

**Ambridge Area School District
General Fund Draft Budget
2020-2021**

4/17/2020

Beginning Fund Balance	3,292,288	4,325,652	2,775,876	873,098	873,098	1,793,105
	<i>mills</i>	<i>79.2941</i>	<i>79.2941</i>	<i>81.4350</i>	<i>83.4709</i>	<i>83.4709</i>
		Actual	Actual	Actual	Budget	Est Actual
		2016-17	2017-18	2018-19	2019-20	2019-20
Revenue Sources						
6111 Real Estate Taxes	19,624,717	19,745,235	20,157,474	21,039,575	20,730,272	20,556,151
6000 Other Local Revenue	5,647,668	5,919,125	6,740,004	6,213,546	6,231,509	5,484,921
7000 State	20,727,569	20,572,916	20,601,280	21,387,537	21,755,730	21,348,045
8000 Federal	871,490	1,653,796	953,402	1,336,570	1,204,544	1,020,270
9000 Other	1,769	294,379	501,537	275,000	296,599	635,000
Total Revenues	<u>46,873,214</u>	<u>48,185,451</u>	<u>48,953,697</u>	<u>50,252,228</u>	<u>50,218,654</u>	<u>49,044,387</u>
Total Sources of Funds Available	50,165,502	52,511,103	51,729,573	51,125,326	51,091,752	50,837,492
Expenditures						
1000 Instruction	27,230,657	29,265,187	29,768,720	29,845,661	29,546,297	30,528,056
2000 Support Services	11,801,171	13,322,471	13,816,614	13,453,066	12,914,174	13,949,618
3000 Non-Instructional	817,349	861,524	977,837	983,379	871,492	1,104,284
4000 Facilities/Capital Improve	-	-	372,423	192,877	273,348	80,000
5110 Debt Service/Prior Refunds	5,171,983	5,521,127	5,750,735	5,697,246	5,693,337	6,159,048
5130 Refunds of Prior Yr	68,291	14,918	125,147	14,999	-	25,000
5230 Transfers to Capital Reserve	750,680	750,000	-	-	-	250,000
5900 Budgetary Reserve	-	-	-	65,000	-	75,000
Total Expenditures	<u>45,840,130</u>	<u>49,735,227</u>	<u>50,811,476</u>	<u>50,252,228</u>	<u>49,298,647</u>	<u>52,171,006</u>
Utilization of Fund Balance	<u>1,033,084</u>	<u>(1,549,776)</u>	<u>(1,857,778)</u>	<u>-</u>	<u>920,007</u>	<u>(3,126,619)</u>
Ending Fund Balance	<u>4,325,372</u>	<u>2,775,876</u>	<u>918,098</u>	<u>873,098</u>	<u>1,793,105</u>	<u>(1,333,514)</u>
				Expenditures (Over)Under Revenues		(\$3,126,619)
Unassigned Fund Balance	3,667,210	2,775,876	873,098	873,098	1,793,105	(1,333,514)
Restricted for Legal Trust	-	-	45,000	45,000	45,000	45,000
Assigned for Capital Projects	656,442	-	-	-	-	-
Total Ending Fund Balance	<u>4,323,652</u>	<u>2,775,876</u>	<u>918,098</u>	<u>918,098</u>	<u>1,838,105</u>	<u>(1,288,514)</u>

**Ambridge Area School District
Revenue Summary
2020-2021**

		Actual	Actual	Actual	Budget	Est Actual	Budget	\$ Incr(Decr)	% Inr(Dcr)
Local Sources:		2016-17	2017-18	2018-19	2019-20	2019-20	2020-21		
6111	Real Estate Taxes	19,624,717	19,745,235	20,157,474	21,039,575	20,730,272	20,556,151	(174,121)	-0.8%
6113	PURTA	22,537	24,220	24,889	24,220	22,690	20,000	(2,690)	-11.9%
6114	Payments in Lieu of Taxes	12,452	12,937	10,035	15,000	11,113	11,000	(113)	-1.0%
6120	Per Capita Taxes	48,510	49,230	69,108	53,250	65,812	74,500	8,362	12.7%
6141	Per Capita Taxes	47,163	36,500	16,861	48,250	48,652	47,500	7,810	16.1%
6143	Local Service Taxes	22,674	28,174	37,870	22,900	31,684	29,300	(2,384)	-7.5%
6151	Earned Income Taxes	2,796,067	2,818,159	2,958,554	3,055,000	3,221,910	2,577,528	(644,382)	-20.0%
6153	Real Estate Transfer Taxes	299,738	409,236	336,115	326,000	261,255	163,000	(98,255)	-37.6%
6157	Merchantile Taxes	196,854	207,490	223,161	175,000	246,838	193,000	(53,838)	-21.8%
6400	Delinquent Taxes	<u>1,310,133</u>	<u>1,373,980</u>	<u>1,527,771</u>	<u>1,383,500</u>	<u>1,540,106</u>	<u>1,680,000</u>	<u>139,894</u>	<u>9.1%</u>
Total Tax Revenues		24,380,844	24,705,160	25,361,837	26,142,695	26,180,332	25,351,979	(819,717)	-3.1%
6500	Investments and Dividends	25,035	53,056	79,099	93,000	71,773	17,943	(53,830)	-75.0%
6700	Admissions and Collections	83,027	96,061	93,244	114,207	82,276	82,850	574	0.7%
6800	Federal Pass Thru Funds	433,699	428,612	383,517	382,550	395,886	382,300	(13,586)	-3.4%
6910	Rentals	40,300	12,856	16,404	25,000	9,925	20,000	10,075	101.5%
6920	Donations and Local Grants	6,660	19,443	45,630	61,800	15,151	22,000	6,849	45.2%
6940	Tuition	74,637	37,333	79,853	63,000	39,644	44,000	4,356	11.0%
6990	Refunds and Miscellaneous	<u>228,184</u>	<u>311,838</u>	<u>837,895</u>	<u>370,869</u>	<u>166,794</u>	<u>120,000</u>	<u>(46,794)</u>	<u>-28.1%</u>
Total Other Local Revenues		891,542	959,200	1,535,641	1,110,426	781,449	689,093	(92,356)	-11.8%
TOTAL LOCAL SOURCES		25,272,386	25,664,360	26,897,478	27,253,121	26,961,781	26,041,072	(912,073)	-3.4%
State Sources:									
7110	Basic Education Subsidy	10,734,598	10,844,811	10,912,890	11,124,931	11,124,931	11,124,931	-	0.0%
7160	Section 1305/1306 Subsidy	26,547	-	-	22,000	22,000	-	(22,000)	-100.0%
7220	Vocational Ed Subsidy	-	-	-	-	-	-	-	#DIV/0!
7271	Special Ed Subsidy	2,055,849	2,109,330	2,138,808	2,238,313	2,238,313	2,238,313	-	0.0%
7292	Pre K Subsidy	510,000	510,000	510,000	678,681	700,000	700,000	-	0.0%
7310	Transportation Reimbursement	1,164,836	1,059,765	1,026,134	1,310,000	1,272,972	1,172,972	(100,000)	-7.9%
7320	Rental/Sinking Fund Reimburse	1,315,300	688,565	646,258	654,085	654,085	651,959	(2,126)	-0.3%
7330	Health Services Reimbursement	47,146	46,285	43,374	52,000	52,000	45,000	(7,000)	-13.5%
7340	Sate Property Tax Reduction	1,052,098	1,052,270	1,052,540	1,053,274	1,053,274	1,053,274	0	0.0%
7360	Safe Schools Grants	-	68,150	25,000	100,000	70,000	25,000	(45,000)	-64.3%
7505	Ready To Learn Grants	422,955	422,955	422,955	422,955	422,955	422,955	-	0.0%
7810	FICA/Medicare Reimbursement	688,033	714,501	704,093	723,983	773,983	734,449	(39,534)	-5.1%
7820	Retirement Reimbursement	<u>2,710,206</u>	<u>3,056,284</u>	<u>3,119,228</u>	<u>3,007,315</u>	<u>3,371,217</u>	<u>3,179,192</u>	<u>(192,025)</u>	<u>-5.7%</u>
TOTAL STATE SOURCES		20,727,569	20,572,915	20,601,280	21,387,537	21,755,730	21,348,045	(407,685)	-1.9%

	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Actual</u> <u>2018-19</u>	<u>Budget</u> <u>2019-20</u>	<u>Est Actual</u> <u>2019-20</u>	<u>Budget</u> <u>2020-21</u>	<u>\$ Incr(Decr)</u>	<u>% Inr(Dcr)</u>
Federal Sources:								
8110	Payments for Federally Impacted	9,355	764	-	9,300	-	-	#DIV/0!
8190	Unrestricted Federal Grants	29,817	65,253	73,073	76,270	47,322	76,270	28,948 61.2%
8514	TITLE I Subsidy	677,735	770,043	680,629	680,000	643,820	640,000	(3,820) -0.6%
8515	TITLE II Subsidy	142,678	109,041	95,477	88,000	92,384	90,000	(2,384) -2.6%
8517	TITLE IV-PART A Subsidy	-	16,867	53,262	53,000	50,929	50,000	(929) -1.8%
8810	Medicaid ACCESS Reimburse	11,905	691,827	50,962	430,000	370,089	164,000	(206,089) -55.7%
	TOTAL FEDERAL SOURCES	871,490	1,653,796	953,402	1,336,570	1,204,544	1,020,270	(184,274) -15.3%
9290	Proceeds Ext Term Financing	-	291,079	498,337	275,000	283,099	350,000	66,901 23.6%
9340	Transfers from Other Funds	-	-	-	-	-	-	- 0.0%
9400	Sale of Assets	1,269	3,300	3,200	-	13,500	285,000	271,500 2011.1%
	TOTAL OTHER FINANCING	1,269	294,379	501,537	275,000	296,599	635,000	338,401 114.1%
	TOTAL REVENUES	46,872,715	48,185,450	48,953,697	50,252,228	50,218,654	49,044,387	(1,165,631) -2.3%

**Ambridge Area School District
Expenditures by Type
2020-2021**

<u>Code</u>	<u>Expenditure Type</u>	<u>Actual 2016-17</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2019-20</u>	<u>Est Actual 2019-20</u>	<u>Budget 2020-21</u>	<u>\$ Incr(Decr)</u>	<u>% Incr(Dcr)</u>
100	Salaries and Wages	16,094,766	16,990,722	17,081,768	16,903,738	16,812,434	17,456,352	643,918	3.83%
200	Benefits	9,265,244	9,701,429	10,059,860	10,229,736	10,191,527	10,572,663	381,136	3.74%
300	Professional Services	2,401,339	2,320,190	2,135,495	2,236,821	2,173,113	2,049,160	(123,953)	-5.70%
400	Property Services	793,690	793,979	979,698	985,023	945,173	964,405	19,232	2.03%
500	Other Services	9,199,488	10,572,039	11,514,940	11,666,526	11,525,514	12,253,198	727,684	6.31%
600	Supplies, Books, Software, etc.	1,737,551	1,941,471	2,326,433	1,955,211	1,520,224	1,829,403	309,179	20.34%
700	Equipment	179,879	717,195	727,251	375,844	370,463	406,300	35,837	9.67%
800	Dues, Fees, and Interest	2,583,411	2,726,379	2,468,036	2,344,057	2,213,099	2,339,524	126,425	5.71%
900	Principal, Transfers, Reserve	3,584,761	3,971,824	3,517,995	3,555,272	3,547,099	4,300,000	752,901	21.23%
	TOTALS	<u>45,840,130</u>	<u>49,735,227</u>	<u>50,811,476</u>	<u>50,252,228</u>	<u>49,298,647</u>	<u>52,171,006</u>	<u>2,872,358</u>	<u>5.83%</u>

Ambridge Area School District
Expenditures by Type
2020-2021

Code	Expenditure Type	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2019-20	Est Actual 2019-20	Budget 2020-21	\$ Incr(Decr)	% Incr(Dcr)
110	Administrative Salaries	1,780,377	1,486,020	1,567,060	1,621,879	1,573,328	1,629,006	55,678	3.54%
120	Professional Salaries	11,403,058	12,453,341	12,244,023	12,074,871	11,984,116	12,553,579	569,463	4.75%
130	Nursing/Coach/Supplemental Wages	463,717	517,740	498,647	523,063	523,064	496,438	(26,625)	-5.09%
140	Technical Wages	-	463	36,409	43,000	43,000	44,140	1,140	2.65%
150	Clerical Wages	459,878	533,046	583,280	551,965	583,780	605,000	21,219	3.63%
160	Maintenance Wages	284,238	281,251	288,497	313,707	310,108	302,117	(7,990)	-2.58%
180	Custodial Wages	911,198	903,426	941,060	840,336	912,811	906,183	(6,629)	-0.73%
190	TA/IA Wages	792,299	815,435	922,791	934,917	882,227	919,889	37,662	4.27%
211	Medical insurance	3,183,847	2,827,512	2,967,177	2,981,878	2,947,863	3,011,586	63,722	2.16%
212	Dental Insurance	162,156	154,223	222,526	217,366	217,313	228,378	11,065	5.09%
213	Life Insurance	17,696	20,356	16,929	18,714	18,155	19,361	1,206	6.64%
214	LTD Insurance	4,633	4,745	4,927	5,544	5,148	6,732	1,584	30.77%
215	Vision insurance	6,492	55	29,709	31,943	31,929	34,656	2,727	8.54%
220	FICA/Medicare	1,199,778	1,279,974	1,267,138	1,284,908	1,324,979	1,335,361	10,382	0.78%
230	Retirement (PSERS)	4,489,218	5,213,327	5,358,828	5,526,077	5,453,841	5,754,855	301,014	5.52%
240	Tuition Reimbursement	2,074	5,990	18,682	8,000	17,574	23,500	5,926	33.72%
250	Unemployment Compensation	32,737	9,402	3,770	9,495	9,402	9,574	172	1.83%
260	Worker's Compensation	166,612	185,845	170,174	145,811	165,323	148,661	(16,662)	-10.08%
310	Tax Collection Services	198,515	131,977	138,207	140,000	140,000	140,000	-	0.00%
322	IU Services	607,696	548,226	450,449	738,196	805,537	600,000	(205,537)	-25.52%
323	Educational Services-Other LEA	-	-	-	53,341	52,745	55,000	2,255	4.28%
324	Educational Training Services	5,948	22,277	20,997	68,338	47,860	3,900	(43,960)	-91.85%
329	Professional Ed Services	1,147,667	1,080,639	1,043,757	955,154	806,347	805,800	(547)	-0.07%
330	Professional Services	345,827	468,677	401,587	208,292	259,826	310,110	50,284	19.35%
348	Technical Services	1,750	-	-	-	-	-	-	#DIV/0!
350	Security Services	51,817	60,329	70,218	73,500	59,288	86,000	26,712	45.05%
360	Educational Training Services	-	-	-	-	-	48,350	48,350	#DIV/0!
390	Other Services	42,119	8,066	10,281	-	1,509	-	(1,509)	-100.00%
410	Disposal/Laundry Services	50,106	47,827	53,115	43,348	45,124	43,580	(1,544)	-3.42%
420	Water/Sewage Services	134,367	138,876	132,892	121,600	121,558	142,300	20,742	17.06%
430	Repairs and Maintenance	485,252	547,482	743,530	754,464	759,798	729,665	(30,133)	-3.97%
440	Rentals	109,421	46,862	35,336	53,800	9,168	36,460	27,292	297.68%
460	Extermination Services	14,544	12,933	14,825	11,811	9,525	12,400	2,875	30.18%
510	Transportation Services	2,551,457	3,194,722	3,278,267	3,121,113	3,009,551	3,128,579	119,028	3.96%
520	Insurance	195,343	196,956	203,605	210,734	208,338	209,034	696	0.33%
530	Communication Services	65,887	82,469	68,212	83,000	52,586	74,500	21,914	41.67%
540	Advertising Services	7,226	8,832	14,781	14,000	17,297	14,000	(3,297)	-19.06%
550	Printing/Binding	8,691	11,802	15,087	17,034	12,992	16,025	3,033	23.34%

Ambridge Area School District

Expenditures by Type

2020-2021

560	Tuition	6,278,804	7,016,461	7,870,308	8,146,588	8,176,713	8,726,000	549,287	6.72%
580	Travel	70,000	39,577	42,215	52,206	26,186	63,060	36,874	140.82%
590	IU Withholdings	22,081	21,220	22,464	21,851	21,851	22,000	149	0.68%
610	Supplies, Software, Consumables	678,750	761,785	888,966	721,416	519,192	709,594	190,402	36.67%
620	Utilities	1,038,470	968,881	1,169,444	1,062,700	816,667	898,465	81,798	10.02%
630	Meals and Refreshments	6,463	21,682	25,981	22,035	5,292	30,030	24,738	467.49%
640	Books and Periodicals	10,869	189,123	242,042	149,060	179,073	191,314	12,241	6.84%
650	Technical Supplies	3,000	-	-	-	-	-	-	#DIV/0!
750	New Equipment	92,757	410,887	484,421	150,134	322,662	112,110	(210,552)	-65.25%
760	Replacement Equipment	87,122	306,308	175,687	176,177	20,256	294,190	273,934	1352.38%
780	Technology Infrastructure	-	-	67,143	49,533	27,545	-	(27,545)	N/A
810	Dues and Fees	51,758	67,217	66,220	107,083	57,361	115,476	58,115	101.31%
820	Claims and Judgments	114,601	330,000	29,411	-	-	-	-	#DIV/0!
830	Interest	2,337,901	2,299,304	2,232,740	2,141,974	2,146,238	2,109,048	(37,190)	-1.73%
840	Budgetary Reserve	-	-	-	65,000	-	75,000	75,000	N/A
860	Donations/Grants	10,860	14,940	14,518	15,000	9,500	15,000	5,500	57.89%
880	Refund of Prior Year Receipts	68,291	14,919	125,148	15,000	-	25,000	25,000	#DIV/0!
910	Principal	2,834,081	3,221,824	3,517,995	3,555,272	3,547,099	4,050,000	502,901	14.18%
930	Transfers to Other Funds	750,680	750,000	-	-	-	250,000	250,000	#DIV/0!
	TOTALS	45,840,130	49,735,227	50,811,476	50,252,228	49,298,647	52,171,006	2,872,358	5.83%

**Ambridge Area School District
Breakdown of Expenditures by Type**

<u>Expenditure Type</u>	<u>2020-2021</u>	<u>% of Tot</u>
Personnel	28,029,015	53.7%
Debt Service	6,509,048	12.5%
Tuition	8,748,000	16.8%
Transportation/Insurance	3,442,138	6.6%
Professional Services	2,049,160	3.9%
Property Services/Utilities	1,862,870	3.6%
Supplies/Books/Software	930,939	1.8%
Equipment	406,300	0.8%
Dues, Donations, Settlements	130,476	0.3%
Travel	63,060	0.1%
Total	<u>52,171,006</u>	<u>100.0%</u>

Equipment Listing for 2020-2021 School Year

Security Items:

Additional radios	3,000
Security system upgrades (grant funded)	45,000

Technology Items:

New Ipads (400)	172,000
Laptops	30,000
Projectors	61,000
Server upgrade (ProSoft)	4,500
Headsets	4,000
Apple TV	8,000

Maintenance Items:

Leaf blower	3,000
2 Utility vehicles	36,000

Academic Items:

MS Music - two sets of double steel pans	3,600
MS IA - two speed planer package	700
MS IA - bridge tester/earthquake structure tester	1,800
MS IA - mini drill press	250
MS IA - vex robots	4,500
MS IA - classroom chairs and tables	675
HS Music - strip lights	650
HS Music - cymbals	610
HS Music - stand dolly	625
HS Music - 4 pan steel drums	600
HS Music - keyboard	350
HI Music - auxillary percussion	250
EC Music - bass drum	740
HS Art - pottery foot pedal	200
HS FCS - replacement cookware	500
Emotional Spt - unspecified equip for IEP	1,000
Spec Ed - FM System	4,000

Athletics:

Uniforms	<u>18,750</u>
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TOTAL

406,300

**Ambridge Area School District
Long-Range Budget Projections**

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2019-20
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	EST ACTUAL
Beginning Fund Balance	5,352,581	3,440,004	3,292,568	4,325,153	2,775,358	917,579	917,579
Local Revenue	22,780,773	24,616,859	25,272,386	25,664,342	26,897,478	27,253,121	26,961,781
State Revenue	18,740,445	18,399,522	20,727,569	20,572,915	20,601,280	21,387,537	21,755,730
Federal Revenue	1,108,788	1,150,490	871,490	1,653,796	953,402	1,336,570	1,204,544
Other Revenue	18,000	-	1,269	294,379	501,536	275,000	296,599
Total Revenue	42,648,006	44,166,871	46,872,715	48,185,432	48,953,697	50,252,228	50,218,654
Salaries and Wages	15,124,742	15,550,513	16,094,766	16,990,722	17,081,768	16,903,738	16,812,434
Benefits	7,629,354	8,385,044	9,265,244	9,701,429	10,059,860	10,229,736	10,191,527
Professional Services	2,099,008	2,258,345	2,401,339	2,320,190	2,135,495	2,236,821	2,173,113
Property Services	895,471	980,637	793,690	793,979	979,698	985,023	945,173
Other Services	7,484,455	9,082,969	9,199,488	10,572,039	11,514,939	11,666,526	11,525,514
Supplies, Books, Software, etc.	2,240,477	2,057,652	1,737,551	1,941,471	2,326,434	1,955,211	1,520,224
Equipment	147,297	337,486	179,879	717,195	727,251	375,844	370,463
Debt/Reserve	8,939,778	5,661,661	6,168,172	6,698,202	5,986,031	5,899,329	5,760,198
Total Expenditures	44,560,583	44,314,307	45,840,130	49,735,227	50,811,476	50,252,228	49,298,647
Change in Fund Balance	(1,912,577)	(147,436)	1,032,585	(1,549,795)	(1,857,780)	0	920,007
Ending Fund Balance	3,440,004	3,292,568	4,325,153	2,775,358	917,579	917,579	1,837,586
% Change		-4.3%	31.4%	-35.8%	-66.9%	0.0%	100.3%

**Ambridge Area School District
Long-Range Budget Projections**

	2020-21 BUDGET	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
Beginning Fund Balance	917,579	(2,209,040)	(8,186,708)	(14,348,756)	(20,613,524)	(27,186,587)
Local Revenue	26,041,072	25,894,843	26,555,598	27,281,365	27,936,475	28,126,342
State Revenue	21,348,045	22,086,674	22,324,744	22,582,674	23,013,391	23,449,769
Federal Revenue	1,020,270	1,015,670	1,025,382	1,060,400	1,095,717	1,081,328
Other Revenue	635,000	350,000	350,000	350,000	350,000	350,000
Total Revenue	49,044,387	49,347,186	50,255,725	51,274,438	52,395,584	53,007,439
Salaries and Wages	17,456,352	18,037,839	18,641,065	19,231,060	19,840,447	20,469,897
Benefits	10,572,663	12,196,731	12,235,871	12,296,832	12,670,776	13,056,741
Professional Services	2,049,160	2,088,899	2,129,612	2,171,328	2,214,073	2,257,877
Property Services	964,405	987,219	1,010,700	1,034,866	1,059,738	1,085,337
Other Services	12,253,198	12,549,082	12,856,219	13,175,936	13,509,858	13,859,975
Supplies, Books, Software, etc.	1,829,403	1,902,304	1,978,292	2,057,506	2,140,089	2,226,193
Equipment	406,300	414,426	422,715	429,055	433,346	435,513
Debt/Reserve	6,639,524	7,148,354	7,143,300	7,142,624	7,100,320	7,100,320
Total Expenditures	52,171,006	55,324,855	56,417,773	57,539,206	58,968,647	60,491,853
Change in Fund Balance	(3,126,618)	(5,977,668)	(6,162,048)	(6,264,768)	(6,573,063)	(7,484,413)
Ending Fund Balance	(2,209,040)	(8,186,708)	(14,348,756)	(20,613,524)	(27,186,587)	(34,671,001)
% Change	-340.7%	270.6%	75.3%	43.7%	31.9%	27.5%