

Preliminary Budget

December 18, 2018

Agenda

- I. Act I Timelines
- II. Preliminary Budget Revenues
- III. Preliminary Budget Expenditures
- IV. Changes from Previous Years Budget
- V. What's New
- VI. Projected Fund Balance
- VII. Smithfield Presentation Savings

School District Adjusted Index for Fiscal Year 2020-2021

Base Index: 2.6%

Special Session Act 1 of 2006

Prepared by the Pennsylvania Department of Education

AUN	School District	County	MV/PI Aid Ratio	2020-21 Adjusted Index
101260303	Albert Gallatin Area SD	Fayette	0.7257	3.8%
101260803	Brownsville Area SD	Fayette	0.7584	3.9%
101261302	Connellsville Area SD	Fayette	0.6848	3.7%
101262903	Frazier SD	Fayette	0.6703	3.7%
101264003	Laurel Highlands SD	Fayette	0.5946	3.5%
101268003	Uniontown Area SD	Fayette	0.5957	3.5%

Prepared by District

2019-2010 Millage	14.935	
AG Index 3.8%	0.56753	
Maximum Millage at Index 20-21	15.50253	
Assessed Value at November 15, 2019	697,833,910	
	At 100%	At 85%
RE Taxes at 14.935	10,422,149	8,858,827
RE Taxes at 15.50253	10,818,191	9,195,462
Increased Revenue	396,042	336,635
Value of One Mill	697,834	593,159

Early Budget Adoption

Act 1 Timelines

AGASD Deadline Based on Meeting Dates

Special Budget Meeting December 18, 2019:

Special Meeting to Review 2020-2021 Budget and Authorize
the 2020-2021 Budget for Public Inspection

1/5/2020 Deadline to make 2020-2021 Budget Available for Public Inspection

1/15/2020 Regular Monthly Board Meeting

Preliminary Budget Revenues 2020-2021

	2020-2021 Preliminary Budget
6000 Revenue From Local Sources	
6100 Taxes Levied/assessed By The Lea	\$10,438,056
6400 Delinquent Tx Levied/assessed By Lea	\$1,150,000
6500 Earnings On Investments	\$80,000
6700 Revenues From Student Activities	\$47,700
6800 Revenues From Intermediate Sources / P	\$858,698
6900 Other Revenue From Local Sources	\$666,589
6000 Function (R) Sub Total	<u>\$13,241,043</u>
7000 Revenue From State Sources	
7100 Basic Instructional And Operating Subsidies	\$25,270,513
7200 Subsidies For Specific Educational Programs	\$3,123,935
7300 Subsidies For Non-educational Programs	\$4,172,416
7800 Subsidies For State Paid Benefits	\$5,927,601
7000 Function (R) Sub Total	<u>\$38,494,465</u>
8000 Revenue From Federal Sources	
8500 Restricted Grants-in-aid From The Federal Government	\$1,756,351
8000 Sub Total	<u>\$1,756,351</u>
Report Totals	<u>\$53,491,859</u>
Increase over Previous	\$628,129
Percent Increase	1.19%

2021 Preliminary Budget Expenditures

December 18, 2019

20-21

Budget

1100 Regular Programs-elem/sec	
100 Personal Services-salaries	\$11,476,751
200 Personal Svcs-employee Benefit	\$8,195,105
300 Purchased Prof & Tech Svcs	\$281,653
400 Purchased Property Services	\$103,900
500 Other Purchased Svcs	\$1,035,220
600 Supplies	\$866,627
700 Property	\$3,000
800 Other Objects	\$1,845
1100 Function (E) Sub Total	\$21,964,101

1200 Special Programs - Elem/sec	
100 Personal Services-salaries	\$2,754,558
200 Personal Svcs-employee Benefit	\$1,834,360
300 Purchased Prof & Tech Svcs	\$2,700,263
400 Purchased Property Services	\$33,800
500 Other Purchased Svcs	\$956,200
600 Supplies	\$52,050
700 Property	\$5,000
800 Other Objects	\$50
1200 Function (E) Sub Total	\$8,336,281

1300 Vocational Education	
500 Other Purchased Svcs	\$1,825,000
1300 Function (E) Sub Total	\$1,825,000

1400 Other Instruct Prog Elem/sec	
100 Personal Services-salaries	\$48,240
200 Personal Svcs-employee Benefit	\$20,641
500 Other Purchased Svcs	\$350,525
800 Other Objects	\$400
1400 Function (E) Sub Total	\$419,806

1500 Nonpublic School Programs	
300 Purchased Prof & Tech Svcs	\$7,648
1500 Function (E) Sub Total	\$7,648

2021 Preliminary Budget Expenditures**December 18, 2019****20-21****Budget**

2100 Support Svcs-pupil Personnel	
100 Personal Services-salaries	\$505,174
200 Personal Svcs-employee Benefit	\$347,505
300 Purchased Prof & Tech Svcs	\$728,193
400 Purchased Property Services	\$5,000
500 Other Purchased Svcs	\$4,700
600 Supplies	\$10,300
2100 Function (E) Sub Total	\$1,600,872
2200 Support Services-instruc Staff	
100 Personal Services-salaries	\$367,506
200 Personal Svcs-employee Benefit	\$258,161
300 Purchased Prof & Tech Svcs	\$33,720
500 Other Purchased Svcs	\$4,800
600 Supplies	\$5,950
800 Other Objects	\$5,000
2200 Function (E) Sub Total	\$675,137
2300 Support Services-admin	
100 Personal Services-salaries	\$1,865,742
200 Personal Svcs-employee Benefit	\$1,235,559
300 Purchased Prof & Tech Svcs	\$242,900
400 Purchased Property Services	\$31,800
500 Other Purchased Svcs	\$138,463
600 Supplies	\$51,300
700 Property	\$4,000
800 Other Objects	\$12,150
2300 Function (E) Sub Total	\$3,581,914
2400 Support Services-pupil Health	
100 Personal Services-salaries	\$297,770
200 Personal Svcs-employee Benefit	\$190,524
300 Purchased Prof & Tech Svcs	\$3,600
400 Purchased Property Services	\$800
500 Other Purchased Svcs	\$50
600 Supplies	\$18,500
ALL	\$0
10 Fund 10	\$0
2400 Function (E) Sub Total	\$511,244

2021 Preliminary Budget Expenditures**December 18, 2019****20-21****Budget**

2500 Support Services-business	
100 Personal Services-salaries	\$380,488
200 Personal Svcs-employee Benefit	\$260,592
300 Purchased Prof & Tech Svcs	\$13,850
500 Other Purchased Svcs	\$150
600 Supplies	\$3,500
800 Other Objects	\$32,500
2500 Function (E) Sub Total	\$691,080

2600 Operation & Maint Plant Svcs	
100 Personal Services-salaries	\$2,373,767
200 Personal Svcs-employee Benefit	\$1,770,157
300 Purchased Prof & Tech Svcs	\$30,550
400 Purchased Property Services	\$766,875
500 Other Purchased Svcs	\$155,450
600 Supplies	\$965,002
700 Property	\$65,000
800 Other Objects	\$7,000
2600 Function (E) Sub Total	\$6,133,801

2700 Student Transportation Service	
100 Personal Services-salaries	\$253,124
200 Personal Svcs-employee Benefit	\$116,248
500 Other Purchased Svcs	\$2,934,853
600 Supplies	\$500
2700 Function (E) Sub Total	\$3,304,725

2800 Support Services-central	
100 Personal Services-salaries	\$218,388
200 Personal Svcs-employee Benefit	\$153,816
300 Purchased Prof & Tech Svcs	\$45,000
400 Purchased Property Services	\$14,000
500 Other Purchased Svcs	\$8,100
600 Supplies	\$100,000
700 Property	\$421,380
2800 Function (E) Sub Total	\$960,684

2900 Other Support Services	
500 Other Purchased Svcs	\$25,800
800 Other Objects	\$2,000
2900 Function (E) Sub Total	\$27,800

2021 Preliminary Budget Expenditures**December 18, 2019****20-21****Budget****3200 Student Activities**

100 Personal Services-salaries	\$392,865
200 Personal Svcs-employee Benefit	\$193,694
300 Purchased Prof & Tech Svcs	\$68,500
400 Purchased Property Services	\$26,830
500 Other Purchased Svcs	\$116,787
600 Supplies	\$106,683
700 Property	\$10,000
800 Other Objects	\$19,025
3200 Function (E) Sub Total	\$934,384

3300 Community Services

300 Purchased Prof & Tech Svcs	\$83
500 Other Purchased Svcs	\$2,000
600 Supplies	\$16,000
800 Other Objects	\$11,808
3300 Function (E) Sub Total	\$29,891

5100 Oth Expend Financing Uses

800 Other Objects	\$924,654
900 Other Uses Of Funds	\$3,160,000
5100 Function (E) Sub Total	\$4,084,654

5200 Fund Transfers

900 Other Uses Of Funds	\$190,000
5200 Function (E) Sub Total	\$190,000

5900 Budgetary Reserve

800 Other Objects	\$785,000
5900 Sub Total	\$785,000

Report Totals \$56,064,022

Increase over Previous \$2,004,948

Percent 3.71%

**2021 Preliminary Budget Expenditures
December 18, 2019**

**20-21
Budget**

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Report Totals **\$56,064,022**

Increase over Previous **\$2,004,948**

Percent **3.71%**

Fund Balance History

		Revenues	Expenses	Increase (Decrease)	Fund Balance	Millage
Actual	2008-2009	46,933,273.00	46,216,340.00	716,933.00	7,551,854.00	
Actual	2009-2010	47,045,877.00	47,425,331.00	(379,454.00)	8,268,787.00	11.1190
Actual	2010-2011	47,644,169.00	47,814,221.00	(170,052.00)	7,889,333.00	11.1190
Actual	2011-2012	45,583,995.00	45,796,201.00	(212,206.00)	7,719,281.00	11.1190
Actual	2012-2013	46,988,944.00	47,296,713.00	(307,769.00)	7,507,075.00	12.4871
Actual	2013-2014	47,955,152.00	48,938,331.00	(983,179.00)	7,199,306.00	12.4871
Actual	2014-2015	48,623,268.00	50,976,579.00	(2,353,311.00)	6,216,127.00	12.4871
Actual	2015-2016	50,021,354.00	51,624,526.00	(1,603,172.00)	3,862,816.00	12.4871
Actual	2016-2017	53,023,607.00	50,644,144.00	2,379,463.00	2,259,644.00	13.0880
Actual	2017-2018	52,355,211.00	52,182,536.72	172,674.28	4,639,107.00	14.9350
Unaudited	2018-2019	53,627,802.05	54,062,806.88	(435,004.83)	4,811,781.28	14.9350
					4,376,776.45	14.9350

Tax Increase, furloughs

Tax Increase

Tax Increase, Closed D Ferd Swaney

**Preliminary Budget
2020-2021
at Zero Increase
Millage @ 14.935**

19-20 Budget

19-20 Revenues Budget	\$52,863,730
19-20 Expenditures	\$54,059,074
Fund Balance Usage	<u><u>(\$1,195,344)</u></u>

20-21 Preliminary Budget

2020-2021 Revenues	\$54,059,074
2020-2021 Expenditures	\$56,064,022
Shortfall	<u><u>(\$2,004,948)</u></u>

FUND BALANCE

Fund Balance Unaudited 6/30/19	\$4,376,776
19-20 Usage	(\$1,195,344)
20-21 Usage	(\$2,004,948)
Fund Balance 6/30/20	<u><u>\$1,176,484</u></u>

**Preliminary Budget
2020-2021
Index Maximum
Millage @ 15.50253**

19-20 Budget

19-20 Revenues Budget	\$52,863,730
19-20 Expenditures	\$54,059,074
Fund Balance Usage	<u><u>(\$1,195,344)</u></u>

20-21 Preliminary Budget

2020-2021 Revenues	\$54,059,074
Millage to Index	\$336,635
2021 Adjusted Revenues	\$54,395,709
2020-2021 Expenditures	\$56,064,022
Shortfall	<u><u>(\$1,668,313)</u></u>

FUND BALANCE

Fund Balance Unaudited 6/30/19	\$4,376,776
19-20 Usage	(\$1,195,344)
20-21 Usage	(\$1,668,313)
Fund Balance 6/30/20	<u><u>\$1,513,119</u></u>

District Savings (smaller class sizes)

Net Personnel Savings Includes Cafeteria, Office, Custodians, Teachers	\$574,476.99
Copier	\$21,704.86
Cable	\$685.39
Garbage	\$5,873.31
Water/Sewage	\$8,961.32
Equipment Maintenance & Repair	\$11,447.65
Extermination Service	\$698.00
Custodian/Maintenance Supplies	\$10,377.61
Natural Gas	\$11,511.21
West Penn Power	\$25,432.97
Snow Plowing & Salt	\$1,737.50
Guardian Security Services	\$238.08
Total Savings	\$673,144.89
Cost of Roof and Boiler Upgrades	\$1,100,000.00
Grand Total YEAR 1 Savings	\$1,773,144.89
Grand Total YEAR 2 and Beyond Savings	\$653,511.39

District Savings (larger class sizes)

Net Personnel Savings Includes Cafeteria	\$855,210.94
Office Custodians, Teachers	
Copier	\$21,704.86
Cable	\$685.39
Garbage	\$5,873.31
Water/Sewage	\$8,961.32
Equipment Maintenance & Repair	\$11,447.65
Extermination Service	\$698.00
Custodian/Maintenance Supplies	\$10,377.61
Natural Gas	\$11,511.21
West Penn Power	\$25,432.97
Snow Plowing & Salt	\$1,737.50
Guardian Security Services	\$238.08
Total Savings	\$953,878.84
Cost of Roof and Boiler Upgrades	\$1,100,000.00
Grand Total YEAR 1 Savings	\$2,053,878.84
Grand Total YEAR 2 and Beyond Savings	\$977,733.34