

2017-2018

Final
General Operating Fund
Budget



Pine-Richland School District

For June 5, 2017 School Board Meeting

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

2017-2018
Final General Operating Fund Budget

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Ms. Barbara Williams, School Board Secretary
Ms. Dana Kirk, Director of Financial and Operational Services

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2017-2018

Final General Operating Fund Budget

Revenue

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

For 2017-2018, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 2.5%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Final General Fund Budget includes total expenditures of \$84,079,405 and total revenues of \$84,079,405 with no utilization of assigned fund balance. The budget includes a projected real estate tax increase of 1.97% with an estimated tax millage rate of 19.5867 mills.

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

Other Local Revenue

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

State Funding

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

Richland community has been \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. In 2017-2018, this will provide \$186.00 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
 - Preliminary estimates for basic education instructional subsidy reflect an increase for the District of \$268,828 or 5.51% over the amount included in the current year budget.
 - Special education subsidy for 2017-2018 is projected to be \$1,682,600 which reflects a decrease from the current year budget. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
 - Transportation revenue is expected to be decreased state-wide by \$50 million. It is unclear how the reduction will be factored in to the subsidy formula. Pine-Richland has budgeted an estimated decrease of \$187,836 based on estimated subsidy calculations for next fiscal year.
 - School district construction projects are typically reimbursed by the State based on a series of calculations. Each individual project has a separate reimbursement percentage determined at the time construction takes place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2017-2018, estimates show a slight decrease in reimbursement from the current year by \$141,980. Funding for school districts in this category continues to be uncertain from budget deliberations at the State level.
 - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2017-2018, this represents approximately \$6.3 million of the District’s total budgeted revenue.
 - Pennsylvania Department of Education no longer provides reimbursements to school districts for a portion of cyber/charter school enrollments, dual enrollment or for homebound instruction.

2017-2018
Final General Operating Fund Budget
Expenditures

Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 64.4% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

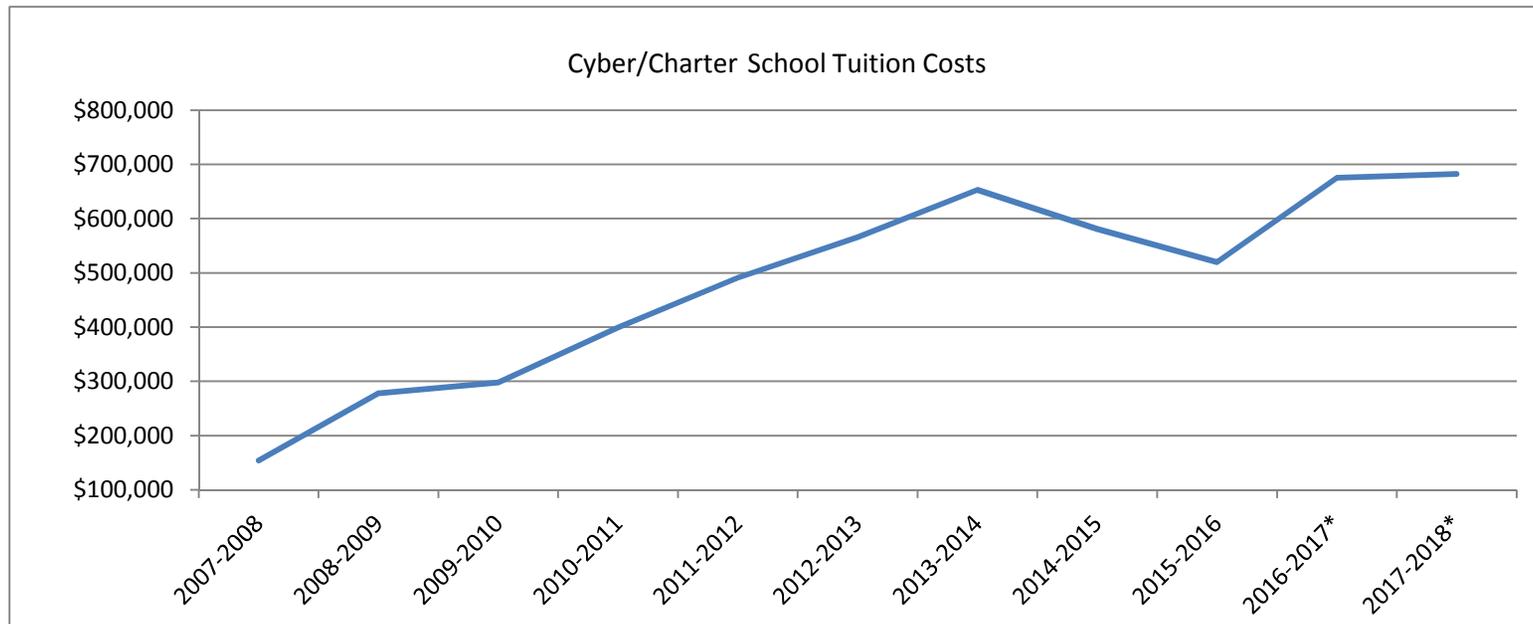
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 32.57% of salary cost from 30.03% in 2016-2017. This will result in increased expenditures to the District for next year's budget of approximately \$1.1 million (or \$573,398 in increased costs to the District after receiving state funding for retirement contributions). This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to over 36% of salary cost in the 2021-2022 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 1.9% for covered employees. Overall group health insurance expenditures for the District are budgeted to increase by \$189,451 from the 2016-2017 budget for current employees. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately \$5.6 million of the District's overall expenditures.

Tuition Expenditures

- The District is projecting \$1,353,200 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of over \$1.6 million.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to increase by \$23,540 from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed a few years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. The District's expenditures for cyber/charter school tuition are over four times more than the cost in 2007-2008. Projections for 2017-2018 show an outlay of \$682,150. During the 2016-2017 fiscal year, the District paid \$10,221.63 for each regular education student and \$21,815.07 for each special education student enrolled in cyber/charter schools.



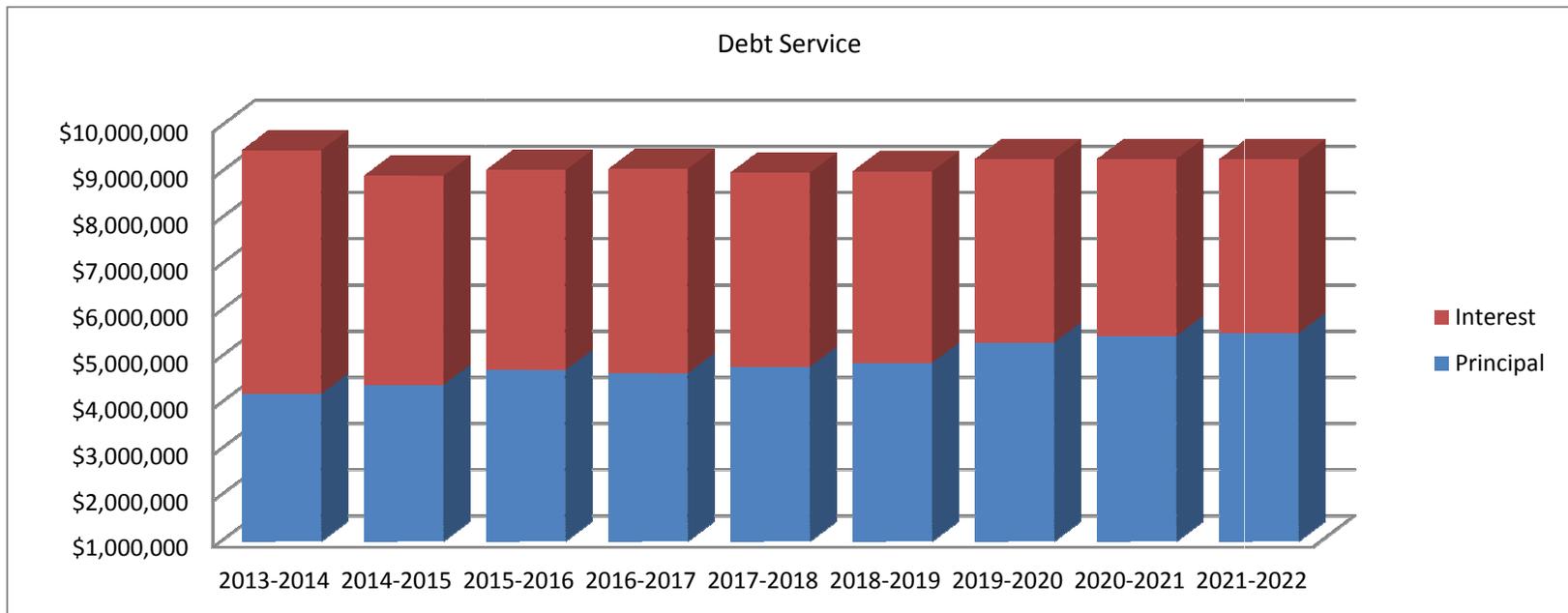
***Budgeted figures are included in the chart above for 2016-2017 and 2017-2018. All other amounts are based on actual.**

Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2017-2018 fiscal year is equal to \$2,392,142. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

Debt Service

- Interest and principal redemption on debt service represents \$8,989,080, or slightly over 10% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will decrease by \$79,654 from the 2016-2017 fiscal year. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible. The District recently completed the process of issuing refunding bonds to lower future interest costs.



Budgetary Reserve

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

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Multi-Year Capital Funding Plan

PDE – 2028	51-75
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SUMMARY LIST OF 2017-2018 BUDGET CHANGES

Description	Function	Object	Amount	Totals	April 17, 2017	May 15, 2017
					Draft Budget	Draft Budget
					and	and
					May 1, 2017	June 5, 2017
					Proposed Final	Final
					Budget	Budget
<u>EXPENDITURE CHANGES:</u>						
<i>Personnel:</i>						
Reduce allocation for tuition reimbursement	2271 2834	240	(\$30,000)			
Increase projected allocation for system-wide technology services - overtime and applicable employer benefit contributions	2818	various	\$12,041			
Increase in estimated faculty hours worked at ancillary rate	1110	various	\$6,746			
<i>Operating:</i>						
Increase allocation for contracted CPO services for High School swimming pool	2620	329	\$5,895			
Decrease allocation for repairs and maintenance to High School swimming pool (correction of account code)	2620	431	(\$5,895)			
Increase in cost of Destiny online subscription renewal - Library Services	2250	650	\$10,584			
Increase in projected cost for Asset Science materials	1110	610	\$8,843			
Consulting / substitute staffing fees for Business / HR departments for temporary time frame	2514 2513	329	\$21,400			
Increase in early intervention services through AIU	1280	322	\$9,000			
Increase in estimated legal fees	2350	330	\$25,000			
Increase to system-wide technology - repairs/maintenance of equipment	2818	431	\$2,500			
Estimated 3% increase in Tier 2 consulting and outsourced staffing - technology department	2818	329	\$10,530			
Supplies or equipment related to in-depth curriculum review	1110	610	\$24,000			
Increase in allocation for custodial uniforms	2620	611	\$400			
Increase in allocation for repairs and maintenance costs at the High School Stadium	2620	431	\$6,349			
<i>Debt Service and Transfers:</i>						
Reduction in capital funding plan for LED lighting upgrades - May 2017 voting agenda	5230	930	(\$5,816)			
Principal and interest reduction due to Refunding Series 2017	5110 5120	832 912	(\$87,305)			
TOTAL EXPENDITURE CHANGES				\$14,272	84,065,133.00	84,079,405.00
<u>REVENUE CHANGES:</u>						
Decrease in state property tax allocation as per notice from PDE dated 5/1/2017	7340		(\$805)			
Adjustment in real estate tax revenue due to updated assessed valuation listing	6111		\$84,194			
Notification of exemption appeal applications / change orders	6111		(\$69,117)			
TOTAL REVENUE CHANGES:				\$14,272	84,065,133.00	84,079,405.00
					fund balance utilization	-
					budgetary deficit	-
					net change	\$0

SUMMARY LIST OF 2017-2018 BUDGET CHANGES

Description	Function	Object	Amount	Totals	February 20, 2017 Draft Budget	March 20, 2017 Draft Budget
<u>EXPENDITURE CHANGES:</u>						
<i>Personnel:</i>						
Net reduction to personnel salary/wage cost - completion of detailed personnel budget as of March 2017				(\$78,819)		
Adjustment to group insurance costs based on detailed personnel budget (employee elections, premium share calculations, etc.)				\$14,017		
Net reduction to employer benefit costs - completion of detailed personnel budget (social security, medicare, unemployment compensation, retirement, workers compensation)				(\$34,230)		
Reduction in estimated other post employment medical benefits				(\$263,772)		
Increase in estimated other current employee benefits				\$660		
<i>Operating:</i>						
Net increase in operational expenditures - multiple line items				\$18,222		
Extended School Year allocations moved from function 1400 to function 1200 per PDE chart of accounts				\$0		
Increase in contracted carrier costs for additional special education runs, estimate for High School marching band and contractual increase				\$262,801		
Reduction in estimate for cleaning services (window cleaning, garbage/recycling, laundry services)				(\$33,993)		
Net increase in tuition costs for outplacement services (special education)				\$211,815		
Electricity allocations moved from 422 to 622 account codes per PDE chart of accounts (\$1,032,198)				\$0		
Net increase in supplies, software costs and equipment - multiple line items				\$60,564		
Reduction in dues & fees				(\$13,267)		
<i>Debt Service and Transfers:</i>						
Increase in estimate for refund of prior year receipts (real estate tax refunds)				\$55,000		
TOTAL EXPENDITURE CHANGES				\$198,998	83,843,336.00	84,042,334.00
<u>REVENUE CHANGES:</u>						
Increase in estimate for delinquent taxes levied / assessed				\$128,880		
Increase in federal IDEA received through the AIU				\$4,000		
Increase in estimate for facility rental income				\$51,764		
Increase in estimate for contributions and donations from private sources				\$3,900		
Reduction in allocation for regular day school tuition				(\$19,656)		
Increase in miscellaneous local revenue				\$46,908		
Adjustment in state share of social security and employer retirement contributions				(\$16,798)		
TOTAL REVENUE CHANGES:				\$198,998	83,843,336.00	84,042,334.00
				fund balance utilization	-	-
				budgetary deficit	-	-
				net change	\$0	\$0

Key Assumptions

Revenues

- Real estate tax millage
 - Reflects May 2017 certified listing from Allegheny County and accounts for estimated exemption amount based on applications / change orders received)
 - **Assumed 1.97% tax increase – (new tax rate 19.5867 mills)**
- Earned income tax
 - Reflects 2.04% increase annually
- State funding
 - Basic education reflects estimate published February 2017 for 2017-2018 and assumes 0.63% increase annually
 - Special education reflects estimate published February 2017 for 2017-2018 and assumes 0.05% increase annually
 - Transportation reflects estimated decrease based on Governor’s proposed budget in February 2017 and 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 – this is listed under local revenue (Federal IDEA received from an IU)
 - Assumes no change in Title I, IIA or III – decrease reflects adjustment to current year actual grant allocation
 - Projected School-Based ACCESS program drawdown consistent with current year - \$220,000.

Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects 1.9% increase in premium rates and changes in employee elections. This also assumes 5% annual increase in future years.
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated with new employer contribution rates released in December 2016
- Assumes no additional bond issues for construction purposes

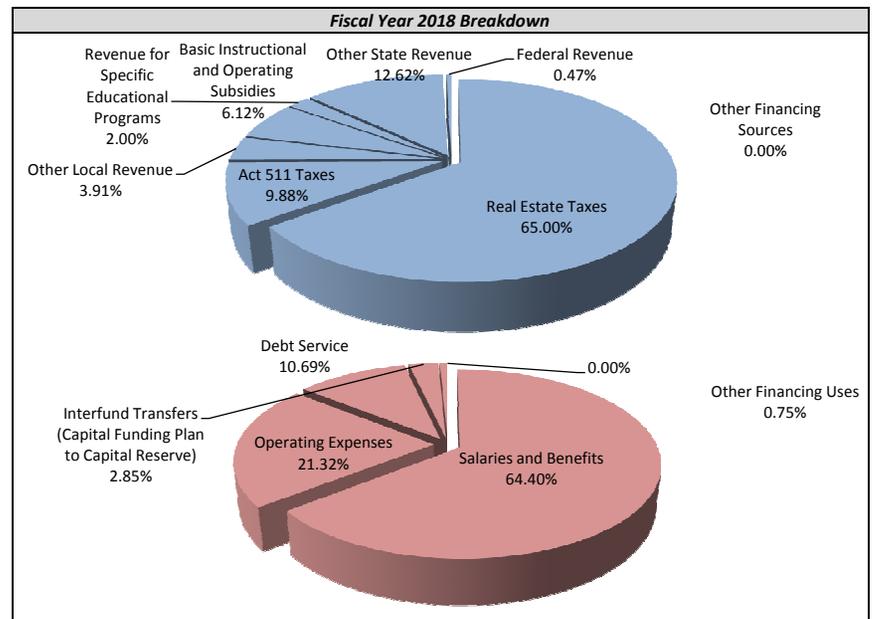
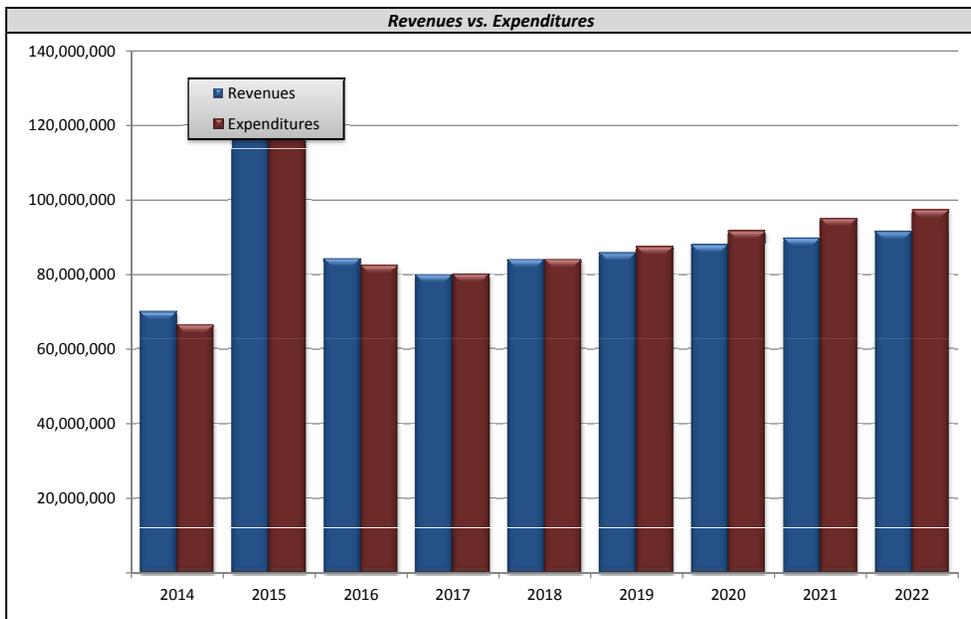
Estimated Assigned Fund Balance Utilization – \$0

Pine-Richland School District

Concise Summary Report



	(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	54,651,828	55,785,632	56,942,853	58,123,994	59,329,567
Act 511 Taxes	7,283,619	7,861,344	7,868,533	8,104,650	8,308,571	8,471,992	8,638,658	8,808,632	8,981,981
Other Local Revenue	2,800,555	3,377,041	3,313,049	2,557,565	3,289,873	3,302,646	3,315,465	3,328,456	3,341,627
Basic Instructional and Operating Subsidies	4,759,550	4,762,988	4,884,789	4,879,258	5,148,086	5,180,519	5,213,156	5,245,999	5,279,049
Revenue for Specific Educational Programs	1,602,105	1,661,233	1,606,119	1,755,321	1,682,600	1,683,441	1,684,283	1,685,125	1,685,968
Other State Revenue	7,459,174	8,765,431	9,582,915	10,365,704	10,607,279	11,132,495	11,869,637	12,222,889	12,591,218
Federal Revenue	396,202	360,744	454,381	297,870	391,169	392,281	393,399	394,522	395,651
Other Financing Sources		54,749,430	6,620,133	500					
TOTAL REVENUES	70,150,587	130,365,767	84,374,922	80,032,341	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
EXPENDITURES									
Salaries and Benefits	41,332,951	48,274,890	48,616,485	52,116,424	54,143,000	56,490,430	58,862,411	61,017,876	63,252,574
Operating Expenses	14,995,788	16,978,162	18,078,001	18,431,928	17,923,287	18,525,967	19,185,441	19,849,939	20,558,059
Debt Service	9,475,187	8,920,388	9,047,775	9,068,734	8,989,080	9,017,679	9,283,901	9,286,749	9,281,006
Interfund Transfers (Capital Funding Plan to Capital Reserve)	565,284	2,760	1,146		2,392,142	2,895,094	3,789,590	4,373,455	3,705,281
Other Financing Uses	204,561	54,775,633	6,822,287	577,500	631,895	632,423	632,963	633,514	634,078
TOTAL EXPENDITURES	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
OTHER REVENUES/(EXPENDITURES)	-	(4)	-	-	-	-	-	-	-
NET OPERATING BALANCE	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)
FUND BALANCE (BEGINNING OF THE YEAR)	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478
FUND BALANCE (END OF THE YEAR)	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478	2,673,540



Pine-Richland School District

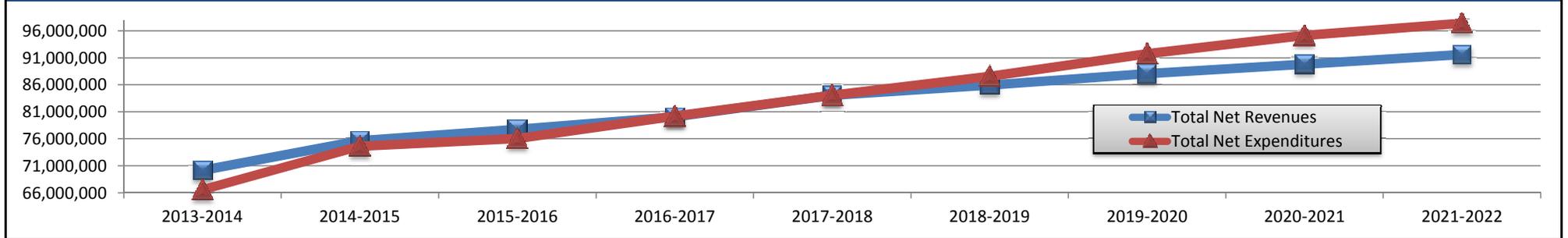
Overall General Fund Chart



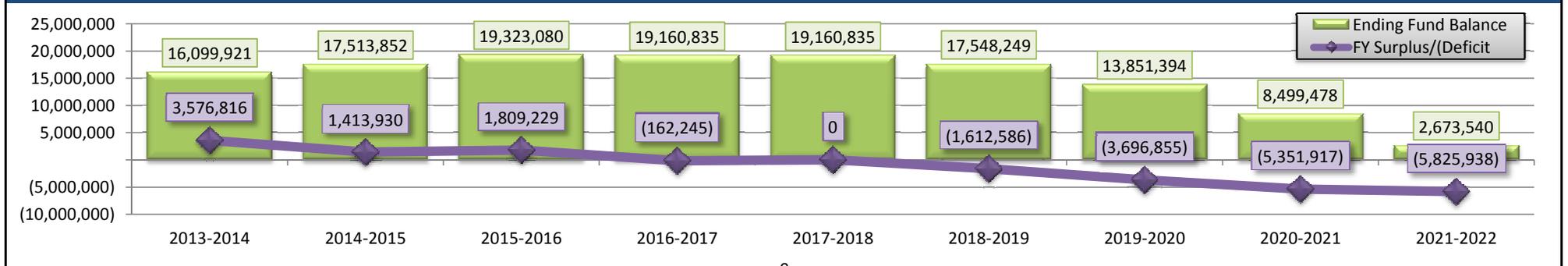
	(Actual) 2013-2014	(Actual) 2014-2015	(Actual) 2015-2016	(Budget) 2016-2017	(Projected) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021	(Projected) 2021-2022
REVENUES VS. EXPENDITURES									
Total Gross Revenues	70,150,587	130,365,767	84,374,922	80,032,341	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Bond Refunding Activity	-	(54,749,430)	(6,604,683)	-	-	-	-	-	-
Total Net Revenues	70,150,587	75,616,337	77,770,239	80,032,341	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Gross Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Bond Refunding Activity	-	(54,318,676)	(6,520,731)	-	-	-	-	-	-
Total Net Expenditures	66,573,771	74,633,157	76,044,962	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)							
Net Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

GENERAL FUND BALANCE									
Beginning of the Year	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478
End of the Year	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478	2,673,540
As a % of Net Expenditures	24.18%	23.47%	25.41%	23.89%	22.79%	20.04%	15.10%	8.93%	2.74%

GENERAL FUND GAP ANALYSIS



GENERAL FUND BALANCE PROJECTIONS





	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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REVENUES VS. EXPENDITURES

Total Revenues	70,150,587	130,365,767	84,374,922	80,032,341	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

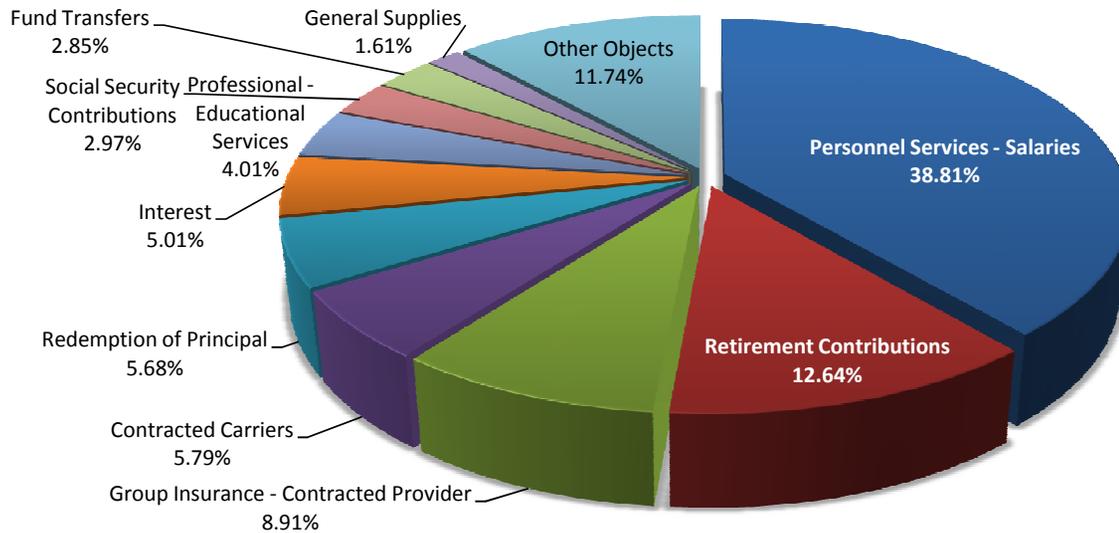
Top Ten Expenditures

Fiscal Year Ending June 30, 2018

Select fiscal year here

2018

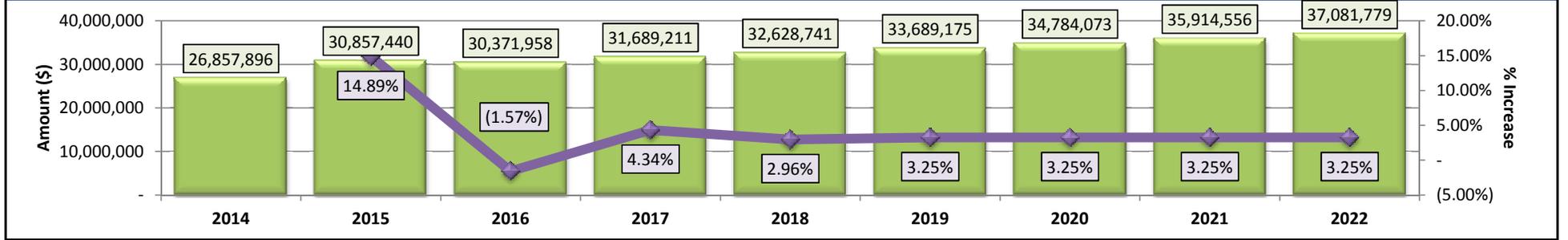
Rank	Amount	% of Total	Object	Name
1	32,628,741	38.81%	100	Personnel Services - Salaries
2	10,627,016	12.64%	230	Retirement Contributions
3	7,487,491	8.91%	210	Group Insurance - Contracted Provider
4	4,865,290	5.79%	513	Contracted Carriers
5	4,775,000	5.68%	910	Redemption of Principal
6	4,214,080	5.01%	830	Interest
7	3,368,800	4.01%	320	Professional - Educational Services
8	2,492,993	2.97%	220	Social Security Contributions
9	2,392,142	2.85%	930	Fund Transfers
10	1,354,587	1.61%	610	General Supplies
Other	9,873,266	11.74%		Other Objects
TOTAL	84,079,405	100.00%		





	(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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

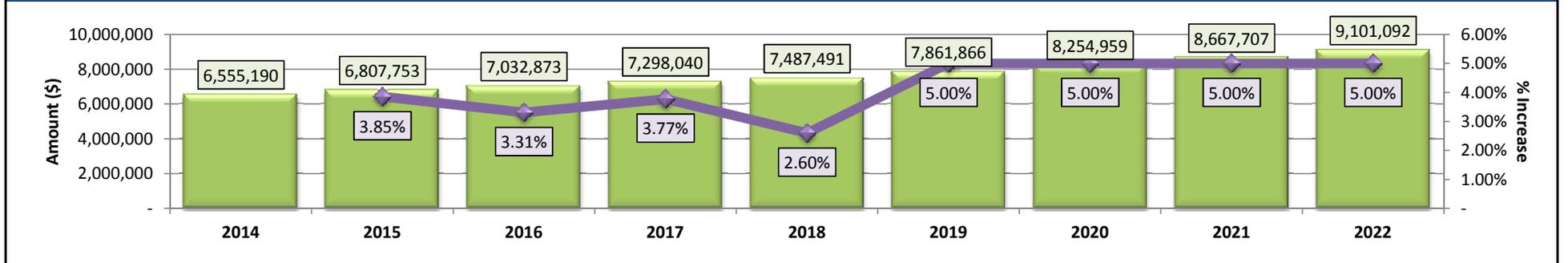
100 - Personnel Services - Salaries



230 - Retirement Contributions



210 - Group Insurance - Contracted Provider





	(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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

EXPENDITURES

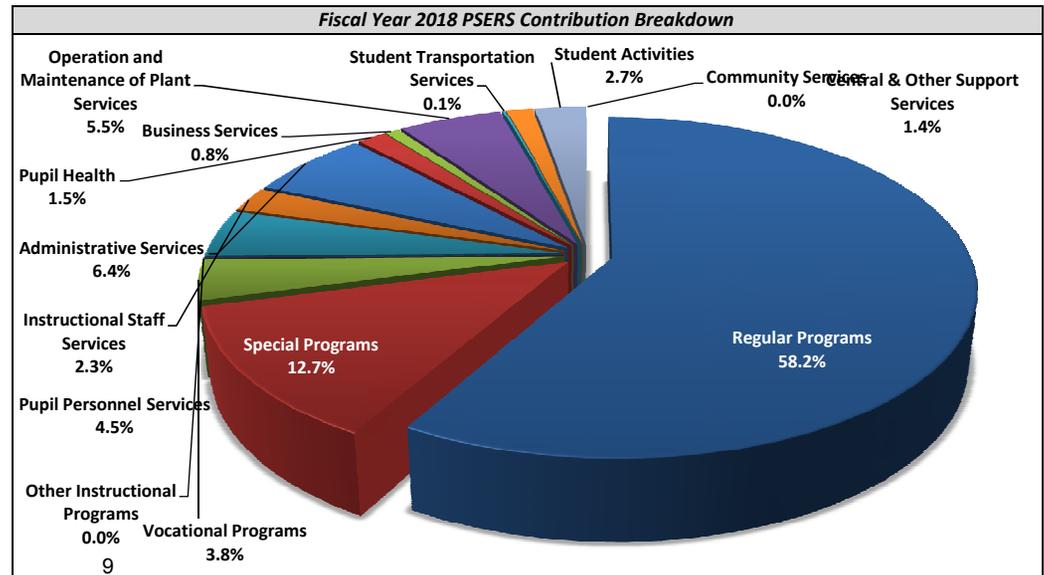
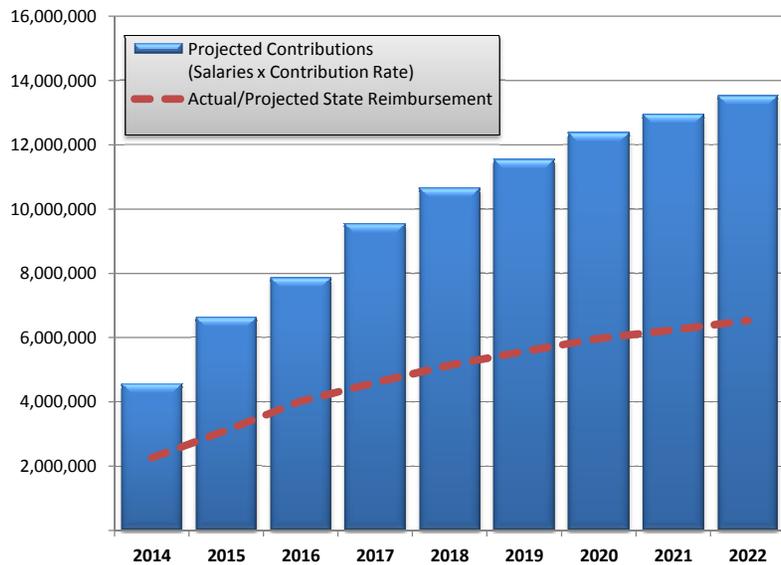
100	Personnel Services - Salaries	26,857,896	30,857,440	30,371,958	31,689,211	32,628,741	33,689,175	34,784,073	35,914,556	37,081,779
	PSERS Contribution Rates *	16.93%	21.40%	25.84%	30.03%	32.57%	34.18%	35.53%	35.95%	36.40%
	Projected Contributions <i>(Salaries x Contribution Rate)</i>	4,547,042	6,603,492	7,848,114	9,516,270	10,627,181	11,514,960	12,358,781	12,911,283	13,497,767
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	10,627,181	11,514,960	12,358,781	12,911,283	13,497,767
	Projected State Reimbursement	48.35%	2,198,495	3,192,788	3,794,563	4,601,117	5,138,242	5,567,483	5,975,471	6,242,605
7820	Actual Reimbursement (from AFR)	2,266,269	3,113,877	4,022,505	4,602,827					
	Actual State Reimbursement % <i>(Average)</i>	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	5,486,955	5,947,477	6,383,311	6,668,678	6,971,597
Net Increase Over Prior Year		1,232,013	303,232	1,135,228	573,398	460,522	435,834	285,367	302,919



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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

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	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase *	2.610%	0.000%	0.000%	0.000%	1.970%	0.000%	0.000%	0.000%	0.000%

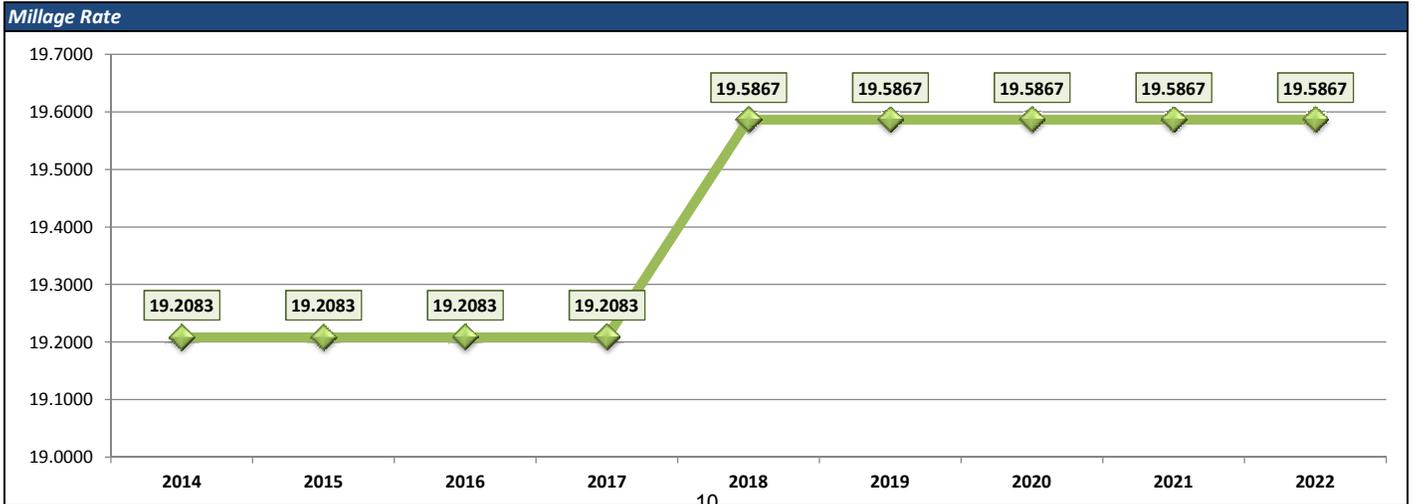
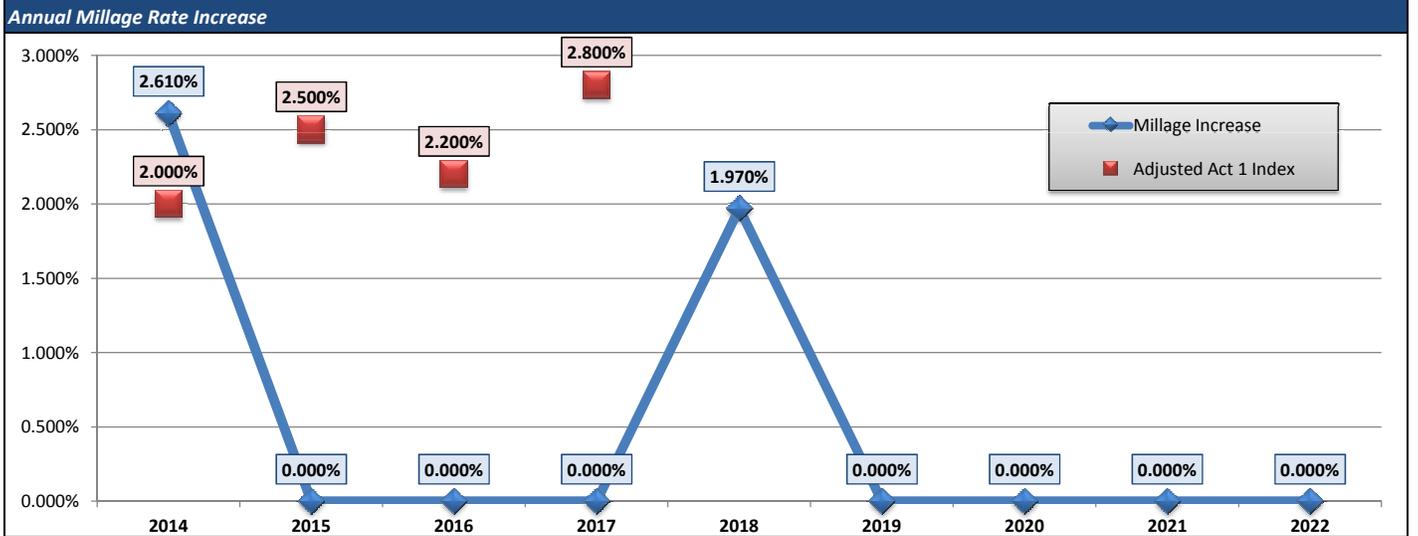
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	(0.000%)	2.867%	6.444%	9.146%	9.762%
Total % millage rate increase needed for balanced budget	1.970%	2.867%	6.444%	9.146%	9.762%

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
Total Revenue	70,150,587	130,365,767	84,374,922	80,032,341	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Surplus/Deficit	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

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	2,917,101,406	2,975,443,434	3,034,952,303	3,095,651,349	3,157,564,376			
Assumed Growth Rate		0.700%	2.000%	2.000%	2.000%	2.000%			

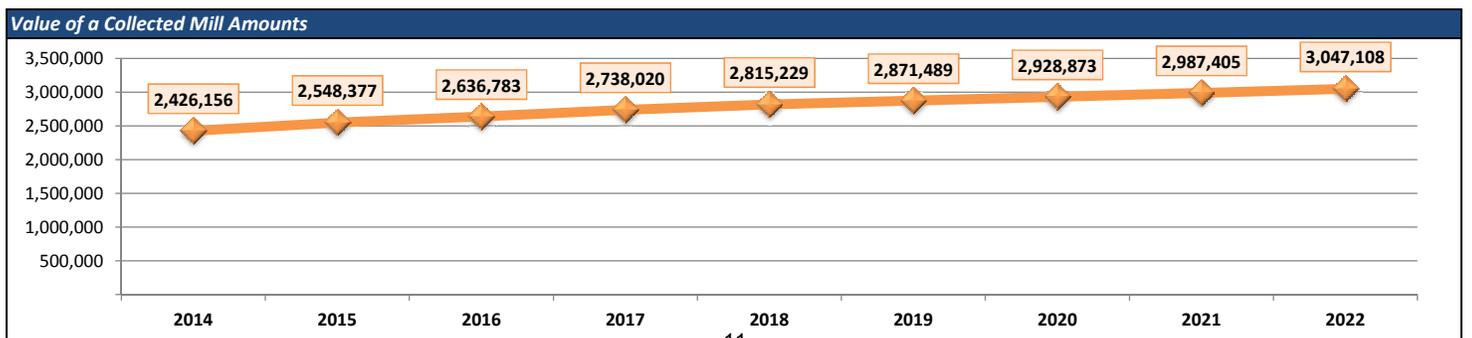
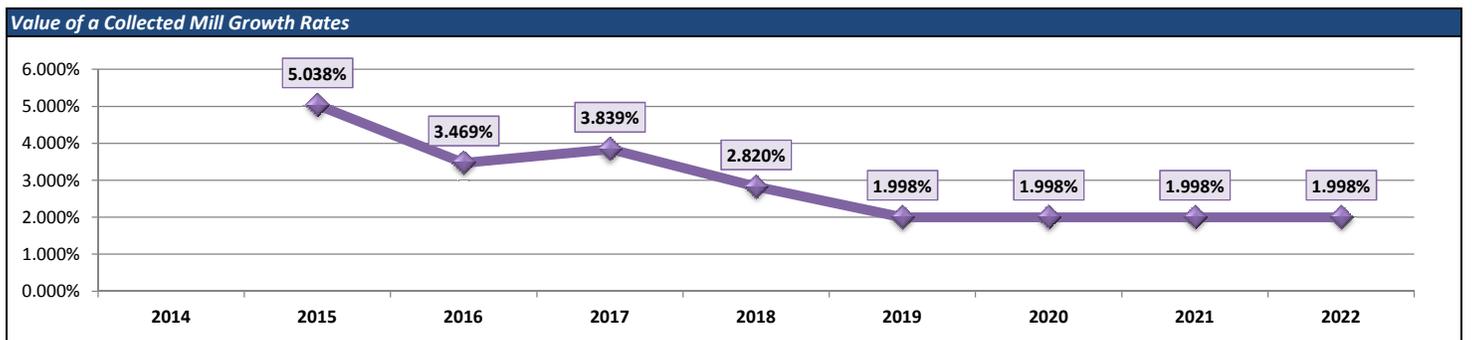
Adjust taxable assessed value by either pressing the spinner to the right or manually entering in the % increase for future years

B	Millage Rate	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	54,493,670	57,136,400	58,279,128	59,444,711	60,633,605	61,846,277	63,079,954	64,313,631
D	Less: State Property Tax Reduction Allocation	1,245,377	1,244,543	1,244,543	1,244,543	1,244,543	1,244,543	1,244,543	1,244,543
E = C-D	Net Tax Levy	53,248,293	55,891,857	57,034,585	58,200,168	59,389,062	60,601,734	61,835,411	63,069,088
F	Collection Rate	96.43005%	96.43000%						

G = E x F **Current Real Estate Taxes** 51,347,356 53,896,516 54,998,451 56,122,422 57,268,873 58,438,252

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	53,896,516	54,998,451	56,122,422	57,268,873	58,438,253
State Property Tax Reduction Allocation	1,246,944	1,256,345	1,246,072	1,245,348	1,244,543	1,244,543	1,244,543	1,244,543	1,244,543
Total Collections	46,602,333	48,949,997	50,648,120	52,592,704	55,141,059	56,242,994	57,366,965	58,513,416	59,682,796

Millage Rate	19.2083	19.2083	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867
Value of Collected Mill	2,426,156	2,548,377	2,636,783	2,738,020	2,815,229	2,871,489	2,928,873	2,987,405	3,047,108
% Increase		5.038%	3.469%	3.839%	2.820%	1.998%	1.998%	1.998%	1.998%



Pine-Richland School District

Capital Planning Page

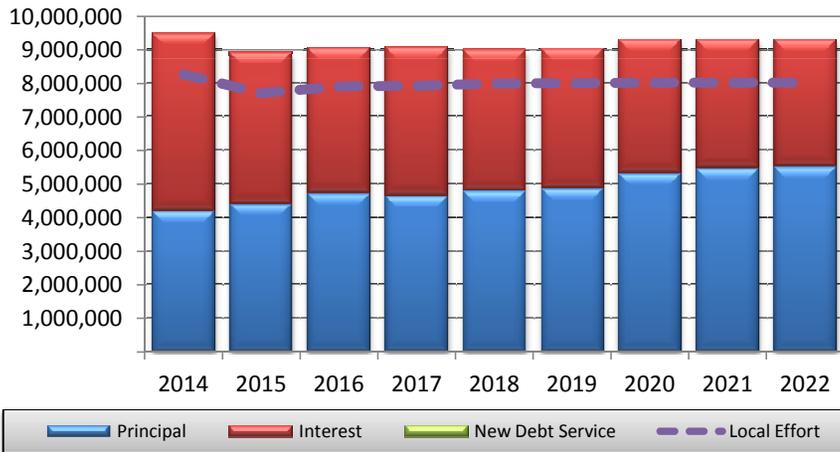
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. It is reported as part of vocational education tuition accordingly.



	(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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
Total Expenditures	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
Other Revenues/(Expenditures)	-	(4)	-	-	-	-	-	-	-
Operating Balance	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)

EXISTING DEBT SERVICE									
Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000	5,510,000
Interest	5,280,269	4,530,388	4,337,775	4,428,734	4,214,080	4,152,679	3,978,901	3,836,749	3,771,006
Total Debt Service	9,475,187	8,920,388	9,047,775	9,068,734	8,989,080	9,017,679	9,283,901	9,286,749	9,281,006
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	7,995,261	8,005,497	8,024,341	8,025,264	8,021,439
Debt Service as % of Total Exp.	14.23%	6.92%	10.96%	11.31%	10.69%	10.30%	10.12%	9.76%	9.53%

ADDITIONAL NEW MONEY NEEDS (For Illustrative Purposes Only)



	2018	2019	2020	2021	2022
Issue Amount					
Assumed Rate	<input type="text"/>				
Term	<input type="text"/>				
New Principal					
New Interest					
New Debt Service					

	2018	2019	2020	2021	2022
Overall Debt Service	\$8,989,080	\$9,017,679	\$9,283,901	\$9,286,749	\$9,281,006

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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
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	83,085,586	84,936,825	86,797,890	88,548,132	90,345,493
Borrowing Base (225% of Previous 3 Year Average)					172,443,104	178,950,869	185,188,840	191,115,226	195,212,135
Less: Principal Outstanding (as of June 30th of Each Year)					110,574,175	105,709,175	100,404,175	94,954,175	89,444,175
Estimated Borrowing Capacity					61,868,930	73,241,695	84,784,665	96,161,051	105,767,961

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	53,896,516	54,998,451	56,122,422	57,268,873	58,438,253
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	65,466	66,775	68,111	69,473	70,863
Total Real Estate Taxes	45,849,382	48,827,556	50,045,003	52,071,473	54,651,828	55,785,632	56,942,853	58,123,994	59,329,567
Act 511 Taxes									
Current Per Capita Taxes, Sec. 679	70,212	72,333	73,759	74,534	75,600	76,431	77,272	78,122	78,981
Current Act 511 Per Capita Taxes	70,213	72,333	73,759	74,534	75,600	76,431	77,272	78,122	78,981
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	8,308,571	8,471,992	8,638,658	8,808,632	8,981,981
Other Local Revenue									
Delinquent on Taxes Levied/Assessed by the LEA	1,531,784	1,665,684	1,862,863	1,370,816	1,842,400	1,851,612	1,860,870	1,870,174	1,879,525
Earnings on Investments	20,350	24,898	103,268	25,000	60,000	59,580	59,044	58,512	57,986
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	736,999	736,999	736,999	736,999	736,999
Federal ARRA IDEA Pass Through Revenue									
Rentals	99,966	95,646	148,594	109,055	163,000	166,260	169,585	172,977	176,436
Contributions and Donations from Private Sources	4,658	3,248	4,293	1,000	5,000	5,500	6,050	6,655	7,321
Tuition from Patrons									
Regular Day School Tuition	27,443	18,983		18,900					
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	236,300	236,418	236,536	236,655	236,773
Total Other Local Revenue	2,800,555	3,377,041	3,313,049	2,557,565	3,289,873	3,302,646	3,315,465	3,328,456	3,341,627
TOTAL LOCAL REVENUE	55,933,556	60,065,941	61,226,585	62,733,688	66,250,271	67,560,271	68,896,976	70,261,082	71,653,175
STATE REVENUE									
Basic Instructional and Operating Subsidies									
Basic Instructional Subsidy (In Gross)	4,759,550	4,759,698	4,880,594	4,879,258	5,148,086	5,180,519	5,213,156	5,245,999	5,279,049
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	5,148,086	5,180,519	5,213,156	5,245,999	5,279,049
Revenue for Specific Educational Programs									
Special Education - Funding for School Aged Pupils	1,602,105	1,661,233	1,606,119	1,755,321	1,682,600	1,683,441	1,684,283	1,685,125	1,685,968
Total Revenue for Specific Educational Programs	1,602,105	1,661,233	1,606,119	1,755,321	1,682,600	1,683,441	1,684,283	1,685,125	1,685,968

	(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	1,517,821	1,558,347	1,599,955	1,642,673	1,686,533
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	1,244,543	1,244,543	1,244,543	1,244,543	1,244,543
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	1,197,060	1,235,964	1,276,133	1,317,608	1,360,430
Revenue from Retirement Payments	2,266,269	3,113,877	4,022,505	4,602,827	5,140,061	5,567,483	5,975,471	6,242,605	6,526,171
Classrooms for the Future									
Total Other State Revenue	7,459,174	8,765,431	9,582,915	10,365,704	10,607,279	11,132,495	11,869,637	12,222,889	12,591,218
TOTAL STATE REVENUE	13,820,829	15,189,652	16,073,823	17,000,283	17,437,965	17,996,455	18,767,076	19,154,013	19,556,235

FEDERAL REVENUE									
Revenue from Federal Sources									
IDEA, Section 619									
NCLB - Education of Disadvantaged Children	107,596	117,685	123,446	123,446	120,295	120,295	120,295	120,295	120,295
NCLB - Preparing, Training and Recruiting Teachers/Principals			49,024	49,024	47,111	47,111	47,111	47,111	47,111
NCLB - Language Instruction	1,519	7,316		3,000	1,351	1,351	1,351	1,351	1,351
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	220,000	221,100	222,206	223,317	224,433
Medical Assn. 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	391,169	392,281	393,399	394,522	395,651
TOTAL FEDERAL REVENUE	396,202	360,744	454,381	297,870	391,169	392,281	393,399	394,522	395,651

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	84,079,405	85,949,007	88,057,450	89,809,617	91,605,060
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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	2,722,402	2,810,880	2,902,234	2,996,556
Official/Administrative Salaries - Temporary			10,000					3,093,944
Professional - Educational Salaries - Regular		23,423,930	22,715,471	23,680,590	24,287,502	25,076,846	25,891,843	26,733,328
Professional - Educational Salaries - Temporary		135						
Professional - Educational Salaries - Overtime		1,050	3,500					
Professional - Other Salaries - Regular		1,230,823	1,185,162	1,206,102	1,234,466	1,274,586	1,316,010	1,358,781
Professional - Other Salaries - Overtime		43,277	51,606	42,500	51,600	53,277	55,009	56,796
Technical Salaries - Regular		103,101	105,590	113,238	241,807	249,666	257,780	266,158
Office/Clerical Salaries - Regular		877,078	922,275	975,006	995,512	1,027,866	1,061,272	1,095,763
Office/Clerical Salaries - Overtime		8,962	8,531					
Service Work Salaries - Regular		1,289,292	1,340,119	1,393,962	1,428,623	1,475,053	1,522,992	1,572,490
Service Work Salaries - Temporary		69,966	65,704	45,000	65,000	67,113	69,294	71,546
Service Work Salaries - Overtime		67,850	79,768	73,691	81,443	84,090	86,823	89,645
Instructional Assistant Salaries - Regular		1,342,624	1,386,630	1,490,492	1,520,386	1,569,799	1,620,817	1,673,494
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	6,555,190	6,807,753	7,032,873	7,298,040	7,487,491	7,861,866	8,254,959	8,667,707
Social Security Contributions	2,027,787	2,326,682	2,283,036	2,420,165	2,492,993	2,574,015	2,657,670	2,744,045
Retirement Contributions	4,509,353	6,588,974	7,800,834	9,516,384	10,627,016	11,514,960	12,358,781	12,911,283
Tuition Reimbursements	84,779	43,534	56,068	100,000	70,000	70,000	70,000	70,000
Unemployment Compensation	22,532	30,499	33,418	44,764	45,448	45,675	45,904	46,133
Workmen's Compensation	120,406	190,190	231,285	220,847	227,411	234,233	241,260	248,498
Other Post Employment Benefits	1,142,748	1,417,068	785,048	803,733	539,961	476,566	425,823	391,715
Other Current Employee Benefits	12,260	12,750	21,965	23,280	23,940	23,940	23,940	23,940
Total Personnel Expenditures	41,332,951	48,274,890	48,616,485	52,116,424	54,143,000	56,490,430	58,862,411	61,017,876

OPERATING								
Purchased Professional & Technical Services	4,218,095							
Official/Administrative Services		233,880	214,414	234,200	244,500	249,846	267,810	261,393
Professional - Educational Services		3,863,249	3,258,308	3,358,189	3,368,800	3,426,514	3,501,897	3,578,939
Other Professional Services		263,423	378,265	366,100	430,895	440,375	450,063	459,964
Technical Services		142,428	127,235	147,495	148,335	151,598	154,934	158,342
Security/Safety Services					35,000	35,770	36,557	37,361
Purchased Property Services	1,974,416							
Cleaning Services		145,104	109,583	145,148	114,348	116,864	119,435	122,062
Utility Services		1,035,662	1,144,796	1,081,532	111,284	113,732	116,234	118,792
Repairs and Maintenance Services		282,605	307,885	291,101	310,415	317,236	324,216	331,348
Rentals		412,769	465,728	506,300	488,196	498,936	509,913	521,131
Construction Services	86,837	479,542	211,843	537,500				
Extermination Services		8,720	6,777	7,350	7,350	7,512	7,677	7,846
Other Purchased Services		137						
Student Transportation Services		137,629						
Contracted Carriers		3,489,741	3,930,159	4,453,575	4,865,290	5,011,234	5,161,556	5,316,387
Student Transportation Services from the IU								
Insurance-General		46,598						
Automotive Liability Insurance		17,142	16,930	11,373	11,373	11,623	11,879	12,140
General Property and Liability Insurance		153,159	159,357	145,339	152,609	155,966	159,398	162,904
Bonding Insurance		47,637	47,871	48,311	49,921	51,019	52,142	53,289
Other Insurance		12,725	12,725	12,725	12,725	12,725	12,852	12,852
Communications		159,759	116,144	182,500	179,325	183,270	187,302	191,423
Advertising		11,353	11,723	13,500	19,750	20,185	20,629	21,082

	(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	63,295	64,687	66,111	67,565	69,051
Tuition	2,079,471								
Tuition to Other School Districts Within the State		1,017	76,338	12,000	80,000	86,400	93,312	100,777	108,839
Tuition to Pennsylvania Charter Schools		580,948	578,934	675,150	682,150	736,722	795,660	859,313	928,058
Tuition to Nonpublic Schools		23,775	18,775						
Tuition to Career and Technology Centers		638,147	620,126	573,791	578,861	625,170	675,183	729,198	787,534
Tuition to Approved Private Schools and PA Chartered Schools		739,799	929,789	815,000	1,038,000	1,121,040	1,210,723	1,307,581	1,412,188
Tuition to PRRI and Detention Centers		52							
Tuition - Other		119,693	154,124	173,500	262,200	283,176	305,830	330,296	356,720
Travel	39,296	54,681	57,599	49,882	57,182	57,720	58,263	58,812	59,366
Miscellaneous Purchased Services	72,038	71,820	70,498	73,250	77,408	78,569	79,748	80,944	82,158
Supplies									
General Supplies	1,154,962	1,216,395	1,233,526	1,409,686	1,354,587	1,395,224	1,437,081	1,480,193	1,524,599
Energy	642,304	631,579	136,678	295,102	1,320,998	1,360,628	1,401,447	1,443,490	1,486,795
Food	4,487	5,223	3,503	4,280	6,200	6,386	6,578	6,775	6,978
Books & Periodicals	162,587	444,278	831,126	675,570	667,312	687,331	707,951	729,190	751,066
Supplies - Technology Related					896,223	923,110	950,803	979,327	1,008,707
Property									
Land and Improvements		8,260		53,981					
Equipment - Original & Additional	158,683	196,297	209,394	255,758	15,000	15,450	15,914	16,391	16,883
Equipment - Replacement	71,124	618,157	1,013,945	994,338	31,000	31,930	32,888	33,875	34,891
Infrastructure Assets		146,604	646,587	516,000					
Other Objects	285,477								
Dues and Fees		267,788	289,010	248,007	242,756	248,019	253,459	258,956	264,574
Total Operating Expenditures	14,995,788	16,978,162	18,078,001	18,431,928	17,923,287	18,525,967	19,185,441	19,849,939	20,558,059
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	4,214,080	4,152,679	3,978,901	3,836,749	3,771,006
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	319,395	319,395	319,395	319,395	319,395
Other Financing Uses									
Redemption of Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000	5,510,000
Authority Obligations		54,318,676							
Fund Transfers	565,284	2,760	1,146		2,392,142	2,895,094	3,789,590	4,373,455	3,705,281
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	12,013,117	12,545,196	13,706,454	14,293,718	13,620,365
TOTAL EXPENDITURES	66,573,771	128,951,833	82,565,693	80,194,586	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
OTHER REVENUES/EXPENDITURES	-	(4)	-	-	-	-	-	-	-
NET OPERATING BALANCE	3,576,816	1,413,930	1,809,229	(162,245)	0	(1,612,586)	(3,696,855)	(5,351,917)	(5,825,938)
FUND BALANCE (BEGINNING OF THE YEAR)	12,523,105	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478
FUND BALANCE (END OF THE YEAR)	16,099,921	17,513,852	19,323,080	19,160,835	19,160,835	17,548,249	13,851,394	8,499,478	2,673,540

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	18,999,060	19,616,529	20,254,067	20,912,324	21,591,974
Professional - Educational Salaries - Temporary		135							
Professional - Other Salaries - Regular		81,800	74,187	99,450					
Technical Salaries - Regular		103,101	105,590	113,238					
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	3,665,044	3,848,296	4,040,711	4,242,747	4,454,884
Social Security Contributions	1,168,383	1,384,247	1,359,654	1,426,724	1,453,464	1,500,701	1,549,474	1,599,832	1,651,826
Retirement Contributions	2,611,471	3,923,706	4,646,234	5,600,488	6,187,755	6,704,775	7,196,104	7,517,807	7,859,297
Tuition Reimbursements	84,779	39,499	44,697	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	132,322	136,292	140,380	144,592	148,930
Other Post Employment Benefits	1,142,748	1,417,068	785,048	803,733	539,961	476,566	425,823	391,715	342,453
Other Current Employee Benefits									
Purchased Professional & Technical Services	585,015								
Professional - Educational Services		615,104	768,603	681,067	756,167	772,803	789,804	807,180	824,938
Technical Services									
Purchased Property Services	22,396								
Cleaning Services		2,558	2,707	2,920	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services		9,870	17,314	10,750	11,400	11,651	11,907	12,169	12,437
Rentals		575	575	950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services	33,932								
Contracted Carriers		62,583	44,661	29,320	46,860	48,266	49,714	51,205	52,741
Printing & Binding	3,152	262		2,600	1,600	1,635	1,671	1,708	1,746
Tuition	525,355								
Tuition to Other School Districts Within the State			1,001						
Tuition to Pennsylvania Charter Schools		336,206	392,828	428,000	416,000	449,280	485,222	524,040	565,963
Tuition to Approved Private Schools and PA Chartered Schools		4,853	19,974	20,000	20,000	21,600	23,328	25,194	27,210
Tuition to PRRI and Detention Centers		52							
Tuition - Other		4,150	9,203	10,500	7,000	7,560	8,165	8,818	9,523
Travel	3,361	4,761	5,790	1,127	1,627	1,643	1,660	1,676	1,693
Supplies									
General Supplies	434,275	443,579	436,361	486,029	588,134	605,778	623,951	642,669	661,949
Food			153						
Books & Periodicals	74,652	356,999	741,871	568,750	561,874	578,730	596,092	613,975	632,394
Supplies - Technology Related					34,536	35,572	36,639	37,738	38,871
Property									
Equipment - Original & Additional	20,261	21,261	25,189	27,433					
Equipment - Replacement	20,664	247,410	25,505	24,046					
Other Objects	12,824								
Dues and Fees		10,827	17,812	22,355	24,908	25,456	26,016	26,588	27,173
Total Regular Programs	25,505,921	30,683,933	31,091,620	32,752,220	33,481,688	34,877,354	36,295,196	37,596,695	38,940,973

	(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	2,731,766	2,820,548	2,912,216	3,006,863	3,104,586
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	1,396,283	1,441,662	1,488,516	1,536,893	1,586,842
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,479,821	1,541,477	1,508,710	1,587,934	1,621,414	1,702,485	1,787,609	1,876,989	1,970,839
Social Security Contributions	293,891	321,373	293,234	314,296	315,796	326,059	336,656	347,598	358,895
Retirement Contributions	649,640	922,276	1,018,287	1,233,767	1,344,505	1,456,846	1,563,604	1,633,505	1,707,706
Unemployment Compensation	3,328	4,315	5,721	4,444	4,515	4,538	4,560	4,583	4,606
Workmen's Compensation	17,781	26,908	32,047	28,617	28,753	29,616	30,504	31,419	32,362
Other Current Employee Benefits									
Purchased Professional & Technical Services	1,561,943								
Professional - Educational Services		1,336,655	1,308,772	1,516,500	1,763,000	1,801,786	1,841,425	1,881,937	1,923,339
Purchased Property Services	796								
Repairs and Maintenance Services		249	678	1,000					
Rentals			120						
Other Purchased Services									
Student Transportation Services	6,809								
Contracted Carriers		6,932	23,338	10,040	10,040	10,341	10,651	10,971	11,300
Communications			36						
Printing & Binding	274	114	30	120	120	123	125	128	131
Tuition	955,466								
Tuition to Other School Districts Within the State		1,017	75,337	12,000	80,000	86,400	93,312	100,777	108,839
Tuition to Pennsylvania Charter Schools		244,742	186,106	247,150	266,150	287,442	310,437	335,272	362,094
Tuition to Nonpublic Schools		23,775	18,775						
Tuition to Approved Private Schools and PA Chartered Schools		734,405	909,815	786,000	1,018,000	1,099,440	1,187,395	1,282,387	1,384,978
Tuition - Other		115,543	144,921	163,000	255,200	275,616	297,665	321,479	347,197
Travel	7,692	2,082	3,117	4,930	3,730	3,767	3,805	3,843	3,881
Miscellaneous Purchased Services	1,749	1,230							
Supplies									
General Supplies	86,309	76,305	66,382	115,943	37,357	38,478	39,632	40,821	42,046
Energy	1,142	839	186	2,600					
Food	532		330	100	100	103	106	109	113
Books & Periodicals	8,954	9,508	13,819	14,850	17,500	18,025	18,566	19,123	19,696
Supplies - Technology Related					2,826	2,911	2,998	3,088	3,181
Property									
Equipment - Original & Additional	19,761	35,419	11,470	16,850					
Equipment - Replacement	5,637		1,129	250					
Other Objects	6,390								
Dues and Fees		3,308	5,114	6,039	5,539	5,661	5,785	5,913	6,043
Total Special Programs	9,034,960	9,717,075	9,567,498	10,174,879	10,902,594	11,411,846	11,935,570	12,443,698	12,978,673
VOCATIONAL PROGRAMS - 1300									
Personnel Services - Salaries	915,573								
Professional - Educational Salaries - Regular		1,108,489	1,137,181	1,207,525	1,255,492	1,296,295	1,338,425	1,381,924	1,426,836
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	233,588	233,887	239,134	259,761	261,300	274,365	288,083	302,487	317,612
Social Security Contributions	68,960	83,671	85,575	92,376	96,045	99,166	102,389	105,717	109,153
Retirement Contributions	155,007	237,212	293,768	362,620	408,914	443,081	475,550	496,810	519,377
Unemployment Compensation	724	1,039	840	714	710	714	717	721	724

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Workmen's Compensation	3,867	6,478	8,236	8,411	8,745	9,007	9,278	9,556	9,843
Purchased Professional & Technical Services	4,578								
Professional - Educational Services		8,000	90						
Purchased Property Services	1,761								
Repairs and Maintenance Services		2,414	673	6,416	7,450	7,614	7,781	7,953	8,128
Other Purchased Services									
Student Transportation Services	252								
Contracted Carriers		543	655	500	500	500	500	500	500
Printing & Binding									
Tuition	559,200								
Tuition to Career and Technology Centers		638,147	620,126	573,791	578,861	625,170	675,183	729,198	787,534
Travel	76		66	150	300	303	306	309	312
Supplies									
General Supplies	88,018	87,109	82,651	95,600	107,350	110,571	113,888	117,304	120,823
Food									
Books & Periodicals	560	56	526	6,640	6,700	6,901	7,108	7,321	7,541
Supplies - Technology Related									
Property									
Equipment - Original & Additional	12,868	25,923	28,243	5,500					
Equipment - Replacement	1,478	2,373	8,743	12,942					
Other Objects	3,630								
Dues and Fees		915	3,175	620	3,545	3,545	3,607	3,607	3,607
Total Vocational Programs	2,050,140	2,436,257	2,509,681	2,633,565	2,735,912	2,877,232	3,022,816	3,163,407	3,311,990

OTHER INSTRUCTIONAL PROGRAMS - 1400

Personnel Services - Salaries	33,461								
Professional - Educational Salaries - Regular		30,246	44,632	43,140	8,980	9,272	9,573	9,884	10,206
Instructional Assistant Salaries - Regular		5,405							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	11	7	12						
Social Security Contributions	2,538	2,732	3,403	3,300	687	709	732	756	781
Retirement Contributions	4,339	6,514	10,161	12,955	2,925	3,169	3,402	3,554	3,715
Unemployment Compensation	33	39	195	156	54	54	55	55	55
Workmen's Compensation	177	246	318	300	63	65	67	69	71
Purchased Professional & Technical Services	3,840								
Professional - Educational Services		371,489	139,633	168,000					
Other Purchased Services									
Student Transportation Services									
Tuition	39,450								
Tuition to Approved Private Schools and PA Chartered Schools		542		9,000					
Tuition - Other									
Supplies									
General Supplies				300					
Books & Periodicals									
Supplies - Technology Related									
Other Objects	53,023								
Dues and Fees		61,614	54,614	58,450	60,000	61,320	62,669	64,048	65,457
Total Other Instructional Programs	136,872	478,833	252,967	295,602	72,709	74,590	76,498	78,366	80,284

NONPUBLIC SCHOOL PROGRAMS - 1500

Professional - Educational Services			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
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PUPIL PERSONNEL SERVICES - 2100								
Personnel Services - Salaries	1,280,502							
Official/Administrative Salaries - Regular		267,748	259,728	269,620	261,492	269,990	278,765	287,825
Official/Administrative Salaries - Temporary			10,000					297,179
Professional - Educational Salaries - Regular		829,164	735,709	865,200	894,310	923,375	953,385	1,016,362
Professional - Other Salaries - Regular					60,847	62,825	64,866	66,974
Office/Clerical Salaries - Regular		230,954	228,721	233,502	251,270	259,436	267,868	276,574
Office/Clerical Salaries - Overtime		7,925	8,388					
Service Work Salaries - Overtime		3,027	2,422	7,058	8,470	8,745	9,029	9,323
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	256,349	274,085	269,533	297,406	369,076	387,530	406,906	427,252
Social Security Contributions	96,469	100,868	93,032	105,217	112,944	116,615	120,405	124,318
Retirement Contributions	215,095	286,431	318,984	413,027	480,860	521,038	559,220	584,220
Unemployment Compensation	1,097	1,389	1,329	1,060	1,151	1,157	1,163	1,168
Workmen's Compensation	5,863	8,575	10,011	9,580	10,284	10,593	10,910	11,238
Other Current Employee Benefits	1,080	960	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	28,200	28,820	29,454	30,102
Technical Services		84,260	81,819	90,000	90,000	91,980	94,004	96,072
Purchased Property Services								
Other Purchased Services	86							
Student Transportation Services								
Contracted Carriers				200	200	206	212	219
Printing & Binding	400	604	11	750	900	920	940	961
Travel	1,266	1,629	1,448	1,300	3,900	3,939	3,978	4,018
Supplies								
General Supplies	40,602	50,533	29,342	57,647	114,654	118,094	121,636	125,286
Food	59	71	540	100	100	103	106	109
Books & Periodicals	2,172	3,026	2,358	4,167	4,585	4,723	4,864	5,010
Supplies - Technology Related					16,685	17,186	17,701	18,232
Property								
Equipment - Original & Additional	1,909		638					
Other Objects	29,439							
Dues and Fees		27,133	33,057	34,675	28,815	29,449	30,097	30,759
Total Pupil Personnel Services	2,063,610	2,243,403	2,153,776	2,457,488	2,740,723	2,858,703	2,977,491	3,086,009

INSTRUCTIONAL STAFF SERVICES - 2200								
Personnel Services - Salaries	534,667							
Official/Administrative Salaries - Regular		112,414	114,662	203,102	121,055	124,989	129,051	133,246
Professional - Educational Salaries - Regular		414,960	368,556	369,248	371,828	383,912	396,390	409,272
Professional - Educational Salaries - Overtime		1,050	3,500					
Technical Salaries - Regular					117,751	121,578	125,529	129,609
Office/Clerical Salaries - Regular		40,855	70,270	75,492	78,453	81,003	83,635	86,353
Instructional Assistant Salaries - Regular					72,727	75,091	77,531	80,051
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	122,599	119,532	131,251	157,539	185,302	194,567	204,295	214,510
Social Security Contributions	39,700	42,498	41,418	49,560	58,279	60,173	62,129	64,148
Retirement Contributions	91,152	122,062	143,925	194,547	248,123	268,855	288,557	301,457
Tuition Reimbursements					41,000	41,000	41,000	41,000
Unemployment Compensation	450	570	472	448	972	977	982	987
Workmen's Compensation	2,407	3,554	4,167	4,512	5,308	5,467	5,631	5,800
Other Current Employee Benefits	360	360	660	660	660	660	660	660

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
<i>Purchased Professional & Technical Services</i>	30,606								
<i>Professional - Educational Services</i>		8,141	19,383	16,855	41,355	42,265	43,195	44,145	45,116
<i>Purchased Property Services</i>	5,323								
<i>Repairs and Maintenance Services</i>		4,163	6,216	6,000	7,000	7,154	7,311	7,472	7,637
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Communications</i>	8,341	8,341	8,341	7,500	7,500	7,665	7,834	8,006	8,182
<i>Printing & Binding</i>	549	562	442	1,100					
<i>Travel</i>	1,969	4,459	2,254	17,400	11,200	11,312	11,425	11,539	11,655
<i>Supplies</i>									
<i>General Supplies</i>	35,464	31,202	38,110	31,409	60,173	61,978	63,838	65,753	67,725
<i>Energy</i>					2,600	2,678	2,758	2,841	2,926
<i>Food</i>									
<i>Books & Periodicals</i>	73,825	72,363	69,279	72,275	69,940	72,038	74,199	76,425	78,718
<i>Supplies - Technology Related</i>					51,070	52,602	54,180	55,806	57,480
<i>Property</i>									
<i>Equipment - Original & Additional</i>	2,602	613	3,459	14,550	15,000	15,450	15,914	16,391	16,883
<i>Equipment - Replacement</i>	16,323	999	16,991	4,250					
<i>Other Objects</i>	4,952								
<i>Dues and Fees</i>		11,293	2,982	22,650	2,065	2,110	2,157	2,204	2,253
Total Instructional Staff Services	971,289	999,991	1,046,340	1,249,098	1,569,361	1,633,525	1,698,201	1,757,675	1,819,602

ADMINISTRATIVE SERVICES - 2300

<i>Personnel Services - Salaries</i>	1,703,280								
<i>Official/Administrative Salaries - Regular</i>		1,425,217	1,451,455	1,503,705	1,671,204	1,725,518	1,781,597	1,839,499	1,899,283
<i>Professional - Educational Salaries - Regular</i>		3,675							
<i>Office/Clerical Salaries - Regular</i>		383,837	431,525	433,629	426,650	440,516	454,833	469,615	484,877
<i>Service Work Salaries - Overtime</i>		1,257	6,196		5,869	6,060	6,257	6,460	6,670
<i>Instructional Assistant Salaries - Regular</i>		51,119	55,292	64,865					
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	377,811	392,013	427,114	434,625	463,917	487,113	511,468	537,042	563,894
<i>Social Security Contributions</i>	128,264	137,736	143,783	149,096	157,601	162,723	168,012	173,472	179,110
<i>Retirement Contributions</i>	280,394	391,289	492,316	601,261	685,183	742,434	796,840	832,462	870,276
<i>Tuition Reimbursements</i>		4,035	11,371						
<i>Unemployment Compensation</i>	1,610	2,044	2,024	1,627	1,287	1,293	1,300	1,306	1,313
<i>Workmen's Compensation</i>	8,602	12,749	14,887	13,946	14,653	15,093	15,545	16,012	16,492
<i>Other Current Employee Benefits</i>	4,500	4,860	8,470	8,580	9,240	9,240	9,240	9,240	9,240
<i>Purchased Professional & Technical Services</i>	411,276								
<i>Official/Administrative Services</i>		218,180	213,464	223,600	243,000	248,346	253,810	259,393	265,100
<i>Professional - Educational Services</i>		36,858	36,621	23,770	18,310	18,713	19,125	19,545	19,975
<i>Other Professional Services</i>		187,261	295,379	254,600	379,395	387,742	396,272	404,990	413,900
<i>Technical Services</i>		15,781	14,680	15,632	15,672	16,017	16,369	16,729	17,097
<i>Purchased Property Services</i>	13,312								
<i>Repairs and Maintenance Services</i>		8,258	17,706	11,900	5,900	6,030	6,162	6,298	6,437
<i>Rentals</i>		3,127	1,634	3,550	3,550	3,628	3,708	3,789	3,873
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>			1,713	500	400	412	424	437	450
<i>Insurance-General</i>									
<i>Bonding Insurance</i>		11,560	11,560	11,900	12,100	12,366	12,638	12,916	13,200
<i>Communications</i>	3,803	4,471	6,356	4,300	6,050	6,183	6,319	6,458	6,600
<i>Advertising</i>	4,788	4,185	9,371	4,500	10,000	10,220	10,445	10,675	10,909
<i>Printing & Binding</i>	17,090	29,522	28,928	35,190	35,590	36,373	37,173	37,991	38,827

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Travel	5,863	9,636	7,000	8,095	8,150	8,232	8,314	8,397	8,481
Supplies									
General Supplies	53,603	47,823	48,995	57,969	58,689	60,450	62,263	64,131	66,055
Food	2,542	3,567	1,083	3,200	3,050	3,142	3,236	3,333	3,433
Books & Periodicals	1,482	1,973	2,764	3,588	3,583	3,690	3,801	3,915	4,033
Supplies - Technology Related					10,738	11,060	11,392	11,734	12,086
Property									
Equipment - Original & Additional	4,372	2,058	26,184	33,500					
Equipment - Replacement	1,639	10,759	6,513	7,500					
Other Objects	39,940								
Dues and Fees		41,227	107,828	30,246	32,628	33,346	34,079	34,829	35,595
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	4,306,409	4,480,466	4,655,690	4,816,289	4,983,390

PUPIL HEALTH - 2400									
Personnel Services - Salaries	389,106								
Official/Administrative Salaries - Regular		27,548	28,374	29,226					
Professional - Educational Salaries - Regular		5,923							
Professional - Other Salaries - Regular		434,510	414,424	430,870	447,730	462,281	477,305	492,818	508,834
Instructional Assistant Salaries - Regular		46,408	41,854	49,927	51,376	53,046	54,770	56,550	58,388
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	104,420	97,049	102,889	110,886	125,915	132,211	138,821	145,762	153,050
Social Security Contributions	29,109	38,861	36,414	39,017	38,182	39,423	40,704	42,027	43,393
Retirement Contributions	62,915	110,080	124,986	153,160	162,559	176,142	189,049	197,501	206,472
Unemployment Compensation	327	500	433	347	336	338	339	341	343
Workmen's Compensation	1,745	3,208	3,675	3,552	3,476	3,580	3,688	3,798	3,912
Purchased Professional & Technical Services	17,035								
Professional - Educational Services		90,276	123,843	15,000	85,000	86,870	88,781	90,734	92,730
Other Professional Services		1,030	1,041	1,500	1,500	1,533	1,567	1,601	1,636
Purchased Property Services									
Repairs and Maintenance Services		297		300	350	350	358	366	374
Other Purchased Services	51								
Printing & Binding		51							
Travel	218	242	15	250	250	253	255	258	260
Supplies									
General Supplies	6,080	8,696	9,707	8,600	13,500	13,905	14,322	14,752	15,194
Food		28	10	30	1,500	1,545	1,591	1,639	1,688
Books & Periodicals					30	31	32	33	34
Supplies - Technology Related									
Property									
Equipment - Original & Additional	2,920	6,412	310	3,000					
Equipment - Replacement	351	4,673	679	3,000					
Other Objects	65								
Dues and Fees				100	100	102	104	107	109
Total Pupil Health	614,342	875,792	888,655	848,764	931,804	971,609	1,011,687	1,048,286	1,086,419

BUSINESS SERVICES - 2500									
Personnel Services - Salaries	181,359								
Official/Administrative Salaries - Regular		145,108	150,705	153,872	152,193	157,139	162,246	167,519	172,964
Office/Clerical Salaries - Regular		56,095	76,662	90,846	93,548	96,588	99,727	102,969	106,315
Office/Clerical Salaries - Overtime		71	143						
Personnel Services - Employee Benefits									

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Group Insurance - Contracted Provider	37,087	39,146	44,256	49,895	36,121	37,927	39,823	41,815	43,905
Social Security Contributions	13,506	15,057	17,067	18,721	18,799	19,410	20,041	20,692	21,365
Retirement Contributions	30,704	43,073	58,278	73,489	80,038	86,726	93,081	97,242	101,659
Tuition Reimbursements									
Unemployment Compensation	174	221	184	148	149	150	150	151	152
Workmen's Compensation	927	1,377	1,811	1,705	1,712	1,763	1,816	1,871	1,927
Other Current Employee Benefits	540	540	990	990	990	990	990	990	990
Purchased Professional & Technical Services	27,708								
Official/Administrative Services		15,700	950	10,600	1,500	1,500	14,000	2,000	2,000
Professional - Educational Services		25,194	19,683	19,950	45,050	29,641	30,293	30,960	31,641
Purchased Property Services	480,718								
Rentals		399,932	451,094	481,800	463,696	473,897	484,323	494,978	505,868
Other Purchased Services									
Insurance-General	33,873								
Bonding Insurance		36,077	36,311	36,411					
Communications	20,839	23,142	3,997	25,800	20,800	21,258	21,725	22,203	22,692
Advertising									
Printing & Binding	1,708	763	3,225	2,635	2,635	2,693	2,752	2,813	2,875
Travel	1,481	1,008	1,395	2,100	1,500	1,515	1,530	1,545	1,561
Supplies									
General Supplies	40,906	48,044	50,868	65,684	3,150	3,245	3,342	3,442	3,545
Food	513	584	841	450	500	515	530	546	563
Books & Periodicals									
Supplies - Technology Related					71,609	73,757	75,970	78,249	80,597
Property									
Equipment - Original & Additional									
Equipment - Replacement	906	6,284	5,262	6,000	6,000	6,180	6,365	6,556	6,753
Other Objects	21,690								
Dues and Fees		21,191	17,836	22,949	18,883	19,298	19,723	20,157	20,600
Total Business Services	894,639	878,608	941,556	1,064,045	1,018,873	1,034,192	1,078,430	1,096,699	1,127,971

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

Personnel Services - Salaries	1,514,601								
Official/Administrative Salaries - Regular		160,413	163,621	168,530	173,476	179,114	184,935	190,946	197,151
Professional - Other Salaries - Regular					44,612	46,062	47,559	49,105	50,700
Service Work Salaries - Regular		1,289,292	1,340,119	1,393,962	1,428,623	1,475,053	1,522,992	1,572,490	1,623,596
Service Work Salaries - Temporary		69,966	65,704	45,000	65,000	67,113	69,294	71,546	73,871
Service Work Salaries - Overtime		57,334	61,068	66,335	66,800	68,971	71,213	73,527	75,917
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	560,585	581,374	592,926	590,804	619,687	650,671	683,205	717,365	753,233
Social Security Contributions	112,565	116,501	120,639	128,048	136,056	140,478	145,043	149,757	154,624
Retirement Contributions	255,811	330,716	412,402	502,650	579,261	627,661	673,657	703,773	735,741
Unemployment Compensation	1,391	1,676	2,741	2,140	2,248	2,259	2,271	2,282	2,293
Workmen's Compensation	7,435	10,454	12,647	11,659	12,388	12,760	13,142	13,537	13,943
Other Current Employee Benefits	3,920	4,080	6,300	7,260	7,260	7,260	7,260	7,260	7,260
Purchased Professional & Technical Services	62,555								
Professional - Educational Services		9,640	21,416	40,500	27,610	28,217	28,838	29,473	30,121
Technical Services		35,121	29,800	34,663	34,663	35,426	36,205	37,001	37,815
Security/Safety Services					35,000	35,770	36,557	37,361	38,183
Purchased Property Services	1,400,393								
Cleaning Services		142,546	106,876	142,228	110,948	113,389	115,883	118,433	121,038
Utility Services		1,035,662	1,144,796	1,081,532	111,284	113,732	116,234	118,792	121,405
Repairs and Maintenance Services		211,853	225,645	199,735	209,990	214,610	219,331	224,156	229,088

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Construction Services		750							
Extermination Services		8,720	6,777	7,350	7,350	7,512	7,677	7,846	8,018
Other Purchased Services									
Automotive Liability Insurance	17,142	16,930	11,184	11,373	11,373	11,623	11,879	12,140	12,407
General Property and Liability Insurance	153,159	159,357	150,454	145,339	152,609	155,966	159,398	162,904	166,488
Communications	98,366	56,268	96,482	111,800	111,800	114,260	116,773	119,342	121,968
Travel	2,479	2,634	1,999	2,730	3,175	3,207	3,239	3,271	3,304
Supplies									
General Supplies	199,962	194,358	230,420	226,460	239,910	247,107	254,521	262,156	270,021
Energy	286,998	285,415	136,492	292,502	1,318,398	1,357,950	1,398,688	1,440,649	1,483,869
Food	39	60							
Supplies - Technology Related					7,000	7,210	7,426	7,649	7,879
Property									
Equipment - Original & Additional		2,370							
Equipment - Replacement	24,126	24,374	13,297	35,350	25,000	25,750	26,523	27,318	28,138
Other Objects									
Dues and Fees		2,250		200	700	715	731	747	764
Total Operation and Maintenance of Plant Services	4,701,527	4,810,110	4,953,803	5,248,149	5,542,221	5,749,846	5,960,474	6,160,826	6,368,836

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries	32,365								
Office/Clerical Salaries - Regular		39,445	29,960	41,457	42,190	43,561	44,977	46,439	47,948
Office/Clerical Salaries - Overtime		510							
Service Work Salaries - Overtime			281	298	304	314	324	335	345
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	16,049	17,480	12,079	17,103	17,240	18,102	19,007	19,957	20,955
Social Security Contributions	2,417	2,989	2,238	3,194	3,251	3,357	3,466	3,578	3,695
Retirement Contributions	5,277	8,316	7,814	12,539	13,840	14,996	16,095	16,815	17,579
Unemployment Compensation	30	43	57	44	44	44	44	45	45
Workmen's Compensation	159	268	329	291	296	305	314	323	333
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	161,840	165,400	169,039	172,758	176,559
Other Purchased Services									
Contracted Carriers	3,489,741	3,755,151	4,405,637	4,304,277	4,698,552	4,839,509	4,984,694	5,134,235	5,288,262
Student Transportation Services from the IU									
Printing & Binding			51						
Travel			15,116		8,700	8,787	8,875	8,964	9,053
Miscellaneous Purchased Services									
Supplies									
General Supplies			1,995	1,995					
Energy	354,164	345,325							
Food			25		50	52	53	55	56
Books & Periodicals			50		100	103	106	109	113
Supplies - Technology Related					6,000	6,180	6,365	6,556	6,753
Other Objects	71								
Dues and Fees		36,415			10,000	10,220	10,445	10,675	10,909
Total Student Transportation Services	4,052,577	4,394,850	4,652,728	4,541,038	4,963,247	5,111,770	5,264,645	5,421,683	5,583,445

CENTRAL & OTHER SUPPORT SERVICES - 2800

Personnel Services - Salaries	189,731								
Official/Administrative Salaries - Regular		170,729	237,077	245,836	246,585	254,599	262,873	271,417	280,238
Professional - Educational Salaries - Regular		5,911	28,002	25,814	26,066	26,913	27,788	28,691	29,623

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Technical Salaries - Regular					124,056	128,088	132,251	136,549	140,987
Office/Clerical Salaries - Regular		47,420	31,995	46,653	47,817	49,371	50,976	52,632	54,343
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	83,739	87,926	92,322	96,938	101,785
Social Security Contributions	14,164	17,125	22,220	24,144	34,015	35,120	36,262	37,440	38,657
Retirement Contributions	32,121	48,046	75,554	95,589	144,758	156,853	168,348	175,874	183,863
Tuition Reimbursements					29,000	29,000	29,000	29,000	29,000
Unemployment Compensation	180	243	380	304	461	463	466	468	470
Workmen's Compensation	963	1,514	2,319	2,224	3,142	3,236	3,333	3,433	3,536
Other Current Employee Benefits	540	630	1,650	1,650	1,650	1,650	1,650	1,650	1,650
Purchased Professional & Technical Services	1,100,423								
Professional - Educational Services		1,101,138	472,435	592,047	381,468	389,860	398,437	407,203	416,161
Technical Services		7,266	936	7,200	8,000	8,176	8,356	8,540	8,728
Purchased Property Services									
Repairs and Maintenance Services		191	593		16,325	16,684	17,051	17,426	17,810
Other Purchased Services									
Bonding Insurance					37,821	38,653	39,503	40,373	41,261
Communications	28,410	23,922	23,725	33,100	33,175	33,905	34,651	35,413	36,192
Advertising	6,565	7,537	3,014	9,000	9,750	9,965	10,184	10,408	10,637
Printing & Binding	717	137	134	250	300	307	313	320	327
Travel	283	360	1,237	3,500	3,400	3,400	3,400	3,400	3,400
Supplies									
General Supplies	112,663	159,001	178,315	182,525	9,700	9,991	10,291	10,599	10,917
Food	754	563	360	400	900	927	955	983	1,013
Books & Periodicals	942	352	459	5,100	3,000	3,090	3,183	3,278	3,377
Supplies - Technology Related					689,409	710,091	731,394	753,336	775,936
Property									
Equipment - Original & Additional		14,200	8,039						
Equipment - Replacement		347	895,479	900,000					
Infrastructure Assets		146,604	646,587	516,000					
Other Objects	1,988								
Dues and Fees		2,664	1,725	6,000	1,850	1,891	1,932	1,975	2,018
Total Central & Other Support Services	1,530,020	1,801,124	2,683,567	2,754,661	1,936,387	2,000,160	2,064,918	2,127,347	2,191,929

OTHER SUPPORT SERVICES - 2900									
Other Purchased Services									
Miscellaneous Purchased Services	70,289	70,590	70,498	73,250	77,408	78,569	79,748	80,944	82,158
Other Objects									
Total Other Support Services	70,289	70,590	70,498	73,250	77,408	78,569	79,748	80,944	82,158

STUDENT ACTIVITIES - 3200									
Personnel Services - Salaries	764,247								
Official/Administrative Salaries - Regular		90,177	91,980	94,739	96,397	99,530	102,765	106,104	109,553
Professional - Other Salaries - Regular		649,498	654,659	675,781	681,277	703,419	726,280	749,884	774,255
Professional - Other Salaries - Overtime		43,277	51,606	42,500	51,600	53,277	55,009	56,796	58,642
Office/Clerical Salaries - Regular		49,365	53,140	53,426	55,584	57,390	59,256	61,181	63,170
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	35,638	37,246	38,223	38,346	38,736	40,673	42,706	44,842	47,084
Social Security Contributions	57,821	63,022	64,360	66,473	67,874	70,080	72,358	74,709	77,137
Retirement Contributions	115,427	159,254	198,124	260,292	288,295	312,384	335,275	350,264	366,174
Unemployment Compensation	730	918	4,768	3,853	3,894	3,913	3,933	3,953	3,972

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
Workmen's Compensation	3,900	5,726	6,408	6,121	6,269	6,457	6,651	6,850	7,056
Other Current Employee Benefits	840	840	1,320	1,320	1,320	1,320	1,320	1,320	1,320
Purchased Professional & Technical Services	98,066								
Professional - Educational Services		2,307	95,200	60,500	60,800	62,138	63,505	64,902	66,330
Other Professional Services		47,000	50,000	50,000	50,000	51,100	52,224	53,373	54,547
Purchased Property Services	49,717								
Repairs and Maintenance Services		45,311	39,060	55,000	52,000	53,144	54,313	55,508	56,729
Rentals		9,135	12,305	20,000	20,000	20,440	20,890	21,349	21,819
Other Purchased Services									
Student Transportation Services	96,636								
Contracted Carriers		104,950	99,426	108,738	108,738	112,000	115,360	118,821	122,386
Insurance-General	12,725								
Other Insurance		12,725	12,725	12,725	12,725	12,725	12,852	12,852	12,981
Communications									
Printing & Binding	6,603	19,579	1,405	21,750	22,150	22,637	23,135	23,644	24,164
Travel	14,608	27,871	18,162	8,300	11,250	11,363	11,476	11,591	11,707
Supplies									
General Supplies	57,080	69,745	60,380	79,525	121,970	125,629	129,398	133,280	137,278
Food	48	351	161						
Books & Periodicals				200					
Supplies - Technology Related					6,350	6,541	6,737	6,939	7,147
Property									
Equipment - Original & Additional	67,040	55,400	53,998	73,125					
Equipment - Replacement			2,854	1,000					
Other Objects	30,665								
Dues and Fees		48,951	43,766	43,723	53,723	54,905	56,113	57,347	58,609
Total Student Activities	1,411,791	1,542,647	1,654,032	1,777,438	1,810,952	1,881,064	1,951,554	2,015,510	2,082,060

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					

(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
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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 - Im	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				

DEBT SERVICE - 5100								
Other Objects								
Interest	5,280,269	4,530,388	4,337,775	4,428,734	4,214,080	4,152,679	3,978,901	3,836,749
Refund of Prior Year's Receipts	204,561		226,006	210,000	264,395	264,395	264,395	264,395
Other Financing Uses								
Redemption of Principal	4,194,918	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000
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	9,253,475	9,282,074	9,548,296	9,551,144

INTERFUND TRANSFERS - 5200								
Fund Transfers	565,284	2,760	1,146		2,392,142	2,895,094	3,789,590	4,373,455
Total Interfund Transfers	565,284	2,760	1,146		2,392,142	2,895,094	3,789,590	4,373,455

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	84,079,405	87,561,593	91,754,305	95,161,533	97,430,998
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2017-2018 Real Estate Tax Revenue Estimate

<u>Projected Assessed Value of taxable properties for July 1, 2017</u>		<u>Rate</u>	<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>
Assessed value of taxable properties - estimate based on assessed valuation listing from Allegheny County dated May 2017			1,045,838,481	1,874,922,325	2,920,760,806
Less: Estimated homestead exclusion (state property tax reduction)			(32,404,130)	(31,135,822)	(63,539,952)
Notification of exemption appeal applications / change orders			(197,000)	(3,462,400)	(3,659,400)
Projected assessed value of taxable properties			1,013,237,351	1,840,324,103	2,853,561,454
Assumed 2017-2018 millage rate		0.0195867			
Net tax levy			19,845,976	36,045,876	55,891,852
Estimated delinquent percentage	2.00%	98.00%	(396,920)	(720,918)	(1,117,837)
Estimated discounts	86%	2.0%	(341,351)	(619,989)	(961,340)
Estimated penalties	1.50%	10.0%	29,769	54,069	83,838
Total Real Estate Taxes Budgeted			19,137,475	34,759,038	53,896,513
			est. value of 1 mill (net collection rate)=		2,751,689
			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		1,321,381.84
			Est. revenue from tax increase to index		1,321,381.84
			Est. revenue from tax increase to 1.97%		1,041,239.23

Assessed Valuation by Category & Township
Parcel Count

	May 2016*	May 2016 assessed value
Total taxable properties	10,481	
Taxable		
Pine - residential	4,636	1,459,275,466
Pine - commercial & other	304	345,796,905
		1,805,072,371
Richland - residential	5,225	846,273,735
Richland - commercial & other	316	185,639,480
		1,031,913,215

	January 2017	increase (decrease)	January 2017 assessed value	increase (decrease)	growth
Total taxable properties	10,605	124			
Taxable					
Pine - residential	4,764	128	1,498,289,920	39,014,454	<i>a</i>
Pine - commercial & other	300	(4)	355,751,105	9,954,200	<i>b</i>
			1,854,041,025	48,968,654	2.71%
Richland - residential	5,227	2	855,546,135	9,272,400	<i>c</i>
Richland - commercial & other	314	(2)	187,639,780	2,000,300	<i>d</i>
			1,043,185,915	11,272,700	1.09%

*This was the last detailed assessed value listing we received from the County for the 2016 duplicate. Some changes were made between late April, when this file was created at Allegheny County, and when the files were sent to the tax collectors for the July 1, 2016 real estate tax billing.

Notes:

- a* \$ increase divided by # increase - average \$304,800
- b* For one commercial property, the value of the building was added by Allegheny County causing an increase in assessed value of \$6,297,800; one vacant commercial land parcel was already on the tax rolls but the value of the land was increased through the valuation appeal process resulting in an increase of over \$3.1M in assessed value; the net change of four commercial properties resulted in an increase of \$759,000 in assessed value
- c* 27 parcels in the May 2016 listing were only assessed at land value - in January 2017 these properties had building values added. \$ increase divided by 27 parcels - average \$343,422
- d* one commercial property in Richland was increased from \$1,904,400 in assessed value to \$4,259,600; this was reduced slightly by other property tax appeal settlements at the county level and due to two properties overall being removed from taxable status

**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%	⚡
1200 Special education	9,864,899	9,567,498	297,400	3.0%	⚡
1300 Vocational instruction	2,440,699	2,509,681	(68,982)	-2.8%	⚡
1400 Other instructional programs	290,906	252,967	37,939	13.0%	⚡
1500 Nonpublic school programs - (Title 1)	-	6,407	(6,407)	100.0%	⚡
2100 Pupil personnel	2,339,676	2,153,776	185,900	7.9%	⚡
2200 Instructional staff	1,047,412	1,046,340	1,072	0.1%	⚡
2300 Administration	3,770,962	3,882,210	(111,248)	-3.0%	⚡
2400 Health services	849,457	888,655	(39,198)	-4.6%	⚡
2500 Business services	1,027,702	941,556	86,145	8.4%	⚡
2600 Operation of plant & maintenance	5,117,584	4,953,803	163,780	3.2%	⚡
2700 Student transportation	4,428,649	4,652,728	(224,079)	-5.1%	⚡
2800 Central services	2,866,475	2,683,567	182,908	6.4%	⚡
2900 Other support services	76,513	70,498	6,015	7.9%	⚡
3200 Student activities & athletics (+athletic officials)	1,686,725	1,654,032	32,693	1.9%	⚡
3300 Community services	81,050	80,550	500	0.6%	⚡
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%	⚡
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%	⚡
Proceeds from issuance of debt	-	6,590,000	(6,590,000)	100.0%	D
Bond premium	-	14,683	(14,683)	100.0%	⚡
Sale of fixed assets	-	452	(452)	100.0%	⚡
Interfund transfers out	-	(1,146)	1,146	100.0%	⚡
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%	⚡
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>			

⚡ 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 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to Department of Education. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See March 27 if referendum exception request submitted.)</p>	<p>Section 333(c)(3)</p>
<p>March 22, 2017 <i>(55 days prior to primary election) (n/a if opt out)</i></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 <i>(50 days prior to primary election) (n/a if opt out)</i></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 <i>(annual deadline)</i></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 <i>(annual deadline)</i></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 <i>(annual deadline)</i></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 <i>(annual deadline)</i></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.

Pine-Richland School District
Capital Funding Plan
As of May 9, 2017

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Technology - District Wide	\$ 1,036,000.00	\$ 590,000.00	\$ 246,000.00	\$ 229,000.00	\$ 199,000.00	\$ 212,000.00	\$ 280,000.00	\$ 255,000.00	\$ 255,000.00	\$ 305,000.00	\$ 255,000.00	\$ 2,826,000.00
Building Systems	\$ 568,613.00	\$ 666,544.00	\$ 1,484,644.00	\$ 1,889,520.00	\$ 2,318,805.00	\$ 1,900,006.00	\$ 1,711,457.00	\$ 478,084.00	\$ 461,091.00	\$ 579,240.00	\$ 405,479.00	\$ 11,894,870.00
Facilities Department	\$ 71,000.00	\$ 108,000.00	\$ 55,000.00	\$ 59,000.00	\$ 46,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 268,000.00
Athletics - District Wide	\$ 141,981.00	\$ 1,027,598.00	\$ 1,109,450.00	\$ 1,612,070.00	\$ 1,809,650.00	\$ 1,593,275.00	\$ 1,354,000.00	\$ 1,921,051.50	\$ 792,600.00	\$ 434,550.00	\$ 6,000.00	\$ 11,660,244.50
	\$ 1,817,594.00	\$ 2,392,142.00	\$ 2,895,094.00	\$ 3,789,590.00	\$ 4,373,455.00	\$ 3,705,281.00	\$ 3,345,457.00	\$ 2,654,135.50	\$ 1,508,691.00	\$ 1,318,790.00	\$ 666,479.00	\$ 26,649,114.50

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Technology - District Wide												\$ -
Visual Display Boards	\$ 500,000.00	\$ 500,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 1,250,000.00
Network Infrastructure	\$ 516,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,146,000.00
Cabling	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Announcement Systems	\$ -	\$ -	\$ 23,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 75,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 20,000.00	\$ 20,000.00	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,000.00
Building Systems												
Heating/Ventilation/AC	\$ 29,800.00	\$ 264,618.00	\$ 255,690.00	\$ 497,396.00	\$ 255,821.00	\$ 288,121.00	\$ 259,847.00	\$ 415,359.00	\$ 319,691.00	\$ 543,440.00	\$ 340,829.00	\$ 3,440,812.00
Plumbing	\$ 15,000.00	\$ 31,700.00	\$ 43,900.00	\$ 47,250.00	\$ 427,400.00	\$ 11,150.00	\$ 36,300.00	\$ 20,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ 715,100.00
Flooring	\$ 53,000.00	\$ 85,700.00	\$ 108,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ 88,000.00	\$ -	\$ -	\$ 321,700.00
Electrical/Lighting	\$ -	\$ 53,486.00	\$ 69,375.00	\$ 62,315.00	\$ 34,425.00	\$ 20,735.00	\$ 35,310.00	\$ 42,125.00	\$ 16,150.00	\$ 23,750.00	\$ 17,150.00	\$ 374,821.00
Roof	\$ -	\$ -	\$ -	\$ 1,225,000.00	\$ 1,350,000.00	\$ 1,480,000.00	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,305,000.00
Window/Door	\$ 15,000.00	\$ -	\$ 290,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 290,000.00
Exterior/Interior Walls	\$ -	\$ 74,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 79,000.00
Furniture	\$ 19,313.00	\$ -	\$ 5,659.00	\$ 5,659.00	\$ 5,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,977.00
Paving	\$ 413,500.00	\$ 124,090.00	\$ 24,000.00	\$ -	\$ 110,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ 388,090.00
Fencing	\$ -	\$ 20,200.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,200.00
Playground	\$ -	\$ -	\$ 3,520.00	\$ 1,900.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,420.00
Maintenance Equipment	\$ 13,000.00	\$ 5,750.00	\$ 49,500.00	\$ -	\$ 35,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,750.00
Technology Systems (Building)	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Auditorium	\$ -	\$ 7,000.00	\$ 602,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 609,000.00
Other	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Facilities Department												
Vehicles	\$ 16,000.00	\$ 53,000.00	\$ -	\$ 34,000.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,000.00
Security Improvements	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Architectural Fees	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 47,981.00	\$ 25,000.00	\$ 1,063,450.00	\$ 1,021,650.00	\$ 344,600.00	\$ 30,000.00	\$ 30,000.00	\$ 1,284,151.50	\$ 442,550.00	\$ 398,825.00	\$ -	\$ 4,640,226.50
Gymnasiums	\$ 46,000.00	\$ 11,798.00	\$ -	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,031,250.00	\$ -	\$ -	\$ -	\$ -	\$ 3,594,098.00
Santacroce	\$ 5,000.00	\$ 38,500.00	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ 1,424,170.00
Pool Area	\$ -	\$ 17,000.00	\$ -	\$ -	\$ 71,500.00	\$ -	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ 132,500.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ 95,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,700.00
Stadium	\$ 13,000.00	\$ 905,300.00	\$ 16,000.00	\$ 400,000.00	\$ 84,800.00	\$ 31,225.00	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 1,503,550.00
Architectural Fees	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 270,000.00
	\$ 1,817,594.00	\$ 2,392,142.00	\$ 2,895,094.00	\$ 3,789,590.00	\$ 4,373,455.00	\$ 3,705,281.00	\$ 3,345,457.00	\$ 2,654,135.50	\$ 1,508,691.00	\$ 1,318,790.00	\$ 666,479.00	\$ 26,649,114.50

Pine-Richland School District												
Capital Funding Plan												
As of May 9, 2017												
Technology - District Wide	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Visual Display Boards	\$ 500,000.00	\$ 500,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 1,250,000.00
Network Infrastructure	\$ 516,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,146,000.00
Cabling	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Announcement Systems	\$ -	\$ -	\$ 23,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 75,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 20,000.00	\$ 20,000.00	\$ 19,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,000.00
												\$ 2,826,000.00
Hance	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Heating/Ventilation/AC	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 59,195.00	\$ 49,241.00	\$ 72,371.00	\$ 46,087.00	\$ 75,114.00	\$ 47,353.00	\$ 42,938.00	\$ 44,200.00	\$ 506,499.00
Plumbing	\$ -	\$ -	\$ 11,300.00	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,900.00
Flooring	\$ -	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00
Electrical/Lighting	\$ -	\$ 900.00	\$ 15,775.00	\$ 9,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 33,175.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 99,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 2,750.00	\$ -	\$ 15,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,250.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,050,824.00
Richland	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Heating/Ventilation/AC	\$ -	\$ 48,107.00	\$ 42,408.00	\$ 222,338.00	\$ 12,472.00	\$ 10,890.00	\$ 11,435.00	\$ 12,007.00	\$ 12,607.00	\$ 12,612.00	\$ 13,293.00	\$ 398,169.00
Plumbing	\$ 15,000.00	\$ 7,500.00	\$ 5,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000.00
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ -	\$ 23,990.00	\$ 4,275.00	\$ 4,675.00	\$ 4,525.00	\$ 4,960.00	\$ 4,785.00	\$ 5,250.00	\$ 5,050.00	\$ 5,575.00	\$ 5,350.00	\$ 68,435.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00
Window/Door	\$ -	\$ -	\$ 260,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00
Exterior/Interior Walls	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Furniture	\$ 19,313.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ 3,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,200.00
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ 295,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 295,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,301,804.00
Wexford	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Heating/Ventilation/AC	\$ 5,900.00	\$ 33,900.00	\$ 48,710.00	\$ 48,710.00	\$ 49,300.00	\$ 49,300.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 10,000.00	\$ 339,920.00
Plumbing	\$ -	\$ -	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ 36,800.00
Flooring	\$ 18,000.00	\$ 5,700.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88,000.00	\$ -	\$ -	\$ 101,700.00
Electrical/Lighting	\$ -	\$ 3,500.00	\$ 20,775.00	\$ 16,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 47,775.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Furniture	\$ -	\$ -	\$ 5,659.00	\$ 5,659.00	\$ 5,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,977.00
Paving	\$ -	\$ 19,675.00	\$ 24,000.00	\$ -	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ 173,675.00
Fencing	\$ -	\$ 17,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,000.00
Playground	\$ -	\$ -	\$ 3,520.00	\$ 1,900.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,420.00
Maintenance Equipment	\$ 13,000.00	\$ 2,750.00	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,750.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
												\$ 2,465,017.00

D E T E R M I N E V I A B

	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	17-18 through 26-27
Eden Hall												
Heating/Ventilation/AC	\$ -	\$ 8,000.00	\$ 8,000.00	\$ 8,400.00	\$ 8,400.00	\$ 8,825.00	\$ 8,825.00	\$ 70,740.00	\$ 44,414.00	\$ 261,921.00	\$ 38,767.00	\$ 466,292.00
Plumbing	\$ -	\$ 2,000.00	\$ -	\$ 5,900.00	\$ 10,700.00	\$ 8,950.00	\$ 6,800.00	\$ 2,300.00	\$ -	\$ 2,400.00	\$ -	\$ 39,050.00
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ -	\$ 3,800.00	\$ 3,275.00	\$ 24,055.00	\$ 22,625.00	\$ 4,325.00	\$ 2,750.00	\$ 4,625.00	\$ 2,900.00	\$ 4,950.00	\$ 3,050.00	\$ 76,355.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 189,500.00	\$ 48,665.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,665.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 3,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 655,362.00
Middle School												
Heating/Ventilation/AC	\$ 5,900.00	\$ 71,565.00	\$ 77,960.00	\$ 101,236.00	\$ 79,348.00	\$ 88,065.00	\$ 85,643.00	\$ 89,925.00	\$ 92,492.00	\$ 97,116.00	\$ 99,946.00	\$ 883,316.00
Plumbing	\$ -	\$ 13,500.00	\$ 7,100.00	\$ 14,250.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,850.00
Flooring	\$ -	\$ -	\$ 40,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Electrical/Lighting	\$ -	\$ 7,900.00	\$ 20,775.00	\$ 1,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 37,175.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ 37,750.00	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 147,750.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 24,750.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,750.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 7,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 307,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 1,974,841.00
High School												
Heating/Ventilation/AC	\$ 18,000.00	\$ 68,046.00	\$ 43,592.00	\$ 57,517.00	\$ 57,060.00	\$ 58,670.00	\$ 57,857.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 846,616.00
Plumbing	\$ -	\$ 8,700.00	\$ 20,000.00	\$ 8,900.00	\$ 11,500.00	\$ 2,200.00	\$ 29,500.00	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ 163,500.00
Flooring	\$ 35,000.00	\$ 35,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Electrical/Lighting	\$ -	\$ 13,396.00	\$ 4,500.00	\$ 7,585.00	\$ 4,725.00	\$ 8,150.00	\$ 25,000.00	\$ 28,650.00	\$ 5,200.00	\$ 9,250.00	\$ 5,450.00	\$ 111,906.00
Roof	\$ -	\$ -	\$ -	\$ 1,225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000.00
Window/Door	\$ 15,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Technology Systems	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,447,022.00
Facilities Department												
Vehicles	\$ 16,000.00	\$ 53,000.00	\$ -	\$ 34,000.00	\$ 21,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,000.00
Security Improvements	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Architectural Fees	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
												\$ 268,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 47,981.00	\$ 25,000.00	\$ 1,063,450.00	\$ 1,021,650.00	\$ 344,600.00	\$ 30,000.00	\$ 30,000.00	\$ 1,284,151.50	\$ 442,550.00	\$ 398,825.00	\$ -	\$ 4,640,226.50
Gymnasiums	\$ 46,000.00	\$ 11,798.00	\$ -	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,031,250.00	\$ -	\$ -	\$ -	\$ -	\$ 3,594,098.00
Santacroce	\$ 5,000.00	\$ 38,500.00	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ 1,424,170.00
Pool Area	\$ -	\$ 17,000.00	\$ -	\$ -	\$ 71,500.00	\$ -	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ 132,500.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ 95,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,700.00
Stadium	\$ 13,000.00	\$ 905,300.00	\$ 16,000.00	\$ 400,000.00	\$ 84,800.00	\$ 31,225.00	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 1,503,550.00
Architectural Fees	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 270,000.00
												\$ 11,660,244.50
	\$ 1,817,594.00	\$ 2,392,142.00	\$ 2,895,094.00	\$ 3,789,590.00	\$ 4,373,455.00	\$ 3,705,281.00	\$ 3,345,457.00	\$ 2,654,135.50	\$ 1,508,691.00	\$ 1,318,790.00	\$ 666,479.00	\$ 26,649,114.50

As of May 9, 2017

Project Description	Building	current										
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
TECHNOLOGY												
Replace Promethean boards and projectors district-wide ***	District	500,000.00	500,000.00	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00	150,000.00	100,000.00
Improve network infrastructure ***	ALL	516,000.00	50,000.00	50,000.00	50,000.00	129,000.00	142,000.00	165,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Announcement System	HE			23,000.00								
Announcement System	RE				25,000.00							
Cabling	HS		20,000.00	20,000.00	20,000.00	20,000.00	20,000.00					
Security Camera System	HS											
Security Camera System	MS											
Security Camera System	EHUE											
Security Camera System	RE											
Security Camera System	WX											
Security Camera System	HE											
Security Camera System	HS											
Security Camera System	District							15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
VDI - Virtual Desktop Infrastructure	District			84,000.00	84,000.00							
Clock System Replacement	HE			19,000.00								
Clock System Replacement	RE	20,000.00										
Clock System Replacement	WX		20,000.00									
HANCE ELEMENTARY												
Paving - parking lot and entrance (Summer 2016)	HA	99,000.00										
Paving - playground area	HA		18,000.00									
Replace carpet (phases 1 & 2)	HA		45,000.00	45,000.00								
Replace stage curtain	HA			7,000.00								
Replace carpet scrubber *	HA			2,750.00								
Replace tractor (with plow)*	HA					15,500.00						
Roof replacement (warranty expires 10-26-2015)	HA					1,350,000.00						
Repair/Replace Boilers	HA						32,000.00		33,000.00			
Repair/Replace Boiler Pumps	HA					2,350.00		2,500.00				
Repair/Replace Chiller Pumps	HA					3,000.00		3,000.00				
Install new micro-processor (Chiller)	HA				20,000.00							
Repair/Replace Unit Ventilators	HA				3,920.00	4,116.00	4,321.00	4,537.00	4,764.00	5,003.00	5,253.00	5,515.00
Repair/Replace Air Handlers	HA					4,000.00				5,000.00		
Repair/Replace Roof Top Units	HA	29,500.00		29,500.00	29,500.00	30,000.00	30,000.00	30,000.00	31,000.00	31,000.00	31,000.00	32,000.00
Repair/Replace Hot Water Heater	HA			5,000.00	5,100.00	5,200.00						
Repair/Replace Hot Water Storage Tank	HA			6,300.00	6,300.00							
Maintenance cost on Phase Protector	HA			775.00		850.00		925.00		1,000.00		1,100.00
Lighting Upgrade - Gym	HA				8,000.00							
Lighting Upgrade - Various Classrooms/Halls	HA			15,000.00								
Automatic Temp Control	HA		5,500.00	5,500.00	5,775.00	5,775.00	6,050.00	6,050.00	6,350.00	6,350.00	6,685.00	6,685.00
Generator Maintenance	HA		900.00		1,000.00		1,100.00		1,200.00		1,325.00	
RICHLAND ELEMENTARY												
Replace sprinkler heads	RE	5,000.00										
Insulate chilled water pipes - room 007 and 008	RE	10,000.00										
Paving - faculty parking area (front section only - Summer 2016)	RE	125,000.00										
Repoint chimney and wall	RE		14,000.00									
Install fencing at the rear of the playground area	RE		3,200.00									
Replace cafeteria tables (fund 51 - food service) - moved to 16-17	RE	19,313.00										
Lighting upgrade - 1st floor classrooms (Phase 3)	RE		10,000.00									
Lighting upgrade - 1st floor corridors (Phase 4)	RE		9,590.00									
Window glass replacement (front of building)	RE			260,000.00								
Repair or replace stage curtain and rigging equipment	RE			110,000.00								
Replace auditorium seating	RE			185,000.00								
Replace auto temperature control system	RE				175,000.00							
Roof replacement (warranty expires 8-5-2019)	RE							1,250,000.00				
Repair/Replace Boilers	RE		30,647.00		33,360.00							
Repair/Replace Chiller Pumps	RE			3,000.00								
Install new micro-processor (Chiller)	RE			19,500.00								
Repair/Replace Unit Ventilators	RE		8,960.00	9,408.00	9,878.00	10,372.00	10,890.00	11,435.00	12,007.00	12,607.00	12,612.00	13,293.00
Repair/Replace Air Handlers	RE		2,000.00	4,000.00	4,100.00	2,100.00						
Repair/Replace Hot Water Storage Tank	RE		7,500.00	5,500.00								
Maintenance cost on Phase Protector	RE			775.00		850.00		925.00		1,000.00		1,100.00
Automatic Temp Control	RE		6,500.00	6,500.00								
Generator Maintenance	RE		900.00		1,000.00		1,100.00		1,200.00		1,325.00	
Elevator Maintenance & Repair	RE		3,500.00	3,500.00	3,675.00	3,675.00	3,860.00	3,860.00	4,050.00	4,050.00	4,250.00	4,250.00
WEXFORD ELEMENTARY												
Replace tractor (with plow)*	WX	13,000.00										
Replace HVAC controls	WX	5,900.00										
Replace cafeteria flooring	WX	18,000.00										
Replace classroom B105 flooring	WX		5,700.00									
Add sidewalks and fencing from parking lot to playground	WX		12,000.00									
Concrete and sidewalk repair	WX		5,000.00		10,000.00							
Replace carpet scrubber *	WX		2,750.00									
Parking lot - fill cracks, seal & mill, pave patch areas	WX		19,675.00									
Replace parking lot - paving	WX							130,000.00				
Replace playground pavement (back of building)	WX			22,000.00								
Replace basketball backboards, padding, hoops	WX			2,000.00								
Replace mulch carpet or rubber carpet replacement	WX			3,520.00	1,900.00							
Replace playground equipment (phase 1 and phase 2)	WX					100,000.00	100,000.00					
Purchase additional classroom furniture (anticipated growth)	WX			5,659.00	5,659.00	5,659.00						
Installation of permanent divider wall in music room (if needed for growth)	WX			5,000.00								
Soundproof all-purpose room	WX			18,000.00								

Project Description	Building	current														
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027				
Carpet replacement - library - moved from 2016-2017	WX			8,000.00												
Carpet replacement - classrooms	WX												70,000.00			
Carpet replacement - office	WX												18,000.00			
Lighting upgrade to LED	WX			20,000.00		15,000.00										
Maintenance cost on Phase Protector	WX			775.00				850.00			925.00		1,000.00			1,100.00
New Fire Alarm Panel *	WX		2,600.00													
Replace two hot water heaters	WX															14,000.00
Replace two hot water pumps	WX					6,800.00										
Replace water storage tank	WX											16,000.00				
Replace two boilers	WX															10,000.00
Replace stage curtain - moved from 2014-2015	WX															
Repair or replacement of rooftop cooling unit(s) - 10 total units	WX		28,000.00	28,000.00	28,000.00	28,000.00	28,500.00	28,500.00	29,000.00	29,000.00						
Repair or replacement of unit ventilator(s) - 28 total units	WX			20,710.00	20,710.00	20,710.00	20,800.00	20,800.00	21,000.00	21,000.00						
Replace control panel night set back	WX		5,900.00													
Replace auto scrubber *	WX							10,000.00								
Roof replacement (warranty expires 8-31-2018)	WX								1,480,000.00							
Generator Maintenance			900.00				1,000.00		1,100.00				1,200.00			1,325.00
EDEN HALL UPPER ELEMENTARY																
Repaint parking lot lines	EH		2,500.00													
Expand parking lot area (Summer 2017)	EH		187,000.00													
Parking lot - seal coat	EH			48,665.00												
Replace carpet scrubber *	EH			3,000.00												
Replace riding auto scrubber *	EH				22,000.00											
Repair/Replace Air Handlers	EH											27,000.00	28,350.00	29,767.00	31,255.00	
Repair condensing units	EH											6,490.00	6,814.00	7,154.00	7,512.00	
Replace ductless split systems	EH											24,000.00				
Replace Air Conditioning MDF Unit	EH											4,000.00				
Replace hot water tanks	EH					3,800.00	10,700.00	6,750.00	6,800.00							
Repair water booster pumping system	EH		2,000.00			2,100.00	2,200.00	2,200.00				2,300.00				2,400.00
Upgrade to LED lighting	EH					20,000.00	20,000.00									
Maintenance cost on Phase Protector	EH					775.00										
Automatic Temp Control	EH		8,000.00	8,000.00	8,400.00	8,400.00	8,400.00	8,825.00	8,825.00	9,250.00	9,250.00	9,250.00	9,250.00	225,000.00		
Generator Maintenance	EH		1,300.00			1,430.00		1,575.00				1,725.00		1,900.00		
Elevator Maintenance & Repair	EH		2,500.00	2,500.00	2,625.00	2,625.00	2,625.00	2,750.00	2,750.00	2,900.00	2,900.00	2,900.00	2,900.00	3,050.00	3,050.00	
MIDDLE SCHOOL																
Replace HVAC controls	MS		5,900.00													
Replace boiler water pumps	MS				4,500.00				4,750.00							
Replace gas burner for heating boiler	MS						24,000.00									
Replace stage curtain	MS			7,000.00												
Parking lot - crack fill & seal coat	MS			17,750.00												
Paving - main entrance to intersection	MS			20,000.00												
Install security entrance to main office	MS			60,000.00												
Purchase lift for light replacement	MS			7,000.00												
Replace carpet (phases 1 & 2) - moved from 2017-2018	MS				40,000.00		40,000.00									
Replace carpet scrubber *	MS						2,750.00									
Replace auto scrubber with riding model *	MS						22,000.00									
Replace auditorium seats	MS				300,000.00											
Update restrooms by art room - moved from 2017-2018	MS							400,000.00								
Paving - parking lot	MS							110,000.00								
Repair/Replace Unit Ventilators	MS		33,255.00	33,255.00	35,000.00	35,000.00	35,000.00	36,750.00	36,750.00	38,587.00	38,587.00	40,516.00	40,516.00	40,516.00	40,516.00	
Repair/Replace Roof Top Units	MS		38,310.00	40,225.00	42,236.00	44,348.00	46,565.00	48,893.00	51,338.00	53,905.00	56,600.00	59,430.00	59,430.00	59,430.00		
Replace hot water tanks	MS		13,500.00	7,100.00	14,250.00											
Maintenance cost on Phase Protector	MS				775.00			850.00		925.00		1,000.00				1,100.00
Upgrade to LED lighting	MS				20,000.00											
Generator Maintenance	MS		900.00				1000		1,100.00			1,200.00				1,325.00
HIGH SCHOOL																
Update fiber optic TV equipment between Stadium and HS - moved to 2016-2017 current year allocation used for other broken PRTV equipment for the HS	HS		10,000.00													
Replacement doors & jams (interior/exterior)	HS		15,000.00													
Replace carpet (phases 1, 2 & 3)	HS		35,000.00	35,000.00												
Improve ductwork in TV studio area	HS			1,800.00												
Replace TV studio camera	HS					5,000.00										
Replace Tricaster Pro - used in TV production class	HS					5,000.00										
Replace Tricaster Studio - used for board meetings - shifted to 2013-2014 because equipment is no longer working	HS															
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS				30,000.00											
Replace portion of roof (from area constructed in 2000 - warranty expires 12-1-2015)	HS						1,225,000.00									
Replace steam auto scrubber	HS							10,000.00								
Repair Boilers	HS		3,350.00			3,685.00										
Repair AHU's	HS		7,500.00	7,875.00	8,275.00	12,700.00	9,100.00	9,600.00	10,000.00	10,500.00	11,025.00	11,575.00	11,575.00	11,575.00		
Repair Unit Ventilators	HS		2,940.00	3,087.00	7,021.00	7,363.00	7,740.00	8,127.00	8,533.00	8,960.00	9,408.00	9,878.00	9,878.00			
Repair Air Compressor	HS			6,000.00												
Replace Chiller A	HS		16,956.00													
Repair Booster Water System	HS			2,000.00			2,100.00		2,200.00		2,300.00		2,400.00			
Replace Chiller Microprocessor	HS	\$	18,000.00													
Repair Fan Coil Units	HS					600.00	600.00	630.00	630.00	665.00	665.00	695.00	695.00	695.00	695.00	
Repair Fan Powered Terminal Boxes	HS					1,000.00	1,000.00	1,050.00	1,050.00	1,100.00	1,100.00	1,150.00	1,150.00	1,150.00		
Repair RTU's	HS		20,000.00	21,630.00	22,711.00	23,847.00	25,050.00	26,300.00	27,600.00	28,950.00	30,350.00	31,800.00	33,300.00	34,850.00	36,450.00	
Replace Heating Pumps	HS							3,025.00								
Replace hot water tanks	HS		6,700.00			6,800.00										
Repair Exhaust Fans in Shops & Labs	HS			1,500.00	1,500.00	1,575.00	1,575.00	1,650.00	1,650.00	1,725.00	1,725.00	1,800.00	1,825.00			
Automatic Temp Control Maintenance	HS		9,500.00	9,500.00	9,975.00	9,975.00	9,975.00	10,500.00	10,500.00	11,025.00	11,025.00	11,500.00	11,500.00	11,500.00		
Replace Hot Water Tanks	HS			10,500.00				11,500.00				37,250.00	7,250.00	33,500.00		
Convert Lighting to LED	HS			6,296.00						20,000.00	20,000.00					

Project Description	Building	current										
		2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Elevator Maintenance & Repair	HS		4,500.00	4,500.00	4,725.00	4,725.00	5,000.00	5,000.00	5,200.00	5,200.00	5,450.00	5,450.00
Generator Maintenance	HS		2,600.00		2,860.00		3,150.00		3,450.00		3,800.00	
Replace Carpet in Library	HS			15,000.00								
Replace Hot Water Boiler & Burner	HS			9,500.00					29,500.00			
OTHER - FACILITIES DEPARTMENT												
Security improvements**		25,000.00	25,000.00	25,000.00	25,000.00	25,000.00						
Replacement maintenance vehicle(s) *		16,000.00	53,000.00	-	34,000.00	21,000.00						
Estimated architect fees for facilities projects		30,000.00	30,000.00	30,000.00								
ATHLETICS (DISTRICT-WIDE)												
Various field maintenance and improvements	AT	47,981.00	25,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	24,800.00	24,550.00	24,275.00	
Improvements to field #3 (practice areas and seating)	AT			41,800.00								
Construct practice field #10	AT										374,550.00	
Install lighting and power systems at field #6 (phase 1 & 2)	AT			192,500.00	192,500.00							
Construct restroom / concessions building near field #6	AT					314,600.00						
Convert baseball field #7 to synthetic turf infield / outfield	AT								1,259,351.50			
Construct restroom / concessions building near fields #2 & #3	AT									198,000.00		
Install lighting and power systems at field #7	AT									220,000.00		
Lighting upgrade to LED - Hance gymnasium	AT		3,146.00									
Lighting upgrade to LED - Richland gymnasium	AT		3,933.00									
Lighting upgrade to LED - Wexford gymnasium	AT		4,719.00									
Lighting upgrade to LED - MS gymnasium	AT	16,000.00										
Replace scoreboard at Santacroce****	AT	5,000.00										
Santacroce - softball field - construct dugouts	AT		38,500.00									
Remove bleachers and replace (one side only) - Richland Elementary	AT					70,000.00						
Re-grade baseball outfield (Santacroce)	AT					90,420.00						
Replace press box - Santacroce	AT					83,050.00						
Convert field #6 to synthetic turf (phase 1 & 2)	AT			799,150.00	799,150.00							
Replace coating and repaint tennis courts - Richland Elementary	AT					95,700.00						
New fencing separating field areas from Richland Elementary	AT						66,000.00					
Replace campus fencing along Meridian and Bakerstown Roads	AT						55,000.00					
Pave existing Meridian Road parking area (approx. 70 spaces)	AT							165,000.00				
New access driveway to concession building - Santacroce	AT							9,900.00				
New full-size athletic field with 4' high fencing (track demo and drainage)	AT								537,900.00			
Community walking track (6 foot wide asphalt)	AT								63,800.00			
Construct restroom / concessions building at field level - Santacroce	AT									314,600.00		
Estimated architect fees for athletic projects	AT	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	
Replace pool platforms	AT		12,000.00									
Replace filter room doors in pool area	AT		5,000.00									
Renovate pool restrooms	AT					71,500.00						
Corridor to visitors bleachers - pool area	AT							44,000.00				
Replace bleachers (small area) - HS gymnasium	AT	30,000.00										
Convert green gym to two story fitness center	AT					1,100,000.00						
Renovate men and women locker rooms (adjacent to main gym)	AT						110,000.00					
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT						1,031,250.00	1,031,250.00				
Renovate fitness area into gym storage / officials/ team rooms	AT						239,800.00					
Install card reader at Stadium	AT	7,000.00										
Install additional bleachers at Stadium (band section)	AT	6,000.00										
Construct visitors side team room addition	AT		748,000.00									
Construct team storage units under stadium home side bleachers (no heat)	AT		93,500.00									
Renovate Stadium field house team rooms into open format	AT		63,800.00									
Replace carpet in Spirit Room & press box area	AT			16,000.00								
Replace Stadium artificial turf (warranty expires July 2017)	AT				400,000.00							
Replace rubber roof surface	AT					45,000.00						
Replace Power Flame Burner (Stadium)	AT						26,500.00					
Repair 2 Heating Pumps (Stadium)	AT					1,100.00		1,100.00				
Repairs 6 Air Handling Units (Stadium)	AT					4,500.00	4,725.00	4,950.00	5,200.00	5,450.00	5,725.00	6,000.00
Replace 2 Hot Water Boilers	AT					26,000.00		28,750.00				
Replace 2 Hot Water Storage Tanks	AT					8,200.00		9,050.00				
Total Costs per Year ****		1,817,594.00	2,392,142.00	2,895,094.00	3,789,590.00	4,373,455.00	3,705,281.00	3,345,457.00	2,654,135.50	1,508,691.00	1,318,790.00	666,479.00

* - included in 2620 & 2650 Operations & Maintenance

** - included in Safety & Security

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

**** - included in 3250 - Athletics

Total Costs per Year****	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Technology	1,036,000.00	590,000.00	246,000.00	229,000.00	199,000.00	212,000.00	280,000.00	255,000.00	255,000.00	305,000.00	255,000.00
Hance Elementary	99,000.00	98,900.00	116,825.00	79,595.00	1,420,791.00	73,471.00	47,012.00	76,314.00	48,353.00	44,263.00	45,300.00
Richland Elementary	159,313.00	96,797.00	607,183.00	227,013.00	16,997.00	15,850.00	1,266,220.00	17,257.00	17,657.00	18,187.00	18,643.00
Wexford Elementary	36,900.00	82,525.00	133,664.00	89,069.00	165,809.00	1,630,400.00	180,925.00	67,200.00	89,000.00	1,325.00	25,100.00
Eden Hall Upper Elementary	189,500.00	65,465.00	33,275.00	38,355.00	41,725.00	22,100.00	18,375.00	77,665.00	47,314.00	269,271.00	41,817.00
Pine-Richland Middle School	5,900.00	197,715.00	470,605.00	156,486.00	590,198.00	89,165.00	86,568.00	91,125.00	93,492.00	98,441.00	101,046.00
Pine-Richland High School	78,000.00	125,142.00	123,092.00	1,299,002.00	83,285.00	69,020.00	112,357.00	148,523.00	165,275.00	147,753.00	173,573.00
Other - facilities department	71,000.00	108,000.00	55,000.00	59,000.00	46,000.00	-	-	-	-	-	-
Athletics (district-wide)	141,981.00	1,027,598.00	1,109,450.00	1,612,070.00	1,809,650.00	1,593,275.00	1,354,000.00	1,921,051.50	792,600.00	434,550.00	6,000.00
Total	1,817,594.00	2,392,142.00	2,895,094.00	3,789,590.00	4,373,455.00	3,705,281.00	3,345,457.00	2,654,135.50	1,508,691.00	1,318,790.00	666,479.00

ATHLETIC CAPITAL FUNDING PLAN

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

MP = Major Project; QW = Quick Win; FI = Fill In				SCHOOL YEAR IMPROVEMENT ITEM(S) SUGGESTED								
RECOMMENDED IMPROVEMENT ITEM	BLDG	Action Priority	Average Cost	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Construct Stadium Visitors-side Team Room Addition	HS/MS	MP	\$748,000.00	\$748,000.00								
Construct Team Storage Units under Stadium home-side bleachers (no heat)	HS/MS	FI	\$93,500.00	\$93,500.00								
Renovate Stadium Field House Team Rooms into open format	HS/MS	FI	\$63,800.00	\$63,800.00								
New Dugouts at Softball Field	RES	FI	\$38,500.00	\$38,500.00								
Lighting Upgrades (HE, RE, WE)	Primary	QW	\$17,000.00	\$17,000.00								
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00	\$30,000.00								
Miscellaneous Projects	ALL	QW	\$30,000.00	\$30,000.00								
			TOTAL	\$1,020,800.00								
Convert Field #6 to synthetic turf (Phase 1)	HS/MS	MP	\$1,598,300.00	→ 50%	\$799,150.00							
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00	→ 50%	\$192,500.00							
Improvements to Softball Field #3 (practice areas and seating improvements)	HS/MS	FI	\$41,800.00		\$41,800.00							
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00		\$30,000.00							
Spirit Room and Press Box Carpet	HS/MS	QW	\$16,000.00		\$16,000.00							
Miscellaneous Projects	ALL	QW	\$30,000.00		\$30,000.00							
			TOTAL		\$1,109,450.00							
Re-grade Baseball outfield	RES	FI	\$90,420.00		\$90,420.00							
Convert Field #6 to synthetic turf (Phase 1)	HS/MS	MP	\$1,598,300.00	→ 50%	\$799,150.00							
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00	→ 50%	\$192,500.00							
Replace HS Stadium Turf	HS	MP	\$400,000.00		\$400,000.00							
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00		\$30,000.00							
Remove Bleachers (One Side Only)	RE	QW	\$70,000.00		\$70,000.00							
Miscellaneous Projects	ALL	QW	\$30,000.00		\$30,000.00							
			TOTAL		\$1,612,070.00							
New Press Box	RES	MP	\$83,050.00				\$83,050.00					
Tennis Court Resurfacing	RES	FI	\$95,700.00				\$95,700.00					
Construct Restroom / Concessions Building near Field #6	HS/MS	MP	\$314,600.00				\$314,600.00					
Renovate Pool Restrooms	HS	QW	\$71,500.00				\$71,500.00					
Convert Green Gym to two story Fitness Center (see new Field House option)	HS	MP	\$1,100,000.00				\$1,100,000.00					
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00				\$30,000.00					
Replace Rubber Roof Surface	ST	QW	\$45,000.00				\$45,000.00					
Miscellaneous Projects	ALL	QW	\$30,000.00				\$30,000.00					
			TOTAL				\$1,769,850.00					
New Fencing separating field areas from Elementary School	RES	QW	\$66,000.00				\$66,000.00					
Replace campus fencing along Meridian and Bakerstown Roads	RES	QW	\$55,000.00				\$55,000.00					
Renovate Men and Women Locker Rooms (adjacent to main gym)	HS	QW	\$110,000.00				\$110,000.00					
Renovate Main Gym to accommodate 1500 seats	HS	MP	\$2,062,500.00				\$1,031,250.00					
Renovate Fitness Area into Gym Storage / Officials / Team Rooms	HS	MP	\$239,800.00				\$239,800.00					
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00				\$30,000.00					
Miscellaneous Projects	ALL	QW	\$30,000.00				\$30,000.00					
			TOTAL				\$1,562,050.00					
Pave Existing Meridian Road parking area (approx. 70 spaces)	RES	QW	\$165,000.00				\$165,000.00					
New access driveway to Concession building	RES	FI	\$9,900.00				\$9,900.00					
Renovate Main Gym to accommodate 1500 seats	HS	MP	\$2,062,500.00				\$1,031,250.00					
Corridor to visitors bleachers in Pool	HS	QW	\$44,000.00				\$44,000.00					
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00				\$30,000.00					
Miscellaneous Projects	ALL	QW	\$30,000.00				\$30,000.00					
			TOTAL				\$1,310,150.00					
New Full-Size Athletic Field with 4' high fencing (track demo and drainage)	RES	MP	\$537,900.00				\$537,900.00					
Community Walking Track (6 foot wide asphalt)	RES	MP	\$63,800.00				\$63,800.00					
Convert Baseball Field #7 to synthetic turf infield / outfield	HS/MS	MP	\$1,259,351.50				\$1,259,351.50					
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00				\$30,000.00					
Miscellaneous Projects	ALL	QW	\$30,000.00				\$30,000.00					
			TOTAL				\$1,921,051.50					
New Concessions / Restroom Building at field level	RES	MP	\$314,600.00				\$314,600.00					
Construct Restroom / Concessions Building near Fields #2 & 3	HS/MS	QW	\$198,000.00				\$198,000.00					
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00				\$30,000.00					
Install Lighting at Field #7	HS/MS	MP	\$220,000.00				\$220,000.00					
Miscellaneous Projects	ALL	QW	\$30,000.00				\$30,000.00					
			TOTAL				\$792,600.00					
Construct Practice Field #10	HS/MS	MP	\$374,550.00								\$374,550.00	
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00								\$30,000.00	
Miscellaneous Projects	ALL	QW	\$30,000.00								\$30,000.00	
			TOTAL								\$434,550.00	
Each Year Total				\$1,020,800.00	\$1,109,450.00	\$1,612,070.00	\$1,769,850.00	\$1,562,050.00	\$1,310,150.00	\$1,921,051.50	\$792,600.00	\$434,550.00

NO FIELD HOUSE INCLUDED IN THIS PLAN

D E T E R M I N E

V I A B I L I T Y

O F

H O U S E

Immediate impact, will provide female spaces and storage for multiple teams. Will also provide a hub for our Athletic Training Staff.
 High impact for many of our teams, will alleviate our storage issues.
 Will provide an open format which is what all of our teams prefer. Will benefit teams in the fall and winter seasons.
 There are no dugouts at RES which means no shelter, this will enhance the facility.
 Scheduled maintenance that will improve lighting and conserve energy.
 Fixed yearly cost.
 Project and repairs that come up from year to year that cannot be predicted.

Will benefit every outdoor team at P-R, this item will enhance our campus and flexibility.
 Lights will provide us with the ability to utilize this space similar to what we do at the stadium.
 Will enhance this facility and the viewing of games.
 Fixed yearly fee
 Will enhance the press box and spirit room which are used regularly.
 Project and repairs that come up from year to year that cannot be predicted.

Field is not a flat surface, this will provide a better playing surface.
 Will benefit every outdoor team at P-R, this item will enhance our campus and flexibility with scheduling
 Lights will provide us with the ability to utilize this space similar to what we do at the stadium.
 Necessary maintenance to the stadium we are already seeing the wear and tear.
 Fixed yearly cost
 Scheduled maintenance, will enhance the PE programs at RES.
 Project and repairs that come up from year to year that cannot be predicted.

Replacement of a very outdated press box at RES
 Scheduled maintenance of tennis courts, will fill in cracks and provide a smooth playing surface.
 This would provide a way for boosters to generate funds through concession sales, it would provide a HUB for our Athletic Trainers and would provide restrooms to the fields used for multiple activities.
 Tiles are being replaced yearly, this is maintenance that was recommended from Buildings and Grounds.
 This would provide more athletic space for teams, it would also provide a space for wrestling. This would be to add a second floor to the green gym within it's current space, we would go from a 28' high ceiling to around 12-14'. We would gain athletic space but lose the height.
 Fixed yearly cost
 Stadium roof leaks, especially in the weight room area.
 Project and repairs that come up from year to year that cannot be predicted.

Would separate RES from the athletic facilities which will prevent any disruptions to the school day.
 Would separate RES from the athletic facilities which will prevent any disruptions to the school day.
 The locker rooms will be adjusted to an open format which is what our coaches want to see. We would eliminate the team room concept because at this time, only one team per season can use a team room.
 This would have a major impact on our indoor sport and would also provide the HS Principal with the option of having an all school assembly or pep rally.
 This item would provide us with better accommodations to the officials that are assigned to our games, this would also provide a way for our teams to conduct film study and would also replace the storage that would be eliminated to attain the most seating in our HS gym.
 Fixed yearly cost
 Project and repairs that come up from year to year that cannot be predicted.

This would provide a paved parking lot that would be separate from RES, this would be the primary parking for athletic events at the RES athletic complex.
 This would provide the space with access for emergencies and loading and unloading items for the concession building.
 This would have a major impact on our indoor sport and would also provide the HS Principal with the option of having an all school assembly or pep rally.
 This would provide the spectators with a way to access the visitors side bleachers without going onto the pool deck which is a safety concern.
 Fixed yearly cost
 Project and repairs that come up from year to year that cannot be predicted.

This would provide the District with a full sized athletic field and would enable us to schedule V/JV Soccer, Field Hockey and Lacrosse games.
 Would be a way to provide a walking path to the community and PE classes.
 This would enhance our facility, it would provide not only a way to play baseball games in the spring without the concern of an unplayable field, it would also provide us with another artificial surface for multiple teams to utilize, High impact project.
 Fixed yearly cost
 Project and repairs that come up from year to year that cannot be predicted.

Would enable the RES athletic complex to be completely separate from RES, would provide a way for booster organizations to generate funds and would eliminate the need for port-o-johns at RES. This structure would also provide a HUB for our Athletic Trainers at RES.
 Would provide a way for boosters to generate funds and would eliminate the need for port-o-johns at the softball field. It would also provide a HUB for our Athletic Trainers.
 Fixed yearly cost
 Would enable the athletic teams to utilize the space after the sun goes down, this would provide maximum access and use.
 Project and repairs that come up from year to year that cannot be predicted.

Would provide the District with another practice surface.
 Fixed yearly cost
 Project and repairs that come up from year to year that cannot be predicted.

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dana L Kirk

(724)625-7773

Extn :6303

Contact Person

Telephone

Extension

dkirk@pinerichland.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine-Richland SD	COUNTY : Allegheny	AUN : 103021003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2017-2018 (compared to 2016-2017)?

Yes No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$84079405
Ending Unassigned Fund Balance	\$6139629
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

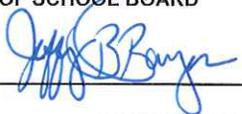
24 PS 6-687(a)(1)

(03/2006)

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-1-17
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is included for unanticipated expenditures which could occur within the fiscal year. Expenditures are not made from this account, but rather transferred for specified reasons in accordance with School Code and board policy.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	In accordance with board policy, this amount falls within the 8% limitation of total budgeted expenditures. Reserves are invested in accordance with School Code & board policy for increased investment income which supports programs provided for students.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board has committed this portion of fund balance for future employer retirement contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This provides for a portion of a 10-year plan of capital improvements/replacements within each building and for technology infrastructure, athletic fields/facilities. Funds have also been assigned for employee benefit costs and debt service.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	679,080
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	12,149,656
0850 Unassigned Fund Balance	6,139,629
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,481,756</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,250,271
7000 Revenue from State Sources	17,437,965
8000 Revenue from Federal Sources	391,169
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$84,079,405</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$102,561,161</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	53,896,514
6112 Interim Real Estate Taxes	689,846
6113 Public Utility Realty Taxes	65,466
6120 Current Per Capita Taxes, Section 679	75,600
6140 Current Act 511 Taxes - Flat Rate Assessments	75,600
6150 Current Act 511 Taxes - Proportional Assessments	8,157,372
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,842,400
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	206,174
6800 Revenues from Intermediary Sources / Pass-Through Funds	736,999
6910 Rentals	163,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	276,300
REVENUE FROM LOCAL SOURCES	\$66,250,271
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,148,086
7271 Special Education funds for School-Aged Pupils	1,682,600
7311 Pupil Transportation Subsidy	1,359,113
7312 Nonpublic and Charter School Pupil Transportation Subsidy	158,708
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	993,819
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,300
7340 State Property Tax Reduction Allocation	1,244,543
7505 Ready to Learn Block Grant	418,675
7810 State Share of Social Security and Medicare Taxes	1,197,060
7820 State Share of Retirement Contributions	5,140,061
REVENUE FROM STATE SOURCES	\$17,437,965
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	120,295
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,111
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,351
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	220,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,412
REVENUE FROM FEDERAL SOURCES	\$391,159
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	84,079,405

Act 1 Index (current): 2.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$53,896,514	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,244,543</u>	
Total Approx. Tax Revenue:	\$55,141,057	
Approx. Tax Levy for Tax Rate Calculation:	\$57,136,390	
	Allegheny	Total

2016-17 Data		
a. Assessed Value	\$2,836,985,586	\$2,836,985,586
b. Real Estate Mills	19.2083	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$2,412,076,453	\$2,412,076,453
d. Assessed Value	\$2,917,101,406	\$2,917,101,406
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$54,493,670	\$54,493,670
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$54,493,670	\$54,493,670
(f Total * g)		
i. Base Mills Subject to Index	19.2083	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.43001%	96.43001%
k. Tax Levy Needed	\$57,136,390	\$57,136,390
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	19.5867	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,136,390	\$57,136,390
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$55,891,847
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	57	\$53,896,514
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$53,896,514	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,244,543</u>	
Total Approx. Tax Revenue:	\$55,141,057	
Approx. Tax Levy for Tax Rate Calculation:	\$57,136,390	

Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	19.6885	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,433,351	\$57,433,351
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,496	
Number of Homestead/Farmstead Properties	6696	6696
Median Assessed Value of Homestead Properties		\$242,750

Act 1 Index (current): 2.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$53,896,514
Amount of Tax Relief for Homestead Exclusions	<u>\$1,244,543</u>
Total Approx. Tax Revenue:	\$55,141,057
Approx. Tax Levy for Tax Rate Calculation:	\$57,136,390

Allegheny	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,244,543	Lowering RE Tax Rate	\$0	\$1,244,543
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,244,543

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	2,917,101,406	19.5867	57,136,390			96.43001%	
Totals:	2,917,101,406		57,136,390	- 1,244,543	= 55,891,847	X 96.43001%	= 53,896,514

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		75,600
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	75,600
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 75,600 75,600

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,100,163	7,100,163
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,057,209	1,057,209
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 8,157,372 8,157,372

Total Act 511, Current Taxes 8,232,972

Act 511 Tax Limit -->	2,412,076,453	X	12	28,944,917
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.2083	19.5867	1.97%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,481,688
1200 Special Programs - Elementary / Secondary	10,902,594
1300 Vocational Education	2,735,912
1400 Other Instructional Programs - Elementary / Secondary	72,709
Total Instruction	\$47,192,903
2000 Support Services	
2100 Support Services - Students	2,740,723
2200 Support Services - Instructional Staff	1,569,361
2300 Support Services - Administration	4,306,409
2400 Support Services - Pupil Health	931,804
2500 Support Services - Business	1,018,873
2600 Operation and Maintenance of Plant Services	5,542,221
2700 Student Transportation Services	4,963,247
2800 Support Services - Central	1,936,387
2900 Other Support Services	77,408
Total Support Services	\$23,086,433
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,810,952
3300 Community Services	93,500
Total Operation of Non-Instructional Services	\$1,904,452
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,253,475
5200 Interfund Transfers - Out	2,392,142
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$11,895,617
Total Estimated Expenditures and Other Financing Uses	\$84,079,405

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,999,060
200 Personnel Services - Employee Benefits	12,008,172
300 Purchased Professional and Technical Services	756,167
400 Purchased Property Services	15,750
500 Other Purchased Services	493,087
600 Supplies	1,184,544
800 Other Objects	24,908
Total Regular Programs - Elementary / Secondary	\$33,481,688
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,128,049
200 Personnel Services - Employee Benefits	3,314,983
300 Purchased Professional and Technical Services	1,763,000
500 Other Purchased Services	1,633,240
600 Supplies	57,783
800 Other Objects	5,539
Total Special Programs - Elementary / Secondary	\$10,902,594
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,255,492
200 Personnel Services - Employee Benefits	775,714
400 Purchased Property Services	7,450
500 Other Purchased Services	579,661
600 Supplies	114,050
800 Other Objects	3,545
Total Vocational Education	\$2,735,912
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,980
200 Personnel Services - Employee Benefits	3,729
800 Other Objects	60,000
Total Other Instructional Programs - Elementary / Secondary	\$72,709
Total Instruction	\$47,192,903
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,476,389
200 Personnel Services - Employee Benefits	976,295
300 Purchased Professional and Technical Services	118,200
500 Other Purchased Services	5,000
600 Supplies	136,024
800 Other Objects	28,815
Total Support Services - Students	\$2,740,723
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	761,814
200 Personnel Services - Employee Benefits	539,644

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	41,355
400 Purchased Property Services	7,000
500 Other Purchased Services	18,700
600 Supplies	183,783
700 Property	15,000
800 Other Objects	2,065
Total Support Services - Instructional Staff	\$1,569,361
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,103,723
200 Personnel Services - Employee Benefits	1,331,881
300 Purchased Professional and Technical Services	656,377
400 Purchased Property Services	9,450
500 Other Purchased Services	72,290
600 Supplies	76,060
800 Other Objects	56,628
Total Support Services - Administration	\$4,306,409
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	499,106
200 Personnel Services - Employee Benefits	330,468
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	350
500 Other Purchased Services	250
600 Supplies	15,030
800 Other Objects	100
Total Support Services - Pupil Health	\$931,804
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	245,741
200 Personnel Services - Employee Benefits	137,809
300 Purchased Professional and Technical Services	46,550
400 Purchased Property Services	463,696
500 Other Purchased Services	24,935
600 Supplies	75,259
700 Property	6,000
800 Other Objects	18,883
Total Support Services - Business	\$1,018,873
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,778,511
200 Personnel Services - Employee Benefits	1,356,900
300 Purchased Professional and Technical Services	97,273
400 Purchased Property Services	439,572
500 Other Purchased Services	278,957
600 Supplies	1,565,308
700 Property	25,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,542,221

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	42,494
200 Personnel Services - Employee Benefits	35,511
300 Purchased Professional and Technical Services	161,840
500 Other Purchased Services	4,707,252
600 Supplies	6,150
800 Other Objects	10,000
Total Student Transportation Services	\$4,963,247
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	444,524
200 Personnel Services - Employee Benefits	296,765
300 Purchased Professional and Technical Services	389,468
400 Purchased Property Services	16,325
500 Other Purchased Services	84,446
600 Supplies	703,009
800 Other Objects	1,850
Total Support Services - Central	\$1,936,387
2900 <u>Other Support Services</u>	
500 Other Purchased Services	77,408
Total Other Support Services	\$77,408
Total Support Services	\$23,086,433
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	884,858
200 Personnel Services - Employee Benefits	406,388
300 Purchased Professional and Technical Services	110,800
400 Purchased Property Services	72,000
500 Other Purchased Services	154,863
600 Supplies	128,320
800 Other Objects	53,723
Total Student Activities	\$1,810,952
3300 <u>Community Services</u>	
800 Other Objects	93,500
Total Community Services	\$93,500
Total Operation of Non-Instructional Services	\$1,904,452
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	4,478,475
900 Other Uses of Funds	4,775,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,253,475
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,392,142
Total Interfund Transfers - Out	\$2,392,142

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$11,895,617
TOTAL EXPENDITURES	\$84,079,405

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	22,197,002	19,500,621
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	421,150	678,141
Other Capital Projects Fund	4,585,875	3,971,289
Debt Service Fund		
Food Service / Cafeteria Operations Fund	326,977	301,563
Child Care Operations Fund		
Other Enterprise Funds	21,350	20,115
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	79,877	75,465
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$27,632,231	\$24,547,194

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

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

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$27,632,231	\$24,547,194

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund		
0510 Bonds Payable	122,960,000	118,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,150,677	1,167,899
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	826,402	567,650
0599 Other Long-Term Liabilities		
Total General Fund	\$124,937,079	\$120,005,549

Public Purpose (Expendable) Trust Fund

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

Other Comptroller-Approved Special Revenue Funds

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

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable	69
0520 Extended-Term Financing Agreements Payable	

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

2017-2018 Final General Fund Budget

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Long-Term Indebtedness**06/30/2017 Estimate****06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

Total Private Purpose Trust Fund

71

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$124,937,079	\$120,005,549

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$124,937,079	\$120,005,549
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Account Description	Amounts
0810 Nonspendable Fund Balance	679,080
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	12,149,656
0850 Unassigned Fund Balance	6,139,629
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,481,756
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$19,410,836