

Building Tomorrow's Leaders *Today*



Seneca Valley School District
2014-15 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 2013-14 school year, there are approximately 7,234 students in grades K-12. Of that, approximately 3,737 students are elementary (K-6) and 3,497 are secondary students (7-12).

The 2012-13 Seneca Valley SAT scores average 509 for writing, 530 for math and 521 for critical reading, all of which are higher than the state and national averages.

The district has approximately 812 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)
- Evening Activity Bus Runs
- PTA / PTOs and Booster Groups
- Diversity Committee

Seneca Valley School District



* BOARD OF DIRECTORS *

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

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

Kay L. Hoch, Secretary (non-member)

(in order of Region number)

Jeanette O. Lahm
(Cranberry Township East 1 & 2 - Region 1)

Robert J. Hill, Jr.
(Cranberry Township West 3 – Region 3)

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

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

Rev. Reid D. Moon
(Zelienople Borough - Region 6)

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

James K. Welsh
(Callery & Harmony Boroughs; Jackson Township - Region 9)

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* ADMINISTRATION *

Dr. Tracy L. Vitale.....Superintendent of Schools
Dr. Matthew E. McKinley.....Assist. Superintendent for Instruction 7-12
Dr. Sean P. McCarty.....Assist. Superintendent for Instruction K-6
Ms. Kyra A. Bobak.....Director of Human Resources & Pupil Services
Ms. Lynn A. Burtner.....Business Manager

SENECA VALLEY SCHOOL DISTRICT

ADMINISTRATION CENTER

124 Seneca School Road, Harmony PA 16037-9134
(724) 452-6040

SENIOR HIGH SCHOOL

(Grades 11 & 12)

128 Seneca School Road
Harmony, PA 16037
(724) 452-6040

Principal: *Mr. Mark Korcinsky*

Assistant Principal: *Mr. Jeffrey Roberts*

Cyber Service Principal: *Ms. Denise Manganello*; **Assistant Principal:** *Mr. Anthony Babusci*

INTERMEDIATE HIGH SCHOOL

(Grades 9 & 10)

126 Seneca School Road
Harmony, PA 16037
(724) 452-6040

Principal: *Ms. Jodie Perry*

Assistant Principal: *Mr. Robert Raso*

MIDDLE SCHOOL

(Grades 7 & 8)

122 Seneca School Road
Harmony, PA 16037
(724) 452-6040

Principal: *Ms. Andrea Peck*

Assist. Principal (acting): *Mr. Larry Wendereusz*

EVANS CITY MIDDLE SCHOOL

(Grades 5 & 6)

345 West Main Street
Evans City, PA 16033
(724) 538-8800

Principal: *Ms. Marie Palano*

HAINE MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haine School Road
Cranberry Township, PA 16066
(724) 776-1325

Principal: *Mr. Daniel DiDesiderio*

CONNOQUENESSING VALLEY ELEMENTARY SCHOOL

(Grades K-4)

300 South Pittsburgh Street
Zelienople, PA 16063
(724) 452-8280

Principal: *Ms. DeeAnn Graham*

Assistant Principal: *Mr. Vincent D'Angelo*

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. Anthony Conti*

HAINE ELEMENTARY SCHOOL

(Grades K-4)

1516 Haine School Road
Cranberry Township, PA 16066
(724) 776-1581

Principal (acting): *Ms. Amanda Toy*

ROWAN ELEMENTARY SCHOOL

(Grades K-4)

8051 Rowan Road
Cranberry Township, PA 16066
(724) 776-1518

Principal: *Ms. Nannette Farmar*

Assistant Principal: *Mr. Anthony Conti*

Building Tomorrow's Leaders *Today*

BUDGET SUMMARY



Seneca Valley School District
2014-15 Budget

SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

Summary of Revenue and Expenditures

	Budget 2013-14	Budget 2014-15	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$72,405,017	\$77,134,831	6.53%	71.91%
State Sources	28,142,364	29,817,270	5.95%	27.80%
Federal Sources	460,000	310,000	-32.61%	0.29%
TOTAL REVENUE	\$101,007,381	\$107,262,101	6.19%	100.00%
<u>EXPENDITURES</u>				
Instructional	\$62,833,633	\$68,306,490	8.71%	62.80%
Support Services	26,400,874	28,684,484	8.65%	26.37%
Non-Instructional Service	1,697,874	1,722,507	1.45%	1.58%
Facilities Acquisition & Construction	25,000	25,000	0.00%	0.02%
Other Outlays	9,300,000	9,274,857	-0.27%	8.53%
Budget Reserve	750,000	750,000	0.00%	0.69%
TOTAL EXPENDITURES	\$101,007,381	\$108,763,338	7.68%	100.00%
<u>Fund Balance Appropriation</u>	\$0	\$1,501,237		

SENECA VALLEY SCHOOL DISTRICT
2014-15 Final Budget
General Information
June 2014

ESTIMATED REVENUE - \$107,262,101

- Value of a mill increased to estimated 2014-15 value, 2.22 percent increase
- Total millage included at 116.45 mills, an increase of 3.7 mills, 3.28 percent
- Earned Income Tax revenue increased to reflect improved collections
- No additional or increased student fees
- Basic Education subsidy and other state subsidies held at current estimates
- Retirement and social security subsidy from the state increased due to expense increase (50 percent state share)
- ACCESS revenue decreased to reflect changes in program administration

ESTIMATED EXPENDITURES - \$108,763,338

- Contractual salary increases included
- Healthcare rates increased by 11%
- Retirement rate increased from 16.93 percent to 21.40 percent
- Service contracts increased by 2 percent, linked to Consumer Price Index
- Student transportation and fuel costs increased to reflect new transportation requirements for Cardinal Wuerl High School
- Building and departmental discretionary budgets frozen
- Interest payments reduced, principal payments increased, to reflect refinancing and new debt
- \$1,000,000 increase in textbooks and learning resources for the classroom

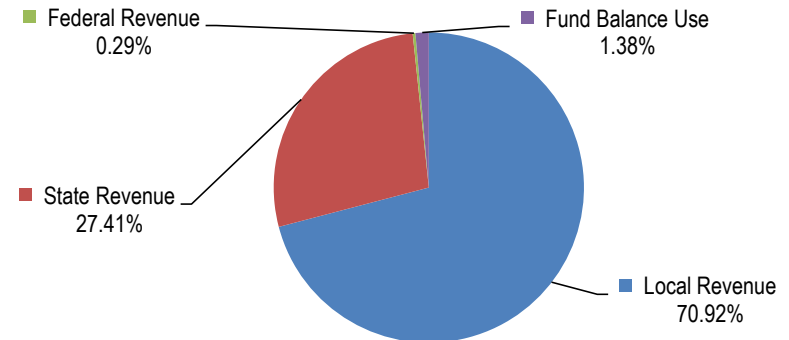
The budgeted expenditures exceed estimated revenue by approximately \$1.5M. This is an intentional use of fund balance directed to the textbook adoptions and to mitigate the current year's increase in retirement rates.

**SENECA VALLEY SCHOOL DISTRICT
2014-15 Final Budget
Budget Summary**

REVENUE

Local Revenue	\$77,134,831	70.92%
State Revenue	29,817,270	27.41%
Federal Revenue	310,000	0.29%
Fund Balance Use	<u>1,501,237</u>	<u>1.38%</u>
TOTAL REVENUE	\$108,763,338	100.00%

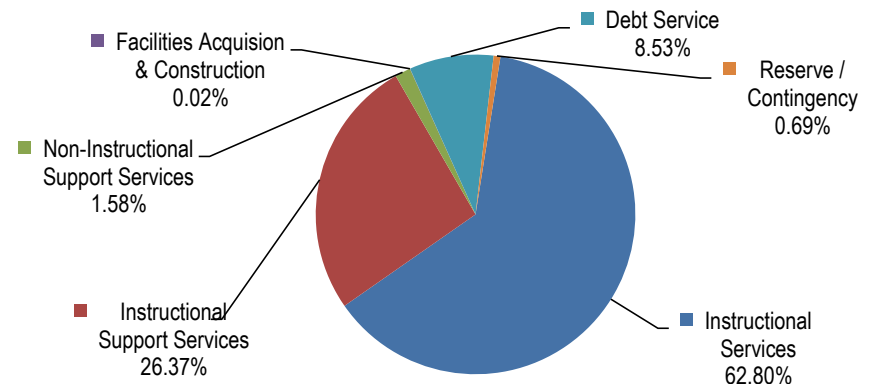
**2014-15 Seneca Valley School District
Revenue Budget**



EXPENDITURES

Instructional Services	\$68,306,490	62.80%
Instructional Support Services	28,684,484	26.37%
Non-Instructional Support Services	1,722,507	1.58%
Facilities Acquisition & Construction	25,000	0.02%
Debt Service	9,274,857	8.53%
Reserve / Contingency	<u>750,000</u>	<u>0.69%</u>
TOTAL EXPENDITURES	\$108,763,338	100.00%

**2014-15 Seneca Valley School District
Expenditures Budget**



SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15
Beginning Fund Balance	\$12,374,091	\$9,796,853	\$12,460,796	\$17,544,597	\$17,544,597
+ Total Revenues & Other Sources	91,205,179	94,480,416	98,799,994	101,007,381	107,262,101
- Total Expenditures & Other Uses	<u>(93,952,582)</u>	<u>(91,816,473)</u>	<u>(93,716,193)</u>	<u>(101,007,381)</u>	<u>(108,763,338)</u>
= Ending Fund Balance	\$9,796,853 *	\$12,460,796 *	\$17,544,597 *	\$17,544,597	\$16,043,360
Change in Fund Balance	(\$2,747,403)	\$2,663,943	\$5,083,801	\$0	(\$1,501,237)
Ending Fund Balance %	10.43%	13.57%	18.72%	17.37%	14.75%
Ending Fund Balance Allocation:					
Non-Spendable (July 1 Debt)			5,406,961	3,025,000	1,000,000
Committed (PSERS)			0	6,000,000	5,500,000
Assigned (Text/Learning Resources)			4,702,129	5,000,000	4,000,000
Unassigned			7,435,506	3,519,597	5,543,360

* New accounting rules required the year-end transfer of the athletic fund revenue and expenditure activity and fund balance.

Building Tomorrow's Leaders *Today*

BUDGET REVENUES



Seneca Valley School District
2014-15 Budget

SENECA VALLEY SCHOOL DISTRICT**2014-15 Final Budget****Revenue by Source**

Description	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change
1000's Local Sources	\$63,078,172	\$67,327,192	\$71,416,275	\$72,405,017	\$77,134,831	\$4,729,814
2000's State Sources	24,961,292	26,369,938	26,614,339	28,142,364	29,817,270	1,674,906
3000's Federal Sources	2,970,770	585,681	537,206	460,000	310,000	(150,000)
4000's Other	0	0	0	0	0	0
TOTAL REVENUE	<u>\$91,010,234</u>	<u>\$94,282,811</u>	<u>\$98,567,820</u>	<u>\$101,007,381</u>	<u>\$107,262,101</u>	<u>\$6,254,720</u>

SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$556,000,000	
Gross Value of a Mill (assessed value divided by 1,000)	556,000	
<i>Millage Rate, 2014-15</i>	116.45	
Total Levy	64,746,200	
Non-collection (discount and delinquencies - historic)	2,266,117	3.50%
Total levy less uncollected	\$62,480,083	
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,219,002	
Real Estate Budget	\$61,261,081	
Value of a Mill Collected	\$536,540	
Value of a Mill Collected less H/F Exemption	\$526,072	
Budgeted Collections, 2013-14 (112.75 mills)	\$58,031,016	
Value of a Mill Collected, 2013-14	\$525,443	
Value of a Mill Collected less H/F Exemption, 2013-14	\$514,688	
Increase in Value of a Mill (estimated, budget to budget)	\$11,384	2.21%
Proposed New Real Estate Revenue	\$3,230,065	
Portion Due to Increased Mills	\$1,904,402	
Portion Due to Increased Value of a Mill	\$1,325,663	

SENECA VALLEY SCHOOL DISTRICT

2014-15 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	Estimated Tax Increase	7-year Average Increase
(a) 8,550	\$831	\$831	\$831	\$855	\$903	\$941	\$964	\$996	\$32	\$23.46
(b) 23,690	\$2,304	\$2,304	\$2,304	\$2,369	\$2,502	\$2,606	\$2,671	\$2,759	\$88	\$65.01
(c) 28,500	\$2,771	\$2,771	\$2,771	\$2,850	\$3,010	\$3,135	\$3,213	\$3,319	\$105	\$78.21
Millage Rate	97.24	97.24	97.24	100.00	105.60	110.00	112.75	116.45	3.70	2.74
% Increase		0.00%	0.00%	2.84%	5.60%	4.17%	2.50%	3.28%		2.63%

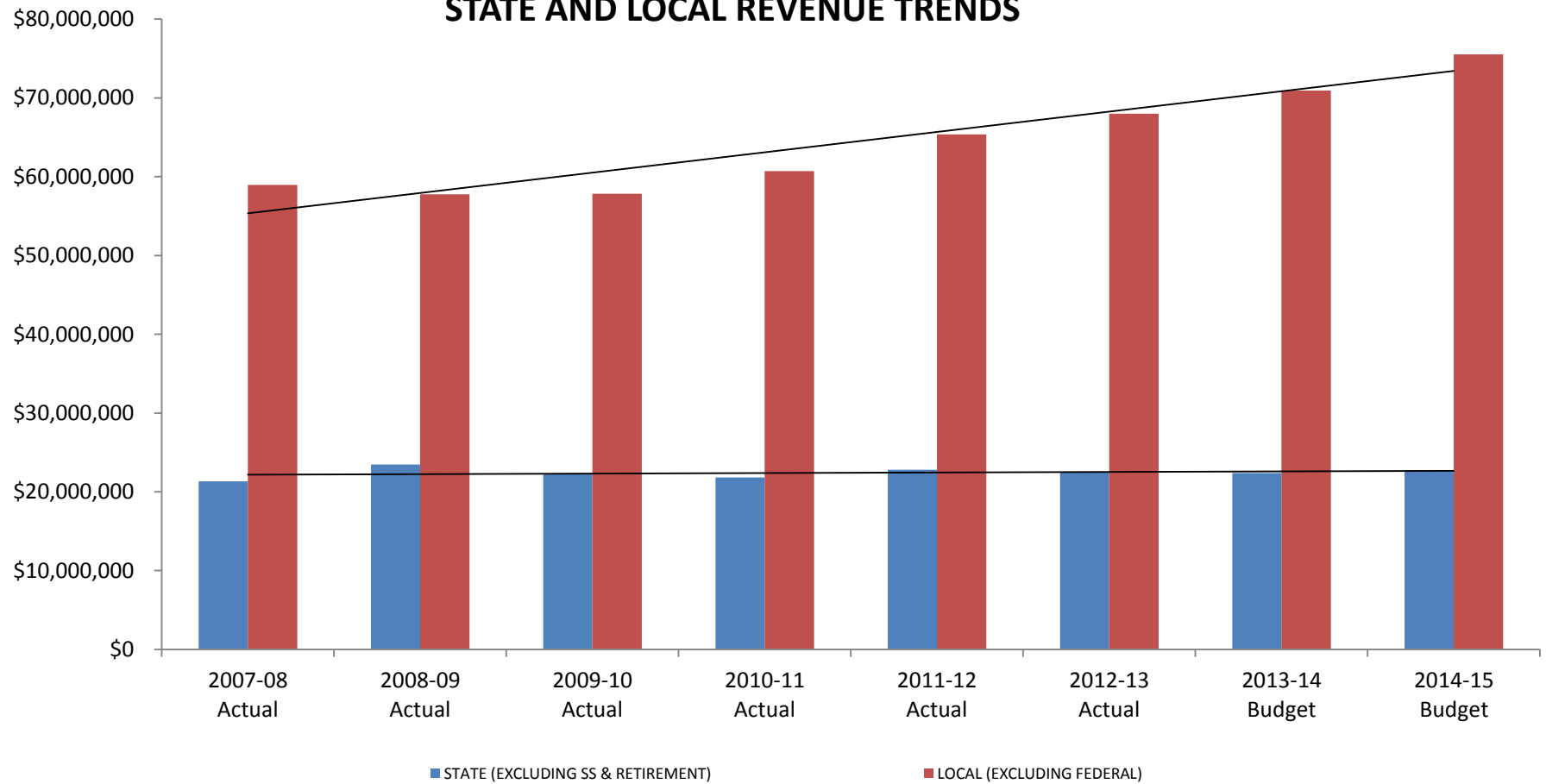
(a) current **assessed value of \$8,550** equates approximately to a **market value of \$75,000**

(b) current **assessed value of \$23,690** equates approximately to a **market value of \$207,750 = median homestead in SVSD**

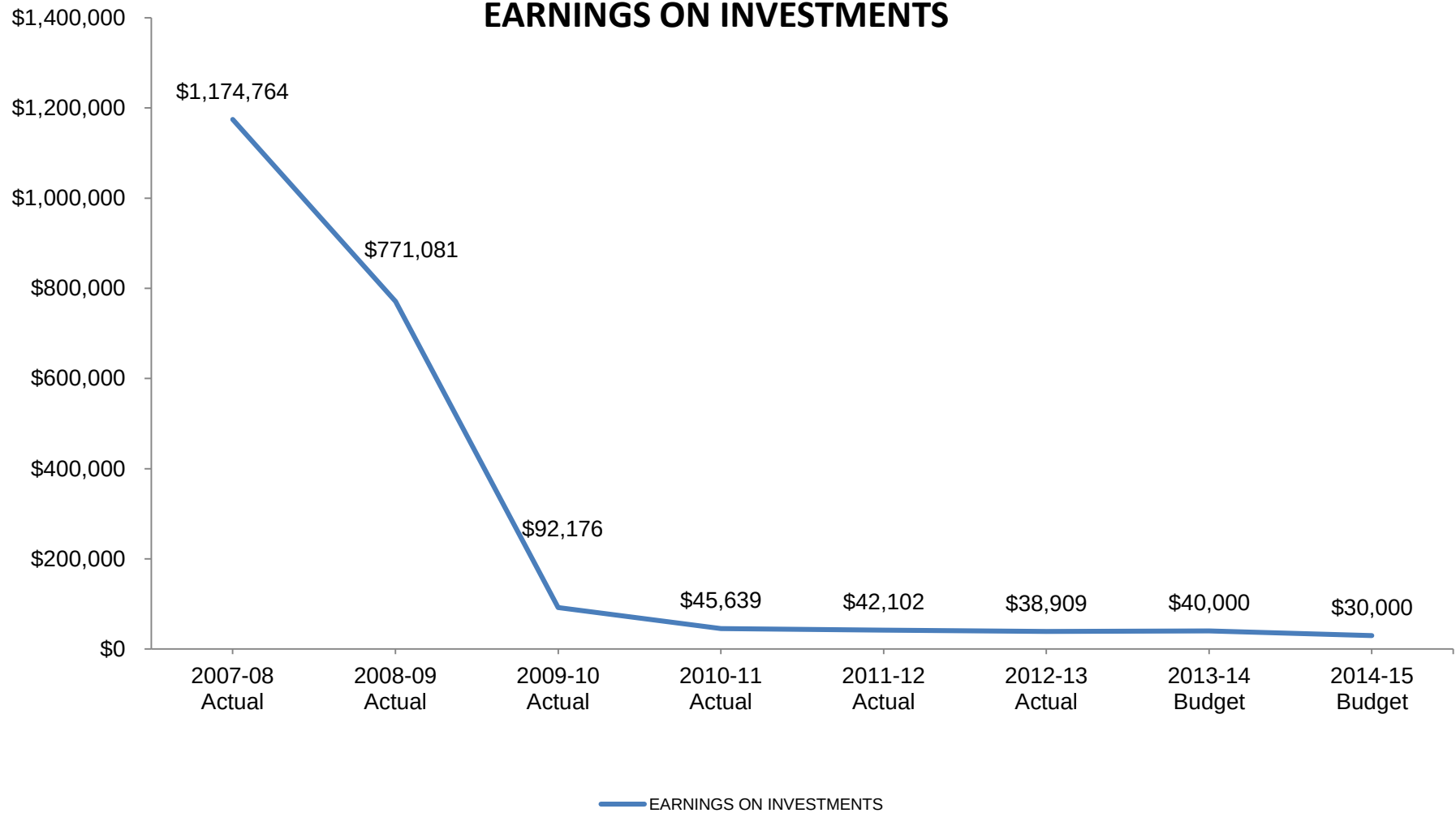
(c) current **assessed value of \$28,500** equates approximately to a **market value of \$250,000**

Assessed value/market value conversion using State certified CLR and CLR factor (11.40% and 8.77) for 2014-15

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT EARNINGS ON INVESTMENTS



SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

Revenue Detail

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change Budget to Budget	% Change	% of Total
<u>LOCAL REVENUE</u>								
REAL ESTATE TAXES	\$48,898,076	\$52,330,379	\$55,678,392	\$58,031,017	\$61,261,081	\$3,230,064	5.57%	57.11%
INTERIM REAL ESTATE TAXES	346,342	389,187	505,518	400,000	450,000	50,000	12.50%	0.42%
PUBLIC UTILITY REALTY TAX	80,249	79,940	81,492	80,000	80,000	0	0.00%	0.07%
IN LIEU TAX	192,392	203,792	216,041	216,000	220,000	4,000	1.85%	0.21%
FLAT RATE TAX-ACT 511 OAT	144,525	142,605	147,840	145,000	155,000	10,000	6.90%	0.14%
EARNED INCOME TAX	7,641,552	7,215,336	8,745,788	8,250,000	9,200,000	950,000	11.52%	8.58%
REAL ESTATE TRANSFER TAX	1,203,508	1,628,699	1,634,457	1,500,000	1,600,000	100,000	6.67%	1.49%
DELINQUENT R E TAX	1,280,694	2,104,270	916,029	900,000	900,000	0	0.00%	0.84%
DELINQUENT FLAT RATE TAX ACT 511	52,471	47,934	54,220	45,000	50,000	5,000	11.11%	0.05%
EARNINGS ON INVESTMENTS	45,639	42,102	38,909	40,000	30,000	(10,000)	-25.00%	0.03%
FEDERAL REVENUE FROM IU	563,169	527,325	523,749	475,000	523,750	48,750	10.26%	0.49%
IDEA REVENUE REC'D FROM IU	1,814,825	1,439,376	1,361,633	1,000,000	1,075,000	75,000	7.50%	1.00%
RENTAL OF FACILITIES	58,821	84,363	94,638	85,000	90,000	5,000	5.88%	0.08%
MISC GRANTS	5,000	21,000	40,000	0	0	0	0.00%	0.00%
TUITION REC'D FROM PARENTS	41,687	5,561	27,264	7,000	0	(7,000)	-100.00%	0.00%
TUITION - SUMMER SCHOOL	0	108,611	32,340	100,000	100,000	0	0.00%	0.09%
RECEIPTS FROM OTHER LEAS	108,022	440,293	892,658	725,000	1,050,000	325,000	44.83%	0.98%
TUITION	18,400	165,945	55,340	0	0	0	0.00%	0.00%
STUDENT PARKING REVENUE	13,906	39,315	36,661	30,000	35,000	5,000	16.67%	0.03%
STUDENT ACTIVITY / ATHLETIC FEE	0	122,095	208,885	225,000	225,000	0	0.00%	0.21%
ACTIVITY BUS FEE	0	34,600	29,500	0	0	0	0.00%	0.00%
REFUND PR YRS EXP / SALE OF SURPLUS	274,076	129,568	45,769	101,000	50,000	(51,000)	-50.50%	0.05%
MISC REVENUES	500	17,044	34,322	50,000	40,000	(10,000)	-20.00%	0.04%
MISC REVENUES	287,433	<u>7,852</u>	<u>14,830</u>	<u>0</u>	<u>0</u>	0	0.00%	0.00%
	\$63,078,172	\$67,327,192	\$71,416,275	\$72,405,017	\$77,134,831	\$4,729,814	6.53%	71.91%
<u>STATE REVENUE</u>								
BASIC INSTR SUBSIDY	\$11,289,867	\$12,983,433	\$12,983,394	\$12,983,433	\$13,285,000	\$301,567	2.32%	12.39%
CHARTER TRANSITION	315,323	0	0	0	0	0	0.00%	0.00%
1305-1306 TUITION	111,584	137,979	148,894	100,000	125,000	25,000	25.00%	0.12%
SUBSIDY FOR MIGRATORY CHILDREN	62	0	80	0	0	0	0.00%	0.00%
SPEC EDUC EXCEPT SUBSIDY	3,385,562	3,376,380	3,416,842	3,370,000	3,377,700	7,700	0.23%	3.15%
TRANSPORTATION SUBSIDY	3,280,460	3,340,881	3,071,885	3,060,000	3,100,000	40,000	1.31%	2.89%
RENTAL SUBSIDY	1,391,489	1,283,044	1,274,370	1,270,000	1,241,000	(29,000)	-2.28%	1.16%
NURSE SERVICES	146,556	145,194	143,487	145,000	140,000	(5,000)	-3.45%	0.13%
State Property Tax Reduction Allocation	1,214,682	1,214,989	1,212,278	1,212,626	1,219,002	6,376	0.53%	1.14%
SAFE SCHOOLS	0	10,062	0	0	0	0	0.00%	0.00%
ACCOUNTABILITY BLOCK GRANT	637,283	250,380	250,380	250,000	250,000	0	0.00%	0.23%

DUAL ENROLLMENT REVENUE	55,909	54,963	0	0	0	0	0.00%	0.00%
OTHER STATE GRANTS	500	0	0	0	0	0	0.00%	0.00%
REVENUE-STATE SOC SEC	1,790,733	1,657,111	1,543,648	1,789,971	1,864,327	74,356	4.15%	1.74%
REVENUE FOR RETIRE CONTR	<u>1,341,282</u>	<u>1,915,523</u>	<u>2,569,080</u>	<u>3,961,335</u>	<u>5,215,241</u>	1,253,907	31.65%	4.86%
	\$24,961,292	\$26,369,939	\$26,614,339	\$28,142,364	\$29,817,270	\$1,674,906	5.95%	27.80%
<u>FEDERAL REVENUE</u>								
ROTC SUBSIDY	\$29,432	\$74,610	\$53,231	\$60,000	\$60,000	\$0	0.00%	0.06%
ARRA Basic Ed supplement	1,562,580	0	0	0	0	0	0.00%	0.00%
EDUJOBS (BEF REDUCTION)	925,274	13,672	675	0	0	0	0.00%	0.00%
ACCESS REIMBURSEMENT PROJ#044-0074	361,363	399,793	460,270	400,000	250,000	(150,000)	-37.50%	0.23%
Medical Assistance Reinbursments For Admini	<u>65,671</u>	<u>97,606</u>	<u>23,030</u>	<u>0</u>	<u>0</u>	0	0.00%	0.00%
	\$2,970,770	\$585,681	\$537,206	\$460,000	\$310,000	(\$150,000)	-32.61%	0.29%
TOTAL REVENUE FOR OPERATING FUND	<u>\$91,010,234</u>	<u>\$94,282,811</u>	<u>\$98,567,820</u>	<u>\$101,007,381</u>	<u>\$107,262,101</u>	<u>\$6,254,720</u>	6.19%	100.00%
ATHLETIC REVENUE TRANSFER (LOCAL)	194,945	197,605	232,174					
TOTAL OPERATING	\$91,205,179	\$94,480,417	\$98,799,994					

Building Tomorrow's Leaders *Today*

BUDGET EXPENDITURES



Seneca Valley School District
2014-15 Budget

SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

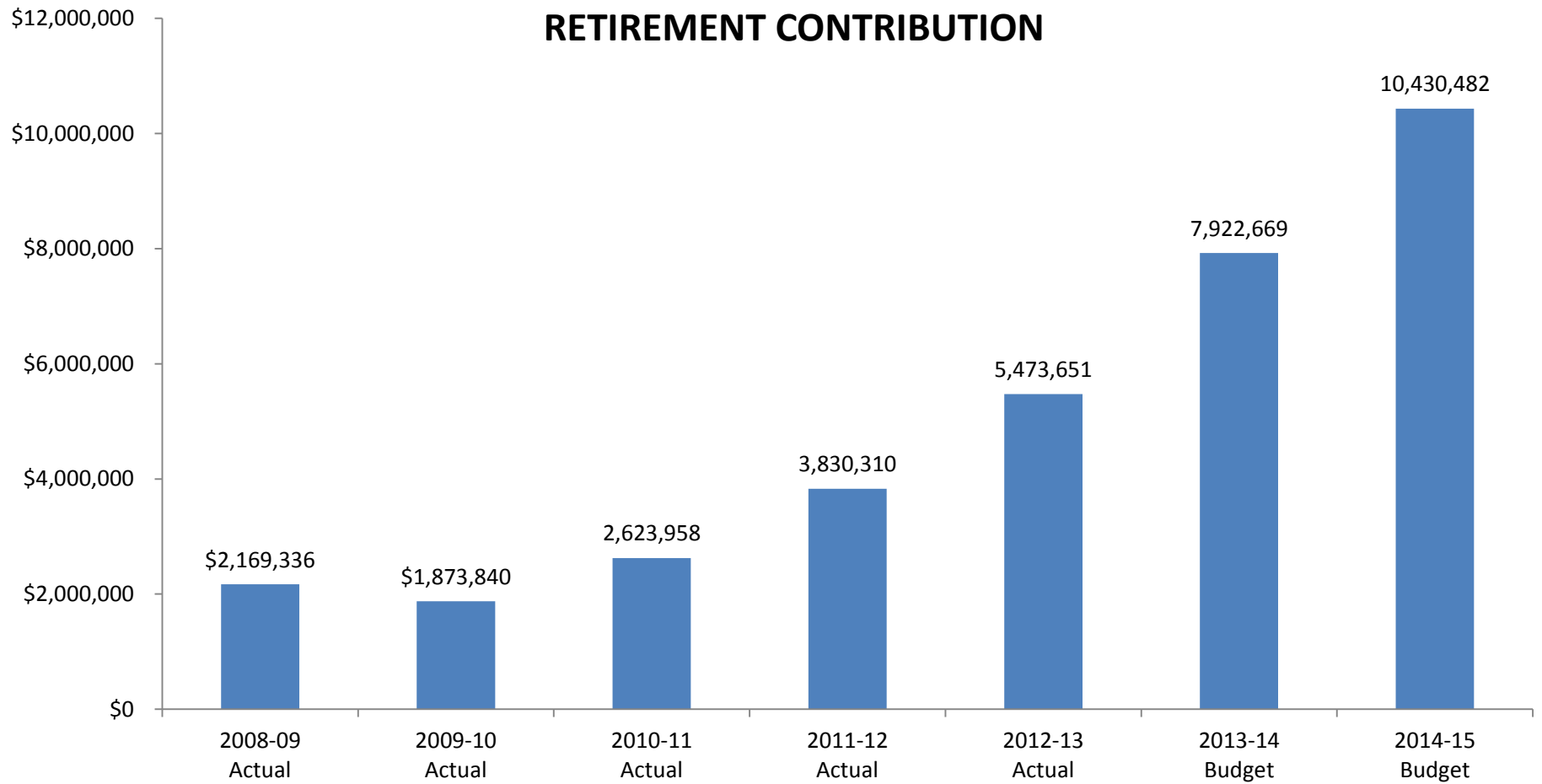
Expenditures Summary by Object

Description		Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change
100's	Salaries	\$47,505,237	\$45,062,560	\$44,675,400	\$46,796,625	48,740,570	\$1,943,945
200's	Benefits	15,596,002	17,015,735	19,268,654	22,841,590	26,419,416	3,577,826
300's	Professional and Technical Services	3,007,745	2,925,272	2,924,401	3,224,960	3,538,060	313,100
400's	Property Services	3,486,332	3,100,759	3,122,782	3,217,562	3,263,587	46,025
500's	Other Purchased Services	9,984,148	10,341,577	10,416,400	11,025,374	11,787,844	762,470
600's	Supplies and Consumables	3,315,220	2,535,773	2,690,801	3,002,627	4,120,789	1,118,162
700's	Property and Equipment	1,104,146	1,049,156	1,059,104	764,369	781,850	17,481
800's	Other (includes interest and contingency)	4,071,343	3,575,997	3,349,872	3,739,274	3,516,222	(223,052)
900's	Other Uses (principal pmts and transfers)	5,742,040	6,046,006	6,035,000	6,395,000	6,595,000	200,000
TOTAL EXPENDITURES		<u>\$93,812,213</u>	<u>\$91,652,835</u>	<u>\$93,542,414</u>	<u>\$101,007,381</u>	<u>\$108,763,338</u>	<u>\$7,755,957</u>

Expenditures Summary by Function

Description		Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change
1000's	Instruction	\$57,530,430	\$56,687,822	\$58,130,851	\$62,833,633	\$68,306,490	\$5,472,857
2000's	Support Services	24,818,674	23,981,736	24,594,863	26,400,874	28,684,484	2,283,610
3000's	Non-Instructional Services	1,564,036	1,392,265	1,501,906	1,697,874	1,722,507	24,633
4000's	Facilities Acquisition & Improvement	159,219	33,139	0	25,000	25,000	0
5000's	Other Financing Uses	9,739,854	9,557,873	9,314,795	10,050,000	10,024,857	(25,143)
TOTAL EXPENDITURES		<u>\$93,812,213</u>	<u>\$91,652,835</u>	<u>\$93,542,414</u>	<u>\$101,007,381</u>	<u>\$108,763,338</u>	<u>\$7,755,957</u>

SENECA VALLEY SCHOOL DISTRICT RETIREMENT CONTRIBUTION



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

SENECA VALLEY SCHOOL DISTRICT

2014-15 OBJECT CODE DESCRIPTIONS

	<u>Object</u>	<u>Amount</u>	<u>%</u>
1.	Salaries/Benefits	\$75,159,986	69.10%
2.	Contracted Services	18,589,491	17.09%
3.	Supplies & Books	4,120,789	3.79%
4.	Property & Equipment	781,850	0.72%
5.	Other Objects (less contingency)	2,766,222	2.54%
6.	Other Financing Uses	6,595,000	6.06%
7.	Budgetary Reserve/Contingency	<u>750,000</u>	<u>0.69%</u>
		\$108,763,338	100%

1. Salaries & Benefits - (codes 100, 200)

The gross salaries paid to employees of the district and the amount paid on behalf of employees for fringe benefits such as: medical insurance, dental insurance, life insurance, vision insurance, social security, retirement, tuition reimbursement, workmen's compensation and unemployment compensation.

2. Contracted Services - (codes 300, 400, 500)

Includes items such as: Professional and technical services, cleaning services, disposal services, snow plowing services, lawn care services, utilities, repairs and maintenance services, rental services, student transportation services, insurances, communications, advertising, printing and binding services, tuition payments to other educational agencies, and travel expenses.

3. Supplies & Books - (code 600)

Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated in use. They include all general supplies acquired for the operation of the school district, energy, natural gas (used for heating), diesel fuel, books, and periodicals.

4. Property & Equipment - (code 700)

Expenditures for the acquisition of assets including original and replacement equipment.

2014-15 Object Code Descriptions - Page 2

5. Other Objects - (code 800)

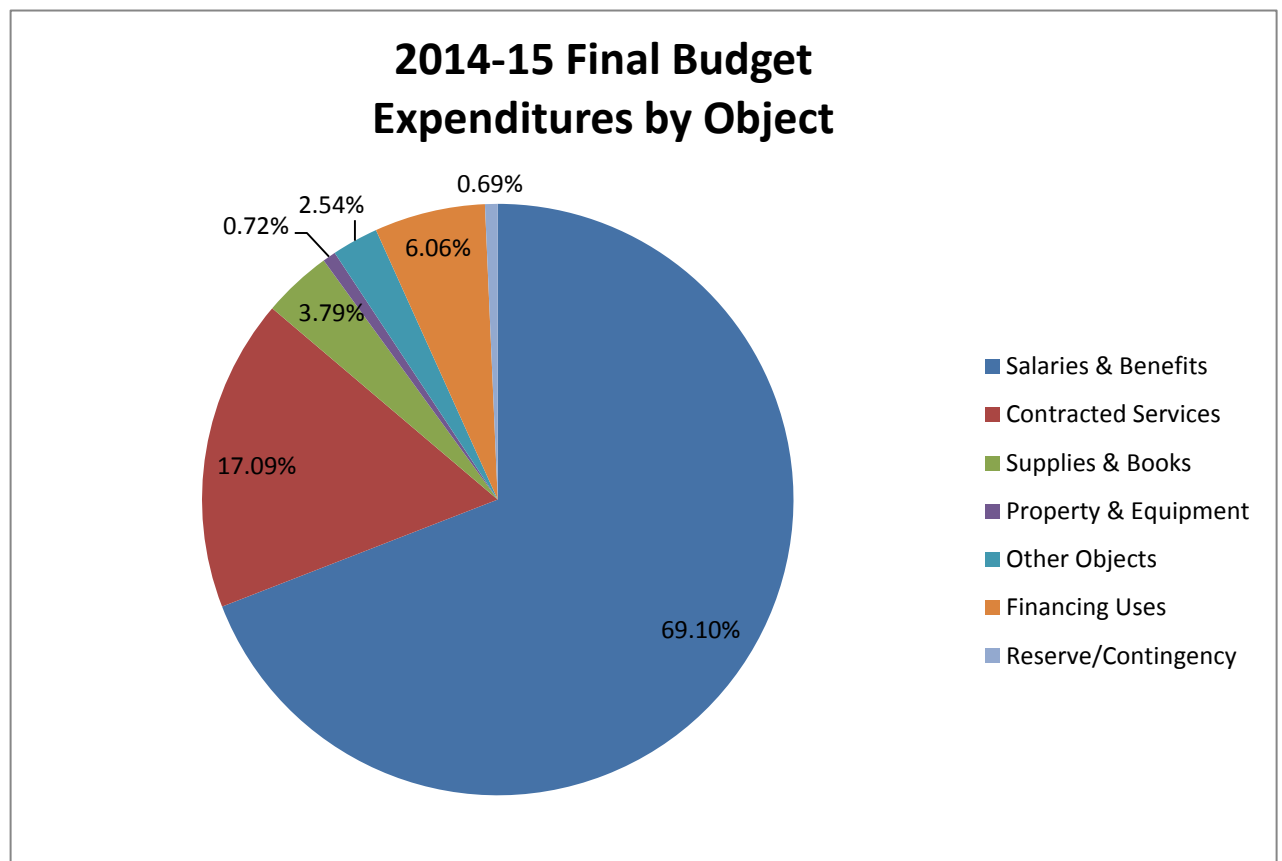
Amounts paid for goods and services not otherwise classified in objects 100 through 700. They include items such as dues and fees for membership in professional or other organizations, payments to a paying agent for services, payments for judgments against the school district that are not covered by liability insurance, interest payments on notes, bonds, and lease purchase agreements, and refund of prior years' receipts.

6. Other Financing Uses - (code 900)

This object is used to classify transactions that are not recorded as expenditures but require budgetary or accounting control. They are items such as the principal payments on notes, bonds, and lease purchase agreements, along with fund transfers to other funds.

7. Budgetary Reserve/Contingency – (code 840)

The Budgetary Reserve is not an expenditure function or account. It is strictly a budgetary account for contingencies that may occur during the year. Use of these funds requires a budget transfer into an appropriate expenditure account.



SENECA VALLEY SCHOOL DISTRICT

2014-15 FUNCTION DESCRIPTIONS

	<u>Object</u>	<u>Amount</u>	<u>%</u>
1.	Instructional	\$68,306,490	62.80%
2.	Support Services	26,684,484	26.37%
3.	Non-Instructional Services	1,722,507	1.58%
4.	Building Improvements	25,000	.02%
5.	Other Outlays and Reserve	10,024,857	9.22%
		\$108,763,338	100%

1. Instructional - (Function 1000)

Activities and related costs attributable to a program of instruction. Included are teachers, aides, supplies, books, equipment, and other costs associated with instruction. Includes regular, special vocational, alternative, and adult education.

2. Support Services - (Function 2000)

Support Services are those services that provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support Services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves. Includes guidance, psychology, administration, pupil health, business, physical plant, transportation, and planning and development.

3. Non-Instructional Services - (Function 3000)

Activities concerned with providing non-instructional services to students, staff or the community. Includes student activities and community activities.

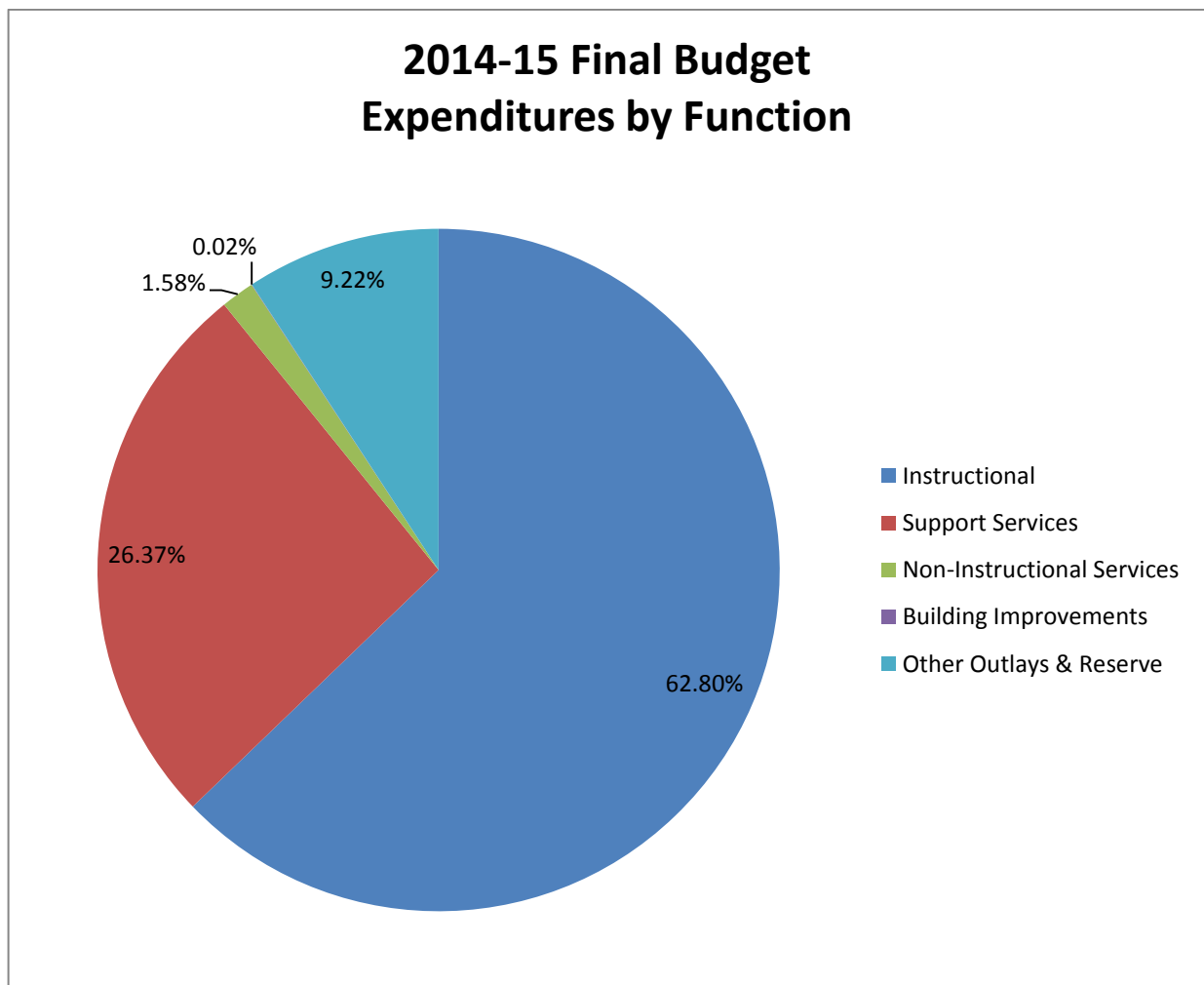
4. Building Improvements – (Function 4000)

Capital Facilities Acquisition, Construction, and Improvements are capital expenditures incurred to purchase land, buildings, service systems and built-in equipment. Expenditures include the initial purchase of land and buildings; construction; remodeling, additions and improvements to buildings; initial installation, replacement or extension of services systems; and other built-in equipment, as well as improvement to sites, and activities related to all of the above.

2014-15 FUNCTION DESCRIPTIONS - Page 2

5. Other Outlays - (Function 5000)

This category includes current debt service expenditures and other expenses (expenditures and other financing uses). Other financing uses represent the disbursement of governmental funds not classified in other functional areas that require budgetary and accounting control. These include the refunding of debt and transfers of monies from one fund to another and to component units. Other expenditures recorded to this account series include refunds of prior period receipts and revenues, and current debt service expenditures.



SENECA VALLEY SCHOOL DISTRICT

2014-15 Final Budget

Expenditures by Function

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	40,245,278	39,499,277	40,278,443	43,970,471	49,562,823	5,592,352
1200 Special Programs	13,740,747	14,191,901	14,889,575	15,588,131	15,233,120	(355,011)
1300 Vocational Education	3,237,595	2,671,699	2,819,775	2,893,290	3,151,681	258,391
1400 Other Instructional Programs	<u>306,810</u>	<u>324,941</u>	<u>185,183</u>	<u>381,741</u>	<u>358,866</u>	(22,875)
TOTAL 1000	57,530,430	56,687,818	58,172,976	62,833,633	68,306,490	5,472,857
<u>Support Services - 2000</u>						
2100 Student Support Services	2,576,087	2,350,046	2,420,564	2,557,339	2,647,482	90,143
2200 Instructional Staff Support	1,606,779	1,276,314	1,350,424	1,712,061	2,059,587	347,526
2300 Administration	4,857,920	4,898,515	5,082,214	5,727,043	6,462,730	735,687
2400 Pupil Health	832,642	762,303	824,753	901,020	938,438	37,418
2500 Business	2,524,146	2,304,747	2,536,017	2,593,098	2,730,109	137,011
2600 Oper. & Maintenance Of Plant	6,541,820	6,094,560	5,894,440	6,431,843	6,683,233	251,390
2700 Student Transportation	5,746,499	6,155,792	6,320,222	6,347,470	7,032,905	685,435
2800 Central	3,625	16,900	171	1,000	0	(1,000)
2900 Other Support Services	<u>129,155</u>	<u>122,561</u>	<u>123,933</u>	<u>130,000</u>	<u>130,000</u>	0
TOTAL 2000	24,818,673	23,981,738	24,552,738	26,400,874	28,684,484	2,283,610
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	1,528,915	1,555,905	1,477,636	1,677,874	1,702,507	24,633
3300 Community Services	<u>35,121</u>	<u>0</u>	<u>24,269</u>	<u>20,000</u>	<u>20,000</u>	0
TOTAL 3000	1,564,036	1,555,905	1,501,905	1,697,874	1,722,507	24,633

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Budget 2013-14	Budget 2014-15	Change
<u>Building Improvement Services - 4000</u>						
4200 Site Improvement Srvcs, Rplc.	159,219	17,123	0	25,000	25,000	0
4600 Bldg Impr. Replacement	<u>0</u>	<u>16,016</u>	<u>0</u>	<u>0</u>	<u>0</u>	0
TOTAL 4000	159,219	33,139	0	25,000	25,000	0
 <u>Other Uses - 5000</u>						
5100 Debt Service	9,652,330	9,481,382	9,314,795	9,300,000	9,274,857	(25,143)
5200 Fund Transfers	87,525	76,491	0	0	0	0
5900 Budgetary Reserve	<u>0</u>	<u>0</u>	<u>0</u>	<u>750,000</u>	<u>750,000</u>	0
Total 5000	<u>9,739,855</u>	<u>9,557,873</u>	<u>9,314,795</u>	<u>10,050,000</u>	<u>10,024,857</u>	<u>(25,143)</u>
	<u>\$93,812,213</u>	<u>\$91,816,473</u>	<u>\$93,542,414</u>	<u>\$101,007,381</u>	<u>\$108,763,338</u>	<u>\$7,755,957</u>

LEA Name: Seneca Valley SD

Class: 2

AUN Number: 104107903

County:

Butler

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/16/2014

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Celeste Foley

Contact Person

(724) 452-6040

1622

Telephone

Extension

foleycr@svsd.net

E-mail Address

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	6,000,000
2 Estimated Beginning Fund Balance - Assigned	5,406,961
3 Estimated Beginning Fund Balance - Unassigned	6,137,635
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	17,544,596
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	77,134,831
7000 Revenue from State Sources	29,817,270
8000 Revenue from Federal Sources	310,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	107,262,101
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	124,806,697

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 104107903 Seneca Valley SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	61,261,081
6112	Interim Real Estate Taxes	450,000
6113	Public Utility Realty Tax	80,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	220,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	155,000
6150	Current Act 511 Taxes - Proportional Assessments	10,800,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	950,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	260,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,598,750
6910	Rentals	90,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	1,150,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES		77,134,831

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 104107903 Seneca Valley SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	13,285,000
7160	Tuition for Orphans and Children Placed in Private Homes	125,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,377,700
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	3,100,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,241,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340	State Property Tax Reduction Allocation	1,219,002
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	250,000
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	1,864,327
7820	State Share of Retirement Contributions	5,215,241
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	29,817,270

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 104107903 Seneca Valley SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	60,000
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	250,000

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 104107903 Seneca Valley SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		310,000

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 104107903 Seneca Valley SD**

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-5

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		107,262,101

Act 1 Index (current): 2.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$61,261,081

Amount of Tax Relief for Homestead Exclusions: + \$1,219,002

Total Approx. Tax Revenue: \$62,480,083

Approx. Tax Levy for Tax Rate Calculation: \$64,455,078

Butler

Total

2013-14 Data		
a. Assessed Value	\$544,500,027	\$544,500,027
b. Real Estate Mills	112.7500	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$3,852,813,435	\$3,852,813,435
d. Assessed Value	\$553,500,026	\$553,500,026
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy	\$61,392,378	\$61,392,378
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$61,392,378	\$61,392,378
(f Total * g)		
i. Base Mills Subject to Index	112.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.87679%	96.87679%
k. Tax Levy Needed	\$64,455,078	\$64,455,078
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	116.4500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$64,455,078	\$64,455,078
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$63,236,076
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$61,261,081
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$61,261,081

Amount of Tax Relief for Homestead Exclusions: + \$1,219,002

Total Approx. Tax Revenue: \$62,480,083

Approx. Tax Levy for Tax Rate Calculation: \$64,455,078

Butler

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	115.1177	
q. Mills In Excess of Index if (l > p), (l - p)	1.3323	1.3323
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$63,717,650	\$63,717,650
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$737,428	\$737,428
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$714,397	\$714,397

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$849	
Number of Homestead/Farmstead Properties	12,350	12,350
V. Median Assessed Value of Homestead Properties		\$23,690

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$61,261,081

Amount of Tax Relief for Homestead Exclusions: + \$1,219,002

Total Approx. Tax Revenue: \$62,480,083

Approx. Tax Levy for Tax Rate Calculation: \$64,455,078

Butler

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,219,002	Lowering RE Tax Rate	\$0	\$1,219,002
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,219,002</u>

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 104107903 Seneca Valley SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

Page D-1

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	553,500,026	116.4500	64,455,078			96.87679%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	553,500,026		64,455,078	- 1,219,002	= 63,236,076	96.87679%	= 61,261,081
				Rate			Estimated Revenue
6120 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 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	155,000	155,000
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			155,000	155,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	9,200,000	9,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,600,000	1,600,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			10,800,000	10,800,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,852,813,435	X	12	46,233,761
		Market Value		Mills	(511 Limit)

[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	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 S 2014-2015 (compared to 2013-2014)? Yes ☒
No ☐

If yes, see information below, taken from th 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$108,763,338.00
Ending Unassigned Fund Balance	\$6,543,359.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

The Estimated Ending Unassigned Fund Balance Yes ☒
is within the allowable limits. No ☐

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2014

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET
HARRISBURG, PA 17126-0333

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	49,562,823	
1200	Special Programs - Elementary/Secondary	15,233,120	
1300	Vocational Education	3,151,681	
1400	Other Instructional Programs - Elementary/Secondary	358,866	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	68,306,490	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,647,482	
2200	Support Services - Instructional Staff	2,059,587	
2300	Support Services - Administration	6,462,730	
2400	Support Services - Pupil Health	938,438	
2500	Support Services - Business	2,730,109	
2600	Operation & Maintenance of Plant Services	6,683,233	
2700	Student Transportation Services	7,032,905	
2800	Support Services - Central	0	
2900	Other Support Services	130,000	
	Total 2000 Support Services	28,684,484	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,702,507	
3300	Community Services	20,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,722,507	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	25,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	25,000	
	Total Estimated Expenditures	98,738,481	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	9,274,857	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	750,000	
	Total Other Financing Uses	10,024,857	
	Total Estimated Expenditures and Other Financing Uses		108,763,338
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		108,763,338
	Ending Committed, Assigned and Unassigned Fund Balance		16,043,359

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	29,142,979
200	Personnel Services-Employee Benefits	15,660,415
300	Purchased Professional & Technical Services	1,228,910
400	Purchased Property Services	425,349
500	Other Purchased Services	1,131,900
600	Supplies	1,936,435
700	Property	33,070
800	Other Objects	3,765
	Total Regular Programs - Elementary/Secondary	49,562,823
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,435,503
200	Personnel Services-Employee Benefits	3,772,307
300	Purchased Professional & Technical Services	1,279,850
400	Purchased Property Services	0
500	Other Purchased Services	2,649,310
600	Supplies	76,050
700	Property	16,000
800	Other Objects	4,100
	Total Special Programs - Elementary/Secondary	15,233,120
1300	Vocational Education	
100	Personnel Services-Salaries	1,620,220
200	Personnel Services-Employee Benefits	901,602
300	Purchased Professional & Technical Services	13,500
400	Purchased Property Services	1,422
500	Other Purchased Services	550,000
600	Supplies	63,437
700	Property	1,500
800	Other Objects	0
	Total Vocational Education	3,151,681
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	102,000
200	Personnel Services-Employee Benefits	40,866
300	Purchased Professional & Technical Services	41,000
400	Purchased Property Services	0
500	Other Purchased Services	175,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	358,866

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		68,306,490

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,633,972
200	Personnel Services-Employee Benefits	935,360
300	Purchased Professional & Technical Services	42,600
400	Purchased Property Services	0
500	Other Purchased Services	4,650
600	Supplies	27,700
700	Property	1,000
800	Other Objects	2,200
	Total Support Services - Pupil Personnel	2,647,482
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,312,671
200	Personnel Services-Employee Benefits	522,520
300	Purchased Professional & Technical Services	101,500
400	Purchased Property Services	41
500	Other Purchased Services	12,300
600	Supplies	56,855
700	Property	48,200
800	Other Objects	5,500
	Total Support Services - Instructional Staff	2,059,587
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,318,500
200	Personnel Services-Employee Benefits	2,231,969
300	Purchased Professional & Technical Services	465,000
400	Purchased Property Services	55,000
500	Other Purchased Services	264,634
600	Supplies	64,077
700	Property	11,850
800	Other Objects	51,700
	Total Support Services - Administration	6,462,730
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	571,725
200	Personnel Services-Employee Benefits	336,638
300	Purchased Professional & Technical Services	12,500
400	Purchased Property Services	500
500	Other Purchased Services	100
600	Supplies	11,975
700	Property	5,000
800	Other Objects	0
	Total Support Services - Pupil Health	938,438

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	836,000
200	Personnel Services-Employee Benefits	509,034
300	Purchased Professional & Technical Services	115,000
400	Purchased Property Services	10,000
500	Other Purchased Services	8,450
600	Supplies	680,925
700	Property	570,000
800	Other Objects	700
	Total Support Services - Business	2,730,109
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,725,000
200	Personnel Services-Employee Benefits	1,073,908
300	Purchased Professional & Technical Services	43,000
400	Purchased Property Services	2,742,025
500	Other Purchased Services	290,300
600	Supplies	715,000
700	Property	79,000
800	Other Objects	15,000
	Total Operation & Maintenance of Plant Services	6,683,233
2700	Student Transportation Services	
100	Personnel Services-Salaries	102,000
200	Personnel Services-Employee Benefits	106,355
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	0
500	Other Purchased Services	6,420,050
600	Supplies	396,300
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	7,032,905
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	0

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	130,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	130,000
Total Support Services		28,684,484
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	940,000
200	Personnel Services-Employee Benefits	328,442
300	Purchased Professional & Technical Services	162,200
400	Purchased Property Services	29,250
500	Other Purchased Services	131,150
600	Supplies	92,035
700	Property	16,230
800	Other Objects	3,200
	Total Student Activities	1,702,507

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	20,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	20,000
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	Total Operation of Non-instructional Services	1,722,507
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	25,000
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	2,679,857
900	Other Uses of Funds	6,595,000
	Total Debt Service	9,274,857
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	750,000	
	Total Budgetary Reserve	750,000	
	Total Other Expenditures and Financing Uses	10,024,857	
TOTAL EXPENDITURES			108,763,338

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	27,000,000	27,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	495,000	495,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	153,000	100,000
Capital Projects Fund – Other	4,800,000	2,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,500,000	1,500,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	17,000	1,600
Total Cash and Short-Term Investments	33,965,000	31,096,600
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	33,965,000	31,096,600

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	73,260,000	66,665,000
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	629,000	675,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	73,889,000	67,340,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>73,889,000</u>	<u>67,340,000</u>

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Reserved amount of GASB 45/Postemployment Benefits</i>	5,500,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned for increasing costs of Medical and Retirement</i>	4,000,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The Estimated Ending Unassigned Fund balance is less than the 8% of the totla Budget.</i>	6,543,359
Total Ending Fund Balance - Committed, Assigned, and Unassigned		16,043,359
5900	Budgetary Reserve <i>Explanation: The Budgetary Reserve amounts to less than 1% of the budget.</i>	750,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		16,793,359
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0