQUENT EARNED INCOME TAX	435,606	244,674	267,356	200,000	200,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	56,146	47,631	42,157	55,000	40,000
INTEREST EARNINGS ON INVESTMENTS	32,849	40,797	92,886	50,000	174,000
ACTIVITY/ATHLETIC FEE	226,490	229,405	221,340	225,000	235,000
STUDENT PARKING REVENUE	39,534	38,649	48,223	40,000	40,000
FEDERAL REVENUE FROM IU	575,787	511,248	499,611	540,000	0
IDEA REVENUE REC'D FROM IU	1,285,544	1,114,149	1,327,681	1,110,000	1,200,000
OTHER FEDERAL PASSTHROUGH	0	7,691	0	0	0
RENTAL OF FACILITIES	105,707	99,929	87,252	100,000	80,000
MISC GRANTS	18,600	33,000	0	0	0
TUITION - SUMMER SCHOOL	81,755	69,240	92,064	90,000	90,000
RECEIPTS FROM OTHER LEAS	891,757	1,190,205	1,354,955	1,100,000	1,400,000
REFUND PR YRS EXP / SALE OF SURPLUS	299,198	189,503	104,500	50,000	100,000
MISC REVENUES	<u>41,292</u>	<u>89,960</u>	<u>80,809</u>	<u>75,000</u>	<u>75,000</u>
	\$75,755,781	\$79,099,323	\$82,546,146	\$84,914,023	\$88,692,363

<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$13,285,006	\$13,285,084	\$13,516,083	\$13,500,000	\$13,900,000
1305-1306 TUITION	114,369	66,409	105,754	100,000	100,000
VOC ED SUBSIDY	0	130	0	0	0
SPEC EDUC EXCEPT SUBSIDY	3,392,363	3,510,096	3,586,077	3,550,000	3,600,000
TRANSPORTATION SUBSIDY	2,919,966	3,265,955	3,473,356	3,450,000	3,450,000
RENTAL SUBSIDY (DEBT)	1,266,828	1,241,638	0	1,140,575	1,106,639
NURSE SERVICES	140,055	149,455	153,557	150,000	150,000
State Property Tax Reduction Allocation	1,212,626	1,219,002	1,215,755	1,217,622	1,222,700
SAFE SCHOOLS (SRO Grant)	0	0	39,630	25,000	0
ACCOUNTABILITY BLOCK GRANT	250,380	0	0	0	0
READY TO LEARN	0	531,488	684,267	684,000	684,000
STATE SHARE OF SOCIAL SECURITY	1,776,561	1,725,108	1,823,850	1,996,020	2,090,599
STATE SHARE OF RETIREMENT (PSERS)	<u>3,981,585</u>	<u>4,991,560</u>	<u>6,280,033</u>	<u>7,835,360</u>	<u>8,900,758</u>
	\$28,339,739	\$29,985,923	\$30,878,361	\$33,648,577	\$35,204,696
<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$60,344	\$65,868	\$68,232	\$69,000	\$69,000
TITLE I and TITLE II	0	0	0	0	550,000
ACCESS REIMBURSEMENT	140,459	141,426	249,332	250,000	250,000
Medical Assistance Reimb For Admin	<u>24,033</u>	<u>13,188</u>	<u>4,451</u>	<u>0</u>	<u>0</u>
	\$224,836	\$220,481	\$322,014	\$319,000	\$869,000
TOTAL REVENUE FOR OPERATING FUND	<u>\$104,320,355</u>	<u>\$109,305,728</u>	<u>\$113,746,521</u>	<u>\$118,881,600</u>	<u>\$124,766,059</u>
ATHLETIC REVENUE TRANSFER (LOCAL)	186,852	197,685	243,367		
TOTAL OPERATING	\$104,507,207	\$109,503,413	\$113,989,888		

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- Nelson Mandela



Final Budget Expenditures

SENECA VALLEY SCHOOL DISTRICT

2017-18 Final Budget

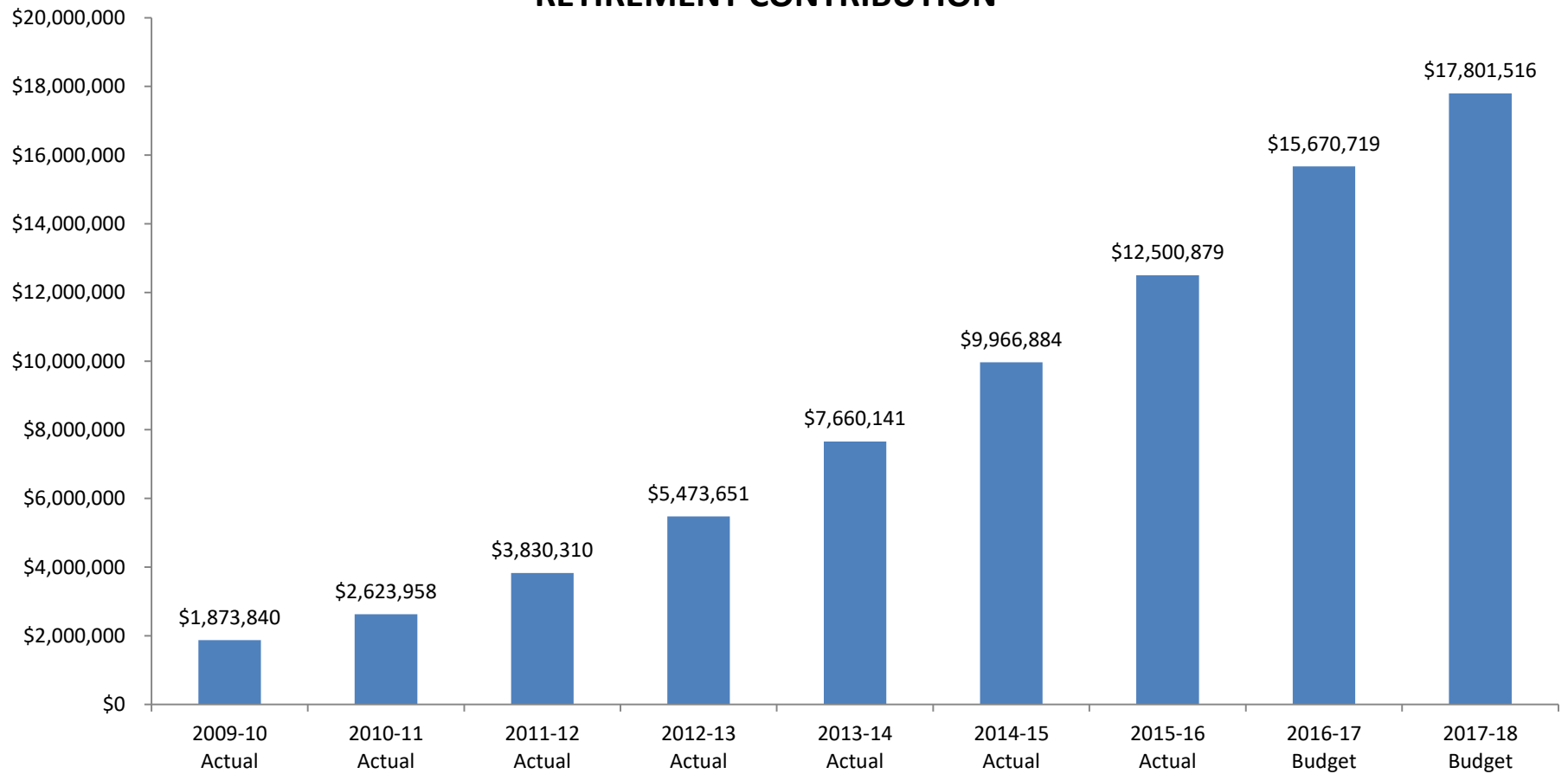
Expenditures Summary by Object

Object Codes		Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Budget Change
100's	Salaries	\$45,743,865	\$47,230,006	\$49,212,017	\$52,183,546	\$54,656,175	\$2,472,629
200's	Benefits	21,460,410	24,758,616	28,660,613	33,150,260	35,255,214	\$2,104,954
300's	Professional and Technical Services	3,105,408	3,320,908	3,309,900	3,845,106	3,655,685	(\$189,421)
400's	Property Services	3,282,668	3,464,024	3,359,906	3,426,210	3,581,745	\$155,535
500's	Other Purchased Services	10,263,876	11,035,499	11,428,005	12,808,150	13,580,755	\$772,605
600's	Supplies and Consumables	2,764,661	3,324,491	3,944,753	4,247,797	4,014,334	(\$233,463)
700's	Property and Equipment	833,533	1,036,981	958,475	1,200,342	1,319,900	\$119,558
800's	Other (includes interest and contingency)	3,086,778	2,842,884	3,140,271	4,243,670	3,970,820	(\$272,850)
900's	Other Uses (principal pmts)	6,525,000	6,595,000	6,735,000	6,400,000	6,875,000	\$475,000
900's	Other Uses (non-operating transfers)	0	7,000,000	0	0	4,250,000	\$4,250,000
TOTAL OPERATING EXPENDITURES		<u>\$97,066,199</u>	<u>\$103,608,409</u>	<u>\$110,748,940</u>	<u>\$121,505,081</u>	<u>\$126,909,628</u>	<u>\$5,404,547</u>
TOTAL EXPENDITURES & TRANSFERS		<u>\$97,066,199</u>	<u>\$110,608,409</u>	<u>\$110,748,940</u>	<u>\$121,505,081</u>	<u>\$131,159,628</u>	<u>\$9,654,547</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

2017-18 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Budget Change
1000's Instruction	\$60,401,450	\$63,931,765	\$69,192,847	\$76,134,998	\$79,745,665	\$3,610,667
2000's Support Services	25,760,363	28,768,347	30,012,916	32,992,348	34,459,426	\$1,467,078
3000's Non-Instructional Services	1,459,463	1,525,582	1,726,455	1,800,910	1,926,887	\$125,977
4000's Facilities Acquisition & Improvement	22,774	7,889	14,161	25,000	25,000	\$0
5000's Other Financing Uses	9,422,149	9,374,826	9,802,561	10,551,825	10,752,780	\$200,955
5000's Non-operating Transfers	0	7,000,000	0	0	4,250,000	\$4,250,000
TOTAL OPERATING EXPENDITURES	<u>\$97,066,199</u>	<u>\$103,608,409</u>	<u>\$110,748,940</u>	<u>\$121,505,081</u>	<u>\$126,909,758</u>	<u>\$5,404,677</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$97,066,199</u>	<u>\$110,608,409</u>	<u>\$110,748,940</u>	<u>\$121,505,081</u>	<u>\$131,159,758</u>	<u>\$9,654,677</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

2017-18 Final Budget

Expenditures by Function

		Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Change
	<u>Instruction - 1000</u>						
1100	Regular Programs	42,282,289	45,432,024	49,071,245	53,511,717	55,577,867	2,066,150
1200	Special Programs	15,103,079	15,368,901	16,557,712	18,768,118	20,296,853	1,528,735
1300	Vocational Education	2,788,104	2,932,332	3,324,541	3,395,951	3,497,804	101,853
1400	Other Instructional Programs	<u>227,978</u>	<u>198,508</u>	<u>239,349</u>	<u>459,212</u>	<u>373,141</u>	(86,071)
	TOTAL 1000	60,401,450	63,931,765	69,192,847	76,134,998	79,745,665	3,610,667
	<u>Support Services - 2000</u>						
2100	Student Support Services	2,528,137	2,754,364	2,918,382	3,238,443	3,503,564	265,121
2200	Instructional Staff Support	1,541,067	2,608,935	2,550,999	2,962,047	2,797,076	(164,971)
2300	Administration	5,551,933	5,879,231	5,776,931	6,259,712	6,892,065	632,353
2400	Pupil Health	879,097	905,590	1,005,542	1,177,443	1,157,696	(19,747)
2500	Business	2,500,226	577,036	566,123	764,926	781,736	16,810
2600	Oper. & Maintenance Of Plant	6,363,922	6,976,919	6,860,858	7,361,692	7,579,432	217,740
2700	Student Transportation	6,268,061	6,829,811	7,554,487	8,287,080	8,594,295	307,215
2800	Central	80	74,704	470,193	463,375	495,332	31,957
2900	Other Support Services	<u>127,841</u>	<u>2,161,756</u>	<u>2,309,401</u>	<u>2,477,630</u>	<u>2,658,230</u>	180,600
	TOTAL 2000	25,760,363	28,768,347	30,012,916	32,992,348	34,459,426	1,467,078
	<u>Non-Instructional Services - 3000</u>						
3200	Student Activities	1,447,786	1,515,227	1,722,332	1,780,910	1,906,887	125,977
3300	Community Services	<u>11,677</u>	<u>10,355</u>	<u>4,123</u>	<u>20,000</u>	<u>20,000</u>	0
	TOTAL 3000	1,459,463	1,525,582	1,726,455	1,800,910	1,926,887	125,977

		Actual 2013-14	Actual 2014-15	Actual 2015-16	Budget 2016-17	Budget 2017-18	Change
	<u>Building Improvement Services - 4000</u>						
4200	Site Improvement Srvcs, Rplc.	22,774	7,889	14,161	25,000	25,000	0
4600	Bldg Impr. Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
	TOTAL 4000	22,774	7,889	14,161	25,000	25,000	0
	<u>Other Uses - 5000</u>						
5100	Debt Service	9,422,149	9,374,826	9,802,561	9,801,825	10,002,780	200,955
5900	Budgetary Reserve	0	0	0	750,000	750,000	0
5200	<i>Fund Transfers</i>	<u>0</u>	<u>7,000,000</u>	<u>0</u>	<u>0</u>	<u>4,250,000</u>	<i>4,250,000</i>
	Total 5000	<u>9,422,149</u>	<u>16,374,826</u>	<u>9,802,561</u>	<u>10,551,825</u>	<u>15,002,780</u>	4,450,955
	TOTAL EXPENDITURES	<u>\$97,066,199</u>	<u>\$110,608,410</u>	<u>\$110,748,940</u>	<u>\$121,505,081</u>	<u>\$131,159,758</u>	<u>\$9,654,677</u>

SENECA VALLEY SCHOOL DISTRICT**2017-18 Final Budget****Debt Summary**

	2017-18 Debt Payments			Outstanding Principal		
<u>Issue Title</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/17 Balance</u>	<u>Payment</u>	<u>6/30/18 Balance</u>
2012A	160,000	18,170	178,170	855,000	160,000	695,000
2012B	160,000	17,740	177,740	835,000	160,000	675,000
2012C	195,000	11,600	206,600	580,000	195,000	385,000
2012D	5,000	107,325	112,325	5,135,000	5,000	5,130,000
2013	905,000	9,050	914,050	905,000	905,000	0
2014	5,000	253,845	258,845	9,990,000	5,000	9,985,000
2015A	3,690,000	1,008,938	4,698,938	24,705,000	3,690,000	21,015,000
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	250,000	233,450	483,450	9,050,000	250,000	8,800,000
2016B	1,505,000	161,600	1,666,600	6,660,000	1,505,000	5,155,000
Total	6,875,000	3,127,780	10,002,780	87,610,000	6,875,000	80,735,000

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2017



President of the Board - Original Signature Required

Date

6/12/17



Secretary of the Board - Original Signature Required

Date

6/12/17



Chief School Administrator - Original Signature Required

Date

6/12/17

Celeste R Foley

Contact Person

(724)452-6040

Extn :1622

Telephone

Extension

foleycr@svsd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2017-2018 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 2017-2018 (compared to 2016-2017) ?

Yes ☒
 No ☐


If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$131159758
Ending Unassigned Fund Balance	\$2356301
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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

Yes ☒
 No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/12/17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 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 5/1/17
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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 Textbook Purchases, E-Resources, Flexible Spending Account Costs, Deficit Budgeting, and the Increasing Costs of Medical Benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	140,000
0830 Committed Fund Balance	2,250,000
0840 Assigned Fund Balance	6,447,026
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	<u>\$17,447,026</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	89,242,363
7000 Revenue from State Sources	35,204,696
8000 Revenue from Federal Sources	319,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$124,766,059</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$142,213,085</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	71,479,363
6112 Interim Real Estate Taxes	700,000
6113 Public Utility Realty Taxes	84,000
6114 Payments in Lieu of Current Taxes - State / Local	300,000
6140 Current Act 511 Taxes - Flat Rate Assessments	145,000
6150 Current Act 511 Taxes - Proportional Assessments	11,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,090,000
6500 Earnings on Investments	174,000
6700 Revenues from LEA Activities	275,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,750,000
6910 Rentals	80,000
6940 Tuition from Patrons	1,490,000
6990 Refunds and Other Miscellaneous Revenue	175,000
REVENUE FROM LOCAL SOURCES	\$89,242,363
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	13,900,000
7160 Tuition for Orphans Subsidy	100,000
7271 Special Education funds for School-Aged Pupils	3,600,000
7311 Pupil Transportation Subsidy	3,450,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,106,639
7330 Health Services (Medical, Dental, Nurse, Act 25)	150,000
7340 State Property Tax Reduction Allocation	1,222,700
7505 Ready to Learn Block Grant	684,000
7810 State Share of Social Security and Medicare Taxes	2,090,599
7820 State Share of Retirement Contributions	8,900,758
REVENUE FROM STATE SOURCES	\$35,204,696
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	69,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000
REVENUE FROM FEDERAL SOURCES	\$319,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	124,766,059

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$71,479,363

Amount of Tax Relief for Homestead Exclusions

\$1,222,700

Total Approx. Tax Revenue:

\$72,702,063

Approx. Tax Levy for Tax Rate Calculation:

\$75,221,998

Butler

Total

2016-17 Data		
a. Assessed Value	\$582,200,025	\$582,200,025
b. Real Estate Mills	123.0000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$4,404,642,705	\$4,404,642,705
d. Assessed Value	\$596,999,985	\$596,999,985
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$71,610,603	\$71,610,603
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$71,610,603	\$71,610,603
(f Total * g)		
i. Base Mills Subject to Index	123.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.59465%	96.59465%
k. Tax Levy Needed	\$75,221,998	\$75,221,998
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	126.0000	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$75,221,998	\$75,221,998
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$73,999,298
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$71,479,363
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$71,479,363
 Amount of Tax Relief for Homestead Exclusions \$1,222,700
 Total Approx. Tax Revenue: \$72,702,063
 Approx. Tax Levy for Tax Rate Calculation: \$75,221,998

Butler

Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{Index})$)	126.0750	
q. Mills In Excess of Index (if ($l > p$), ($l - p$))	0.0000	
r. Maximum Tax Levy Based On Index IV. ($p / 1000 * d$)	\$75,266,773	\$75,266,773
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 ($l * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$794	
Number of Homestead/Farmstead Properties	12228	12228
Median Assessed Value of Homestead Properties		\$24,330

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$71,479,363

Amount of Tax Relief for Homestead Exclusions \$1,222,700

Total Approx. Tax Revenue: \$72,702,063

Approx. Tax Levy for Tax Rate Calculation: \$75,221,998

Butler

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,222,700	Lowering RE Tax Rate	\$0	\$1,222,700
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,222,700

CODE6111 Current Real Estate Taxes

6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Butler	596,999,985	126.0000	75,221,998			96.59465%	
Totals:	596,999,985		75,221,998	-	1,222,700 =	73,999,298 X	96.59465% = 71,479,363

		<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	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	<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%	9,600,000	9,600,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,900,000	1,900,000
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				11,500,000	11,500,000
Total Act 511, Current Taxes					11,645,000
Act 511 Tax Limit →		4,404,642,705 X	12	52,855,712	
		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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Butler	123.0000	126.0000	2.44%	Yes	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	55,577,867
1200 Special Programs - Elementary / Secondary	20,296,853
1300 Vocational Education	3,497,804
1400 Other Instructional Programs - Elementary / Secondary	373,141
Total Instruction	\$79,745,665
2000 Support Services	
2100 Support Services - Students	3,503,564
2200 Support Services - Instructional Staff	2,797,076
2300 Support Services - Administration	6,892,065
2400 Support Services - Pupil Health	1,157,696
2500 Support Services - Business	781,736
2600 Operation and Maintenance of Plant Services	7,579,432
2700 Student Transportation Services	8,594,295
2800 Support Services - Central	495,332
2900 Other Support Services	2,658,230
Total Support Services	\$34,459,426
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,906,887
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$1,926,887
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,002,780
5200 Interfund Transfers - Out	4,250,000
5900 Budgetary Reserve	750,000
Total Other Expenditures and Financing Uses	\$15,002,780
Total Estimated Expenditures and Other Financing Uses	\$131,159,758

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	30,784,100
200 Personnel Services - Employee Benefits	20,363,886
300 Purchased Professional and Technical Services	598,550
400 Purchased Property Services	483,320
500 Other Purchased Services	1,087,600
600 Supplies	2,178,221
700 Property	79,500
800 Other Objects	2,690
Total Regular Programs - Elementary / Secondary	\$55,577,867
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,079,116
200 Personnel Services - Employee Benefits	5,940,737
300 Purchased Professional and Technical Services	1,475,800
500 Other Purchased Services	2,646,950
600 Supplies	131,250
700 Property	18,000
800 Other Objects	5,000
Total Special Programs - Elementary / Secondary	\$20,296,853
1300 Vocational Education	
100 Personnel Services - Salaries	1,705,929
200 Personnel Services - Employee Benefits	1,177,725
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	900
500 Other Purchased Services	548,000
600 Supplies	55,850
700 Property	1,400
Total Vocational Education	\$3,497,804
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	206,862
200 Personnel Services - Employee Benefits	103,779
500 Other Purchased Services	62,500
Total Other Instructional Programs - Elementary / Secondary	\$373,141
Total Instruction	\$79,745,665
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,090,138
200 Personnel Services - Employee Benefits	1,304,306
300 Purchased Professional and Technical Services	65,635
500 Other Purchased Services	5,955
600 Supplies	32,750
700 Property	2,000
800 Other Objects	2,780

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,503,584
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,406,246
200 Personnel Services - Employee Benefits	883,667
300 Purchased Professional and Technical Services	372,700
500 Other Purchased Services	8,500
600 Supplies	51,963
700 Property	67,000
800 Other Objects	7,000
Total Support Services - Instructional Staff	\$2,797,076
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,562,395
200 Personnel Services - Employee Benefits	2,431,670
300 Purchased Professional and Technical Services	416,500
400 Purchased Property Services	55,500
500 Other Purchased Services	281,750
600 Supplies	78,250
700 Property	12,500
800 Other Objects	53,500
Total Support Services - Administration	\$6,892,065
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	659,497
200 Personnel Services - Employee Benefits	466,999
300 Purchased Professional and Technical Services	6,500
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	14,700
700 Property	9,000
Total Support Services - Pupil Health	\$1,157,696
2500 Support Services - Business	
100 Personnel Services - Salaries	477,703
200 Personnel Services - Employee Benefits	286,833
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	1,500
600 Supplies	4,000
700 Property	1,000
800 Other Objects	3,700
Total Support Services - Business	\$781,736
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,843,425
200 Personnel Services - Employee Benefits	1,222,482
300 Purchased Professional and Technical Services	420,500
400 Purchased Property Services	2,995,525
500 Other Purchased Services	303,100
600 Supplies	704,400

<u>Description</u>	<u>Amount</u>
700 Property	75,000
800 Other Objects	15,000
Total Operation and Maintenance of Plant Services	\$7,579,432
2700 Student Transportation Services	
100 Personnel Services - Salaries	136,925
200 Personnel Services - Employee Benefits	110,270
300 Purchased Professional and Technical Services	10,500
500 Other Purchased Services	8,334,700
600 Supplies	1,100
700 Property	500
800 Other Objects	300
Total Student Transportation Services	\$8,594,295
2800 Support Services - Central	
100 Personnel Services - Salaries	266,300
200 Personnel Services - Employee Benefits	209,532
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	500
600 Supplies	6,800
800 Other Objects	1,200
Total Support Services - Central	\$495,332
2900 Other Support Services	
100 Personnel Services - Salaries	420,000
200 Personnel Services - Employee Benefits	293,330
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	10,000
500 Other Purchased Services	136,600
600 Supplies	653,000
700 Property	1,025,000
Total Other Support Services	\$2,658,230
Total Support Services	\$34,459,426
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,017,539
200 Personnel Services - Employee Benefits	459,998
300 Purchased Professional and Technical Services	117,700
400 Purchased Property Services	36,000
500 Other Purchased Services	142,600
600 Supplies	102,050
700 Property	29,000
800 Other Objects	2,000
Total Student Activities	\$1,906,887
3300 Community Services	
500 Other Purchased Services	20,000

<u>Description</u>	<u>Amount</u>
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$1,926,887
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
Total Facilities Acquisition, Construction and Improvement Services	\$25,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,127,780
900 Other Uses of Funds	6,875,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,002,780
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,250,000
Total Interfund Transfers - Out	\$4,250,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	750,000
Total Budgetary Reserve	\$750,000
Total Other Expenditures and Financing Uses	\$15,002,780
TOTAL EXPENDITURES	\$131,159,758

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	40,000,000	38,000,000
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	30,100,000	28,000,000
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	1,000,000	1,000,000
Permanent Fund		
Total Cash and Short-Term Investments	\$78,100,000	\$74,000,000

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$78,100,000

\$74,000,000

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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	993,388	1,043,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	16,541,408	18,195,548
0599 Other Long-Term Liabilities		

Total General Fund**\$105,144,796****\$99,973,548****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 Long-Term 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 Long-Term 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 Long-Term 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**06/30/2017 Estimate****06/30/2018 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 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 Long-Term 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 Long-Term 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 Long-Term 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 Long-Term Liabilities

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$105,144,796

\$99,973,548

Short-Term Payables**06/30/2017 Estimate****06/30/2018 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****\$105,144,796****\$99,973,548**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	140,000
0830 Committed Fund Balance	2,250,000
0840 Assigned Fund Balance	6,447,026
0850 Unassigned Fund Balance	2,356,301
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,053,327
5900 Budgetary Reserve	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,943,327