

2016-2017

Proposed Final
General Operating Fund
Budget



Pine-Richland School District

As of May 2, 2016

Pine-Richland School District
702 Warrendale Road
Gibsonia, PA 15044

2016-2017
Proposed Final General Operating Fund Budget

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2016-2017

Proposed Final General Operating Fund Budget

Revenue

In July 2006, the Governor of Pennsylvania signed into law Act 1 of 2006, the Taxpayer Relief Act. The law imposes a limitation by which school board directors are not permitted to raise the real estate tax rate beyond a predetermined index or percentage each year. The law does provide for some exceptions to exceed this limitation. Examples of these include special education costs, retirement rate costs, and certain construction costs. Increases in tax rates beyond those permissible under the Act would require referendum approval by the voters of the Pine-Richland School District (District) before budget adoption could occur.

For 2016-2017, the Pine-Richland School District received an adjusted index of 2.8%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The proposed final general fund budget includes \$80,118,581 in total expenditures and \$79,682,618 in total revenues. The difference between the two figures represents an estimated draw of \$435,963 from assigned fund balance for capital improvements. The budget represents a flat millage rate from the current year.

The budget includes a number of assumptions and estimates. Many property assessment and exemption appeals have been filed with Allegheny County and continue to be unresolved. Resolution of these appeals continually changes the total assessed value for our community which is the school district's real estate tax base. The District receives updated figures periodically from Allegheny County and the District's solicitor's office for pending appeals. These figures are continuously monitored throughout each year.

Other Local Revenue

- Beginning in the 2011-2012 school year, the Pine-Richland School Board approved an activity fee for each participating student in grades seven through 12. This \$100 fee allows each student to participate in an unlimited number of sports and student activities throughout the school year. If a student chooses not to participate, the fee will not be assessed. The revenue generated from the student activity fee offsets a portion of costs associated with supplemental payments to administer after school activities, athletic programs and clubs.

State Funding

- The Taxpayer Relief Act also provides for the use of State gaming revenue to lower property taxes for homeowners in the District with an approved homestead application on file with Allegheny County. The State Property Tax Reduction allocation for the Pine-Richland

community is \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. Although the allocations have not been released yet, it is estimated this will provide approximately \$185 in tax relief to each approved homestead in the District during 2016-2017.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
 - Preliminary estimates for basic education instructional subsidy reflect a decrease for the District of \$29,837 or 0.62%.
 - Special education subsidy for 2016-2017 is projected to be \$1,755,321 which is level funded from the current year budget. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
 - Transportation revenue is estimated to be level-funded by the State. Pine-Richland is anticipating an increase of \$44,357 based on estimated subsidy calculations for next fiscal year.
 - School district construction projects are typically reimbursed by the State based on a series of calculations. Each individual project has a separate reimbursement percentage determined at the time construction takes place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2016-2017, estimates show a slight decrease in reimbursement from the current year by \$55,489. Funding for school districts in this category continues to uncertain from budget deliberations at the State level.
 - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2016-2017, this represents approximately \$5.76 million of the District’s total budgeted revenue.
 - Pennsylvania Department of Education no longer provides reimbursements to school districts for a portion of cyber/charter school enrollments, dual enrollment or for homebound instruction.

2016-2017

Proposed Final General Operating Fund Budget

Expenditures

Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 65% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

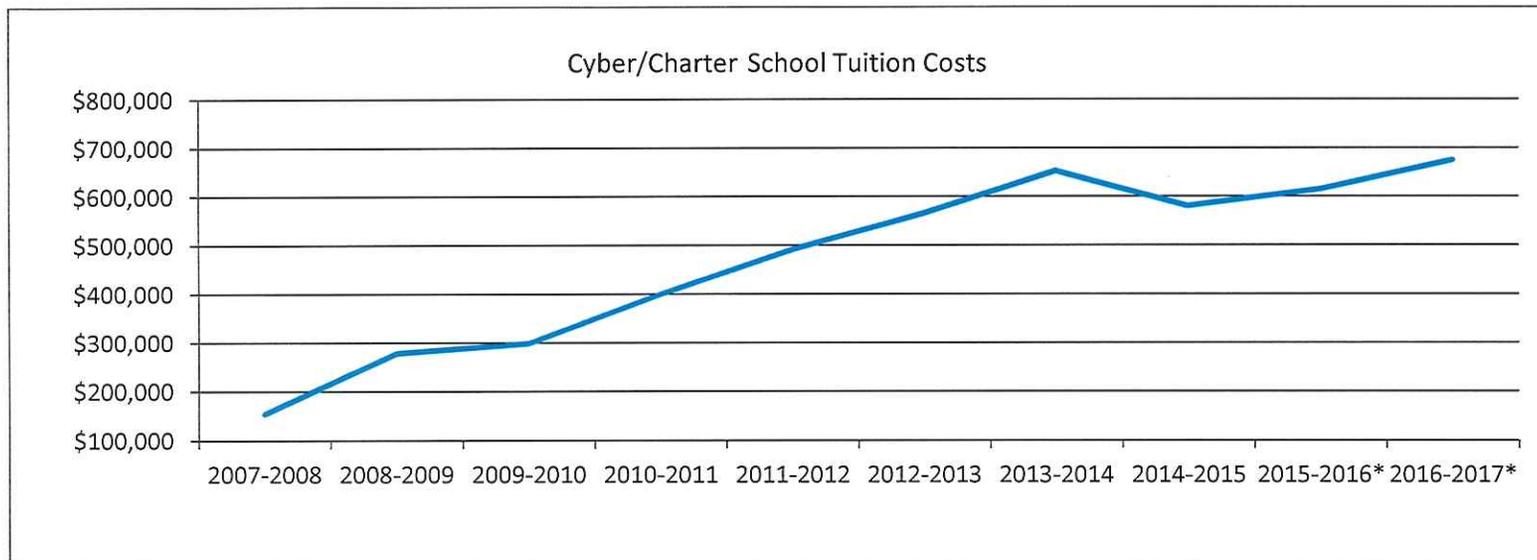
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 30.03% of salary cost from 25.84% in 2015-2016. This will result in increased expenditures to the District for next year's budget of approximately \$1.66 million (or approximately \$868,500 in increased costs to the District after receiving state funding for retirement contributions). This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to approximately 34% of salary cost in the 2020-2021 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 2.25% for covered employees. Overall group health insurance expenditures for the District are budgeted to increase by \$52,623 from the 2015-2016 budget for current employees. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately \$5.16 million of the District's overall expenditures.

Tuition Expenditures

- The District is projecting \$950,500 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of approximately \$977,700.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to decrease by \$41,532 from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed a few years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. Since 2007-2008, the District's expenditures for cyber/charter school tuition have more than tripled. Projections for 2016-2017 show an outlay of \$675,150. During the 2015-2016 fiscal year, the District paid \$9,138.03 for each regular education student and \$20,127.04 for each special education student enrolled in cyber/charter schools.



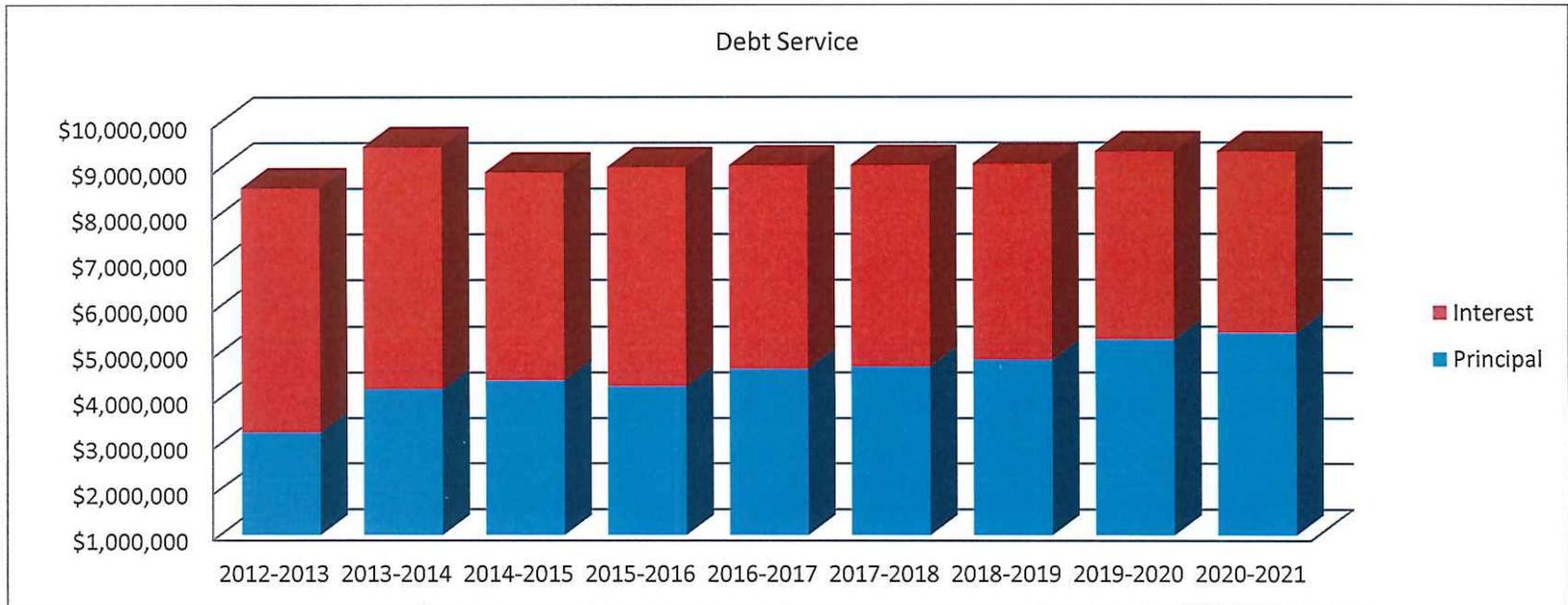
*Budgeted figures are included in the chart above for 2015-2016 and 2016-2017. All other amounts are based on actual.

Capital Plan

- Included in the detailed supporting budget schedules is a listing of planned capital repairs and replacements to equipment, infrastructure and facilities. The total of these capital items is equal to \$1,808,281. \$435,963 of this listing will be drawn from assigned fund balance.

Debt Service

- Interest and principal redemption on debt service represents \$9,068,732, or slightly over 11% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will increase by \$39,400 from the 2015-2016 fiscal year. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible. The District recently completed the process of issuing refunding bonds to lower future interest costs.



Budgetary Reserve

- The District budget includes various reserves for unforeseen operating contingencies. Direct expenditures are not permitted from this section of the budget. If the need arises for use of these reserves, a budget transfer would be presented and formally approved by the Board of Directors to the proper category of the District budget. Historically, the annual budget includes allocations for emergency purposes which are then divided into specific categories:
 - Special education reserve has been included if the District population of special needs students increases beyond expectations. Additional staff or services may be warranted based on the circumstances.
 - The District also estimates staffing costs for potential class size reduction or scheduling implications. All efforts are made to budget for staffing needs based on enrollment projections; however actual student enrollment for the following school year may vary.
 - Contingency estimates are included for emergencies which may occur at a District facility such as water damage, smoke or fire damage or any other significant unforeseen repair or replacement.

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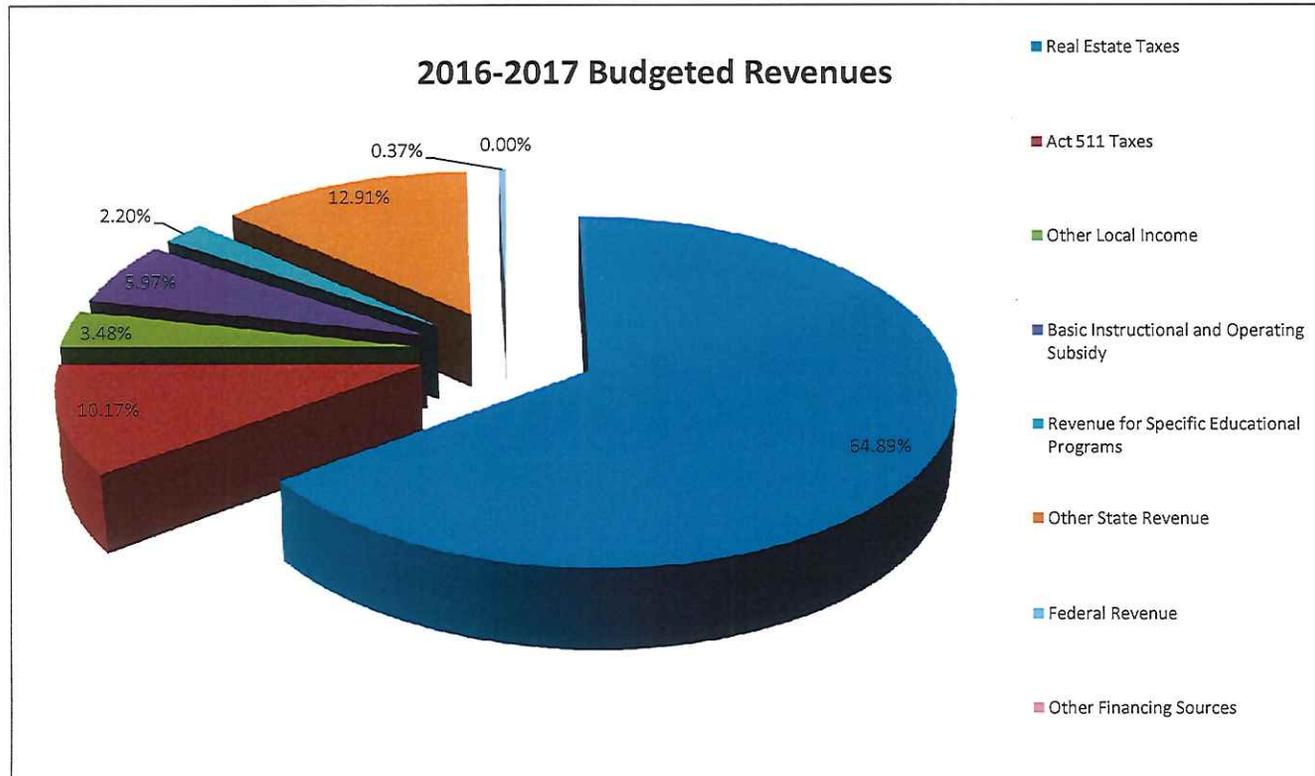
SUMMARY LIST OF 2016-2017 BUDGET CHANGES

(reflected with no millage increase)

Description	Function	Object	Amount	Totals	November 23, 2015	February 15, 2016
					Draft Budget	Draft Budget
EXPENDITURE CHANGES:						
<i>Personnel:</i>						
Net reduction to personnel cost - completion of detailed personnel budget (includes 6 faculty replacements due to retirement/resignation)				(\$125,553)		
Increase in employer contribution rate for retirement - originally estimated at 29.69% - adjusted to 30.03%				\$107,755		
Reduction in group insurance costs - originally estimated 5% increase in premium - adjusted to 2.25%				(\$190,857)		
Adjustment to group insurance costs based on detailed personnel budget (employee elections, premium share calculations, etc.)				(\$117,432)		
Reduction in estimated other post employment medical benefits/retiree severance payments				(\$251,801)		
Net reduction to employer benefit costs - completion of detailed personnel budget (social security, medicare, unemployment compensation, retirement, workers compensation)				(\$48,852)		
<i>Operating:</i>						
Reduction in construction services (account code 450)				(\$94,800)		
Net reduction in operational expenditures - multiple line items				(\$1,987)		
Increase to Extended School Year for outplacement services				\$138,000		
Reduction in projected costs for IU services related to IDEA				(\$79,848)		
Reduction in estimate for water/sewage and electricity				(\$17,525)		
Reduction in cost for equipment rental				(\$8,379)		
Propane/gasoline allocations moved from 626 to 513 account codes per PDE chart of accounts				\$0		
Reduced projected estimate for outplacement tuition (vocational, approved private, alternative education, other nonpublic)				(\$41,452)		
Reduction in supplies, software/licensing and consumables				(\$18,564)		
Reduction in textbooks and educational media				(\$20,580)		
Increase in replacement equipment and site improvements				\$109,356		
Reduction in dues & fees				(\$15,729)		
<i>Debt service and transfers:</i>						
Reduction to budgetary reserve (This reflects a reduction from \$550,000 to \$250,000.)				(\$300,000)		
Estimate for reduction in debt service interest - assuming level annual reduction for refunding series				(\$45,000)		
Adjustment to variable bank loan debt service schedules				(\$4,160)		
Reduction in senior citizen tax rebate estimate				(\$11,625)		
Reduction in allocation for real estate tax refunds due to exemption applications and change orders				(\$5,250)		
TOTAL EXPENDITURE CHANGES				(\$1,044,283)	81,040,967.00	79,996,684.00
REVENUE CHANGES:						
Increase to current real estate tax revenue due to January 2016 certification				\$906,617		
Increase to projected Interim real estate taxes (adjusted assumption to reflect average of past 5 years)				\$209,484		
Increase to earned income tax estimate				\$160,000		
Reduction in PURTA tax revenue				(\$4,644)		
Increase in per capita tax revenue				\$4,946		
Increase in earnings on investments				\$4,990		
Reduction in federal IDEA received through the AIU				(\$21,400)		
Net reduction in other local revenue - multiple line items				(\$22,166)		
Reduction in state basic education subsidy				(\$60,011)		
Addition of state Ready to Learn grant				\$337,737		
Adjustment in state share of social security and employer retirement contributions				\$13,141		
Net reduction in other state revenue - multiple line items				(\$1,353)		
Reductions in federal Title 1, Title 2A and ACCESS funding				(\$33,911)		
TOTAL REVENUE CHANGES:				\$1,493,430	78,173,718.00	79,667,148.00
				fund balance utilization	1,698,281.00	-
				budgetary deficit	1,168,968.00	329,536.00
				net change	\$2,537,713	

Pine-Richland School District Revenue Summary for the General Fund

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
Real Estate Taxes	41,501,147	44,045,888	45,849,383	48,827,555	49,248,894	51,705,024
Act 511 Taxes	5,570,554	7,370,810	7,283,618	7,861,344	7,291,930	8,104,649
Other Local Income	3,082,446	2,725,808	2,800,555	3,282,974	2,796,362	2,774,565
Basic Instructional and Operating Subsidy	4,544,912	4,544,912	4,759,550	4,762,988	4,789,535	4,759,698
Revenue for Specific Educational Programs	1,497,202	1,568,982	1,602,105	1,661,233	1,755,321	1,755,321
Other State Revenue	6,203,196	6,554,668	7,459,174	8,765,431	9,126,908	10,285,489
Federal Revenue	586,942	636,275	396,202	360,744	314,737	297,870
Other Financing Sources	17,300,748	1,497	-	54,749,430	-	-
TOTAL REVENUES	80,287,147	67,448,840	70,150,587	130,271,699	75,323,687	79,682,618
Less: bond refunding activity	(17,275,000)	-	-	(54,749,430)	-	-
TOTAL SOURCES	63,012,147	67,448,840	70,150,587	75,522,269	75,323,687	79,682,618



Local Sources
Real Estate Taxes
Current Real Estate Taxes
Interim Real Estate Taxes
Public Utility Realty Taxes
Total Real Estate Taxes
Act 511 Taxes
Per Capita Taxes
Current Per Capita Taxes, Sec. 679
Earned Income Taxes
Real Estate Transfer Taxes
Total Act 511 Taxes
Other Local Revenue
Delinquent on Taxes Levied/Assessed by the LEA
Earnings on Investments
Revenue From Student Activities
Federal IDEA received from an IU
Rentals
Contributions and Donations from Private Sources
Regular Day School Tuition
Receipts from Other LEAS in PA - Education
Revenue From Community Service Activities
Refunds and Other Misc. Revenue
Total Other Local Revenue
TOTAL LOCAL REVENUE
State Sources
Basic Instructional and Operating Subsidies
Basic Instructional Subsidy (In Gross)
Charter Schools
Tuition for Orphans & Children Placed in Private Homes
Total Basic Instructional and Operating Subsidies
Revenue for Specific Educational Programs
Homebound Instruction
Alternative Education
Special Education - Funding for School Aged Pupils
Total Revenue for Specific Educational Programs
Other State Revenue
Transportation (Regular and Additional)
Rental and Sinking Fund Payments
Health Services
Supplemental Reimbursement of Basic ED Subsidies (property tax reduction)
PA Accountability Grant / Ready to Learn Grant
Dual Enrollment
Project 720 High School Reform
Revenue from Social Security Payments
Revenue from Retirement Payments
Classrooms for the Future
Other state grants
Total Other State Revenue
TOTAL STATE REVENUE
Federal Sources

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
actual	actual	actual	actual	budget	budget
40,741,583	43,333,669	45,355,389	47,693,651	48,750,089	50,980,907
698,556	645,401	431,963	1,067,061	431,963	660,582
61,008	66,818	62,030	66,842	66,842	63,535
\$ 41,501,147	\$ 44,045,888	\$ 45,849,383	\$ 48,827,555	\$ 49,248,894	\$ 51,705,024
68,871	69,222	70,213	72,333	71,702	74,534
68,871	69,222	70,212	72,333	71,702	74,534
4,535,505	6,072,992	6,047,743	6,665,120	6,168,698	6,958,214
897,307	1,159,373	1,095,450	1,051,558	979,828	997,367
\$ 5,570,554	\$ 7,370,810	\$ 7,283,618	\$ 7,861,344	\$ 7,291,930	\$ 8,104,649
1,792,811	1,448,189	1,531,785	1,665,684	1,363,996	1,370,816
21,613	29,780	20,350	24,898	20,000	25,000
198,810	188,929	211,701	207,192	209,633	206,071
671,450	547,468	534,210	622,936	618,825	597,425
108,823	85,229	99,966	95,646	109,000	109,055
3,200	3,048	4,658	3,248	4,000	1,000
13,045	34,797	27,443	18,983	27,000	18,900
77,729	120,601	137,090	217,617	217,000	217,000
-	-	-	-	-	-
194,965	267,767	233,352	426,771	226,908	229,298
\$ 3,082,446	\$ 2,725,808	\$ 2,800,555	\$ 3,282,974	\$ 2,796,362	\$ 2,774,565
\$ 50,154,147	\$ 54,142,506	\$ 55,933,556	\$ 59,971,873	\$ 59,337,186	\$ 62,584,239
4,544,912	4,544,912	4,759,550	4,759,698	4,789,535	4,759,698
-	-	-	-	-	-
-	-	-	3,290	-	-
\$ 4,544,912	\$ 4,544,912	\$ 4,759,550	\$ 4,762,988	\$ 4,789,535	\$ 4,759,698
-	-	-	-	-	-
-	-	-	-	-	-
1,497,202	1,568,982	1,602,105	1,661,233	1,755,321	1,755,321
\$ 1,497,202	\$ 1,568,982	\$ 1,602,105	\$ 1,661,233	\$ 1,755,321	\$ 1,755,321
1,568,006	1,342,440	1,548,439	1,661,301	1,661,300	1,705,657
995,998	1,098,626	1,205,238	1,207,771	1,191,228	1,135,799
101,129	95,970	95,268	95,086	95,300	95,300
1,248,489	1,251,082	1,246,944	1,256,345	1,246,072	1,246,072
113,875	113,875	113,875	311,350	-	337,737
7,154	-	-	-	-	-
-	-	-	-	-	-
996,099	977,800	981,464	1,117,456	1,119,316	1,162,098
1,172,446	1,668,331	2,266,269	3,113,877	3,813,691	4,602,827
-	-	-	-	-	-
-	6,543	1,677	2,245	-	-
\$ 6,203,196	\$ 6,554,668	\$ 7,459,174	\$ 8,765,431	\$ 9,126,908	\$ 10,285,489
\$ 12,245,310	\$ 12,668,562	\$ 13,820,829	\$ 15,189,652	\$ 15,671,764	\$ 16,800,509

Local Sources
Real Estate Taxes
Revenue from Federal Sources
IDEA - Section 619
NCLB - Education of Disadvantaged Children
NCLB - Preparing, Training and Recruiting Teachers/Principals
NCLB - Language Instruction
Other federal grants
ARRA - State Fiscal Stabilization Fund
ARRA - Education Jobs Fund
Medical Assistance Reimbursement Through the Commonwealth
Medical Asstnc. Reimb. For Health-Related Admin.
TOTAL FEDERAL REVENUE
Other Financing Sources
Revenue from Other Financing Sources
Proceeds - Refunding Bonds
Bond premiums
Proceeds from Extended Term Financing
Special Revenue Fund Transfers
Capital Projects Fund Transfers
Activity Fund Transfers
Sale or Compensation for Loss of Fixed Assets
TOTAL OTHER FINANCING SOURCES
TOTAL REVENUES
Less: bond refunding activity
TOTAL SOURCES

2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017
actual	actual	actual	actual	budget	budget
\$ 6,052	\$ 7,464	\$ -	\$ -	\$ -	\$ -
119,798	118,159	107,596	117,685	113,092	123,446
51,058	53,084	49,377	49,245	49,245	49,024
1,812	869	1,519	7,316	1,500	3,000
-	5,000	-	10	-	-
-	-	-	-	-	-
4,861	240	-	-	-	-
400,000	450,000	229,269	183,415	142,500	120,000
3,361	1,458	8,441	3,073	8,400	2,400
\$ 586,942	\$ 636,275	\$ 396,202	\$ 360,744	\$ 314,737	\$ 297,870
17,275,000	-	-	54,475,000	-	-
-	-	-	274,430	-	-
-	-	-	-	-	-
24,548	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,200	1,497	-	-	-	-
\$ 17,300,748	\$ 1,497	\$ -	\$ 54,749,430	\$ -	\$ -
\$ 80,287,147	\$ 67,448,840	\$ 70,150,587	\$ 130,271,699	\$ 75,323,687	\$ 79,682,618
\$ (17,275,000)	\$ -	\$ -	\$ (54,749,430)	\$ -	\$ -
\$ 63,012,147	\$ 67,448,840	\$ 70,150,587	\$ 75,522,269	\$ 75,323,687	\$ 79,682,618

2016-2017 Real Estate Tax Revenue Estimate

	Rate	Richland Twp	Twp of Pine	Totals	
Projected Assessed Value of taxable properties for July 1, 2016		1,027,827,015	1,789,412,271	2,817,239,286	
Assessed value of taxable properties - estimate based on January 2016 certification					
Less: Estimated homestead exclusion (state property tax reduction)		(33,650,152)	(31,221,384)	(64,871,536)	(1,246,071.92)
Adjustment for construction & growth (January 2016 to June 2016)	0.00%	-	-	-	
Projected assessed value of taxable properties		994,176,863	1,758,190,887	2,752,367,750	
Current millage rate	0.0192083				
Net tax levy		19,096,447	33,771,858	52,868,305	
Estimated delinquent percentage	2.00% 98.00%	(381,929)	(675,437)	(1,057,366)	
Estimated discounts	86% 2.0%	(328,459)	(580,876)	(909,335)	
Estimated penalties	1.50% 10.0%	28,645	50,658	79,302	
Total Real Estate Taxes Budgeted		18,414,704	32,566,203	50,980,907	96.43%
		est. value of 1 mill (net collection rate)=		2,654,108	
2.4% - base index		PDE adjusted index =		2.80%	
2.8% - adjusted index		Exceptions =			
		Millage equivalent (for exceptions)=		-	
		possible millage increase up to index		0.5378324	
		Millage rate (assuming increase to adjusted index)		19.7461	
		possible millage increase up to index & including exceptions		0.5378	
		Millage rate (assuming increase to adjusted index & exceptions)		19.7461	
		Est. revenue from max millage increase w/exceptions		1,427,465	
		Est. revenue from only tax increase to index		1,427,465	

Assessed Valuation by Category & Township
Parcel Count

	May 2015*	May 2015 assessed value
Total taxable properties	10,288	
Taxable		
Pine - residential	4,469	1,390,038,006
Pine - commercial & other	308	332,958,305
		1,722,996,311
Richland - residential	5,196	828,696,720
Richland - commercial & other	315	186,794,880
		1,015,491,600

	January 2016	increase (decrease)	January 2016 assessed value	increase (decrease)	growth
Total taxable properties	10,428	140			
Taxable					
Pine - residential	4,582	113	1,446,437,666	56,399,660	<i>a</i>
Pine - commercial & other	304	(4)	342,974,605	10,016,300	<i>b</i>
			1,789,412,271	66,415,960	3.85%
Richland - residential	5,225	29	841,989,535	13,292,815	<i>c</i>
Richland - commercial & other	317	2	185,837,480	(957,400)	<i>d</i>
			1,027,827,015	12,335,415	1.21%

*This was the last detailed assessed value listing we received from the County for the 2015 duplicate. Some changes were made between late April, when this file was created at Allegheny County, and when the files were sent to the tax collectors for the July 1, 2015 real estate tax billing.

Notes:

- a* \$ increase divided by # increase - average \$499,112
- b* properties at 12620 and 12680 Perry Highway were increased to reflect the building values; total increase from May 2015 was 11,842,800 in assessed value; this was slightly reduced by other property tax appeal settlements at the county level
- c* \$ increase divided by # increase - average \$458,372.90
- d* result of commercial property tax appeal settlements at County level

EXPENDITURE SUMMARY

	2010-2011 actual	2011-2012 actual	2012-2013 actual	2013-2014 actual	2014-2015 actual	2015-2016 budget	2016-2017 budget	
1100 REGULAR PROGRAMS								
300 Purchased Professional & Technical Services	688,480	587,857	649,124	585,015	615,104	684,267	681,067	
400 Purchased Property Services	12,506	7,663	11,704	22,396	13,003	14,920	14,620	
510 Student Transportation Services	41,328	30,720	30,342	33,932	62,583	26,520	29,320	
550 Printing & Binding	206	3,151	206	3,152	262	3,100	2,600	
560 Tuition	408,230	511,146	582,528	525,355	345,261	504,750	458,500	
580 Travel	2,994	1,066	4,039	3,361	4,761	1,377	1,127	
610 General Supplies	477,279	398,153	444,664	434,275	443,579	477,586	483,648	
640 Books & Periodicals	118,544	64,556	55,457	74,652	356,999	569,875	568,750	
700 Property	62,235	51,484	334,348	40,925	268,671	58,439	51,479	
800 Other Objects	62,981	19,153	16,198	12,824	10,827	22,305	22,355	
Total Regular Programs	1,874,783	1,674,949	2,128,610	1,735,887	2,121,050	2,363,139	2,313,466	-2.1%
1200 SPECIAL PROGRAMS								
300 Purchased Professional & Technical Services	1,601,474	962,540	1,530,591	1,561,943	1,336,655	1,581,600	1,516,500	
400 Purchased Property Services	1,557	742	2,032	796	249	1,000	1,000	
510 Student Transportation Services	7,981	8,388	3,686	6,809	6,932	8,540	10,040	
550 Printing & Binding	150	190	176	274	114	150	120	
560 Tuition	534,501	574,981	727,305	955,466	1,119,482	973,133	1,158,150	
580 Travel	3,183	4,616	3,037	7,692	2,082	4,750	4,930	
590 Miscellaneous Purchased Services	-	2,353	2,920	1,749	1,230	-	-	
610 General Supplies	59,138	59,395	83,370	87,983	77,144	101,375	103,743	
640 Books & Periodicals	11,102	1,612	16,110	8,954	9,508	16,600	14,750	
700 Property	33,178	19,998	41,027	25,398	35,419	16,600	17,100	
800 Other Objects	6,050	3,973	4,654	6,390	3,308	5,389	6,039	
Total Special Programs	2,258,314	1,638,788	2,414,908	2,663,454	2,592,123	2,709,137	2,832,372	4.5%
1300 VOCATIONAL PROGRAMS								
300 Purchased Professional & Technical Services	4,157	4,219	3,795	4,578	8,000	-	-	
400 Purchased Property Services	4,676	1,813	2,201	1,761	2,414	7,200	6,416	
510 Student Transportation Services	196	-	97	252	543	500	500	
550 Printing & Binding	25,828	(9,916)	28,632	-	-	-	-	
560 Tuition	278,387	303,873	483,295	559,200	638,147	615,323	573,791	
580 Travel	303	467	48	76	-	500	150	
610 General Supplies	89,181	84,723	118,336	88,018	87,109	95,250	95,600	
640 Books & Periodicals	319	147	1,527	560	56	6,640	6,640	
700 Property	1,548	1,722	110,169	14,346	28,296	17,158	17,942	
800 Other Objects	2,598	7,299	4,502	3,630	915	620	620	
Total Vocational Programs	407,193	394,347	752,602	672,421	765,480	743,191	701,659	-5.6%
1400 OTHER INSTRUCTIONAL PROGRAMS								
300 Purchased Professional & Technical Services	8,340	21,535	10,975	3,840	371,489	22,000	168,000	
510 Student Transportation Services	68,539	-	-	-	-	-	-	
560 Tuition	192,235	132,633	67,931	39,450	542	40,000	9,000	
610 General Supplies	1,562	277	219	-	-	300	300	
640 Books & Periodicals	-	-	-	-	-	-	-	
800 Other Objects	-	-	55,982	53,023	61,614	63,000	58,450	
Total Other Instructional Programs	270,676	154,445	135,107	96,313	433,645	125,300	235,750	88.1%

Increased allocation for out of district tuition costs for approved private schools

4.5%

Reduced allocation for alternative education tuition and shifted expenditures to special education approved private schools tuition; Also increased allocation for outplacement Extended School Year

88.1%

EXPENDITURE SUMMARY -

	2010-2011 actual	2011-2012 actual	2012-2013 actual	2013-2014 actual	2014-2015 actual	2015-2016 budget	2016-2017 budget	
2100 PUPIL PERSONNEL SERVICES								
300 Purchased Professional Services / AP test reimb.	95,042	125,937	145,430	131,222	149,280	140,000	155,000	
400 Purchased Property Services	-	-	-	-	-	-	-	
500 Other Purchased Services	943	3,068	2,196	1,752	2,234	2,250	2,250	
610 General Supplies	41,818	51,446	48,667	40,661	50,604	69,747	57,747	
640 Books & Periodicals	1,213	2,351	2,221	2,172	3,026	3,467	4,167	
700 Property	-	-	-	1,909	-	1,500	-	
800 Other Objects	15,817	15,691	32,921	29,439	27,133	35,245	34,675	
Total Pupil Personnel Services	154,833	198,493	231,435	207,155	232,277	252,209	253,839	0.6%
2200 INSTRUCTIONAL STAFF SERVICES								
300 Purchased Professional & Technical Services	65,739	12,996	29,261	30,606	8,141	17,755	16,855	
400 Purchased Property Services	21,167	6,423	6,919	5,323	4,163	6,000	6,000	
500 Other Purchased Services	27,877	22,797	22,365	10,859	13,362	15,900	27,320	
610 General Supplies	31,570	29,001	31,297	35,464	31,202	30,298	31,409	
640 Books & Periodicals	71,295	65,546	72,249	73,825	72,363	74,310	72,275	
700 Property	10,883	6,584	7,621	18,925	1,611	14,300	18,800	
800 Other Objects	18,771	28,611	24,020	4,952	11,293	27,785	22,650	
Total Instructional Staff Services	247,302	171,958	193,732	179,954	142,135	186,348	195,309	4.8%
2300 ADMINISTRATIVE SERVICES								
300 Purchased Professional & Technical Services	385,846	350,910	505,440	411,276	458,080	459,572	462,602	
400 Purchased Property Services	22,044	12,143	4,254	13,312	11,385	11,460	15,450	
510 Student Transportation Services	-	-	290	-	-	400	500	
520 Insurance-General	379	7,041	7,464	-	11,560	11,900	11,900	
530 Communications	466	2,131	2,899	3,803	4,471	4,500	4,300	
540 Advertising	5,391	2,685	4,245	4,788	4,185	4,500	4,500	
550 Printing & Binding	40,122	14,856	30,009	17,090	29,522	36,790	35,190	
580 Travel	6,125	4,224	5,517	5,863	9,636	8,545	8,095	
610 General Supplies	67,998	47,263	52,313	56,145	51,390	59,679	61,169	
640 Books & Periodicals	3,397	3,168	3,692	1,482	1,973	3,835	3,588	
700 Property	18,631	2,701	16,757	6,011	12,817	31,500	41,000	
800 Other Objects/Judgments/Claims	38,984	59,251	16,160	39,940	41,227	59,629	54,246	
900 Other Financing Uses of Funds (bond refunding activity)	-	-	-	-	397,157	-	-	
Total Administrative Services	589,383	506,373	649,040	559,710	1,033,403	692,310	702,540	1.5%
2400 PUPIL HEALTH								
300 Purchased Professional/Substitute Services	10,206	31,571	58,427	17,035	91,306	15,000	16,500	
400 Purchased Property Services	-	-	181	-	297	300	300	
500 Printing / Travel	31	43	84	269	293	40	250	
610 General Supplies	6,595	5,985	6,968	6,080	8,724	6,500	8,630	
640 Books & Periodicals	-	34	-	-	-	60	-	
700 Property	389	503	1,070	3,271	11,085	2,000	6,000	
800 Other Objects	-	-	98	65	-	-	100	
Total Pupil Health	17,221	38,136	66,828	26,720	111,705	23,900	31,780	33.0%
2500 BUSINESS SERVICES								
300 Purchased Professional & Technical Services	61,387	58,412	30,009	27,708	40,894	29,050	30,550	
400 Purchased Property Services/Duplicating Services	464,835	440,911	490,092	480,718	399,932	482,100	481,800	
500 Other Purchased Services/Postage/Insurance	71,719	52,787	51,817	57,901	60,990	68,911	70,735	
610 General Supplies & Software Licensing	39,421	38,086	42,157	41,419	48,628	52,680	66,134	
640 Books & Periodicals	-	-	265	-	-	-	-	
700 Equipment	-	4,381	-	906	6,284	5,000	6,000	
800 Other Objects/Paying Agent Fees	23,143	20,616	27,892	21,690	21,191	22,764	22,949	
Total Business Services	660,505	615,193	642,232	630,342	577,919	660,505	678,168	2.7%

Increase to equipment categories will allow for the replacement of an audiometer and the purchase of new vision screening equipment

33.0%

Increase in software licensing covers a required upgrade to the time clock and attendance system

2.7%

EXPENDITURE SUMMARY

	2010-2011 actual	2011-2012 actual	2012-2013 actual	2013-2014 actual	2014-2015 actual	2015-2016 budget	2016-2017 budget	
2600 OPERATIONS & MAINTENANCE								
300 Purchased Professional & Technical Services	70,906	88,960	95,339	62,555	44,760	40,500	40,500	
400 Purchased Property Services/Utilities	1,279,149	1,296,366	1,327,314	1,400,393	1,399,530	1,450,433	1,469,508	
500 Communications, Liability Insurance & Other	205,853	194,343	219,565	271,146	235,189	291,971	296,471	
610 General Supplies	178,741	171,804	222,508	200,001	194,418	220,460	226,460	
620 Energy	279,021	177,820	224,770	286,998	285,415	293,032	292,502	
700 Property	88,841	16,436	12,905	24,126	26,744	17,200	30,650	
800 Other Objects	56	1,020	-	-	2,250	200	200	
Total Operation and Maintenance of Plant Services	2,102,567	1,946,749	2,102,401	2,245,219	2,188,306	2,313,796	2,356,291	1.8%
2700 STUDENT TRANSPORTATION SERVICES								
300 Purchased Professional & Technical Services	67,235	78,636	92,442	151,824	188,427	163,889	159,000	
500 Other Purchased Services	2,896,330	3,138,462	3,296,151	3,489,741	3,755,151	3,902,842	4,007,277	
610 General Supplies & Software Licensing	-	-	-	71	-	-	1,995	
513/620 Energy / Gasoline / Propane	284,346	334,693	304,852	354,164	345,325	283,894	297,000	
800 Other Objects	-	-	-	-	36,415	-	-	
Total Student Transportation Services	3,247,911	3,551,791	3,693,445	3,995,800	4,325,318	4,350,625	4,465,272	2.6%
2800 CENTRAL & OTHER SUPPORT SERVICES								
300 Purchased Professional & Technical Services	1,418,133	1,258,469	908,196	1,100,423	1,108,404	595,050	638,247	
400 Purchased Property Services	-	-	-	-	191	-	-	
530 Communications	28,576	30,221	32,542	28,410	23,922	33,100	33,100	
540 Advertising	3,343	5,774	8,310	6,565	7,537	8,000	9,000	
550 Printing & Binding	158	104	579	717	137	100	250	
580 Travel	1,215	2,850	373	283	360	3,500	3,500	
610 General Supplies & Software Licensing	95,228	158,235	125,788	113,417	159,564	173,354	182,925	
640 Books & Periodicals	1,903	976	1,596	942	352	790	5,100	
700 Equipment / Infrastructure	-	134,681	72,701	-	161,151	1,573,000	1,416,000	
800 Other Objects	2,779	3,443	4,657	1,988	2,664	5,899	6,000	
Total Central & Other Support Services	1,551,335	1,594,753	1,154,742	1,252,745	1,464,282	2,392,793	2,294,122	-4.1%
2900 OTHER SUPPORT SERVICES								
590 Miscellaneous Purchased Services	67,214	68,119	70,151	70,289	70,590	70,590	73,250	
800 Other Objects	PASS-THRU F	-	-	-	-	-	-	
Total Other Support Services	67,214	68,119	70,151	70,289	70,590	70,590	73,250	3.77%
3200 STUDENT ACTIVITIES								
300 Purchased Professional & Technical Services	97,518	54,165	106,041	98,066	49,307	110,500	110,500	
400 Purchased Property Services	31,186	49,833	35,934	49,717	54,446	71,400	75,000	
510 Student Transportation Services	100,685	101,715	99,045	96,636	104,950	108,738	108,738	
520 Insurance-General	11,225	11,225	11,225	12,725	12,725	12,725	12,725	
530 Communications	265	-	-	-	-	-	-	
550 Printing & Binding	3,229	7,346	739	6,603	19,579	21,750	21,750	
580 Travel	13,457	10,989	13,353	14,608	27,871	8,300	8,300	
600 Supplies	116,574	53,071	72,135	57,128	70,096	78,725	79,725	
750 Equipment - Original & Additional	32,913	47,533	38,871	67,040	55,400	49,695	74,125	
800 Other Objects	33,030	30,315	43,567	30,665	48,951	43,723	43,723	
Total Student Activities	440,082	366,192	420,910	433,188	443,325	505,556	534,586	5.7%
3300 COMMUNITY SERVICES								
300 Purchased Professional & Technical Services	5,000	5,000	5,000	5,000	5,000	5,000	5,000	
530 Communications	-	-	-	-	-	-	-	
580 Travel	-	-	-	-	-	-	-	
600 Supplies	-	-	-	-	-	-	-	
800 Other Objects	104,100	80,100	85,350	80,800	59,800	103,500	93,500	
Total Community Services	109,100	85,100	90,350	85,800	64,800	108,500	98,500	-9.2%

Reflects increase in technology department contracted services and reduction infrastructure costs from prior year

-4.1%

Reduced estimated cost of senior citizen property tax rebate program to be more consistent with actual costs in previous years

-9.2%

EXPENDITURE SUMMARY

	2010-2011 actual	2011-2012 actual	2012-2013 actual	2013-2014 actual	2014-2015 actual	2015-2016 budget	2016-2017 budget	
4200 <u>SITE IMPROVEMENTS</u>								
700 Property/site improvements	-	-	-	-	8,260	-	53,981	
Total Site Improvements	-	-	-	-	8,260	-	53,981	100.0%
4400 & 4600 <u>ARCH. & ENG. SVCS./BLDG. IMPR.</u>								
300 Purchased Professional & Technical Services	10,024	563	34,734	27,004	28,132	30,000	60,000	
450 Construction Services	126,071	121,804	160,077	86,837	478,792	128,575	537,500	
750 Equipment - Original & Additional	75,437	-	-	26,950	353,578	52,000	81,800	
Total Existing Building Improvement Services	211,532	122,367	194,811	140,791	860,502	210,575	679,300	222.6%
5100 <u>DEBT SERVICE</u>								
830 Interest	5,003,547	5,017,749	5,339,396	5,280,269	4,530,388	4,764,334	4,428,734	
880 Refund of Prior Year's Receipts	644,261	64,967	159,637	204,561	-	210,000	210,000	
910 Redemption of Principal	3,710,692	3,270,413	3,242,110	4,194,918	4,390,000	4,265,000	4,640,000	
Total Debt Service	9,358,500	8,353,129	8,741,143	9,679,748	8,920,388	9,239,334	9,278,734	0.4%
5200 <u>FUND TRANSFERS</u>								
930 Fund Transfers	-	442,970	260,109	565,284	2,760	-	-	
Total Fund Transfers	-	442,970	260,109	565,284	2,760	-	-	0.0%
5900 <u>BUDGETARY RESERVE</u>								
800 Reserve - special education contingency	-	-	-	-	-	175,000	125,000	
800 Committed - fund balance (future PSERS exp.)	-	-	-	-	-	-	-	
800 Assigned - (class size reduction, scheduling implications)	-	-	-	-	-	200,000	75,000	
800 Reserve - contingency	-	-	-	-	-	175,000	50,000	
Total Budgetary Reserve	-	-	-	-	-	550,000	250,000	-54.55%
TOTAL OPERATING EXPENDITURES	23,568,451	21,923,852	23,942,556	25,240,820	26,358,268	27,497,808	28,028,919	1.93%
TOTAL SALARIES/WAGES	27,260,142	27,332,044	26,887,337	26,857,896	30,857,441	30,427,209	31,702,430	4.19%
TOTAL BENEFITS	11,423,848	12,003,667	13,378,178	14,475,055	17,417,450	18,820,344	20,387,230	8.33%
TOTAL EXPENDITURES	62,252,441	61,259,563	64,208,071	66,573,771	74,633,159	76,745,361	80,118,581	4.40%
Other financing uses - refunded bonds	11,853,991	17,191,149	-	-	-	-	-	
TOTAL EXPENDITURES	74,106,432	78,450,712	64,208,071	66,573,771	74,633,159	76,745,361	80,118,581	
TOTAL REVENUES							79,682,618	
Total variance of expenditures over revenues							435,963	
Proposed utilization of fund balance for capital maintenance items (all projects listed below)							435,963	
Budgetary deficit after proposed utilization of fund balance							0	
Millage impact							-	0.00%
Current millage rate							19.2083	
ACT 1 adjusted index							2.80%	
ACT 1 allowable millage							19.7461	

100.0%
Various athletic field improvements and installation of additional bleachers

222.6%
Construction services allocation includes preliminary estimates for paving at Hance Elementary, Richland Elementary and Eden Hall Upper Elementary

-54.55%
Reflects reduction in projected budgetary reserve.

Reflects increases for all employee groups and the following additional new positions: 2.5 faculty positions, 1 paraeducator and 1 administrative

EXPENDITURE SUMMARY

	2010-2011 actual	2011-2012 actual	2012-2013 actual	2013-2014 actual	2014-2015 actual	2015-2016 budget	2016-2017 budget
<u>Capital Funding Plan - 2016-2017 preventative maintenance and improvements:</u>							
Replace tractor (with plow)* - Wexford Elementary						13,000	
Replace HVAC controls - Wexford Elementary						5,900	
Replace cafeteria flooring - Wexford Elementary						18,000	
Paving - parking lot and entrance (Summer 2016) - Hance Elementary						99,000	
Replace sprinkler heads - Richland Elementary						5,000	
Insulate chilled water pipes - room 007 and 008 - Richland Elementary						10,000	
Replace clock system - Richland Elementary						20,000	
Paving - faculty parking area (front section only - Summer 2016) - Richland Elementary						125,000	
Repaint parking lot lines - Eden Hall Upper Elementary						2,500	
Expand parking lot area (Summer 2017) - Eden Hall Upper Elementary						187,000	
Replace HVAC controls - Middle School						5,900	
Replace existing security camera system - Middle School						28,000	
Update fiber optic TV equipment between Stadium and HS						10,000	
Replacement doors & jambs (interior/exterior) - High School						15,000	
Replace carpet (phases 1, 2 & 3) - High School						35,000	
Security improvements**						25,000	
Replacement maintenance vehicle *						16,000	
Estimated architect fees for facilities projects						30,000	
Various field maintenance and improvements - athletics						47,981	
Replace scoreboard at Santacroce****						5,000	
Lighting upgrade to LED - Middle School gymnasium						16,000	
Estimated architect fees for athletic projects						30,000	
Replace bleachers (small area) - High School gymnasium						30,000	
Install card reader at Stadium						7,000	
Install additional bleachers at Stadium (marching band section)						6,000	
Replace Promethean boards and projectors district-wide ***						500,000	
Improve network infrastructure ****						516,000	
<u>Total 2016-2017 preventative maintenance and improvements</u>						<u>1,808,281</u>	

The above listing represents a utilization of fund balance for all items noted in the capital funding plan for 2016-2017.

* - included in 2620 & 2650 Operations & Maintenance

** - included in 2390 Security (Other Administrative)

*** - included in 2818 - System-Wide Technology

**** - included in 3250 - Athletics

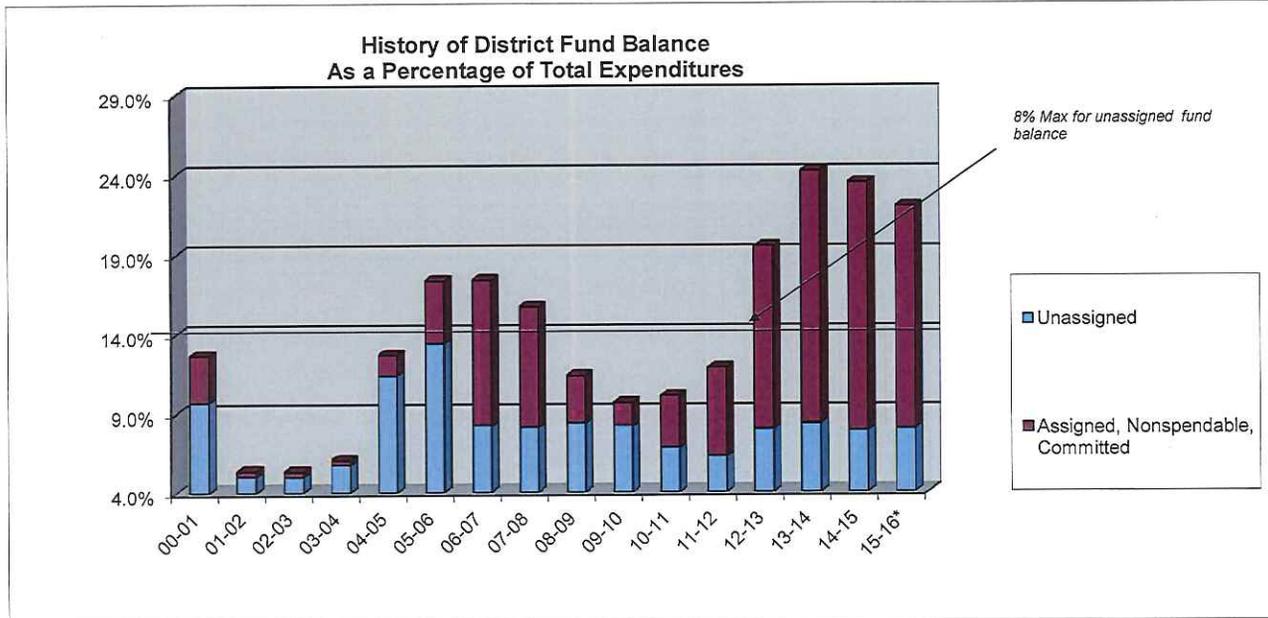
Pine-Richland School District
History of Fund Balance

For chart (As per audited financial statements):

	<u>Assigned, Nonspendable,</u>		<u>Total Fund</u>		<u>Unassigned Percentage</u>	<u>Assigned, Nonspendable, Committed Percentage</u>
	<u>Unassigned</u>	<u>Committed</u>	<u>Balance</u>	<u>Expenditures</u>		
00-01	3,043,637	943,924	3,987,561	31,545,577	9.6%	3.0%
01-02	1,742,297	126,645	1,868,942	34,923,919	5%	0%
02-03	1,843,122	131,250	1,974,372	37,069,656	5%	0%
03-04	2,283,362	128,383	2,411,745	39,849,405	6%	0%
04-05	4,847,038	555,272	5,402,310	42,688,805	11%	1%
05-06	6,297,083	1,879,522	8,176,605	47,126,046	13%	4%
06-07	4,292,649	4,807,437	9,100,086	52,314,124	8%	9%
07-08	4,518,662	4,220,874	8,739,536	55,631,186	8%	8%
08-09	4,940,691	1,727,669	6,668,360	58,807,256	8%	3%
09-10	4,892,579	837,428	5,730,007	59,692,780	8%	1%
10-11	5,031,144	2,414,425	7,445,569	74,106,426	7%	3%
11-12	4,900,765	4,381,574	9,282,339	78,487,557	6%	6%
12-13	5,132,357	7,390,748	12,523,105	64,208,073	8%	12%
13-14	5,561,653	10,538,268	16,099,921	66,573,771	8%	16%
14-15	5,895,708	11,618,144	17,513,852	74,633,160	8%	16%
Budgeted 15-16*	6,139,629	10,737,259	16,876,888	76,745,362	8%	14%

Historical data

	<u>Unassigned</u>	<u>Assigned</u>	<u>Total</u>		<u>Unassigned Percentage</u>	<u>Assigned Percentage</u>
			<u>Fund Balance</u>	<u>Total Budget</u>		
1995-96	2,614,006	0	2,614,006	21,640,826	12%	0%
1996-97	3,175,666	0	3,175,666	23,081,654	14%	0%
1997-98	3,321,515	0	3,321,515	24,680,067	13%	0%
1998-99	3,762,573	0	3,762,573	26,315,131	14%	0%
1999-00	4,567,126	0	4,567,126	28,423,377	16%	0%



Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2011	2,351	2,278	4,629
2012	2,345	2,268	4,613
2013	2,347	2,294	4,641
2014	2,317	2,301	4,618
2015	2,307	2,289	4,596
2016*	2,288	2,277	4,565

*As of October 1, 2015

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2017	2,296	2,278	4,574

Key Assumptions

Revenues

- Real estate tax millage
 - *Assumed no tax increase – (tax rate held at 19.2083 mills)*
- Estimated cost neutral growth rate in assessed value – 2.0% in future years (This has been increased from 1.6% used in prior years.)
- Earned income tax
 - Reflects an increase of \$160,000 in additional revenue from the November draft budget and an approximate 2% increase annually in future years
- State funding
 - Basic education assumes level funding for next year and 0.63% increase annually in future years
 - Ready to Learn grant has been received in 2015-2016 – assumption is this funding will continue
 - Special education assumes level funding for next year and 0.05% increase annually – this includes an estimate for contingency funds
 - Transportation assumes 2.67% increase annually
 - Social security (48%) & PSERS (48.35%) reimbursements are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
 - Reflects small reductions for each grant in 2016-2017 based on preliminary notification for the current year
 - Assumes level funding in future years for Title I and IIA
 - Assumes 0.5% increases annually in Title III and ACCESS funding

Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects 2.25% increase in current year (as per ACSHIC) and assumes 5% annual increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – these figures were updated to reflect updated higher employer contribution rates in future years
- Debt
 - Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization for Capital Replacements/Improvements – \$435,963

****Based on trend information – this represents the proposed final general fund budget*

Pine-Richland School District

Overall General Fund Chart

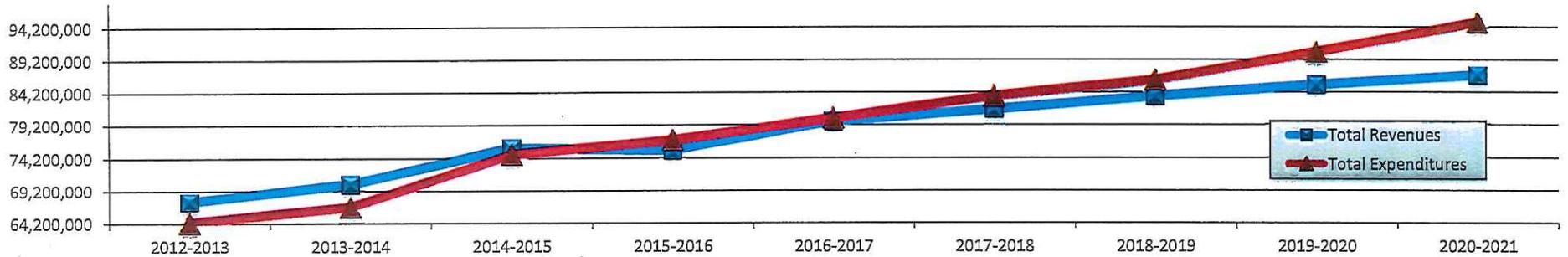
Reflects current year revenue received from new taxable commercial property. This was not included in the budget for 2015-2016.



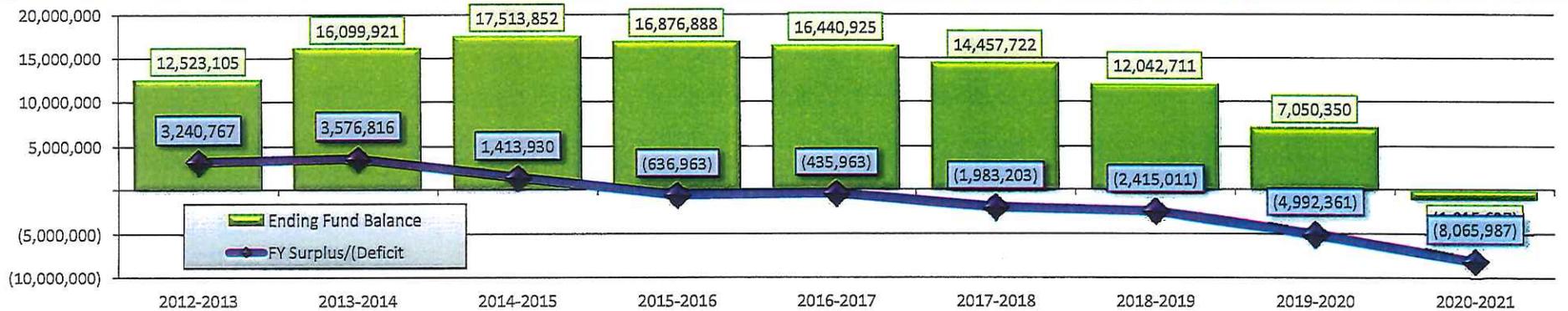
	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
REVENUES VS. EXPENDITURES									
Total Revenues	67,448,840	70,150,587	75,616,337	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
Bond Refunding Activity	-	-	54,749,430	-	-	-	-	-	-
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
Total Expenditures	64,208,071	66,573,771	74,633,157	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
Bond Refunding Activity	-	-	54,318,676	-	-	-	-	-	-
Total Expenditures & Other Financing Uses	64,208,071	66,573,771	128,951,833	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
Other Revenue/(Expenditure)	(3)	-	(4)	784,712					
Operating Balance	3,240,767	3,576,816	1,413,930	(636,963)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

GENERAL FUND BALANCE									
Beginning of the Year	9,282,339	12,523,105	16,099,921	17,513,852	16,876,888	16,440,925	14,457,722	12,042,711	7,050,350
End of the Year	12,523,105	16,099,921	17,513,852	16,876,888	16,440,925	14,457,722	12,042,711	7,050,350	(1,015,637)
As a % of Expenditures	19.50%	24.18%	23.47%	21.99%	20.52%	17.31%	14.00%	7.81%	(1.07%)

GENERAL FUND GAP ANALYSIS



GENERAL FUND BALANCE PROJECTIONS

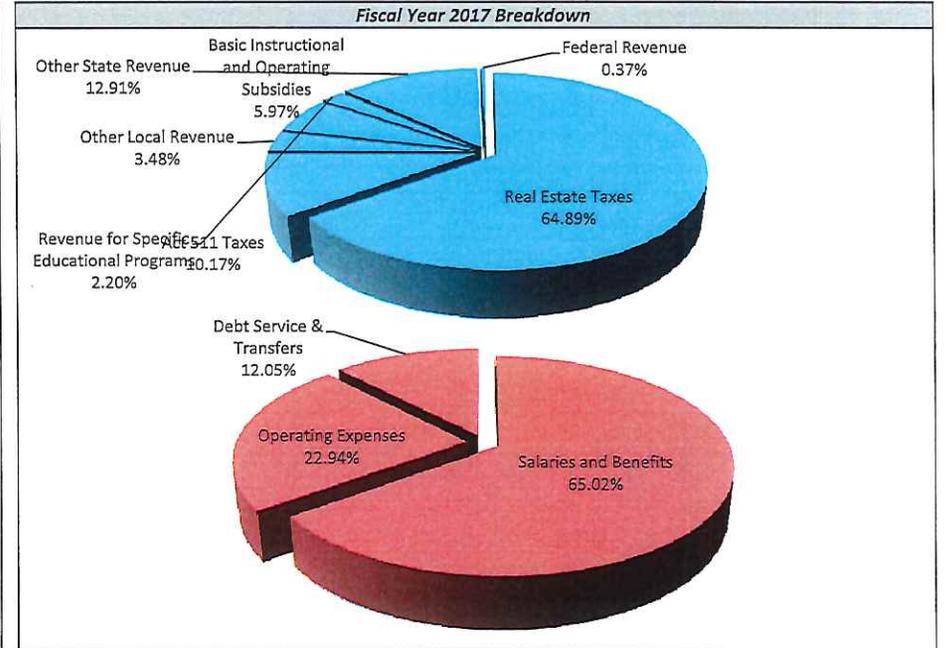
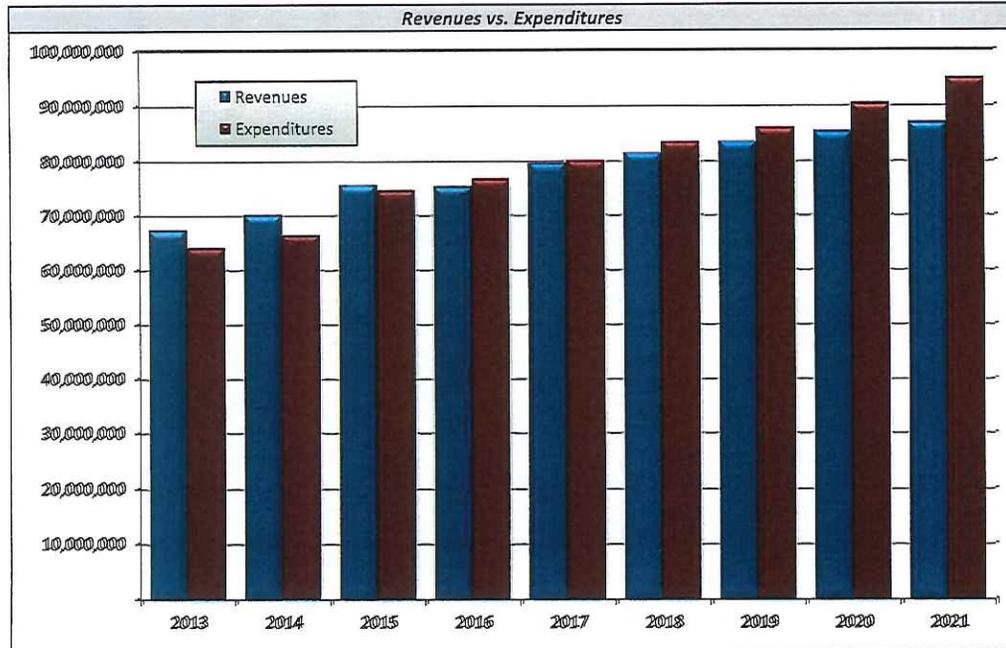


Pine-Richland School District

Concise Summary Report



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
REVENUES									
Real Estate Taxes	44,045,888	45,849,382	48,827,556	49,248,894	51,705,018	52,779,202	53,875,581	54,994,631	56,136,836
Act 511 Taxes	7,370,811	7,283,619	7,861,344	7,291,930	8,104,653	8,263,310	8,425,088	8,590,048	8,758,253
Other Local Revenue	2,725,808	2,800,555	3,377,041	2,796,363	2,774,567	2,791,756	2,808,416	2,825,299	2,842,410
Basic Instructional and Operating Subsidies	4,544,911	4,759,550	4,762,988	4,789,535	4,759,698	4,789,684	4,819,859	4,850,224	4,880,781
Revenue for Specific Educational Programs	1,568,982	1,602,105	1,661,233	1,755,321	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834
Other State Revenue	6,554,668	7,459,174	8,765,431	9,126,907	10,285,489	10,857,530	11,592,056	12,016,367	12,172,143
Federal Revenue	636,275	396,202	360,744	314,737	297,871	298,498	299,129	299,762	300,398
TOTAL REVENUES	67,447,343	70,150,587	75,616,337	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
EXPENDITURES									
Salaries and Benefits	40,265,514	41,332,951	48,274,890	49,247,554	52,089,662	54,536,370	56,826,709	59,106,972	60,895,215
Operating Expenses	14,941,305	14,995,788	16,978,162	17,576,474	18,378,186	19,327,681	19,478,637	21,264,623	24,064,129
Debt Service & Transfers	9,001,252	10,245,032	9,380,105	9,921,334	9,650,734	9,655,331	9,686,870	9,955,052	9,956,299
TOTAL EXPENDITURES	64,208,071	66,573,771	74,633,157	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
OTHER FINANCING SOURCES/(USES)	1,494	-	430,750	-	-	-	-	-	-
NET OPERATING BALANCE	3,240,767	3,576,816	1,413,930	(1,421,675)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)
FUND BALANCE (BEGINNING OF THE YEAR)	9,282,339	12,523,105	16,099,921	17,513,852	16,092,176	15,656,213	13,673,010	11,257,999	6,265,638
FUND BALANCE (END OF THE YEAR)	12,523,105	16,099,921	17,513,852	16,092,176	15,656,213	13,673,010	11,257,999	6,265,638	(1,800,349)



Pine-Richland School District

Top Ten Expenditure Chart



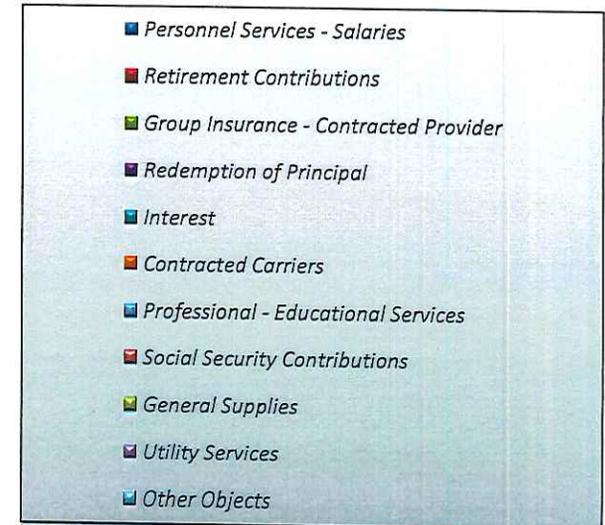
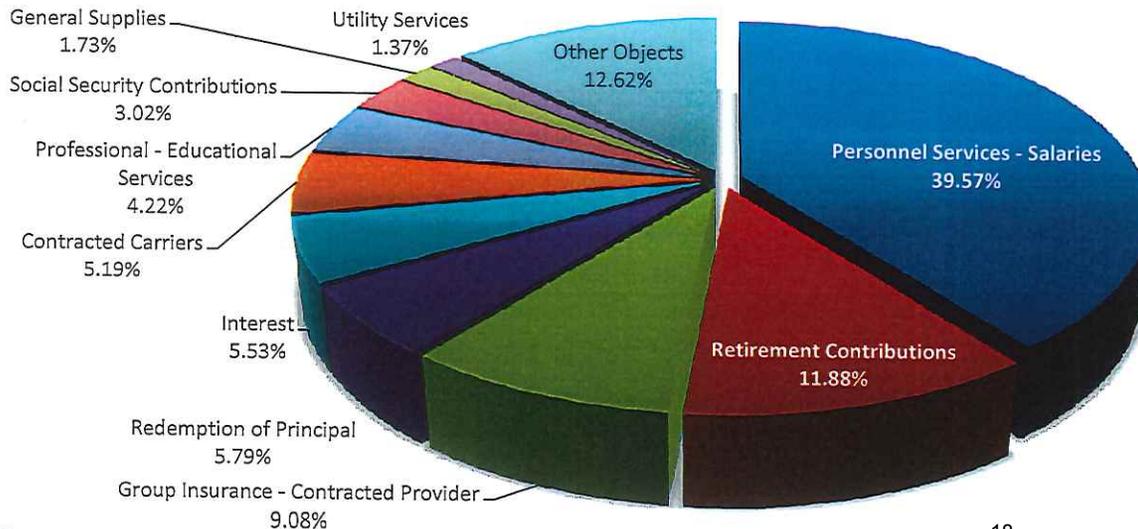
	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
REVENUES VS. EXPENDITURES									
Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
Total Expenditures & Other Financing Uses	64,208,071	66,573,771	128,951,833	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
Other Revenue/(Expenditure)	(3)	-	(4)	784,712	-	-	-	-	-
Operating Balance	3,240,767	3,576,816	1,413,930	(636,963)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

Top Ten Expenditures

Fiscal Year Ending June 30, 2017				
Rank	Amount	% of Total	Object	Name
1	31,702,425	39.57%	100	Personnel Services - Salaries
2	9,520,238	11.88%	230	Retirement Contributions
3	7,273,448	9.08%	210	Group Insurance - Contracted Provider
4	4,640,000	5.79%	910	Redemption of Principal
5	4,428,734	5.53%	830	Interest
6	4,156,375	5.19%	513	Contracted Carriers
7	3,380,333	4.22%	320	Professional - Educational Services
8	2,418,715	3.02%	220	Social Security Contributions
9	1,389,805	1.73%	610	General Supplies
10	1,099,057	1.37%	420	Utility Services
Other	10,109,450	12.62%		Other Objects
TOTAL	80,118,581	100.00%		

Select fiscal year here

2017 ▼



Pine-Richland School District

Custom Expenditure Display Chart

Percentages shown are annual growth percentages not contribution rates.

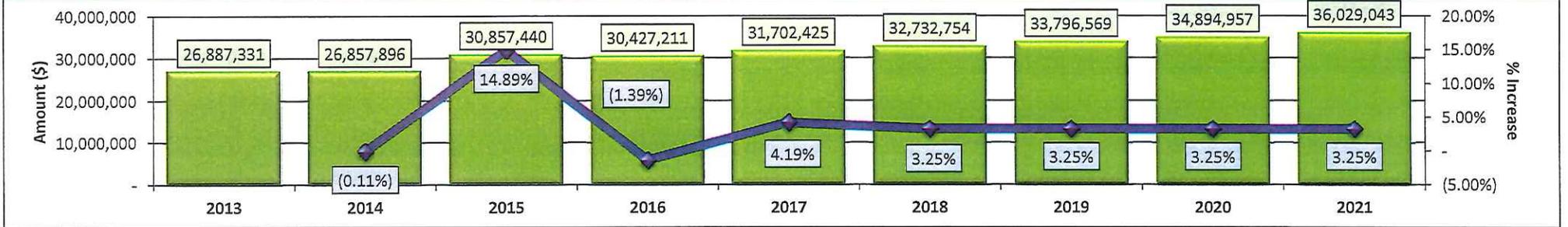


	(Actual) 2012-2013	(Actual) 2013-2014	(Actual) 2014-2015	(Budget) 2015-2016	(Projected) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021
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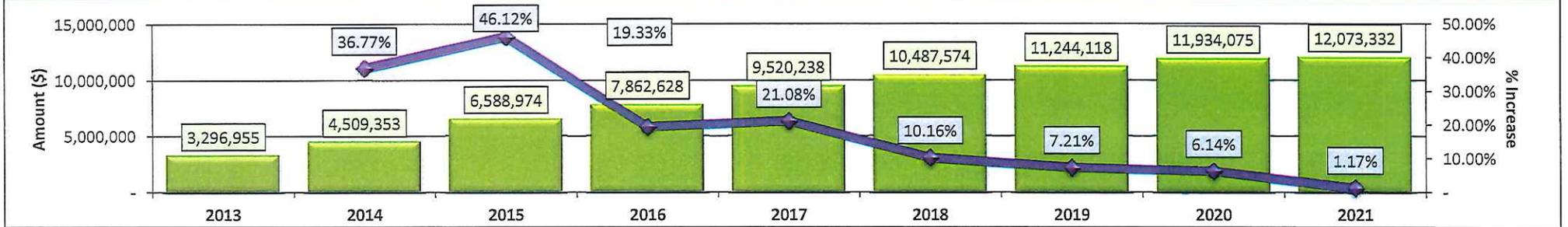
REVENUES VS. EXPENDITURES

Total Revenues & Other Financing Sources	67,448,840	70,150,587	130,365,767	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
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Other Revenue/(Expenditure)	(3)	-	(4)	784,712	-	-	-	-	-
Operating Balance	3,240,767	3,576,816	1,413,930	(636,963)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

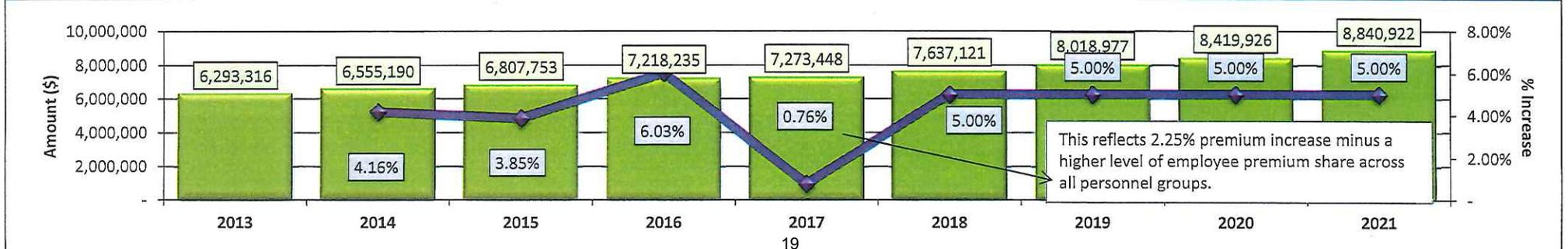
100 - Personnel Services - Salaries



230 - Retirement Contributions



210 - Group Insurance - Contracted Provider



Pine-Richland School District

Retirement Planning



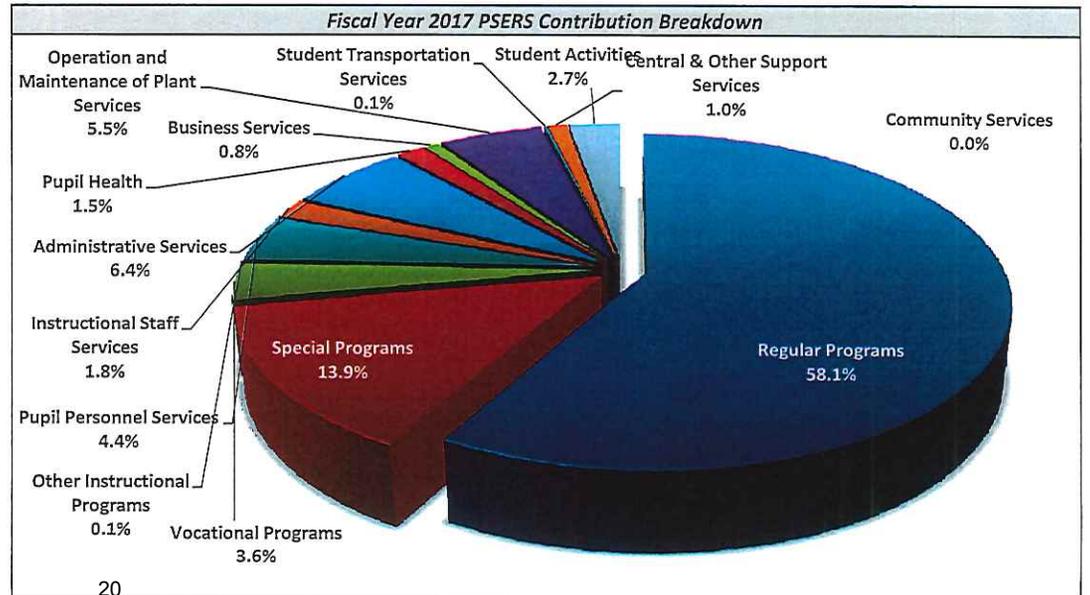
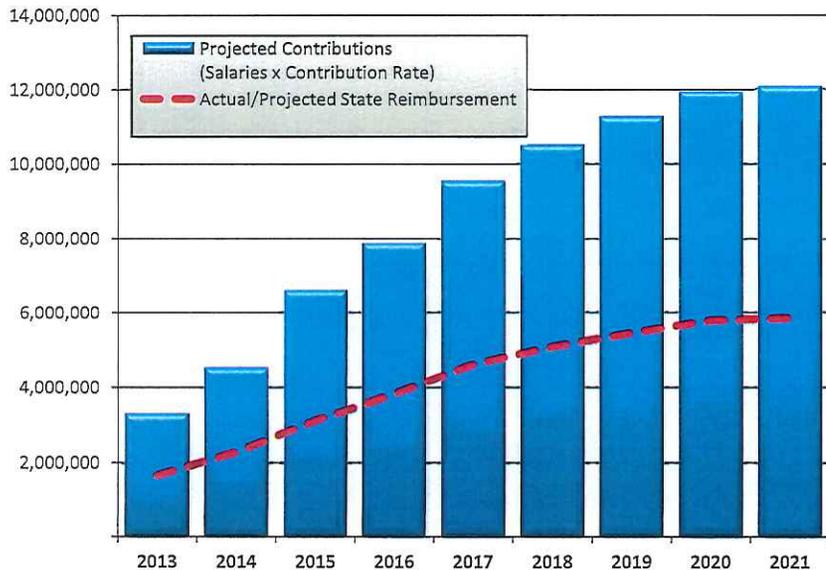
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
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Operating Balance	3,240,770	3,576,816	1,413,934	(1,421,675)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

EXPENDITURES										
100	Personnel Services - Salaries	26,887,331	26,857,896	30,857,440	30,427,211	31,702,425	32,732,754	33,796,569	34,894,957	36,029,043
	PSERS Contribution Rates *	12.36%	16.93%	21.40%	25.84%	30.03%	32.04%	33.27%	34.20%	33.51%
	Projected Contributions (Salaries x Contribution Rate)	3,323,274	4,547,042	6,603,492	7,862,391	9,520,238	10,487,574	11,244,118	11,934,075	12,073,332
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	9,520,238	10,487,574	11,244,118	11,934,075	12,073,332
	Projected State Reimbursement	48.35%	1,606,730	2,198,395	3,192,643	3,801,293	4,602,826	5,070,512	5,436,284	5,837,191
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)	(Actual)	(Actual)	(Budget)	(Projected)	(Projected)	(Projected)	(Projected)	(Projected)
Net PSERS Contribution	1,628,624	2,243,084	3,475,097	4,048,937	4,917,413	5,417,063	5,807,835	6,164,212	6,236,142
Net Increase Over Prior Year		614,460	1,232,013	573,840	868,476	499,650	390,772	356,378	71,929





	(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	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
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Operating Balance	3,240,770	3,576,816	1,413,934	(1,421,675)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

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	19.2083	19.2083	19.2083	19.2083	19.2083
% Increase *	4.138%	2.610%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

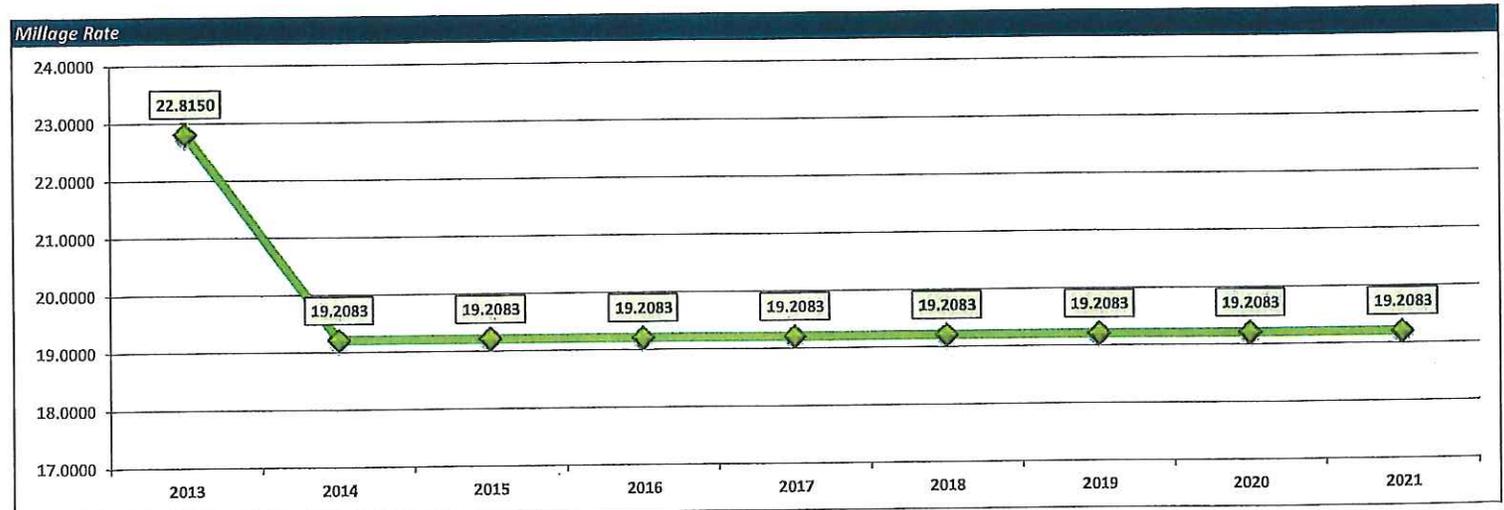
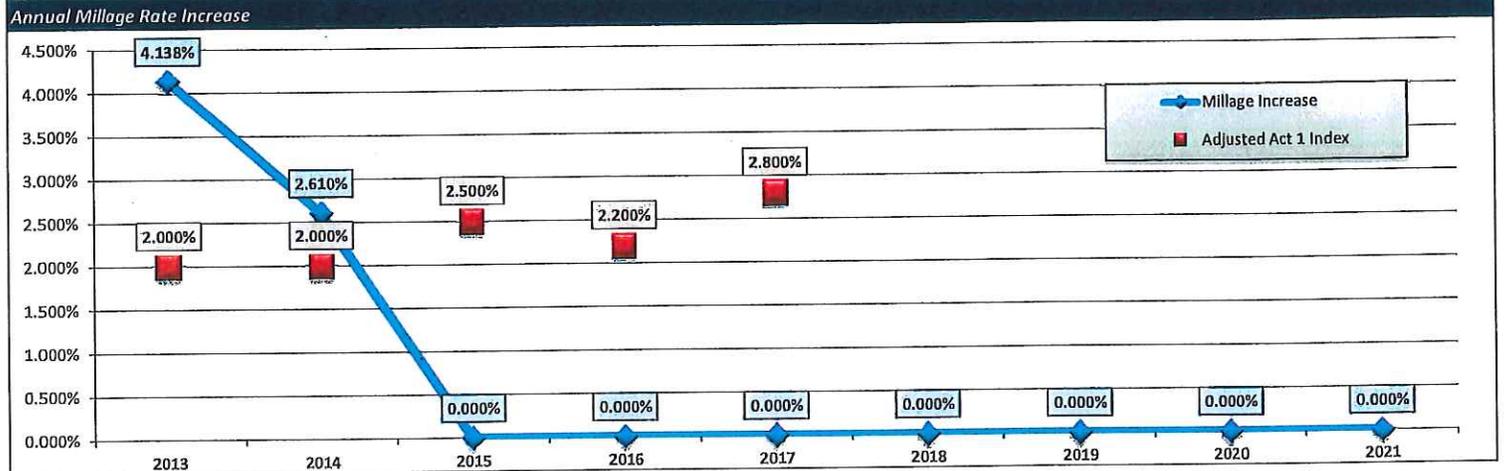
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

	0.835%	3.723%	4.445%	9.008%	14.269%
Additional % millage rate increase needed for balanced budget	0.835%	3.723%	4.445%	9.008%	14.269%
Total % millage rate increase needed for balanced budget	0.835%	3.723%	4.445%	9.008%	14.269%

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.



Pine-Richland School District

Real Estate Planning Page

Adjustment shown reflects change to January 2016 certifies assessed valuation received from Allegheny County.



	(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	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
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Operating Balance	3,240,770	3,576,816	1,413,934	(1,421,675)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)

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				2,817,239,286	2,873,584,072	2,931,055,754	2,989,676,869	3,049,470,406
Assumed Growth Rate					4.46595%	2.000%	2.000%	2.000%	2.000%

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	19.2083	19.2083	19.2083	19.2083	19.2083	19.2083	19.2083
C = (A/1000) x B	Gross Tax Levy	51,800,971	54,114,377	55,196,665	56,300,598	57,426,610	58,575,142		
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
E = C-D	Net Tax Levy	50,554,832	52,868,305	53,950,593	55,054,526	56,180,538	57,329,070		

F	Collection Rate	96.43013%	96.43000%						
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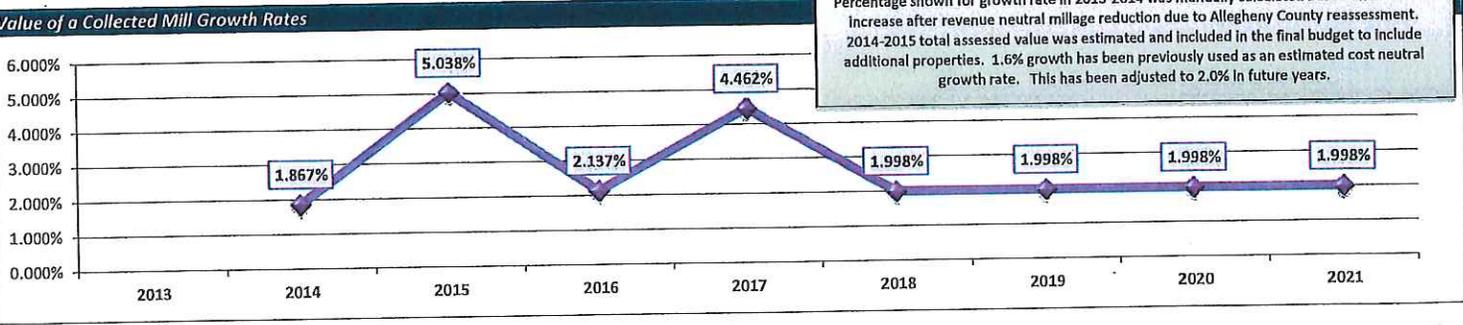
G = E x F **Current Real Estate Taxes 48,750,090 50,980,907 52,024,557 53,089,080 54,174,893 55,282,423**

VALUE OF A COLLECTED MILL (* does not factor collection rate)									
	(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	50,980,907	52,024,557	53,089,080	54,174,893	55,282,423
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	52,226,979	53,270,629	54,335,152	55,420,965	56,528,495

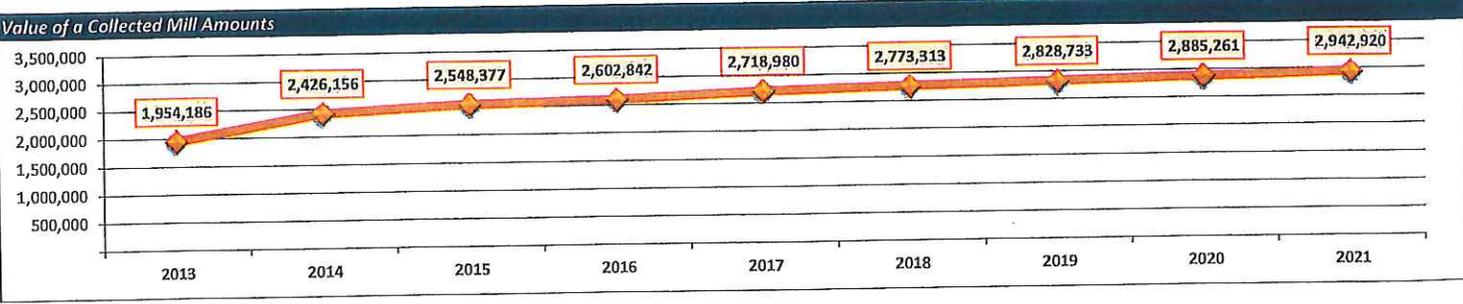
Millage Rate	22.8150	19.2083	19.2083	19.2083	19.2083	19.2083	19.2083	19.2083	19.2083
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Value of Collected Mill	1,954,186	2,426,156	2,548,377	2,602,842	2,718,980	2,773,313	2,828,733	2,885,261	2,942,920
% Increase		1.867%	5.038%	2.137%	4.462%	1.998%	1.998%	1.998%	1.998%

* 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.



Percentage shown for growth rate in 2013-2014 was manually calculated based on a 2.61% tax increase after revenue neutral millage reduction due to Allegheny County reassessment. 2014-2015 total assessed value was estimated and included in the final budget to include additional properties. 1.6% growth has been previously used as an estimated cost neutral growth rate. This has been adjusted to 2.0% in future years.



Pine-Richland School District

Capital Planning Page

Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. Its is reported as part of vocational education tuition accordingly.



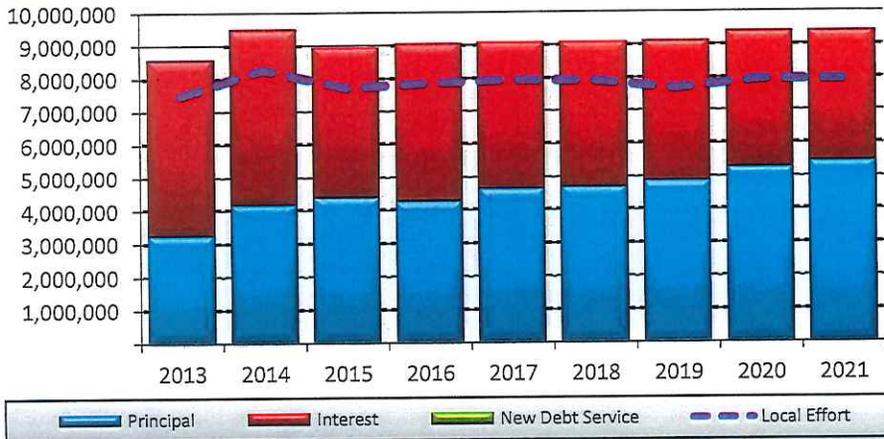
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EXISTING DEBT SERVICE

Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000
Interest	5,339,396	5,280,269	4,530,388	4,764,334	4,428,734	4,383,331	4,269,243	4,091,785	3,947,377
Total Debt Service	8,581,506	9,475,187	8,920,388	9,029,334	9,068,734	9,073,331	9,104,243	9,371,785	9,372,377
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	7,932,935	7,916,486	7,664,398	7,929,476	7,932,478
Debt Service as % of Total Exp.	13.37%	14.23%	11.95%	11.77%	11.32%	10.86%	10.59%	10.38%	9.87%

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	\$9,068,734	\$9,073,331	\$9,104,243	\$9,371,785	\$9,372,377
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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	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
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	78,546,819	80,379,334	82,137,360	83,891,977	85,409,758
Borrowing Base (225% of Previous 3 Year Average)					163,114,781	170,315,883	174,793,959	180,797,635	184,806,503
Less: Principal Outstanding (as of June 30th of Each Year)					127,600,000	122,910,000	118,075,000	112,795,000	107,370,000
Estimated Borrowing Capacity					35,514,781	47,405,883	56,718,959	68,002,635	77,436,503

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
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REVENUES

LOCAL REVENUE									
Real Estate Taxes									
Current Real Estate Taxes	43,333,669	45,355,389	47,693,652	48,750,090	50,980,907	52,024,557	53,089,080	54,174,893	55,282,423
Interim Real Estate Taxes	645,401	431,963	1,067,062	431,962	660,578	689,841	720,401	752,315	785,643
Public Utility Realty Taxes	66,818	62,030	66,842	66,842	63,533	64,804	66,100	67,422	68,771
Total Real Estate Taxes	44,045,888	45,849,382	48,827,556	49,248,894	51,705,018	52,779,202	53,875,581	54,994,631	56,136,836
Act 511 Taxes									
Current Per Capita Taxes, Sec. 679	69,223	70,212	72,333	71,702	74,534	75,354	76,183	77,021	77,868
Current Act 511 Per Capita Taxes	69,223	70,213	72,333	71,702	74,534	75,354	76,183	77,021	77,868
Earned Income Taxes	6,072,992	6,047,744	6,665,120	6,168,698	6,958,217	7,097,382	7,239,329	7,384,116	7,531,798
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
Total Act 511 Taxes	7,370,811	7,283,619	7,861,344	7,291,930	8,104,653	8,263,310	8,425,088	8,590,048	8,758,253
Other Local Revenue									
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	25,000	25,013	25,025	25,038	25,050
Revenue From Student Activities	279,422	296,783	328,722	209,633	206,069	206,172	206,275	206,378	206,482
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	547,468	534,210	622,936	618,825	597,426	597,426	597,426	597,426	597,426
Rentals	85,229	99,966	95,646	109,000	109,055	111,236	113,460	115,730	118,044
Contributions and Donations from Private Sources	3,048	4,658	3,248	4,000	1,000	1,100	1,210	1,331	1,464
Regular Day School Tuition	34,797	27,443	18,983	27,000	18,900	19,656	19,666	19,676	19,685
Receipts from Other LEAs in PA - Education	120,601	137,090	217,617						
Services Provided Other Local Governmental Units/LEAs				217,000	217,000	221,774	226,653	231,639	236,735
Refunds and Other Misc. Revenue				226,909	229,302	231,709	234,142	236,601	239,085
Refunds of Prior Years' Expenditures	29,902	14,574	224,894						
All Other Local Revenues	147,373	133,697	174,413						
Total Other Local Revenue	2,725,808	2,800,555	3,377,041	2,796,363	2,774,567	2,791,756	2,808,416	2,825,299	2,842,410
TOTAL LOCAL REVENUE	54,142,507	55,933,556	60,065,941	59,337,187	62,584,238	63,834,268	65,109,085	66,409,978	67,737,500

STATE REVENUE									
Basic Instructional and Operating Subsidies									
Basic Instructional Subsidy (In Gross)	4,544,911	4,759,550	4,759,698	4,789,535	4,759,698	4,789,684	4,819,859	4,850,224	4,880,781
Tuition for Orphans & Children Placed in Private Homes			3,290						
Total Basic Instructional and Operating Subsidies	4,544,911	4,759,550	4,762,988	4,789,535	4,759,698	4,789,684	4,819,859	4,850,224	4,880,781
Revenue for Specific Educational Programs									
Special Education - Funding for School Aged Pupils	1,568,982	1,602,105	1,661,233	1,755,321	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834
Total Revenue for Specific Educational Programs	1,568,982	1,602,105	1,661,233	1,755,321	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834
Other State Revenue									
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	95,300	95,300	95,300	95,300	95,300
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		337,737	337,737	337,737	337,737	337,737

	(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	1,162,099	1,199,867	1,238,863	1,279,126	1,320,698
<i>Revenue from Retirement Payments</i>	1,668,331	2,266,269	3,113,877	3,813,691	4,602,826	5,070,512	5,436,284	5,769,863	5,837,191
Total Other State Revenue	6,554,668	7,459,174	8,765,431	9,126,907	10,285,489	10,857,530	11,592,056	12,016,367	12,172,143
TOTAL STATE REVENUE	12,668,561	13,820,829	15,189,652	15,671,763	16,800,508	17,403,413	18,168,991	18,624,547	18,811,758

FEDERAL REVENUE

Revenue from Federal Sources									
<i>IDEA, Section 619</i>	7,464								
<i>NCLB - Education of Disadvantaged Children</i>	118,159	107,596	117,685	113,092	123,446	123,446	123,446	123,446	123,446
<i>NCLB - Preparing, Training and Recruiting Teachers/Principals</i>				49,245	49,024	49,024	49,024	49,024	49,024
<i>NCLB - Language Instruction</i>	869	1,519	7,316	1,500	3,000	3,015	3,030	3,045	3,060
<i>NCLB - 21st Century Schools</i>									
<i>Other ESEA & 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	119,999	120,599	121,202	121,808	122,417
<i>Medical Asstnc. Reimb. For Health-Related Admin.</i>	1,458	8,441	3,083	8,400	2,402	2,414	2,426	2,439	2,451
Total Revenue from Federal Sources	636,275	396,202	360,744	314,737	297,871	298,498	299,129	299,762	300,398
TOTAL FEDERAL REVENUE	636,275	396,202	360,744	314,737	297,871	298,498	299,129	299,762	300,398

TOTAL REVENUES	67,447,343	70,150,587	75,616,337	75,323,687	79,682,618	81,536,179	83,577,205	85,334,286	86,849,657
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	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
EXPENDITURES									
PERSONNEL									
Personnel Services - Salaries	26,887,331	26,857,896							
Official/Administrative Salaries - Regular			2,399,353	2,525,481	2,605,165	2,689,833	2,777,253	2,867,513	2,960,708
Professional - Educational Salaries - Regular			23,423,930	22,597,779	23,646,284	24,414,788	25,208,269	26,027,538	26,873,433
Professional - Educational Salaries - Temporary			135						
Professional - Educational Salaries - Overtime			1,050						
Professional - Other Salaries - Regular			1,230,823	1,224,486	1,258,428	1,299,327	1,341,555	1,385,156	1,430,173
Professional - Other Salaries - Overtime			43,277	42,500	43,678	45,098	46,563	48,077	49,639
Technical Salaries - Regular			103,101	111,705	114,802	118,533	122,385	126,362	130,469
Office/Clerical Salaries - Regular			877,078	951,762	978,145	1,009,934	1,042,757	1,076,647	1,111,638
Office/Clerical Salaries - Overtime			8,962						
Service Work Salaries - Regular			1,289,292	1,404,137	1,443,059	1,489,959	1,538,382	1,588,380	1,640,002
Service Work Salaries - Temporary			69,966	27,000	27,748	28,650	29,581	30,543	31,535
Service Work Salaries - Overtime			67,850	75,476	77,568	80,089	82,692	85,380	88,154
Instructional Assistant Salaries - Regular			1,342,624	1,466,886	1,507,548	1,556,543	1,607,131	1,659,362	1,713,292
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	6,293,316	6,555,190	6,807,753	7,218,235	7,273,448	7,637,121	8,018,977	8,419,926	8,840,922
Social Security Contributions	2,029,826	2,027,787	2,326,682	2,324,494	2,418,715	2,497,323	2,578,486	2,662,287	2,748,811
Retirement Contributions	3,296,955	4,509,353	6,588,974	7,862,628	9,520,238	10,487,574	11,244,118	11,934,075	12,073,332
Tuition Reimbursements	116,910	84,779	43,534	100,000	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	27,423
Workmen's Compensation	163,252	120,406	190,190	212,064	220,939	227,567	234,394	241,426	248,669
Other Post Employment Benefits	1,407,382	1,142,748	1,417,068	1,055,534	803,734	803,734	803,734	803,734	803,734
Other Current Employee Benefits	4,230	12,260	12,750	20,640	23,280	23,280	23,280	23,280	23,280
Total Personnel Expenditures	40,265,514	41,332,951	48,274,890	49,247,554	52,089,662	54,536,370	56,826,709	59,106,972	60,895,215
OPERATING									
Purchased Professional & Technical Services	4,170,070	4,218,095							
Official/Administrative Services			233,880	217,400	214,952	219,681	224,514	229,453	234,501
Professional - Educational Services			3,863,249	3,274,351	3,380,333	3,454,220	3,530,069	3,607,500	3,686,633
Other Professional Services			263,423	287,600	322,167	327,935	333,829	309,854	286,010
Technical Services			142,428	149,495	148,222	151,483	154,815	158,221	161,702
Purchased Property Services	1,915,365	1,974,416							
Cleaning Services			145,104	133,527	136,465	139,467	142,535	145,671	148,876
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			282,605	290,275	323,290	330,264	337,391	344,682	352,133
Rentals			412,769	503,600	503,771	514,854	526,181	537,757	549,587
Construction Services	160,077	86,837	479,542	128,575	537,500	775,590	1,070,000	1,554,000	4,635,000
Extermination Services			8,720	7,350	7,512	7,677	7,846	8,018	8,195
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	4,156,375	4,264,428	4,375,290	4,489,034	4,605,736
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	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
Bonding Insurance			47,637	50,426	51,605	52,740	53,900	55,086	56,298
Other Insurance			12,725	12,725	12,725	12,852	12,852	12,852	12,852
Communications	136,495	159,759	116,144	183,600	185,868	189,862	193,945	198,117	202,381
Advertising	12,555	11,353	11,723	12,500	13,500	13,698	13,999	14,307	14,622
Printing & Binding	63,090	30,493	51,584	66,125	64,027	65,436	66,875	68,347	69,850

	(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	577,883	624,114	674,043	727,966	786,204
Tuition to Nonpublic Schools			23,775						
Tuition to Career and Technology Centers			638,147	615,323	573,791	619,694	669,270	722,811	780,636
Tuition to Approved Private Schools and PA Chartered Schools			739,799	709,500	839,546	906,710	979,246	1,057,586	1,142,193
Tuition to PRRI and Detention Centers			52						
Tuition - Other			119,693	173,093	186,620	201,550	217,674	235,088	253,895
Travel	37,196	39,296	54,681	39,642	49,643	50,104	50,570	51,041	51,516
Miscellaneous Purchased Services	73,072	72,038	71,820	70,590	73,250	74,348	75,464	76,596	77,745
Supplies									
General Supplies	1,243,615	1,154,962	1,216,395	1,360,654	1,389,805	1,431,499	1,474,444	1,518,678	1,564,238
Energy	530,749	642,304	631,579	579,526	592,180	609,945	628,244	647,091	666,504
Food	3,944	4,487	5,223	2,500	2,275	2,343	2,414	2,486	2,561
Books & Periodicals	152,852	162,587	444,278	675,777	674,497	690,603	711,321	732,661	754,641
Property									
Land and Improvements			8,260		53,981	812,000	90,000	900,000	
Equipment - Original & Additional	194,060	158,683	196,297	198,438	173,941	177,780	181,973	182,925	187,213
Equipment - Replacement	441,408	71,124	618,157	966,954	1,071,054	976,162	1,013,173	973,023	1,030,694
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	243,406	248,743	254,205	259,780	265,477
Total Operating Expenditures	14,941,305	14,995,788	16,978,162	17,576,474	18,378,186	19,327,681	19,478,637	21,264,623	24,064,129
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	4,428,734	4,383,331	4,269,243	4,091,785	3,947,377
Contingency				550,000	250,000	250,000	250,000	250,000	250,000
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	265,000	265,000	265,000	265,000	265,000
Other Financing Uses									
Redemption of Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000
Fund Transfers	260,109	565,284	2,760						
Miscellaneous Other Uses of Funds			397,157						
Total Debt Service and Transfers	9,001,252	10,245,032	9,380,105	9,921,334	9,650,734	9,655,331	9,686,870	9,955,052	9,956,299
TOTAL EXPENDITURES	64,208,071	66,573,771	74,633,157	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
OTHER FINANCING SOURCES/(USES)	1,494	-	430,750	-	-	-	-	-	-
NET OPERATING BALANCE	3,240,767	3,576,816	1,413,930	(1,421,675)	(435,963)	(1,983,203)	(2,415,011)	(4,992,361)	(8,065,987)
FUND BALANCE (BEGINNING OF THE YEAR)	9,282,339	12,523,105	16,099,921	17,513,852	16,092,176	15,656,213	13,673,010	11,257,999	6,265,638
FUND BALANCE (END OF THE YEAR)	12,523,105	16,099,921	17,513,852	16,092,176	15,656,213	13,673,010	11,257,999	6,265,638	(1,800,349)

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	18,020,126	18,605,780	19,210,468	19,834,808	20,479,440
Professional - Educational Salaries - Temporary			135						
Professional - Other Salaries - Regular			81,800	110,494	113,556	117,247	121,058	124,992	129,054
Technical Salaries - Regular			103,101	111,705	114,802	118,533	122,385	126,362	130,469
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	3,667,017	3,850,368	4,042,886	4,245,031	4,457,282
Social Security Contributions	1,169,966	1,168,383	1,384,247	1,353,399	1,405,533	1,451,213	1,498,377	1,547,075	1,597,355
Retirement Contributions	1,918,921	2,611,471	3,923,706	4,571,407	5,535,158	6,097,577	6,537,439	6,938,586	7,019,552
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	129,469	133,353	137,354	141,475	145,719
Other Post Employment Benefits	1,407,382	1,142,748	1,417,068	1,055,534	803,734	803,734	803,734	803,734	803,734
Other Current Employee Benefits									
Purchased Professional & Technical Services	649,124	585,015							
Professional - Educational Services			615,104	681,067	677,796	692,708	707,948	723,522	739,440
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	10,665	10,900	11,140	11,385	11,635
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	29,320	30,082	30,864	31,667	32,490
Printing & Binding	206	3,152	262	3,100	2,600	2,657	2,716	2,775	2,836
Tuition	582,528	525,355							
Tuition to Pennsylvania Charter Schools			336,206	438,250	386,680	417,614	451,024	487,105	526,074
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 PRR 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	1,127	1,138	1,150	1,161	1,173
Supplies									
General Supplies	444,664	434,275	443,579	477,586	483,648	498,157	513,102	528,495	544,350
Food									
Books & Periodicals	55,457	74,652	356,999	569,875	568,750	585,813	603,387	621,488	640,133
Property									
Equipment - Original & Additional	23,754	20,261	21,261	30,093	22,283	22,951	23,640	24,349	25,079
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	22,355	22,847	23,349	23,863	24,388
Total Regular Programs	25,450,575	25,505,921	30,683,933	30,907,195	32,214,345	33,689,235	35,075,910	36,459,620	37,560,371

SPECIAL PROGRAMS - 1200

Personnel Services - Salaries	4,089,791	3,927,045							
Professional - Educational Salaries - Regular			2,974,728	2,778,613	3,201,784	3,305,842	3,413,282	3,524,213	3,638,750



	(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	62,949	64,995	67,107	69,288	71,540
Office/Clerical Salaries - Regular			29,107	31,094	31,956	32,994	34,067	35,174	36,317
Instructional Assistant Salaries - Regular			1,239,692	1,347,095	1,384,436	1,429,430	1,475,887	1,523,853	1,573,378
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,404,970	1,479,821	1,541,477	1,603,347	1,615,051	1,695,804	1,780,594	1,869,623	1,963,105
Social Security Contributions	307,821	293,891	321,373	322,721	336,708	347,651	358,950	370,615	382,660
Retirement Contributions	495,815	649,640	922,276	1,090,081	1,319,894	1,454,006	1,558,894	1,654,550	1,673,857
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	1,522,000	1,555,484	1,589,705	1,624,678	1,660,421
Purchased Property Services	2,032	796							
Repairs and Maintenance Services			249	1,000	1,000	1,022	1,044	1,067	1,091
Other Purchased Services									
Student Transportation Services	3,686	6,809							
Contracted Carriers			6,932	8,540	10,040	10,301	10,569	10,844	11,126
Printing & Binding	176	274	114	150	120	123	125	128	131
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	774,066	835,991	902,871	975,100	1,053,108
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	4,930	4,979	5,029	5,079	5,130
Miscellaneous Purchased Services	2,920	1,749	1,230						
Supplies									
General Supplies	81,999	86,309	76,305	98,675	95,462	98,326	101,276	104,314	107,443
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	14,750	15,193	15,648	16,118	16,601
Property									
Equipment - Original & Additional	14,351	19,761	35,419	16,350	16,800	17,303	17,823	18,357	18,908
Equipment - Replacement	26,676	5,637		250	300	309	318	328	338
Other Objects	4,654	6,390							
Dues and Fees			3,308	5,389	6,039	6,172	6,308	6,446	6,588
Total Special Programs	8,748,722	9,034,960	9,717,075	9,977,302	10,820,016	11,329,398	11,827,197	12,334,394	12,784,923

VOCATIONAL PROGRAMS - 1300

Personnel Services - Salaries	927,735	915,573							
Professional - Educational Salaries - Regular			1,108,489	1,084,106	1,118,312	1,154,657	1,192,183	1,230,929	1,270,934
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	224,084	233,588	233,887	240,309	242,063	254,166	266,874	280,218	294,229
Social Security Contributions	69,771	68,960	83,671	82,934	86,528	89,341	92,244	95,242	98,337
Retirement Contributions	114,075	155,007	237,212	280,133	339,191	373,656	400,610	425,192	430,154
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	6,416	6,557	6,701	6,849	7,000
Other Purchased Services									

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Student Transportation Services	97	252							
Contracted Carriers			543	500	500	500	500	500	500
Printing & Binding	28,632								
Tuition	483,295	559,200							
Tuition to Career and Technology Centers			638,147	615,323	573,791	619,694	669,270	722,811	780,636
Travel	48	76		500	150	152	153	155	156
Supplies									
General Supplies	118,336	88,018	87,109	95,250	95,600	98,468	101,422	104,465	107,599
Food									
Books & Periodicals	1,527	560	56	6,640	6,640	6,839	7,044	7,256	7,473
Property									
Equipment - Original & Additional	107,860	12,868	25,923	5,500	5,934	6,112	6,295	6,484	6,679
Equipment - Replacement	2,309	1,478	2,373	11,658	12,008	12,368	12,739	13,121	13,515
Other Objects	4,502	3,630							
Dues and Fees			915	620	620	620	620	620	620
Total Vocational Programs	2,095,778	2,050,140	2,436,257	2,438,896	2,496,206	2,631,819	2,765,590	2,903,027	3,027,275

OTHER INSTRUCTIONAL PROGRAMS - 1400

Personnel Services - Salaries	27,793	33,461							
Professional - Educational Salaries - Regular			30,246	33,480	34,536	35,659	36,818	38,014	39,250
Instructional Assistant Salaries - Regular			5,405	8,400	8,633	8,913	9,203	9,502	9,811
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	32	11	7						
Social Security Contributions	2,137	2,538	2,732	3,204	3,343	3,451	3,563	3,679	3,799
Retirement Contributions	2,633	4,339	6,514	10,822	13,103	14,435	15,476	16,426	16,617
Unemployment Compensation	77	33	39	156	157	157	158	159	160
Workmen's Compensation	191	177	246	292	300	309	319	328	338
Purchased Professional & Technical Services	10,975	3,840							
Professional - Educational Services			371,489	22,000	168,000	171,696	175,473	179,334	183,279
Other Purchased Services									
Student Transportation Services									
Tuition	123,913	39,450							
Tuition to Approved Private Schools and PA Chartered Schools			542	36,000	5,000	5,400	5,832	6,299	6,802
Tuition - Other				4,000	4,000	4,320	4,666	5,039	5,442
Supplies									
General Supplies	219			300	300	309	318	328	338
Books & Periodicals									
Other Objects		53,023							
Dues and Fees			61,614	63,000	58,450	59,736	61,050	62,393	63,766
Total Other Instructional Programs	167,971	136,872	478,833	181,653	295,822	304,386	312,876	321,501	329,602

PUPIL PERSONNEL SERVICES - 2100

Personnel Services - Salaries	1,179,691	1,280,502							
Official/Administrative Salaries - Regular			267,748	292,581	301,813	311,622	321,749	332,206	343,003
Professional - Educational Salaries - Regular			829,164	820,294	846,176	873,677	902,071	931,388	961,659
Office/Clerical Salaries - Regular			230,954	226,579	232,860	240,428	248,242	256,309	264,639
Office/Clerical Salaries - Overtime			7,925						
Service Work Salaries - Overtime			3,027	6,865	7,055	7,285	7,521	7,766	8,018
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	246,898	256,349	274,085	321,290	323,635	339,817	356,808	374,648	393,381
Social Security Contributions	89,192	96,469	100,868	102,993	107,457	110,949	114,555	118,278	122,122
Retirement Contributions	145,601	215,095	286,431	347,889	421,231	464,032	497,506	528,034	534,195



	(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	63,020	64,406	65,823	67,271	68,751
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					
Printing & Binding	240	400	604	500	300	307	313	320	327
Travel	1,956	1,266	1,629	1,550	1,950	1,970	1,989	2,009	2,029
Supplies									
General Supplies	48,483	40,602	50,533	69,397	57,747	59,479	61,264	63,102	64,995
Food	184	59	71	350	361	371	382	394	406
Books & Periodicals	2,221	2,172	3,026	3,467	3,806	3,920	4,038	4,159	4,284
Property									
Equipment - Original & Additional		1,909		1,500					
Other Objects	32,921	29,439							
Dues and Fees			27,133	35,245	34,675	35,438	36,217	37,014	37,829
Total Pupil Personnel Services	1,903,461	2,063,610	2,243,403	2,382,952	2,506,604	2,620,537	2,727,689	2,834,535	2,919,756

INSTRUCTIONAL STAFF SERVICES - 2200									
Personnel Services - Salaries	510,932	534,667							
Official/Administrative Salaries - Regular			112,414	116,068	119,730	123,621	127,639	131,787	136,070
Professional - Educational Salaries - Regular			414,960	386,786	398,990	411,957	425,346	439,169	453,442
Professional - Educational Salaries - Overtime			1,050						
Office/Clerical Salaries - Regular			40,855	45,690	46,957	48,483	50,059	51,685	53,365
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	111,192	122,599	119,532	124,092	124,998	131,248	137,810	144,701	151,936
Social Security Contributions	38,101	39,700	42,498	41,964	43,782	45,205	46,674	48,191	49,758
Retirement Contributions	64,667	91,152	122,062	141,744	171,626	189,065	202,704	215,142	217,652
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	16,855	16,855	17,192	17,450	17,712
Purchased Property Services	6,919	5,323							
Repairs and Maintenance Services			4,163	6,000	6,000	6,000	6,000	6,000	6,000
Other Purchased Services									
Student Transportation Services	246								
Communications	15,840	8,341	8,341	8,400	9,732	9,946	10,165	10,388	10,617
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	16,464	16,629	16,795	16,963	17,133
Supplies									
General Supplies	31,297	35,464	31,202	30,298	31,409	32,351	33,322	34,321	35,351
Food									
Books & Periodicals	72,249	73,825	72,363	74,310	72,275	74,443	76,677	78,977	81,346
Property									
Equipment - Original & Additional	7,621	2,602	613	8,550	8,800	9,064	9,336	9,616	9,904
Equipment - Replacement		16,323	999	5,750	10,000	10,300	10,609	10,927	11,255
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	22,650	23,148	23,658	24,178	24,710
Total Instructional Staff Services	923,199	971,289	999,991	1,047,490	1,106,307	1,154,500	1,200,317	1,245,982	1,282,894

ADMINISTRATIVE SERVICES - 2300

Personnel Services - Salaries	1,718,319	1,703,280							
Official/Administrative Salaries - Regular			1,425,217	1,471,537	1,517,967	1,567,301	1,618,238	1,670,831	1,725,133
Professional - Educational Salaries - Regular			3,675						
Office/Clerical Salaries - Regular			383,837	423,292	435,025	449,164	463,762	478,834	494,396
Service Work Salaries - Overtime			1,257						
Instructional Assistant Salaries - Regular			51,119	64,865	66,663	68,829	71,066	73,376	75,761
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	381,276	377,811	392,013	416,729	419,771	440,759	462,797	485,937	510,234
Social Security Contributions	127,558	128,264	137,736	146,489	152,838	157,805	162,934	168,229	173,697
Retirement Contributions	200,153	280,394	391,289	506,385	613,142	675,442	724,166	768,602	777,571
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	211,273	215,921	220,671	225,526	230,487
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	14,450	14,768	15,093	15,425	15,764
Rentals			3,127	550	1,000	1,022	1,044	1,067	1,091
Other Purchased Services									
Student Transportation Services	290								
Contracted Carriers				400	500	513	526	540	554
Insurance-General	7,464								
Bonding Insurance			11,560	11,900	11,900	12,162	12,429	12,703	12,982
Communications	2,899	3,803	4,471	4,500	4,300	4,300	4,300	4,300	4,300
Advertising	4,245	4,788	4,185	4,500	4,500	4,500	4,599	4,700	4,804
Printing & Binding	30,009	17,090	29,522	36,790	35,190	35,964	36,755	37,564	38,390
Travel	5,517	5,863	9,636	8,545	8,245	8,327	8,411	8,495	8,580
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	936	964	993	1,023	1,053
Books & Periodicals	3,692	1,482	1,973	3,835	3,588	3,696	3,807	3,921	4,038
Property									
Equipment - Original & Additional	992	4,372	2,058	30,500	40,000	40,000	40,000	40,000	40,000
Equipment - Replacement	15,765	1,639	10,759	1,000	1,000	1,030	1,061	1,093	1,126
Other Objects	16,160	39,940							
Dues and Fees			41,227	31,129	25,746	26,312	26,891	27,483	28,088
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						
Total Administrative Services	3,094,182	3,064,171	3,843,232	3,744,676	3,931,433	4,099,942	4,259,285	4,418,174	4,545,572

PUPIL HEALTH - 2400

Personnel Services - Salaries	362,356	389,106							
Official/Administrative Salaries - Regular			27,548						
Professional - Educational Salaries - Regular			3,923						

	(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	420,179	433,835	447,935	462,493	477,524
Instructional Assistant Salaries - Regular			46,408	46,526	47,816	49,370	50,975	52,631	54,342
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	92,562	104,420	97,049	108,106	108,895	114,340	120,057	126,060	132,363
Social Security Contributions	27,167	29,109	38,861	34,836	36,346	37,527	38,747	40,006	41,306
Retirement Contributions	42,929	62,915	110,080	117,668	142,475	156,952	168,274	178,599	180,684
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	16,500	16,863	17,234	17,613	18,001
Other Professional Services			1,030						
Purchased Property Services	181								
Repairs and Maintenance Services			297	300	300	300	300	307	313
Other Purchased Services		51							
Printing & Binding			51						
Travel	84	218	242	40	250	253	255	258	260
Supplies									
General Supplies	6,959	6,080	8,696	6,500	8,630	8,889	9,156	9,430	9,713
Food	9		28						
Books & Periodicals				60					
Property									
Equipment - Original & Additional		2,920	6,412	1,800	6,000	6,000	6,240	3,120	3,214
Equipment - Replacement	1,070	351	4,673	200	100	103	106	109	113
Other Objects	98	65							
Total Pupil Health	594,802	614,342	875,792	743,390	791,096	828,136	863,084	894,539	921,853

BUSINESS SERVICES - 2500

Personnel Services - Salaries	222,217	181,359							
Official/Administrative Salaries - Regular			145,108	150,091	154,826	159,858	165,054	170,418	175,956
Office/Clerical Salaries - Regular			56,095	88,275	90,722	93,670	96,715	99,858	103,103
Office/Clerical Salaries - Overtime			71						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	48,670	37,087	39,146	56,995	57,411	60,282	63,296	66,460	69,783
Social Security Contributions	16,380	13,506	15,057	18,235	19,025	19,644	20,282	20,941	21,622
Retirement Contributions	27,352	30,704	43,073	61,594	74,579	82,157	88,083	93,488	94,579
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	26,871	27,462	28,066	28,684	29,315
Purchased Property Services	490,092	480,718							
Rentals			399,932	482,100	481,800	492,400	503,232	514,304	525,618
Other Purchased Services									
Insurance-General	29,573	33,873							
Bonding Insurance			36,077	38,526	39,705	40,578	41,471	42,383	43,316
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	65,671	67,641	69,670	71,760	73,913
Food	265	513	584	450	464	477	492	506	522
Books & Periodicals									
Property									
Equipment - Original & Additional									
Equipment - Replacement		906	6,284	5,000	6,000	6,180	6,365	6,556	6,753
Other Objects	27,892	21,690							
Dues and Fees			21,191	22,764	22,949	23,454	23,970	24,497	25,036
Total Business Services	960,772	894,639	878,608	1,038,402	1,077,490	1,112,062	1,145,765	1,179,753	1,210,259

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

Personnel Services - Salaries	1,456,493	1,514,601							
Official/Administrative Salaries - Regular			160,413	165,626	170,852	176,405	182,138	188,057	194,169
Service Work Salaries - Regular			1,289,292	1,404,137	1,443,059	1,489,959	1,538,382	1,588,380	1,640,002
Service Work Salaries - Temporary			69,966	27,000	27,748	28,650	29,581	30,543	31,535
Service Work Salaries - Overtime			57,334	68,000	69,885	72,156	74,501	76,923	79,423
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	548,391	560,585	581,374	597,010	601,314	631,380	662,949	696,097	730,901
Social Security Contributions	108,624	112,565	116,501	127,354	132,874	137,192	141,651	146,255	151,008
Retirement Contributions	178,858	255,811	330,716	430,175	520,865	573,789	615,180	652,929	660,548
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	6,900	6,900	6,900	6,900	6,900
Purchased Professional & Technical Services	95,339	62,555							
Professional - Educational Services			9,640	40,500	9,640	9,852	10,069	10,290	10,517
Technical Services			35,121	34,663	30,864	31,543	32,237	32,946	33,671
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	229,459	234,507	239,666	244,939	250,328
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	112,369	114,841	117,367	119,949	122,588
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	226,460	233,254	240,251	247,459	254,883
Energy	224,742	286,998	285,415	293,032	292,502	301,277	310,315	319,625	329,214
Food	28	39	60						
Property									
Equipment - Original & Additional			2,370	2,450					
Equipment - Replacement	12,905	24,126	24,374	14,750	30,650	72,500	25,500	26,265	27,053
Other Objects									
Dues and Fees			2,250	200	200	200	208	208	208
Total Operation and Maintenance of Plant Services	4,409,585	4,701,527	4,810,110	5,152,288	5,343,940	5,584,371	5,729,231	5,923,178	6,092,173

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries	31,514	32,365							
Office/Clerical Salaries - Regular			39,445	42,655	43,837	45,262	46,733	48,252	49,820
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	628	648	669	691	714
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	15,409	16,049	17,480	17,469	17,597	18,477	19,401	20,371	21,389
Social Security Contributions	2,357	2,417	2,989	3,310	3,453	3,566	3,681	3,801	3,925
Retirement Contributions	3,710	5,277	8,316	11,180	13,537	14,912	15,988	16,969	17,167
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	159,000	162,498	166,073	169,727	173,461
Other Purchased Services									
Contracted Carriers	3,285,627	3,489,741	3,755,151	3,902,842	4,007,277	4,111,466	4,218,364	4,328,042	4,440,571
Student Transportation Services from the IU	10,524								
Miscellaneous Purchased Services									
Supplies									
General Supplies					1,995	2,055	2,116	2,180	2,245
Energy	304,852	354,164	345,325	283,894	297,000	305,910	315,087	324,540	334,276
Other Objects		71							
Dues and Fees			36,415						
Total Student Transportation Services	3,746,890	4,052,577	4,394,850	4,428,597	4,547,080	4,667,560	4,790,889	4,917,358	5,046,363

CENTRAL & OTHER SUPPORT SERVICES - 2800

Personnel Services - Salaries	182,365	189,731							
Official/Administrative Salaries - Regular			170,729	236,471	243,933	251,860	260,046	268,497	277,224
Professional - Educational Salaries - Regular			5,911	25,554	26,360	27,217	28,102	29,015	29,958
Office/Clerical Salaries - Regular			47,420	42,070	43,236	44,641	46,092	47,590	49,137
Office/Clerical Salaries - Overtime			455						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	36,699	39,576	44,768	57,145	57,562	60,440	63,462	66,635	69,967
Social Security Contributions	13,670	14,164	17,125	23,259	24,267	25,056	25,870	26,711	27,579
Retirement Contributions	22,474	32,121	48,046	78,582	95,149	104,817	112,378	119,274	120,666
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	1,560	1,560	1,560	1,560	1,560
Purchased Professional & Technical Services	908,196	1,100,423							
Professional - Educational Services			1,101,138	587,850	630,889	644,768	658,953	673,450	688,266
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	33,100	33,828	34,572	35,333	36,110
Advertising	8,310	6,565	7,537	8,000	9,000	9,198	9,400	9,607	9,819
Printing & Binding	579	717	137	100	250	256	261	267	273
Travel	373	283	360	3,500	3,500	3,500	3,500	3,500	3,500
Supplies									
General Supplies	125,413	112,663	159,001	172,954	182,925	188,413	194,065	199,887	205,884
Food	375	754	563	400	412	424	437	450	464
Books & Periodicals	1,596	942	352	790	4,688	700	721	743	765
Property									
Equipment - Original & Additional	612		14,200						
Equipment - Replacement	72,089		347	900,000	900,000	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	5,999	6,131	6,266	6,404	6,545
Total Central & Other Support Services	1,411,880	1,530,020	1,801,124	2,859,204	2,788,684	2,262,892	2,330,004	2,398,201	2,462,700

OTHER SUPPORT SERVICES - 2900

Other Purchased Services									
Miscellaneous Purchased Services	70,151	70,289	70,590	70,590	73,250	74,348	75,464	76,596	77,745
Other Objects									
Total Other Support Services	70,151	70,289	70,590	70,590	73,250	74,348	75,464	76,596	77,745

STUDENT ACTIVITIES - 3200

Personnel Services - Salaries	748,251	764,247							
Official/Administrative Salaries - Regular			90,177	93,107	96,045	99,166	102,389	105,717	109,153
Professional - Other Salaries - Regular			649,498	643,895	661,744	683,250	705,456	728,383	752,056
Professional - Other Salaries - Overtime			43,277	42,500	43,678	45,098	46,563	48,077	49,639
Office/Clerical Salaries - Regular			49,365	52,107	53,552	55,292	57,089	58,945	60,860
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	30,013	35,638	37,246	37,858	38,134	40,041	42,043	44,145	46,352
Social Security Contributions	57,081	57,821	63,022	63,795	66,560	68,723	70,957	73,263	75,644
Retirement Contributions	79,768	115,427	159,254	214,968	260,288	286,736	307,420	326,284	330,091
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	1,320	1,320	1,320	1,320	1,320
Purchased Professional & Technical Services	106,041	98,066							
Professional - Educational Services			2,307	60,500	60,500	61,831	63,191	64,581	66,002
Other Professional Services			47,000	50,000	50,000	51,100	52,224	53,373	54,547
Purchased Property Services	35,934	49,717							
Repairs and Maintenance Services			45,311	51,400	55,000	56,210	57,447	58,710	60,002
Rentals			9,135	20,000	20,000	20,440	20,890	21,349	21,819
Other Purchased Services									
Student Transportation Services	99,045	96,636							
Contracted Carriers			104,950	108,738	108,738	111,565	114,466	117,442	120,495
Insurance-General	11,225	12,725							
Other Insurance			12,725	12,725	12,725	12,852	12,852	12,852	12,852
Communications									
Printing & Binding	739	6,603	19,579	21,750	21,750	22,229	22,718	23,217	23,728
Travel	13,353	14,608	27,871	8,300	8,300	8,383	8,467	8,551	8,637
Supplies									
General Supplies	71,913	57,080	69,745	78,525	79,725	82,117	84,580	87,117	89,731
Food	222	48	351						
Books & Periodicals				200					
Property									
Equipment - Original & Additional	38,871	67,040	55,400	49,695	74,125	76,349	78,639	80,998	83,428
Other Objects	43,567	30,665							
Dues and Fees			48,951	43,723	43,723	44,685	45,668	46,673	47,699
Total Student Activities	1,343,690	1,411,791	1,542,647	1,664,319	1,765,794	1,837,475	1,904,674	1,971,506	2,024,782

COMMUNITY SERVICES - 3300

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	5,000	5,000	5,000	5,000	5,000
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	55,000	55,000	55,000	55,000	55,000
Total Community Services	90,350	85,800	64,800	108,500	98,500	98,500	98,500	98,500	98,500

EXISTING SITE IMPROVEMENT SERVICES - 4200									
Land and Improvements			8,260		53,981	812,000	90,000	900,000	
Total Existing Site Improvement Services			8,260		53,981	812,000	90,000	900,000	

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

EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
Purchased Professional & Technical Services		9,850							
Purchased Property Services	34,734								
Construction Services	160,077	86,837	478,792	128,575	537,500	775,590	1,070,000	1,554,000	4,635,000
Equipment - Original & Additional		26,950	32,640	52,000					
Equipment - Replacement			320,938		81,800	43,300	101,500	34,000	63,500
Total Existing Building Improvement Services	194,811	123,637	832,370	180,575	619,300	818,890	1,171,500	1,588,000	4,698,500

DEBT SERVICE - 5100									
Other Objects									
Interest	5,339,396	5,280,269	4,530,388	4,764,334	4,428,734	4,383,331	4,269,243	4,091,785	3,947,377
Refund of Prior Year's Receipts	159,637	204,561		210,000	210,000	210,000	210,000	210,000	210,000
Other Financing Uses									
Redemption of Principal	3,242,110	4,194,918	4,390,000	4,265,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000
Total Debt Service	8,741,143	9,679,748	8,920,388	9,239,334	9,278,734	9,283,331	9,314,243	9,581,785	9,582,377

INTERFUND TRANSFERS - 5200									
Fund Transfers	260,109	565,284	2,760						
Total Interfund Transfers	260,109	565,284	2,760						

BUDGETARY RESERVE - 5900									
Other Objects									
Contingency				550,000	250,000	250,000	250,000	250,000	250,000
Total Budgetary Reserve				550,000	250,000	250,000	250,000	250,000	250,000

TOTAL EXPENDITURES	64,208,071	66,573,771	74,633,157	76,745,362	80,118,581	83,519,382	85,992,216	90,326,647	94,915,644
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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:

<u>General Fund as of June 30, 2014:</u>		<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	<u>5,561,653.00</u>	8% of 13-14 budgeted expenditures (less rollforward of net assets \$1,457.10)
Total fund balance as of June 30, 2014	<u>16,099,691.02</u>	

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%

<u>General Fund as of June 30, 2015:</u>		<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	<u>5,895,707.76</u>	8% of 14-15 budgeted expenditures
Total fund balance as of June 30, 2015	<u>17,513,851.78</u>	

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 & 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>	

1,448,754.33	Net change in fund balance - due to items listed above
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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	School district 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 et seq.
September 1, 2015 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2016-2017 permitted tax increase base index.	Section 333(I)
September 30, 2015 <i>(annual deadline)</i>	Department of Education 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 <i>(If school district will adopt Accelerated Budget Opt Out Resolution, this step does not apply)</i>	School district adopt <i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i> – 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 Required Budget Votes and Related Steps .)	
December 15, 2015 – tax certification deadline <i>(annual deadline)</i>	School district (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 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p>School district 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>School districts 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>Department of Education 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>January 7, 2016 – preliminary budget public display or opt out <i>(110 days prior to primary election – or 20 days prior to preliminary budget adoption)</i></p>	<p>School district deadline to either: (1) make 2016-2017 Proposed Preliminary Budget on form PDE-2028 available for public inspection (public display) pursuant to resolution; or (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 (Accelerated Budget Opt Out Resolution – 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>School district deadline to submit to Department of Education copy of opt out resolution and related proposed tax rate increases (Real Estate Tax Rate Report – Document #10).</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts Accelerated Budget Opt Out Resolution, skip to Jan. 22, March 1, Apr. 15, and after</i></p>	<p>If school district adopts Accelerated Budget Opt Out Resolution, 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>School district deadline to publish notice of intent to adopt 2015-2016 Preliminary Budget (Preliminary Budget Notice – 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>Department of Education 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>January 27, 2016 – Preliminary Budget <i>(90 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to adopt Preliminary Budget on form PDE-2028 unless opt out resolution was adopted (Resolution Approving Preliminary Budget [and Authorizing Referendum Exception and Final Budget Notice] – 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 Certification of Use of PDE-2028 – Document #14. (See also May 31, and discussion at end of timeline on Required Budget Votes and Related Steps.)</p>	<p>Section 311(a)</p>
<p>February 15, 2017 – tax collector compensation <i>(deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2017)</i></p>	<p>School districts 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>School district deadline to submit to Department of Education Preliminary Budget and related proposed tax rate increases (PDE-2028, including Real Estate Tax Rate Report – 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>School district deadline to publish and post on district website notice of intent to apply to Department of Education for referendum exceptions (Act 1 Referendum Exception Notice – 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>Department of Education 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>February 11, 2016 – file referendum exception request <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to request approval from Department of Education for referendum exceptions (Referendum Exception Application – 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>School district 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>March 1, 2016 – Homestead Application <i>(annual deadline)</i></p>	<p>Homeowner 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), (i)</p>

March 2, 2016 (55 days prior to primary election) (n/a if opt out)	Department of Education 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)	School district 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)	Secretary of Budget 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)	Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations.	Section 503(d)
April 26, 2016 – primary election (fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)	Primary election. 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	School district 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)
May 1, 2016 – slot money notice (annual deadline)	Department of Education 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)
May 1, 2016 – county homestead report (annual deadline)	County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).	Section 341(g)(3)
May regular school board meeting	School district appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (Direct Tax Collection Tax Collector Appointment Resolution and Direct Tax Collection Acceptance of Appointment as Tax Collector – Documents #12 and #12A) – if school district collects directly rather than through elected tax collector. School district approve any tax collection procedure changes. School district 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 <i>(annual deadline/optional action) (adoption must occur within 30 days of receipt of PDE notice of slot money; see note above)</i></p>	<p>School district 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 <i>(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.</i></p>	<p>School district 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 <i>(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)</i></p>	<p>School district deadline to adopt Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising – Documents #13 and #9) – and for school board president to sign and send to PDE Certification of Use of PDE-2028 – Document #14. (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 Required Budget Votes and Related Steps.)</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 6, 2016 <i>(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)</i></p>	<p>School district 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 – budget public display <i>(20 days prior to final budget adoption)</i></p>	<p>School district deadline to make Proposed Final Budget 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 <i>(or 10 days prior to final budget adoption)</i></p>	<p>School district deadline to publish notice of intent to adopt Final Budget (Final Budget Notice – Document #9).</p>	<p>Section 312(c)</p>
<p>June 30, 2016 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2015-2016 fiscal year)</i></p>	<p>School district deadline to adopt Final Budget on form PDE-2028 (Final Budget for General Fund Approval Resolution – Document #15).</p>	<p>Section 312(a)</p>

<p>June 30, 2016 – homestead exclusion (annual deadline)</p>	<p>School district deadline to adopt resolution implementing homestead/farmstead exclusion (Homestead and Farmstead Exclusion Resolution - Document #16).</p>	<p>Sections 321(d), 342, 505(a)(4)</p>
<p>June 30, 2016 – tax levy (annual deadline)</p>	<p>School district deadline to adopt Annual Tax Levy Resolution - Document #17 (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 preceding year (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate, followed by Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate. The two-vote procedure is now optional for school districts.)</p>	<p>Section 687 (School Code)</p> <p>53 Pa.C.S.A. § 8823</p> <p>53 P.S. § 6926.327</p>
<p>July 1, 2016 – tax bills (annual deadline)</p>	<p>School district deadline to furnish tax collector with tax duplicate/Tax Bills - Document #18. (Note: Tax bills should be dated July 1 and mailed on or before July 1.)</p>	
<p>July 15, 2016 (annual deadline)</p>	<p>School district deadline to submit copy of Annual Tax Levy Resolution to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)</p>	<p>71 P.S. § 965</p>
<p>July 15, 2016 (annual deadline – within 15 days after final budget adoption)</p>	<p>School district 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 Certification of Estimated Ending Fund Balance from 2015-2016 General Fund Budget. In addition, if referendum exceptions were approved, must file Certification of Utilization of Referendum Exceptions - Document #19.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>July 29, 2016 (or 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</p>	<p>Department of Education 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)</p>	<p>Section 904(b)</p>
<p>August 25, 2016 (fourth Thursday in August)</p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 27, 2016 (fourth Thursday in October)</p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>

<p>November 1, 2016</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. School district or tax collector 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>General election. 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>School district 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.

Changes since March 2016 are shown in red.
 Line items which represent replacements or repairs, as opposed to new items or enhancements, are shown in blue.

Project Description	Building	current					
		2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
WEXFORD ELEMENTARY							
Replace classroom flooring (4 classrooms)	WX	19,000.00					
Replace storage shed *	WX	1,600.00					
Replace tractor (with plow)*	WX		13,000.00				
Replace HVAC controls	WX		5,900.00				
Replace classroom flooring and classroom B105 (classroom flooring moved to 17-18 at lower cost) cafeteria flooring	WX		18,000.00				
Replace classroom B105 flooring				5,700.00			
Add sidewalks and fencing from parking lot to playground	WX			12,000.00			
Replace carpet scrubber *	WX			2,750.00			
Replace clock system	WX			20,000.00			
Parking lot - fill cracks, seal & mill, pave patch areas	WX			19,675.00			
Web-based security system	WX			TBD			
Soundproof all-purpose room	WX				18,000.00		
Carpet replacement - library - moved from 2016-2017	WX				8,000.00		
Replace stage curtain - moved from 2014-2015	WX						7,000.00
Replace auto scrubber *	WX						10,000.00
Roof replacement (warranty expires 8-31-2018)	WX						1,480,000.00
HANCE ELEMENTARY							
Replace chiller (part 2 of 2)	HA	22,000.00					
Replace auto scrubber *	HA	9,000.00					
Paving - parking lot and entrance (Summer 2016)	HA		99,000.00				
Paving - playground area	HA			18,000.00			
Replace carpet (phases 1 & 2)	HA			45,000.00	45,000.00		
Web-based security system	HA			TBD			
Replace stage curtain	HA				7,000.00		
Replace carpet scrubber *	HA				2,750.00		
Replace building announcement system - moved from 2017-2018 and expanded to entire building	HA				23,000.00		
Replace clock system	HA					19,000.00	
Replace tractor (with plow)	HA						15,500.00
Roof replacement (warranty expires 10-26-2015)	HA						1,350,000.00
RICHLAND ELEMENTARY							
Replace doors and jambs	RE	7,000.00					
Replace carpet scrubber *	RE	2,500.00					
Paving - playground area	RE	18,575.00					
Replace sprinkler heads	RE		5,000.00				
Insulate chilled water pipes - room 007 and 008	RE		10,000.00				
Replace clock system	RE		20,000.00				
Paving - faculty parking area (front section only - Summer 2016)	RE		125,000.00				
Repoint chimney and wall	RE			14,000.00			
Install fencing at the rear of the playground area	RE			3,200.00			
Replace cafeteria tables (fund 51 - food service)	RE			18,000.00			
Lighting upgrade - 1st floor classrooms (Phase 3)	RE			10,000.00			
Lighting upgrade - 1st floor corridors (Phase 4)	RE			10,000.00			
Web-based security system	RE			TBD			
Window glass replacement (front of building)	RE				260,000.00		
Repair or replace stage curtain and rigging equipment	RE				110,000.00		
Replace auditorium seating	RE				185,000.00		
Replace auto temperature control system	RE					175,000.00	
Replace building announcement system	RE					25,000.00	
Roof replacement (warranty expires 8-5-2019)	RE						1,250,000.00
EDEN HALL UPPER ELEMENTARY							
Door release (office to building area)	EH	3,000.00					
Repaint parking lot lines	EH		2,500.00				
Expand parking lot area (Summer 2017)	EH		187,000.00				
Parking lot - seal coat	EH			48,665.00			
Replace carpet scrubber *	EH			3,000.00			
Web-based security system	EH			TBD			
Replace riding auto scrubber *	EH				22,000.00		
MIDDLE SCHOOL							
Replace two doors and hardware - bus entrance	MS	8,000.00					
Card reader - bus entrance	MS	8,000.00					
Replace curtain wall in foyer area (left entrance)	MS	15,000.00					
Replace carpet - faculty lounge	MS	2,500.00					
Replace HVAC controls	MS		5,900.00				
Replace existing security camera system	MS		28,000.00				
Replace stage curtain	MS			7,000.00			
Parking lot - crack fill & seal coat	MS			17,750.00			
Paving - main entrance to intersection	MS			20,000.00			
Install security entrance to main office	MS			60,000.00			
Replace two large capacity hot water tanks	MS			12,550.00			
Replace carpet (phases 1 & 2) - moved from 2017-2018	MS				40,000.00	40,000.00	
Replace carpet scrubber *	MS				2,750.00		
Replace auto scrubber with riding model *	MS				22,000.00		
Replace auditorium seats	MS				300,000.00		
Update restrooms by art room - moved from 2017-2018	MS						400,000.00
Paving - parking lot	MS						110,000.00
HIGH SCHOOL							

Update fiber optic TV equipment between Stadium and HS - moved to 2016-2017 current year allocation used for other broken PRTV equipment for the HS	HS		10,000.00	10,000.00				
Install concrete for ambulance entrance to stadium	HS		12,000.00					
Install curtain wall - band room	HS		14,500.00					
Replacement doors & jambs (interior/exterior)	HS		12,000.00	15,000.00				
Replace carpet (phases 1, 2 & 3)	HS		12,000.00	35,000.00	35,000.00			
Improve ductwork in TV studio area	HS				1,800.00			
Web-based security system					TBD			
Replace TV studio camera	HS					5,000.00		
Replace Tricaster Pro - used in TV production class	HS					5,000.00		
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS					30,000.00		
Replace portion of roof (from area constructed in 2000 - warranty expires 12-1-2015)	HS						1,225,000.00	
Replace steam auto scrubber	HS							10,000.00
OTHER - FACILITIES DEPARTMENT								
Unassigned - emerging projects								
Security improvements**			25,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00
Web-based security system					TBD			
Replacement maintenance vehicle *				16,000.00	18,000.00	35,000.00	34,000.00	21,000.00
Estimated architect fees for facilities projects			30,000.00	30,000.00	30,000.00	30,000.00		
ATHLETICS (DISTRICT-WIDE)								
Various field maintenance and improvements	AT			47,981.00	TBD	TBD	TBD	TBD
Lighting upgrade to LED - Hance gymnasium	AT	HA			5,000.00			
Lighting upgrade to LED - Richland gymnasium	AT	RE			5,700.00			
Lighting upgrade to LED - Wexford gymnasium	AT	WX			6,800.00			
Replace scoreboard at Santacroce****	AT	RE		5,000.00				
Santacroce - softball field - improve drainage	AT	RE			TBD			
Santacroce - softball field - construct dugouts	AT	RE			40,000.00			
Santacroce - replace bleachers	AT	RE			TBD			
Remove bleachers and replace (one side only) - Richland Elementary moved from Richland Elementary section to Athletics	AT	RE					70,000.00	
Lighting upgrade to LED - MS gymnasium	AT	MS		16,000.00				
Clear trees and install practice field near MS	AT	MS					500,000.00	
Replace/recoat diving boards	AT	HS	9,000.00					
Upgrade to lighting - pool area	AT	HS	8,000.00					
Install multi-sport turfed field surface (plus: fencing and bleachers) - moved from 2016-2017	AT	HS			800,000.00			
Replace coating and repaint tennis courts	AT	HS				90,000.00		
Estimated architect fees for athletic projects	AT			30,000.00	30,000.00	30,000.00	30,000.00	
Replace filter room doors in pool area	AT	HS			5,000.00			
Replace bleachers (large area) - HS gymnasium moved from High School section to Athletics	AT	HS			130,000.00			
Sand and paint gymnasium floor - moved from High School section to Athletics	AT	HS				35,000.00		
Replace bleachers (small area) - HS gymnasium	AT	HS		30,000.00				
Install card reader at Stadium	AT	ST		7,000.00				
Install additional bleachers at Stadium (band section)	AT	ST		6,000.00				
Add locker room to Visitors' area - Stadium	AT	ST			260,000.00			
Replace carpet in Spirit Room & press box area	AT	ST				16,000.00		
Replace Stadium artificial turf (warranty expires July 2017)	AT	ST					400,000.00	
Replace rubber roof surface	AT	ST						45,000.00
TECHNOLOGY								
Replace Promethean boards and projectors district-wide ***			500,000.00	500,000.00	500,000.00	TBD	TBD	TBD
Improve network infrastructure ***			673,000.00	516,000.00	50,000.00	50,000.00	50,000.00	50,000.00
Total Costs per Year ****			1,421,675.00	1,808,281.00	2,289,590.00	1,396,500.00	2,593,000.00	4,773,500.00

* - included in 2620 & 2650 Operations & Maintenance

** - included in 2390 Security (Other Administrative)

*** - included in 2818 - System-Wide Technology

**** - included in 3250 - Athletics

Total Costs per Year****	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Wexford Elementary	20,600.00	36,900.00	60,125.00	26,000.00	-	1,497,000.00
Hance Elementary	31,000.00	99,000.00	63,000.00	77,750.00	19,000.00	1,365,500.00
Richland Elementary	28,075.00	160,000.00	55,200.00	555,000.00	200,000.00	1,250,000.00
Eden Hall Upper Elementary	3,000.00	189,500.00	51,665.00	22,000.00	-	-
Pine-Richland Middle School	33,500.00	33,900.00	117,300.00	364,750.00	40,000.00	510,000.00
Pine-Richland High School	60,500.00	60,000.00	36,800.00	40,000.00	1,225,000.00	10,000.00
Other - facilities department	55,000.00	71,000.00	73,000.00	90,000.00	59,000.00	46,000.00
Athletics (district-wide)	17,000.00	141,981.00	1,282,500.00	171,000.00	1,000,000.00	45,000.00
Technology	1,173,000.00	1,016,000.00	550,000.00	50,000.00	50,000.00	50,000.00
	1,421,675.00	1,808,281.00	2,289,590.00	1,396,500.00	2,593,000.00	4,773,500.00

**** Please be aware there are a number of costs shown as TBD (to be determined). These pertain to various technology related items and athletics. As cost estimates are received, this plan will be updated accordingly. These additional items will have a direct impact on the projected annual expenditures. The cost projections shown in the athletic section of the plan will be refined through the ongoing athletic facilities study. These costs have been estimated and timing of projects have been included for draft purposes. As the athletic facilities study is conducted, the timing and projected costs will be adjusted and reflected in accordance with the recommendations. Furthermore, additional gymnasium space may be needed in the future. The timing and the cost is unknown at this time.

Curricular expenditures and costs pertaining to staff and student end user technology devices have been removed from this document. These are operational in nature and useful life. These have been incorporated into the general fund operating budget as a recurring cost. The detailed long term plans for these purchases will be guided by the curriculum renewal process and the asset refresh cycle.

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2016

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dana Siford

(724)625-7773

Extn :6303

Contact Person

Telephone

Extension

dsiford@pinerichland.org

Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pine-Richland SD	County : Allegheny	AUN Number : 103021003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT	DATE
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	684,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	9,860,789
0850 Unassigned Fund Balance	6,139,628
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>16,192,888</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	62,584,239
7000 Revenue from State Sources	16,800,509
8000 Revenue from Federal Sources	297,870
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>79,682,618</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>95,875,506</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,980,905
6112 Interim Real Estate Taxes	660,584
6113 Public Utility Realty Taxes	63,535
6120 Current Per Capita Taxes, Section 679	74,534
6140 Current Act 511 Taxes – Flat Rate Assessments	74,534
6150 Current Act 511 Taxes – Proportional Assessments	7,955,582
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,370,816
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	206,071
6800 Revenues from Intermediary Sources / Pass-Through Funds	597,425
6910 Rentals	109,055
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	18,900
6960 Services Provided Other Local Governmental Units / LEAs	217,000
6990 Refunds and Other Miscellaneous Revenue	229,298
REVENUE FROM LOCAL SOURCES	62,584,239
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,759,698
7271 Special Education funds for School-Aged Pupils	1,755,321
7310 Transportation (Pupil and Nonpublic/CS)	1,705,657
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,135,799
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,300
7340 State Property Tax Reduction Allocation	1,246,072
7505 Ready to Learn Block Grant	337,737
7810 State Share of Social Security and Medicare Taxes	1,162,099
7820 State Share of Retirement Contributions	4,602,826
REVENUE FROM STATE SOURCES	16,800,509
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	123,446
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	49,024
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	3,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	120,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,400
REVENUE FROM FEDERAL SOURCES	297,870
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	79,682,618

Act 1 Index (current): 2.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$50,980,905	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,246,101</u>	
Total Approx. Tax Revenue:	\$52,227,006	
Approx. Tax Levy for Tax Rate Calculation:	\$54,114,377	

	Allegheny	Total
2015-16 Data		
a. Assessed Value	\$2,696,801,411	\$2,696,801,411
b. Real Estate Mills	19.2083	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$2,316,916,116	\$2,316,916,116
d. Assessed Value	\$2,817,239,286	\$2,817,239,286
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$51,800,971	\$51,800,971
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$51,800,971	\$51,800,971
(f Total * g)		
i. Base Mills Subject to Index	19.2083	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.43005%	96.43005%
k. Tax Levy Needed	\$54,114,377	\$54,114,377
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	19.2083	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$54,114,377	\$54,114,377
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$52,868,276
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$50,980,905
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$50,980,905	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,246,101</u>	
Total Approx. Tax Revenue:	\$52,227,006	
Approx. Tax Levy for Tax Rate Calculation:	\$54,114,377	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.7461	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$55,629,489	\$55,629,489
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,804	
Number of Homestead/Farmstead Properties	6622	6622
Median Assessed Value of Homestead Properties		\$238,350

Act 1 Index (current): 2.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$50,980,905
Amount of Tax Relief for Homestead Exclusions	<u>\$1,246,101</u>
Total Approx. Tax Revenue:	\$52,227,006
Approx. Tax Levy for Tax Rate Calculation:	\$54,114,377

Allegheny Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,246,072	Lowering RE Tax Rate	\$0	\$1,246,072
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$29			\$29
Amount of Tax Relief from State/Local Sources				\$1,246,101

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills			
Allegheny	2,817,239,286	19.2083	54,114,377			96.43005%				
Totals:	2,817,239,286		54,114,377	1,246,101	=	52,868,276	X	96.43005%	=	50,980,905

	Rate		Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			74,534
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	74,534	74,534
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			74,534	74,534
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,958,215	6,958,215
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	997,367	997,367
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,955,582	7,955,582
Total Act 511, Current Taxes				8,030,116
Act 511 Tax Limit -->		2,316,916,116	X	12
		Market Value		Mills
				27,802,993
				(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.2083	19.2083	0.00%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,214,345
1200 Special Programs - Elementary / Secondary	10,820,016
1300 Vocational Education	2,496,206
1400 Other Instructional Programs - Elementary / Secondary	295,822
Total Instruction	45,826,389
2000 Support Services	
2100 Support Services - Students	2,506,605
2200 Support Services - Instructional Staff	1,106,307
2300 Support Services - Administration	3,931,433
2400 Support Services - Pupil Health	791,096
2500 Support Services - Business	1,077,489
2600 Operation and Maintenance of Plant Services	5,343,938
2700 Student Transportation Services	4,547,080
2800 Support Services - Central	2,788,684
2900 Other Support Services	73,250
Total Support Services	22,165,882
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,765,795
3300 Community Services	98,500
Total Operation of Non-Instructional Services	1,864,295
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	733,281
Total Facilities Acquisition, Construction and Improvement Services	733,281
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,278,734
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	9,528,734
Total Estimated Expenditures and Other Financing Uses	80,118,581

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	18,248,484
200 Personnel Services - Employee Benefits	11,652,395
300 Purchased Professional and Technical Services	681,067
400 Purchased Property Services	14,620
500 Other Purchased Services	491,547
600 Supplies	1,052,398
700 Property	51,479
800 Other Objects	22,355
Total Regular Programs - Elementary / Secondary	32,214,345
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,681,124
200 Personnel Services - Employee Benefits	3,306,520
300 Purchased Professional and Technical Services	1,516,500
400 Purchased Property Services	1,000
500 Other Purchased Services	1,173,240
600 Supplies	118,493
700 Property	17,100
800 Other Objects	6,039
Total Special Programs - Elementary / Secondary	10,820,016
1300 Vocational Education	
100 Personnel Services - Salaries	1,118,312
200 Personnel Services - Employee Benefits	676,235
400 Purchased Property Services	6,416
500 Other Purchased Services	574,441
600 Supplies	102,240
700 Property	17,942
800 Other Objects	620
Total Vocational Education	2,496,206
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	43,169
200 Personnel Services - Employee Benefits	16,903
300 Purchased Professional and Technical Services	168,000
500 Other Purchased Services	9,000
600 Supplies	300
800 Other Objects	58,450
Total Other Instructional Programs - Elementary / Secondary	295,822
Total Instruction	45,826,389
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,387,904
200 Personnel Services - Employee Benefits	864,862

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	155,000
500 Other Purchased Services	2,250
600 Supplies	61,914
800 Other Objects	34,675
Total Support Services - Students	2,506,605
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	565,676
200 Personnel Services - Employee Benefits	345,322
300 Purchased Professional and Technical Services	16,855
400 Purchased Property Services	6,000
500 Other Purchased Services	27,320
600 Supplies	103,684
700 Property	18,800
800 Other Objects	22,650
Total Support Services - Instructional Staff	1,106,307
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,019,655
200 Personnel Services - Employee Benefits	1,209,238
300 Purchased Professional and Technical Services	462,602
400 Purchased Property Services	15,450
500 Other Purchased Services	64,485
600 Supplies	64,757
700 Property	41,000
800 Other Objects	54,246
Total Support Services - Administration	3,931,433
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	467,995
200 Personnel Services - Employee Benefits	291,321
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	300
500 Other Purchased Services	250
600 Supplies	8,630
700 Property	6,100
Total Support Services - Pupil Health	791,096
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,548
200 Personnel Services - Employee Benefits	153,773
300 Purchased Professional and Technical Services	30,550
400 Purchased Property Services	481,800
500 Other Purchased Services	70,735
600 Supplies	66,134
700 Property	6,000
800 Other Objects	22,949
Total Support Services - Business	1,077,489
2600 <u>Operation and Maintenance of Plant Services</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,711,545
200 Personnel Services - Employee Benefits	1,276,101
300 Purchased Professional and Technical Services	40,501
400 Purchased Property Services	1,469,508
500 Other Purchased Services	296,471
600 Supplies	518,962
700 Property	30,650
800 Other Objects	200
Total Operation and Maintenance of Plant Services	5,343,938
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	44,465
200 Personnel Services - Employee Benefits	37,343
300 Purchased Professional and Technical Services	159,000
500 Other Purchased Services	4,007,277
600 Supplies	298,995
Total Student Transportation Services	4,547,080
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	313,529
200 Personnel Services - Employee Benefits	181,033
300 Purchased Professional and Technical Services	638,247
500 Other Purchased Services	45,850
600 Supplies	188,025
700 Property	1,416,000
800 Other Objects	6,000
Total Support Services - Central	2,788,684
2900 <u>Other Support Services</u>	
500 Other Purchased Services	73,250
Total Other Support Services	73,250
Total Support Services	22,165,882
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	855,019
200 Personnel Services - Employee Benefits	376,190
300 Purchased Professional and Technical Services	110,500
400 Purchased Property Services	75,000
500 Other Purchased Services	151,513
600 Supplies	79,725
700 Property	74,125
800 Other Objects	43,723
Total Student Activities	1,765,795
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	5,000
800 Other Objects	93,500

<u>Description</u>	<u>Amount</u>
Total Community Services	98,500
Total Operation of Non-Instructional Services	1,864,295
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	537,500
700 Property	135,781
Total Facilities Acquisition, Construction and Improvement Services	733,281
Total Facilities Acquisition, Construction and Improvement Services	733,281
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,638,734
900 Other Uses of Funds	4,640,000
Total Debt Service / Other Expenditures and Financing Uses	9,278,734
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	9,528,734
TOTAL EXPENDITURES	80,118,581

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	12,738,654	13,647,752
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	56,098	10,000
Other Capital Projects Fund	4,722,512	3,523,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	409,177	452,899
Child Care Operations Fund		
Other Enterprise Funds	20,457	17,100
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	97,856	91,300
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	18,044,754	17,742,051

Long-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	250,000	250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	250,000	250,000
TOTAL CASH AND INVESTMENTS	18,294,754	17,992,051

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	127,600,000	122,910,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	951,300	965,140
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,548,790	1,365,980
0599 Other Long-Term Liabilities		
Total General Fund	130,100,090	125,241,120
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

130,100,090

125,241,120

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	7,964,100	8,089,300
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	119,471	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	64,500	67,200
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	8,148,071	8,148,071
TOTAL INDEBTEDNESS	138,248,161	133,397,620

Account Description	Amounts
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	9,154,968
0850 Unassigned Fund Balance	6,409,486
Total Ending Fund Balance - Committed, Assigned, and Unassigned	15,756,925
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	16,006,925