

Seneca Valley School District 2025-26 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 2024-25 school year, there are approximately 7,440 students in grades K-12. Of that, approximately 4,000 students are elementary (K-6) and 3,440 are secondary students (7-12).

The 2024 Seneca Valley SAT scores average 557 for reading and writing and 547 for math, both of which are higher than the state and national averages.

The district has approximately 911 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

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

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)

Ms. Kari Zimmer
(Cranberry Township West 1, 2 & 8 - Region 2)

Mr. Nick Brower
(Evans City and Seven Fields - Region 7)

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

Ms. Susan Harrison
(Cranberry Township West 3 & 7 - 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. Dana Kirk, 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

Assistant Principal: Mr. Ivan Aranha

EHRMAN CREST ELEMENTARY

SCHOOL (Grades K-4)

2070 Ehrman Road

Cranberry Township, PA 16066

(724) 538-3680

Principal: Dr. Bridget Miller

Assistant Principal: Ms. Tesin Amoscato

Acting Asst. Principal: Ms. Chelsea Miller

SV INTERMEDIATE HIGH SCHOOL

(Grades 9 & 10)

126 Seneca School Road

Harmony, PA 16037

(724) 452-6041

Principal: Dr. 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: Dr. 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: Dr. Kristen White

Assistant Principal: Dr. Thomas McKelvey

RYAN GLOYER MIDDLE SCHOOL

(Grades 7 & 8)

122 Seneca School Road

Harmony, PA 16037

(724) 452-6043

Co-Principal: Dr. Anthony Babusci

Co-Principal: Ms. Trisha Butschle

Acting Asst. Principal: Ms. Skylar Meier

CONNOQUENESSING VALLEY

ELEMENTARY SCHOOL

(Grades K-4)

300 South Pittsburgh Street

Zelienople, PA 16063

(724) 452-8280

Principal: Mrs. DeeAnn Graham

Assistant Principal: Dr. Taisia Papariella

ROWAN ELEMENTARY SCHOOL

(Grades K-4)

8051 Rowan Road

Cranberry Township, PA 16066

(724) 776-1518

Principal: Dr. Tina Wentz

Acting Assistant Principal: Ms. Jessica Scerbo

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

128 Seneca School Road Harmony, PA 16037

(724) 452-6040

Principal: Dr. Denise Manganello

Assistant Principal: Ms. Sarah Parish

Budget Summary



SUMMARY LIST OF 2025-2026 BUDGET CHANGES

Description	Function	Object	Amount	Totals	5/5/2025 Proposed Final Budget	6/9/2025 Final Budget
<u>EXPENDITURE CHANGES:</u>						
Net changes to personnel salary / wages & employee benefits	various	100's, 200's, 329	(267,992.00)			
Reduction in retirement expenditure - employer share	2330	230	(33,320.00)			
Reduction in unemployment compensation expenditure	2330	250	(64.00)			
Reduction in workers' compensation expenditure	2330	260	(342.00)			
Reduction in estimated tuition reimbursement from original estimate	various	240's	(171,000.00)			
Increase in security software / licensing fees	2660	650	90,000.00			
Reduction in estimate for books	1110	640	(8,000.00)			
Addition of annual preventative maintenance agreement for Technology Education Equipment	2620	390	5,000.00			
Reduction in estimate for supplies	1110	610	(3,000.00)			
Reduction in contracted psychological services	2140	329	(30,000.00)			
Reduction in estimated cyber / OPT software	1110	650	(300,000.00)			
Reduction in communication supplies for cyber / OPT	2370	610	(25,000.00)			
TOTAL EXPENDITURE CHANGES				(\$743,718)	180,611,403.00	179,867,685.00
<u>REVENUE CHANGES:</u>						
Decrease in real estate tax collections - updated homestead / farmstead calculations	6111		(257,374.00)			
Increase in estimated interim real estate tax collections	6112		100,000.00			
Increase in estimated refunds of prior year expenses (E-Rate)	6991		420,000.00			
Increase in state property tax reduction allocation	7340		253,998.00			
Increase in estimated health services state reimbursement	7332		12,500.00			
Increase in estimated retirement state reimbursement	7820		430,021.00			
Moved PCCD grant estimate to state funding instead of federal funding	8749 / 7360		0.00			
TOTAL REVENUE CHANGES:				\$959,145	176,619,299.00	177,578,444.00
CAPITAL RESERVE TRANSFER					-	-
					3,992,104.00	2,289,241.00
				net change	\$1,702,863	

SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Summary of Revenue and Expenditures

	Budget 2024-25	Final 2025-26	% Change	% Of Total
<u>REVENUE</u>				
Local Sources	\$125,021,752	\$131,903,789	5.50%	74.28%
State Sources	42,338,899	44,906,428	6.06%	25.29%
Federal Sources	836,077	768,227	-8.12%	0.43%
TOTAL REVENUE	\$168,196,728	\$177,578,444	5.58%	100.00%
<u>EXPENDITURES</u>				
Instruction	\$108,140,615	\$113,731,735	5.17%	63.23%
Support Services	45,892,250	49,629,532	8.14%	27.59%
Non-Instructional Services	2,727,219	2,815,930	3.25%	1.57%
Facilities Acquisition & Improvement	145,000	385,000	165.52%	0.21%
Other Outlays	12,294,938	12,305,488	0.09%	6.84%
Budget Reserve	1,000,000	1,000,000	0.00%	0.56%
TOTAL OPERATING EXPENDITURES	\$170,200,022	\$179,867,685	5.68%	100.00%
<u>Fund Balance Appropriation, Operations</u>	\$2,003,294	\$2,289,241		
Transfer to Capital Reserve	\$6,000,000	\$0		
TOTAL EXPENDITURES & OTHER USES	\$176,200,022	\$179,867,685		

**2025-26 Final Budget
Summary Notes
June 9, 2025**

BUDGETED OPERATING EXPENDITURES: **\$179,867,685**

- Increase of \$9,667,663 (5.68%)
- Wage and salary increase for contractual obligations ~ also reflects eight (8) professional positions collapsed and three (3) additional professional positions
- PSERS increase from 33.9% to 34% reflects an increase of approximately \$888,700
- Increase to healthcare of \$2,172,106 reflects a premium rate increase of 18.82% in medical and 5.78% in dental
- Contracted services and educational services, including security services, adjusted to reflect anticipated needs and future rates. After a Request for Proposal process, transportation services are expected to increase by approximately \$1.4 million and would have regardless based on current market pricing.
- Interest and principal payments increased to reflect current debt schedule plus an additional \$600,000 for a projected new bond issues – planned phase in for capital/construction
- Contingency held at \$1 million

ESTIMATED REVENUE: **\$177,578,444**

- Increase of \$9,381,716 (5.58%)
- Assuming a 2% growth rate for assessed value, real estate tax revenue will increase \$2,292,654.
- Value of a mill collected increased at a faster pace to \$714,188 per mill, a 2.38% increase over 2024-25 as opposed to 1.17% for the prior year.
- 4% (5.53 mill) increase to real estate millage rate (143.85 mills) ~ this equates to \$3,694,088 in new revenue
- Earned income tax is projected to increase by \$1.6 million
- Projected interest earnings show a significant decrease of \$1.4 million to reflect the current interest environment
- Basic Ed and Special Ed subsidies include increases totaling approximately \$278,000
- Change to rental subsidy (state share of debt) to reflect state commitment to existing bond issues
- State subsidy for social security and PSERS reflect approximately 50% of budgeted expenses
- Small reduction in Federal funds to reflect potential safety grant revenue now classified as state funding

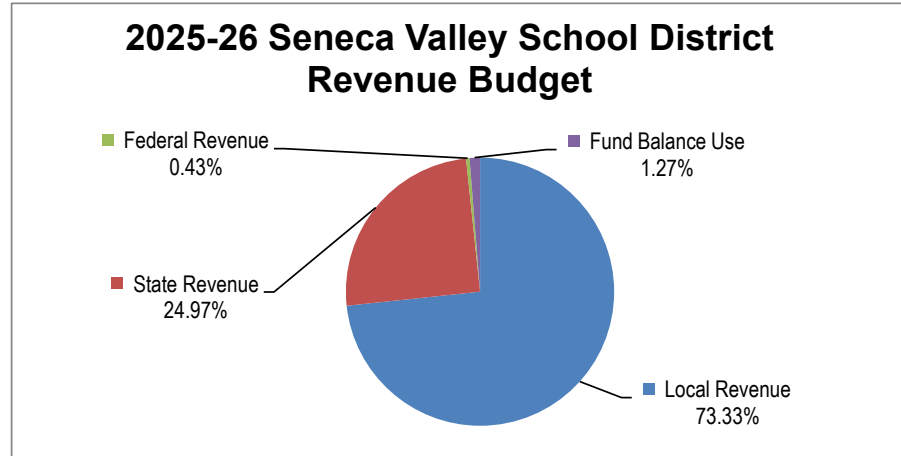
OPERATING USE OF FUND BALANCE: **\$2,289,241**

USE OF FUND BALANCE FOR CAPITAL RESERVE TRANSFER: **\$0**

**SENECA VALLEY SCHOOL DISTRICT
2025-26 Final Budget
Budget Summary**

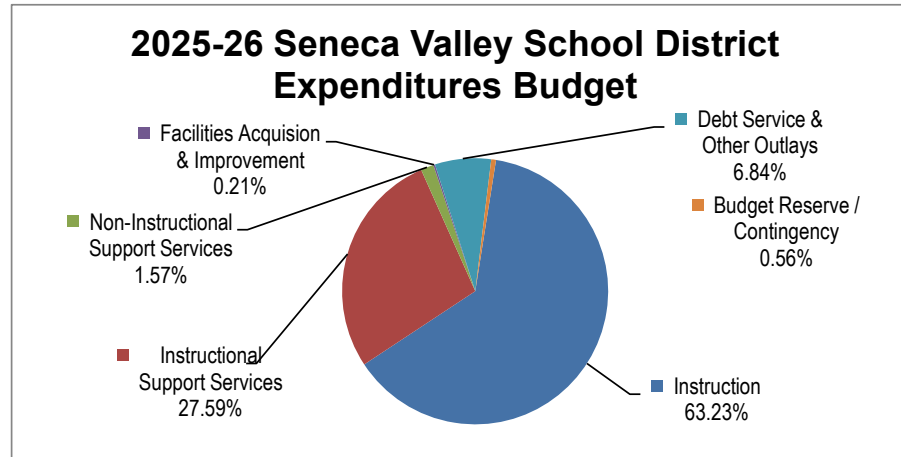
REVENUE

Local Revenue	\$131,903,789	73.33%
State Revenue	44,906,428	24.97%
Federal Revenue	768,227	0.43%
Fund Balance Use	<u>2,289,241</u>	<u>1.27%</u>
TOTAL REVENUE	\$179,867,685	100.00%



EXPENDITURES

Instruction	\$113,731,735	63.23%
Instructional Support Services	\$49,629,532	27.59%
Non-Instructional Support Services	\$2,815,930	1.57%
Facilities Acquisition & Improvement	\$385,000	0.21%
Debt Service & Other Outlays	\$12,305,488	6.84%
Budget Reserve / Contingency	<u>\$1,000,000</u>	<u>0.56%</u>
TOTAL EXPENDITURES	\$179,867,685	100.00%



SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Summary of Revenue, Expenditures and Fund Balance - History

	<u>Actual</u> <u>2021-22</u>	<u>Actual</u> <u>2022-23</u>	<u>Actual</u> <u>2023-24</u>	<u>Budget</u> <u>2024-25</u>	<u>Final Budget</u> <u>2025-26</u>
Beginning Fund Balance	\$44,592,117 *	\$52,068,009 **	\$45,770,469	\$40,392,179	\$32,388,885 ***
+ Total Revenues & Other Sources	149,396,938	156,764,434	163,593,378	168,196,728	177,578,444
- Total Expenditures	(142,024,282)	(151,061,974)	(160,200,668)	(170,200,022)	(179,867,685)
- Other Uses (Capital Transfer)	<u>0</u>	<u>(12,000,000)</u>	<u>(8,771,000)</u>	<u>(6,000,000)</u>	<u>0</u>
= Ending Fund Balance	\$51,964,773	\$45,770,469	\$40,392,179	\$32,388,885	\$30,099,644
 Change in Fund Balance	 \$7,372,656	 (\$6,297,540)	 (\$5,378,290)	 (\$8,003,294)	 (\$2,289,241)
 Fund Balance as a % of Total Expenditures	 36.59%	 30.30%	 25.21%	 19.03%	 16.73%
 <u>Ending Fund Balance Allocation:</u>				<u>Budget</u>	
Non-Spendable/Restricted	225,376	236,067	217,222	225,000	
Committed (PSERS)	1,000,000	1,000,000	1,000,000	1,000,000	
Assigned (Deficit Budget/Facility Improvements/Medical)	39,739,397	32,534,402	27,174,957	18,163,885	
Unassigned	11,000,000	12,000,000	12,000,000	13,000,000	

* Includes prior period adjustment of \$135,042

** Includes prior period adjustment of \$103,236

*** Beginning fund balance based on assumption from 2024-25 general fund budget

Budget Revenues



SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Revenue by Source

Description	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Final 2025-26	Budget Change
6000's Local Sources	\$109,262,744	\$115,515,328	\$120,694,560	\$125,021,752	\$131,903,789	\$6,882,037
7000's State Sources	36,321,855	39,852,189	40,860,976	42,338,899	44,906,428	\$2,567,529
8000's Federal Sources	3,812,339	1,371,738	1,271,381	836,077	768,227	(\$67,850)
9000's Other	0	25,179	766,461	0	0	\$0
TOTAL REVENUE	\$149,396,938	\$156,764,434	\$163,593,378	\$168,196,728	\$177,578,444	\$9,381,716

SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Formula/Components for Real Estate Taxation

Assessed Value (estimated as of May 2025)	732,500,000
Gross Value of a Mill (assessed value divided by 1,000)	732,500
2025-2026 Millage Rate	143.85
Total Levy	105,370,125
Non-collection (discount and delinquencies - historic)	2,634,253
Total levy less uncollected	\$102,735,872
Homestead/Farmstead Exemption (Act 1 revenue, est.)	\$2,121,390
Real Estate Budget	\$100,614,488
Value of a Mill Collected	\$714,188
Value of a Mill Collected less H/F Exemption	\$699,440
Budgeted Collections, 2024-25 (138.32 mills)	\$94,627,746
Value of a Mill Collected, 2024-25	\$697,613
Value of a Mill Collected less H/F Exemption, 2024-25	\$684,122
Increase in Value of a Mill (estimated, budget to budget)	\$16,575
New Real Estate Revenue	\$5,986,742

SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Real Estate Tax Millage History and Estimated Impact

Assessed Value	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Estimated Tax Increase	10-year Average Increase
(a) \$6,400	\$787	\$806	\$806	\$818	\$818	\$835	\$835	\$851	\$885	\$921	\$35	\$13
(b) \$26,005	\$3,199	\$3,277	\$3,277	\$3,326	\$3,326	\$3,392	\$3,392	\$3,459	\$3,597	\$3,741	\$144	\$54
(c) \$32,000	\$3,936	\$4,032	\$4,032	\$4,092	\$4,092	\$4,174	\$4,174	\$4,256	\$4,426	\$4,603	\$177	\$67
Millage Rate	123.00	126.00	126.00	127.89	127.89	130.45	130.45	133.00	138.32	143.85	5.53	2.09
% Increase	2.59%	2.44%	0.00%	1.50%	0.00%	2.00%	0.00%	1.95%	4.00%	4.00%		1.85%

(a) current **assessed value of \$6,400** equates approximately to a **market value of \$100,000**

(b) current **assessed value of \$26,005** equates approximately to a **market value of \$406,500 = median homestead in SVSD**

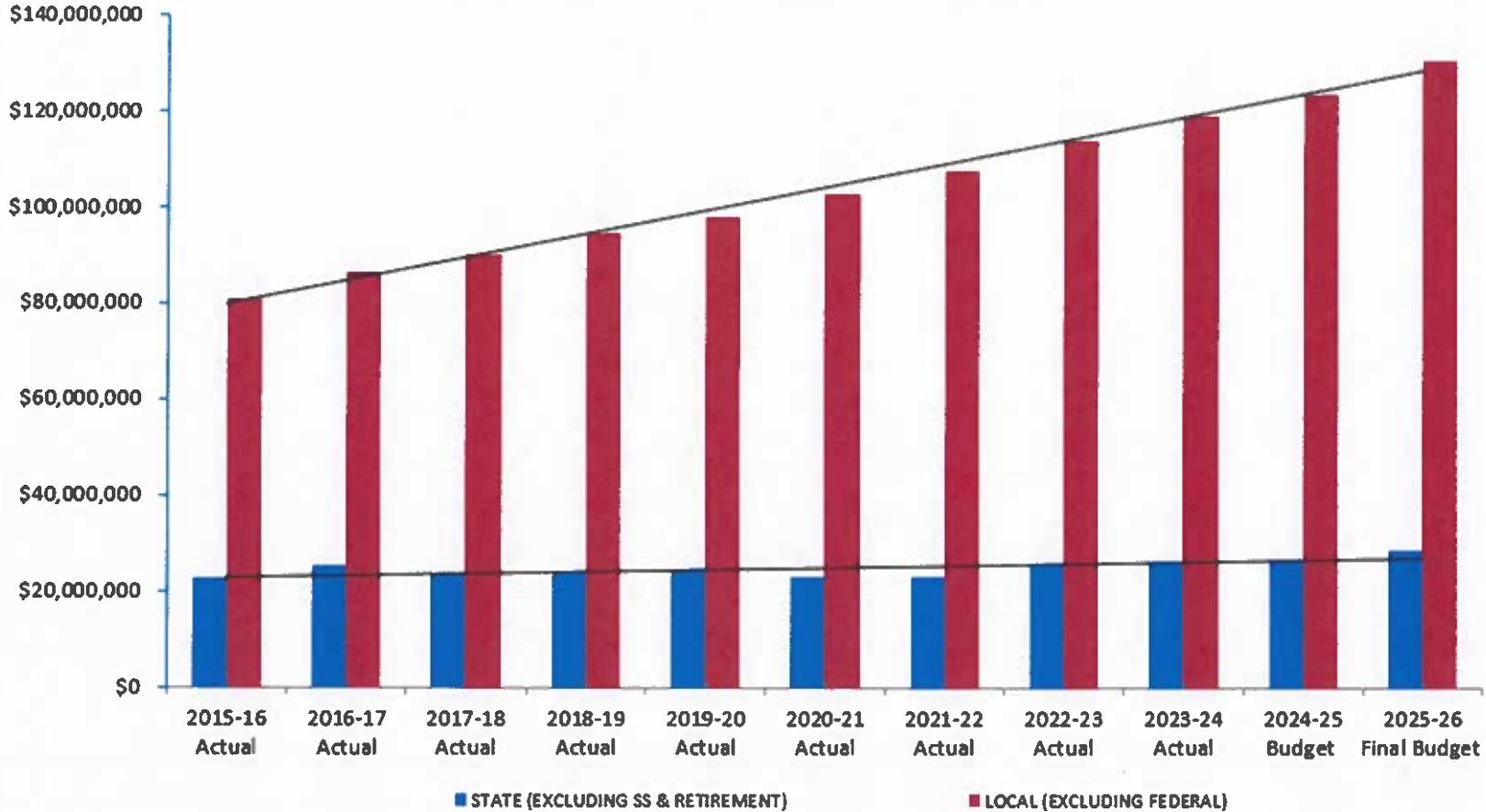
(c) current **assessed value of \$32,000** equates approximately to a **market value of \$500,000**

Assessed value/market value conversion using state certified common level ratio for 2024-25

Median homestead data = most recent available (April 2025)

***Each approved homestead will receive \$170.83 in state property tax reduction on their tax bill. This is an additional reduction of \$20.60 from the prior year.**

SENECA VALLEY SCHOOL DISTRICT STATE AND LOCAL REVENUE TRENDS



SENECA VALLEY SCHOOL DISTRICT
2025-26 Final Budget
Revenue Detail

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Final
<u>LOCAL REVENUE</u>					
REAL ESTATE TAXES	\$82,761,560	\$86,687,495	\$89,453,210	\$94,627,746	100,614,482
INTERIM REAL ESTATE TAXES	1,299,463	965,749	849,165	950,000	1,085,000
PUBLIC UTILITY REALTY TAX	93,132	93,610	90,998	91,000	101,000
PMT IN LIEU OF TAX	333,217	338,605	364,960	351,000	365,000
FLAT RATE TAX-ACT 511 OAT	197,785	195,849	203,550	202,206	205,000
EARNED INCOME TAX	12,729,672	13,821,669	14,698,686	14,800,400	16,410,000
REAL ESTATE TRANSFER TAX	3,659,843	3,288,705	3,065,915	3,500,000	3,500,000
DELINQUENT R E TAX	903,594	705,200	800,224	798,000	875,000
DELINQUENT EARNED INCOME TAX	114,575	284,638	276,745	265,000	275,000
DELINQUENT FLAT RATE TAX ACT 511 OAT	62,058	57,090	60,763	57,000	57,000
INTEREST EARNINGS	167,641	2,395,266	3,832,006	2,700,000	1,264,500
ADMISSION REVENUE - ATHLETICS*	205,263	221,594	285,612	200,000	275,000
ACTIVITY/ATHLETIC FEE	199,210	212,245	200,480	200,000	200,000
STUDENT PARKING REVENUE	48,805	59,645	63,530	63,000	67,215
FEDERAL REVENUE FROM IU	13,507	21,261	6,352	9,000	0
IDEA REVENUE REC'D FROM IU	1,583,499	1,670,313	1,709,289	1,771,900	1,439,592
OTHER FEDERAL PASSTHROUGH	141,466	174,858	0	0	0
RENTAL OF FACILITIES	107,468	120,428	95,889	110,000	97,000
MISC GRANTS	148,155	91,481	78,371	0	75,000
TUITION REC'D FROM PARENTS	9,014	12,209	30,808	31,000	30,000
TUITION - SUMMER SCHOOL	208,860	158,946	22,350	159,500	100,000
RECEIPTS FROM OTHER LEAS	3,781,566	3,677,441	4,255,511	3,800,000	4,300,000
REFUND PR YRS EXP / SALE OF SURPLUS	206,548	95,787	138,134	250,000	470,000
MISC REVENUES	<u>286,843</u>	<u>165,244</u>	<u>112,012</u>	<u>85,000</u>	<u>98,000</u>
TOTAL REVENUE: LOCAL SOURCES	\$109,262,744	\$115,515,328	\$120,694,560	\$125,021,752	\$131,903,789
<u>STATE REVENUE</u>					
BASIC INSTR SUBSIDY	\$14,716,447	\$15,563,536	\$16,770,935	\$17,116,482	\$17,290,973
1305-1306 TUITION	121,014	151,078	125,502	120,000	120,000
SPEC EDUC EXCEPT SUBSIDY	3,838,072	4,011,210	4,108,341	4,000,901	4,105,273
TRANSPORTATION SUBSIDY	1,604,678	2,513,319	2,420,131	2,378,185	2,506,849
RENTAL SUBSIDY (DEBT)	598,164	783,613	76,144	189,039	1,309,465
NURSE SERVICES	158,675	161,939	162,782	162,700	175,200

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Budget	2025-26 Final
State Property Tax Reduction Allocation	1,223,321	1,541,430	1,549,432	1,866,015	2,120,013
SCHOOL SAFETY	13,031	259,644	154,256	45,000	243,545
READY TO LEARN	684,267	684,267	684,267	684,267	684,267
OTHER STATE GRANTS	0	0	30,946	25,000	60,000
STATE SHARE OF SOCIAL SECURITY	2,356,188	2,495,788	2,688,741	2,900,061	2,995,210
STATE SHARE OF RETIREMENT (PSERS)	<u>11,007,998</u>	<u>11,686,366</u>	<u>12,089,499</u>	<u>12,851,249</u>	<u>13,295,633</u>
TOAL REVENUE: STATE SOURCES	\$36,321,855	\$39,852,189	\$40,860,976	\$42,338,899	\$44,906,428
<u>FEDERAL REVENUE</u>					
JROTC SUBSIDY	\$41,556	\$93,996	\$95,716	\$90,000	\$95,700
TITLE I	265,123	272,185	290,370	294,000	289,193
TITLE II	105,148	125,961	127,947	122,000	134,484
TITLE III & IV	21,982	21,376	42,642	21,000	63,850
OTHER FEDERAL GRANTS	0	0	0	0	0
PCCD COVID (2)	54,793	7,830	0	0	0
ESSER CARES I	(30)	0	0	0	0
GEER COVID	61,657	0	0	0	0
ESSER II	483,100	357,728	0	0	0
ESSER III	1,389,705	247,978	430,571	0	0
Emergency Connectivity Fund	1,059,380	14,157	0	0	0
PCCD COVID HEALTH & SAFETY GRANT	0	0	0	100,000	0
ARP ESSER Special Ed	0	0	0	0	0
ARP ESSER Learning Loss Set Aside	53,187	29,397	64,537	0	0
ARP ESSER Summer School Set Aside	0	0	23,615	24,077	0
ARP ESSER After School Set Aside	24,257	0	0	0	0
HCY II (Homeless)	0	3,933	29,918	0	0
ACCESS REIMBURSEMENT	246,371	192,912	159,908	180,000	180,000
Medical Assistance Reimb For Admin	<u>6,110</u>	<u>4,285</u>	<u>6,157</u>	<u>5,000</u>	<u>5,000</u>
TOTAL REVENUE: FEDERAL SOURCES	\$3,812,339	\$1,371,738	\$1,271,381	\$836,077	\$768,227
LEASE PROCEEDS	0	0	763,721	0	0
INSURANCE RECOVERIES	0	0	2,740	0	0
REFUND PRIOR YR EXPS/OTHER	<u>0</u>	<u>25,179</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL OTHER FINANCING SOURCES	\$0	\$25,179	\$766,461	\$0	\$0
TOTAL REVENUE FOR OPERATING FUND	<u>\$149,396,938</u>	<u>\$156,764,434</u>	<u>\$163,593,378</u>	<u>\$168,196,728</u>	<u>\$177,578,444</u>

Budget Expenditures



SENECA VALLEY SCHOOL DISTRICT

2025-26 Final Budget

Expenditures Summary by Object

Object Codes	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Final 2025-26	Budget Change
100's Salaries	\$63,113,824	\$67,305,799	\$71,297,809	\$75,818,575	\$78,247,699	\$2,429,124
200's Benefits	39,979,726	43,060,018	45,453,966	49,107,435	52,440,594	\$3,333,159
300's Professional and Technical Services	3,049,858	4,165,452	4,617,218	3,867,100	4,147,667	\$280,567
400's Property Services	2,508,285	3,114,677	3,563,202	3,618,108	4,422,361	\$804,253
500's Other Purchased Services	14,075,541	14,644,259	15,125,634	16,034,965	17,717,411	\$1,682,446
600's Supplies and Consumables	8,440,013	7,005,474	6,578,791	7,726,172	8,926,957	\$1,200,785
700's Property and Equipment	74,148	284,363	1,082,379	325,800	265,000	(\$60,800)
800's Other (includes interest and contingency)	4,056,302	4,545,262	5,288,448	6,419,867	6,094,996	(\$324,871)
900's Other Uses (principal pmts)	6,726,585	6,936,670	7,193,221	7,282,000	7,605,000	\$323,000
900's <i>Other Uses (non-operating transfers)</i>	0	12,000,000	8,771,000	6,000,000	0	(\$6,000,000)
TOTAL OPERATING EXPENDITURES	<u>\$142,024,282</u>	<u>\$151,061,974</u>	<u>\$160,200,668</u>	<u>\$170,200,022</u>	<u>\$179,867,685</u>	<u>\$19,667,017</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$142,024,282</u>	<u>\$163,061,974</u>	<u>\$168,971,668</u>	<u>\$176,200,022</u>	<u>\$179,867,685</u>	<u>\$10,896,017</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

2025-26 Final Budget

Expenditures Summary by Function

Functional Areas	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Final 2025-26	Budget Change
1000's Instruction	\$90,729,724	\$96,501,715	\$102,430,120	\$108,140,615	\$113,731,735	\$5,591,120
2000's Support Services	38,523,977	40,852,402	42,936,013	45,892,250	49,629,532	\$3,737,282
3000's Non-Instructional Services	2,305,340	2,612,540	2,676,547	2,727,219	2,815,930	\$88,711
4000's Facilities Acquisition & Improvement	0	0	157,195	145,000	385,000	\$240,000
5000's Other Financing Uses	10,465,241	11,095,317	12,000,793	13,294,938	13,305,488	\$10,550
5000's <i>Non-operating Transfers</i>	0	12,000,000	8,771,000	6,000,000	0	(\$6,000,000)
TOTAL OPERATING EXPENDITURES	<u>\$142,024,282</u>	<u>\$151,061,974</u>	<u>\$160,200,668</u>	<u>\$170,200,022</u>	<u>\$179,867,685</u>	<u>\$9,667,663</u>
TOTAL EXPENDITURES & TRANSFERS	<u>\$142,024,282</u>	<u>\$163,061,974</u>	<u>\$168,971,668</u>	<u>\$176,200,022</u>	<u>\$179,867,685</u>	<u>\$3,667,663</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

2025-26 Final Budget

Expenditures by Function

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Final 2025-26	Change
<u>Instruction - 1000</u>						
1100 Regular Programs	67,217,486	70,899,394	74,579,969	75,333,233	83,497,157	8,163,924
1200 Special Programs	22,454,902	24,536,760	26,705,140	26,959,444	28,950,684	1,991,240
1300 Vocational Education*	625,596	646,293	716,260	4,991,026	891,771	(4,099,255)
1400 Other Instructional Programs	407,720	390,888	385,184	856,912	355,457	(501,455)
1500 Nonpublic School Programs	<u>24,020</u>	<u>24,300</u>	<u>43,567</u>	<u>0</u>	<u>36,666</u>	36,666
TOTAL 1000	90,729,724	96,497,635	102,430,120	108,140,615	113,731,735	5,591,120
<u>Support Services - 2000</u>						
2100 Student Support Services	4,622,490	5,101,485	5,312,804	5,769,305	5,907,761	138,456
2200 Instructional Staff Support	2,704,906	2,893,160	3,084,089	3,227,017	3,657,821	430,804
2300 Administration	7,357,672	7,554,886	8,208,000	8,752,692	8,790,686	37,994
2400 Pupil Health	1,423,109	1,391,244	1,492,175	1,676,841	1,761,098	84,257
2500 Business	674,177	697,090	803,547	833,914	840,392	6,478
2600 Oper. & Maintenance Of Plant	8,561,265	10,499,351	11,123,018	11,400,801	12,774,194	1,373,393
2700 Student Transportation	8,400,870	8,512,732	8,448,202	9,589,054	11,080,668	1,491,614
2800 Central	939,840	1,272,704	1,449,960	1,533,950	1,351,564	(182,386)
2900 Other Support Services	<u>3,839,648</u>	<u>2,933,830</u>	<u>3,014,218</u>	<u>3,108,676</u>	<u>3,465,348</u>	356,672
TOTAL 2000	38,523,977	40,856,482	42,936,013	45,892,250	49,629,532	3,737,282
<u>Non-Instructional Services - 3000</u>						
3200 Student Activities	2,303,122	2,610,480	2,676,547	2,724,219	2,815,930	91,711
3300 Community Services	<u>2,218</u>	<u>2,060</u>	<u>0</u>	<u>3,000</u>	<u>0</u>	(3,000)
TOTAL 3000	2,305,340	2,612,540	2,676,547	2,727,219	2,815,930	88,711
<u>Building Improvement Services - 4000</u>						
4200 Site Improvement Srvcs, Rplc.	0	0	63,956	30,000	15,000	(15,000)
4600 Bldg Impr. Replacement	<u>0</u>	<u>0</u>	<u>93,239</u>	<u>115,000</u>	<u>370,000</u>	255,000
TOTAL 4000	0	0	157,195	145,000	385,000	240,000

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Budget 2024-25	Final 2025-26	Change
<u>Other Uses - 5000</u>						
5100 Debt Service/Financing Uses	10,465,241	10,895,566	11,664,177	12,094,938	12,130,488	35,550
5100 Refund of Prior Year Revenue	0	199,751	336,616	200,000	175,000	(25,000)
5900 Budgetary Reserve	0	0	0	1,000,000	1,000,000	0
<i>5200 Fund Transfers</i>	<i>0</i>	<i>12,000,000</i>	<i>8,771,000</i>	<i>6,000,000</i>	<i>0</i>	<i>(6,000,000)</i>
Total 5000	10,465,241	23,095,317	20,771,793	19,294,938	13,305,488	(5,989,450)
TOTAL EXPENDITURES	<u>\$142,024,282</u>	<u>\$163,061,974</u>	<u>\$168,971,668</u>	<u>\$176,200,022</u>	<u>\$179,867,685</u>	<u>\$3,667,663</u>

* - Reflects change in chart of accounts to reflect only Vo-Tech expenses in this line. SVSD programs previously charged in this section have been shifted to 'instruction' as per the statewide chart of accounts published by the PA Dept. of Education. This change has been reflected in the prior year actual columns and in the proposed budget for 2025-26.

SENECA VALLEY SCHOOL DISTRICT
2025-26 Final Budget
Debt Summary

<u>Issue Title</u>	2025-26 Debt Payments			Outstanding Principal			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>7/1/25 Balance</u>	<u>Borrowing</u>	<u>Payment</u>	<u>6/30/26 Balance</u>
2015A	5,390,000	269,500	5,659,500	5,390,000		5,390,000	0
2015B	1,835,000	98,000	1,933,000	1,960,000		1,835,000	125,000
2015C	0	1,208,063	1,208,063	26,935,000		0	26,935,000
2018	5,000	811,050	816,050	16,620,000		5,000	16,615,000
2021	5,000	835,825	840,825	20,905,000		5,000	20,900,000
2022	5,000	673,050	678,050	18,695,000		5,000	18,690,000
new*	0	600,000	600,000	0	30,000,000	0	30,000,000
Total	7,240,000	4,495,488	11,735,488	90,505,000	30,000,000	7,240,000	113,265,000

PDE Final Budget



FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dana L Kirk

(724)452-6040

Extn :1615

Contact Person

Telephone

Extension

kirkdl@svsd.net

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2025-2026 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Seneca Valley SD	COUNTY : Butler	AUN : 104107903
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

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

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$179867685
Ending Unassigned Fund Balance	\$13385716
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.44%

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

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2025

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

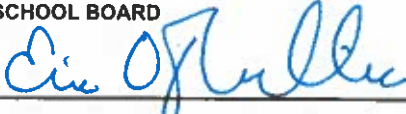
24 PS 6-687(a)(1)

(03/2006)

School District Name : Seneca Valley SD	County : Butler	AUN Number : 104107903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 5, 2025
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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.	Budgetary reserve is included for unanticipated expenditures which could occur during the fiscal year. Expenditures are not made from this account but rather transferred for specific reasons in accordance with School Code & board policy.
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.	In accordance with board policy, this amount falls within the 8% limitation of total budgeted expenditures. Reserves are invested in accordance with School Code & board policy for increased investment income which supports programs provided for students.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This provides for adoption of new learning resources, healthcare costs & capital improvements/ replacements. This also includes funds set aside for deficit budgeting & bank accounts assigned for specific purposes such as special education & athletics.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	217,222
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	27,174,957
0850 Unassigned Fund Balance	12,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$40,174,957</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	131,903,789
7000 Revenue from State Sources	44,906,428
8000 Revenue from Federal Sources	768,227
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$177,578,444</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$217,753,401</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	100,614,488
6112 Interim Real Estate Taxes	1,084,994
6113 Public Utility Realty Taxes	101,000
6114 Payments in Lieu of Current Taxes - State / Local	365,000
6140 Current Act 511 Taxes - Flat Rate Assessments	205,000
6150 Current Act 511 Taxes - Proportional Assessments	19,910,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,207,000
6500 Earnings on Investments	1,264,500
6700 Revenues from LEA Activities	542,215
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,439,592
6910 Rentals	97,000
6920 Contributions and Donations from Private Sources	75,000
6940 Tuition from Patrons	4,430,000
6990 Refunds and Other Miscellaneous Revenue	568,000

REVENUE FROM LOCAL SOURCES \$131,903,789

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	17,290,973
7160 Tuition for Orphans Subsidy	120,000
7271 Special Education funds for School-Aged Pupils	4,105,273
7311 Pupil Transportation Subsidy	2,231,849
7312 Nonpublic and Charter School Pupil Transportation Subsidy	275,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,309,465
7330 Health Services (Medical, Dental, Nurse, Act 25)	175,200
7340 State Property Tax Reduction Allocation	2,120,013
7360 Safe Schools	243,545
7531 Ready to Learn-Foundation	684,267
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	60,000
7810 State Share of Social Security and Medicare Taxes	2,995,210
7820 State Share of Retirement Contributions	13,295,633

REVENUE FROM STATE SOURCES \$44,906,428

REVENUE FROM FEDERAL SOURCES

8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	95,700
8514 Title I - Improving the Academic Achievement of the Disadvantaged	289,193
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	134,484

Amount

REVENUE FROM FEDERAL SOURCES

8516 Title III - Language Instruction for English Learners and Immigrant Students 41,817

8517 Title IV - 21st Century Schools 22,033

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 180,000

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program 5,000

REVENUE FROM FEDERAL SOURCES \$768,227

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 177,578,444

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$100,614,488
Amount of Tax Relief for Homestead Exclusions	<u>\$2,121,390</u>
Total Approx. Tax Revenue:	\$102,735,878
Approx. Tax Levy for Tax Rate Calculation:	\$105,370,125

Butler

Total

2024-25 Data		
a. Assessed Value	\$715,500,000	\$715,500,000
b. Real Estate Mills	138.3200	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$7,351,680,161	\$7,351,680,161
d. Assessed Value	\$732,500,000	\$732,500,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$98,967,960	\$98,967,960
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$98,967,960	\$98,967,960
(f Total * g)		
i. Base Mills Subject to Index	138.3200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.44864%	97.44864%
k. Tax Levy Needed	\$105,370,125	\$105,370,125
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	143.8500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$105,370,125	\$105,370,125
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$103,248,735
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$100,614,488
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$100,614,488	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,121,390</u>	
Total Approx. Tax Revenue:	\$102,735,878	
Approx. Tax Levy for Tax Rate Calculation:	\$105,370,125	
	Butler	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	143.8528	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$105,372,176	\$105,372,176
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	\$1,188.00	
Number of Homestead/Farmstead Properties	12418	12418
Median Assessed Value of Homestead Properties		\$26,005

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$100,614,488
Amount of Tax Relief for Homestead Exclusions	<u>\$2,121,390</u>
Total Approx. Tax Revenue:	\$102,735,878
Approx. Tax Levy for Tax Rate Calculation:	\$105,370,125

	Butler	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,120,013	Lowering RE Tax Rate	\$0	\$2,120,013
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,377			\$1,377
Amount of Tax Relief from State/Local Sources				\$2,121,390

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	732,500,000	143.8500	105,370,125			97.44864%	
Totals:	732,500,000		105,370,125	- 2,121,390	= 103,248,735	X 97.44864%	= 100,614,488

	<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	205,000
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			205,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	16,410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	3,500,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			19,910,000
Total Act 511, Current Taxes			20,115,000
Act 511 Tax Limit -->		7,351,680,161 X	12
		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
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Butler	138.3200	143.8500	4.00%	Yes	4.0%				
	<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	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	83,497,157
1200 Special Programs - Elementary / Secondary	28,950,684
1300 Vocational Education	891,771
1400 Other Instructional Programs - Elementary / Secondary	355,457
1500 Nonpublic School Programs	36,666
Total Instruction	\$113,731,735
2000 Support Services	
2100 Support Services - Students	5,907,761
2200 Support Services - Instructional Staff	3,657,821
2300 Support Services - Administration	8,790,686
2400 Support Services - Pupil Health	1,761,098
2500 Support Services - Business	840,392
2600 Operation and Maintenance of Plant Services	12,774,194
2700 Student Transportation Services	11,080,668
2800 Support Services - Central	1,351,564
2900 Other Support Services	3,465,348
Total Support Services	\$49,629,532
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,815,930
Total Operation of Non-Instructional Services	\$2,815,930
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	385,000
Total Facilities Acquisition, Construction and Improvement Services	\$385,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,305,488
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$13,305,488
Total Estimated Expenditures and Other Financing Uses	\$179,867,685

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	46,439,035
200 Personnel Services - Employee Benefits	31,165,766
300 Purchased Professional and Technical Services	277,000
400 Purchased Property Services	197,650
500 Other Purchased Services	1,305,500
600 Supplies	4,047,706
800 Other Objects	64,500
Total Regular Programs - Elementary / Secondary	\$83,497,157
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,539,936
200 Personnel Services - Employee Benefits	9,443,328
300 Purchased Professional and Technical Services	1,187,270
500 Other Purchased Services	3,612,300
600 Supplies	160,350
800 Other Objects	7,500
Total Special Programs - Elementary / Secondary	\$28,950,684
1300 <u>Vocational Education</u>	
500 Other Purchased Services	891,771
Total Vocational Education	\$891,771
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	181,829
200 Personnel Services - Employee Benefits	107,628
500 Other Purchased Services	65,000
800 Other Objects	1,000
Total Other Instructional Programs - Elementary / Secondary	\$355,457
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	36,666
Total Nonpublic School Programs	\$36,666
Total Instruction	\$113,731,735
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,302,962
200 Personnel Services - Employee Benefits	2,198,870
300 Purchased Professional and Technical Services	336,050
500 Other Purchased Services	9,250
600 Supplies	56,900
800 Other Objects	3,729
Total Support Services - Students	\$5,907,761
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,949,518
200 Personnel Services - Employee Benefits	1,469,435

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	188,281
500 Other Purchased Services	7,000
600 Supplies	33,587
800 Other Objects	10,000
Total Support Services - Instructional Staff	\$3,657,821
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,474,290
200 Personnel Services - Employee Benefits	3,193,630
300 Purchased Professional and Technical Services	564,100
400 Purchased Property Services	3,500
500 Other Purchased Services	318,450
600 Supplies	143,941
800 Other Objects	92,775
Total Support Services - Administration	\$8,790,686
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	971,233
200 Personnel Services - Employee Benefits	730,785
300 Purchased Professional and Technical Services	3,580
400 Purchased Property Services	20,000
500 Other Purchased Services	500
600 Supplies	35,000
Total Support Services - Pupil Health	\$1,761,098
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	491,771
200 Personnel Services - Employee Benefits	302,169
300 Purchased Professional and Technical Services	3,700
500 Other Purchased Services	1,900
600 Supplies	33,773
800 Other Objects	7,079
Total Support Services - Business	\$840,392
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,891,108
200 Personnel Services - Employee Benefits	1,985,975
300 Purchased Professional and Technical Services	1,205,000
400 Purchased Property Services	3,761,111
500 Other Purchased Services	538,500
600 Supplies	2,277,000
700 Property	115,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$12,774,194
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	261,862
200 Personnel Services - Employee Benefits	166,056
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	10,617,900

<u>Description</u>	<u>Amount</u>
600 Supplies	9,350
800 Other Objects	500
Total Student Transportation Services	\$11,080,668
2800 Support Services - Central	
100 Personnel Services - Salaries	663,846
200 Personnel Services - Employee Benefits	570,868
300 Purchased Professional and Technical Services	97,850
500 Other Purchased Services	4,700
600 Supplies	8,650
800 Other Objects	5,650
Total Support Services - Central	\$1,351,564
2900 Other Support Services	
100 Personnel Services - Salaries	660,979
200 Personnel Services - Employee Benefits	439,379
300 Purchased Professional and Technical Services	85,000
400 Purchased Property Services	10,000
500 Other Purchased Services	162,240
600 Supplies	1,957,750
700 Property	150,000
Total Other Support Services	\$3,465,348
Total Support Services	\$49,629,532
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,419,330
200 Personnel Services - Employee Benefits	666,705
300 Purchased Professional and Technical Services	123,170
400 Purchased Property Services	60,100
500 Other Purchased Services	182,400
600 Supplies	161,950
800 Other Objects	202,275
Total Student Activities	\$2,815,930
Total Operation of Non-Instructional Services	\$2,815,930
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	370,000
Total Facilities Acquisition, Construction and Improvement Services	\$385,000
Total Facilities Acquisition, Construction and Improvement Services	\$385,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,700,488
900 Other Uses of Funds	7,605,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,305,488

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$13,305,488
TOTAL EXPENDITURES	\$179,867,685

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	47,215,000	43,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	33,000,000	11,309,200
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	3,952,000	3,000,000
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	\$84,367,000	\$57,309,200
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Long-Term Investments

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$84,367,000	\$57,309,200
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Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
0510 Bonds Payable	90,495,000	113,255,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations	1,510,640	1,210,554
0540 Accumulated Compensated Absences	1,279,850	1,350,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	41,800,000	43,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$135,085,490	\$158,816,154

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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

06/30/2025 Estimate

06/30/2026 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

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
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	\$135,085,490	\$158,816,154

Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	19,200,000	19,420,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,100,000	1,350,000
Other Capital Projects Fund	200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	27,000	32,000
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 Short-Term Payables	\$20,527,000	\$20,802,000
TOTAL INDEBTEDNESS	\$155,612,490	\$179,618,154

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	217,222
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	23,500,000
0850 Unassigned Fund Balance	13,385,716
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$37,885,716
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$39,102,938