

2017-2018

DRAFT - Proposed Preliminary
General Operating Fund
Budget



Pine-Richland School District

For December 12, 2016 Finance Committee Meeting

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Long-Range Budget Projections

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Key Assumptions

Revenues

- Real estate tax millage
 - Growth rate in assessed value – 2.0% - (equates to \$1,050,078 from July 1, 2016 recapitulation sheets; new values from Allegheny County will be received early in 2017)
 - *Assumed 2.5% tax increase – (new tax rate 19.6885 mills)* – (equates to \$1,309,915 based on July 2016 assessed value)
- Earned income tax
 - Reflects 2.04% increase annually
- State funding
 - Basic education assumes 0.63% increase annually
 - Special education assumes 0.05% increase annually + estimate for contingency funds
 - Transportation assumes 2.67% increase annually
 - Social security (48%) & PSERS (48.5%) reimbursements are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
 - Assumes an increase in IDEA funding based on the current year allocation and 0.50% increase annually for other federal grant sources

Expenditures

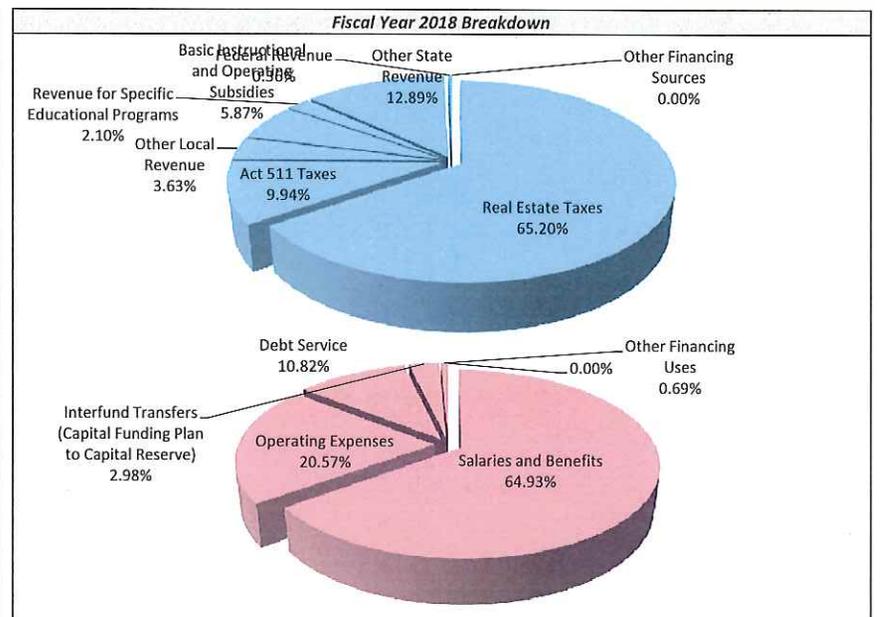
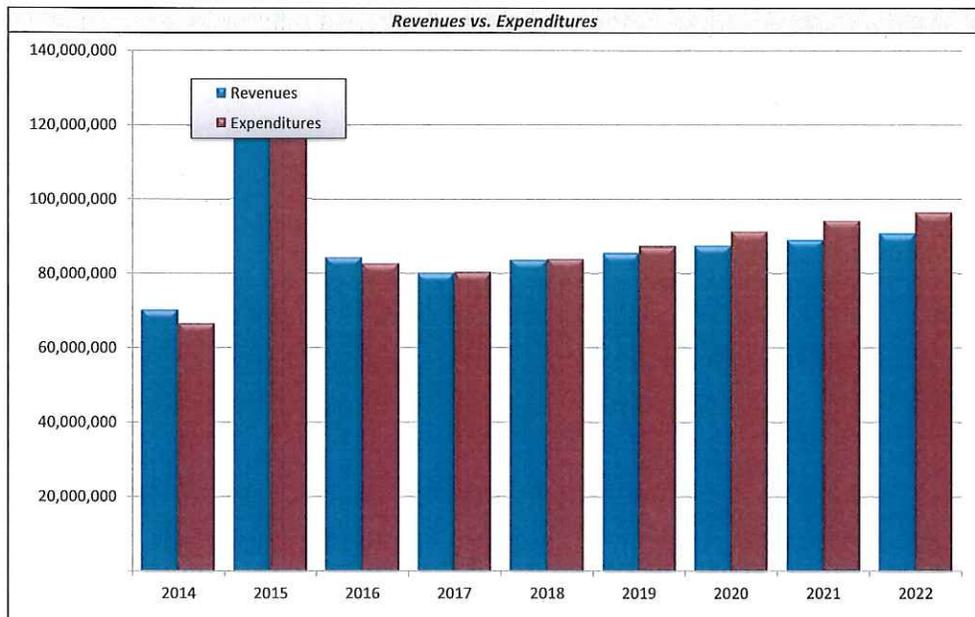
- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects 3.4% increase in current year (as per ACSHIC estimate) and assumes 5% annual increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6)
- Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization – \$282,318

****Based on trend information – this represents the current working copy of the proposed preliminary budget. The budget model includes inflationary factors and is not currently based on line item detail.*



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
REVENUES									
Real Estate Taxes	45,849,382	48,827,556	50,045,003	52,071,473	54,492,954	55,623,594	56,777,590	57,955,441	59,157,658
Act 511 Taxes	7,283,619	7,861,344	7,868,533	8,104,650	8,308,079	8,471,496	8,638,156	8,808,125	8,981,468
Other Local Revenue	2,800,555	3,377,041	3,313,049	2,557,565	3,037,937	3,049,059	3,060,280	3,071,602	3,083,026
Basic Instructional and Operating Subsidies	4,759,550	4,762,988	4,884,789	4,879,258	4,909,997	4,940,930	4,972,058	5,003,382	5,034,903
Revenue for Specific Educational Programs	1,602,105	1,661,233	1,606,119	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834	1,759,714
Other State Revenue	7,459,174	8,765,431	9,582,915	10,365,704	10,774,414	11,244,218	11,913,373	12,073,513	12,354,816
Federal Revenue	396,202	360,744	454,381	297,870	298,497	299,127	299,760	300,397	301,037
Other Financing Sources		54,749,430	6,620,133	500					
TOTAL REVENUES	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
EXPENDITURES									
Salaries and Benefits	41,332,951	48,274,890	48,616,485	52,116,424	54,450,972	56,736,277	59,011,298	60,794,281	62,890,964
Operating Expenses	14,995,788	16,978,162	18,078,001	18,431,928	17,253,282	17,814,771	18,401,160	19,013,812	19,629,918
Debt Service	9,475,187	8,920,388	9,047,775	9,068,734	9,076,386	9,089,789	9,371,784	9,372,376	9,369,782
Interfund Transfers (Capital Funding Plan to Capital Reserve)	565,284	2,760	1,146		2,502,255	2,959,594	3,852,090	4,460,955	3,845,281
Other Financing Uses	204,561	54,775,633	6,822,287	577,500	577,500	578,028	578,568	579,119	579,683
TOTAL EXPENDITURES	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
OTHER REVENUES/(EXPENDITURES)	-	(4)	-	-	-	-	-	-	-
NET OPERATING BALANCE	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)
FUND BALANCE (BEGINNING OF THE YEAR)	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581
FUND BALANCE (END OF THE YEAR)	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581	2,397,575



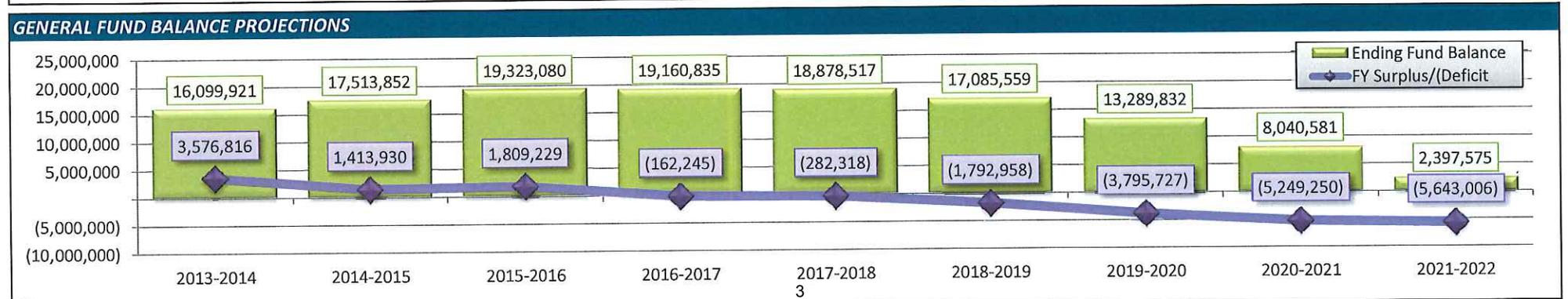
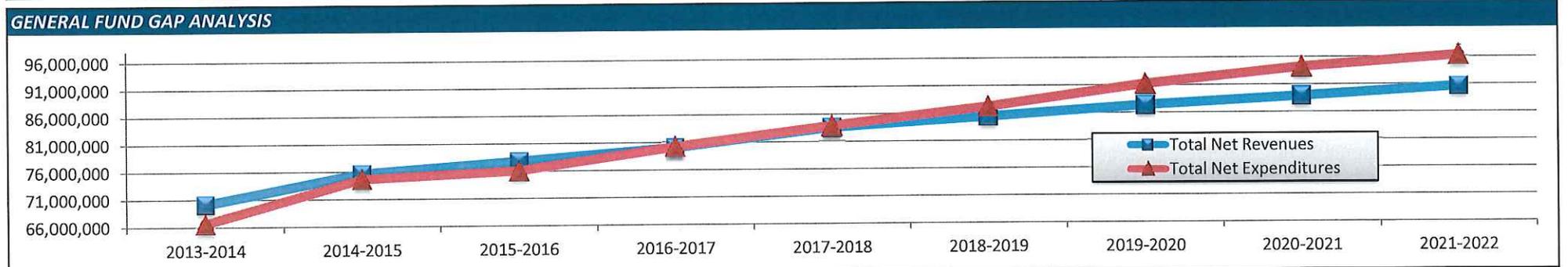
Pine-Richland School District

Overall General Fund Chart



	(Actual) 2013-2014	(Actual) 2014-2015	(Actual) 2015-2016	(Budget) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021	(Projected) 2021-2022
REVENUES VS. EXPENDITURES									
Total Gross Revenues	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Bond Refunding Activity	-	(54,749,430)	(6,604,683)	-	-	-	-	-	-
Total Net Revenues	70,150,587	75,616,337	77,770,239	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Total Gross Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
Bond Refunding Activity	-	(54,318,676)	(6,520,731)	-	-	-	-	-	-
Total Net Expenditures	66,573,771	74,633,157	76,044,962	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
Other Revenues/(Expenditures)	-	(4)							
Net Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)

GENERAL FUND BALANCE									
Beginning of the Year	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581
End of the Year	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581	2,397,575
As a % of Net Expenditures	24.18%	23.47%	25.41%	23.89%	22.51%	19.60%	14.57%	8.53%	2.49%



Pine-Richland School District



Top Ten Expenditure Chart

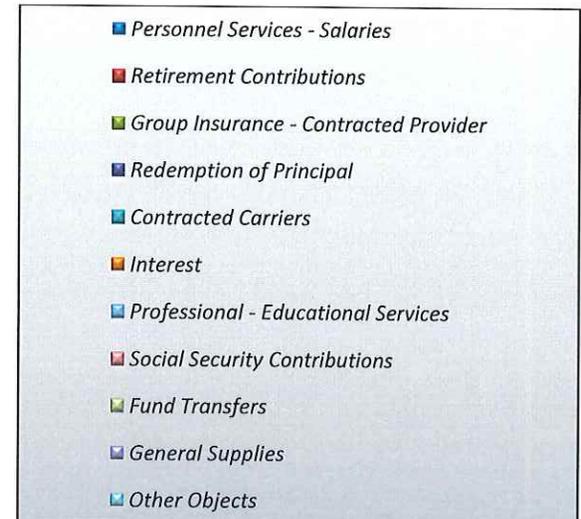
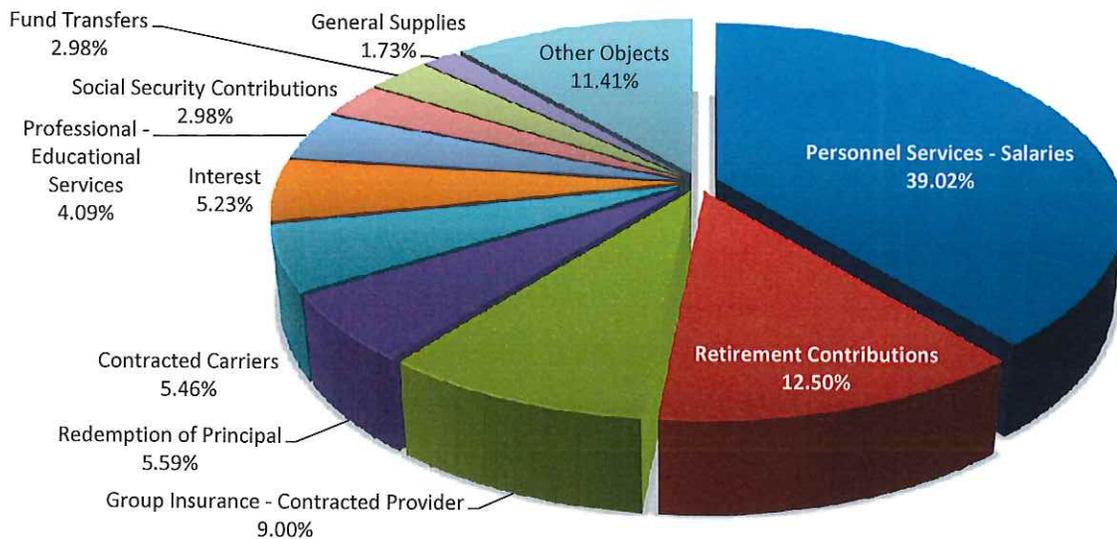
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Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)

Top Ten Expenditures

Fiscal Year Ending June 30, 2018				
Rank	Amount	% of Total	Object	Name
1	32,719,110	39.02%	100	Personnel Services - Salaries
2	10,483,203	12.50%	230	Retirement Contributions
3	7,546,174	9.00%	210	Group Insurance - Contracted Provider
4	4,690,000	5.59%	910	Redemption of Principal
5	4,580,288	5.46%	513	Contracted Carriers
6	4,386,386	5.23%	830	Interest
7	3,433,384	4.09%	320	Professional - Educational Services
8	2,503,012	2.98%	220	Social Security Contributions
9	2,502,255	2.98%	930	Fund Transfers
10	1,451,976	1.73%	610	General Supplies
Other	9,564,607	11.41%		Other Objects
TOTAL	83,860,395	100.00%		

Select fiscal year here

2018 ▼



Pine-Richland School District

Percentages shown are annual growth percentages not contribution rates.



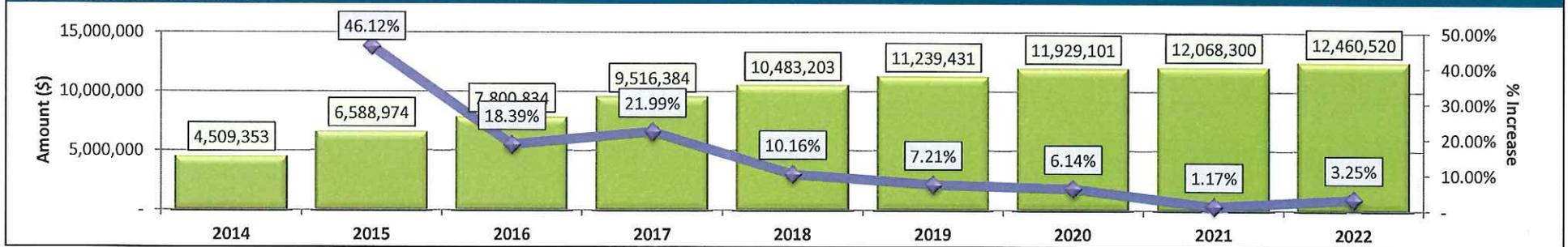
Custom Expenditure Display Chart

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
REVENUES VS. EXPENDITURES									
Total Revenues	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)

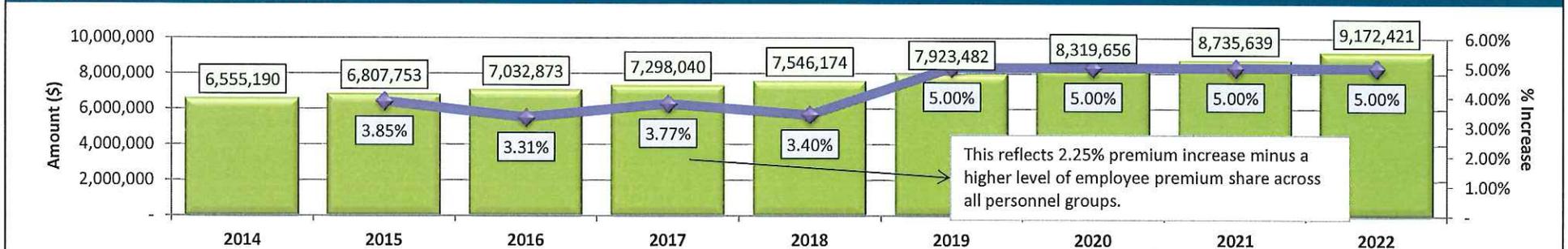
100 - Personnel Services - Salaries



230 - Retirement Contributions



210 - Group Insurance - Contracted Provider



Pine-Richland School District

Retirement Planning



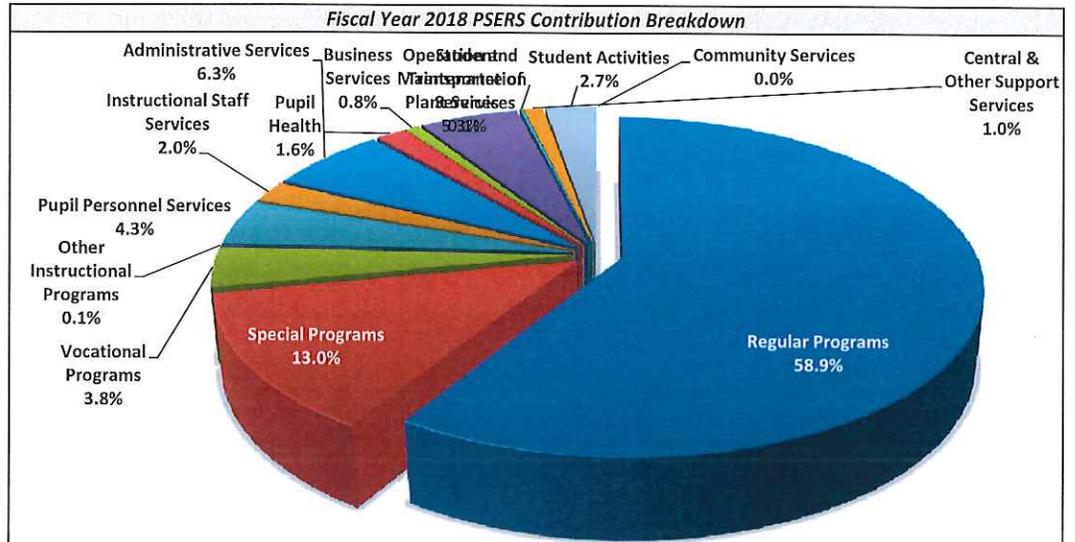
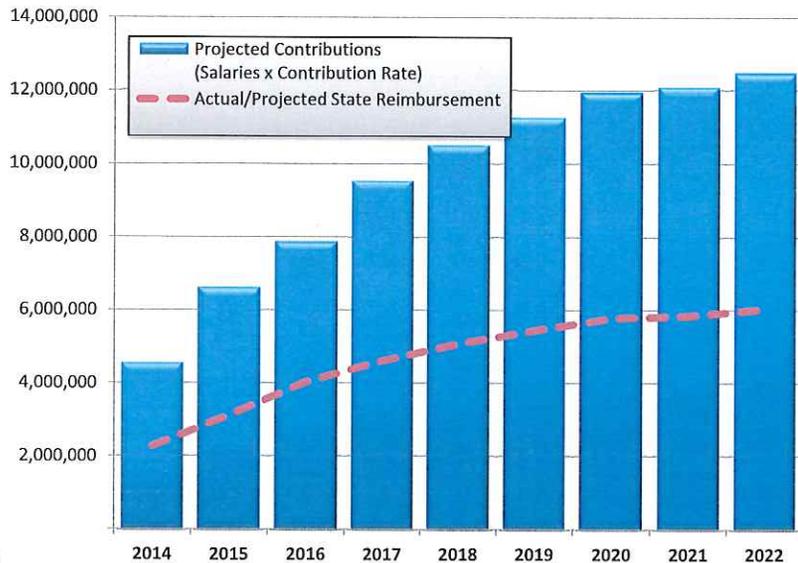
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Total Revenue	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
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EXPENDITURES										
100	Personnel Services - Salaries	26,857,896	30,857,440	30,371,958	31,689,211	32,719,110	33,782,481	34,880,412	36,014,025	37,184,481
	PSERS Contribution Rates *	16.93%	21.40%	25.84%	30.03%	32.04%	33.27%	34.20%	33.51%	33.51%
	Projected Contributions (Salaries x Contribution Rate)	4,547,042	6,603,492	7,848,114	9,516,270	10,483,203	11,239,431	11,929,101	12,068,300	12,460,520
230	Actual Contributions (from AFR)	4,509,353	6,588,974	7,800,834						

* Source: PSERS as of December 8, 2015. Contribution rates in blue can be modified to reflect different budgeted contribution rates

REVENUES										
	Projected Contributions (from above)	4,547,042	6,603,492	7,848,114	9,516,270	10,483,203	11,239,431	11,929,101	12,068,300	12,460,520
	Projected State Reimbursement 48.35%	2,198,495	3,192,788	3,794,563	4,601,117	5,068,629	5,434,265	5,767,720	5,835,023	6,024,661
7820	Actual Reimbursement (from AFR)	2,266,269	3,113,877	4,022,505	4,602,827					
	Actual State Reimbursement % (Average)	49.69%	50.26%	47.26%	51.57%	48.37%				

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Net PSERS Contribution	2,243,084	3,475,097	3,778,329	4,913,557	5,414,574	5,805,166	6,161,381	6,233,277	6,435,858
Net Increase Over Prior Year		1,232,013	303,232	1,135,228	501,017	390,592	356,214	71,896	202,581



Pine-Richland School District

Real Estate Planning Page



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Total Revenue	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)

MILLAGE RATE									
Year	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Millage Rate *	19.2083	19.2083	19.2083	19.2083	19.6885	19.6885	19.6885	19.6885	19.6885
% Increase *	2.610%	0.000%	0.000%	0.000%	2.500%	0.000%	0.000%	0.000%	0.000%

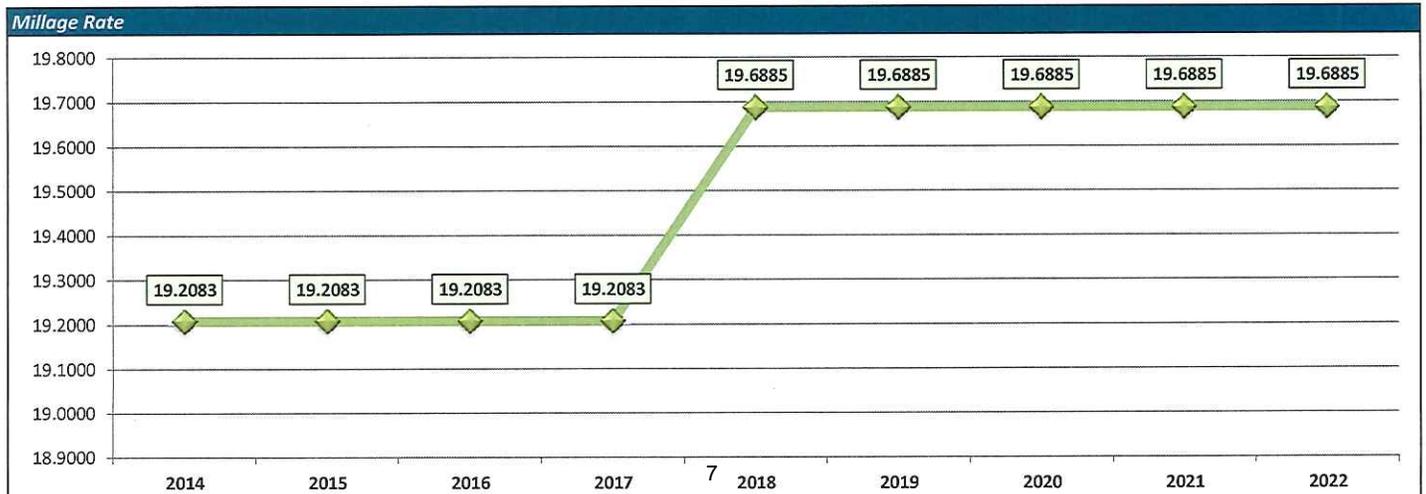
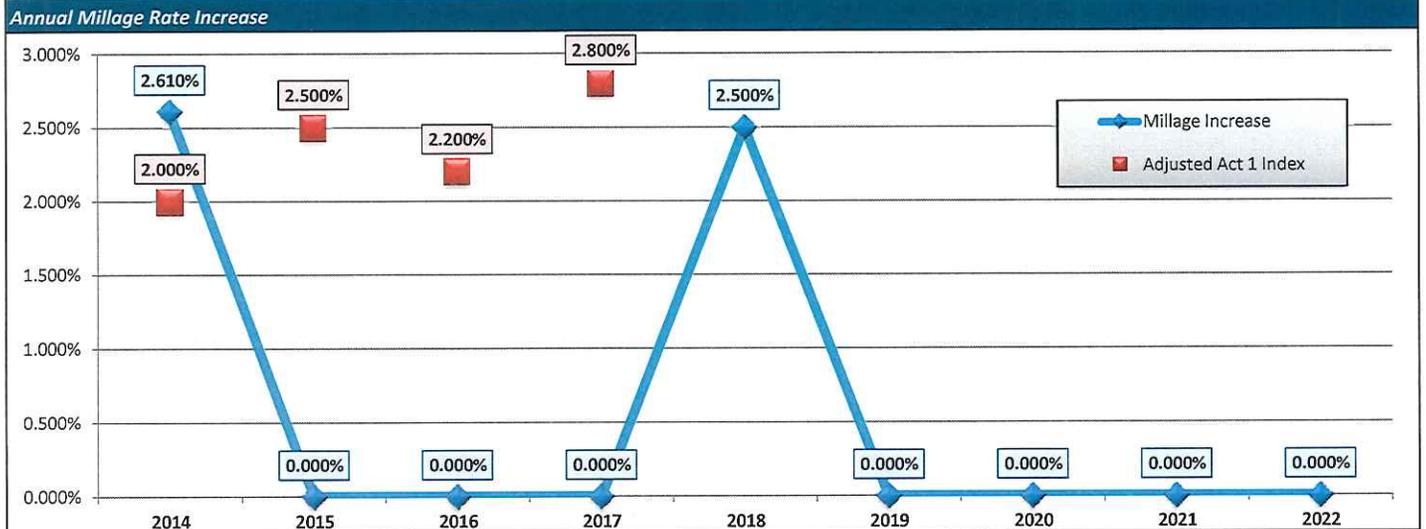
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	0.526%	3.197%	6.636%	8.997%	9.482%
Total % millage rate increase needed for balanced budget	3.026%	3.197%	6.636%	8.997%	9.482%

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



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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Per Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
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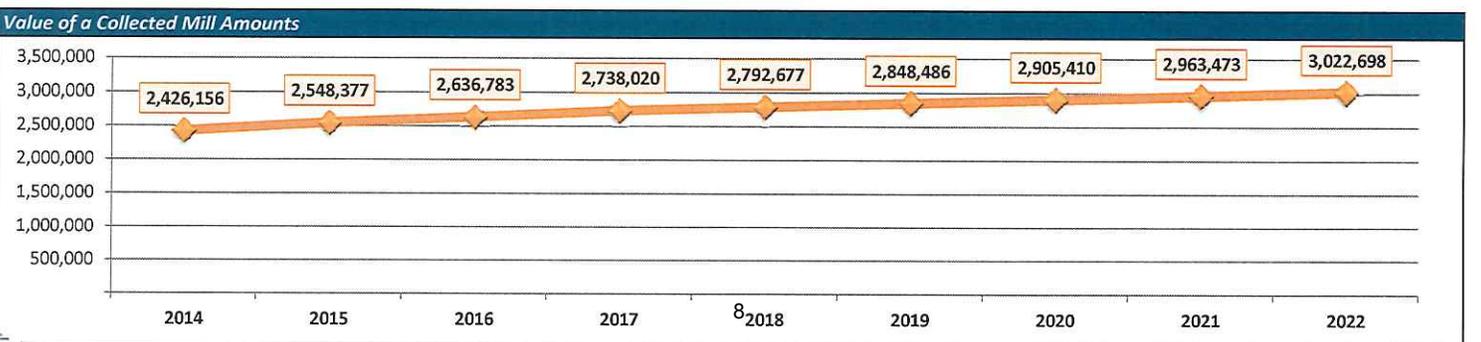
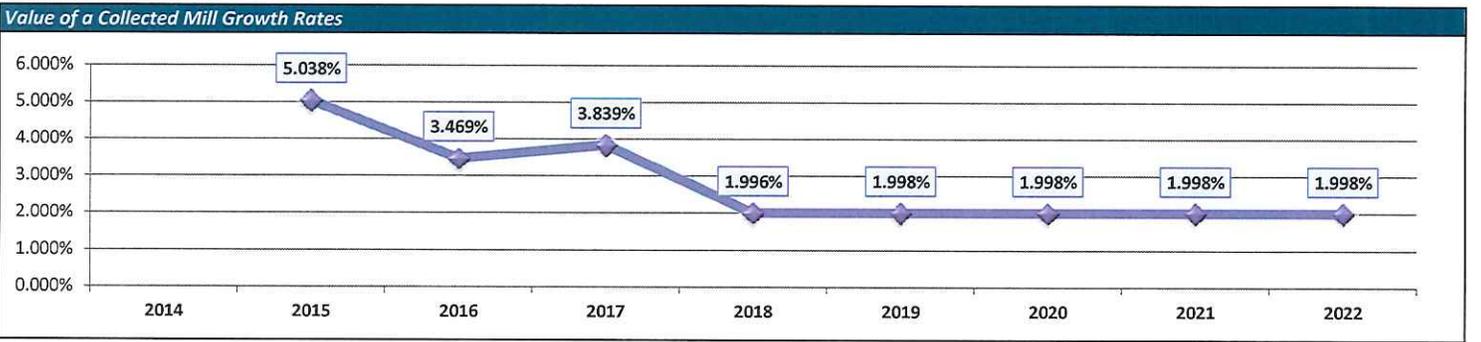
TAX LEVY									
	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Taxable Assessed Value	2,836,985,586								
Assumed Growth Rate					2.000%	2.000%	2.000%	2.000%	2.000%

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

A	Millage Rate	19.2083	19.6885	19.6885	19.6885	19.6885	19.6885	19.6885	19.6885
B	Gross Tax Levy	54,493,670	56,973,132	58,112,595	59,274,847	60,460,344	61,669,551	61,669,551	61,669,551
C = (A/1000) x B	Less: State Property Tax Reduction Allocation	1,245,377	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348
D	Net Tax Levy	53,248,293	55,727,784	56,867,247	58,029,499	59,214,996	60,424,203	60,424,203	60,424,203
E = C-D	Collection Rate	96.43005%	96.43000%	96.43000%	96.43000%	96.43000%	96.43000%	96.43000%	96.43000%
F									

G = E x F **Current Real Estate Taxes 51,347,356 53,738,302 54,837,086 55,957,846 57,101,020 58,267,059**

VALUE OF A COLLECTED MILL									
	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Current Real Estate Taxes	45,355,389	47,693,652	49,402,048	51,347,356	53,738,303	54,837,086	55,957,846	57,101,021	58,267,059
State Property Tax Reduction Allocation	1,246,944	1,256,345	1,246,072	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348
Total Collections	46,602,333	48,949,997	50,648,120	52,592,704	54,983,651	56,082,434	57,203,194	58,346,369	59,512,407
Millage Rate	19.2083	19.2083	19.2083	19.2083	19.6885	19.6885	19.6885	19.6885	19.6885
Value of Collected Mill	2,426,156	2,548,377	2,636,783	2,738,020	2,792,677	2,848,486	2,905,410	2,963,473	3,022,698
% Increase		5.038%	3.469%	3.839%	1.996%	1.998%	1.998%	1.998%	1.998%



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'. It is reported as part of vocational education tuition accordingly.



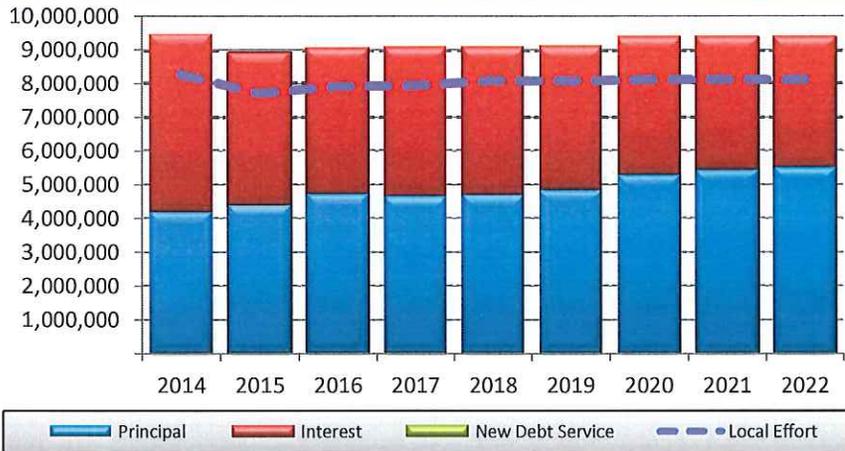
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EXISTING DEBT SERVICE

Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000	5,490,000
Interest	5,280,269	4,530,388	4,337,775	4,428,734	4,386,386	4,254,789	4,091,784	3,947,376	3,879,782
Total Debt Service	9,475,187	8,920,388	9,047,775	9,068,734	9,076,386	9,089,789	9,371,784	9,372,376	9,369,782
Less: State Aid	1,205,238	1,207,771	1,135,258	1,135,799	993,819	1,012,182	1,259,560	1,261,485	1,259,567
Total Local Effort	8,269,949	7,712,617	7,912,517	7,932,935	8,082,568	8,077,607	8,112,224	8,110,891	8,110,215
Debt Service as % of Total Exp.	14.23%	6.92%	10.96%	11.31%	10.82%	10.43%	10.27%	9.95%	9.73%

ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2018	2019	2020	2021	2022
Issue Amount	<input type="text"/>				
Assumed Rate	<input type="text"/>				
Term	<input type="text"/>				
New Principal					
New Interest					
New Debt Service					
Overall Debt Service	\$9,076,386	\$9,089,789	\$9,371,784	\$9,372,376	\$9,369,782

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)

	2014	2015	2016	2017	2018	2019	2020	2021	2022
Applicable Revenues	70,150,587	75,616,337	77,754,789	80,031,841	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
Less: Exclusions	(1,205,238)	(1,207,771)	(1,135,258)	(1,135,799)	(993,819)	(1,012,182)	(1,259,560)	(1,261,485)	(1,259,567)
Total Net Revenues	68,945,349	74,408,566	76,619,531	78,896,042	82,584,259	84,373,319	86,159,612	87,709,809	89,413,055
Borrowing Base (225% of Previous 3 Year Average)					172,443,104	178,574,874	184,390,215	189,837,893	193,682,055
Less: Principal Outstanding (as of June 30th of Each Year)					110,659,175	105,824,175	100,544,175	95,119,175	89,629,175
Estimated Borrowing Capacity					61,783,930	72,750,699	83,846,040	94,718,718	104,052,881



Pine-Richland School District

General Fund Detail Report



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
REVENUES									
LOCAL REVENUE									
Real Estate Taxes									
Current Real Estate Taxes	45,355,389	47,693,652	49,402,048	51,347,356	53,738,303	54,837,086	55,957,846	57,101,021	58,267,059
Interim Real Estate Taxes	431,963	1,067,062	579,420	660,582	689,846	720,406	752,320	785,648	820,452
Public Utility Realty Taxes	62,030	66,842	63,535	63,535	64,806	66,102	67,424	68,772	70,148
Total Real Estate Taxes	45,849,382	48,827,556	50,045,003	52,071,473	54,492,954	55,623,594	56,777,590	57,955,441	59,157,658
Act 511 Taxes									
Current Per Capita Taxes, Sec. 679	70,212	72,333	73,759	74,534	75,354	76,183	77,021	77,868	78,725
Current Act 511 Per Capita Taxes	70,213	72,333	73,759	74,534	75,354	76,183	77,021	77,868	78,725
Earned Income Taxes	6,047,744	6,665,120	6,536,642	6,958,215	7,100,163	7,245,006	7,392,804	7,543,617	7,697,507
Real Estate Transfer Taxes	1,095,450	1,051,558	1,184,374	997,367	1,057,209	1,074,124	1,091,310	1,108,771	1,126,512
Total Act 511 Taxes	7,283,619	7,861,344	7,868,533	8,104,650	8,308,079	8,471,496	8,638,156	8,808,125	8,981,468
Other Local Revenue									
Delinquent on Taxes Levied/Assessed by the LEA	1,531,784	1,665,684	1,862,863	1,370,816	1,713,520	1,722,088	1,730,698	1,739,352	1,748,048
Earnings on Investments	20,350	24,898	103,268	25,000	25,013	25,025	25,038	25,050	25,063
Revenue From Student Activities	296,783	328,722	213,835	206,071	206,174	206,277	206,380	206,483	206,587
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	534,210	622,936	605,387	597,425	731,846	731,846	731,846	731,846	731,846
Federal ARRA IDEA Pass Through Revenue									
Rentals	99,966	95,646	148,594	109,055	111,236	113,461	115,730	118,045	120,406
Contributions and Donations from Private Sources	4,658	3,248	4,293	1,000	1,100	1,210	1,331	1,464	1,611
Tuition from Patrons									
Regular Day School Tuition	27,443	18,983		18,900	19,656	19,666	19,676	19,685	19,695
Receipts from Other LEAS in PA - Education	137,090	217,617							
Services Provided Other Local Governmental Units/LEAs									
Revenue From Community Service Activities									
Refunds and Other Misc. Revenue									
Refunds of Prior Years' Expenditures	14,574	224,894	60,542	40,000	40,000	40,000	40,000	40,000	40,000
All Other Local Revenues	133,697	174,413	314,268	189,298	189,393	189,487	189,582	189,677	189,772
Total Other Local Revenue	2,800,555	3,377,041	3,313,049	2,557,565	3,037,937	3,049,059	3,060,280	3,071,602	3,083,026
TOTAL LOCAL REVENUE	55,933,556	60,065,941	61,226,585	62,733,688	65,838,970	67,144,149	68,476,026	69,835,167	71,222,153
STATE REVENUE									
Basic Instructional and Operating Subsidies									
Basic Instructional Subsidy (In Gross)	4,759,550	4,759,698	4,880,594	4,879,258	4,909,997	4,940,930	4,972,058	5,003,382	5,034,903
Charter Schools									
Tuition for Orphans & Children Placed in Private Homes		3,290	4,195						
Total Basic Instructional and Operating Subsidies	4,759,550	4,762,988	4,884,789	4,879,258	4,909,997	4,940,930	4,972,058	5,003,382	5,034,903
Revenue for Specific Educational Programs									
Special Education - Funding for School Aged Pupils	1,602,105	1,661,233	1,606,119	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834	1,759,714
Total Revenue for Specific Educational Programs	1,602,105	1,661,233	1,606,119	1,755,321	1,756,199	1,757,077	1,757,955	1,758,834	1,759,714

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Other State Revenue									
Transportation (Regular and Additional)	1,548,439	1,661,301	1,569,190	1,705,657	1,751,198	1,797,955	1,845,960	1,895,248	1,945,851
Rental and Sinking Fund Payments	1,205,238	1,207,771	1,135,258	1,135,799	993,819	1,012,182	1,259,560	1,261,485	1,259,567
Health Services	95,268	95,086	94,366	95,300	95,300	95,300	95,300	95,300	95,300
State Property Tax Reduction Allocation	1,246,944	1,256,345	1,246,072	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348	1,245,348
PA Accountability Grant	113,875								
Dual Enrollment									
Ready to Learn Block Grant		311,350	418,675	418,675	418,675	418,675	418,675	418,675	418,675
Additional grants not listed elsewhere	1,677	2,245	8,384						
Revenue from Social Security Payments	981,464	1,117,456	1,088,466	1,162,098	1,201,446	1,240,493	1,280,809	1,322,435	1,365,414
Revenue from Retirement Payments	2,266,269	3,113,877	4,022,505	4,602,827	5,068,629	5,434,265	5,767,720	5,835,023	6,024,661
Classrooms for the Future									
Total Other State Revenue	7,459,174	8,765,431	9,582,915	10,365,704	10,774,414	11,244,218	11,913,373	12,073,513	12,354,816
TOTAL STATE REVENUE	13,820,829	15,189,652	16,073,823	17,000,283	17,440,610	17,942,225	18,643,386	18,835,729	19,149,433

FEDERAL REVENUE									
Revenue from Federal Sources									
IDEA, Section 619									
NCLB - Education of Disadvantaged Children	107,596	117,685	123,446	123,446	123,446	123,446	123,446	123,446	123,446
NCLB - Preparing, Training and Recruiting Teachers/Principals			49,024	49,024	49,024	49,024	49,024	49,024	49,024
NCLB - Language Instruction	1,519	7,316		3,000	3,015	3,030	3,045	3,060	3,076
NCLB - 21st Century Schools									
Other ESEA & IDEA Programs	49,377	49,245							
ARRA - State Fiscal Stabilization Fund									
ARRA Education Jobs Fund									
Medical Assistance Reimbursement Through the Commonwealth	229,269	183,415	279,753	120,000	120,600	121,203	121,809	122,418	123,030
Medical Assnrc. Reimb. For Health-Related Admin.	8,441	3,083	2,158	2,400	2,412	2,424	2,436	2,448	2,461
Total Revenue from Federal Sources	396,202	360,744	454,381	297,870	298,497	299,127	299,760	300,397	301,037
TOTAL FEDERAL REVENUE	396,202	360,744	454,381	297,870	298,497	299,127	299,760	300,397	301,037

OTHER FINANCING SOURCES									
Other Financing Sources									
Proceeds From Refunding Bonds		54,475,000	6,590,000						
Bond Premiums		274,430	14,683						
Capital Projects Fund Transfers			14,985						
Enterprise Fund Transfers			13						
Sale or Compensation for Loss of Fixed Assets			452	500					
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Total Revenue from Other Sources		54,749,430	6,620,133	500					
TOTAL OTHER FINANCING SOURCES		54,749,430	6,620,133	500					

TOTAL REVENUES	70,150,587	130,365,767	84,374,922	80,032,341	83,578,077	85,385,502	87,419,172	88,971,293	90,672,622
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(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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EXPENDITURES

PERSONNEL									
Personnel Services - Salaries	26,857,896								
Official/Administrative Salaries - Regular		2,399,353	2,497,601	2,668,630	2,755,360	2,844,909	2,937,369	3,032,833	
Official/Administrative Salaries - Temporary			10,000					3,131,400	
Professional - Educational Salaries - Regular		23,423,930	22,715,471	23,680,590	24,450,209	25,244,840	26,065,298	26,912,420	
Professional - Educational Salaries - Temporary			135					27,787,074	
Professional - Educational Salaries - Overtime		1,050	3,500						
Professional - Other Salaries - Regular		1,230,823	1,185,162	1,206,102	1,245,300	1,285,772	1,327,560	1,370,706	
Professional - Other Salaries - Overtime		43,277	51,606	42,500	43,881	45,307	46,780	48,300	
Technical Salaries - Regular		103,101	105,590	113,238	116,919	120,719	124,642	128,693	
Office/Clerical Salaries - Regular		877,078	922,275	975,006	1,006,694	1,039,412	1,073,193	1,108,071	
Office/Clerical Salaries - Overtime		8,962	8,531					1,144,084	
Service Work Salaries - Regular		1,289,292	1,340,119	1,393,962	1,439,266	1,486,042	1,534,338	1,584,204	
Service Work Salaries - Temporary		69,966	65,704	45,000	46,463	47,973	49,532	51,141	
Service Work Salaries - Overtime		67,850	79,768	73,691	76,086	78,559	81,112	83,748	
Instructional Assistant Salaries - Regular		1,342,624	1,386,630	1,490,492	1,538,933	1,588,948	1,640,589	1,693,908	
Personnel Services - Employee Benefits								1,748,960	
Group Insurance - Contracted Provider	6,555,190	6,807,753	7,032,873	7,298,040	7,546,174	7,923,482	8,319,656	8,735,639	
Social Security Contributions	2,027,787	2,326,682	2,283,036	2,420,165	2,503,012	2,584,360	2,668,351	2,755,073	
Retirement Contributions	4,509,353	6,588,974	7,800,834	9,516,384	10,483,203	11,239,431	11,929,101	12,068,300	
Tuition Reimbursements	84,779	43,534	56,068	100,000	100,000	100,000	100,000	100,000	
Unemployment Compensation	22,532	30,499	33,418	44,764	44,988	45,213	45,439	45,666	
Workmen's Compensation	120,406	190,190	231,285	220,847	227,472	234,296	241,325	248,565	
Other Post Employment Benefits	1,142,748	1,417,068	785,048	803,733	803,733	803,733	803,733	803,733	
Other Current Employee Benefits	12,260	12,750	21,965	23,280	23,280	23,280	23,280	23,280	
Total Personnel Expenditures	41,332,951	48,274,890	48,616,485	52,116,424	54,450,972	56,736,277	59,011,298	60,794,281	62,890,964

OPERATING								
Purchased Professional & Technical Services	4,218,095							
Official/Administrative Services		233,880	214,414	234,200	239,352	244,618	250,000	255,500
Professional - Educational Services		3,863,249	3,258,308	3,358,189	3,433,384	3,508,918	3,586,115	3,665,009
Other Professional Services		263,423	378,265	366,100	312,834	319,717	326,750	333,939
Technical Services		142,428	127,235	147,495	150,740	154,056	157,445	160,909
Purchased Property Services	1,974,416							164,449
Cleaning Services		145,104	109,583	145,148	148,341	151,605	154,940	158,349
Utility Services		1,035,662	1,144,796	1,081,532	1,105,326	1,129,643	1,154,495	1,179,894
Repairs and Maintenance Services		282,605	307,885	291,101	297,499	304,037	310,726	317,562
Rentals		412,769	465,728	506,300	517,439	528,822	540,456	552,346
Construction Services	86,837	479,542	211,843	537,500				564,498
Extermination Services		8,720	6,777	7,350	7,512	7,677	7,846	8,018
Other Purchased Services		137						8,195
Student Transportation Services		137,629						
Contracted Carriers	3,489,741	3,930,159	4,575,430	4,453,575	4,580,288	4,699,359	4,821,525	4,946,868
Student Transportation Services from the IU								5,075,470
Insurance-General	46,598							
Automotive Liability Insurance	17,142	16,930	11,184	11,373	11,623	11,879	12,140	12,407
General Property and Liability Insurance	153,159	159,357	150,454	145,339	148,536	151,804	155,144	158,557
Bonding Insurance		47,637	47,871	48,311	49,374	50,460	51,570	52,705
Other Insurance		12,725	12,725	12,725	12,852	12,852	12,852	12,852
Communications	159,759	116,144	138,938	182,500	189,645	193,818	198,082	202,439
Advertising	11,353	11,723	12,385	13,500	18,648	19,058	19,478	19,906

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Printing & Binding	30,493	51,594	34,227	64,395	65,812	67,260	68,739	70,252	71,797
Tuition	2,079,471								
Tuition to Other School Districts Within the State		1,017	76,338	12,000	12,960	13,997	15,117	16,326	17,632
Tuition to Pennsylvania Charter Schools		580,948	578,934	675,150	729,162	787,495	850,495	918,534	992,017
Tuition to Nonpublic Schools		23,775	18,775						
Tuition to Career and Technology Centers		638,147	620,126	573,791	619,694	669,270	722,811	780,636	843,087
Tuition to Approved Private Schools and PA Chartered Schools		739,799	929,789	815,000	880,200	950,616	1,026,665	1,108,799	1,197,502
Tuition to PRRI and Detention Centers		52							
Tuition - Other		119,693	154,124	173,500	187,380	202,370	218,560	236,045	254,928
Travel	39,296	54,681	57,599	49,882	50,346	50,814	51,287	51,765	52,248
Miscellaneous Purchased Services	72,038	71,820	70,498	73,250	74,349	75,464	76,596	77,745	78,911
Supplies									
General Supplies	1,154,962	1,216,395	1,233,526	1,409,686	1,451,976	1,495,536	1,540,402	1,586,614	1,634,212
Energy	642,304	631,579	136,678	295,102	303,955	313,074	322,466	332,140	342,104
Food	4,487	5,223	3,503	4,280	4,408	4,541	4,677	4,817	4,962
Books & Periodicals	162,587	444,278	831,126	675,570	691,284	712,023	733,383	755,385	778,046
Property									
Land and Improvements		8,260		53,981					
Equipment - Original & Additional	158,683	196,297	209,394	255,758	178,172	182,512	186,982	191,587	171,874
Equipment - Replacement	71,124	618,157	1,013,945	994,338	524,168	539,893	556,090	572,773	589,956
Infrastructure Assets		146,604	646,587	516,000					
Other Objects	285,477								
Dues and Fees		267,788	289,010	248,007	256,023	261,585	267,325	273,135	279,072
Total Operating Expenditures	14,995,788	16,978,162	18,078,001	18,431,928	17,253,282	17,814,771	18,401,160	19,013,812	19,629,918

DEBT SERVICE AND TRANSFERS

Claims, Judgments and Penalties Against the LEA				24,000	24,000	24,528	25,068	25,619	26,183
Interest	5,280,269	4,530,388	4,337,775	4,428,734	4,386,386	4,254,789	4,091,784	3,947,376	3,879,782
Contingency				250,000	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	38,500
Refund of Prior Year's Receipts	204,561	40,800	263,056	265,000	265,000	265,000	265,000	265,000	265,000
Other Financing Uses									
Redemption of Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000	5,490,000
Authority Obligations		54,318,676							
Fund Transfers	565,284	2,760	1,146		2,502,255	2,959,594	3,852,090	4,460,955	3,845,281
Miscellaneous Other Uses of Funds		397,157	6,520,731						
Total Debt Service and Transfers	10,245,032	63,698,781	15,871,208	9,646,234	12,156,141	12,627,411	13,802,442	14,412,450	13,794,746

TOTAL EXPENDITURES	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
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OTHER REVENUES/EXPENDITURES	-	(4)	-						
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NET OPERATING BALANCE	3,576,816	1,413,930	1,809,229	(162,245)	(282,318)	(1,792,958)	(3,795,727)	(5,249,250)	(5,643,006)
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FUND BALANCE (BEGINNING OF THE YEAR)	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581
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FUND BALANCE (END OF THE YEAR)	16,099,921	17,513,852	19,323,080	19,160,835	18,878,517	17,085,559	13,289,832	8,040,581	2,397,575
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Pine-Richland School District

Expenditure By Program Report



(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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EXPENDITURES BY PROGRAM

REGULAR PROGRAMS - 1100

Personnel Services - Salaries	15,391,959								
Professional - Educational Salaries - Regular		18,050,771	17,792,743	18,436,914	19,036,113	19,654,787	20,293,567	20,953,108	21,634,084
Professional - Educational Salaries - Temporary		135							
Professional - Other Salaries - Regular		81,800	74,187	99,450	102,683	106,020	109,465	113,023	116,696
Technical Salaries - Regular		103,101	105,590	113,238	116,919	120,719	124,642	128,693	132,875
Service Work Salaries - Overtime		6,233	9,825						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,291,656	3,429,690	3,615,391	3,696,417	3,822,095	4,013,200	4,213,860	4,424,553	4,645,781
Social Security Contributions	1,168,383	1,384,247	1,359,654	1,426,724	1,475,564	1,523,519	1,573,034	1,624,157	1,676,943
Retirement Contributions	2,611,471	3,923,706	4,646,234	5,600,488	6,169,471	6,614,520	7,020,397	7,102,317	7,333,142
Tuition Reimbursements	84,779	39,499	44,697	100,000	100,000	100,000	100,000	100,000	100,000
Unemployment Compensation	12,458	17,501	14,275	29,480	29,627	29,775	29,924	30,074	30,224
Workmen's Compensation	66,580	109,134	134,430	129,928	133,826	137,841	141,976	146,236	150,623
Other Post Employment Benefits	1,142,748	1,417,068	785,048	803,733	803,733	803,733	803,733	803,733	803,733
Other Current Employee Benefits									
Purchased Professional & Technical Services	585,015								
Professional - Educational Services		615,104	768,603	681,067	696,050	711,364	727,014	743,008	759,354
Technical Services									
Purchased Property Services	22,396								
Cleaning Services		2,558	2,707	2,920	2,984	3,050	3,117	3,186	3,256
Repairs and Maintenance Services		9,870	17,314	10,750	10,987	11,228	11,475	11,728	11,986
Rentals		575	575	950	971	992	1,014	1,036	1,059
Other Purchased Services									
Student Transportation Services	33,932								
Contracted Carriers		62,583	44,661	29,320	30,082	30,864	31,667	32,490	33,335
Printing & Binding	3,152	262		2,600	2,657	2,716	2,775	2,836	2,899
Tuition	525,355								
Tuition to Other School Districts Within the State			1,001						
Tuition to Pennsylvania Charter Schools		336,206	392,828	428,000	462,240	499,219	539,157	582,289	628,872
Tuition to Approved Private Schools and PA Chartered Schools		4,853	19,974	20,000	21,600	23,328	25,194	27,210	29,387
Tuition to PRRI and Detention Centers		52							
Tuition - Other		4,150	9,203	10,500	11,340	12,247	13,227	14,285	15,428
Travel	3,361	4,761	5,790	1,127	1,138	1,150	1,161	1,173	1,184
Supplies									
General Supplies	434,275	443,579	436,361	486,029	500,610	515,628	531,097	547,030	563,441
Food			153						
Books & Periodicals	74,652	356,999	741,871	568,750	585,813	603,387	621,488	640,133	659,337
Property									
Equipment - Original & Additional	20,261	21,261	25,189	27,433	28,256	29,104	29,977	30,876	31,802
Equipment - Replacement	20,664	247,410	25,505	24,046	24,767	25,510	26,276	27,064	27,876
Other Objects	12,824								
Dues and Fees		10,827	17,812	22,355	22,847	23,349	23,863	24,388	24,925
Total Regular Programs	25,505,921	30,683,933	31,091,620	32,752,220	34,192,373	35,597,250	36,999,101	38,114,626	39,418,242

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
SPECIAL PROGRAMS - 1200									
Personnel Services - Salaries	3,927,045								
Professional - Educational Salaries - Regular		2,974,791	2,608,648	2,732,749	2,821,563	2,913,264	3,007,945	3,105,703	3,206,639
Professional - Other Salaries - Regular		65,014	41,892						
Office/Clerical Salaries - Regular		29,107							
Instructional Assistant Salaries - Regular		1,239,692	1,289,484	1,375,701	1,420,411	1,466,574	1,514,238	1,563,451	1,614,263
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,479,821	1,541,477	1,508,710	1,587,934	1,641,923	1,724,020	1,810,221	1,900,732	1,995,768
Social Security Contributions	293,891	321,373	293,234	314,296	325,055	335,620	346,527	357,789	369,418
Retirement Contributions	649,640	922,276	1,018,287	1,233,767	1,359,112	1,457,155	1,546,568	1,564,615	1,615,465
Unemployment Compensation	3,328	4,315	5,721	4,444	4,466	4,488	4,511	4,533	4,556
Workmen's Compensation	17,781	26,908	32,047	28,617	29,475	30,359	31,270	32,208	33,175
Other Current Employee Benefits									
Purchased Professional & Technical Services	1,561,943								
Professional - Educational Services		1,336,655	1,308,772	1,516,500	1,549,863	1,583,960	1,618,807	1,654,421	1,690,818
Purchased Property Services	796								
Repairs and Maintenance Services		249	678	1,000	1,022	1,044	1,067	1,091	1,115
Rentals			120						
Other Purchased Services									
Student Transportation Services	6,809								
Contracted Carriers		6,932	23,338	10,040	21,084	21,632	22,195	22,772	23,364
Communications			36						
Printing & Binding	274	114	30	120	123	125	128	131	134
Tuition	955,466								
Tuition to Other School Districts Within the State		1,017	75,337	12,000	12,960	13,997	15,117	16,326	17,632
Tuition to Pennsylvania Charter Schools		244,742	186,106	247,150	266,922	288,276	311,338	336,245	363,144
Tuition to Nonpublic Schools		23,775	18,775						
Tuition to Approved Private Schools and PA Chartered Schools		734,405	909,815	786,000	848,880	916,790	990,134	1,069,344	1,154,892
Tuition - Other		115,543	144,921	163,000	176,040	190,123	205,333	221,760	239,500
Travel	7,692	2,082	3,117	4,930	4,979	5,029	5,079	5,130	5,181
Miscellaneous Purchased Services	1,749	1,230							
Supplies									
General Supplies	86,309	76,305	66,382	115,943	119,421	123,004	126,694	130,495	134,410
Energy	1,142	839	186	2,600	2,678	2,758	2,841	2,926	3,014
Food	532		330	100	103	106	109	113	116
Books & Periodicals	8,954	9,508	13,819	14,850	15,296	15,754	16,227	16,714	17,215
Property									
Equipment - Original & Additional	19,761	35,419	11,470	16,850	17,356	17,876	18,412	18,965	19,534
Equipment - Replacement	5,637		1,129	250	258	265	273	281	290
Other Objects	6,390								
Dues and Fees		3,308	5,114	6,039	6,172	6,308	6,446	6,588	6,733
Total Special Programs	9,034,960	9,717,075	9,567,498	10,174,879	10,645,162	11,118,529	11,601,481	12,032,333	12,516,375

VOCATIONAL PROGRAMS - 1300									
Personnel Services - Salaries	915,573								
Professional - Educational Salaries - Regular		1,108,489	1,137,181	1,207,525	1,246,770	1,287,290	1,329,126	1,372,323	1,416,924
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	233,588	233,887	239,134	259,761	268,593	282,022	296,123	310,929	326,476
Social Security Contributions	68,960	83,671	85,575	92,376	95,538	98,643	101,849	105,159	108,576
Retirement Contributions	155,007	237,212	293,768	362,620	399,460	428,276	454,556	459,860	474,805
Unemployment Compensation	724	1,039	840	714	718	721	725	728	732
Workmen's Compensation	3,867	6,478	8,236	8,411	8,663	8,923	9,191	9,466	9,750

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
<i>Purchased Professional & Technical Services</i>	4,578								
<i>Professional - Educational Services</i>		8,000	90						
<i>Purchased Property Services</i>	1,761								
<i>Repairs and Maintenance Services</i>		2,414	673	6,416	6,557	6,701	6,849	7,000	7,154
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>	252								
<i>Contracted Carriers</i>		543	655	500	650	650	650	650	650
<i>Printing & Binding</i>									
<i>Tuition</i>	559,200								
<i>Tuition to Career and Technology Centers</i>		638,147	620,126	573,791	619,694	669,270	722,811	780,636	843,087
<i>Travel</i>	76		66	150	152	153	155	156	158
<i>Supplies</i>									
<i>General Supplies</i>	88,018	87,109	82,651	95,600	98,468	101,422	104,465	107,599	110,827
<i>Food</i>									
<i>Books & Periodicals</i>	560	56	526	6,640	6,839	7,044	7,256	7,473	7,698
<i>Property</i>									
<i>Equipment - Original & Additional</i>	12,868	25,923	28,243	5,500	5,665	5,835	6,010	6,190	6,376
<i>Equipment - Replacement</i>	1,478	2,373	8,743	12,942	13,330	13,730	14,142	14,566	15,003
<i>Other Objects</i>	3,630								
<i>Dues and Fees</i>		915	3,175	620	3,193	3,193	3,249	3,249	3,249
Total Vocational Programs	2,050,140	2,436,257	2,509,681	2,633,565	2,774,289	2,913,873	3,057,156	3,185,985	3,331,464

OTHER INSTRUCTIONAL PROGRAMS - 1400									
<i>Personnel Services - Salaries</i>	33,461								
<i>Professional - Educational Salaries - Regular</i>		30,246	44,632	43,140	44,542	45,990	47,484	49,028	50,621
<i>Instructional Assistant Salaries - Regular</i>		5,405							
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	11	7	12						
<i>Social Security Contributions</i>	2,538	2,732	3,403	3,300	3,413	3,524	3,639	3,757	3,879
<i>Retirement Contributions</i>	4,339	6,514	10,161	12,955	14,271	15,301	16,239	16,429	16,963
<i>Unemployment Compensation</i>	33	39	195	156	157	157	158	159	160
<i>Workmen's Compensation</i>	177	246	318	300	309	319	328	338	348
<i>Purchased Professional & Technical Services</i>	3,840								
<i>Professional - Educational Services</i>		371,489	139,633	168,000	171,696	175,473	179,334	183,279	187,311
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Tuition</i>	39,450								
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>		542		9,000	9,720	10,498	11,337	12,244	13,224
<i>Tuition - Other</i>									
<i>Supplies</i>									
<i>General Supplies</i>				300	309	318	328	338	348
<i>Books & Periodicals</i>									
<i>Other Objects</i>	53,023								
<i>Dues and Fees</i>		61,614	54,614	58,450	59,736	61,050	62,393	63,766	65,169
Total Other Instructional Programs	136,872	478,833	252,967	295,602	304,153	312,630	321,241	329,338	338,023

NONPUBLIC SCHOOL PROGRAMS - 1500									
<i>Professional - Educational Services</i>			6,407						
Total NonPublic School Programs			6,407						

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
PUPIL PERSONNEL SERVICES - 2100									
Personnel Services - Salaries	1,280,502								
Official/Administrative Salaries - Regular		267,748	259,728	269,620	278,382	287,430	296,771	306,416	316,375
Official/Administrative Salaries - Temporary			10,000						
Professional - Educational Salaries - Regular	829,164	735,709		865,200	893,319	922,352	952,328	983,279	1,015,236
Office/Clerical Salaries - Regular		230,954	228,721	233,502	241,091	248,927	257,017	265,370	273,994
Office/Clerical Salaries - Overtime		7,925	8,388						
Service Work Salaries - Overtime		3,027	2,422	7,058	7,287	7,524	7,769	8,021	8,282
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	256,349	274,085	269,533	297,406	307,518	322,893	339,038	355,990	373,790
Social Security Contributions	96,469	100,868	93,032	105,217	108,818	112,355	116,006	119,777	123,669
Retirement Contributions	215,095	286,431	318,984	413,027	454,988	487,810	517,743	523,784	540,807
Unemployment Compensation	1,097	1,389	1,329	1,060	1,065	1,071	1,076	1,081	1,087
Workmen's Compensation	5,863	8,575	10,011	9,580	9,867	10,163	10,468	10,782	11,106
Other Current Employee Benefits	1,080	960	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services	131,222								
Professional - Educational Services		65,020	64,725	65,000	66,430	67,891	69,385	70,912	72,472
Technical Services		84,260	81,819	90,000	91,980	94,004	96,072	98,185	100,345
Purchased Property Services									
Other Purchased Services	86								
Student Transportation Services									
Contracted Carriers				200	205	211	216	222	227
Printing & Binding	400	604	11	750	767	783	801	818	836
Travel	1,266	1,629	1,448	1,300	1,313	1,326	1,339	1,353	1,366
Supplies									
General Supplies	40,602	50,533	29,342	57,647	59,376	61,158	62,992	64,882	66,829
Food	59	71	540	100	103	106	109	113	116
Books & Periodicals	2,172	3,026	2,358	4,167	4,292	4,421	4,553	4,690	4,831
Property									
Equipment - Original & Additional	1,909		638						
Other Objects	29,439								
Dues and Fees		27,133	33,057	34,675	35,438	36,217	37,014	37,829	38,661
Total Pupil Personnel Services	2,063,610	2,243,403	2,153,776	2,457,488	2,564,221	2,668,622	2,772,678	2,855,483	2,952,008

INSTRUCTIONAL STAFF SERVICES - 2200									
Personnel Services - Salaries	534,667								
Official/Administrative Salaries - Regular		112,414	114,662	203,102	209,703	216,519	223,555	230,821	238,323
Professional - Educational Salaries - Regular		414,960	368,556	369,248	381,249	393,639	406,432	419,641	433,280
Professional - Educational Salaries - Overtime		1,050	3,500						
Office/Clerical Salaries - Regular		40,855	70,270	75,492	77,946	80,479	83,095	85,795	88,584
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	122,599	119,532	131,251	157,539	162,896	171,040	179,592	188,572	198,001
Social Security Contributions	39,700	42,498	41,418	49,560	51,256	52,922	54,642	56,418	58,252
Retirement Contributions	91,152	122,062	143,925	194,547	214,312	229,772	243,871	246,717	254,735
Unemployment Compensation	450	570	472	448	450	452	455	457	459
Workmen's Compensation	2,407	3,554	4,167	4,512	4,648	4,787	4,931	5,079	5,231
Other Current Employee Benefits	360	360	660	660	660	660	660	660	660
Purchased Professional & Technical Services	30,606								
Professional - Educational Services		8,141	19,383	16,855	18,541	18,948	19,365	19,791	20,227
Purchased Property Services	5,323								
Repairs and Maintenance Services		4,163	6,216	6,000	6,132	6,267	6,405	6,546	6,690
Other Purchased Services									



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
<i>Student Transportation Services</i>									
Communications	8,341	8,341	8,341	7,500	7,665	7,834	8,006	8,182	8,362
Printing & Binding	549	562	442	1,100	1,124	1,149	1,174	1,200	1,226
Travel	1,969	4,459	2,254	17,400	17,574	17,750	17,927	18,107	18,288
Supplies									
General Supplies	35,464	31,202	38,110	31,409	32,351	33,322	34,321	35,351	36,412
Food									
Books & Periodicals	73,825	72,363	69,279	72,275	74,443	76,677	78,977	81,346	83,787
Property									
Equipment - Original & Additional	2,602	613	3,459	14,550	14,987	15,436	15,899	16,376	16,867
Equipment - Replacement	16,323	999	16,991	4,250	4,378	4,509	4,644	4,783	4,927
Other Objects	4,952								
Dues and Fees		11,293	2,982	22,650	23,148	23,658	24,178	24,710	25,254
Total Instructional Staff Services	971,289	999,991	1,046,340	1,249,098	1,303,462	1,355,820	1,408,131	1,450,553	1,499,563

ADMINISTRATIVE SERVICES - 2300									
<i>Personnel Services - Salaries</i>	1,703,280								
Official/Administrative Salaries - Regular		1,425,217	1,451,455	1,503,705	1,552,576	1,603,034	1,655,133	1,708,925	1,764,465
Professional - Educational Salaries - Regular		3,675							
Office/Clerical Salaries - Regular		383,837	431,525	433,629	447,722	462,273	477,297	492,809	508,826
Service Work Salaries - Overtime		1,257	6,196						
Instructional Assistant Salaries - Regular		51,119	55,292	64,865	66,973	69,150	71,397	73,717	76,113
<i>Personnel Services - Employee Benefits</i>									
Group Insurance - Contracted Provider	377,811	392,013	427,114	434,625	449,403	471,873	495,466	520,240	546,252
Social Security Contributions	128,264	137,736	143,783	149,096	154,200	159,211	164,385	169,728	175,244
Retirement Contributions	280,394	391,289	492,316	601,261	662,346	710,125	753,700	762,495	787,276
Tuition Reimbursements		4,035	11,371						
Unemployment Compensation	1,610	2,044	2,024	1,627	1,635	1,643	1,652	1,660	1,668
Workmen's Compensation	8,602	12,749	14,887	13,946	14,364	14,795	15,239	15,696	16,167
Other Current Employee Benefits	4,500	4,860	8,470	8,580	8,580	8,580	8,580	8,580	8,580
<i>Purchased Professional & Technical Services</i>	411,276								
Official/Administrative Services		218,180	213,464	223,600	228,519	233,547	238,685	243,936	249,302
Professional - Educational Services		36,858	36,621	23,770	24,293	24,827	25,374	25,932	26,502
Other Professional Services		187,261	295,379	254,600	260,201	265,926	271,776	277,755	283,866
Technical Services		15,781	14,680	15,632	15,976	16,327	16,687	17,054	17,429
<i>Purchased Property Services</i>	13,312								
Repairs and Maintenance Services		8,258	17,706	11,900	12,162	12,429	12,703	12,982	13,268
Rentals		3,127	1,634	3,550	3,628	3,708	3,789	3,873	3,958
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
Contracted Carriers			1,713	500	513	526	540	554	568
<i>Insurance-General</i>									
Bonding Insurance		11,560	11,560	11,900	12,162	12,429	12,703	12,982	13,268
Communications	3,803	4,471	6,356	4,300	7,525	7,691	7,860	8,033	8,209
Advertising	4,788	4,185	9,371	4,500	9,450	9,658	9,870	10,088	10,309
Printing & Binding	17,090	29,522	28,928	35,190	35,964	36,755	37,564	38,390	39,235
Travel	5,863	9,636	7,000	8,095	8,176	8,258	8,340	8,424	8,508
Supplies									
General Supplies	53,603	47,823	48,995	57,969	59,708	61,499	63,344	65,245	67,202
Food	2,542	3,567	1,083	3,200	3,296	3,395	3,497	3,602	3,710
Books & Periodicals	1,482	1,973	2,764	3,588	3,696	3,807	3,921	4,038	4,159
Property									

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Equipment - Original & Additional	4,372	2,058	26,184	33,500	33,500	33,500	33,500	33,500	9,045
Equipment - Replacement	1,639	10,759	6,513	7,500	7,725	7,957	8,195	8,441	8,695
Other Objects	39,940								
Dues and Fees		41,227	107,828	30,246	30,911	31,591	32,286	32,997	33,723
Claims, Judgments and Penalties Against the LEA				24,000	24,000	24,528	25,068	25,619	26,183
Miscellaneous Other Uses of Funds		397,157							
Total Administrative Services	3,064,171	3,843,232	3,882,210	3,968,874	4,139,204	4,299,044	4,458,551	4,587,294	4,711,730

PUPIL HEALTH - 2400

Personnel Services - Salaries	389,106								
Official/Administrative Salaries - Regular		27,548	28,374	29,226	30,175	31,156	32,169	33,214	34,294
Professional - Educational Salaries - Regular		5,923							
Professional - Other Salaries - Regular		434,510	414,424	430,870	444,873	459,332	474,260	489,673	505,588
Instructional Assistant Salaries - Regular		46,408	41,854	49,927	51,549	53,225	54,954	56,740	58,585
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	104,420	97,049	102,889	110,886	114,656	120,389	126,409	132,729	139,365
Social Security Contributions	29,109	38,861	36,414	39,017	40,352	41,664	43,018	44,416	45,859
Retirement Contributions	62,915	110,080	124,986	153,160	168,720	180,891	191,991	194,231	200,544
Unemployment Compensation	327	500	433	347	348	350	352	353	355
Workmen's Compensation	1,745	3,208	3,675	3,552	3,659	3,769	3,882	3,998	4,118
Purchased Professional & Technical Services	17,035								
Professional - Educational Services		90,276	123,843	15,000	15,330	15,667	16,012	16,364	16,724
Other Professional Services		1,030	1,041	1,500	1,533	1,567	1,601	1,636	1,672
Purchased Property Services									
Repairs and Maintenance Services		297		300	300	300	307	313	320
Other Purchased Services	51								
Printing & Binding		51							
Travel	218	242	15	250	253	255	258	260	263
Supplies									
General Supplies	6,080	8,696	9,707	8,600	8,858	9,124	9,397	9,679	9,970
Food		28	10	30	31	32	33	34	35
Books & Periodicals									
Property									
Equipment - Original & Additional	2,920	6,412	310	3,000	3,090	3,183	3,278	3,377	3,478
Equipment - Replacement	351	4,673	679	3,000	3,090	3,183	3,278	3,377	3,478
Other Objects	65								
Dues and Fees				100	102	104	107	109	111
Total Pupil Health	614,342	875,792	888,655	848,764	886,920	924,189	961,304	990,505	1,024,759

BUSINESS SERVICES - 2500

Personnel Services - Salaries	181,359								
Official/Administrative Salaries - Regular		145,108	150,705	153,872	158,873	164,036	169,367	174,872	180,555
Office/Clerical Salaries - Regular		56,095	76,662	90,846	93,798	96,847	99,994	103,244	106,600
Office/Clerical Salaries - Overtime		71	143						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	37,087	39,146	44,256	49,895	51,591	54,171	56,879	59,723	62,709
Social Security Contributions	13,506	15,057	17,067	18,721	19,362	19,991	20,641	21,312	22,004
Retirement Contributions	30,704	43,073	58,278	73,489	80,955	86,795	92,121	93,196	96,224
Tuition Reimbursements									
Unemployment Compensation	174	221	184	148	149	150	151	151	152
Workmen's Compensation	927	1,377	1,811	1,705	1,756	1,808	1,863	1,918	1,976
Other Current Employee Benefits	540	540	990	990	990	990	990	990	990

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
<i>Purchased Professional & Technical Services</i>	27,708								
<i>Official/Administrative Services</i>		15,700	950	10,600	10,833	11,072	11,315	11,564	11,818
<i>Professional - Educational Services</i>		25,194	19,683	19,950	20,389	20,837	21,296	21,764	22,243
<i>Purchased Property Services</i>	480,718								
<i>Rentals</i>		399,932	451,094	481,800	492,400	503,232	514,304	525,618	537,182
<i>Other Purchased Services</i>									
<i>Insurance-General</i>	33,873								
<i>Bonding Insurance</i>		36,077	36,311	36,411	37,212	38,031	38,867	39,722	40,596
<i>Communications</i>	20,839	23,142	3,997	25,800	26,368	26,948	27,541	28,146	28,766
<i>Advertising</i>									
<i>Printing & Binding</i>	1,708	763	3,225	2,635	2,693	2,752	2,813	2,875	2,938
<i>Travel</i>	1,481	1,008	1,395	2,100	2,121	2,142	2,164	2,185	2,207
<i>Supplies</i>									
<i>General Supplies</i>	40,906	48,044	50,868	65,684	67,655	69,684	71,775	73,928	76,146
<i>Food</i>	513	584	841	450	464	477	492	506	522
<i>Books & Periodicals</i>									
<i>Property</i>									
<i>Equipment - Original & Additional</i>									
<i>Equipment - Replacement</i>	906	6,284	5,262	6,000	6,180	6,365	6,556	6,753	6,956
<i>Other Objects</i>	21,690								
<i>Dues and Fees</i>		21,191	17,836	22,949	23,454	23,970	24,497	25,036	25,587
Total Business Services	894,639	878,608	941,556	1,064,045	1,097,241	1,130,299	1,163,625	1,193,505	1,226,172

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600									
<i>Personnel Services - Salaries</i>	1,514,601								
<i>Official/Administrative Salaries - Regular</i>		160,413	163,621	168,530	174,007	179,662	185,501	191,530	197,754
<i>Service Work Salaries - Regular</i>		1,289,292	1,340,119	1,393,962	1,439,266	1,486,042	1,534,338	1,584,204	1,635,691
<i>Service Work Salaries - Temporary</i>		69,966	65,704	45,000	46,463	47,973	49,532	51,141	52,804
<i>Service Work Salaries - Overtime</i>		57,334	61,068	66,335	68,491	70,717	73,015	75,388	77,838
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	560,585	581,374	592,926	590,804	610,891	641,436	673,508	707,183	742,542
<i>Social Security Contributions</i>	112,565	116,501	120,639	128,048	132,431	136,735	141,179	145,767	150,505
<i>Retirement Contributions</i>	255,811	330,716	412,402	502,650	553,717	593,660	630,088	637,441	658,158
<i>Unemployment Compensation</i>	1,391	1,676	2,741	2,140	2,151	2,162	2,172	2,183	2,194
<i>Workmen's Compensation</i>	7,435	10,454	12,647	11,659	12,009	12,369	12,740	13,122	13,516
<i>Other Current Employee Benefits</i>	3,920	4,080	6,300	7,260	7,260	7,260	7,260	7,260	7,260
<i>Purchased Professional & Technical Services</i>	62,555								
<i>Professional - Educational Services</i>		9,640	21,416	40,500	41,391	42,302	43,232	44,183	45,155
<i>Technical Services</i>		35,121	29,800	34,663	35,426	36,205	37,001	37,815	38,647
<i>Purchased Property Services</i>	1,400,393								
<i>Cleaning Services</i>		142,546	106,876	142,228	145,357	148,555	151,823	155,163	158,577
<i>Utility Services</i>		1,035,662	1,144,796	1,081,532	1,105,326	1,129,643	1,154,495	1,179,894	1,205,852
<i>Repairs and Maintenance Services</i>		211,853	225,645	199,735	204,129	208,620	213,210	217,900	222,694
<i>Construction Services</i>		750							
<i>Extermination Services</i>		8,720	6,777	7,350	7,512	7,677	7,846	8,018	8,195
<i>Other Purchased Services</i>									
<i>Automotive Liability Insurance</i>	17,142	16,930	11,184	11,373	11,623	11,879	12,140	12,407	12,680
<i>General Property and Liability Insurance</i>	153,159	159,357	150,454	145,339	148,536	151,804	155,144	158,557	162,045
<i>Communications</i>	98,366	56,268	96,482	111,800	114,260	116,773	119,342	121,968	124,651
<i>Travel</i>	2,479	2,634	1,999	2,730	2,757	2,785	2,813	2,841	2,869
<i>Supplies</i>									
<i>General Supplies</i>	199,962	194,358	230,420	226,460	233,254	240,251	247,459	254,883	262,529



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Energy	286,998	285,415	136,492	292,502	301,277	310,315	319,625	329,214	339,090
Food	39	60							
Property									
Equipment - Original & Additional		2,370							
Equipment - Replacement	24,126	24,374	13,297	35,350	36,411	37,503	38,628	39,787	40,980
Other Objects									
Dues and Fees		2,250		200	204	209	213	218	223
Total Operation and Maintenance of Plant Services	4,701,527	4,810,110	4,953,803	5,248,149	5,434,147	5,622,536	5,812,305	5,978,069	6,162,450

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries	32,365								
Office/Clerical Salaries - Regular		39,445	29,960	41,457	42,805	44,196	45,632	47,115	48,646
Office/Clerical Salaries - Overtime		510							
Service Work Salaries - Overtime			281	298	308	318	328	339	350
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	16,049	17,480	12,079	17,103	17,684	18,568	19,497	20,472	21,495
Social Security Contributions	2,417	2,989	2,238	3,194	3,304	3,411	3,522	3,636	3,754
Retirement Contributions	5,277	8,316	7,814	12,539	13,813	14,809	15,718	15,902	16,418
Unemployment Compensation	30	43	57	44	44	44	44	45	45
Workmen's Compensation	159	268	329	291	300	309	318	327	337
Other Current Employee Benefits	480	480	595	840	840	840	840	840	840
Purchased Professional & Technical Services	151,824								
Professional - Educational Services		188,427	176,498	159,000	162,498	166,073	169,727	173,461	177,277
Other Purchased Services									
Contracted Carriers	3,489,741	3,755,151	4,405,637	4,304,277	4,416,189	4,531,010	4,648,816	4,769,685	4,893,697
Student Transportation Services from the IU									
Printing & Binding			51						
Travel			15,116						
Miscellaneous Purchased Services									
Supplies									
General Supplies			1,995	1,995	2,055	2,116	2,180	2,245	2,313
Energy	354,164	345,325							
Food			25						
Books & Periodicals			50						
Other Objects	71								
Dues and Fees		36,415							
Total Student Transportation Services	4,052,577	4,394,850	4,652,728	4,541,038	4,659,838	4,781,694	4,906,621	5,034,066	5,165,172

CENTRAL & OTHER SUPPORT SERVICES - 2800

Personnel Services - Salaries	189,731								
Official/Administrative Salaries - Regular		170,729	237,077	245,836	253,825	262,075	270,592	279,386	288,467
Professional - Educational Salaries - Regular		5,911	28,002	25,814	26,653	27,519	28,414	29,337	30,290
Office/Clerical Salaries - Regular		47,420	31,995	46,653	48,169	49,735	51,351	53,020	54,743
Office/Clerical Salaries - Overtime		455							
Service Work Salaries - Overtime			(24)						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	39,576	44,768	51,355	57,325	59,274	62,238	65,350	68,617	72,048
Social Security Contributions	14,164	17,125	22,220	24,144	24,970	25,782	26,620	27,485	28,378
Retirement Contributions	32,121	48,046	75,554	95,589	105,301	112,897	119,824	121,223	125,162
Unemployment Compensation	180	243	380	304	306	307	309	310	312
Workmen's Compensation	963	1,514	2,319	2,224	2,291	2,360	2,431	2,503	2,579
Other Current Employee Benefits	540	630	1,650	1,650	1,650	1,650	1,650	1,650	1,650



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
<i>Purchased Professional & Technical Services</i>	1,100,423								
<i>Professional - Educational Services</i>		1,101,138	472,435	592,047	605,072	618,384	631,988	645,892	660,102
<i>Technical Services</i>		7,266	936	7,200	7,358	7,520	7,686	7,855	8,028
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>		191	593						
<i>Other Purchased Services</i>									
<i>Communications</i>	28,410	23,922	23,725	33,100	33,828	34,572	35,333	36,110	36,905
<i>Advertising</i>	6,565	7,537	3,014	9,000	9,198	9,400	9,607	9,819	10,035
<i>Printing & Binding</i>	717	137	134	250	256	261	267	273	279
<i>Travel</i>	283	360	1,237	3,500	3,500	3,500	3,500	3,500	3,500
<i>Supplies</i>									
<i>General Supplies</i>	112,663	159,001	178,315	182,525	188,001	193,641	199,450	205,433	211,597
<i>Food</i>	754	563	360	400	412	424	437	450	464
<i>Books & Periodicals</i>	942	352	459	5,100	700	721	743	765	788
<i>Property</i>									
<i>Equipment - Original & Additional</i>		14,200	8,039						
<i>Equipment - Replacement</i>		347	895,479	900,000	427,000	439,810	453,004	466,594	480,592
<i>Infrastructure Assets</i>		146,604	646,587	516,000					
<i>Other Objects</i>	1,988								
<i>Dues and Fees</i>		2,664	1,725	6,000	6,132	6,267	6,405	6,546	6,690
Total Central & Other Support Services	1,530,020	1,801,124	2,683,567	2,754,661	1,803,896	1,859,063	1,914,959	1,966,769	2,022,606

OTHER SUPPORT SERVICES - 2900									
<i>Other Purchased Services</i>									
<i>Miscellaneous Purchased Services</i>	70,289	70,590	70,498	73,250	74,349	75,464	76,596	77,745	78,911
<i>Other Objects</i>									
Total Other Support Services	70,289	70,590	70,498	73,250	74,349	75,464	76,596	77,745	78,911

STUDENT ACTIVITIES - 3200									
<i>Personnel Services - Salaries</i>	764,247								
<i>Official/Administrative Salaries - Regular</i>		90,177	91,980	94,739	97,818	100,998	104,280	107,669	111,168
<i>Professional - Other Salaries - Regular</i>		649,498	654,659	675,781	697,744	720,421	743,835	768,009	792,970
<i>Professional - Other Salaries - Overtime</i>		43,277	51,606	42,500	43,881	45,307	46,780	48,300	49,870
<i>Office/Clerical Salaries - Regular</i>		49,365	53,140	53,426	55,163	56,955	58,806	60,718	62,691
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	35,638	37,246	38,223	38,346	39,650	41,632	43,714	45,900	48,195
<i>Social Security Contributions</i>	57,821	63,022	64,360	66,473	68,748	70,983	73,290	75,672	78,131
<i>Retirement Contributions</i>	115,427	159,254	198,124	260,292	286,736	307,421	326,284	330,092	340,820
<i>Unemployment Compensation</i>	730	918	4,768	3,853	3,872	3,892	3,911	3,931	3,950
<i>Workmen's Compensation</i>	3,900	5,726	6,408	6,121	6,305	6,494	6,689	6,889	7,096
<i>Other Current Employee Benefits</i>	840	840	1,320	1,320	1,320	1,320	1,320	1,320	1,320
<i>Purchased Professional & Technical Services</i>	98,066								
<i>Professional - Educational Services</i>		2,307	95,200	60,500	61,831	63,191	64,581	66,002	67,454
<i>Other Professional Services</i>		47,000	50,000	50,000	51,100	52,224	53,373	54,547	55,747
<i>Purchased Property Services</i>	49,717								
<i>Repairs and Maintenance Services</i>		45,311	39,060	55,000	56,210	57,447	58,710	60,002	61,322
<i>Rentals</i>		9,135	12,305	20,000	20,440	20,890	21,349	21,819	22,299
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>	96,636								
<i>Contracted Carriers</i>		104,950	99,426	108,738	111,565	114,466	117,442	120,495	123,628
<i>Insurance-General</i>	12,725								
<i>Other Insurance</i>		12,725	12,725	12,725	12,852	12,852	12,852	12,852	12,852



	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Communications									
Printing & Binding	6,603	19,579	1,405	21,750	22,229	22,718	23,217	23,728	24,250
Travel	14,608	27,871	18,162	8,300	8,383	8,467	8,551	8,637	8,723
Supplies									
General Supplies	57,080	69,745	60,380	79,525	81,911	84,368	86,899	89,506	92,191
Food	48	351	161						
Books & Periodicals				200	206	212	219	225	232
Property									
Equipment - Original & Additional	67,040	55,400	53,998	73,125	75,319	77,578	79,906	82,303	84,772
Equipment - Replacement			2,854	1,000	1,030	1,061	1,093	1,126	1,159
Other Objects	30,665								
Dues and Fees		48,951	43,766	43,723	44,685	45,668	46,673	47,699	48,749
Total Student Activities	1,411,791	1,542,647	1,654,032	1,777,438	1,848,999	1,916,564	1,983,775	2,037,442	2,099,591

COMMUNITY SERVICES - 3300

Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services	5,000								
Professional - Educational Services		5,000	5,000						
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects	80,800								
Grants to Municipal and Community Service Organizations		19,000	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts		40,800	37,050	55,000	55,000	55,000	55,000	55,000	55,000
Total Community Services	85,800	64,800	80,550	93,500	93,500	93,500	93,500	93,500	93,500

EXISTING SITE IMPROVEMENT SERVICES - 4200

Land and Improvements		8,260		53,981					
Dues and Fees			1,100						
Total Existing Site Improvement Services		8,260	1,100	53,981					

ARCH. & ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400

Purchased Professional & Technical Services	17,154								
Other Professional Services		28,132	31,845	60,000					
Total Arch. & Engin Services/Educational Specifications Dev - Imp	17,154	28,132	31,845	60,000					

EXISTING BUILDING IMPROVEMENT SERVICES - 4600

Purchased Professional & Technical Services	9,850								
Purchased Property Services									
Construction Services	86,837	478,792	211,843	537,500					
Equipment - Original & Additional	26,950	32,640	51,864	81,800					
Equipment - Replacement		320,938	37,494						
Total Existing Building Improvement Services	123,637	832,370	301,202	619,300					



(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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DEBT SERVICE - 5100								
Other Objects								
Interest	5,280,269	4,530,388	4,337,775	4,428,734	4,386,386	4,254,789	4,091,784	3,947,376
Refund of Prior Year's Receipts	204,561		226,006	210,000	210,000	210,000	210,000	210,000
Other Financing Uses								
Redemption of Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,690,000	4,835,000	5,280,000	5,425,000
Authority Obligations		54,318,676						
Miscellaneous Other Uses of Funds			6,520,731					
Total Debt Service	9,679,748	63,239,064	15,794,512	9,278,734	9,286,386	9,299,789	9,581,784	9,579,782

INTERFUND TRANSFERS - 5200								
Fund Transfers	565,284	2,760	1,146		2,502,255	2,959,594	3,852,090	4,460,955
Total Interfund Transfers	565,284	2,760	1,146		2,502,255	2,959,594	3,852,090	4,460,955

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

TOTAL EXPENDITURES	66,573,771	128,951,833	82,565,693	80,194,586	83,860,395	87,178,460	91,214,899	94,220,544	96,315,628
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Preliminary calculation - for December 12, 2016 finance committee meeting

2017-2018 Real Estate Tax Revenue Estimate

Projected Assessed Value of taxable properties for July 1, 2017		Rate	Richland Twp	Twp of Pine	Totals	
Assessed value of taxable properties - estimate based on recapitulation sheets dated June 24, 2016			1,031,334,315	1,805,516,431	2,836,850,746	
Less: Estimated homestead exclusion (state property tax reduction)			(33,018,270)	(31,725,924)	(64,744,194)	(1,274,716.06)
Adjustment for construction & growth (June 2016 to June 2017)		2.00%	20,626,686	36,110,329	56,737,015	
Projected assessed value of taxable properties			1,018,942,731	1,809,900,836	2,828,843,567	
Assumed 2017-2018 millage rate			0.0196885			
Net tax levy			20,061,454	35,634,233	55,695,687	
Estimated delinquent percentage		2.00%	98.00%	(401,229)	(712,685)	(1,113,914)
Estimated discounts		86%	2.0%	(345,057)	(612,909)	(957,966)
Estimated penalties		1.50%	10.0%	30,092	53,451	83,544
Total Real Estate Taxes Budgeted			19,345,260	34,362,090	53,707,351	96.43%
est. value of 1 mill (net collection rate)=					2,727,854	
					PDE base index =	2.50%
					Exceptions =	
					Millage equivalent (for exceptions)=	-
					possible millage increase up to index	0.4802075
					Millage rate (assuming increase to index)	19.6885
					possible millage increase up to index & including exceptions	0.4802
					Millage rate (assuming increase to adjusted index & exceptions)	19.6885
					Est. revenue from max millage increase w/exceptions	1,309,936
					Est. revenue from only tax increase to index	1,309,936

**Pine-Richland School District
Assignment of Fund Balance**

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

As per prior year audited financial statements:

General Fund as of June 30, 2015:

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

Total budgeted expenditures & other financing uses for 2015-2016	76,745,362.00	
8% of total budgeted expenditures & other financing uses	6,139,628.96	8.0%

General Fund as of June 30, 2016:

Nonspendable - prepaid expense	679,079.14	<u>Notes:</u> represents July 2016 healthcare premiums paid in June 2016 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was
Committed for the Public School Employees' Retirement System	192,471.00	used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	4,285,283.25	added \$904,614.25 at June 30, 2016
Assigned for 2016-2017 budget	162,245.00	budgeted reduction in fund balance for capital improvements
Assigned for athletic account	15,802.30	as reflected from athletic account trial balance for 2015-2016
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	7,212,932.63	added \$1,914,542.61 at June 30, 2016
Unassigned fund balance	6,139,628.96	8% of 15-16 budgeted expenditures
Total fund balance as of June 30, 2016	19,323,080.28	

Increase from 2015-2016 fiscal year 1,809,228.50

Scope: reviewed variances which exceed \$50,000 and 10%

Although the variances for local and state revenue did not meet the criteria shown above, we included explanations below for these based solely on the dollar value variance.

	2015-2016 Adjusted Budget	2015-2016 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	59,337,187	61,226,583	1,889,396	3.2%	1
7000 State sources	15,671,763	16,073,824	402,061	2.6%	2
8000 Federal sources	314,737	454,381	139,644	44.4%	A
Total revenues	75,323,687	77,754,788			
Expenditures:					
1100 Regular education	30,880,682	31,091,620	(210,937)	-0.7%	W
1200 Special education	9,864,899	9,567,498	297,400	3.0%	W
1300 Vocational instruction	2,440,699	2,509,681	(68,982)	-2.8%	W
1400 Other instructional programs	290,906	252,967	37,939	13.0%	W
1500 Nonpublic school programs - (Title 1)	-	6,407	(6,407)	100.0%	W
2100 Pupil personnel	2,339,676	2,153,776	185,900	7.9%	W
2200 Instructional staff	1,047,412	1,046,340	1,072	0.1%	W
2300 Administration	3,770,962	3,882,210	(111,248)	-3.0%	W
2400 Health services	849,457	888,655	(39,198)	-4.6%	W
2500 Business services	1,027,702	941,556	86,145	8.4%	W
2600 Operation of plant & maintenance	5,117,584	4,953,803	163,780	3.2%	W
2700 Student transportation	4,428,649	4,652,728	(224,079)	-5.1%	W
2800 Central services	2,866,475	2,683,567	182,908	6.4%	W
2900 Other support services	76,513	70,498	6,015	7.9%	W
3200 Student activities & athletics (+athletic officials)	1,686,725	1,654,032	32,693	1.9%	W
3300 Community services	81,050	80,550	500	0.6%	W
4000 Capital outlay	186,638	334,147	(147,509)	-79.0%	B
5110 & 5120 Debt service & refunded bonds	9,029,334	9,047,775	(18,441)	-0.2%	W
Total expenditures	75,985,362	75,817,810		0.0%	
Excess (deficiency) of revenues over expenditures	(661,675)	1,936,978			
Other financing sources (uses):					
Interfund transfers in	-	14,998	(14,998)	100.0%	W
Proceeds from issuance of debt	-	6,590,000	(6,590,000)	100.0%	D
Bond premium	-	14,683	(14,683)	100.0%	W
Sale of fixed assets	-	452	(452)	100.0%	W
Interfund transfers out	-	(1,146)	1,146	100.0%	W
Refunded bonds - escrow	-	(6,520,731)	6,520,731	100.0%	D
Budgetary reserve	(550,000)	-	(550,000)	100.0%	C
5130 Refund - prior year receipts (real estate tax refunds)	(210,000)	(226,006)	16,006	-7.6%	W
Total other financing sources (uses)	(760,000)	(127,750)			
Net change in fund balance	(1,421,675)	1,809,228			
Fund balance - June 30, 2015		<u>17,513,852</u>			
Fund balance - June 30, 2016		<u><u>19,323,080</u></u>			

W line item does not meet scope requirements, waive further review

Variance Descriptions

A	During the 2015-2016 school year, the school district drew down additional funds available for ACCESS funding. This funding came from both PDE and the AIU.
B	\$87,700 related to the Hance paving project, \$11,500 related to an upgrade of MS lighting in the gymnasium and \$17,000 related to the replacement clock system for Richland Elementary. These projects were all budgeted for 2016-2017, but they were completed in June 2016.
C	Budgetary reserve was not used during the fiscal year. This amount is intended to roll into fund balance at the end of the year unless the school board intentionally approves a budget transfer for a specific purpose.
D	Variances shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year
1	\$800,000 was received from the AHN Wexford Pavilion which was not included in the taxable assessed valuation estimate for the final budget; additional \$200,000 received in real estate transfer taxes; \$367,000 in earned income tax revenue from growth, \$580,000 in additional revenue from delinquent real estate taxes
2	Ready to Learn block grant was not included in the final budget for 15-16

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
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	2,284	2,261	4,545
2017*	2,270	2,281	4,551

*As of October 3, 2016

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2018	2,335	2,316	4,651

Act 1 Timeline for 2017-2018 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 2017-2018 Proposed Preliminary Budget. As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2016 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2017-2018 permitted tax increase base index.	Section 333(I)
September 30, 2016 <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 2016 <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, 2016 – tax certification deadline <i>(annual deadline)</i>	School district (that imposed earned income tax in 2015 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 2015 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 27, 2016 <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>December 31, 2016 – 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 2016/January 2017</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>January 26, 2017 – 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 2017-2018 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 31, 2017 <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 Feb. 10, Feb. 15, 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. 10, Feb. 15 as to tax collector compensation, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 5, 2017 <i>(or 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p>School district deadline to publish notice of intent to adopt 2017-2018 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>February 10, 2017 <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>February 15, 2017 – 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 – elected 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, or serves for years starting 2018.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p>Elected or municipality appointed tax collector qualification</p>	<p>In the first year of service by, or in the first year of a new term of, an elected or municipality appointed tax collector, prior to delivery of the tax duplicate or tax bills to the collector, the school district should receive copies of: (1) DCED Qualified Tax Collector Certificate; (2) Criminal history background information report; (3) Bond in proper form; (4) Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p>February 19, 2017 <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 23, 2017 <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>March 1, 2017 – 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, 2016.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 2, 2017 <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>March 2, 2017 – 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>March 17, 2017 (60 days prior to primary election) (n/a if opt out)</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 27 if referendum exception request submitted.)</p>	<p>Section 333(c)(3)</p>
<p>March 22, 2017 (55 days prior to primary election) (n/a if opt out)</p>	<p>Department of Education deadline to rule on school district request for referendum exception.</p>	<p>Section 333(j)(5)(i)</p>
<p>March 27, 2017 (50 days prior to primary election) (n/a if opt out)</p>	<p>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.</p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2017 (annual deadline)</p>	<p>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.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2017 (annual deadline)</p>	<p>Secretary of Budget notifies Department of Education whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p>May/June of 2017</p>	<p>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.)</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>
<p>May 1, 2017 – slot money notice (annual deadline)</p>	<p>Department of Education notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2017 – county homestead report (annual deadline)</p>	<p>County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>

<p>May 16, 2017 – primary election <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p>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 March 17 and March 27)</p>	<p>Section 333(c)(4)</p>
<p>May regular school board meeting</p>	<p>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.)</p>	<p>Section 683 (School Code)</p>
<p>May 30, 2017 <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, 2017 <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, 2017 <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 4, 2017 <i>(or 5 days after slot money rejection resolution adoption)</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, 2017 – 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, 2017 <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, 2017 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2016-2017 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, 2017 – homestead exclusion <i>(annual deadline)</i></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, 2017 – tax levy <i>(annual deadline)</i></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.) (Note: Lancaster County reassessment will be effective January 1, 2018.)</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, 2017 – tax bills <i>(annual deadline)</i></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, 2017 <i>(annual deadline)</i></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, 2017 <i>(annual deadline – within 15 days after final budget adoption)</i></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 eight percent (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, 2017 <i>(or 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></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 24, 2017 <i>(fourth Thursday in August)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 26, 2017 <i>(fourth Thursday in October)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>November 1, 2017</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 7, 2017 <i>(first Tuesday after first Monday in November)</i></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, 2017 <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</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 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.