

2016-2017

DRAFT - Proposed Preliminary  
General Operating Fund  
Budget



Pine-Richland School District

As of November 23, 2015

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## Key Assumptions

### Revenues

- Real estate tax millage
  - *Assumed 2.28% tax increase – (new tax rate 19.6462 mills)*
- Estimated cost neutral growth rate in assessed value – 1.6% + adjustment for new commercial property added in 2015-2016
- Earned income tax
  - Reflects 2% increase from 2014-2015 actual revenue received and an approximate 2% increase annually in future years
- State funding
  - Basic education assumes 0.63% increase annually
  - Special education assumes 0.05% increase annually + estimate for contingency funds
  - Transportation assumes 2.67% increase annually
  - Social security (48%) & PSERS (48.5%) reimbursements are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes 0.50% increase annually

### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – assumes 5% annual increase
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6)
- Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization – \$1,698,281 (consistent with draft capital funding plan)

*\*\*\*Based on trend information – this represents the current working copy of the proposed preliminary budget*

# Pine-Richland School District

## Overall General Fund Chart

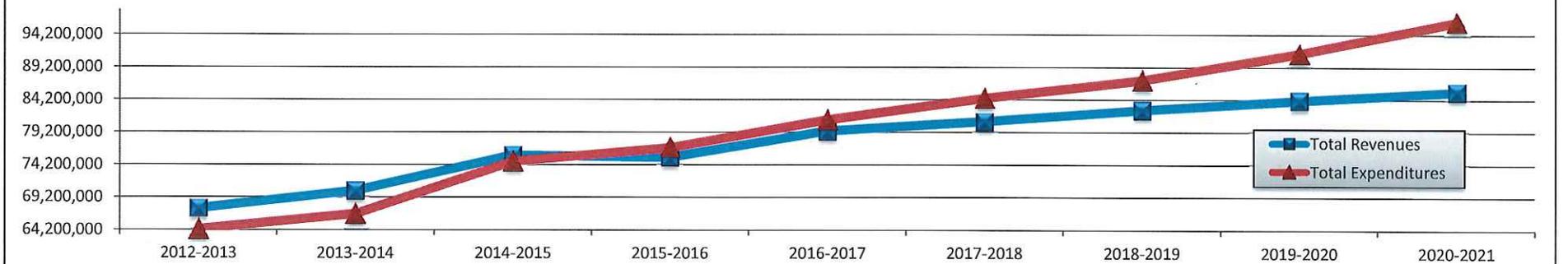
Reflects current year revenue received from new taxable commercial property. This was not included in the budget for 2015-2016.



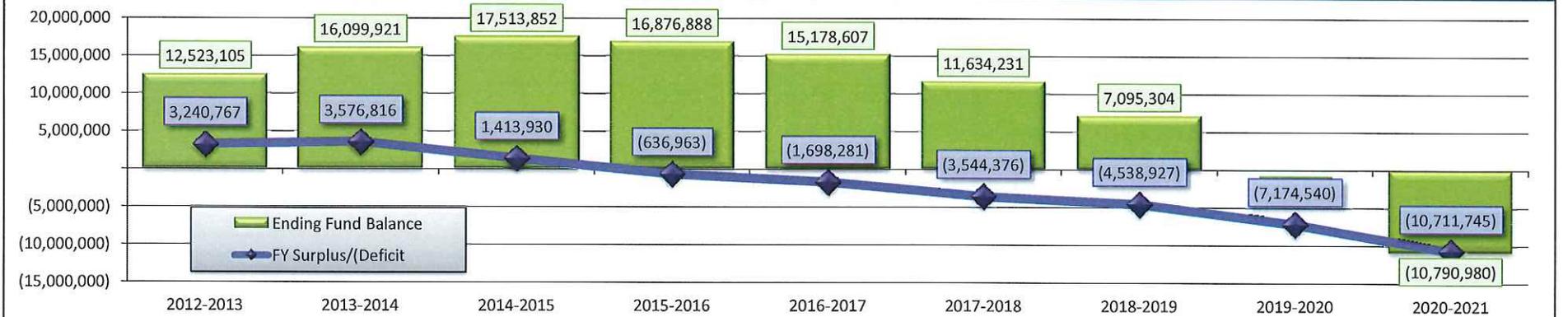
	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
<b>REVENUES VS. EXPENDITURES</b>									
<b>Total Revenues</b>	67,448,840	70,150,587	75,616,337	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
Bond Refunding Activity	-	-	54,749,430	-	-	-	-	-	-
<b>Total Revenues &amp; Other Financing Sources</b>	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
<b>Total Expenditures</b>	64,208,071	66,573,771	74,633,157	76,745,362	81,040,967	84,368,784	87,145,163	91,273,619	96,178,631
Bond Refunding Activity	-	-	54,318,676	-	-	-	-	-	-
<b>Total Expenditures &amp; Other Financing Uses</b>	64,208,071	66,573,771	128,951,833	76,745,362	81,040,967	84,368,784	87,145,163	91,273,619	96,178,631
<b>Other Revenue/(Expenditure)</b>	(3)	-	(4)	784,712	-	-	-	-	-
<b>Operating Balance</b>	3,240,767	3,576,816	1,413,930	(636,963)	(1,698,281)	(3,544,376)	(4,538,927)	(7,174,540)	(10,711,745)

<b>GENERAL FUND BALANCE</b>									
Beginning of the Year	9,282,339	12,523,105	16,099,921	17,513,852	16,876,888	15,178,607	11,634,231	7,095,304	(79,235)
End of the Year	12,523,105	16,099,921	17,513,852	16,876,888	15,178,607	11,634,231	7,095,304	(79,235)	(10,790,980)
As a % of Expenditures	19.50%	24.18%	23.47%	21.99%	18.73%	13.79%	8.14%	(0.09%)	(11.22%)

### GENERAL FUND GAP ANALYSIS

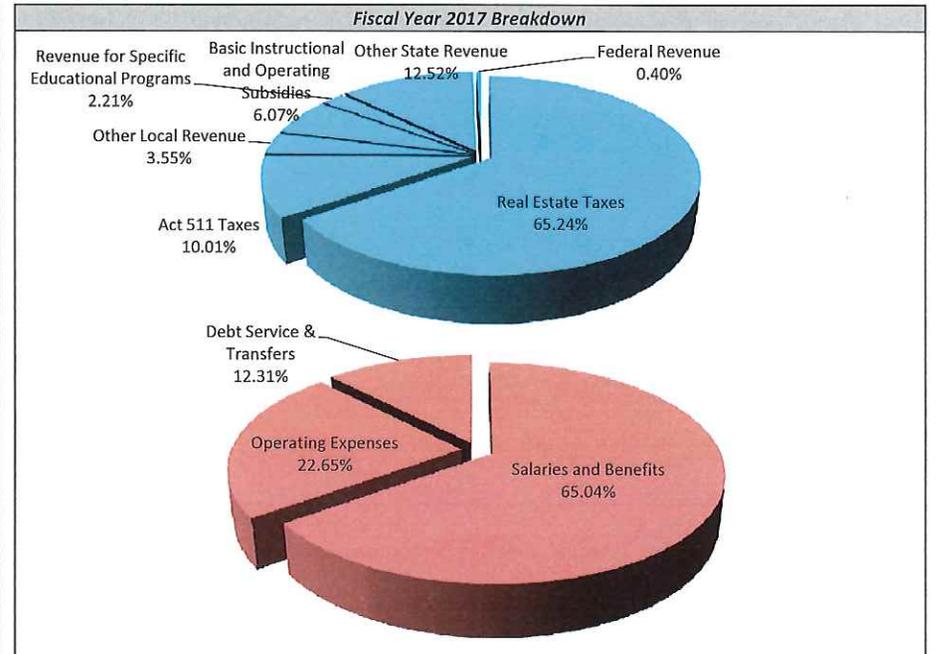
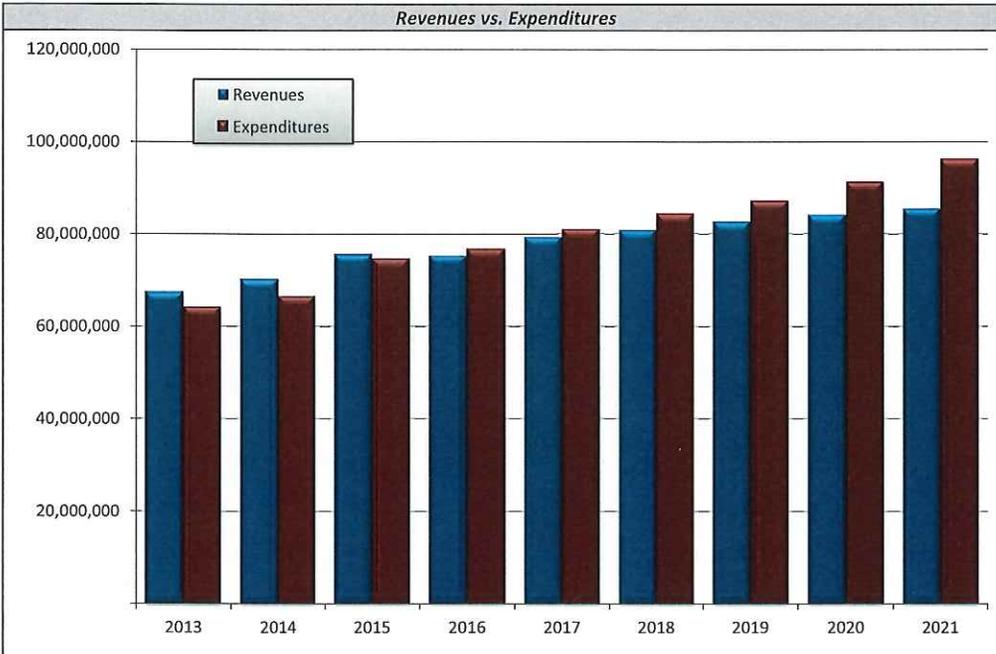


### GENERAL FUND BALANCE PROJECTIONS





	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<b>REVENUES</b>									
Real Estate Taxes	44,045,888	45,849,382	48,827,556	49,248,894	51,762,545	52,622,924	53,497,640	54,386,948	55,291,107
Act 511 Taxes	7,370,811	7,283,619	7,861,344	7,291,930	7,939,702	8,094,239	8,251,820	8,412,502	8,576,349
Other Local Revenue	2,725,808	2,800,555	3,377,041	2,796,363	2,813,134	2,830,154	2,847,427	2,864,960	2,882,757
Basic Instructional and Operating Subsidies	4,544,911	4,759,550	4,762,988	4,789,535	4,819,709	4,850,073	4,880,629	4,911,377	4,942,318
Revenue for Specific Educational Programs	1,568,982	1,602,105	1,661,233	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834	1,759,714
Other State Revenue	6,554,668	7,459,174	8,765,431	9,126,907	9,935,088	10,352,049	11,051,284	11,443,379	11,691,957
Federal Revenue	636,275	396,202	360,744	314,737	316,311	317,892	319,482	321,079	322,685
<b>TOTAL REVENUES</b>	<b>67,447,343</b>	<b>70,150,587</b>	<b>75,616,337</b>	<b>75,323,687</b>	<b>79,342,686</b>	<b>80,824,408</b>	<b>82,606,237</b>	<b>84,099,079</b>	<b>85,466,886</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	40,265,514	41,332,951	48,274,890	49,247,554	52,712,742	54,934,667	57,254,140	59,576,665	61,673,579
Operating Expenses	14,941,305	14,995,788	16,978,162	17,576,474	18,352,036	19,443,976	19,618,749	21,420,247	24,232,915
Debt Service & Transfers	9,001,252	10,245,032	9,380,105	9,921,334	9,976,189	9,990,140	10,272,274	10,276,707	10,272,137
<b>TOTAL EXPENDITURES</b>	<b>64,208,071</b>	<b>66,573,771</b>	<b>74,633,157</b>	<b>76,745,362</b>	<b>81,040,967</b>	<b>84,368,784</b>	<b>87,145,163</b>	<b>91,273,619</b>	<b>96,178,631</b>
<b>OTHER FINANCING SOURCES/(USES)</b>	<b>1,494</b>	<b>-</b>	<b>430,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET OPERATING BALANCE</b>	<b>3,240,767</b>	<b>3,576,816</b>	<b>1,413,930</b>	<b>(1,421,675)</b>	<b>(1,698,281)</b>	<b>(3,544,376)</b>	<b>(4,538,927)</b>	<b>(7,174,540)</b>	<b>(10,711,745)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>9,282,339</b>	<b>12,523,105</b>	<b>16,099,921</b>	<b>17,513,852</b>	<b>16,092,176</b>	<b>14,393,895</b>	<b>10,849,519</b>	<b>6,310,592</b>	<b>(863,947)</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>12,523,105</b>	<b>16,099,921</b>	<b>17,513,852</b>	<b>16,092,176</b>	<b>14,393,895</b>	<b>10,849,519</b>	<b>6,310,592</b>	<b>(863,947)</b>	<b>(11,575,692)</b>





## Top Ten Expenditure Chart

	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
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### REVENUES VS. EXPENDITURES

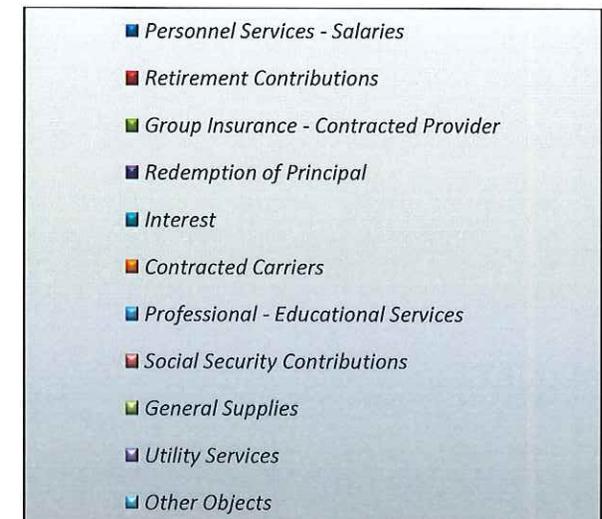
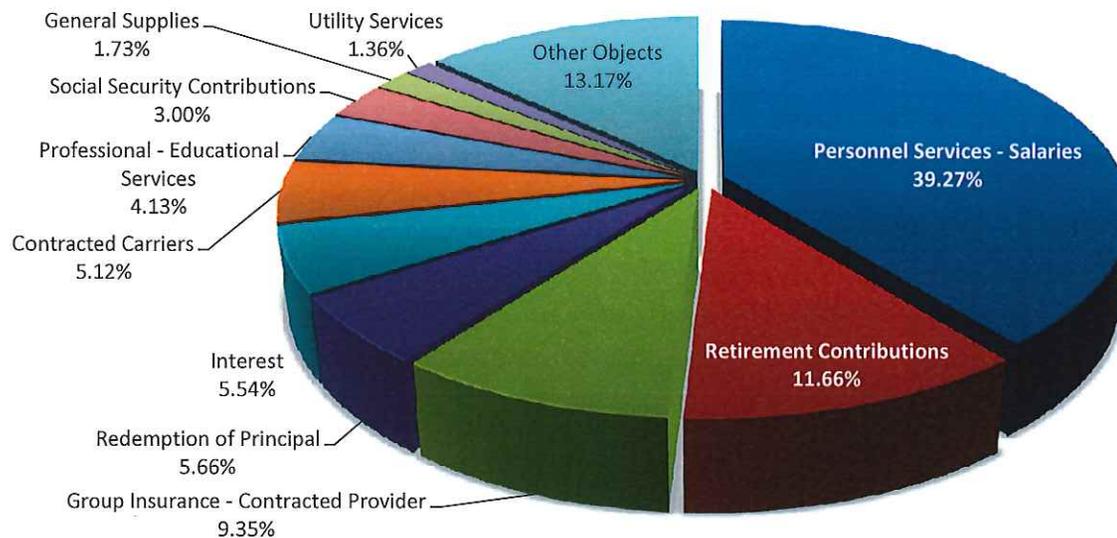
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
Total Expenditures & Other Financing Uses	64,208,071	66,573,771	128,951,833	76,745,362	81,040,967	84,368,784	87,145,163	91,273,619	96,178,631
Other Revenue/(Expenditure)	(3)	-	(4)	784,712	-	-	-	-	-
Operating Balance	3,240,767	3,576,816	1,413,930	(636,963)	(1,698,281)	(3,544,376)	(4,538,927)	(7,174,540)	(10,711,745)

### Top Ten Expenditures

Fiscal Year Ending June 30, 2017				
Rank	Amount	% of Total	Object	Name
1	31,827,663	39.27%	100	Personnel Services - Salaries
2	9,449,633	11.66%	230	Retirement Contributions
3	7,579,147	9.35%	210	Group Insurance - Contracted Provider
4	4,590,000	5.66%	910	Redemption of Principal
5	4,487,314	5.54%	830	Interest
6	4,152,981	5.12%	513	Contracted Carriers
7	3,346,387	4.13%	320	Professional - Educational Services
8	2,434,816	3.00%	220	Social Security Contributions
9	1,401,474	1.73%	610	General Supplies
10	1,099,057	1.36%	420	Utility Services
Other	10,672,495	13.17%		Other Objects
<b>TOTAL</b>	<b>81,040,967</b>	<b>100.00%</b>		

Select fiscal year here

2017



# Pine-Richland School District

## Custom Expenditure Display Chart

Percentages shown are annual growth percentages not contribution rates.

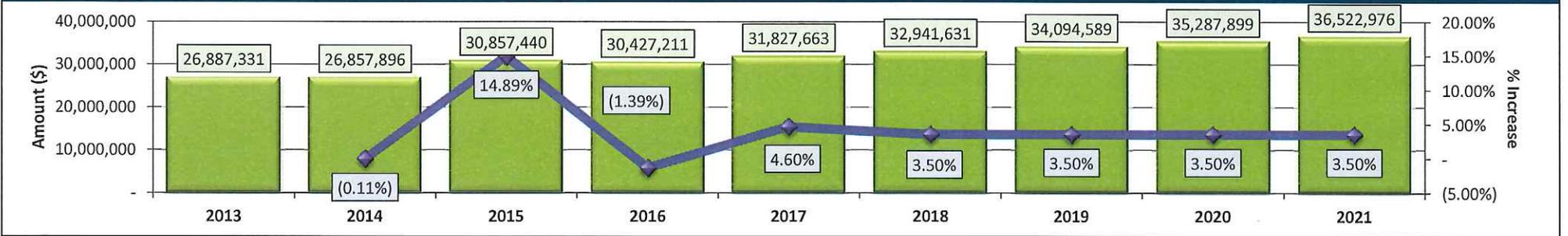


	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
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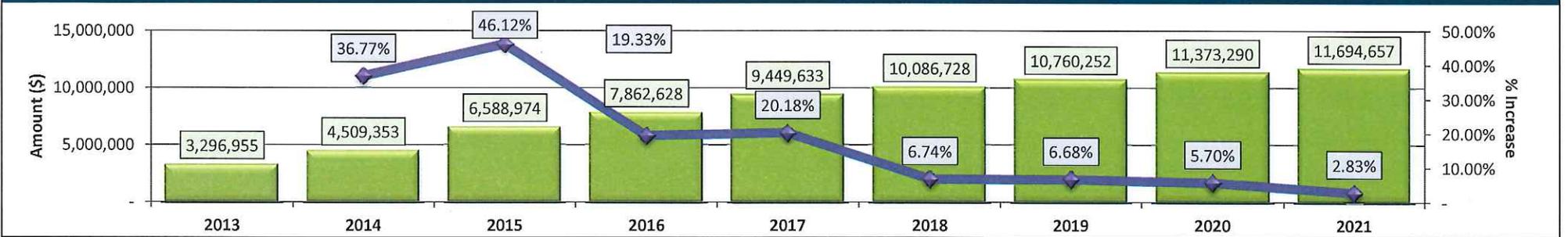
### REVENUES VS. EXPENDITURES

Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
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Other Revenue/(Expenditure)	(3)	-	(4)	784,712	-	-	-	-	-
Operating Balance	3,240,767	3,576,816	1,413,930	(636,963)	(1,698,281)	(3,544,376)	(4,538,927)	(7,174,540)	(10,711,745)

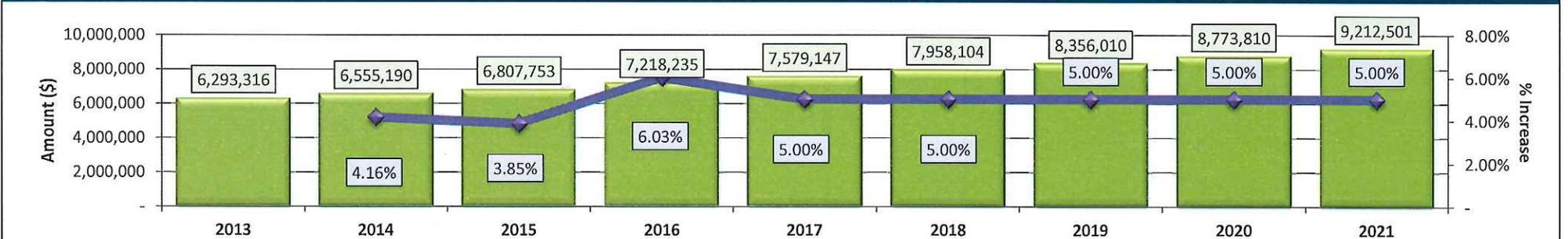
### 100 - Personnel Services - Salaries



### 230 - Retirement Contributions



### 210 - Group Insurance - Contracted Provider



# Pine-Richland School District

Retirement Planning



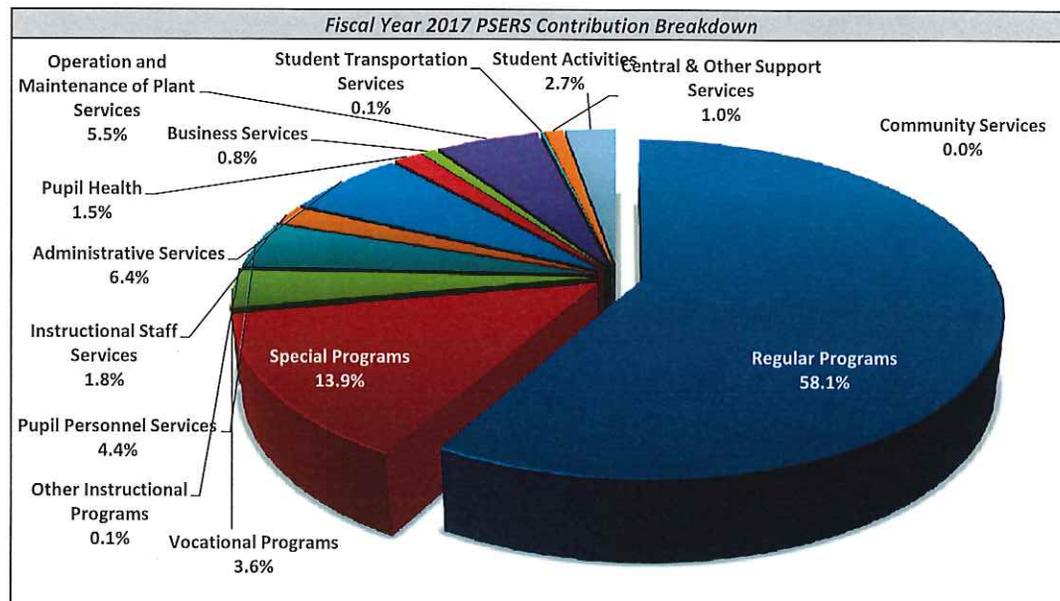
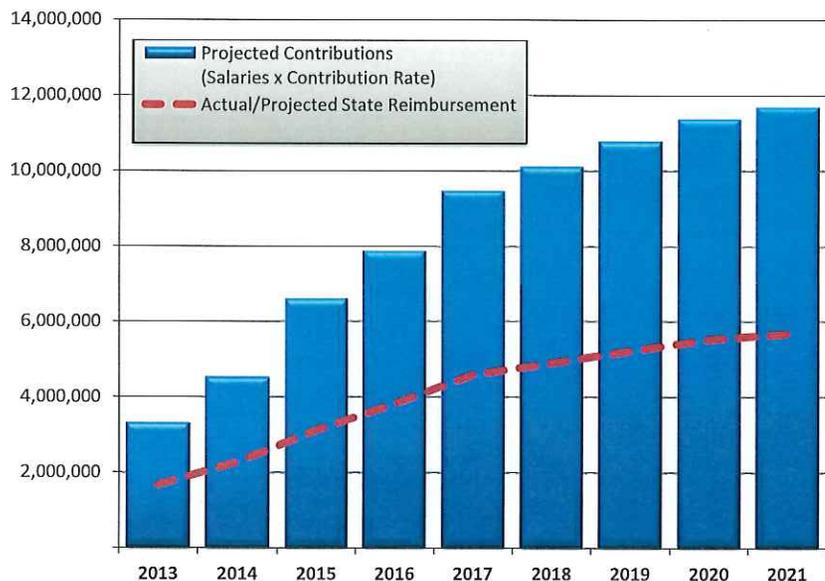
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
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Operating Balance	3,240,770	3,576,816	1,413,934	(1,421,675)	(1,698,281)	(3,544,376)	(4,538,927)	(7,174,540)	(10,711,745)

EXPENDITURES										
100	Personnel Services - Salaries	26,887,331	26,857,896	30,857,440	30,427,211	31,827,663	32,941,631	34,094,589	35,287,899	36,522,976
	<b>PSERS Contribution Rates *</b>	<b>12.36%</b>	<b>16.93%</b>	<b>21.40%</b>	<b>25.84%</b>	<b>29.69%</b>	<b>30.62%</b>	<b>31.56%</b>	<b>32.23%</b>	<b>32.02%</b>
	<b>Projected Contributions</b> (Salaries x Contribution Rate)	<b>3,323,274</b>	<b>4,547,042</b>	<b>6,603,492</b>	<b>7,862,391</b>	<b>9,449,633</b>	<b>10,086,728</b>	<b>10,760,252</b>	<b>11,373,290</b>	<b>11,694,657</b>
230	Actual Contributions (from AFR)	3,296,955	4,509,353	6,588,974	7,862,628					

\* Source: PSERS. Contribution rates in blue can be modified to reflect different budgeted contribution rates

REVENUES										
	Projected Contributions (from above)	3,323,274	4,547,042	6,603,492	7,862,391	9,449,633	10,086,728	10,760,252	11,373,290	11,694,657
	<b>Projected State Reimbursement</b>	<b>48.50%</b>	<b>1,611,788</b>	<b>2,205,315</b>	<b>3,202,694</b>	<b>3,813,260</b>	<b>4,583,072</b>	<b>4,892,063</b>	<b>5,218,722</b>	<b>5,516,046</b>
7820	Actual Reimbursement (from AFR)	1,668,331	2,266,269	3,113,877	3,813,691					
	Actual State Reimbursement % (Average)	49.37%	50.60%	50.26%	47.26%	48.50%				

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<b>Net PSERS Contribution</b>	1,628,624	2,243,084	3,475,097	4,048,937	4,866,561	5,194,665	5,541,530	5,857,244	6,022,748
<b>Net Increase Over Prior Year</b>		614,460	1,232,013	573,840	817,624	328,104	346,865	315,714	165,504



# Pine-Richland School District

Real Estate Planning Page



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
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MILLAGE RATE									
Year	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Millage Rate *	22.8150	19.2083	19.2083	19.2083	19.6462	19.6462	19.6462	19.6462	19.6462
% Increase *	4.138%	2.610%	0.000%	0.000%	2.280%	0.000%	0.000%	0.000%	0.000%

Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years



FOR ILLUSTRATIVE PURPOSES ONLY

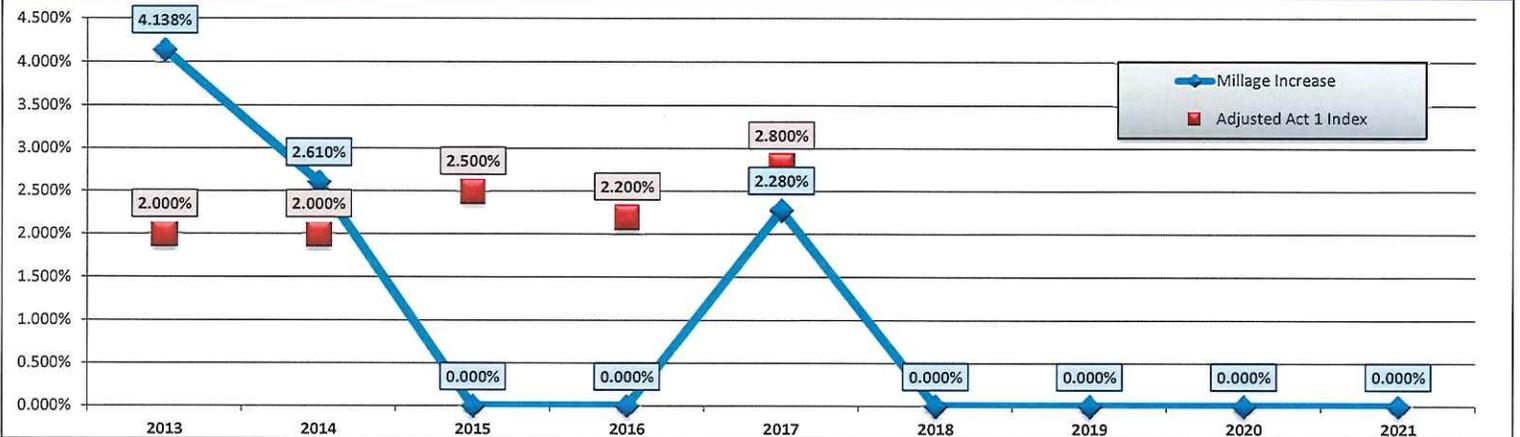
Additional % millage rate increase needed for balanced budget	3.309%	6.646%	8.377%	13.033%	19.153%
Total % millage rate increase needed for balanced budget	5.589%	6.646%	8.377%	13.033%	19.153%

Press the "Balance" button to adjust the millage rate % increase to the amount necessary for a balanced budget

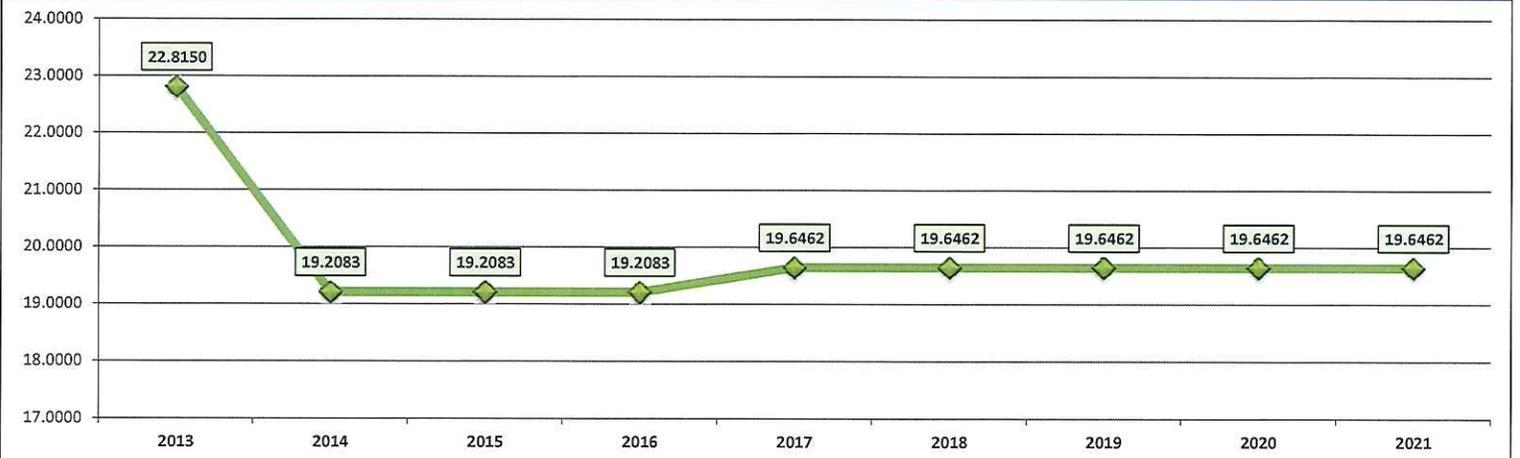


\* The 2013-2014 millage rate and value of a mill were significantly affected as a result of the Allegheny County reassessment. The School District lowered the millage rate to a revenue neutral 18.7197 mills and approved an increase of 2.61% to a revenue neutral rate in accordance with Act 1 limitations and including a portion of approved referendum exceptions.

## Annual Millage Rate Increase



## Millage Rate



# Pine-Richland School District

Real Estate Planning Page

Includes 1.6 assumed growth rate + 41,686,500 in additional assessed value from commercial property added to tax duplicate during 2015-2016



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
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TAX LEVY									
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Taxable Assessed Value	2,696,801,411	2,780,402,255	2,824,888,691	2,870,086,910	2,916,008,300	2,962,664,433			
Assumed Growth Rate					3.100%	1.600%	1.600%	1.600%	1.600%

Adjust taxable assessed value by either pressing the spinner to the right or manually entering in the % increase for future years

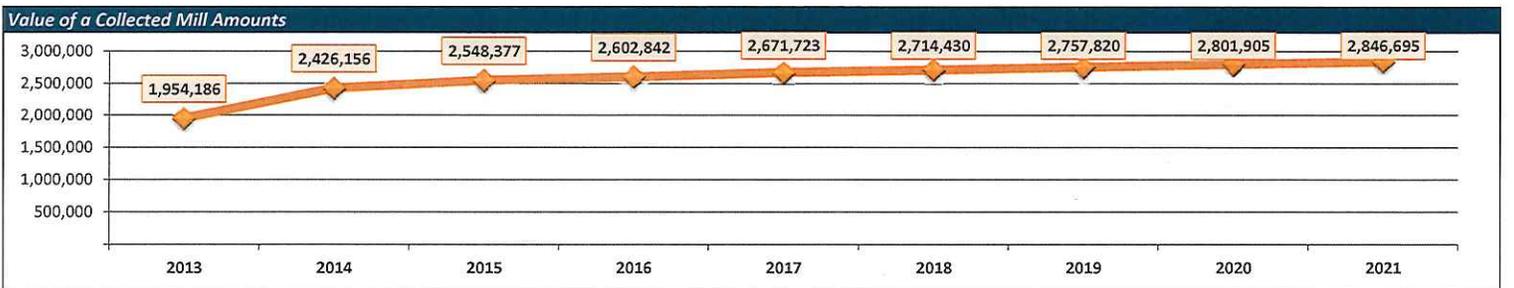
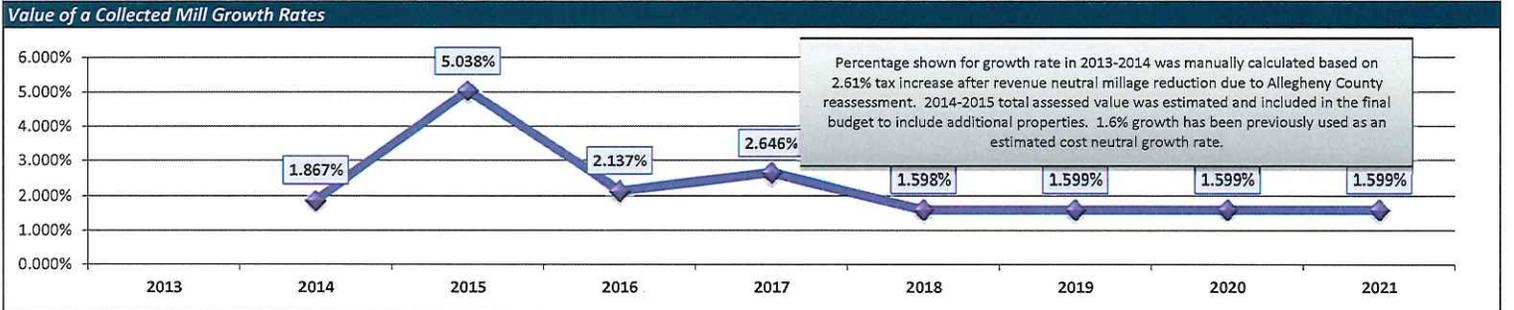
B	Millage Rate	19.2083	19.6462	19.6462	19.6462	19.6462	19.6462	19.6462	19.6462
C = (A/1000) x B	Gross Tax Levy	51,800,971	54,624,476	55,498,467	56,386,443	57,288,626	58,205,244		
D	Less: State Property Tax Reduction Allocation	1,246,139	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072
E = C-D	Net Tax Levy	50,554,832	53,378,404	54,252,395	55,140,371	56,042,554	56,959,172		

F	Collection Rate	96.43013%	96.00000%	96.00000%	96.00000%	96.00000%	96.00000%	96.00000%	96.00000%
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G = E x F **Current Real Estate Taxes 48,750,090 51,243,268 52,082,299 52,934,756 53,800,852 54,680,805**

VALUE OF A COLLECTED MILL									
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Current Real Estate Taxes	43,333,669	45,355,389	47,693,652	48,750,090	51,243,268	52,082,300	52,934,756	53,800,852	54,680,805
State Property Tax Reduction Allocation	1,251,082	1,246,944	1,256,345	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072
Total Collections	44,584,751	46,602,333	48,949,997	49,996,162	52,489,340	53,328,372	54,180,828	55,046,924	55,926,877
Millage Rate	22.8150	19.2083	19.2083	19.2083	19.6462	19.6462	19.6462	19.6462	19.6462
Value of Collected Mill	1,954,186	2,426,156	2,548,377	2,602,842	2,671,723	2,714,430	2,757,820	2,801,905	2,846,695
% Increase		1.867%	5.038%	2.137%	2.646%	1.598%	1.599%	1.599%	1.599%

\* The 2013-2014 millage rate and value of a mill were significantly affected as a result of the Allegheny County reassessment. The School District lowered the millage rate to a revenue neutral 18.7197 mills and approved an increase of 2.61% to a revenue neutral rate in accordance with Act 1 limitations and including a portion of approved referendum exceptions.





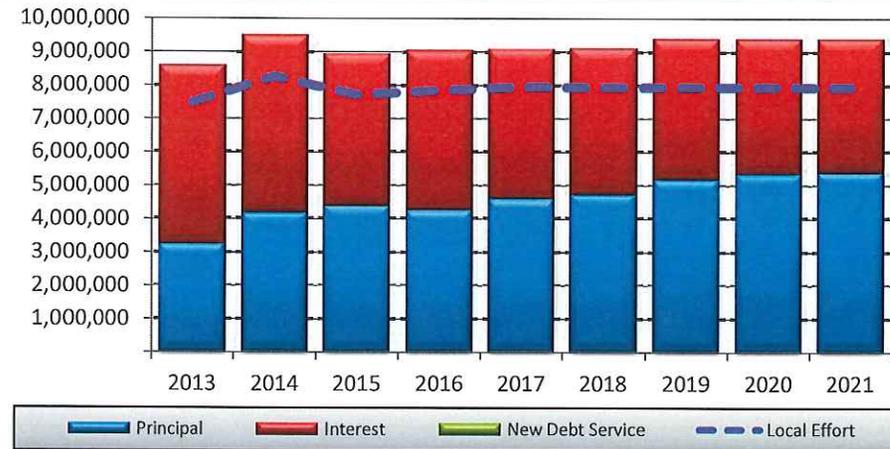
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
Total Expenditures	64,208,071	66,573,771	74,633,157	76,745,362	81,040,967	84,368,784	87,145,163	91,273,619	96,178,631
Total Expenditures & Other Financing Uses	64,208,071	66,573,771	128,951,833	76,745,362	81,040,967	84,368,784	87,145,163	91,273,619	96,178,631
Operating Balance	3,240,770	3,576,816	1,413,934	(1,421,675)	(1,698,281)	(3,544,376)	(4,538,927)	(7,174,540)	(10,711,745)

### EXISTING DEBT SERVICE

Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,590,000	4,735,000	5,180,000	5,330,000	5,395,000
Interest	5,339,396	5,280,269	4,530,388	4,764,334	4,487,314	4,356,265	4,192,772	4,046,564	3,976,339
Total Debt Service	8,581,506	9,475,187	8,920,388	9,029,334	9,077,314	9,091,265	9,372,772	9,376,564	9,371,339
Less: State Aid	1,098,626	1,205,238	1,207,771	1,191,228	1,135,799	1,156,845	1,439,845	1,442,309	1,439,899
Total Local Effort	7,482,880	8,269,949	7,712,617	7,838,106	7,941,515	7,934,421	7,932,927	7,934,255	7,931,440
Debt Service as % of Total Exp.	13.37%	14.23%	11.95%	11.77%	11.20%	10.78%	10.76%	10.27%	9.74%

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2017	2018	2019	2020	2021
Issue Amount	<input type="text"/>				
Assumed Rate	<input type="text"/>				
Term	<input type="text"/>				
New Principal					
New Interest					
New Debt Service					

Overall Debt Service	\$9,077,314	\$9,091,265	\$9,372,772	\$9,376,564	\$9,371,339
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Note: For these purposes, assumes level debt service structure. Please consult with your Financial Advisor regarding potential debt service structuring alternatives. Assumes no PlanCon reimbursement. Assumed rates are estimates.

### ESTIMATED BORROWING CAPACITY PROJECTION

(For Illustrative Purposes Only)

	2013	2014	2015	2016	2017	2018	2019	2020	2021
Applicable Revenues	67,447,343	70,150,587	75,616,337	75,323,687	79,342,686	80,824,408	82,606,237	84,099,079	85,466,886
Less: Exclusions	(1,098,626)	(1,205,238)	(1,207,771)	(1,191,228)	(1,135,799)	(1,156,845)	(1,439,845)	(1,442,309)	(1,439,899)
Total Net Revenues	66,348,718	68,945,349	74,408,566	74,132,459	78,206,887	79,667,564	81,166,392	82,656,770	84,026,987
Borrowing Base (225% of Previous 3 Year Average)					163,114,781	170,060,934	174,005,182	179,280,632	182,618,044
Less: Principal Outstanding (as of June 30th of Each Year)					127,650,000	122,915,000	117,735,000	112,405,000	107,010,000
Estimated Borrowing Capacity					35,464,781	47,145,934	56,270,182	66,875,632	75,608,044

# Pine-Richland School District

## General Fund Detail Report



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<b>REVENUES</b>									
<b>LOCAL REVENUE</b>									
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	43,333,669	45,355,389	47,693,652	48,750,090	51,243,268	52,082,300	52,934,756	53,800,852	54,680,805
Interim Real Estate Taxes	645,401	431,963	1,067,062	431,962	451,098	471,082	491,950	513,744	536,503
Public Utility Realty Taxes	66,818	62,030	66,842	66,842	68,179	69,542	70,933	72,352	73,799
<b>Total Real Estate Taxes</b>	<b>44,045,888</b>	<b>45,849,382</b>	<b>48,827,556</b>	<b>49,248,894</b>	<b>51,762,545</b>	<b>52,622,924</b>	<b>53,497,640</b>	<b>54,386,948</b>	<b>55,291,107</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	69,223	70,212	72,333	71,702	72,061	72,421	72,783	73,147	73,513
Current Act 511 Per Capita Taxes	69,223	70,213	72,333	71,702	72,061	72,421	72,783	73,147	73,513
Earned Income Taxes	6,072,992	6,047,744	6,665,120	6,168,698	6,798,214	6,934,178	7,072,861	7,214,319	7,358,605
Real Estate Transfer Taxes	1,159,373	1,095,450	1,051,558	979,828	997,367	1,015,220	1,033,392	1,051,890	1,070,719
<b>Total Act 511 Taxes</b>	<b>7,370,811</b>	<b>7,283,619</b>	<b>7,861,344</b>	<b>7,291,930</b>	<b>7,939,702</b>	<b>8,094,239</b>	<b>8,251,820</b>	<b>8,412,502</b>	<b>8,576,349</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,448,188	1,531,784	1,665,684	1,363,996	1,370,816	1,377,670	1,384,558	1,391,481	1,398,439
Earnings on Investments	29,780	20,350	24,898	20,000	20,010	20,020	20,030	20,040	20,050
Revenue From Student Activities	279,422	296,783	328,722	209,633	209,738	209,843	209,948	210,053	210,158
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	547,468	534,210	622,936	618,825	618,825	618,825	618,825	618,825	618,825
Rentals	85,229	99,966	95,646	109,000	109,055	109,109	109,164	109,218	109,273
Contributions and Donations from Private Sources	3,048	4,658	3,248	4,000	4,002	4,004	4,006	4,008	4,010
Regular Day School Tuition	34,797	27,443	18,983	27,000	27,014	27,027	27,041	27,054	27,068
Receipts from Other LEAS in PA - Education	120,601	137,090	217,617						
Services Provided Other Local Governmental Units/LEAs				217,000	221,774	226,653	231,639	236,735	241,944
Refunds and Other Misc. Revenue				226,909	231,901	237,003	242,217	247,546	252,992
Refunds of Prior Years' Expenditures	29,902	14,574	224,894						
All Other Local Revenues	147,373	133,697	174,413						
<b>Total Other Local Revenue</b>	<b>2,725,808</b>	<b>2,800,555</b>	<b>3,377,041</b>	<b>2,796,363</b>	<b>2,813,134</b>	<b>2,830,154</b>	<b>2,847,427</b>	<b>2,864,960</b>	<b>2,882,757</b>
<b>TOTAL LOCAL REVENUE</b>	<b>54,142,507</b>	<b>55,933,556</b>	<b>60,065,941</b>	<b>59,337,187</b>	<b>62,515,380</b>	<b>63,547,317</b>	<b>64,596,887</b>	<b>65,664,410</b>	<b>66,750,213</b>
<b>STATE REVENUE</b>									
<b>Basic Instructional and Operating Subsidies</b>									
Basic Instructional Subsidy (In Gross)	4,544,911	4,759,550	4,759,698	4,789,535	4,819,709	4,850,073	4,880,629	4,911,377	4,942,318
Tuition for Orphans & Children Placed in Private Homes			3,290						
<b>Total Basic Instructional and Operating Subsidies</b>	<b>4,544,911</b>	<b>4,759,550</b>	<b>4,762,988</b>	<b>4,789,535</b>	<b>4,819,709</b>	<b>4,850,073</b>	<b>4,880,629</b>	<b>4,911,377</b>	<b>4,942,318</b>
<b>Revenue for Specific Educational Programs</b>									
Special Education - Funding for School Aged Pupils	1,568,982	1,602,105	1,661,233	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834	1,759,714
<b>Total Revenue for Specific Educational Programs</b>	<b>1,568,982</b>	<b>1,602,105</b>	<b>1,661,233</b>	<b>1,755,321</b>	<b>1,756,199</b>	<b>1,757,077</b>	<b>1,757,955</b>	<b>1,758,834</b>	<b>1,759,714</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,342,440	1,548,439	1,661,301	1,661,300	1,705,657	1,751,198	1,797,955	1,845,960	1,895,247
Rental and Sinking Fund Payments	1,098,626	1,205,238	1,207,771	1,191,228	1,135,799	1,156,845	1,439,845	1,442,309	1,439,899
Health Services	95,970	95,268	95,086	95,300	95,777	96,255	96,737	97,220	97,706
State Property Tax Reduction Allocation	1,251,082	1,246,944	1,256,345	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072	1,246,072
PA Accountability Grant	113,875	113,875							
Dual Enrollment									
Ready to Learn Block Grant			311,350						

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<i>Additional grants not listed elsewhere</i>	6,543	1,677	2,245						
<i>Revenue from Social Security Payments</i>	977,800	981,464	1,117,456	1,119,316	1,168,712	1,209,617	1,251,953	1,295,772	1,341,124
<i>Revenue from Retirement Payments</i>	1,668,331	2,266,269	3,113,877	3,813,691	4,583,072	4,892,063	5,218,722	5,516,046	5,671,909
<b>Total Other State Revenue</b>	<b>6,554,668</b>	<b>7,459,174</b>	<b>8,765,431</b>	<b>9,126,907</b>	<b>9,935,088</b>	<b>10,352,049</b>	<b>11,051,284</b>	<b>11,443,379</b>	<b>11,691,957</b>
<b>TOTAL STATE REVENUE</b>	<b>12,668,561</b>	<b>13,820,829</b>	<b>15,189,652</b>	<b>15,671,763</b>	<b>16,510,996</b>	<b>16,959,199</b>	<b>17,689,868</b>	<b>18,113,590</b>	<b>18,393,989</b>

<b>FEDERAL REVENUE</b>									
<b>Revenue from Federal Sources</b>									
<i>IDEA, Section 619</i>	7,464								
<i>NCLB - Education of Disadvantaged Children</i>	118,159	107,596	117,685	113,092	113,657	114,226	114,797	115,371	115,948
<i>NCLB - Preparing, Training and Recruiting Teachers/Principals</i>				49,245	49,491	49,739	49,987	50,237	50,488
<i>NCLB - Language Instruction</i>	869	1,519	7,316	1,500	1,508	1,515	1,523	1,530	1,538
<i>NCLB - 21st Century Schools</i>									
<i>Other ESEA &amp; IDEA Programs</i>	58,084	49,377	49,245						
<i>ARRA - State Fiscal Stabilization Fund</i>									
<i>ARRA Education Jobs Fund</i>	240								
<i>Medical Assistance Reimbursement Through the Commonwealth</i>	450,000	229,269	183,415	142,500	143,213	143,929	144,648	145,371	146,098
<i>Medical Assn. Reimb. For Health-Related Admin.</i>	1,458	8,441	3,083	8,400	8,442	8,484	8,527	8,569	8,612
<b>Total Revenue from Federal Sources</b>	<b>636,275</b>	<b>396,202</b>	<b>360,744</b>	<b>314,737</b>	<b>316,311</b>	<b>317,892</b>	<b>319,482</b>	<b>321,079</b>	<b>322,685</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>636,275</b>	<b>396,202</b>	<b>360,744</b>	<b>314,737</b>	<b>316,311</b>	<b>317,892</b>	<b>319,482</b>	<b>321,079</b>	<b>322,685</b>

<b>TOTAL REVENUES</b>	<b>67,447,343</b>	<b>70,150,587</b>	<b>75,616,337</b>	<b>75,323,687</b>	<b>79,342,686</b>	<b>80,824,408</b>	<b>82,606,237</b>	<b>84,099,079</b>	<b>85,466,886</b>
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(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
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**EXPENDITURES**

<b>PERSONNEL</b>								
Personnel Services - Salaries	26,887,331	26,857,896						
Official/Administrative Salaries - Regular			2,399,353	2,525,481	2,613,873	2,705,359	2,800,046	2,898,048
Professional - Educational Salaries - Regular			23,423,930	22,597,779	23,724,201	24,554,548	25,413,958	26,303,446
Professional - Educational Salaries - Temporary			135					
Professional - Educational Salaries - Overtime			1,050					
Professional - Other Salaries - Regular			1,230,823	1,224,486	1,267,343	1,311,700	1,357,609	1,405,125
Professional - Other Salaries - Overtime			43,277	42,500	43,988	45,527	47,121	48,770
Technical Salaries - Regular			103,101	111,705	115,615	119,661	123,849	128,184
Office/Clerical Salaries - Regular			877,078	951,762	985,073	1,019,551	1,055,235	1,092,169
Office/Clerical Salaries - Overtime			8,962					
Service Work Salaries - Regular			1,289,292	1,404,137	1,453,281	1,504,146	1,556,791	1,611,279
Service Work Salaries - Temporary			69,966	27,000	27,945	28,923	29,935	30,983
Service Work Salaries - Overtime			67,850	75,476	78,118	80,852	83,682	86,610
Instructional Assistant Salaries - Regular			1,342,624	1,466,886	1,518,227	1,571,364	1,626,362	1,683,285
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	6,293,316	6,555,190	6,807,753	7,218,235	7,579,147	7,958,104	8,356,010	8,773,810
Social Security Contributions	2,029,826	2,027,787	2,326,682	2,324,494	2,434,816	2,520,035	2,608,236	2,699,524
Retirement Contributions	3,296,955	4,509,353	6,588,974	7,862,628	9,449,633	10,086,728	10,760,252	11,373,290
Tuition Reimbursements	116,910	84,779	43,534	100,000	100,000	100,000	100,000	100,000
Unemployment Compensation	66,311	22,532	30,499	26,748	26,882	27,016	27,151	27,287
Workmen's Compensation	163,252	120,406	190,190	212,064	218,426	224,979	231,728	238,680
Other Post Employment Benefits	1,407,382	1,142,748	1,417,068	1,055,534	1,055,534	1,055,534	1,055,534	1,055,534
Other Current Employee Benefits	4,230	12,260	12,750	20,640	20,640	20,640	20,640	20,640
<b>Total Personnel Expenditures</b>	<b>40,265,514</b>	<b>41,332,951</b>	<b>48,274,890</b>	<b>49,247,554</b>	<b>52,712,742</b>	<b>54,934,667</b>	<b>57,254,140</b>	<b>59,576,665</b>

<b>OPERATING</b>								
Purchased Professional & Technical Services	4,170,070	4,218,095						
Official/Administrative Services			233,880	217,400	222,183	227,071	232,066	237,172
Professional - Educational Services			3,863,249	3,274,351	3,346,387	3,420,007	3,495,248	3,572,143
Other Professional Services			263,423	287,600	323,267	329,059	334,978	311,028
Technical Services			142,428	149,495	152,784	156,145	159,580	163,091
Purchased Property Services	1,915,365	1,974,416						
Cleaning Services			145,104	133,527	136,465	139,467	142,535	145,671
Utility Services			1,035,662	1,075,398	1,099,057	1,123,236	1,147,947	1,173,202
Repairs and Maintenance Services			282,605	290,275	296,661	303,188	309,858	316,675
Rentals			412,769	503,600	514,679	526,002	537,574	549,401
Construction Services	160,077	86,837	479,542	128,575	522,300	775,590	1,070,000	1,554,000
Extermination Services			8,720	7,350	7,512	7,677	7,846	8,018
Other Purchased Services			137					
Student Transportation Services	133,706	137,629						
Contracted Carriers	3,285,627	3,489,741	3,930,159	4,047,740	4,152,981	4,260,959	4,371,744	4,485,409
Student Transportation Services from the IU	10,524							
Insurance-General	48,262	46,598						
Automotive Liability Insurance		17,142	16,930	17,936	18,331	18,734	19,146	19,567
General Property and Liability Insurance	151,579	153,159	159,357	159,505	163,014	166,600	170,266	174,011
Bonding Insurance			47,637	50,426	51,536	52,669	53,828	55,012
Other Insurance			12,725	12,725	13,005	13,291	13,583	13,882
Communications	136,495	159,759	116,144	183,600	187,639	191,767	195,986	200,298
Advertising	12,555	11,353	11,723	12,500	12,775	13,056	13,343	13,637
Printing & Binding	63,090	30,493	51,594	66,125	67,580	69,067	70,586	72,139



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Tuition	1,917,041	2,079,471							
Tuition to Other School Districts Within the State			1,017	20,000	21,600	23,328	25,194	27,210	29,387
Tuition to Pennsylvania Charter Schools			580,948	615,290	664,513	717,674	775,088	837,095	904,063
Tuition to Nonpublic Schools			23,775						
Tuition to Career and Technology Centers			638,147	615,323	664,549	717,713	775,130	837,140	904,111
Tuition to Approved Private Schools and PA Chartered Schools			739,799	709,500	766,260	827,561	893,766	965,267	1,042,488
Tuition to PRRI and Detention Centers			52						
Tuition - Other			119,693	173,093	186,940	201,896	218,047	235,491	254,330
Travel	37,196	39,296	54,681	39,642	40,038	40,439	40,843	41,252	41,664
Miscellaneous Purchased Services	73,072	72,038	71,820	70,590	72,143	73,730	75,352	77,010	78,704
Supplies									
General Supplies	1,243,615	1,154,962	1,216,395	1,360,654	1,401,474	1,443,518	1,486,823	1,531,428	1,577,371
Energy	530,749	642,304	631,579	579,526	596,912	614,819	633,264	652,261	671,829
Food	3,944	4,487	5,223	2,500	2,575	2,652	2,732	2,814	2,898
Books & Periodicals	152,852	162,587	444,278	675,777	696,050	716,932	738,440	760,593	783,411
Property									
Land and Improvements			8,260			812,000	90,000	900,000	
Equipment - Original & Additional	194,060	158,683	196,297	198,438	175,605	179,958	184,442	189,060	193,817
Equipment - Replacement	441,408	71,124	618,157	966,954	995,486	958,633	1,008,045	967,741	1,025,253
Infrastructure Assets			146,604	673,000	516,000	50,000	50,000	50,000	50,000
Other Objects	260,018	285,477							
Dues and Fees			267,788	258,059	263,736	269,538	275,468	281,529	287,722
<b>Total Operating Expenditures</b>	<b>14,941,305</b>	<b>14,995,788</b>	<b>16,978,162</b>	<b>17,576,474</b>	<b>18,352,036</b>	<b>19,443,976</b>	<b>19,618,749</b>	<b>21,420,247</b>	<b>24,232,915</b>

#### DEBT SERVICE AND TRANSFERS

Claims and Judgments Against the LEA				28,500	28,500	28,500	29,127	29,768	30,423
Interest	5,339,396	5,280,269	4,530,388	4,764,334	4,487,314	4,356,265	4,192,772	4,046,564	3,976,339
Contingency				550,000	550,000	550,000	550,000	550,000	550,000
Grants to Municipal and Community Service Organizations			19,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	159,637	204,561	40,800	275,000	281,875	281,875	281,875	281,875	281,875
Other Financing Uses									
Redemption of Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,590,000	4,735,000	5,180,000	5,330,000	5,395,000
Fund Transfers	260,109	565,284	2,760						
Miscellaneous Other Uses of Funds			397,157						
<b>Total Debt Service and Transfers</b>	<b>9,001,252</b>	<b>10,245,032</b>	<b>9,380,105</b>	<b>9,921,334</b>	<b>9,976,189</b>	<b>9,990,140</b>	<b>10,272,274</b>	<b>10,276,707</b>	<b>10,272,137</b>

#### TOTAL EXPENDITURES

<b>64,208,071</b>	<b>66,573,771</b>	<b>74,633,157</b>	<b>76,745,362</b>	<b>81,040,967</b>	<b>84,368,784</b>	<b>87,145,163</b>	<b>91,273,619</b>	<b>96,178,631</b>
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#### OTHER FINANCING SOURCES/(USES)

<b>1,494</b>	<b>-</b>	<b>430,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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#### NET OPERATING BALANCE

<b>3,240,767</b>	<b>3,576,816</b>	<b>1,413,930</b>	<b>(1,421,675)</b>	<b>(1,698,281)</b>	<b>(3,544,376)</b>	<b>(4,538,927)</b>	<b>(7,174,540)</b>	<b>(10,711,745)</b>
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#### FUND BALANCE (BEGINNING OF THE YEAR)

<b>9,282,339</b>	<b>12,523,105</b>	<b>16,099,921</b>	<b>17,513,852</b>	<b>16,092,176</b>	<b>14,393,895</b>	<b>10,849,519</b>	<b>6,310,592</b>	<b>(863,947)</b>
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#### FUND BALANCE (END OF THE YEAR)

<b>12,523,105</b>	<b>16,099,921</b>	<b>17,513,852</b>	<b>16,092,176</b>	<b>14,393,895</b>	<b>10,849,519</b>	<b>6,310,592</b>	<b>(863,947)</b>	<b>(11,575,692)</b>
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# Pine-Richland School District

## Expenditure By Program Report



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
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### EXPENDITURES BY PROGRAM

#### REGULAR PROGRAMS - 1100

Personnel Services - Salaries	15,429,874	15,391,959							
Professional - Educational Salaries - Regular			18,050,771	17,468,946	18,080,359	18,713,172	19,368,133	20,046,017	20,747,628
Professional - Educational Salaries - Temporary			135						
Professional - Other Salaries - Regular			81,800	110,494	114,361	118,363	122,506	126,794	131,232
Technical Salaries - Regular			103,101	111,705	115,615	119,661	123,849	128,184	132,671
Service Work Salaries - Overtime			6,233						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,153,118	3,291,656	3,429,690	3,637,886	3,819,781	4,010,770	4,211,308	4,421,874	4,642,967
Social Security Contributions	1,169,966	1,168,383	1,384,247	1,353,399	1,417,632	1,467,249	1,518,603	1,571,754	1,626,766
Retirement Contributions	1,918,921	2,611,471	3,923,706	4,571,407	5,494,108	5,864,520	6,256,114	6,612,540	6,799,386
Tuition Reimbursements	115,410	84,779	39,499	100,000	100,000	100,000	100,000	100,000	100,000
Unemployment Compensation	36,769	12,458	17,501	11,426	11,483	11,540	11,598	11,656	11,714
Workmen's Compensation	90,522	66,580	109,134	123,259	126,956	130,765	134,688	138,729	142,891
Other Post Employment Benefits	1,407,382	1,142,748	1,417,068	1,055,534	1,055,534	1,055,534	1,055,534	1,055,534	1,055,534
Other Current Employee Benefits									
Purchased Professional & Technical Services	649,124	585,015							
Professional - Educational Services			615,104	681,067	696,050	711,364	727,014	743,008	759,354
Technical Services				3,200	3,270	3,342	3,416	3,491	3,568
Purchased Property Services	11,704	22,396							
Cleaning Services			2,558	2,920	2,984	3,050	3,117	3,186	3,256
Repairs and Maintenance Services			9,870	11,050	11,293	11,542	11,795	12,055	12,320
Rentals			575	950	971	992	1,014	1,036	1,059
Other Purchased Services									
Student Transportation Services	30,342	33,932							
Contracted Carriers			62,583	26,520	27,210	27,917	28,643	29,388	30,152
Printing & Binding	206	3,152	262	3,100	3,168	3,238	3,309	3,382	3,456
Tuition	582,528	525,355							
Tuition to Pennsylvania Charter Schools			336,206	438,250	473,310	511,175	552,069	596,234	643,933
Tuition to Approved Private Schools and PA Chartered Schools			4,853	56,000	60,480	65,318	70,544	76,187	82,282
Tuition to PRRI and Detention Centers			52						
Tuition - Other			4,150	10,500	11,340	12,247	13,227	14,285	15,428
Travel	4,039	3,361	4,761	1,377	1,391	1,405	1,419	1,433	1,447
Supplies									
General Supplies	444,664	434,275	443,579	477,586	491,914	506,671	521,871	537,527	553,653
Food									
Books & Periodicals	55,457	74,652	356,999	569,875	586,971	604,580	622,718	641,399	660,641
Property									
Equipment - Original & Additional	23,754	20,261	21,261	30,093	30,996	31,926	32,883	33,870	34,886
Equipment - Replacement	310,594	20,664	247,410	28,346	29,196	30,072	30,974	31,904	32,861
Other Objects	16,198	12,824							
Dues and Fees			10,827	22,305	22,796	23,297	23,810	24,334	24,869
<b>Total Regular Programs</b>	<b>25,450,575</b>	<b>25,505,921</b>	<b>30,683,933</b>	<b>30,907,195</b>	<b>32,789,169</b>	<b>34,139,712</b>	<b>35,550,157</b>	<b>36,965,801</b>	<b>38,253,954</b>

#### SPECIAL PROGRAMS - 1200

Personnel Services - Salaries	4,089,791	3,927,045							
Professional - Educational Salaries - Regular			2,974,791	2,778,613	3,211,364	3,323,762	3,440,094	3,560,497	3,685,115



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Professional - Other Salaries - Regular			65,014	61,251	63,395	65,614	67,910	70,287	72,747
Office/Clerical Salaries - Regular			29,107	31,094	32,182	33,309	34,474	35,681	36,930
Instructional Assistant Salaries - Regular			1,239,692	1,347,095	1,394,243	1,443,041	1,493,548	1,545,822	1,599,926
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,404,970	1,479,821	1,541,477	1,603,347	1,683,514	1,767,690	1,856,074	1,948,878	2,046,322
Social Security Contributions	307,821	293,891	321,373	322,721	338,038	349,869	362,115	374,789	387,906
Retirement Contributions	495,815	649,640	922,276	1,090,081	1,310,105	1,398,432	1,491,810	1,576,802	1,621,357
Unemployment Compensation	10,230	3,328	4,315	4,579	4,602	4,625	4,648	4,672	4,695
Workmen's Compensation	25,186	17,781	26,908	29,384	30,265	31,173	32,108	33,072	34,064
Other Current Employee Benefits									
Purchased Professional & Technical Services	1,530,591	1,561,943							
Professional - Educational Services			1,336,655	1,581,600	1,616,395	1,651,956	1,688,299	1,725,442	1,763,401
Purchased Property Services	2,032	796							
Repairs and Maintenance Services			249	1,000	1,022	1,044	1,067	1,091	1,115
Other Purchased Services									
Student Transportation Services	3,686	6,809							
Contracted Carriers			6,932	8,540	8,762	8,990	9,224	9,463	9,709
Printing & Binding	176	274	114	150	153	157	160	164	167
Tuition	727,305	955,466							
Tuition to Other School Districts Within the State			1,017	20,000	21,600	23,328	25,194	27,210	29,387
Tuition to Pennsylvania Charter Schools			244,742	177,040	191,203	206,499	223,019	240,861	260,130
Tuition to Nonpublic Schools			23,775						
Tuition to Approved Private Schools and PA Chartered Schools			734,405	617,500	666,900	720,252	777,872	840,102	907,310
Tuition - Other			115,543	158,593	171,280	184,983	199,782	215,764	233,025
Travel	3,037	7,692	2,082	4,750	4,798	4,845	4,894	4,943	4,992
Miscellaneous Purchased Services	2,920	1,749	1,230						
Supplies									
General Supplies	81,999	86,309	76,305	98,675	101,635	104,684	107,825	111,060	114,391
Energy	1,155	1,142	839	2,600	2,678	2,758	2,841	2,926	3,014
Food	216	532		100	103	106	109	113	116
Books & Periodicals	16,110	8,954	9,508	16,600	17,098	17,611	18,139	18,683	19,244
Property									
Equipment - Original & Additional	14,351	19,761	35,419	16,350	16,841	17,346	17,866	18,402	18,954
Equipment - Replacement	26,676	5,637		250	258	265	273	281	290
Other Objects	4,654	6,390							
Dues and Fees			3,308	5,389	5,508	5,629	5,753	5,879	6,008
<b>Total Special Programs</b>	<b>8,748,722</b>	<b>9,034,960</b>	<b>9,717,075</b>	<b>9,977,302</b>	<b>10,893,942</b>	<b>11,367,969</b>	<b>11,865,100</b>	<b>12,372,883</b>	<b>12,860,315</b>

**VOCATIONAL PROGRAMS - 1300**

Personnel Services - Salaries	927,735	915,573							
Professional - Educational Salaries - Regular			1,108,489	1,084,106	1,122,050	1,161,321	1,201,968	1,244,037	1,287,578
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	224,084	233,588	233,887	240,309	252,324	264,940	278,187	292,097	306,702
Social Security Contributions	69,771	68,960	83,671	82,934	86,870	89,911	93,058	96,315	99,686
Retirement Contributions	114,075	155,007	237,212	280,133	336,675	359,374	383,371	405,212	416,662
Unemployment Compensation	2,170	724	1,039	672	675	679	682	686	689
Workmen's Compensation	5,342	3,867	6,478	7,551	7,778	8,011	8,251	8,499	8,754
Purchased Professional & Technical Services	3,795	4,578							
Professional - Educational Services			8,000						
Purchased Property Services	2,201	1,761							
Repairs and Maintenance Services			2,414	7,200	7,358	7,520	7,686	7,855	8,028
Other Purchased Services									



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<i>Student Transportation Services</i>	97	252							
<i>Contracted Carriers</i>			543	500	513	526	540	554	568
<i>Printing &amp; Binding</i>	28,632								
<i>Tuition</i>	483,295	559,200							
<i>Tuition to Career and Technology Centers</i>			638,147	615,323	664,549	717,713	775,130	837,140	904,111
<i>Travel</i>	48	76		500	505	510	515	520	526
<i>Supplies</i>									
<i>General Supplies</i>	118,336	88,018	87,109	95,250	98,108	101,051	104,082	107,205	110,421
<i>Food</i>									
<i>Books &amp; Periodicals</i>	1,527	560	56	6,640	6,839	7,044	7,256	7,473	7,698
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>	107,860	12,868	25,923	5,500	5,665	5,835	6,010	6,190	6,376
<i>Equipment - Replacement</i>	2,309	1,478	2,373	11,658	12,008	12,368	12,739	13,121	13,515
<i>Other Objects</i>	4,502	3,630							
<i>Dues and Fees</i>			915	620	634	648	662	676	691
<b>Total Vocational Programs</b>	<b>2,095,778</b>	<b>2,050,140</b>	<b>2,436,257</b>	<b>2,438,896</b>	<b>2,602,551</b>	<b>2,737,451</b>	<b>2,880,136</b>	<b>3,027,580</b>	<b>3,172,003</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

<i>Personnel Services - Salaries</i>	27,793	33,461							
<i>Professional - Educational Salaries - Regular</i>			30,246	33,480	34,652	35,865	37,120	38,419	39,764
<i>Instructional Assistant Salaries - Regular</i>			5,405	8,400	8,694	8,998	9,313	9,639	9,977
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	32	11	7						
<i>Social Security Contributions</i>	2,137	2,538	2,732	3,204	3,356	3,473	3,595	3,721	3,851
<i>Retirement Contributions</i>	2,633	4,339	6,514	10,822	13,006	13,883	14,810	15,654	16,096
<i>Unemployment Compensation</i>	77	33	39	156	157	157	158	159	160
<i>Workmen's Compensation</i>	191	177	246	292	300	309	319	328	338
<i>Purchased Professional &amp; Technical Services</i>	10,975	3,840							
<i>Professional - Educational Services</i>			371,489	22,000	22,484	22,979	23,484	24,001	24,529
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Tuition</i>	123,913	39,450							
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>			542	36,000	38,880	41,990	45,350	48,978	52,896
<i>Tuition - Other</i>				4,000	4,320	4,666	5,039	5,442	5,877
<i>Supplies</i>									
<i>General Supplies</i>	219			300	309	318	328	338	348
<i>Books &amp; Periodicals</i>									
<i>Other Objects</i>		53,023							
<i>Dues and Fees</i>			61,614	63,000	64,386	65,802	67,250	68,730	70,242
<b>Total Other Instructional Programs</b>	<b>167,971</b>	<b>136,872</b>	<b>478,833</b>	<b>181,653</b>	<b>190,544</b>	<b>198,442</b>	<b>206,766</b>	<b>215,408</b>	<b>224,077</b>

**PUPIL PERSONNEL SERVICES - 2100**

<i>Personnel Services - Salaries</i>	1,179,691	1,280,502							
<i>Official/Administrative Salaries - Regular</i>			267,748	292,581	302,822	313,420	324,390	335,744	347,495
<i>Professional - Educational Salaries - Regular</i>			829,164	820,294	849,004	878,719	909,475	941,306	974,252
<i>Office/Clerical Salaries - Regular</i>			230,954	226,579	234,509	242,717	251,212	260,005	269,105
<i>Office/Clerical Salaries - Overtime</i>			7,925						
<i>Service Work Salaries - Overtime</i>			3,027	6,865	7,105	7,354	7,611	7,878	8,153
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	246,898	256,349	274,085	321,290	337,354	354,222	371,933	390,530	410,056
<i>Social Security Contributions</i>	89,192	96,469	100,868	102,993	107,882	111,657	115,565	119,610	123,797
<i>Retirement Contributions</i>	145,601	215,095	286,431	347,889	418,107	446,296	476,097	503,221	517,440

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Unemployment Compensation	2,970	1,097	1,389	1,074	1,079	1,085	1,090	1,096	1,101
Workmen's Compensation	7,313	5,863	8,575	9,378	9,659	9,949	10,247	10,555	10,871
Other Current Employee Benefits	360	1,080	960	1,800	1,800	1,800	1,800	1,800	1,800
Purchased Professional & Technical Services	145,430	131,222							
Professional - Educational Services			65,020	50,000	51,100	52,224	53,373	54,547	55,747
Technical Services			84,260	90,000	91,980	94,004	96,072	98,185	100,345
Purchased Property Services									
Other Purchased Services		86							
Student Transportation Services									
Contracted Carriers				200	205	211	216	222	227
Printing & Binding	240	400	604	500	511	522	534	545	557
Travel	1,956	1,266	1,629	1,550	1,566	1,581	1,597	1,613	1,629
Supplies									
General Supplies	48,483	40,602	50,533	69,397	71,479	73,623	75,832	78,107	80,450
Food	184	59	71	350	361	371	382	394	406
Books & Periodicals	2,221	2,172	3,026	3,467	3,571	3,678	3,788	3,902	4,019
Property									
Equipment - Original & Additional		1,909		1,500	1,545	1,591	1,639	1,688	1,739
Other Objects	32,921	29,439							
Dues and Fees			27,133	35,245	36,020	36,813	37,623	38,450	39,296
<b>Total Pupil Personnel Services</b>	<b>1,903,461</b>	<b>2,063,610</b>	<b>2,243,403</b>	<b>2,382,952</b>	<b>2,527,659</b>	<b>2,631,838</b>	<b>2,740,477</b>	<b>2,849,398</b>	<b>2,948,487</b>

#### INSTRUCTIONAL STAFF SERVICES - 2200

Personnel Services - Salaries	510,932	534,667							
Official/Administrative Salaries - Regular			112,414	116,068	120,130	124,335	128,686	133,190	137,852
Professional - Educational Salaries - Regular			414,960	386,786	400,324	414,335	428,837	443,846	459,380
Professional - Educational Salaries - Overtime			1,050						
Office/Clerical Salaries - Regular			40,855	45,690	47,289	48,945	50,658	52,431	54,266
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	111,192	122,599	119,532	124,092	130,297	136,811	143,652	150,835	158,376
Social Security Contributions	38,101	39,700	42,498	41,964	43,955	45,494	47,086	48,734	50,440
Retirement Contributions	64,667	91,152	122,062	141,744	170,354	181,839	193,981	205,032	210,826
Unemployment Compensation	1,287	450	570	378	380	382	384	386	388
Workmen's Compensation	3,168	2,407	3,554	3,821	3,935	4,053	4,175	4,300	4,429
Other Current Employee Benefits	120	360	360	600	600	600	600	600	600
Purchased Professional & Technical Services	29,261	30,606							
Professional - Educational Services			8,141	17,755	18,146	18,545	18,953	19,370	19,796
Purchased Property Services	6,919	5,323							
Repairs and Maintenance Services			4,163	6,000	6,132	6,267	6,405	6,546	6,690
Other Purchased Services									
Student Transportation Services	246								
Communications	15,840	8,341	8,341	8,400	8,585	8,774	8,967	9,164	9,366
Printing & Binding	185	549	562	1,100	1,124	1,149	1,174	1,200	1,226
Travel	6,094	1,969	4,459	6,400	6,464	6,529	6,594	6,660	6,726
Supplies									
General Supplies	31,297	35,464	31,202	30,298	31,207	32,143	33,107	34,101	35,124
Food									
Books & Periodicals	72,249	73,825	72,363	74,310	76,539	78,835	81,201	83,637	86,146
Property									
Equipment - Original & Additional	7,621	2,602	613	8,550	8,807	9,071	9,343	9,623	9,912
Equipment - Replacement		16,323	999	5,750	5,923	6,100	6,283	6,472	6,666
Other Objects	24,020	4,952							

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Dues and Fees			11,293	27,785	28,396	29,021	29,659	30,312	30,979
<b>Total Instructional Staff Services</b>	<b>923,199</b>	<b>971,289</b>	<b>999,991</b>	<b>1,047,490</b>	<b>1,108,586</b>	<b>1,153,226</b>	<b>1,199,744</b>	<b>1,246,437</b>	<b>1,289,187</b>

### ADMINISTRATIVE SERVICES - 2300

Personnel Services - Salaries	1,718,319	1,703,280							
Official/Administrative Salaries - Regular			1,425,217	1,471,537	1,523,041	1,576,347	1,631,519	1,688,622	1,747,724
Professional - Educational Salaries - Regular			3,675						
Office/Clerical Salaries - Regular			383,837	423,292	438,107	453,441	469,311	485,737	502,738
Service Work Salaries - Overtime			1,257						
Instructional Assistant Salaries - Regular			51,119	64,865	67,135	69,485	71,917	74,434	77,039
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	381,276	377,811	392,013	416,729	437,565	459,443	482,415	506,536	531,863
Social Security Contributions	127,558	128,264	137,736	146,489	153,442	158,812	164,371	170,124	176,078
Retirement Contributions	200,153	280,394	391,289	506,385	608,594	649,626	693,003	732,486	753,183
Tuition Reimbursements			4,035						
Unemployment Compensation	4,719	1,610	2,044	1,620	1,628	1,636	1,645	1,653	1,661
Workmen's Compensation	11,617	8,602	12,749	13,650	14,059	14,481	14,916	15,363	15,824
Other Current Employee Benefits	1,500	4,500	4,860	7,800	7,800	7,800	7,800	7,800	7,800
Purchased Professional & Technical Services	505,440	411,276							
Official/Administrative Services			218,180	213,800	218,504	223,311	228,224	233,244	238,376
Professional - Educational Services			36,858	23,740	24,262	24,796	25,342	25,899	26,469
Other Professional Services			187,261	207,600	212,167	216,835	221,605	226,481	231,463
Technical Services			15,781	14,432	14,750	15,074	15,406	15,745	16,091
Purchased Property Services	4,254	13,312							
Repairs and Maintenance Services			8,258	10,910	11,150	11,395	11,646	11,902	12,164
Rentals			3,127	550	562	574	587	600	613
Other Purchased Services									
Student Transportation Services	290								
Contracted Carriers				400	410	421	432	443	455
Insurance-General	7,464								
Bonding Insurance			11,560	11,900	12,162	12,429	12,703	12,982	13,268
Communications	2,899	3,803	4,471	4,500	4,599	4,700	4,804	4,909	5,017
Advertising	4,245	4,788	4,185	4,500	4,599	4,700	4,804	4,909	5,017
Printing & Binding	30,009	17,090	29,522	36,790	37,599	38,427	39,272	40,136	41,019
Travel	5,517	5,863	9,636	8,545	8,630	8,717	8,804	8,892	8,981
Supplies									
General Supplies	49,667	53,603	47,823	58,479	60,233	62,040	63,902	65,819	67,793
Food	2,646	2,542	3,567	1,200	1,236	1,273	1,311	1,351	1,391
Books & Periodicals	3,692	1,482	1,973	3,835	3,950	4,069	4,191	4,316	4,446
Property									
Equipment - Original & Additional	992	4,372	2,058	30,500	30,500	30,500	30,500	30,500	30,500
Equipment - Replacement	15,765	1,639	10,759	1,000	1,030	1,061	1,093	1,126	1,159
Other Objects	16,160	39,940							
Dues and Fees			41,227	31,129	31,814	32,514	33,229	33,960	34,707
Claims and Judgments Against the LEA				28,500	28,500	28,500	29,127	29,768	30,423
Miscellaneous Other Uses of Funds			397,157						
<b>Total Administrative Services</b>	<b>3,094,182</b>	<b>3,064,171</b>	<b>3,843,232</b>	<b>3,744,676</b>	<b>3,958,029</b>	<b>4,112,407</b>	<b>4,273,876</b>	<b>4,435,736</b>	<b>4,583,262</b>

### PUPIL HEALTH - 2400

Personnel Services - Salaries	362,356	389,106							
Official/Administrative Salaries - Regular			27,548						
Professional - Educational Salaries - Regular			5,923						



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Professional - Other Salaries - Regular			434,510	408,846	423,156	437,966	453,295	469,160	485,581
Instructional Assistant Salaries - Regular			46,408	46,526	48,155	49,840	51,584	53,390	55,259
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	92,562	104,420	97,049	108,106	113,511	119,187	125,146	131,404	137,974
Social Security Contributions	27,167	29,109	38,861	34,836	36,489	37,766	39,088	40,456	41,872
Retirement Contributions	42,929	62,915	110,080	117,668	141,419	150,953	161,033	170,207	175,016
Unemployment Compensation	855	327	500	336	338	339	341	343	344
Workmen's Compensation	2,105	1,745	3,208	3,172	3,267	3,365	3,466	3,570	3,677
Purchased Professional & Technical Services	58,427	17,035							
Professional - Educational Services			90,276	15,000	15,330	15,667	16,012	16,364	16,724
Other Professional Services			1,030						
Purchased Property Services	181								
Repairs and Maintenance Services			297	300	307	313	320	327	334
Other Purchased Services		51							
Printing & Binding			51						
Travel	84	218	242	40	40	41	41	42	42
Supplies									
General Supplies	6,959	6,080	8,696	6,500	6,695	6,896	7,103	7,316	7,535
Food	9		28						
Books & Periodicals				60	62	64	66	68	70
Property									
Equipment - Original & Additional		2,920	6,412	1,800	1,854	1,910	1,967	2,026	2,087
Equipment - Replacement	1,070	351	4,673	200	206	212	219	225	232
Other Objects	98	65							
<b>Total Pupil Health</b>	<b>594,802</b>	<b>614,342</b>	<b>875,792</b>	<b>743,390</b>	<b>790,828</b>	<b>824,520</b>	<b>859,681</b>	<b>894,897</b>	<b>926,748</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries	222,217	181,359							
Official/Administrative Salaries - Regular			145,108	150,091	155,344	160,781	166,408	172,232	178,261
Office/Clerical Salaries - Regular			56,095	88,275	91,364	94,562	97,872	101,297	104,843
Office/Clerical Salaries - Overtime			71						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	48,670	37,087	39,146	56,995	59,845	62,837	65,979	69,278	72,742
Social Security Contributions	16,380	13,506	15,057	18,235	19,100	19,769	20,461	21,177	21,918
Retirement Contributions	27,352	30,704	43,073	61,594	74,026	79,017	84,293	89,095	91,613
Tuition Reimbursements	1,500								
Unemployment Compensation	621	174	221	147	148	148	149	150	151
Workmen's Compensation	1,529	927	1,377	1,660	1,710	1,761	1,814	1,869	1,925
Other Current Employee Benefits	270	540	540	900	900	900	900	900	900
Purchased Professional & Technical Services	30,009	27,708							
Official/Administrative Services			15,700	3,600	3,679	3,760	3,843	3,927	4,014
Professional - Educational Services			25,194	25,450	26,010	26,582	27,167	27,765	28,375
Purchased Property Services	490,092	480,718							
Rentals			399,932	482,100	492,706	503,546	514,624	525,945	537,516
Other Purchased Services									
Insurance-General	29,573	33,873							
Bonding Insurance			36,077	38,526	39,374	40,240	41,125	42,030	42,955
Communications	19,110	20,839	23,142	25,800	26,368	26,948	27,541	28,146	28,766
Advertising									
Printing & Binding	2,323	1,708	763	2,635	2,693	2,752	2,813	2,875	2,938
Travel	811	1,481	1,008	1,950	1,970	1,989	2,009	2,029	2,049
Supplies									

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
General Supplies	42,157	40,906	48,044	52,230	53,797	55,411	57,073	58,785	60,549
Food	265	513	584	450	464	477	492	506	522
Books & Periodicals									
Property									
Equipment - Original & Additional									
Equipment - Replacement		906	6,284	5,000	5,150	5,305	5,464	5,628	5,796
Other Objects	27,892	21,690							
Dues and Fees			21,191	22,764	23,265	23,777	24,300	24,834	25,381
<b>Total Business Services</b>	<b>960,772</b>	<b>894,639</b>	<b>878,608</b>	<b>1,038,402</b>	<b>1,077,911</b>	<b>1,110,562</b>	<b>1,144,325</b>	<b>1,178,470</b>	<b>1,211,212</b>

<b>OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600</b>									
Personnel Services - Salaries	1,456,493	1,514,601							
Official/Administrative Salaries - Regular			160,413	165,626	171,423	177,423	183,633	190,060	196,712
Service Work Salaries - Regular			1,289,292	1,404,137	1,453,281	1,504,146	1,556,791	1,611,279	1,667,674
Service Work Salaries - Temporary			69,966	27,000	27,945	28,923	29,935	30,983	32,068
Service Work Salaries - Overtime			57,334	68,000	70,380	72,843	75,393	78,032	80,763
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	548,391	560,585	581,374	597,010	626,861	658,204	691,114	725,670	761,953
Social Security Contributions	108,624	112,565	116,501	127,354	133,399	138,068	142,900	147,902	153,078
Retirement Contributions	178,858	255,811	330,716	430,175	517,002	551,858	588,707	622,248	639,830
Unemployment Compensation	3,934	1,391	1,676	2,194	2,205	2,216	2,227	2,238	2,250
Workmen's Compensation	9,684	7,435	10,454	11,596	11,943	12,302	12,671	13,051	13,442
Other Current Employee Benefits	1,200	3,920	4,080	5,400	5,400	5,400	5,400	5,400	5,400
Purchased Professional & Technical Services	95,339	62,555							
Professional - Educational Services			9,640	40,500	41,391	42,302	43,232	44,183	45,155
Technical Services			35,121	34,663	35,426	36,205	37,001	37,815	38,647
Purchased Property Services	1,327,314	1,400,393							
Cleaning Services			142,546	130,607	133,480	136,417	139,418	142,485	145,620
Utility Services			1,035,662	1,075,398	1,099,057	1,123,236	1,147,947	1,173,202	1,199,012
Repairs and Maintenance Services			211,853	202,415	206,868	211,419	216,070	220,824	225,682
Construction Services			750						
Extermination Services			8,720	7,350	7,512	7,677	7,846	8,018	8,195
Other Purchased Services									
Automotive Liability Insurance		17,142	16,930	17,936	18,331	18,734	19,146	19,567	19,998
General Property and Liability Insurance	151,579	153,159	159,357	159,505	163,014	166,600	170,266	174,011	177,840
Communications	66,103	98,366	56,268	111,800	114,260	116,773	119,342	121,968	124,651
Travel	1,883	2,479	2,634	2,730	2,757	2,785	2,813	2,841	2,869
Supplies									
General Supplies	222,508	199,962	194,358	220,460	227,074	233,886	240,903	248,130	255,574
Energy	224,742	286,998	285,415	293,032	301,823	310,878	320,204	329,810	339,704
Food	28	39	60						
Property									
Equipment - Original & Additional			2,370	2,450	2,524	2,599	2,677	2,757	2,840
Equipment - Replacement	12,905	24,126	24,374	14,750	57,716	72,500	25,500	26,265	27,053
Other Objects									
Dues and Fees			2,250	200	204	209	213	218	223
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,409,585</b>	<b>4,701,527</b>	<b>4,810,110</b>	<b>5,152,288</b>	<b>5,431,275</b>	<b>5,633,603</b>	<b>5,781,351</b>	<b>5,978,958</b>	<b>6,166,233</b>

<b>STUDENT TRANSPORTATION SERVICES - 2700</b>									
Personnel Services - Salaries	31,514	32,365							
Office/Clerical Salaries - Regular			39,445	42,655	44,148	45,693	47,292	48,947	50,661
Office/Clerical Salaries - Overtime			510						

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Service Work Salaries - Overtime				611	632	655	677	701	726
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	15,409	16,049	17,480	17,469	18,343	19,260	20,223	21,234	22,296
Social Security Contributions	2,357	2,417	2,989	3,310	3,467	3,588	3,714	3,844	3,978
Retirement Contributions	3,710	5,277	8,316	11,180	13,436	14,342	15,300	16,172	16,629
Unemployment Compensation	85	30	43	46	46	46	46	47	47
Workmen's Compensation	209	159	268	301	310	320	329	339	349
Other Current Employee Benefits	160	480	480	2,400	2,400	2,400	2,400	2,400	2,400
Purchased Professional & Technical Services	92,442	151,824							
Professional - Educational Services			188,427	163,889	167,495	171,180	174,946	178,794	182,728
Other Purchased Services									
Contracted Carriers	3,285,627	3,489,741	3,755,151	3,902,842	4,004,316	4,108,428	4,215,247	4,324,844	4,437,290
Student Transportation Services from the IU	10,524								
Miscellaneous Purchased Services									
Supplies									
General Supplies									
Energy	304,852	354,164	345,325	283,894	292,411	301,183	310,218	319,525	329,111
Other Objects		71							
Dues and Fees			36,415						
<b>Total Student Transportation Services</b>	<b>3,746,890</b>	<b>4,052,577</b>	<b>4,394,850</b>	<b>4,428,597</b>	<b>4,547,004</b>	<b>4,667,095</b>	<b>4,790,393</b>	<b>4,916,847</b>	<b>5,046,213</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries	182,365	189,731							
Official/Administrative Salaries - Regular			170,729	236,471	244,748	253,314	262,180	271,356	280,854
Professional - Educational Salaries - Regular			5,911	25,554	26,448	27,374	28,332	29,324	30,350
Office/Clerical Salaries - Regular			47,420	42,070	43,542	45,066	46,644	48,276	49,966
Office/Clerical Salaries - Overtime			455						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	36,699	39,576	44,768	57,145	60,002	63,002	66,152	69,460	72,933
Social Security Contributions	13,670	14,164	17,125	23,259	24,363	25,216	26,098	27,012	27,957
Retirement Contributions	22,474	32,121	48,046	78,582	94,443	100,811	107,542	113,669	116,881
Unemployment Compensation	505	180	243	304	305	307	308	310	312
Workmen's Compensation	1,244	963	1,514	2,126	2,190	2,256	2,323	2,393	2,465
Other Current Employee Benefits	180	540	630	900	900	900	900	900	900
Purchased Professional & Technical Services	908,196	1,100,423							
Professional - Educational Services			1,101,138	587,850	600,783	614,000	627,508	641,313	655,422
Technical Services			7,266	7,200	7,358	7,520	7,686	7,855	8,028
Purchased Property Services									
Repairs and Maintenance Services			191						
Other Purchased Services									
Communications	32,542	28,410	23,922	33,100	33,828	34,572	35,333	36,110	36,905
Advertising	8,310	6,565	7,537	8,000	8,176	8,356	8,540	8,728	8,920
Printing & Binding	579	717	137	100	102	104	107	109	111
Travel	373	283	360	3,500	3,535	3,570	3,606	3,642	3,679
Supplies									
General Supplies	125,413	112,663	159,001	172,954	178,143	183,487	188,992	194,661	200,501
Food	375	754	563	400	412	424	437	450	464
Books & Periodicals	1,596	942	352	790	814	838	863	889	916
Property									
Equipment - Original & Additional	612		14,200		25,689	26,460	27,253	28,071	28,913
Equipment - Replacement	72,089		347	900,000	850,000	800,000	824,000	848,720	874,182
Infrastructure Assets			146,604	673,000	516,000	50,000	50,000	50,000	50,000

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Other Objects	4,657	1,988							
Dues and Fees			2,664	5,899	6,029	6,161	6,297	6,435	6,577
<b>Total Central &amp; Other Support Services</b>	<b>1,411,880</b>	<b>1,530,020</b>	<b>1,801,124</b>	<b>2,859,204</b>	<b>2,727,811</b>	<b>2,253,739</b>	<b>2,321,102</b>	<b>2,389,684</b>	<b>2,457,233</b>

<b>OTHER SUPPORT SERVICES - 2900</b>									
Other Purchased Services									
Miscellaneous Purchased Services	70,151	70,289	70,590	70,590	72,143	73,730	75,352	77,010	78,704
Other Objects									
<b>Total Other Support Services</b>	<b>70,151</b>	<b>70,289</b>	<b>70,590</b>	<b>70,590</b>	<b>72,143</b>	<b>73,730</b>	<b>75,352</b>	<b>77,010</b>	<b>78,704</b>

<b>STUDENT ACTIVITIES - 3200</b>									
Personnel Services - Salaries	748,251	764,247							
Official/Administrative Salaries - Regular			90,177	93,107	96,366	99,739	103,230	106,843	110,582
Professional - Other Salaries - Regular			649,498	643,895	666,431	689,756	713,898	738,884	764,745
Professional - Other Salaries - Overtime			43,277	42,500	43,988	45,527	47,121	48,770	50,477
Office/Clerical Salaries - Regular			49,365	52,107	53,931	55,819	57,772	59,794	61,887
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	30,013	35,638	37,246	37,858	39,751	41,738	43,825	46,017	48,317
Social Security Contributions	57,081	57,821	63,022	63,795	66,823	69,162	71,582	74,088	76,681
Retirement Contributions	79,768	115,427	159,254	214,968	258,358	275,777	294,191	310,952	319,738
Unemployment Compensation	2,088	730	918	3,816	3,836	3,855	3,874	3,893	3,913
Workmen's Compensation	5,141	3,900	5,726	5,875	6,052	6,233	6,420	6,613	6,811
Other Current Employee Benefits	440	840	840	840	840	840	840	840	840
Purchased Professional & Technical Services	106,041	98,066							
Professional - Educational Services			2,307	60,500	61,831	63,191	64,581	66,002	67,454
Other Professional Services			47,000	50,000	51,100	52,224	53,373	54,547	55,747
Purchased Property Services	35,934	49,717							
Repairs and Maintenance Services			45,311	51,400	52,531	53,686	54,868	56,075	57,308
Rentals			9,135	20,000	20,440	20,890	21,349	21,819	22,299
Other Purchased Services									
Student Transportation Services	99,045	96,636							
Contracted Carriers			104,950	108,738	111,565	114,466	117,442	120,495	123,628
Insurance-General	11,225	12,725							
Other Insurance			12,725	12,725	13,005	13,291	13,583	13,882	14,188
Communications									
Printing & Binding	739	6,603	19,579	21,750	22,229	22,718	23,217	23,728	24,250
Travel	13,353	14,608	27,871	8,300	8,383	8,467	8,551	8,637	8,723
Supplies									
General Supplies	71,913	57,080	69,745	78,525	80,881	83,307	85,806	88,381	91,032
Food	222	48	351						
Books & Periodicals				200	206	212	219	225	232
Property									
Equipment - Original & Additional	38,871	67,040	55,400	49,695	51,186	52,721	54,303	55,932	57,610
Other Objects	43,567	30,665							
Dues and Fees			48,951	43,723	44,685	45,668	46,673	47,699	48,749
<b>Total Student Activities</b>	<b>1,343,690</b>	<b>1,411,791</b>	<b>1,542,647</b>	<b>1,664,319</b>	<b>1,754,416</b>	<b>1,819,287</b>	<b>1,886,720</b>	<b>1,954,117</b>	<b>2,015,213</b>

<b>COMMUNITY SERVICES - 3300</b>									
Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services	5,000	5,000							
Professional - Educational Services			5,000	5,000	5,110	5,222	5,337	5,455	5,575
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects	85,350	80,800							
Grants to Municipal and Community Service Organizations			19,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts			40,800	65,000	66,625	66,625	66,625	66,625	66,625
<b>Total Community Services</b>	<b>90,350</b>	<b>85,800</b>	<b>64,800</b>	<b>108,500</b>	<b>110,235</b>	<b>110,347</b>	<b>110,462</b>	<b>110,580</b>	<b>110,700</b>

<b>EXISTING SITE IMPROVEMENT SERVICES - 4200</b>									
Land and Improvements			8,260			812,000	90,000	900,000	
<b>Total Existing Site Improvement Services</b>			<b>8,260</b>			<b>812,000</b>	<b>90,000</b>	<b>900,000</b>	

<b>ARCH. &amp; ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400</b>									
Purchased Professional & Technical Services		17,154							
Other Professional Services			28,132	30,000	60,000	60,000	60,000	30,000	
<b>Total Arch. &amp; Engin Services/Educational Specifications Dev - Imp</b>		<b>17,154</b>	<b>28,132</b>	<b>30,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>30,000</b>	

<b>EXISTING BUILDING IMPROVEMENT SERVICES - 4600</b>									
Purchased Professional & Technical Services		9,850							
Purchased Property Services	34,734								
Construction Services	160,077	86,837	478,792	128,575	522,300	775,590	1,070,000	1,554,000	4,635,000
Equipment - Original & Additional		26,950	32,640	52,000					
Equipment - Replacement			320,938		34,000	30,750	101,500	34,000	63,500
<b>Total Existing Building Improvement Services</b>	<b>194,811</b>	<b>123,637</b>	<b>832,370</b>	<b>180,575</b>	<b>556,300</b>	<b>806,340</b>	<b>1,171,500</b>	<b>1,588,000</b>	<b>4,698,500</b>

<b>DEBT SERVICE - 5100</b>									
Other Objects									
Interest	5,339,396	5,280,269	4,530,388	4,764,334	4,487,314	4,356,265	4,192,772	4,046,564	3,976,339
Refund of Prior Year's Receipts	159,637	204,561		210,000	215,250	215,250	215,250	215,250	215,250
Other Financing Uses									
Redemption of Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,590,000	4,735,000	5,180,000	5,330,000	5,395,000
<b>Total Debt Service</b>	<b>8,741,143</b>	<b>9,679,748</b>	<b>8,920,388</b>	<b>9,239,334</b>	<b>9,292,564</b>	<b>9,306,515</b>	<b>9,588,022</b>	<b>9,591,814</b>	<b>9,586,589</b>

<b>INTERFUND TRANSFERS - 5200</b>									
Fund Transfers	260,109	565,284	2,760						
<b>Total Interfund Transfers</b>	<b>260,109</b>	<b>565,284</b>	<b>2,760</b>						

<b>BUDGETARY RESERVE - 5900</b>									
Other Objects									
Contingency				550,000	550,000	550,000	550,000	550,000	550,000
<b>Total Budgetary Reserve</b>				<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>

<b>TOTAL EXPENDITURES</b>	<b>64,208,071</b>	<b>66,573,771</b>	<b>74,633,157</b>	<b>76,745,362</b>	<b>81,040,967</b>	<b>84,368,784</b>	<b>87,145,163</b>	<b>91,273,619</b>	<b>96,178,631</b>
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Pine-Richland School District  
Assignment of Fund Balance

Per Board Policy #620 - Fund Balance, unassigned fund balance should be between 5% and 8% of budgeted expenditures for that fiscal year. If the actual fund balance exceeds these parameters, the Board may appropriate the excess for non-recurring expenditures only.

*As per prior year audited financial statements:*

General Fund as of June 30, 2014:

		<u>Notes:</u>
Nonspendable - prepaid expense	679,689.00	represents July 2014 healthcare premiums paid in June 2014
Committed for the Public School Employees' Retirement System	477,261.00	committed via board resolution during 2012-2013
Assigned for future capital improvements	2,843,226.00	subtracted amount assigned for 2014-2015 & added \$1.5 M
Assigned for 2014-2015 budget	590,374.00	budgeted reduction in fund balance for capital improvements
Assigned for athletic fund	13,460.00	as reflected from athletic account trial balance for 2013-2014
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	5,298,390.02	added \$1,916,081.02
Unassigned fund balance	5,561,653.00	8% of 13-14 budgeted expenditures (less rollforward of net assets \$1,457.10)
Total fund balance as of June 30, 2014	16,099,691.02	

Total budgeted expenditures & other financing uses for 2014-2015	73,696,347.00	
8% of total budgeted expenditures & other financing uses	5,895,707.76	8.0%

General Fund as of June 30, 2015:

		<u>Notes:</u>
Nonspendable - prepaid expense	675,584.00	represents July 2015 healthcare premiums paid in June 2015
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment
Assigned for future capital improvements	3,380,669.00	added \$537,443
Assigned for 2015-2016 budget	1,421,675.00	budgeted reduction in fund balance for capital improvements
Assigned for athletic fund	13,717.00	as reflected from athletic account trial balance for 2014-2015
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	5,298,390.02	consistent with py
Unassigned fund balance	5,895,707.76	8% of 14-15 budgeted expenditures
Total fund balance as of June 30, 2015	17,513,851.78	

Increase from 2014-2015 fiscal year      1,414,160.76

Net Change to Fund Balance  
 Summary for 2014-2015

The following is a listing of significant budget variances, both revenue & expenditures, which contributed to the increase in fund balance for 2014-2015. This is a short summary of the significant areas which account for a majority of the increase. For a more detailed description by category, please see the budget to actual (by function) variance report.

Revenue

646,854.25	Net increase for current & delinquent earned income tax
100,634.51	Increase for real estate transfer tax payments due to a few large commercial/residential transactions
<u>1,207,741.01</u>	Increase for interim & delinquent real estate tax payments more than anticipated
1,955,229.77	

Expenditures

(885,507.26)	General education, special education and vocational education variance <i>salaries/benefits - largely attributable to a portion of retroactive payments made from PREA contract settlement        this only includes faculty charged to these functional areas within the budget line items</i>
163,690.36	Operations & Maintenance <i>salaries/benefits from vacancies and lower natural gas costs</i>
(155,035.07)	Central and other support services <i>first installment of cabling replacement work completed in June &amp; budgeted in 2015-2016</i>
370,376.53	Debt service <i>savings on debt service interest costs due to various bond refunding</i>
<u>(506,475.44)</u>	

<span style="border: 1px solid black; padding: 2px;">1,448,754.33</span>	Net change in fund balance - due to items listed above
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**Summary of Referendum Exceptions  
For Budget Year 2015-2016  
Special Session Act 1 of 2006**

Date: 3/4/2015

School District Name

Pine-Richland SD

County

Allegheny

AUN

1-03-02-100-3

- |  |           |
|--|-----------|
| 1. Real estate tax revenue in excess of index (from RETR report)<br>(amount of 2015-2016 budget shortfall) | \$645,748 |
|--|-----------|

Exceptions being sought from PA Department of Education

School Construction - A (Grandfathered Debt)	333(f)(2)(iii)(A)	
School Construction - B (Electoral Debt)	333(f)(2)(iii)(B)	
Special Education Expenditures	333(f)(2)(v)	\$194,572
Retirement Contributions	333(n)	\$530,976
<i>Total Amount of Requested PDE Exceptions</i>		<i>\$725,548</i>

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

Signature of Superintendent



Date

3/4/15

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street, 4th Floor  
Harrisburg, PA 17126

## Special Education Expenditures

Referendum Exception Worksheet for Budget Year 2015-2016

333(f)(2)(v)

Pine-Richland SD

	Amount for 2012-2013	Amount for 2013-2014
<b>(a.1) Expenditure Function &amp; Description for Special Education (General Fund Only)</b>		
1200 - Special Education Instruction	\$8,748,723.00	\$9,034,960.00
less: 1243 - Gifted Support	\$925,557.00	\$970,494.00
Special Education Instruction for Students with Disabilities	\$7,823,166.00	\$8,064,466.00
 <b>(a.2) Expenditure Details</b>		
2120 - Guidance Services	\$162,004.00	\$176,624.00
2140 - Psychological Services	\$72,355.00	\$76,586.00
2150 - Speech Pathology and Audiology Services		
2160 - Social Work Services	\$9,792.00	\$9,859.00
2260 - Instruction and Curriculum Development Services	\$136,230.00	\$155,176.00
2350 - Legal Services	\$44,077.00	\$38,946.00
2420 - Medical Services		
2440 - Nursing Services	\$81,273.00	\$83,544.00
2700 - Student Transportation Services	\$409,816.00	\$518,941.00
Special Education Services for Students with Disabilities	\$915,547.00	\$1,059,676.00
 <b>(a.3) Total Special Education Expenditure (a.1 + a.2)</b>	 <b>\$8,738,713.00</b>	 <b>\$9,124,142.00</b>
 <b>(b) Revenue Function &amp; Description for Special Education (General Fund Only)</b>		
7271 - Special Education Funding For School Aged Pupils	\$1,568,982.00	\$1,602,105.00
7272 - Early Intervention		
Total Special Education Revenues	\$1,568,982.00	\$1,602,105.00
 Special Education Expenditures minus Revenues (a.3 - b)	 \$7,169,731.00	 \$7,522,037.00

## Special Education Expenditures

Referendum Exception Worksheet for Budget Year 2015-2016

333(f)(2)(v)

Pine-Richland SD

(c)	Index multiplied by 2012-2013 Special Education Expenditures	\$157,734.08
(d)	2013-2014 Expenditures minus 2012-2013 Expenditures	\$352,306.00
(e)	Line d minus line c	\$194,571.92
	<b>Allowable Special Education Exception (e):</b>	<b>\$194,572</b>

## Retirement Contributions

Referendum Exception Worksheet for Budget Year 2015-2016

333(n)

Pine-Richland SD

2011-2012 Salary Base - Total	\$27,253,640
2011-2012 Salary Base - Federal	\$498,835

	Actual Dollar Value of Estimated Payments for 2014-2015	Actual Dollar Value of Estimated Payments for 2015-2016
<b>Budgeted School District Share of Payments to PSERS</b>		
(a) Salary Base - Total	\$29,510,210	\$30,612,476
Salary Base - Total to use for Referendum Exception	\$27,253,640	\$27,253,640
(b) PSERS Employer Contribution Rate	21.40%	25.84%
(c) Expenditure Object 230 - Total (a x b)	\$5,832,279	\$7,042,341
(d) Revenue 7820	\$2,916,139	\$3,521,170
(e) Percent State (d ÷ c)	50.00%	50.00%
(f) Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$2,916,140	\$3,521,171
(g) Salary Base - Federal	\$498,835	\$498,835
Salary Base - Federal to use for Referendum Exception	\$498,835	\$498,835
(h) Expenditure Object 230 - Federal Share of Total (g x b)	\$106,751	\$128,899
(i) Expenditure Object 230 - State Share of Federal (h x e)	\$53,376	\$64,450
(j) Expenditure Object 230 - Local Share (f - i)	\$2,862,764	\$3,456,721
(k) Index multiplied by 2014-2015 budgeted SD share of payments to PSERS		\$62,981
(l) 2015-2016 Net budgeted amount minus 2014-2015 net budgeted amount		\$593,957
<b>Allowable Retirement Contributions Exception (l - k)</b>		<b>\$530,976</b>

## Act 1 Timeline for 2016-2017 Budget Process – KKAL Version

Preliminary Notes: (1) This document is a work in progress based on the PDE Timeline format – with appropriate dates and other changes, additions, and explanations from KKAL. (2) Timeline dates apply to all school districts except Philadelphia, Pittsburgh, and Scranton. (3) Concerning the various forms referred to in this Timeline, forms listed with the **title typed in bold** are PDE forms; forms listed with the **title typed in bold italics** are KKAL forms.

Act 25 Exceptions Change Note: ***On June 30, 2011, Act 25 was adopted and signed into law. Act 25 eliminates all referendum exceptions other than: (1) grandfathered debt; (2) debt approved by voter referendum; (3) special education costs, net of state reimbursement, in excess of the index (measured by look back – compare 2 prior years); (4) PSERS cost in excess of the index. For PSERS cost, the exception freezes the wage base at 2011-12 levels, such that the exception cannot be used to cover increased costs applicable to wage base increases, even if the district hires new employees or total salary costs otherwise exceed the 2011-12 wage base. The exception applies based on the increase between the current year and estimated payments for the next year, as determined by PDE. PDE provides guidance on how to calculate estimated payments in the PDE annual publication entitled "Referendum Exceptions Submitted to PDE Guidelines" and also in the "Retirement Contributions Referendum Exception Worksheet."***

Date/Deadline	Description	Law Section
Now	<b>School district</b> begin development of 2016-2017 Proposed Preliminary Budget. As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2015 (annual deadline)	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin 2016-2017 permitted tax increase base index.	Section 333(l)
September 30, 2015 (annual deadline)	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of next year budget process timeline.	Section 313(1)
November/December 2015 (If school district will adopt <b>Accelerated Budget Opt Out Resolution</b> , this step does not apply)	<b>School district</b> adopt <b><i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i></b> – Documents #4, #5, and #5A. (Note: Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKAL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps</b> .)	
<b>December 15, 2015 – tax certification deadline</b> (annual deadline)	<b>School district</b> (that imposed earned income tax in 2014 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) deadline to certify to the Department of Education the total amount of 2014 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

<p>December 31, 2015 – <b>homestead notice</b> <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p><b>School district</b> deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>December 2015/January 2016</p>	<p><b>School districts</b> should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p>December 8, 2015 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p><b>Department of Education</b> deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v).</p>	<p>Section 333(j)(4)</p>
<p><b>January 7, 2016 – preliminary budget public display or opt out</b> <i>(110 days prior to primary election – or 20 days prior to preliminary budget adoption)</i></p>	<p><b>School district</b> deadline to either: (1) make 2016-2017 <b>Proposed Preliminary Budget</b> on form PDE-2028 available for public inspection (public display) pursuant to resolution; <b>or</b> (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (<b>Accelerated Budget Opt Out Resolution</b> – Document #6).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>January 12, 2016 <i>(or 5 days after opt out resolution adoption)</i></p>	<p><b>School district</b> deadline to submit to Department of Education copy of opt out resolution and related proposed tax rate increases (<b>Real Estate Tax Rate Report</b> – Document #10).</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, skip to Jan. 22, March 1, Apr. 15, and after</i></p>	<p>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb. 13, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>January 15, 2016 <i>(or 10 days prior to preliminary budget adoption) (n/a if opt out) (10 days would be Jan. 17; since this is a Sunday, Friday, Jan. 15 becomes the deadline)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt 2015-2016 Preliminary Budget (<b>Preliminary Budget Notice</b> – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption – unless opt out resolution was adopted).</p>	<p>Section 311(c)</p>
<p>January 22, 2016 <i>(or 10 days after PDE receipt of opt out resolution)</i></p>	<p><b>Department of Education</b> deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p><b>January 27, 2016 – Preliminary Budget</b> <i>(90 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to adopt <b>Preliminary Budget</b> on form PDE-2028 unless opt out resolution was adopted (<b>Resolution Approving Preliminary Budget [and Authorizing Referendum Exception and Final Budget Notice]</b> – Documents #7, #8, and #9). If school district does not intend adoption of a Proposed Final Budget, school board president sign and send to PDE <b>Certification of Use of PDE-2028</b> – Document #14. (See also May 31, and discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b>)</p>	<p>Section 311(a)</p>
<p><b>February 15, 2017 – tax collector compensation</b> <i>(deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2017)</i></p>	<p><b>School districts</b> that collect real estate taxes directly, and also those with elected tax collectors, should complete data collection and analysis to establish official elected tax collector compensation rate. February 15, 2017 is deadline for school board action to establish or change the compensation rate applicable to anyone who runs for office, is elected, and serves over the years starting 2018.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p>February 1, 2016 <i>(85 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit to Department of Education Preliminary Budget and related proposed tax rate increases (<b>PDE-2028</b>, including <b>Real Estate Tax Rate Report</b> – Document #10).</p>	<p>Section 333(e)</p>
<p>February 4, 2016 <i>(or 1 week prior to filing referendum exception request) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to publish and post on district website notice of intent to apply to Department of Education for referendum exceptions (<b>Act 1 Referendum Exception Notice</b> – Document #5A or #8).</p>	<p>Section 333(j)(2)</p>
<p>February 11, 2016 <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p><b>Department of Education</b> deadline to notify school districts (that did not adopt an opt out resolution and therefore submitted a Preliminary Budget to PDE) whether the proposed tax rates are equal to or less than index.</p>	<p>Section 333(e)</p>
<p><b>February 11, 2016 – file referendum exception request</b> <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to request approval from Department of Education for referendum exceptions (<b>Referendum Exception Application</b> – Document #11).</p>	<p>Section 333(j)</p>
<p>February 26, 2016 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to Department of Education. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See March 7 if referendum exception request submitted.)</p>	<p>Section 333(c)(3)</p>
<p><b>March 1, 2016 – Homestead Application</b> <i>(annual deadline)</i></p>	<p><b>Homeowner</b> deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2015.)</p>	<p>Sections 341(c), (e), (l)</p>

March 2, 2016 (55 days prior to primary election) (n/a if opt out)	<b>Department of Education</b> deadline to rule on school district request for referendum exception.	Section 333(j)(5)(i)
March 7, 2016 (50 days prior to primary election) (n/a if opt out)	<b>School district</b> deadline, if Department of Education denies all or a part of referendum exception request, to submit to county election officials primary election referendum question seeking voter approval of tax rate increase in excess of index for denied portion of the referendum exception request.	Section 333(j)(5)(iii)
April 15, 2016 (annual deadline)	<b>Secretary of Budget</b> certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.	Sections 503(a)(1), (e)
April 20, 2016 (annual deadline)	<b>Secretary of Budget</b> notifies Department of Education whether it is authorized to provide school districts with slot money allocations.	Section 503(d)
<b>April 26, 2016 – primary election</b> (fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)	<b>Primary election.</b> If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also February 26 and March 7)	Section 333(c)(4)
May/June of 2016	<b>School district</b> consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category transfers, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. (Note: As to timing for budgetary transfers, the School Accounting Manual, under Budgetary Transfers, states that: “Transfers may not be made after the end of the budgeted fiscal year.” However, relying on Municipal Code legal authority, many school districts make transfers to the capital reserve fund as part of finalizing the audit after the end of the fiscal year. As to timing for fund balance designation, this may occur at any time, but is often done before the end of the fiscal year in connection with budget adoption, or after the end of the fiscal year in connection with financial statement preparation and audit.)	Section 687 (School Code); Section 1432 (Municipal Code)
<b>May 1, 2016 – slot money notice</b> (annual deadline)	<b>Department of Education</b> notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.	Section 505(a)(4)
<b>May 1, 2016 – county homestead report</b> (annual deadline)	<b>County assessment office</b> provides each school district a <b>certified</b> report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).	Section 341(g)(3)
<b>May regular school board meeting</b>	<b>School district</b> appoint tax collector for direct collection of real estate taxes as required by School Code § 683 ( <b>Direct Tax Collection Tax Collector Appointment Resolution</b> and <b>Direct Tax Collection Acceptance of Appointment as Tax Collector – Documents #12 and #12A</b> ) – if school district collects directly rather than through elected tax collector. <b>School district</b> approve any tax collection procedure changes. <b>School district</b> adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)	Section 683 (School Code)

<p>May 30, 2016 (annual deadline/optional action) (adoption must occur within 30 days of receipt of PDE notice of slot money; see note above)</p>	<p><b>School district</b> deadline to adopt resolution declining slot money and allowing voter decision. (See also June 6 and July 29)</p>	<p>Section 903(a)</p>
<p>May 31, 2016 (annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). (Note: DCED encourages e-filing using form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.)</p>	<p>Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965</p>
<p>May 31, 2016 (or 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</p>	<p><b>School district</b> deadline to adopt <b>Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising – Documents #13 and #9)</b> – and for school board president to sign and send to PDE <b>Certification of Use of PDE-2028 – Document #14</b>. (Note: PDE believes this action should occur in all cases, even if the school district adopted a Preliminary Budget. KKAL believes this action approving the specific Proposed Final Budget before adoption is mandatory if the school board previously adopted an opt out resolution and therefore did not previously adopt a Preliminary Budget. KKAL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKAL recommends following the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps</b>.)</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 6, 2016 (or 5 days after slot money rejection resolution adoption) (5 days would be June 4; since this is a Saturday, Mon. June 6 becomes the deadline)</p>	<p><b>School district</b> deadline to submit copy of resolution declining slot money to Department of Education. (See also May 30 and July 29)</p>	<p>Section 903(b)</p>
<p>June 10, 2016 – <b>budget public display</b> (20 days prior to final budget adoption)</p>	<p><b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).</p>	<p>Section 312(c); School Code Section 687(a)(2)(i)</p>
<p>June 20, 2016 (or 10 days prior to final budget adoption)</p>	<p><b>School district</b> deadline to publish notice of intent to adopt Final Budget (<b>Final Budget Notice – Document #9</b>).</p>	<p>Section 312(c)</p>
<p><b>June 30, 2016 – Final Budget</b> (annual deadline) (the final budget must be adopted no later than the last day of the 2015-2016 fiscal year)</p>	<p><b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 (<b>Final Budget for General Fund Approval Resolution – Document #15</b>).</p>	<p>Section 312(a)</p>

<b>June 30, 2016 – homestead exclusion</b> (annual deadline)	<b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion ( <b>Homestead and Farmstead Exclusion Resolution – Document #16</b> ).	Sections 321(d), 342, 505(a)(4)
<b>June 30, 2016 – tax levy</b> (annual deadline)	<b>School district</b> deadline to adopt <b>Annual Tax Levy Resolution – Document #17</b> (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). (Note: In school districts where a county-wide reassessment is applicable for the first time this year, calculating the permissible real estate tax rate requires two steps – an initial step of calculating a lower, revenue neutral tax rate, and a second step of calculating the permissible tax rate – using the Act 1 index for the <b>preceding year</b> (not the current year). Act-91 previously required a two-vote procedure, with initial adoption of <b>Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate</b> , followed by <b>Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate</b> . The two-vote procedure is now optional for school districts.)	Section 687 (School Code)  53 Pa.C.S.A. § 8823  53 P.S. § 6926.327
<b>July 1, 2016 – tax bills</b> (annual deadline)	<b>School district</b> deadline to furnish tax collector with tax duplicate/ <b>Tax Bills – Document #18</b> . (Note: Tax bills should be dated July 1 and mailed on or before July 1.)	
July 15, 2016 (annual deadline)	<b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)	71 P.S. § 965
July 15, 2016 (annual deadline – within 15 days after final budget adoption)	<b>School district</b> deadline to submit Final Budget to Department of Education on form PDE-2028. In order to show compliance with School Code § 688 8% general fund balance limit, also file <b>Certification of Estimated Ending Fund Balance from 2015-2016 General Fund Budget</b> . In addition, if referendum exceptions were approved, must file <b>Certification of Utilization of Referendum Exceptions – Document #19</b> .	Sections 687(b), 688 (School Code)
July 29, 2016 (or 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)	<b>Department of Education</b> deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 30 and June 6)	Section 904(b)
August 25, 2016 (fourth Thursday in August)	<b>Department of Education</b> pays school district 50% of slot money allocation.	Section 505(b)
October 27, 2016 (fourth Thursday in October)	<b>Department of Education</b> pays school district 50% of slot money allocation.	Section 505(b)

<p>November 1, 2016</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district</b> or <b>tax collector</b> send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 8, 2016        (first Tuesday after first Monday in November)</p>	<p><b>General election.</b> For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2017-2018. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 30, June 6, and July 29)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2016        (annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). (Note: DCED encourages e-filing using form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.)</p>	<p>Section 351(f)(2);        71 P.S. § 965.</p>

**Meaning of deadlines:** Various deadlines require the school district to “submit” various items or to “seek approval” by specified dates. Act 1 does not expressly state whether this requires receipt by the other party by the specified date, or merely requires mailing by the specified date. In order to avoid any question, the school district should assume that the item must be received by the other party by the specified date.

**Deadlines that fall on Saturday or Sunday:** The Pennsylvania Statutory Construction Act, 1 Pa. C.S.A. § 1908, provides as follows: “When any period of time is referred to in any statute, such period in all cases ... shall be so computed as to exclude the first and include the last day of such period. Whenever the last day of any such period shall fall on Saturday or Sunday, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.” However, for statutes that require action on a specified annual date, such as December 15, February 15, March 1, or May 1, the law is unclear as to what deadline applies when the specified date falls on a Saturday or Sunday. To avoid issues, school districts should assume the deadlines are not extended.

### **Required Budget Votes and Related Steps:**

1. Act 1 of 2006 §§ 311 and 312 enacted new provisions governing the budget process. When these provisions were written, the drafters failed to consider the pre-existing School Code § 687 provisions on the budget process. The end result is inconsistency and uncertainty on how to reconcile the Act 1 and School Code § 687 budget process provisions.
2. School Code § 687 provisions that predated Act 1 include the following:
  - Section 687 refers to a **Proposed Budget**. (Before Act 1, the Proposed Budget was often referred to as the Preliminary Budget. However, there was no reference in § 687 or any other statute to a Preliminary Budget, Preliminary Budget Proposal, or Proposed Final Budget. Under § 687, the only document expressly required to be approved before the Final Budget was the Proposed Budget.)
  - Section 687 mandates that the school board adopt the Proposed Budget at least 30 days before adoption of the **Final Budget**.
  - Section 687 mandates public display of the Proposed Budget at least 20 days before adoption of the Final Budget, and mandates publishing notice of the Proposed Budget at least 10 days before adoption of the Final Budget.
  - Section 687 mandates that, on the date of school board adoption of the Proposed Budget, the school board president certify to PDE that the Proposed Budget was prepared, presented, and will be made available for public inspection using PDE form 2028. For this purpose, PDE has directed use of the PDE form **Certification of Use of PDE-2028 – Document #14**.
  - School Code §§ 671 and 672 mandate adoption by June 30 of the Final Budget.

3. Act 1 provisions include the following:
- Unless an opt out resolution is adopted, § 311 mandates that the school board adopt a **Preliminary Budget Proposal** at least 90 days before the primary election.
  - Act 1 mandates 20-day public display and 10-day published notice of intent to adopt before adoption of the Preliminary Budget Proposal (but does not state any requirement for a school board vote prior to adoption of the Preliminary Budget Proposal 90 days before the primary election).
  - Act 1 next repeats the School Code requirements for adoption of the Final Budget by June 30, and for 20-day public display and 10-day published notice of intent to adopt before adoption of the Final Budget. (Once again, other than the requirement for adoption of the Preliminary Budget Proposal 90 days before the primary election, Act 1 does not state any requirement for the school board to vote on the Final Budget before its adoption by June 30.)
4. Act 1 does not address whether the Act 1 **Preliminary Budget Proposal** is the same as or something different from the School Code § 687 **Proposed Budget**. KKAL believes these two terms should be interpreted as meaning the same thing, and that adoption of the Preliminary Budget Proposal early in the year satisfies the School Code § 687 requirement for adopting a proposed budget 30 days before adoption of the Final Budget. However, PDE takes a different view. PDE interprets the Act 1 Preliminary Budget Proposal as something different from the § 687 Proposed Budget, and therefore believes school districts that have not adopted an opt out resolution are required to adopt both a Preliminary Budget Proposal and also another version labeled Proposed Final Budget at least 30 days in advance of adopting the Final Budget. In fact, PDE also believes school districts that do not intend to adopt an opt out resolution should also adopt a Proposed Preliminary Budget before adopting the Preliminary Budget Proposal.
5. PDE's interpretation is that *4 separate votes* are required as follows if the school district has not adopted an opt out resolution:
- December/January/February
1. Adopt Proposed Preliminary Budget
  2. Adopt Preliminary Budget
- May/June
3. Adopt Proposed Final Budget (at least 30 days before step 4)
  4. Adopt Final Budget
6. Although KKAL believes that steps 1 and 3 are optional if the school district has not adopted an opt out resolution, we suggest following PDE's interpretation in order to avoid unnecessary questions.

**Tax and Fund Balance Limits (other than Act 1):**

1. LTEA limits the amount of taxes that may be imposed under LTEA. Under LTEA § 320, the aggregate amount of all taxes imposed under LTEA during one fiscal year may not exceed the amount that is equal to the market value of all real estate in the district times 12 mills. In calculating whether a district has exceeded the limit, realty transfer taxes are not included for any year in which 100 or more new homes or major improvements were constructed.
2. The School Code also limits the amount of real estate taxes that may be levied. Under School Code § 672, school districts are limited to a tax rate of 25 mills. There is an exception to the 25 mill tax limit. Taxes may be levied in an unlimited amount to pay salaries and debt service. If a school district tax levy will exceed 25 mills, additional language should be added to the Resolution Levying Taxes.
3. School Code § 688 imposes limits on school district unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage provided below.

<u>School district budget size</u>	<u>Fund balance limit</u>
≤ \$11,999,999	12.0%
\$12,000,000 - \$12,999,000	11.5%
\$13,000,000 - \$13,999,000	11.0%
\$14,000,000 - \$14,999,000	10.5%
\$15,000,000 - \$15,999,000	10.0%
\$16,000,000 - \$16,999,000	9.5%
\$17,000,000 - \$17,999,000	9.0%
\$18,000,000 - \$18,999,000	8.5%
≥ \$19,000,000	8.0%

**Delayed Budget Adoption:** School Code § 671(b) permits schools districts to delay adoption of the annual budget beyond June 30 when state legislation providing the appropriation for basic education has not been enacted by June 15. In such event, a district must adopt its budget no later than 15 days after the state enacts the basic education funding provisions, and must provide the public with 10 days notice prior to final action. School Code § 672 allows delay of the annual tax levy beyond June 30 to a date no later than 20 days after enactment of the basic education funding provisions.