

Seneca Valley School District 2023-24 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 2022-23 school year, there are approximately 7,381 students in grades K-12. Of that, approximately 3,951 students are elementary (K-6) and 3,430 are secondary students (7-12).

The 2022 Seneca Valley SAT scores average 569 for reading and writing and 571 for math, both of which are higher than the state and national averages.

The district has approximately 880 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)
- Advanced Placement, Honors and College in High School
- 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

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

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

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

Mr. Mike Jacobs
(Zelienople Borough - Region 6)

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

Mr. James Nickel
(Cranberry Township West 1 & 2 - Region 2)

Mr. Eric DiTullio
(Lancaster & Forward Townships – Region 8)

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

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

Mr. Matt Hoffman, Solicitor (non-member)

Ms. Julia Benson, 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

Dr. Marie Palano, Assistant Superintendent for Curriculum & Assessment K-12

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) 452-6041

Principal: Mr. Robert Ceh

Assistant Principal: Ms. Megan Lizewski

EHRMAN CREST MIDDLE SCHOOL

(Grades 5 & 6)

2070 Ehrman Road

Cranberry Township, PA 16066

(724) 538-8800

Principal: Mr. Timothy Eiler

Acting Asst. Principal: Ms. Tesin Amoscato

EHRMAN CREST ELEMENTARY

SCHOOL (Grades K-4)

2070 Ehrman Road

Cranberry Township, PA 16066

(724) 538-3680

Principal: Ms. Lauri Pendred

Acting Asst. Principal: Ms. Tesin Amoscato

SV INTERMEDIATE HIGH SCHOOL

(Grades 9 & 10)

126 Seneca School Road

Harmony, PA 16037

(724) 452-6041

Principal: Mr. Chet Henderson

Assistant Principal: Ms. Quincy Gildea

Assistant Principal: Mr. Daniel Guerra

HAINES MIDDLE SCHOOL

(Grades 5 & 6)

1516 Haines School Road

Cranberry Township, PA 16066

(724) 776-1325

Principal: Ms. Erin Wilcher

Assistant Principal: Mr. Jeremy Womer

HAINES ELEMENTARY SCHOOL

(Grades K-4)

1516 Haines School Road

Cranberry Township, PA 16066

(724) 776-1581

Principal: Ms. Kristen White

Assistant Principal: Mr. Thomas McKelvey

RYAN GLOYER MIDDLE SCHOOL

(Grades 7 & 8)

122 Seneca School Road

Harmony, PA 16037

(724) 452-6043

Principal: Mr. Anthony Babusci

Assistant Principal: Mr. Robert Raso

Acting Asst. Principal: Ms. Trisha Butschle

CONNOQUENESSING VALLEY
ELEMENTARY SCHOOL

(Grades K-4)

300 South Pittsburgh Street

Zelienople, PA 16063

(724) 452-8280

Acting Principal: Dr. Tina Wentz

Acting Asst. Principal: Mr. Alex Krajniak

ROWAN ELEMENTARY SCHOOL

(Grades K-4)

8051 Rowan Road

Cranberry Township, PA 16066

(724) 776-1518

Acting Principal: Ms. Bridget Miller

Assistant Principal: Dr. Jenay Sharp Leach

SENECA VALLEY ACADEMY OF CHOICE (CYBER & ARTS, K-12)

128 Seneca School Road Harmony, PA 16037

(724) 452-6040

Principal: Ms. Denise Manganello

Assistant Principal: Ms. Amanda Mallin

Budget Summary



SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Summary of Revenue and Expenditures

	Budget 2022-23	Budget 2023-24	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$109,886,900	\$116,924,527	6.40%	73.92%
State Sources	39,353,714	39,916,968	1.43%	25.24%
Federal Sources	2,201,000	1,332,200	-39.47%	0.84%
TOTAL REVENUE	\$151,441,614	\$158,173,695	4.45%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$99,717,525	\$102,540,877	2.83%	64.05%
Support Services	41,119,544	43,129,388	4.89%	26.94%
Non-Instructional Service	2,332,753	2,334,695	0.08%	1.46%
Facilities Acquisition & Improvement	160,000	135,000	-15.63%	0.08%
Other Outlays	10,531,750	10,949,225	3.96%	6.84%
Budget Reserve	1,000,000	1,000,000	0.00%	0.62%
TOTAL OPERATING EXPENDITURES	\$154,861,572	\$160,089,185	3.38%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$3,419,958	\$1,915,490		
Transfer to Capital Reserve	\$12,000,000	\$8,000,000		
TOTAL EXPENDITURES & OTHER USES	\$166,861,572	\$168,089,185		

**2023-24 Final Budget
Summary Notes
June 12, 2023**

BUDGETED OPERATING EXPENDITURES: **\$160,089,185**

- Increase of \$5,227,612 (3.48%)
- Wage and salary increases for contractual obligations and additional professional positions
- PSERS decrease from 35.26% to 34.00% plus additional positions, nets a small increase
- Increase to healthcare of \$590,000 reflects rate increase of 3% and additional enrollment
- Contracted services and educational services, including security services, adjusted to reflect anticipated needs and future rates
- Increased costs for utilities reflect inflationary market conditions
- Building rentals includes the new cyber drop in center
- Interest and principal payments increased to reflect current debt schedule – planned phase in for capital/construction
- Contingency held at \$1M
- Planned transfer to Capital Reserve fund in the amount of \$8M (*not included in amount above*)

ESTIMATED REVENUE: **\$158,173,695**

- Increase of \$6,732,081 (4.45%)
- 1.95 % (2.55 mill) increase to real estate millage rate (133.00 mills)
- Value of a mill collected increased to \$688,704 per mill, a 2.3% increase over 2022-23
- Interest earnings increased significantly to reflect current interest environment
- Basic Ed and Special Ed subsidies optimistically include slight increases totaling \$650,000
- Transportation subsidy increased to reflect formula components and operations from 2022-23, paid in 2023-24
- Decrease to rental subsidy (state share of debt) to reflect existing state commitment as PlanCon approved projects are paid off
- State subsidy for social security and PSERS increased to reflect 50% of budgeted expenses
- Decrease in Federal funds to reflect expiration of COVID related grants

OPERATING USE OF FUND BALANCE: **\$1,915,490**

USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: **\$8,000,000**

**SENECA VALLEY SCHOOL DISTRICT
2023-24 Operating Budget
Budget Summary**

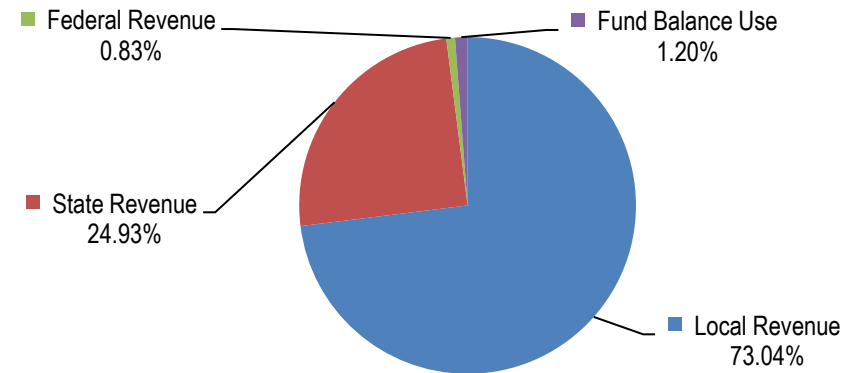
REVENUE

Local Revenue	\$116,924,527	73.04%
State Revenue	39,916,968	24.93%
Federal Revenue	1,332,200	0.83%
Fund Balance Use	<u>1,915,490</u>	<u>1.20%</u>
TOTAL REVENUE	\$160,089,185	100.00%

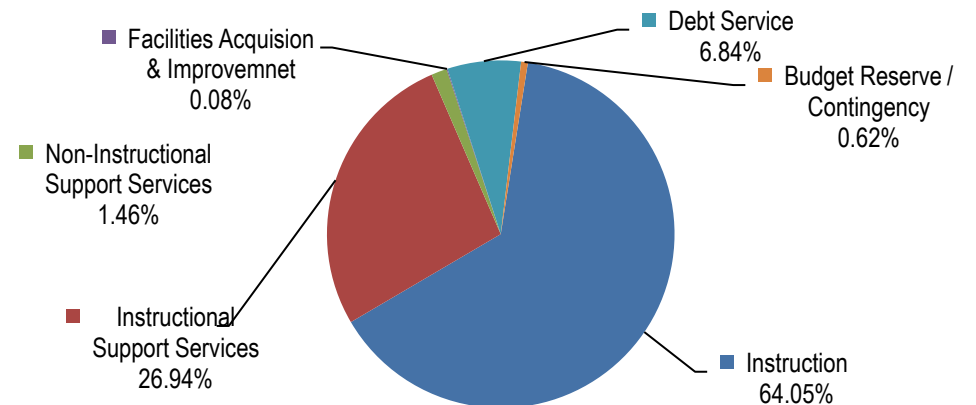
EXPENDITURES

Instruction	\$102,540,877	64.05%
Instructional Support Services	43,129,388	26.94%
Non-Instructional Support Services	2,334,695	1.46%
Facilities Acquisition & Improvemnet	135,000	0.08%
Debt Service	10,949,225	6.84%
Budget Reserve / Contingency	<u>1,000,000</u>	<u>0.62%</u>
TOTAL EXPENDITURES	\$160,089,185	100.00%

**2023-24 Seneca Valley School District
Revenue Budget**



**2023-24 Seneca Valley School District
Expenditures Budget**



SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	<u>Actual</u> <u>2019-20</u>	<u>Actual</u> <u>2020-21</u>	<u>Actual</u> <u>2021-22</u>	<u>Budget</u> <u>2022-23</u>	<u>Budget</u> <u>2023-24</u>
Beginning Fund Balance	\$33,288,026	\$38,099,559	\$44,592,118 *	\$48,000,000	\$44,408,027 **
+ Total Revenues & Other Sources	136,776,189	142,170,622	149,396,938	151,441,614	158,173,695
- Total Expenditures	(127,964,656)	(135,813,105)	(142,024,281)	(154,861,572)	(160,089,185)
- Other Uses (Capital Transfer)	<u>(4,000,000)</u>	<u>0</u>	<u>0</u>	<u>(12,000,000)</u>	<u>(8,000,000)</u>
= Ending Fund Balance	\$38,099,559	\$44,457,076	\$51,964,775	\$32,580,042	\$34,492,537
 Change in Fund Balance	 \$4,811,533	 \$6,357,517	 \$7,372,657	 (\$15,419,958)	 (\$9,915,490)
 <u>Ending Fund Balance Allocation:</u>				<u>Budget</u>	
Non-Spendable/Restricted	180,296	0	225,376	0	
Committed (PSERS)	1,000,000	1,000,000	1,000,000	0	
Assigned (Deficit Budget/Facility Improvements/Medical)	27,919,263	32,457,076	39,739,399	21,580,042	
Unassigned	9,000,000	11,000,000	11,000,000	11,000,000	

* Includes PPA of \$135,042

** 2023-24 Beginning Fund Balance based on estimated 2022-23 outcomes

Budget Revenues



SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Revenue by Source

Description	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Budget Change
6000's Local Sources	\$99,432,518	\$104,336,123	\$109,053,531	\$109,886,900	\$116,924,527	\$7,037,627
7000's State Sources	36,306,497	36,000,496	36,321,856	39,353,714	39,916,968	\$563,254
8000's Federal Sources	805,540	1,602,330	3,812,338	2,201,000	1,332,200	(\$868,800)
9000's Other	1,000	0	0	0	0	\$0
TOTAL REVENUE	<u>\$136,545,555</u>	<u>\$141,938,949</u>	<u>\$149,187,725</u>	<u>\$151,441,614</u>	<u>\$158,173,695</u>	<u>\$6,732,081</u>

SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated)	\$708,200,000
Gross Value of a Mill (assessed value divided by 1,000)	708,200
2023-24 Millage Rate	133.00
Total Levy	94,190,600
Non-collection (discount and delinquencies - historic)	2,590,242
Total levy less uncollected	\$91,600,359
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$1,549,432
Real Estate Budget	\$90,050,927
Value of a Mill Collected	\$688,725
Value of a Mill Collected less H/F Exemption	\$677,075
Budgeted Collections, 2022-23 (130.45 mills)	\$86,281,900
Value of a Mill Collected, 2022-23	\$673,234
Value of a Mill Collected less H/F Exemption, 2022-23	\$661,417
Increase in Value of a Mill (estimated, budget to budget)	\$15,491
New Real Estate Revenue	\$3,769,027

SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Estimated Tax Increase	10-year Average Increase
(a) \$7,110	\$828	\$852	\$875	\$896	\$896	\$909	\$909	\$927	\$927	\$946	\$18	\$14
(b) \$25,890	\$3,015	\$3,104	\$3,184	\$3,262	\$3,262	\$3,311	\$3,311	\$3,377	\$3,377	\$3,443	\$66	\$52
(c) \$28,440	\$3,312	\$3,410	\$3,498	\$3,583	\$3,583	\$3,637	\$3,637	\$3,710	\$3,710	\$3,783	\$73	\$58
Millage Rate	116.45	119.90	123.00	126.00	126.00	127.89	127.89	130.45	130.45	133.00	2.55	2.03
% Increase	3.28%	2.96%	2.59%	2.44%	0.00%	1.50%	0.00%	2.00%	0.00%	1.95%		1.67%

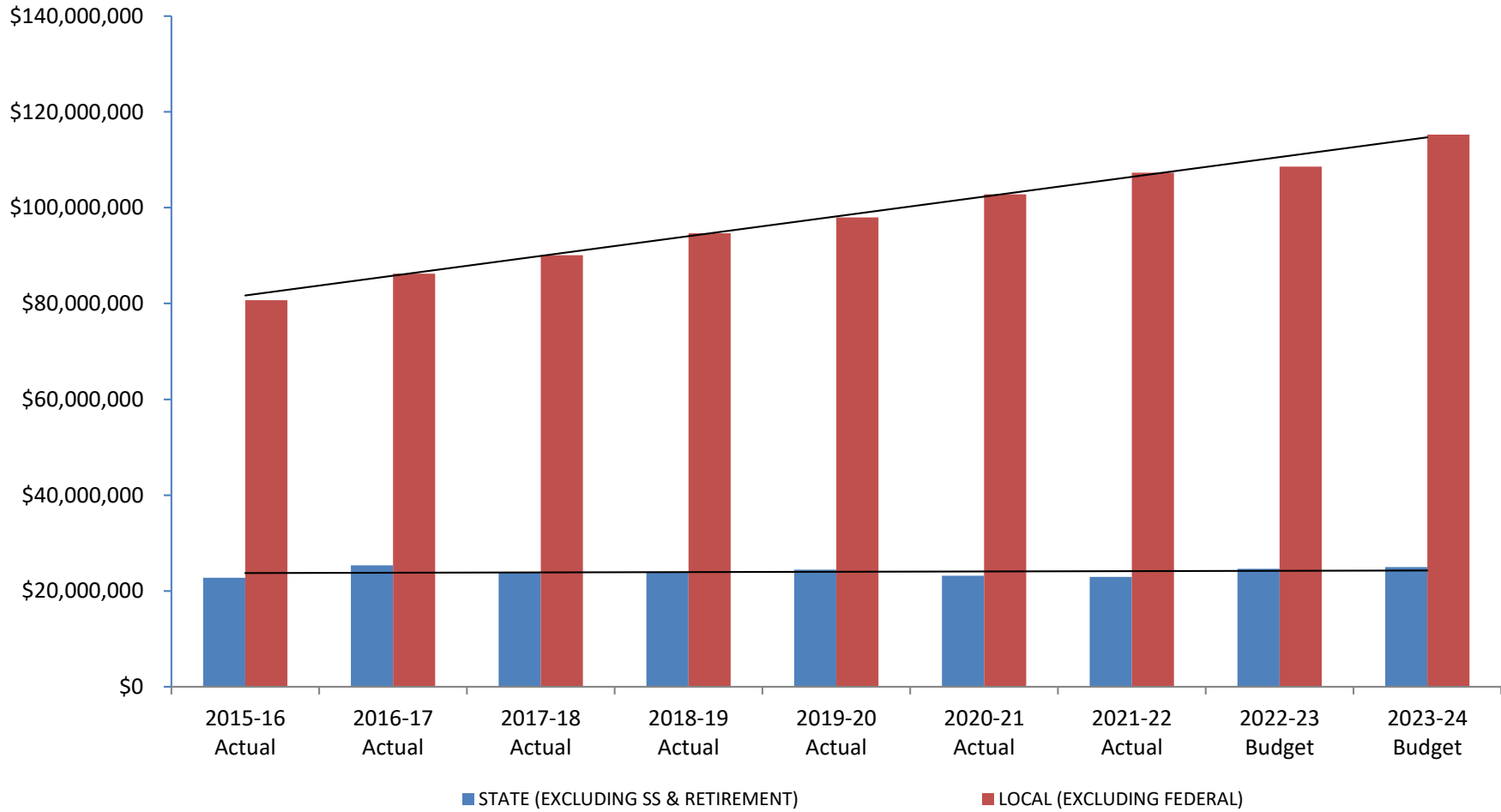
(a) current **assessed value of \$7,110** equates approximately to a **market value of \$100,000**

(b) current **assessed value of \$25,890** equates approximately to a **market value of \$364,500 = median homestead in SVSD**

(c) current **assessed value of \$28,440** equates approximately to a **market value of \$400,000**

Assessed value/market value conversion using state certified common level ratio for 2022-23

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT
2023-24 Final Budget
Revenue Detail

	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Budget	2023-24 Budget
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$76,779,903	\$78,783,681	\$82,761,560	\$86,281,900	\$90,050,027
INTERIM REAL ESTATE TAXES	741,171	846,481	1,299,463	900,000	900,000
PUBLIC UTILITY REALTY TAX	79,570	87,958	93,132	90,000	90,000
PMT IN LIEU OF TAX	313,314	321,359	333,217	333,000	349,000
FLAT RATE TAX-ACT 511 OAT	190,119	198,610	197,785	200,000	195,000
EARNED INCOME TAX	11,097,782	11,793,674	12,729,672	12,000,000	13,000,000
REAL ESTATE TRANSFER TAX	3,420,207	3,711,896	3,659,843	3,000,000	3,200,000
DELINQUENT R E TAX	905,874	775,637	903,594	900,000	700,000
DELINQUENT EARNED INCOME TAX	133,521	132,703	114,575	130,000	130,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	68,144	57,575	62,058	50,000	55,000
INTEREST EARNINGS	965,543	160,419	167,641	250,000	2,300,000
ACTIVITY/ATHLETIC FEE	156,240	170,100	199,210	200,000	180,000
STUDENT PARKING REVENUE	37,610	37,105	48,805	55,000	50,000
FEDERAL REVENUE FROM IU	4,000	3,000	13,507	7,000	4,000
IDEA REVENUE REC'D FROM IU	1,468,755	1,513,239	1,565,819	1,300,000	1,500,000
OTHER FEDERAL PASSTHROUGH			141,466		185,000
RENTAL OF FACILITIES	79,034	86,033	107,468	90,000	85,000
MISC GRANTS	44,969	39,485	161,885	0	0
TUITION REC'D FROM PARENTS	61,753	37,141	9,014	0	0
TUITION - SUMMER SCHOOL	86,816	257,399	208,860	100,000	151,500
RECEIPTS FROM OTHER LEAS	2,314,365	5,084,075	3,781,566	3,700,000	3,500,000
REFUND PR YRS EXP / SALE OF SURPLUS	426,806	188,946	206,548	250,000	250,000
MISC REVENUES	<u>57,022</u>	<u>49,608</u>	<u>286,843</u>	<u>50,000</u>	<u>50,000</u>
TOTAL REVENUE: LOCAL SOURCES	\$99,432,518	\$104,336,123	\$109,053,531	\$109,886,900	\$116,924,527
<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$14,299,005	\$14,298,994	\$14,716,447	\$15,500,000	\$16,000,000
1305-1306 TUITION	53,942	77,064	121,014	50,000	50,000
SPEC EDUC EXCEPT SUBSIDY	3,815,446	3,677,578	3,838,072	3,850,000	4,000,000

TRANSPORTATION SUBSIDY	3,157,865	2,063,265	1,604,678	2,050,000	2,500,000
RENTAL SUBSIDY (DEBT)	991,351	841,645	598,164	783,613	76,143
NURSE SERVICES	157,967	158,403	158,675	155,000	160,000
State Property Tax Reduction Allocation	1,221,734	1,226,523	1,223,321	1,541,430	1,549,432
SCHOOL SAFETY	45,000	136,000	13,031	0	120,500
READY TO LEARN	684,267	684,267	684,267	684,000	510,000
OTHER STATE GRANTS	236	34,060	0	0	0
STATE SHARE OF SOCIAL SECURITY	2,007,164	2,425,135	2,356,188	2,627,790	2,746,083
STATE SHARE OF RETIREMENT (PSERS)	<u>9,872,519</u>	<u>10,377,562</u>	<u>11,007,998</u>	<u>12,111,881</u>	<u>12,204,810</u>
TOAL REVENUE: STATE SOURCES	\$36,306,497	\$36,000,496	\$36,321,855	\$39,353,714	\$39,916,968

<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$76,167	\$78,507	\$41,556	\$75,000	\$89,000
TITLE I	378,387	293,739	265,123	275,000	267,000
TITLE II	108,882	109,145	105,148	110,000	108,000
TITLE III & IV	30,475	26,097	21,982	25,000	20,500
OTHER FEDERAL GRANTS	2,380	0	0	0	0
PCCD COVID (2)	0	159,538	54,793	0	0
ESSER CARES I	0	282,630	(30)	0	0
GEER COVID	0	11,876	61,657	0	0
ESSER II	0	213,411	483,100	420,000	0
ESSER III	0	0	1,389,705	887,000	530,140
Emergency Connectivity Fund			1,059,380	0	0
PCCD COVID HEALTH & SAFETY GRANT	0	255,699	0	0	0
ARP ESSER Special Ed	0	0	0	177,000	0
ARP ESSER Learning Loss Set Aside	0	0	53,187	27,000	63,060
ARP ESSER Summer School Set Aside	0	0	0	0	24,250
ARP ESSER After School Set Aside			24,257	0	24,250
ACCESS REIMBURSEMENT	204,742	165,115	246,371	200,000	200,000
Medical Assistance Reimb For Admin	<u>4,507</u>	<u>6,574</u>	<u>6,110</u>	<u>5,000</u>	<u>6,000</u>
TOTAL REVENUE: FEDERAL SOURCES	\$805,540	\$1,602,330	\$3,812,339	\$2,201,000	\$1,332,200
REFUND PRIOR YR EXPS	<u>1,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	\$1,000	\$0	\$0	\$0	\$0
TOTAL REVENUE FOR OPERATING FUND	<u>\$136,545,554</u>	<u>\$141,938,950</u>	<u>\$149,187,725</u>	<u>\$151,441,614</u>	<u>\$158,173,695</u>

Budget Expenditures



SENECA VALLEY SCHOOL DISTRICT

2023-24 Final Budget

Expenditures Summary by Object

Object Codes		Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Budget Change
100's	Salaries	\$58,106,564	\$60,832,650	\$63,113,832	\$68,700,400	\$71,793,000	\$3,092,600
200's	Benefits	36,819,571	38,181,285	39,760,498	44,003,342	45,011,785	1,008,443
300's	Professional and Technical Services	2,221,990	3,183,254	3,269,078	4,214,945	4,471,404	256,459
400's	Property Services	3,449,707	2,817,348	2,508,283	3,322,100	3,593,300	271,200
500's	Other Purchased Services	11,899,832	14,362,446	14,075,542	15,321,320	15,131,375	(189,945)
600's	Supplies and Consumables	4,581,863	5,522,760	8,440,014	7,216,840	7,645,146	428,306
700's	Property and Equipment	613,495	328,475	74,148	392,000	318,000	(74,000)
800's	Other (includes interest and contingency)	3,535,453	4,322,113	3,861,714	5,095,625	5,295,175	199,550
900's	Other Uses (principal pmts)	6,562,534	6,140,000	6,726,584	6,595,000	6,830,000	235,000
900's	Other Uses (non-operating transfers)	4,000,000	0	0	12,000,000	8,000,000	(4,000,000)
TOTAL OPERATING EXPENDITURES		<u>\$127,791,009</u>	<u>\$135,690,331</u>	<u>\$141,829,693</u>	<u>\$154,861,572</u>	<u>\$160,089,185</u>	<u>\$5,227,613</u>
TOTAL EXPENDITURES & TRANSFERS		<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$141,829,693</u>	<u>\$166,861,572</u>	<u>\$168,089,185</u>	<u>\$1,227,613</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

2023-24 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Budget Change
1000's Instruction	\$82,724,164	\$87,517,927	\$90,729,719	\$99,717,525	\$102,540,877	\$2,823,352
2000's Support Services	33,107,230	35,933,316	38,523,982	41,119,544	43,129,388	\$2,009,844
3000's Non-Instructional Services	1,945,432	1,862,324	2,110,751	2,332,753	2,334,695	\$1,942
4000's Facilities Acquisition & Improvement	23,132	55	0	160,000	135,000	(\$25,000)
5000's Other Financing Uses	9,991,051	10,376,710	10,465,241	11,531,750	11,949,225	\$417,475
5000's Non-operating Transfers	4,000,000	0	0	12,000,000	8,000,000	(\$4,000,000)
TOTAL OPERATING EXPENDITURES	<u>\$127,791,009</u>	<u>\$135,690,331</u>	<u>\$141,829,693</u>	<u>\$154,861,572</u>	<u>\$160,089,185</u>	<u>\$5,227,613</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$141,829,693</u>	<u>\$166,861,572</u>	<u>\$168,089,185</u>	<u>\$1,227,613</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

2023-24 Final Budget

Expenditures by Function

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Budget 2022-23	Budget 2023-24	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	57,147,221	61,045,941	63,747,727	69,840,648	71,948,173	2,107,525
1200 Special Programs	21,467,571	22,146,999	22,454,900	24,891,782	25,206,245	314,463
1300 Vocational Education	3,821,817	3,957,820	4,095,351	4,633,383	4,786,438	153,055
1400 Other Instructional Programs	<u>287,555</u>	<u>367,167</u>	<u>431,741</u>	<u>351,712</u>	<u>600,021</u>	<u>248,309</u>
TOTAL 1000	82,724,164	87,517,927	90,729,719	99,717,525	102,540,877	2,823,352
<u>Support Services - 2000</u>						
2100 Student Support Services	3,982,117	4,321,824	4,622,490	5,217,039	5,518,538	301,499
2200 Instructional Staff Support	2,547,430	2,687,320	2,704,907	3,012,788	3,089,765	76,977
2300 Administration	6,733,687	7,159,804	7,357,674	8,066,298	8,227,208	160,910
2400 Pupil Health	1,196,551	1,297,779	1,423,110	1,429,442	1,549,191	119,749
2500 Business	644,252	655,564	667,938	711,263	776,316	65,053
2600 Oper. & Maintenance Of Plant	7,730,041	8,442,844	8,567,505	9,638,819	10,515,006	876,187
2700 Student Transportation	6,404,450	7,756,205	8,400,870	8,969,546	9,020,067	50,521
2800 Central	858,276	899,622	939,840	1,171,686	1,463,400	291,714
2900 Other Support Services	<u>3,010,426</u>	<u>2,712,353</u>	<u>3,839,648</u>	<u>2,902,663</u>	<u>2,969,897</u>	<u>67,234</u>
TOTAL 2000	33,107,230	35,933,315	38,523,982	41,119,544	43,129,388	2,009,844
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	1,942,694	1,860,982	2,108,533	2,327,753	2,329,695	1,942
3300 Community Services	<u>2,738</u>	<u>1,342</u>	<u>2,218</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>
TOTAL 3000	1,945,432	1,862,324	2,110,751	2,332,753	2,334,695	1,942

	Actual 2019-20	Actual 2020-21	Budget 2021-22	Budget 2022-23	Budget 2023-24	Change
<u>Building Improvement Services - 4000</u>						0
4200 Site Improvement Srvcs, Rplc.	0	0	0	30,000	30,000	0
4600 Bldg Impr. Replacement	<u>23,132</u>	<u>55</u>	<u>0</u>	<u>130,000</u>	<u>105,000</u>	<u>(25,000)</u>
TOTAL 4000	23,132	55	0	160,000	135,000	(25,000)
<u>Other Uses - 5000</u>						
5100 Debt Service/Financing Uses	9,991,051	9,684,600	10,465,241	10,531,750	10,949,225	417,475
5100 Prior Year Expense	0	692,110	0	0	0	0
5900 Budgetary Reserve	0	0	0	1,000,000	1,000,000	0
5200 <i>Fund Transfers</i>	<u>4,000,000</u>	<u>0</u>	<u>0</u>	<u>12,000,000</u>	<u>8,000,000</u>	<u>(4,000,000)</u>
Total 5000	13,991,051	10,376,710	10,465,241	23,531,750	19,949,225	(3,582,525)
TOTAL EXPENDITURES	<u>\$131,791,009</u>	<u>\$135,690,331</u>	<u>\$141,829,693</u>	<u>\$166,861,572</u>	<u>\$168,089,185</u>	<u>\$1,227,613</u>

SENECA VALLEY SCHOOL DISTRICT
2023-24 Budget
Debt Summary

<u>Issue Title</u>	2023-24 Debt Payments			Outstanding Principal		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/23 Balance</u>	<u>Payment</u>	<u>6/30/24 Balance</u>
2015A	5,000	317,613	322,613	6,355,000	5,000	6,350,000
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
2018	5,000	811,350	816,350	16,630,000	5,000	16,625,000
2020	6,810,000	511,400	7,321,400	12,785,000	6,810,000	5,975,000
2021	5,000	836,125	841,125	20,915,000	5,000	20,910,000
2022	5,000	673,350	678,350	18,695,000	5,000	18,690,000
Total	6,830,000	4,455,900	11,285,900	104,275,000	6,830,000	97,445,000

* 2023-24 Capitalized interest to be paid from capital fund \$336,675 = net debt total of \$10,949,225.

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Kathy Whittle

President of the Board - Original Signature Required

6/12/23
Date

Julia Benson

Secretary of the Board - Original Signature Required

6/13/23
Date

Tracy R. Vitale

Chief School Administrator - Original Signature Required

6-13-23
Date

Celeste R Foley

Contact Person

(724)452-6040

Extn :1622

Telephone

Extension

foleycr@svsd.net

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2008)

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 <i>Kathy Whittle</i>	DATE 5/8/2023
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve amounts to less than 1% of the Budget.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The Estimated Ending Unassigned Fund Balance is less than 7% of the Total Budget
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 planned facilities improvements, flexible spending account costs, deficit budgeting, and the increasing costs of medical benefits.

ITEM

AMOUNTS

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

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

33,408,027

0850 Unassigned Fund Balance

11,000,000

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

\$44,408,027

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

116,924,527

7000 Revenue from State Sources

39,916,968

8000 Revenue from Federal Sources

1,332,200

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$158,173,695

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

\$202,581,722

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	90,050,027
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	90,000
6114 Payments in Lieu of Current Taxes - State / Local	349,000
6140 Current Act 511 Taxes - Flat Rate Assessments	195,000
6150 Current Act 511 Taxes - Proportional Assessments	16,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	885,000
6500 Earnings on Investments	2,300,000
6700 Revenues from LEA Activities	231,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,689,000
6910 Rentals	85,000
6940 Tuition from Patrons	3,650,000
6990 Refunds and Other Miscellaneous Revenue	300,000

REVENUE FROM LOCAL SOURCES \$116,924,527

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	16,000,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	4,000,000
7311 Pupil Transportation Subsidy	2,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	76,143
7330 Health Services (Medical, Dental, Nurse, Act 25)	160,000
7340 State Property Tax Reduction Allocation	1,549,432
7360 Safe Schools	120,500
7505 Ready to Learn Block Grant	510,000
7810 State Share of Social Security and Medicare Taxes	2,746,083
7820 State Share of Retirement Contributions	12,204,810

REVENUE FROM STATE SOURCES \$39,916,968

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	89,000
8514 Title I - Improving the Academic Achievement of the Disadvantaged	267,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	108,000
8517 Title IV - 21st Century Schools	20,500
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	530,140

Amount

REVENUE FROM FEDERAL SOURCES

8751 ARP ESSER Learning Loss	63,060
8752 ARP ESSER Summer Programs	24,250
8753 ARP ESSER Afterschool Programs	24,250
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000

REVENUE FROM FEDERAL SOURCES	\$1,332,200
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	158,173,695
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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$90,050,027

Amount of Tax Relief for Homestead Exclusions \$1,549,432

Total Approx. Tax Revenue: \$91,599,459

Approx. Tax Levy for Tax Rate Calculation: \$94,190,605

Butler

Total

2022-23 Data		
a. Assessed Value	\$695,000,025	\$695,000,025
b. Real Estate Mills	130.4500	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$6,357,778,584	\$6,357,778,584
d. Assessed Value	\$708,200,040	\$708,200,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$90,662,753	\$90,662,753
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$90,662,753	\$90,662,753
(f Total * g)		
i. Base Mills Subject to Index	130.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.20303%	97.20303%
k. Tax Levy Needed	\$94,190,605	\$94,190,605
(Approx. Tax Levy * g)		
I. 2023-24 Real Estate Tax Rate	133.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$94,190,605	\$94,190,605
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$92,641,173
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$90,050,027
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.1%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$90,050,027	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,549,432</u>	
Total Approx. Tax Revenue:	\$91,599,459	
Approx. Tax Levy for Tax Rate Calculation:	\$94,190,605	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	135.7984	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$96,172,432	\$96,172,432
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$956.00	
Number of Homestead/Farmstead Properties	12398	12398
Median Assessed Value of Homestead Properties		\$25,890

Act 1 Index (current): 4.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$90,050,027
Amount of Tax Relief for Homestead Exclusions	<u>\$1,549,432</u>
Total Approx. Tax Revenue:	\$91,599,459
Approx. Tax Levy for Tax Rate Calculation:	\$94,190,605

	Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,549,432	Lowering RE Tax Rate	\$0	\$1,549,432
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,549,432

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Butler	708,200,040	133.0000	94,190,605			97.20303%	
Totals:	708,200,040		94,190,605	1,549,432	92,641,173	97.20303%	90,050,027

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	195,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 195,000 195,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	13,000,000	13,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,200,000	3,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 16,200,000 16,200,000

Total Act 511, Current Taxes 16,395,000

Act 511 Tax Limit -->	6,357,778,584	12	76,293,343
	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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Butler	130.4500	133.0000	1.96%	Yes	4.1%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	71,948,173
1200 Special Programs - Elementary / Secondary	25,206,245
1300 Vocational Education	4,786,438
1400 Other Instructional Programs - Elementary / Secondary	600,021
Total Instruction	\$102,540,877
2000 Support Services	
2100 Support Services - Students	5,518,538
2200 Support Services - Instructional Staff	3,089,765
2300 Support Services - Administration	8,227,208
2400 Support Services - Pupil Health	1,549,191
2500 Support Services - Business	776,316
2600 Operation and Maintenance of Plant Services	10,515,006
2700 Student Transportation Services	9,020,067
2800 Support Services - Central	1,463,400
2900 Other Support Services	2,969,897
Total Support Services	\$43,129,388
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,329,695
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$2,334,695
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	135,000
Total Facilities Acquisition, Construction and Improvement Services	\$135,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,949,225
5200 Interfund Transfers - Out	8,000,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$19,949,225
Total Estimated Expenditures and Other Financing Uses	\$168,089,185

2023-2024 Final General Fund Budget

LEA : 104107903 Seneca Valley SD

Printed 5/26/2023 3:39:11 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,535,369
200 Personnel Services - Employee Benefits	25,545,305
300 Purchased Professional and Technical Services	877,949
400 Purchased Property Services	616,100
500 Other Purchased Services	1,272,500
600 Supplies	3,038,950
800 Other Objects	62,000
Total Regular Programs - Elementary / Secondary	\$71,948,173
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,634,526
200 Personnel Services - Employee Benefits	7,864,093
300 Purchased Professional and Technical Services	1,330,275
500 Other Purchased Services	3,196,650
600 Supplies	150,801
700 Property	20,000
800 Other Objects	9,900
Total Special Programs - Elementary / Secondary	\$25,206,245
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	2,430,584
200 Personnel Services - Employee Benefits	1,522,404
300 Purchased Professional and Technical Services	1,875
400 Purchased Property Services	1,500
500 Other Purchased Services	747,000
600 Supplies	83,075
Total Vocational Education	\$4,786,438
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	282,236
200 Personnel Services - Employee Benefits	137,785
500 Other Purchased Services	180,000
Total Other Instructional Programs - Elementary / Secondary	\$600,021
Total Instruction	\$102,540,877
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,162,881
200 Personnel Services - Employee Benefits	1,943,647
300 Purchased Professional and Technical Services	324,550
500 Other Purchased Services	8,300
600 Supplies	75,160
800 Other Objects	4,000
Total Support Services - Students	\$5,518,538
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,682,661

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,247,339
300 Purchased Professional and Technical Services	93,950
500 Other Purchased Services	7,000
600 Supplies	47,815
800 Other Objects	11,000
Total Support Services - Instructional Staff	\$3,089,765
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,406,817
200 Personnel Services - Employee Benefits	2,746,481
300 Purchased Professional and Technical Services	591,250
400 Purchased Property Services	43,000
500 Other Purchased Services	224,725
600 Supplies	145,435
800 Other Objects	69,500
Total Support Services - Administration	\$8,227,208
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	905,310
200 Personnel Services - Employee Benefits	613,301
300 Purchased Professional and Technical Services	5,875
400 Purchased Property Services	1,200
500 Other Purchased Services	500
600 Supplies	23,005
Total Support Services - Pupil Health	\$1,549,191
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	466,682
200 Personnel Services - Employee Benefits	271,934
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	2,000
600 Supplies	4,000
800 Other Objects	3,700
Total Support Services - Business	\$776,316
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,483,640
200 Personnel Services - Employee Benefits	1,507,091
300 Purchased Professional and Technical Services	888,375
400 Purchased Property Services	2,768,000
500 Other Purchased Services	477,900
600 Supplies	2,234,000
700 Property	148,000
800 Other Objects	8,000
Total Operation and Maintenance of Plant Services	\$10,515,006
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	183,125
200 Personnel Services - Employee Benefits	143,092
300 Purchased Professional and Technical Services	20,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	8,670,000
600 Supplies	3,350
800 Other Objects	500
Total Student Transportation Services	\$9,020,067
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	776,207
200 Personnel Services - Employee Benefits	561,193
300 Purchased Professional and Technical Services	108,000
500 Other Purchased Services	2,800
600 Supplies	10,000
800 Other Objects	5,200
Total Support Services - Central	\$1,463,400
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	518,151
200 Personnel Services - Employee Benefits	346,746
300 Purchased Professional and Technical Services	123,500
400 Purchased Property Services	10,000
500 Other Purchased Services	156,000
600 Supplies	1,665,500
700 Property	150,000
Total Other Support Services	\$2,969,897
Total Support Services	\$43,129,388
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,324,811
200 Personnel Services - Employee Benefits	561,374
300 Purchased Professional and Technical Services	47,805
400 Purchased Property Services	48,500
500 Other Purchased Services	181,000
600 Supplies	164,055
800 Other Objects	2,150
Total Student Activities	\$2,329,695
3300 <u>Community Services</u>	
500 Other Purchased Services	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$2,334,695
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	105,000
Total Facilities Acquisition, Construction and Improvement Services	\$135,000
Total Facilities Acquisition, Construction and Improvement Services	\$135,000
5000 Other Expenditures and Financing Uses	

<u>Description</u>	<u>Amount</u>
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,119,225
900 Other Uses of Funds	6,830,000
Total Debt Service / Other Expenditures and Financing Uses	\$10,949,225
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	8,000,000
Total Interfund Transfers - Out	\$8,000,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$19,949,225
TOTAL EXPENDITURES	\$168,089,185

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	50,000,000	41,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	670,000	700,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	36,000,000	39,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,500,000	3,500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$90,170,000	\$84,200,000
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Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

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

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$90,170,000	\$84,200,000
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Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

General Fund		
0510 Bonds Payable	104,275,000	97,455,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,280,000	1,325,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	61,000,000	65,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$166,555,000	\$163,780,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right To Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$166,555,000	\$163,780,000
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Short-Term Payables

06/30/2023 Estimate

06/30/2024 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	\$166,555,000	\$163,780,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	21,734,508
0850 Unassigned Fund Balance	12,758,029
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$34,492,537
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$35,492,537