

2018-2019

Proposed Final
General Operating Fund
Budget



Pine-Richland School District

For April 16, 2018 School Board Combined Planning / Voting Meeting

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

2018-2019
Proposed Final General Operating Fund Budget

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2018-2019

Proposed Final General Operating Fund Budget

Revenue

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

For 2018-2019, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 2.4%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Proposed Final General Fund Budget includes total expenditures of \$87,712,600 and total revenues of \$87,489,707 and utilization of assigned fund balance of \$222,893 for capital improvements. The budget includes an estimated tax millage rate of 19.5867 mills. This represents a flat millage rate from the current fiscal year.

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

- The Pine-Richland School District assesses 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. Although the allocations were not released at the time the Proposed Final Budget was developed, it is estimated this will provide approximately \$184 in tax relief to each approved homestead in the District during 2018-2019.

- 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 \$126,258 or 2.45% over the amount included in the current year budget.
 - Special education subsidy for 2018-2019 is projected to be \$1,682,855 which reflects a slight increase from the current year budget. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
 - Transportation revenue is estimated to be level-funded by the State. Pine-Richland is anticipating an increase of \$276,590 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 2018-2019, estimates show a slight increase in reimbursement from the current year by \$2,658. Future 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 2018-2019, this represents approximately \$6,754,000 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.

2018-2019

Proposed Final General Operating Fund Budget Expenditures

Salaries & Wages

- Personnel costs for administration, faculty & support staff represent approximately 64% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

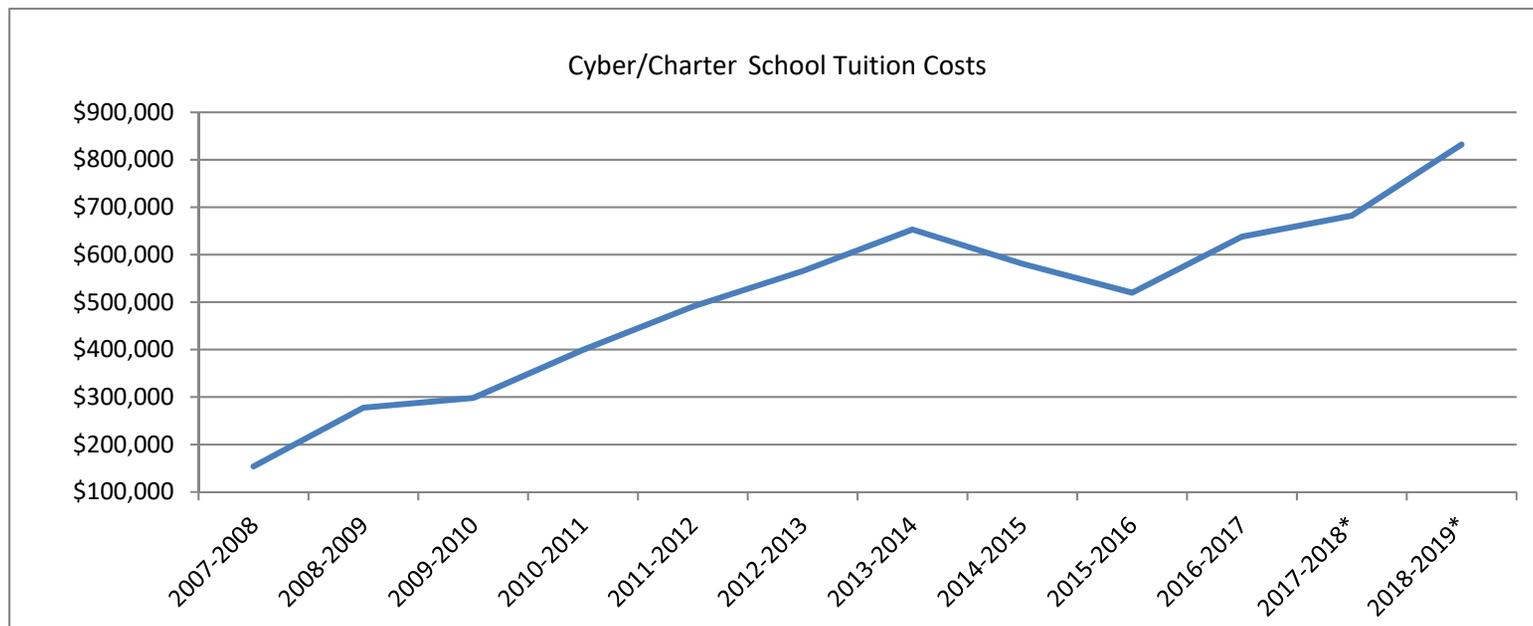
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 33.43% of salary cost from 32.57% in 2017-2018. This will result in increased expenditures to the District for next year's budget of \$756,763 (or \$390,419 in increased costs to the 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 2022-2023 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 \$90,462 from the 2017-2018 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 \$5.8 million of the District's overall expenditures.

Tuition Expenditures

- The District is projecting \$1,641,402 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 \$1.5 million.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to increase by \$31,090 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 2018-2019 show an outlay of \$832,150. During the 2017-2018 fiscal year, the District paid \$10,529.10 for each regular education student and \$22,795.12 for each special education student enrolled in cyber/charter schools.



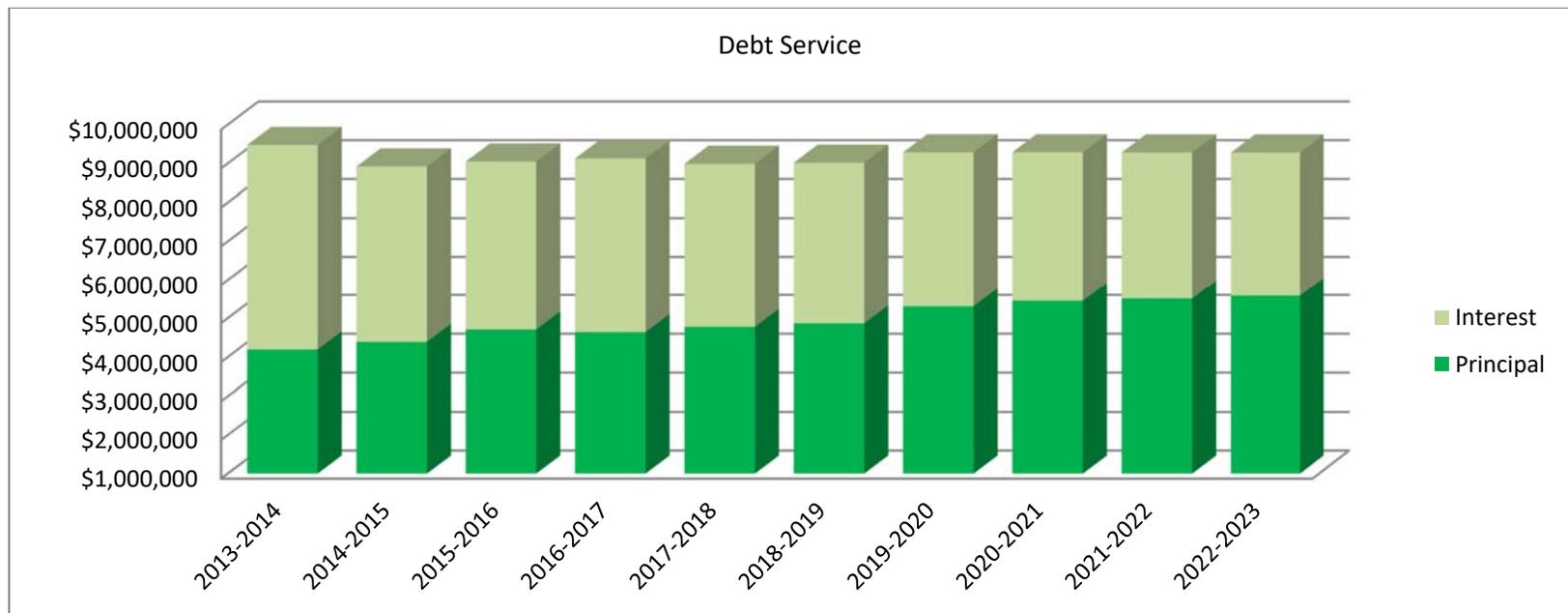
*Budgeted figures are included in the chart above for 2017-2018 and 2018-2019. All other amounts are based on actual.

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 2018-2019 fiscal year is equal to \$2,966,352. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

Debt Service

- Interest and principal redemption on debt service represents \$9,017,678, or slightly over 10% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will increase by \$28,598 from the 2017-2018 fiscal year. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



Budgetary Reserve

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

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SUMMARY LIST OF 2018-2019 BUDGET CHANGES

Description	Function	Object	Amount	Totals	February 19, 2018	April 16, 2018
					Draft Budget	Proposed Final Budget
EXPENDITURE CHANGES:						
<i>Personnel:</i>						
Net reduction to personnel salary / wage cost - completion of detailed personnel budget as of March 2018			(\$133,276)			
<i>Operating:</i>						
Increase in estimate for student registrations for academic competition	1110	810	\$941			
Reallocation between services rendered through AIU to approved private school outplacement tuition	1200	322 / 567	\$0			
Reduction in costs for membership and registration fees for gifted department	1243	810	(\$1,142)			
Reduction in projected tuition for A.W. Beattie Career Center	1390	564	(\$4,885)			
Reduction in projected cost of fees for online services through Blackboard	1490	810	(\$6,320)			
Reduction in estimate of non-public share of Title I and IIA federal grants	1500	322	(\$11,500)			
Reduction in estimate for guidance department books	2120	640	(\$3,000)			
Increase in projected cost of membership and association fees for guidance department - district-wide	2120	810	\$366			
Reduction in budgeted allocation for supplemental services through AIU - this is included in line item 2910-595	2290	322	(\$7,400)			
Reduction in estimate for library services - membership fees	2250	810	(\$45)			
Addition of allocation to replace tables in DeWitt Blank board room	2310	762	\$8,000			
Reduction in estimate for principal services books and periodicals from original long range budget model	2380	640	(\$1,200)			
Reduction in superintendents' office - technology supplies - display board for conference room purchased in 2017-2018	2360	650	(\$1,000)			
Added allocation for technology related supplies - principal services	2380	650	\$1,200			
Reduction in projected estimate for membership registration fees for building principals	2380	810	(\$1,212)			
Reduction in projected cost for fees (pupil health and nurses department)	2440	810	(\$2)			
Reduction in contracted services for Business Office - positions are currently filled / sub services not needed	2513/2514	329	(\$10,700)			
Reduction in estimate for actuarial valuation cost - next valuation will be 1/1/2019 - cost will be incurred in 2019-2020	2590	329	(\$6,000)			
Reallocate funds within Payroll Services budget from equipment to supplies for replacement time clock (under capitalization policy)	2514	762 / 610	\$0			
Reduction in projected cost for dues & fees - other financial services	2590	810	(\$1,090)			
Reduction in athletic field maintenance - this was an error - amount was double budgeted in 2630 and in capital funding plan	2630	414	(\$29,000)			
Added allocation for district-wide alert notification system	2660	650	\$4,000			
Increase in security improvements - replacement capital equipment	2660	762	\$25,000			
Reduction in estimate for dues & fees for maintenance department	2620	810	(\$465)			
Reduction in estimate for cost of contracted carrier service (transportation - public / non-public) from original long range budget model	2700	513	(\$76,330)			
Reduction in projected cost for performance bond	2750	810	(\$220)			
Increase in estimate for technology end user assets - repairs (district-wide)	2818	438	\$3,500			
Added allocation to cover the estimated cost of cyber insurance	2818	529	\$12,000			
Reduction in estimate for staff services membership fees from original long range budget model	2831	810	(\$41)			
Reallocate funds within the High School musical budget from rental of equipment to consumable supplies	3210	442 / 610	\$0			
Increase to travel costs associated with athletic teams in extended season	3250	580	\$9,000			
<i>Debt Service :</i>						
<i>Capital Funding Plan:</i>						
Reduction in cost of clock system replacement at Hance Elementary - March 2018 agenda item	5230	930	(\$600)			
Increase in cost to repair / replace whiteboards at Hance Elementary - price quote received by G. Zang - March 2018	5230	930	\$1,920			
Estimate of \$5,500 to replace a hot water storage tank at Richland Elementary was removed - the second tank was replaced during 2017-2018	5230	930	(\$5,500)			
Delayed the replacement of the playground surface at Wexford Elementary to 2020-2021 due to its current condition	5230	930	(\$22,000)			
Delayed the replacement of the micro-processor for the chiller unit at Richland Elementary to 2019-2020	5230	930	(\$19,500)			
Added the replacement of the micro-processor for the chiller unit at Pine-Richland High School	5230	930	\$19,500			
Reduction in the estimate for replacement auditorium seating at the Pine-Richland Middle School	5230	930	(\$276,000)			
Added carpet replacement in auditorium at Pine-Richland Middle School and Richland Elementary School	5230	930	\$20,000			
Increase in cost to remove one wall and combine two classrooms at Pine-Richland Middle School	5230	930	\$2,843			
Added estimate to construct mousetrap entrances at Hance Elementary and Wexford Elementary	5230	930	\$160,000			
TOTAL EXPENDITURE CHANGES				(\$350,158)	88,062,758.00	87,712,600.00
REVENUE CHANGES:						
Increase in projected interest income from investments		R6510	\$68,000			
Adjustment in state share of social security and employer retirement contributions		R7810 / R7820	(\$155,652)			
TOTAL REVENUE CHANGES:				(\$87,652)	87,577,359.00	87,489,707.00
					fund balance utilization	-
					budgetary deficit	485,399.00
					net change	222,893.00
						\$262,506

Key Assumptions

Revenues

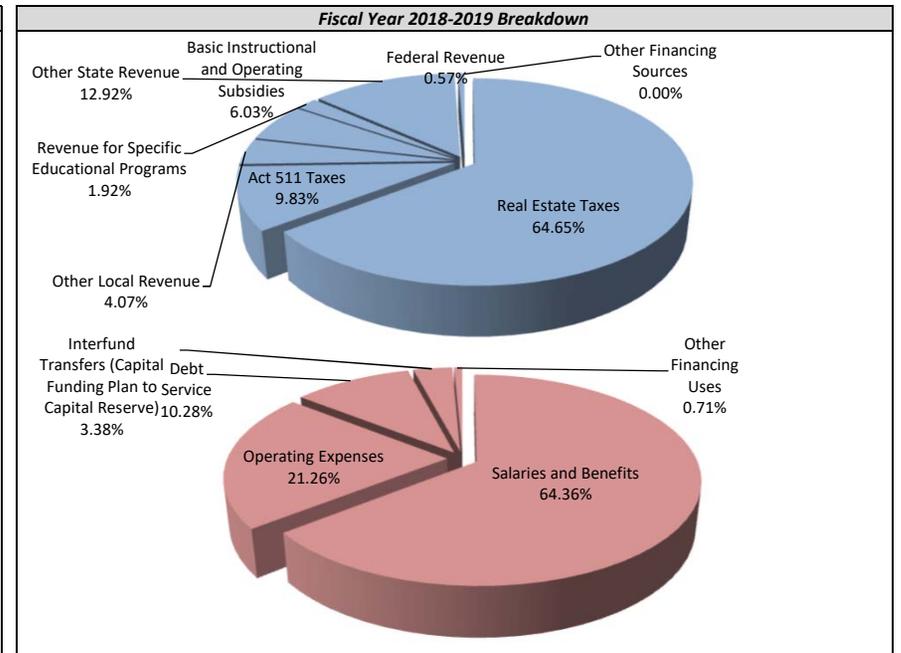
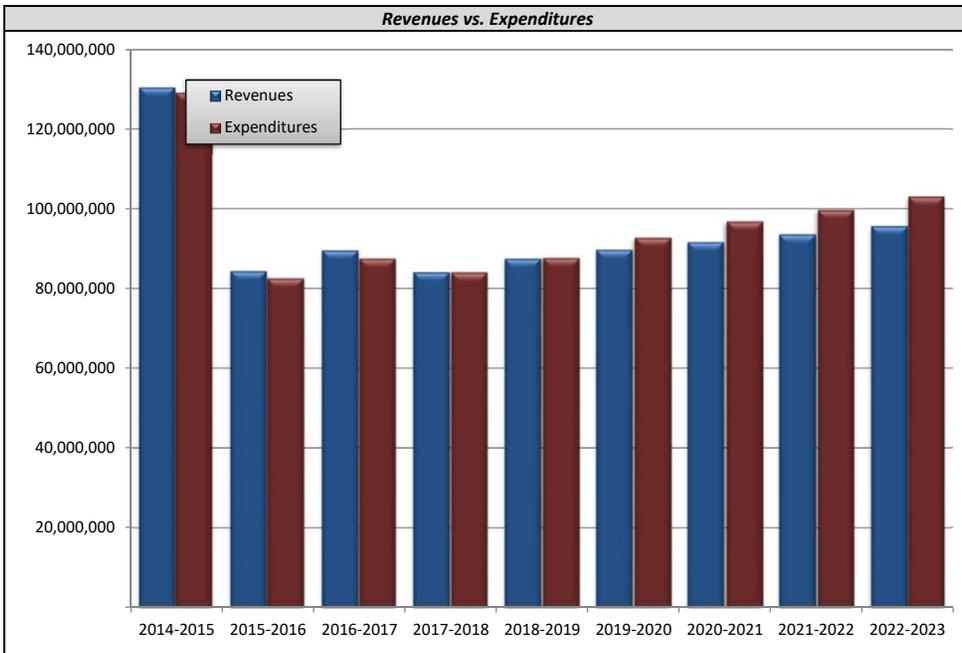
- Real estate tax millage
 - **Assumes no tax increase – (current tax rate 19.5867 mills)**
 - Future years reflect no tax increases
 - Assessed valuation reflects listing provided by Allegheny County dated January 15, 2018 + estimated growth rate of 0.7%
 - This reflects an estimated growth rate for assessed value changes between January 2018 and June 2018 ~ new values from Allegheny County will be received in May 2018
- Earned income tax
 - Reflects 2.04% increase annually
- State funding
 - Basic education – reflects PDE estimate published February 2018 and assumes 0.63% increase annually in future years
 - Special education – reflects PDE estimate published February 2018 and assumes 0.05% increase annually in future years
 - Transportation assumes 2.67% increase from 2016-2017 actual amount received and 2.67% annually
 - Social security & PSERS reimbursements (49.62%) 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 an increase in Title I and Title IIA based on current year allocation
 - Reflects an estimated increase in School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects 1.9% increase in current year (as per ACSHIC estimate) and assumes 4% annual increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated based on employer contribution rates released in December 2017
- Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization – \$222,893

	(Actual) 2014-2015	(Actual) 2015-2016	(Actual) 2016-2017	(Budget) 2017-2018	(Projected) 2018-2019	(Projected) 2019-2020	(Projected) 2020-2021	(Projected) 2021-2022	(Projected) 2022-2023
REVENUES									
Real Estate Taxes	48,827,556	50,045,003	52,555,892	54,651,826	56,563,576	57,748,527	58,958,486	60,194,016	61,455,689
Act 511 Taxes	7,861,344	7,868,533	8,107,531	8,308,572	8,603,248	8,772,012	8,944,118	9,119,633	9,298,624
Other Local Revenue	3,377,041	3,313,049	3,278,910	3,289,873	3,562,896	3,574,598	3,586,485	3,598,563	3,610,840
Basic Instructional and Operating Subsidies	4,762,988	4,884,789	5,037,786	5,148,086	5,274,344	5,307,572	5,341,010	5,374,658	5,408,519
Revenue for Specific Educational Programs	1,661,233	1,606,119	1,621,729	1,682,600	1,682,855	1,683,696	1,684,538	1,685,381	1,686,223
Other State Revenue	8,765,431	9,582,915	10,548,465	10,607,279	11,301,807	12,134,513	12,598,875	13,073,308	13,618,727
Federal Revenue	360,744	454,381	389,492	391,169	500,980	502,487	504,001	505,522	507,051
Other Financing Sources	54,749,430	6,620,133	8,036,223						
TOTAL REVENUES	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
EXPENDITURES									
Salaries and Benefits	48,274,890	48,616,485	51,540,168	54,142,494	56,455,913	59,356,919	62,101,956	64,947,721	68,029,929
Operating Expenses	16,978,162	18,078,001	18,410,730	17,923,794	18,649,157	19,324,274	20,007,857	20,734,876	21,499,178
Debt Service	8,920,388	9,047,775	9,126,943	8,989,080	9,017,678	9,283,900	9,286,748	9,281,005	9,279,862
Interfund Transfers (Capital Funding Plan to Capital Reserve)	2,760	1,146	341,067	2,392,142	2,966,352	4,134,040	4,776,645	4,056,851	3,584,172
Other Financing Uses	54,775,637	6,822,287	8,101,869	631,895	623,500	630,610	637,871	645,286	652,859
TOTAL EXPENDITURES	128,951,837	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
NET OPERATING BALANCE	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)
FUND BALANCE (BEGINNING OF THE YEAR)	16,099,921	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877
FUND BALANCE (END OF THE YEAR)	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877	(619,450)



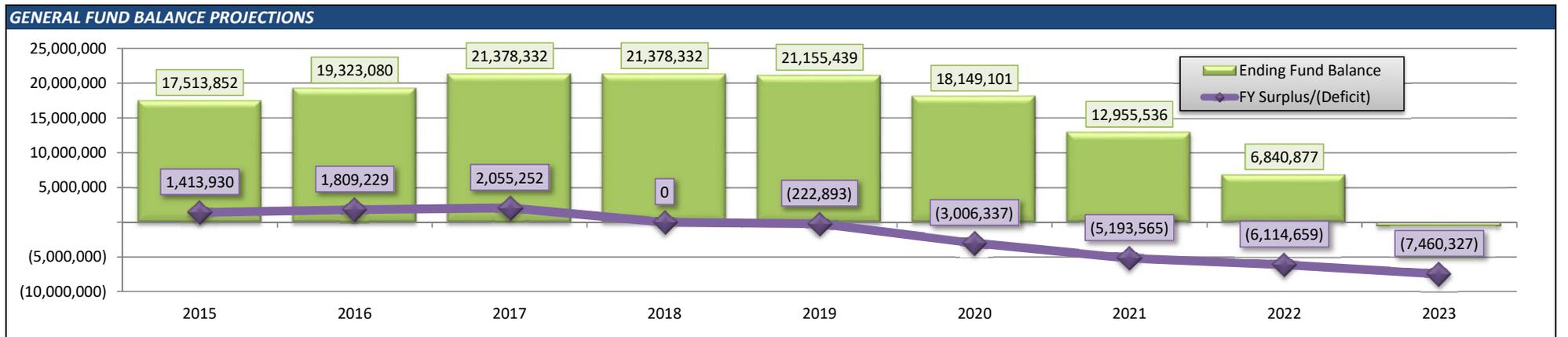
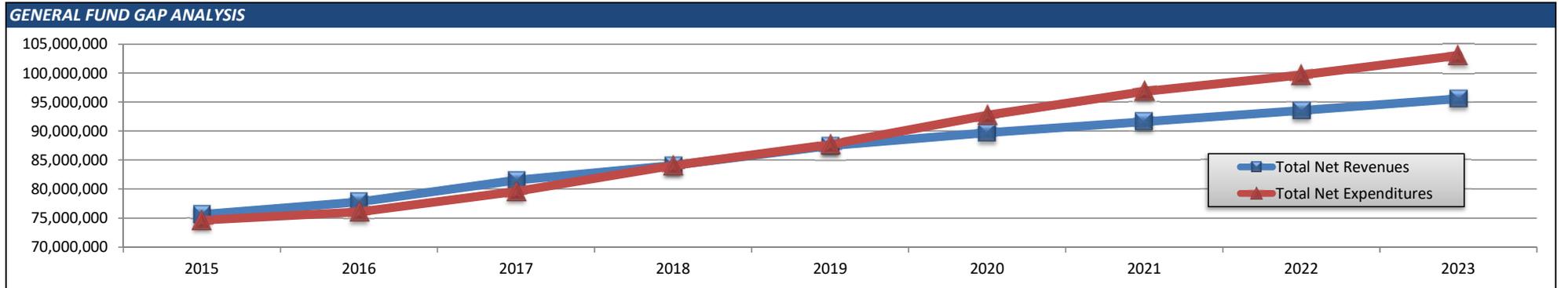
Pine-Richland School District

Overall General Fund Chart



	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
REVENUES VS. EXPENDITURES									
Total Revenues	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Bond Refunding Activity	(54,749,430)	(6,604,683)	(8,035,223)	-	-	-	-	-	-
Total Net Revenues	75,616,337	77,770,239	81,540,805	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Expenditures	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Bond Refunding Activity	(54,318,676)	(6,520,731)	(7,938,966)	-	-	-	-	-	-
Total Net Expenditures	74,633,157	76,044,962	79,581,810	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Other Rev/(Expend)	(4)								
Net Operating Balance	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

GENERAL FUND BALANCE									
Beginning of the Year	16,099,921	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877
End of the Year	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877	(619,450)
As a % of Expenditures	23.47%	25.41%	26.86%	25.43%	24.12%	19.57%	13.38%	6.86%	(0.60%)



	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
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REVENUES VS. EXPENDITURES

Total Revenues	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Expenditures	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Operating Balance	1,413,934	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

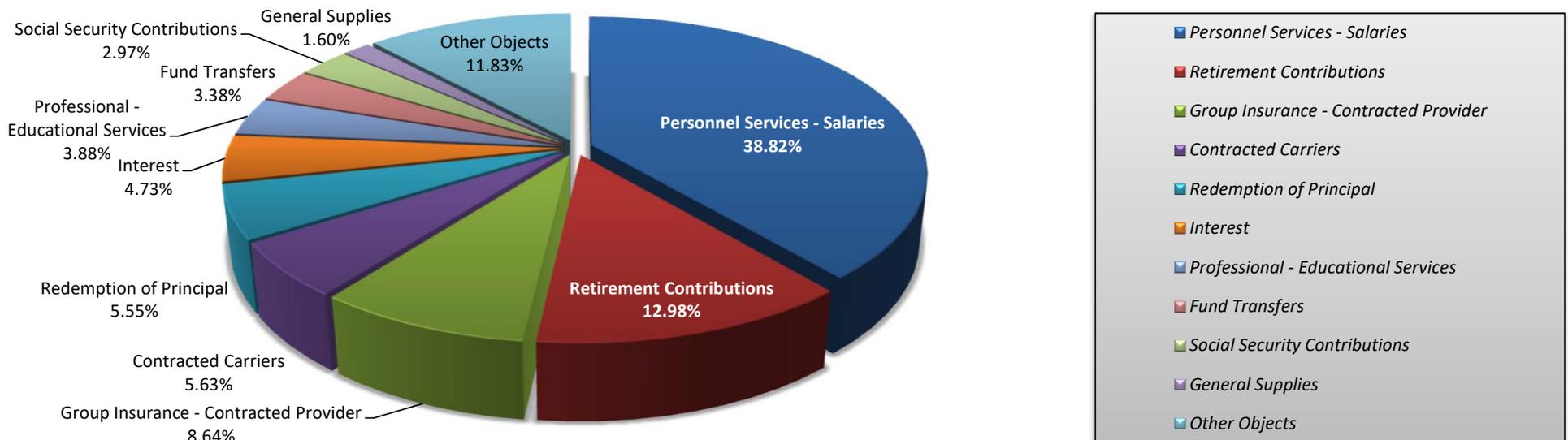
Top Ten Expenditures

Fiscal Year Ending June 30, 2019

Rank	Amount	% of Total	Object	Name
1	34,053,078	38.82%	100	Personnel Services - Salaries
2	11,384,081	12.98%	230	Retirement Contributions
3	7,577,954	8.64%	210	Group Insurance - Contracted Provider
4	4,934,353	5.63%	513	Contracted Carriers
5	4,865,000	5.55%	910	Redemption of Principal
6	4,152,678	4.73%	830	Interest
7	3,399,755	3.88%	320	Professional - Educational Services
8	2,966,352	3.38%	930	Fund Transfers
9	2,601,002	2.97%	220	Social Security Contributions
10	1,401,382	1.60%	610	General Supplies
Other	10,376,966	11.83%		Other Objects
TOTAL	87,712,600	100.00%		

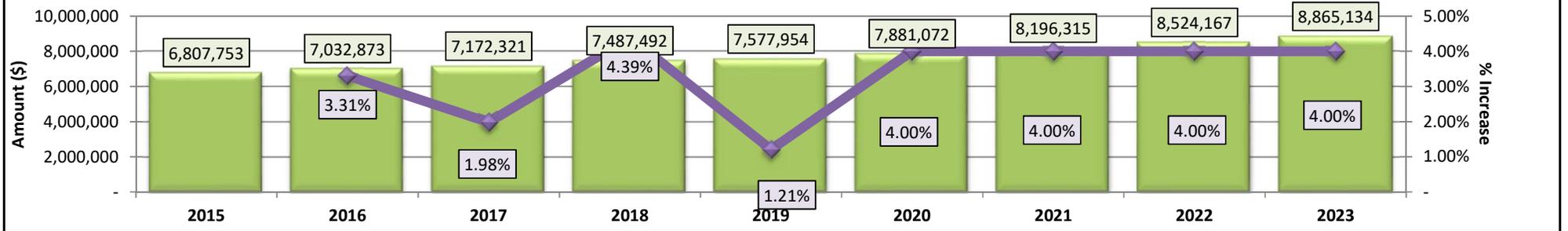
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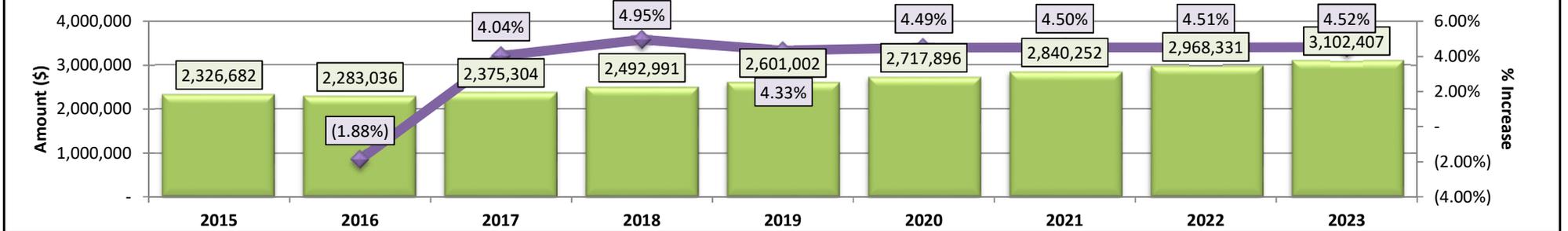


	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
REVENUES VS. EXPENDITURES									
Total Revenues	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
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Operating Balance	1,413,934	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

210 - Group Insurance - Contracted Provider



220 - Social Security Contributions



230 - Retirement Contributions



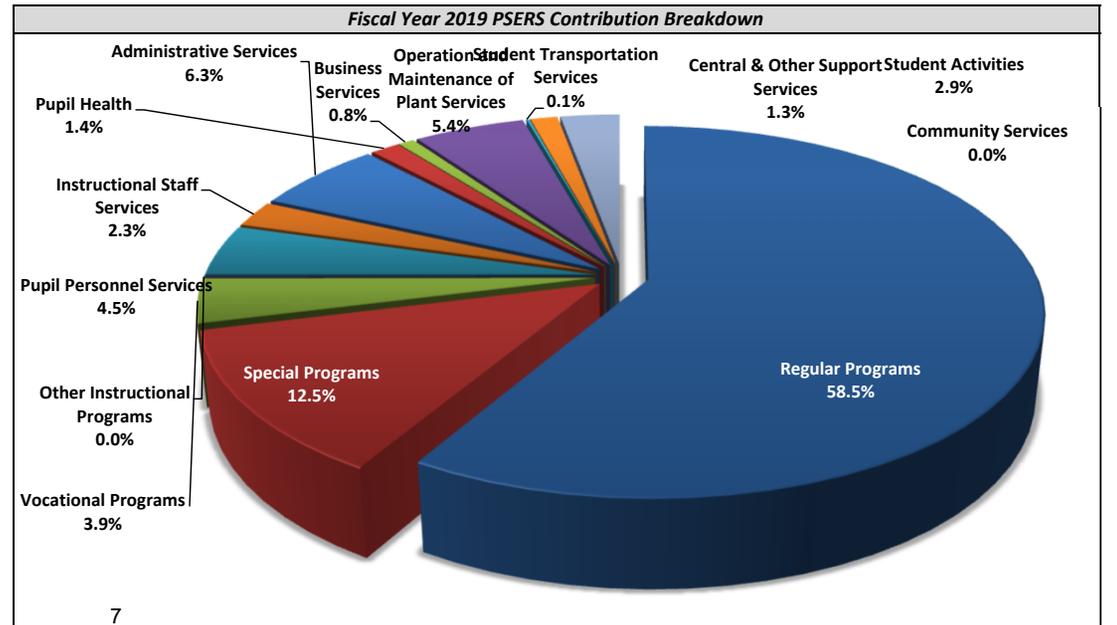
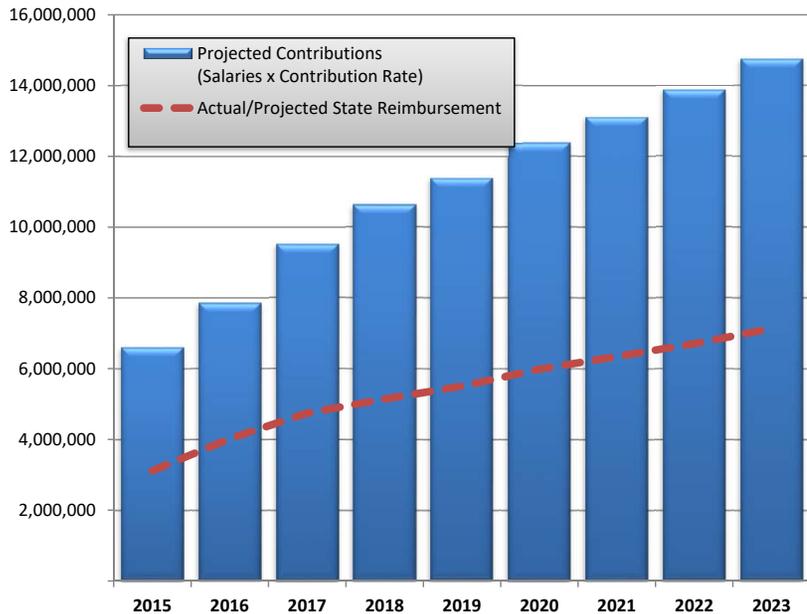
	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Total Revenue	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Expenditures	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Other Revenues/(Expenditures)	(4)	-	-	-	-	-	-	-	-
Operating Balance	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

EXPENDITURES										
100	Personnel Services - Salaries	30,857,440	30,371,958	31,649,009	32,628,740	34,053,078	35,583,485	37,185,405	38,862,254	40,617,612
	PSERS Contribution Rates *	21.40%	25.84%	30.03%	32.57%	33.43%	34.79%	35.26%	35.68%	36.32%
	Projected Contributions (Salaries x Contribution Rate)	6,603,492	7,848,114	9,504,197	10,627,181	11,383,944	12,379,494	13,111,574	13,866,052	14,752,317
230	Actual Contributions (from AFR)	6,588,974	7,800,834	9,487,168	10,627,310					

* Source: PSERS as of December 7, 2016. Contribution rates in blue can be modified to reflect different budgeted contribution rates

REVENUES										
	Projected Contributions (from above)	6,603,492	7,848,114	9,504,197	10,627,181	11,383,944	12,379,494	13,111,574	13,866,052	14,752,317
	Projected State Reimbursement 48.37%	3,194,109	3,796,133	4,597,180	5,140,367	5,506,414	5,987,961	6,342,068	6,707,009	7,135,696
7820	Actual Reimbursement (from AFR)	3,113,877	4,022,505	4,746,870	5,140,061					
	Actual State Reimbursement % (Average)	49.62%	47.26%	51.57%	50.03%	48.37%				

	Net PSERS Contribution	3,475,097	3,778,329	4,740,298	5,487,249	5,877,667	6,391,533	6,769,506	7,159,043	7,616,621
	Net Increase Over Prior Year		303,232	961,969	746,951	390,419	513,866	377,973	389,537	457,578





	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Total Revenue	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Expenditures	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Other Rev/(Exp)	(4)	-	-	-	-	-	-	-	-
Operating Balance	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

MILLAGE RATE									
Year	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Millage Rate	19.2083	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase	0.000%	0.000%	0.000%	1.970%	0.000%	0.000%	0.000%	0.000%	0.000%

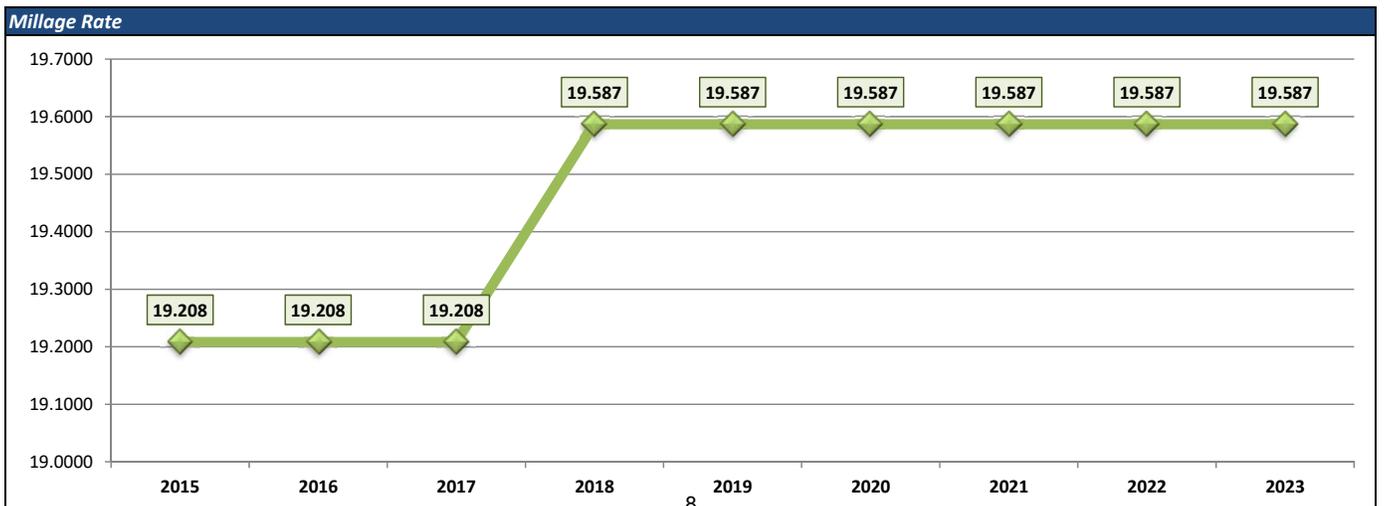
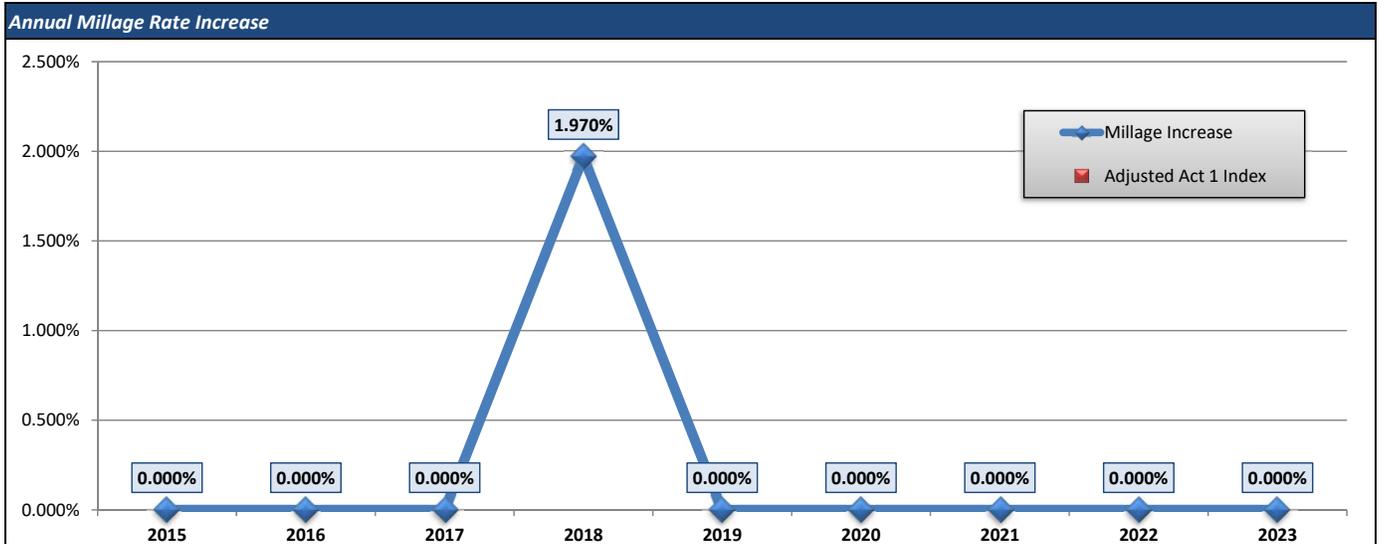
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	0.394%	5.215%	8.832%	10.195%	12.195%
Total % millage rate increase needed for balanced budget	0.394%	5.215%	8.832%	10.195%	12.195%

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

Balance Balance Balance Balance Balance



	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Total Revenue	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Expenditures	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Other Rev/(Exp)	(4)	-	-	-	-	-	-	-	-
Operating Balance	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

TAX LEVY									
	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Taxable Assessed Value	2,917,101,406	2,990,199,436	3,050,003,425	3,111,003,493	3,173,223,563	3,236,688,034			
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	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	57,136,390	58,568,139	59,739,502	60,934,292	62,152,978	63,396,038		
D	Less: State Property Tax Reduction Allocation	1,244,543	1,245,346	1,245,346	1,245,346	1,245,346	1,245,346	1,245,346	1,245,346
E = C - D	Net Tax Levy	55,891,847	57,322,793	58,494,156	59,688,946	60,907,632	62,150,692		

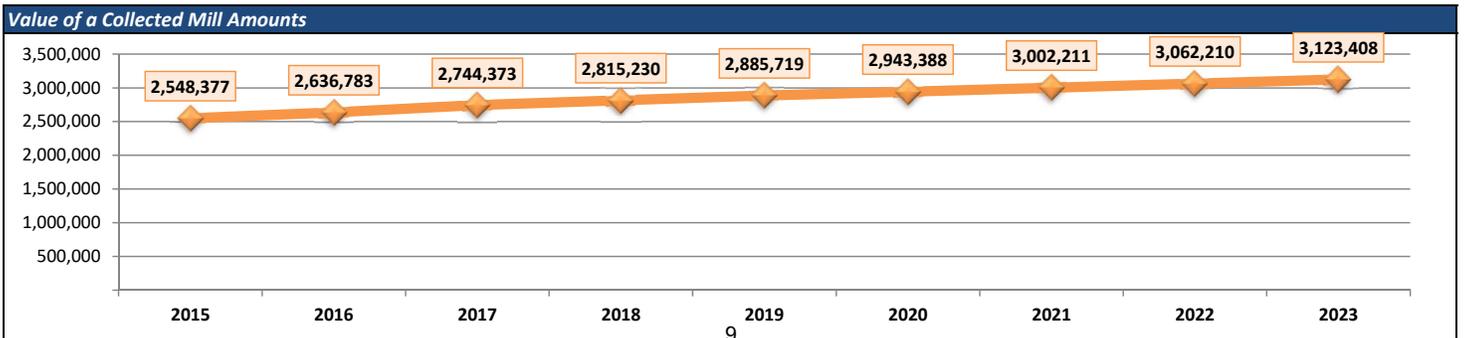
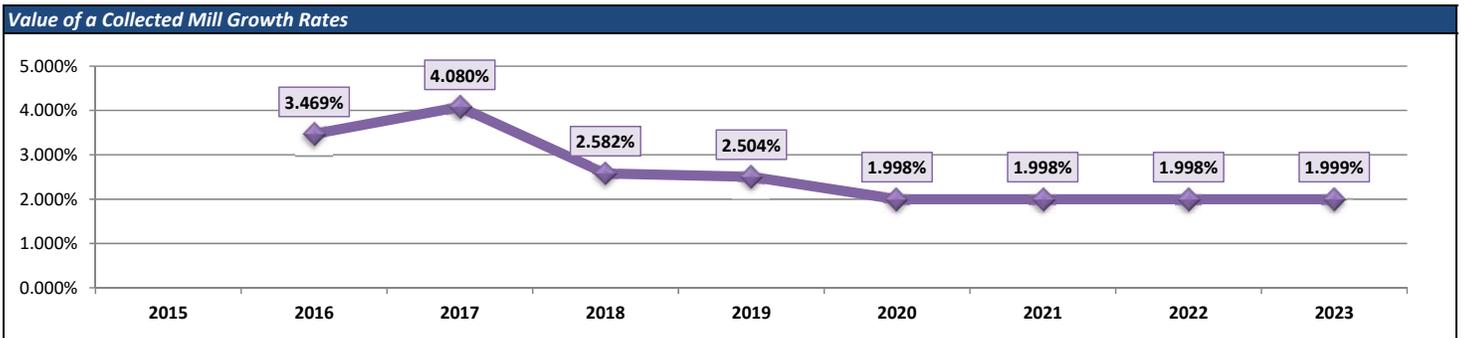
F	Collection Rate	96.43001%	96.43000%	96.43001%	96.43001%	96.43001%	96.43001%	96.43001%	96.43001%
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G = E x F **Current Real Estate Taxes 53,896,514 55,276,370 56,405,921 57,558,057 58,733,236 59,931,918**

VALUE OF A COLLECTED MILL									
	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Current Real Estate Taxes	47,693,652	49,402,048	51,469,394	53,896,514	55,276,370	56,405,921	57,558,057	58,733,236	59,931,918
State Property Tax Reduction Allocation	1,256,345	1,246,072	1,245,348	1,244,543	1,245,346	1,245,346	1,245,346	1,245,346	1,245,346
Total Collections	48,949,997	50,648,120	52,714,742	55,141,057	56,521,716	57,651,267	58,803,403	59,978,582	61,177,264

Millage Rate	19.2083	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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Value of Collected Mill	2,548,377	2,636,783	2,744,373	2,815,230	2,885,719	2,943,388	3,002,211	3,062,210	3,123,408
% Increase		3.469%	4.080%	2.582%	2.504%	1.998%	1.998%	1.998%	1.999%



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' reported as part of vocational education tuition accordingly.



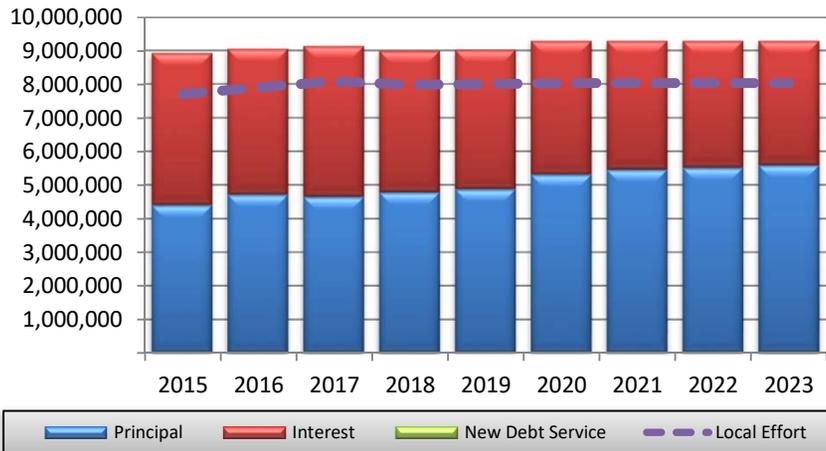
	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Total Revenue	75,616,337	77,770,239	81,540,805	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Total Net Expenditures	74,633,157	76,044,962	79,581,810	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
Other Revenues/(Expenditures)	(4)	-	-	-	-	-	-	-	-
Net Operating Balance	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)

EXISTING DEBT SERVICE

Principal	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000
Interest	4,530,388	4,337,775	4,486,943	4,214,080	4,152,678	3,978,900	3,836,748	3,771,005	3,699,862
Total Debt Service	8,920,388	9,047,775	9,126,943	8,989,080	9,017,678	9,283,900	9,286,748	9,281,005	9,279,862
Less: State Aid	1,207,771	1,135,258	1,032,062	993,819	996,477	1,243,615	1,245,949	1,243,460	1,243,984
Total Local Effort	7,712,617	7,912,517	8,094,881	7,995,261	8,021,201	8,040,285	8,040,799	8,037,545	8,035,878
Debt Service as % of Total Exp.	11.95%	11.90%	11.47%	10.69%	10.28%	10.01%	9.59%	9.31%	9.01%

ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2019	2020	2021	2022	2023
Issue Amount					
Assumed Rate	<input type="text"/>				
Term	<input type="text"/>				
New Principal					
New Interest					
New Debt Service					

Overall Debt Service	\$9,017,678	\$9,283,900	\$9,286,748	\$9,281,005	\$9,279,862
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Note: For these purposes, assumes level debt service structure. Please consult with your Financial Advisor regarding potential debt service structuring alternatives. Assumes no PlanCon reimbursement. Assumed rates are estimates.

ESTIMATED BORROWING CAPACITY PROJECTION

(For Illustrative Purposes Only)

	2015	2016	2017	2018	2019	2020	2021	2022	2023
Applicable Revenues	75,616,337	77,754,789	81,539,805	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
Less: Exclusions	(1,207,771)	(1,135,258)	(1,032,062)	(993,819)	(996,477)	(1,243,615)	(1,245,949)	(1,243,460)	(1,243,984)
Total Net Revenues	74,408,566	76,619,531	80,507,743	83,085,586	86,493,230	88,479,791	90,371,563	92,307,621	94,341,688
Borrowing Base (225% of Previous 3 Year Average)					180,159,645	187,564,919	193,543,955	199,008,438	203,369,231
Less: Principal Outstanding (as of June 30th of Each Year)					107,379,015	102,074,015	96,624,015	91,114,015	85,534,015
Estimated Borrowing Capacity					72,780,630	85,490,905	96,919,940	107,894,423	117,835,216

(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
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REVENUES

LOCAL REVENUE

Real Estate Taxes

Current Real Estate Taxes	47,693,652	49,402,048	51,469,394	53,896,514	55,276,370	56,405,921	57,558,057	58,733,236	59,931,918
Interim Real Estate Taxes	1,067,062	579,420	1,021,031	689,846	1,220,431	1,274,496	1,330,956	1,389,918	1,451,491
Public Utility Realty Taxes	66,842	63,535	65,467	65,466	66,775	68,111	69,473	70,863	72,280
Total Real Estate Taxes	48,827,556	50,045,003	52,555,892	54,651,826	56,563,576	57,748,527	58,958,486	60,194,016	61,455,689

Act 511 Taxes

Current Per Capita Taxes, Sec. 679	72,333	73,759	75,205	75,600	76,621	77,464	78,316	79,177	80,048
Current Act 511 Per Capita Taxes	72,333	73,759	75,205	75,600	76,621	77,464	78,316	79,177	80,048
Earned Income Taxes	6,665,120	6,536,642	6,748,770	7,100,163	7,245,006	7,392,804	7,543,618	7,697,507	7,854,537
Real Estate Transfer Taxes	1,051,558	1,184,374	1,208,351	1,057,209	1,205,000	1,224,280	1,243,868	1,263,770	1,283,991
Total Act 511 Taxes	7,861,344	7,868,533	8,107,531	8,308,572	8,603,248	8,772,012	8,944,118	9,119,633	9,298,624

Other Local Revenue

Delinquent on Taxes Levied/Assessed by the LEA	1,665,684	1,862,863	1,622,615	1,842,400	1,849,965	1,859,215	1,868,511	1,877,853	1,887,243
Earnings on Investments	24,898	103,268	115,896	60,000	208,000	206,128	204,273	202,434	200,612
Revenue From Student Activities	328,722	213,835	215,564	206,174	206,277	206,380	206,483	206,587	206,690
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	622,936	605,387	737,081	736,999	746,994	746,994	746,994	746,994	746,994
Federal ARRA IDEA Pass Through Revenue									
Rentals	95,646	148,594	184,435	163,000	179,260	182,845	186,502	190,232	194,037
Contributions and Donations from Private Sources	3,248	4,293	708	5,000	5,000	5,500	6,050	6,655	7,321
Tuition from Patrons									
Regular Day School Tuition	18,983								
Receipts from Other LEAS in PA - Education	217,617								
Services Provided Other Local Governmental Units/LEAs									
Revenue From Community Service Activities									
Refunds and Other Misc. Revenue									
Refunds of Prior Years' Expenditures	198,168	40,052	106,772	40,000	75,000	75,000	75,000	75,000	75,000
Energy Efficiency Revenues and Incentives	26,726	20,490	21,243	10,600	21,000	21,000	21,000	21,000	21,000
All Other Local Revenues	174,413	314,268	274,596	225,700	271,400	271,536	271,671	271,807	271,943
Total Other Local Revenue	3,377,041	3,313,049	3,278,910	3,289,873	3,562,896	3,574,598	3,586,485	3,598,563	3,610,840

TOTAL LOCAL REVENUE	60,065,941	61,226,585	63,942,333	66,250,271	68,729,721	70,095,138	71,489,089	72,912,211	74,365,152
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STATE REVENUE

Basic Instructional and Operating Subsidies

Basic Instructional Subsidy (In Gross)	4,759,698	4,880,594	5,036,127	5,148,086	5,274,344	5,307,572	5,341,010	5,374,658	5,408,519
Charter Schools									
Tuition for Orphans & Children Placed in Private Homes	3,290	4,195	1,659						
Total Basic Instructional and Operating Subsidies	4,762,988	4,884,789	5,037,786	5,148,086	5,274,344	5,307,572	5,341,010	5,374,658	5,408,519

Revenue for Specific Educational Programs

Special Education - Funding for School Aged Pupils	1,661,233	1,606,119	1,621,729	1,682,600	1,682,855	1,683,696	1,684,538	1,685,381	1,686,223
Total Revenue for Specific Educational Programs	1,661,233	1,606,119	1,621,729	1,682,600	1,682,855	1,683,696	1,684,538	1,685,381	1,686,223

Other State Revenue

Transportation (Regular and Additional)	1,661,301	1,569,190	1,747,746	1,517,821	1,794,411	1,842,322	1,891,512	1,942,015	1,993,867
Rental and Sinking Fund Payments	1,207,771	1,135,258	1,032,062	993,819	996,477	1,243,615	1,245,949	1,243,460	1,243,984

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Health Services	95,086	94,366	92,108	95,300	92,004	92,004	92,004	92,004	92,004
State Property Tax Reduction Allocation	1,256,345	1,246,072	1,245,348	1,244,543	1,245,346	1,245,346	1,245,346	1,245,346	1,245,346
PA Accountability Grant									
Dual Enrollment									
Ready to Learn Block Grant	311,350	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675
Additional grants not listed elsewhere	2,245	8,384	13,088						
Revenue from Social Security Payments	1,117,456	1,088,466	1,252,568	1,197,060	1,248,481	1,304,590	1,363,321	1,424,799	1,489,155
Revenue from Retirement Payments	3,113,877	4,022,505	4,746,870	5,140,061	5,506,414	5,987,961	6,342,068	6,707,009	7,135,696
Classrooms for the Future									
Total Other State Revenue	8,765,431	9,582,915	10,548,465	10,607,279	11,301,807	12,134,513	12,598,875	13,073,308	13,618,727
TOTAL STATE REVENUE	15,189,652	16,073,823	17,207,980	17,437,965	18,259,006	19,125,782	19,624,423	20,133,347	20,713,469

FEDERAL REVENUE

Revenue from Federal Sources									
Error - No Object Code Found									
NCLB - Education of Disadvantaged Children	117,685	123,446	120,295	120,295	128,115	128,115	128,115	128,115	128,115
NCLB - Preparing, Training and Recruiting Teachers/Principals		49,024	47,411	47,111	70,785	70,785	70,785	70,785	70,785
NCLB - Language Instruction	7,316		1,352	1,351	780	780	780	780	780
NCLB - 21st Century Schools									
Other ESEA & IDEA Programs	49,245								
ARRA - State Fiscal Stabilization Fund									
ARRA Education Jobs Fund									
Medical Assistance Reimbursement Through the Commonwealth	183,415	279,753	219,634	220,000	300,000	301,500	303,008	304,523	306,045
Medical Asstnc. Reimb. For Health-Related Admin.	3,083	2,158	800	2,412	1,300	1,307	1,313	1,320	1,326
Total Revenue from Federal Sources	360,744	454,381	389,492	391,169	500,980	502,487	504,001	505,522	507,051
TOTAL FEDERAL REVENUE	360,744	454,381	389,492	391,169	500,980	502,487	504,001	505,522	507,051

OTHER FINANCING SOURCES

Other Financing Sources									
Proceeds From Refunding Bonds	54,475,000	6,590,000	8,030,000						
Bond Premiums	274,430	14,683	5,223						
Capital Projects Fund Transfers		14,985							
Enterprise Fund Transfers		13							
Sale or Compensation for Loss of Fixed Assets		452	1,000						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Total Revenue from Other Sources	54,749,430	6,620,133	8,036,223						
TOTAL OTHER FINANCING SOURCES	54,749,430	6,620,133	8,036,223						

TOTAL REVENUES	130,365,767	84,374,922	89,576,028	84,079,405	87,489,707	89,723,406	91,617,512	93,551,081	95,585,672
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(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
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EXPENDITURES

PERSONNEL								
Personnel Services - Salaries								
Official/Administrative Salaries - Regular	2,399,353	2,497,601	2,592,804	2,722,403	2,802,820	2,893,912	2,987,964	3,085,073
Official/Administrative Salaries - Temporary		10,000	10,000					
Professional - Educational Salaries - Regular	23,423,930	22,715,471	23,681,802	24,287,502	25,471,547	26,740,030	28,071,684	29,469,653
Professional - Educational Salaries - Temporary		135						
Professional - Educational Salaries - Overtime	1,050	3,500	2,975					
Professional - Other Salaries - Regular	1,230,823	1,185,162	1,151,830	1,234,466	1,321,249	1,347,348	1,374,128	1,401,608
Professional - Other Salaries - Temporary					6,000	6,060	6,121	6,182
Professional - Other Salaries - Overtime	43,277	51,606	52,768	51,600	67,000	69,178	71,426	73,747
Technical Salaries - Regular	103,101	105,590	214,986	241,807	240,559	248,377	256,449	264,784
Office/Clerical Salaries - Regular	877,078	922,275	997,616	995,512	1,015,805	1,048,819	1,082,905	1,118,100
Office/Clerical Salaries - Overtime	8,962	8,531	532					
Service Work Salaries - Regular	1,289,292	1,340,119	1,341,538	1,428,623	1,434,991	1,481,628	1,529,781	1,579,499
Service Work Salaries - Temporary	69,966	65,704	61,207	65,000	65,000	67,113	69,294	71,546
Service Work Salaries - Overtime	67,850	79,768	102,359	81,443	84,021	86,752	89,571	92,482
Instructional Assistant Salaries - Regular	1,342,624	1,386,630	1,438,595	1,520,386	1,544,086	1,594,269	1,646,083	1,699,580
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	6,807,753	7,032,873	7,172,321	7,487,492	7,577,954	7,881,072	8,196,315	8,524,167
Social Security Contributions	2,326,682	2,283,036	2,375,304	2,492,991	2,601,002	2,717,896	2,840,252	2,968,331
Retirement Contributions	6,588,974	7,800,834	9,487,168	10,627,310	11,384,081	12,379,494	13,111,574	13,866,052
Tuition Reimbursements	43,534	56,068	38,457	70,000	58,000	58,000	58,000	58,000
Unemployment Compensation	30,499	33,418	28,918	45,458	42,563	42,776	42,990	43,205
Workmen's Compensation	190,190	231,285	133,244	227,403	237,314	244,433	251,766	259,319
Other Post Employment Benefits	1,417,068	785,048	632,947	539,161	477,982	425,823	391,715	342,453
Other Current Employee Benefits	12,750	21,965	22,800	23,940	23,940	23,940	23,940	23,940
Total Personnel Expenditures	48,274,890	48,616,485	51,540,168	54,142,494	56,455,913	59,356,919	62,101,956	64,947,721

OPERATING								
Purchased Professional & Technical Services								
Official/Administrative Services	233,880	214,414	237,409	244,500	241,900	259,689	253,094	258,618
Professional - Educational Services	3,863,249	3,258,308	3,032,769	3,368,800	3,399,755	3,474,550	3,550,990	3,629,111
Other Professional Services	263,423	378,265	388,660	430,895	397,400	406,143	415,078	424,210
Technical Services	142,428	127,235	107,387	148,335	110,872	113,311	115,804	118,352
Security/Safety Services			24,495	35,000	35,000	35,770	36,557	37,361
Purchased Property Services								
Cleaning Services	145,104	109,583	104,532	114,348	116,784	119,353	121,979	124,663
Utility Services	1,035,662	1,144,796	119,552	111,284	123,184	125,894	128,664	131,494
Repairs and Maintenance Services	282,605	307,885	306,770	310,414	334,017	341,366	348,876	356,551
Rentals	412,769	465,728	523,792	488,196	530,196	541,860	553,781	565,964
Construction Services	479,542	211,843	292,746					
Extermination Services	8,720	6,777	8,602	7,350	12,100	12,366	12,638	12,916
Other Purchased Services								
Student Transportation Services								
Contracted Carriers	3,930,159	4,575,430	4,704,853	4,865,290	4,934,353	5,082,369	5,234,825	5,391,855
Student Transportation Services from the IU								
Insurance-General								
Automotive Liability Insurance	16,930	11,184	11,467	11,373	12,600	12,877	13,160	13,450
General Property and Liability Insurance	159,357	150,454	145,339	152,609	157,187	160,645	164,179	167,791
Bonding Insurance	47,637	47,871	47,680	49,921	52,762	53,923	55,109	56,321
Other Insurance	12,725	12,725	12,725	12,725	24,725	24,972	24,972	25,222
Communications	116,144	138,938	154,048	179,325	183,450	187,486	191,611	195,826

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Advertising	11,723	12,385	11,152	19,750	20,750	20,185	21,629	21,082	22,546
Printing & Binding	51,594	34,227	53,262	63,295	66,125	67,580	69,067	70,586	72,139
Tuition									
Tuition to Other School Districts Within the State	1,017	76,338	63,301	80,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	580,948	578,934	638,097	682,150	832,150	898,722	970,620	1,048,269	1,132,131
Tuition to Nonpublic Schools	23,775	18,775							
Tuition to Career and Technology Centers	638,147	620,126	553,554	578,861	609,951	658,747	711,447	768,363	829,832
Tuition to Approved Private Schools and PA Chartered Schools	739,799	929,789	1,165,201	1,038,000	1,282,286	1,384,869	1,495,658	1,615,311	1,744,536
Tuition to PRRI and Detention Centers	52								
Tuition - Other	119,693	154,124	349,281	262,200	318,063	343,508	370,989	400,668	432,721
Travel	54,681	57,599	78,433	57,182	84,705	85,518	86,339	87,169	88,006
Miscellaneous Purchased Services	71,820	70,498	78,052	77,408	76,974	78,129	79,301	80,490	81,697
Supplies									
General Supplies	1,216,395	1,233,526	1,087,786	1,355,095	1,401,382	1,443,423	1,486,726	1,531,328	1,577,268
Energy	631,579	136,678	1,199,366	1,320,998	1,304,318	1,343,448	1,383,751	1,425,263	1,468,021
Food	5,223	3,503	3,700	6,200	5,900	6,076	6,259	6,447	6,640
Books & Periodicals	444,278	831,126	515,822	667,312	667,322	687,342	707,962	729,201	751,077
Supplies - Technology Related			1,342,945	896,223	917,708	945,239	973,596	1,002,804	1,032,888
Property									
Land and Improvements	8,260		90,298						
Equipment - Original & Additional	196,297	209,394	43,863	15,000	23,000	23,690	24,401	25,133	25,887
Equipment - Replacement	618,157	1,013,945	60,179	31,000	58,000	59,740	61,532	63,378	65,280
Infrastructure Assets	146,604	646,587	496,927						
Other Objects									
Dues and Fees	267,788	289,010	356,685	242,756	239,238	244,485	249,785	255,200	260,735
Total Operating Expenditures	16,978,162	18,078,001	18,410,730	17,923,794	18,649,157	19,324,274	20,007,857	20,734,876	21,499,178
DEBT SERVICE AND TRANSFERS									
Claims, Judgments and Penalties Against the LEA				24,000	75,000	76,650	78,336	80,060	81,821
Interest	4,530,388	4,337,775	4,486,943	4,214,080	4,152,678	3,978,900	3,836,748	3,771,005	3,699,862
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	38,500
Refund of Prior Year's Receipts	40,800	263,056	124,403	319,395	260,000	265,460	271,035	276,726	282,538
Other Financing Uses									
Redemption of Principal	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000
Authority Obligations	54,318,676								
Fund Transfers	2,760	1,146	341,067	2,392,142	2,966,352	4,134,040	4,776,645	4,056,851	3,584,172
Miscellaneous Other Uses of Funds	397,157	6,520,731	7,938,966						
Total Debt Service and Transfers	63,698,781	15,871,208	17,569,879	12,013,117	12,607,530	14,048,550	14,701,264	13,983,142	13,516,893
TOTAL EXPENDITURES	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000
OTHER REVENUES/EXPENDITURES	(4)	-	-	-	-	-	-	-	-
NET OPERATING BALANCE	1,413,930	1,809,229	2,055,252	0	(222,893)	(3,006,337)	(5,193,565)	(6,114,659)	(7,460,327)
FUND BALANCE (BEGINNING OF THE YEAR)	16,099,921	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877
FUND BALANCE (END OF THE YEAR)	17,513,852	19,323,080	21,378,332	21,378,332	21,155,439	18,149,101	12,955,536	6,840,877	(619,450)

Pine-Richland School District

Expenditure By Program Report



(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
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EXPENDITURES BY PROGRAM

REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	18,050,771	17,792,743	18,543,516	18,999,061	19,931,683	20,924,281	21,966,310	23,060,232	24,208,632
Professional - Educational Salaries - Temporary	135								
Professional - Other Salaries - Regular	81,800	74,187							
Technical Salaries - Regular	103,101	105,590							
Service Work Salaries - Overtime	6,233	9,825	2,479						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,429,690	3,615,391	3,601,538	3,665,045	3,729,388	3,878,564	4,033,706	4,195,054	4,362,856
Social Security Contributions	1,384,247	1,359,654	1,400,791	1,453,463	1,524,825	1,593,353	1,665,084	1,740,170	1,818,771
Retirement Contributions	3,923,706	4,646,234	5,609,318	6,188,020	6,663,183	7,245,805	7,674,297	8,115,898	8,634,635
Tuition Reimbursements	39,499	44,697							
Unemployment Compensation	17,501	14,275	19,614	29,627	21,282	21,388	21,495	21,603	21,711
Workmen's Compensation	109,134	134,430	77,850	132,356	138,842	143,007	147,297	151,716	156,268
Other Post Employment Benefits	1,417,068	785,048	632,947	539,161	477,982	425,823	391,715	342,453	300,000
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	615,104	768,603	781,950	756,167	802,667	820,326	838,373	856,817	875,667
Technical Services									
Purchased Property Services									
Cleaning Services	2,558	2,707	2,126	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	9,870	17,314	5,994	11,400	19,200	19,622	20,054	20,495	20,946
Rentals	575	575	575	950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	62,583	44,661	47,390	46,860	48,135	49,579	51,066	52,598	54,176
Printing & Binding	262		72	1,600	1,100	1,124	1,149	1,174	1,200
Tuition									
Tuition to Other School Districts Within the State		1,001							
Tuition to Pennsylvania Charter Schools	336,206	392,828	350,379	416,000	463,000	500,040	540,043	583,247	629,906
Tuition to Approved Private Schools and PA Chartered Schools	4,853	19,974	13,547	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	8,436	7,000	8,500	9,180	9,914	10,708	11,564
Travel	4,761	5,790	5,828	1,627	1,550	1,566	1,581	1,597	1,613
Supplies									
General Supplies	443,579	436,361	479,879	588,642	619,800	638,394	657,546	677,272	697,590
Food		153							
Books & Periodicals	356,999	741,871	442,695	561,874	561,724	578,576	595,933	613,811	632,225
Supplies - Technology Related			31,897	34,536	21,464	22,108	22,771	23,454	24,158
Property									
Equipment - Original & Additional	21,261	25,189	50						
Equipment - Replacement	247,410	25,505							
Other Objects									
Dues and Fees	10,827	17,812	20,310	24,908	26,397	26,978	27,571	28,178	28,798
Total Regular Programs	30,683,933	31,091,620	32,079,181	33,481,697	35,085,072	36,925,760	38,693,778	40,526,316	42,512,673

SPECIAL PROGRAMS - 1200

Personnel Services - Salaries			15					
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	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Professional - Educational Salaries - Regular	2,974,791	2,608,648	2,700,292	2,731,766	2,854,446	2,996,597	3,145,828	3,302,490	3,466,954
Professional - Other Salaries - Regular	65,014	41,892							
Office/Clerical Salaries - Regular	29,107								
Instructional Assistant Salaries - Regular	1,239,692	1,289,484	1,325,536	1,396,283	1,418,534	1,464,636	1,512,237	1,561,385	1,612,130
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,541,477	1,508,710	1,501,242	1,621,414	1,597,737	1,661,646	1,728,112	1,797,237	1,869,126
Social Security Contributions	321,373	293,234	298,465	315,796	326,883	341,574	356,951	373,047	389,897
Retirement Contributions	922,276	1,018,287	1,208,644	1,344,505	1,428,457	1,553,360	1,645,220	1,739,891	1,851,098
Unemployment Compensation	4,315	5,721	2,749	4,515	6,438	6,470	6,503	6,535	6,568
Workmen's Compensation	26,908	32,047	17,349	28,753	29,763	30,656	31,576	32,523	33,499
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	1,336,655	1,308,772	1,484,065	1,763,000	1,717,500	1,755,285	1,793,901	1,833,367	1,873,701
Purchased Property Services									
Repairs and Maintenance Services	249	678			300	307	313	320	327
Rentals		120							
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	6,932	23,338	6,514	10,040	9,840	10,135	10,439	10,752	11,075
Communications		36							
Printing & Binding	114	30	17	120	220	225	230	235	240
Tuition									
Tuition to Other School Districts Within the State	1,017	75,337	63,301	80,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	244,742	186,106	287,718	266,150	369,150	398,682	430,577	465,023	502,224
Tuition to Nonpublic Schools	23,775	18,775							
Tuition to Approved Private Schools and PA Chartered Schools	734,405	909,815	1,151,654	1,018,000	1,262,286	1,363,269	1,472,330	1,590,117	1,717,326
Tuition - Other	115,543	144,921	340,845	255,200	275,616	297,665	321,479	347,197	374,973
Travel	2,082	3,117	3,045	3,730	3,730	3,767	3,805	3,843	3,881
Miscellaneous Purchased Services	1,230		735						
Supplies									
General Supplies	76,305	66,382	25,230	37,357	38,007	39,147	40,322	41,531	42,777
Energy	839	186	592						
Food		330	182	100	100	103	106	109	113
Books & Periodicals	9,508	13,819	3,435	17,500	14,250	14,678	15,118	15,571	16,039
Supplies - Technology Related			3,335	2,826	3,576	3,683	3,794	3,908	4,025
Property									
Equipment - Original & Additional	35,419	11,470			8,000	8,240	8,487	8,742	9,004
Equipment - Replacement		1,129							
Other Objects									
Dues and Fees	3,308	5,114	3,737	5,539	4,519	4,618	4,720	4,824	4,930
Total Special Programs	9,717,075	9,567,498	10,428,682	10,902,593	11,444,352	12,035,744	12,619,527	13,233,125	13,891,944

VOCATIONAL PROGRAMS - 1300

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	1,108,489	1,137,181	1,196,231	1,255,492	1,319,956	1,385,690	1,454,697	1,527,141	1,603,193
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	233,887	239,134	251,134	261,300	269,449	280,227	291,436	303,093	315,217
Social Security Contributions	83,671	85,575	89,769	96,045	100,977	105,515	110,265	115,238	120,443
Retirement Contributions	237,212	293,768	362,412	408,914	441,261	479,844	508,221	537,465	571,818
Unemployment Compensation	1,039	840	434	710	1,014	1,019	1,024	1,029	1,034
Workmen's Compensation	6,478	8,236	5,061	8,745	9,194	9,470	9,754	10,047	10,348
Purchased Professional & Technical Services									
Professional - Educational Services	8,000	90	16						

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	2,414	673	3,487	7,450	7,450	7,614	7,781	7,953	8,128
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	543	655	835	500	500	500	500	500	500
<i>Printing & Binding</i>									
<i>Tuition</i>									
<i>Tuition to Career and Technology Centers</i>	638,147	620,126	553,554	578,861	609,951	658,747	711,447	768,363	829,832
<i>Travel</i>		66	126	300	150	152	153	155	156
<i>Supplies</i>									
<i>General Supplies</i>	87,109	82,651	104,530	107,350	107,250	110,468	113,782	117,195	120,711
<i>Food</i>									
<i>Books & Periodicals</i>	56	526	6,199	6,700	6,500	6,695	6,896	7,103	7,316
<i>Supplies - Technology Related</i>			2,339						
<i>Property</i>									
<i>Equipment - Original & Additional</i>	25,923	28,243							
<i>Equipment - Replacement</i>	2,373	8,743	8,599						
<i>Other Objects</i>									
<i>Dues and Fees</i>	915	3,175	3,120	3,545	3,545	3,607	3,607	3,607	3,607
Total Vocational Programs	2,436,257	2,509,681	2,587,830	2,735,911	2,877,197	3,049,547	3,219,563	3,398,888	3,592,302

OTHER INSTRUCTIONAL PROGRAMS - 1400

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	30,246	44,632	7,290	8,980	14,240	14,949	15,694	16,475	17,296
<i>Instructional Assistant Salaries - Regular</i>	5,405		1,320						
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	7	12	8						
<i>Social Security Contributions</i>	2,732	3,403	642	687	1,089	1,138	1,189	1,243	1,299
<i>Retirement Contributions</i>	6,514	10,161	2,586	2,925	4,760	5,176	5,482	5,798	6,168
<i>Unemployment Compensation</i>	39	195	44	54	85	85	86	86	87
<i>Workmen's Compensation</i>	246	318	52	63	99	102	105	108	111
<i>Purchased Professional & Technical Services</i>									
<i>Professional - Educational Services</i>	371,489	139,633							
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Tuition</i>									
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	542								
<i>Tuition - Other</i>					33,947	36,663	39,596	42,763	46,185
<i>Travel</i>			458						
<i>Supplies</i>									
<i>General Supplies</i>									
<i>Books & Periodicals</i>									
<i>Supplies - Technology Related</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	61,614	54,614	54,614	60,000	55,000	56,210	57,447	58,710	60,002
Total Other Instructional Programs	478,833	252,967	67,014	72,708	109,220	114,323	119,598	125,184	131,148

NONPUBLIC SCHOOL PROGRAMS - 1500

<i>Professional - Educational Services</i>		6,407	12,393		13,500	13,797	14,101	14,411	14,728
Total NonPublic School Programs		6,407	12,393		13,500	13,797	14,101	14,411	14,728

PUPIL PERSONNEL SERVICES - 2100

<i>Personnel Services - Salaries</i>			17						
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	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Official/Administrative Salaries - Regular	267,748	259,728	270,853	261,492	270,753	279,552	288,638	298,019	307,704
Official/Administrative Salaries - Temporary		10,000	10,000						
Professional - Educational Salaries - Regular	829,164	735,709	843,656	894,310	937,587	984,279	1,033,296	1,084,754	1,138,775
Professional - Other Salaries - Regular			58,932	60,847	62,825	64,866	66,975	69,151	71,399
Office/Clerical Salaries - Regular	230,954	228,721	254,189	251,270	252,112	260,306	268,766	277,500	286,519
Office/Clerical Salaries - Overtime	7,925	8,388	464						
Service Work Salaries - Overtime	3,027	2,422	8,284	8,470	7,684	7,934	8,192	8,458	8,733
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	274,085	269,533	329,653	369,076	379,502	394,682	410,469	426,888	443,964
Social Security Contributions	100,868	93,032	107,821	112,944	117,118	122,381	127,891	133,658	139,695
Retirement Contributions	286,431	318,984	429,884	480,860	511,800	556,551	589,464	623,383	663,228
Unemployment Compensation	1,389	1,329	649	1,151	1,816	1,825	1,834	1,843	1,853
Workmen's Compensation	8,575	10,011	5,953	10,284	10,664	10,984	11,313	11,653	12,002
Other Current Employee Benefits	960	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	65,020	64,725	77,069	28,200	44,700	45,683	46,688	47,716	48,765
Technical Services	84,260	81,819	92,910	90,000	90,000	91,980	94,004	96,072	98,185
Purchased Property Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers			164	200	200	206	212	219	225
Printing & Binding	604	11	560	900	1,150	1,175	1,201	1,228	1,255
Travel	1,629	1,448	2,271	3,900	4,750	4,798	4,845	4,894	4,943
Supplies									
General Supplies	50,533	29,342	29,890	114,654	128,354	132,205	136,171	140,256	144,464
Food	71	540	84	100	100	103	106	109	113
Books & Periodicals	3,026	2,358	2,396	4,585	5,035	5,186	5,342	5,502	5,667
Supplies - Technology Related			13,599	16,685	15,685	16,156	16,640	17,139	17,654
Property									
Equipment - Original & Additional		638							
Other Objects									
Dues and Fees	27,133	33,057	25,630	28,815	29,815	30,471	31,141	31,826	32,527
Total Pupil Personnel Services	2,243,403	2,153,776	2,566,892	2,740,723	2,873,630	3,013,303	3,145,168	3,282,248	3,429,647

INSTRUCTIONAL STAFF SERVICES - 2200									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	112,414	114,662	117,529	121,055	124,081	128,114	132,277	136,576	141,015
Professional - Educational Salaries - Regular	414,960	368,556	365,003	371,828	385,535	404,735	424,890	446,050	468,263
Professional - Educational Salaries - Overtime	1,050	3,500	2,975						
Technical Salaries - Regular			109,718	117,751	121,047	124,981	129,043	133,237	137,567
Office/Clerical Salaries - Regular	40,855	70,270	77,921	78,453	82,883	85,577	88,358	91,230	94,195
Office/Clerical Salaries - Overtime			37						
Service Work Salaries - Overtime			4,196						
Instructional Assistant Salaries - Regular				72,727	72,727	75,091	77,531	80,051	82,652
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	119,532	131,251	155,690	185,302	172,099	178,983	186,142	193,588	201,331
Social Security Contributions	42,498	41,418	50,180	58,279	59,737	62,422	65,232	68,173	71,253
Retirement Contributions	122,062	143,925	203,132	248,123	261,048	283,874	300,661	317,962	338,285
Tuition Reimbursements			14,897	41,000	29,000	29,000	29,000	29,000	29,000
Unemployment Compensation	570	472	272	972	1,190	1,196	1,202	1,208	1,214
Workmen's Compensation	3,554	4,167	2,715	5,306	5,439	5,602	5,770	5,943	6,122
Other Current Employee Benefits	360	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services			18						

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Professional - Educational Services	8,141	19,383	29,752	41,355	34,955	35,724	36,510	37,313	38,134
Purchased Property Services									
Repairs and Maintenance Services	4,163	6,216	10,029	7,000	8,000	8,176	8,356	8,540	8,728
Other Purchased Services									
Student Transportation Services									
Communications	8,341	8,341	7,500	7,500	7,500	7,665	7,834	8,006	8,182
Printing & Binding	562	442							
Travel	4,459	2,254	3,326	11,200	10,200	10,302	10,405	10,509	10,614
Supplies									
General Supplies	31,202	38,110	30,379	60,173	44,498	45,833	47,208	48,624	50,083
Energy				2,600	1,600	1,648	1,697	1,748	1,801
Food									
Books & Periodicals	72,363	69,279	58,544	69,940	74,180	76,405	78,698	81,058	83,490
Supplies - Technology Related			60,375	51,070	61,120	62,954	64,842	66,787	68,791
Property									
Equipment - Original & Additional	613	3,459	7,426	15,000	15,000	15,450	15,914	16,391	16,883
Equipment - Replacement	999	16,991							
Other Objects									
Dues and Fees	11,293	2,982	844	2,065	2,065	2,110	2,157	2,204	2,253
Total Instructional Staff Services	999,991	1,046,340	1,313,100	1,569,358	1,574,564	1,646,501	1,714,387	1,784,860	1,860,515

ADMINISTRATIVE SERVICES - 2300

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,425,217	1,451,455	1,537,708	1,671,204	1,712,242	1,767,890	1,825,346	1,884,670	1,945,922
Professional - Educational Salaries - Regular	3,675								
Professional - Other Salaries - Overtime			38						
Office/Clerical Salaries - Regular	383,837	431,525	441,933	426,650	431,389	445,409	459,885	474,831	490,263
Service Work Salaries - Overtime	1,257	6,196	5,030	5,869	6,433	6,642	6,858	7,081	7,311
Instructional Assistant Salaries - Regular	51,119	55,292	60,451						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	392,013	427,114	447,447	463,917	478,369	497,504	517,404	538,100	559,624
Social Security Contributions	137,736	143,783	150,302	157,601	160,623	167,842	175,398	183,307	191,587
Retirement Contributions	391,289	492,316	600,125	685,183	718,766	781,614	827,836	875,472	931,429
Tuition Reimbursements	4,035	11,371							
Unemployment Compensation	2,044	2,024	988	1,287	1,811	1,820	1,829	1,838	1,847
Workmen's Compensation	12,749	14,887	8,392	14,653	14,976	15,425	15,888	16,365	16,856
Other Current Employee Benefits	4,860	8,470	8,718	9,240	9,240	9,240	9,240	9,240	9,240
Purchased Professional & Technical Services									
Official/Administrative Services	218,180	213,464	229,409	243,000	240,400	245,689	251,094	256,618	262,264
Professional - Educational Services	36,858	36,621	19,491	18,310	18,505	18,912	19,328	19,753	20,188
Other Professional Services	187,261	295,379	289,984	379,395	345,900	353,510	361,287	369,235	377,359
Technical Services	15,781	14,680	14,476	15,672	12,872	13,155	13,445	13,740	14,043
Purchased Property Services									
Repairs and Maintenance Services	8,258	17,706	901	5,900	4,900	5,008	5,118	5,231	5,346
Rentals	3,127	1,634	3,197	3,550	3,550	3,628	3,708	3,789	3,873
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		1,713	400	400	500	515	530	546	563
Insurance-General									
Bonding Insurance	11,560	11,560	11,660	12,100	12,100	12,366	12,638	12,916	13,200
Communications	4,471	6,356	7,082	6,050	6,175	6,311	6,450	6,592	6,737
Advertising	4,185	9,371	4,864	10,000	10,000	10,220	10,445	10,675	10,909
Printing & Binding	29,522	28,928	35,573	35,590	39,470	40,338	41,226	42,133	43,060

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Travel	9,636	7,000	7,075	8,150	10,150	10,252	10,354	10,458	10,562
Supplies									
General Supplies	47,823	48,995	51,723	58,689	65,493	67,458	69,482	71,566	73,713
Food	3,567	1,083	2,524	3,050	2,550	2,627	2,705	2,786	2,870
Books & Periodicals	1,973	2,764	1,918	3,583	3,303	3,402	3,504	3,609	3,718
Supplies - Technology Related			15,479	10,738	16,448	16,941	17,450	17,973	18,512
Property									
Equipment - Original & Additional	2,058	26,184	145						
Equipment - Replacement	10,759	6,513			8,000	8,240	8,487	8,742	9,004
Other Objects									
Dues and Fees	41,227	107,828	120,990	32,628	32,134	32,841	33,563	34,302	35,056
Claims, Judgments and Penalties Against the LEA				24,000	75,000	76,650	78,336	80,060	81,821
Miscellaneous Other Uses of Funds	397,157								
Total Administrative Services	3,843,232	3,882,210	4,078,021	4,306,409	4,441,299	4,621,449	4,788,834	4,961,629	5,146,876

PUPIL HEALTH - 2400

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	27,548	28,374	28,871						
Professional - Educational Salaries - Regular	5,923								
Professional - Other Salaries - Regular	434,510	414,424	383,662	447,730	417,723	431,299	445,316	459,789	474,732
Instructional Assistant Salaries - Regular	46,408	41,854	51,287	51,376	52,825	54,542	56,314	58,145	60,034
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	97,049	102,889	120,379	125,915	115,216	119,825	124,618	129,602	134,786
Social Security Contributions	38,861	36,414	35,457	38,182	36,410	38,046	39,759	41,552	43,429
Retirement Contributions	110,080	124,986	142,010	162,559	159,108	173,020	183,252	193,797	206,184
Unemployment Compensation	500	433	210	336	551	554	557	559	562
Workmen's Compensation	3,208	3,675	2,138	3,476	3,315	3,414	3,517	3,622	3,731
Purchased Professional & Technical Services									
Professional - Educational Services	90,276	123,843	41,187	85,000	74,750	76,395	78,075	79,793	81,548
Other Professional Services	1,030	1,041	1,052	1,500	1,500	1,533	1,567	1,601	1,636
Purchased Property Services									
Repairs and Maintenance Services	297		507	350	1,250	1,278	1,306	1,334	1,364
Other Purchased Services									
Printing & Binding	51								
Travel	242	15	396	250	400	404	408	412	416
Supplies									
General Supplies	8,696	9,707	12,659	13,500	22,250	22,918	23,605	24,313	25,043
Food	28	10		1,500	1,700	1,750	1,803	1,857	1,913
Books & Periodicals				30	280	288	297	306	315
Supplies - Technology Related			1,780						
Property									
Equipment - Original & Additional	6,412	310							
Equipment - Replacement	4,673	679							
Other Objects									
Dues and Fees				100	100	102	104	107	109
Total Pupil Health	875,792	888,655	821,595	931,804	887,378	925,368	960,498	996,790	1,035,803

BUSINESS SERVICES - 2500

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	145,108	150,705	142,094	152,193	165,617	171,000	176,557	182,295	188,220
Office/Clerical Salaries - Regular	56,095	76,662	80,376	93,548	99,219	102,444	105,773	109,211	112,760
Office/Clerical Salaries - Overtime	71	143	30						
Service Work Salaries - Overtime			20,222						

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	39,146	44,256	35,110	36,121	36,808	38,280	39,811	41,404	43,060
<i>Social Security Contributions</i>	15,057	17,067	16,970	18,799	19,851	20,743	21,677	22,654	23,678
<i>Retirement Contributions</i>	43,073	58,278	66,876	80,038	88,534	96,275	101,969	107,836	114,729
<i>Tuition Reimbursements</i>									
<i>Unemployment Compensation</i>	221	184	90	149	212	213	214	215	216
<i>Workmen's Compensation</i>	1,377	1,811	1,026	1,712	1,845	1,900	1,957	2,016	2,077
<i>Other Current Employee Benefits</i>	540	990	921	990	990	990	990	990	990
<i>Purchased Professional & Technical Services</i>									
<i>Official/Administrative Services</i>	15,700	950	8,000	1,500	1,500	14,000	2,000	2,000	2,044
<i>Professional - Educational Services</i>	25,194	19,683	26,244	45,050	17,650	18,038	18,435	18,841	19,255
<i>Purchased Property Services</i>									
<i>Rentals</i>	399,932	451,094	507,265	463,696	513,696	524,997	536,547	548,351	560,415
<i>Other Purchased Services</i>									
<i>Insurance-General</i>									
<i>Bonding Insurance</i>	36,077	36,311							
<i>Communications</i>	23,142	3,997	22,278	20,800	24,800	25,346	25,903	26,473	27,055
<i>Advertising</i>									
<i>Printing & Binding</i>	763	3,225	1,605	2,635	2,735	2,795	2,857	2,920	2,984
<i>Travel</i>	1,008	1,395	525	1,500	1,500	1,515	1,530	1,545	1,561
<i>Supplies</i>									
<i>General Supplies</i>	48,044	50,868	978	3,150	6,150	6,335	6,525	6,720	6,922
<i>Food</i>	584	841	300	500	500	515	530	546	563
<i>Books & Periodicals</i>									
<i>Supplies - Technology Related</i>			74,736	71,609	58,914	60,681	62,502	64,377	66,308
<i>Property</i>									
<i>Equipment - Original & Additional</i>									
<i>Equipment - Replacement</i>	6,284	5,262		6,000					
<i>Other Objects</i>									
<i>Dues and Fees</i>	21,191	17,836	81,850	18,883	18,208	18,609	19,018	19,436	19,864
Total Business Services	878,608	941,556	1,067,395	1,018,872	1,058,729	1,104,676	1,124,796	1,157,831	1,192,700

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	160,413	163,621	168,423	173,476	178,570	184,374	190,366	196,553	202,941
<i>Professional - Other Salaries - Regular</i>			35,669	44,612	92,226	95,223	98,318	101,513	104,813
<i>Professional - Other Salaries - Overtime</i>			41						
<i>Service Work Salaries - Regular</i>	1,289,292	1,340,119	1,341,538	1,428,623	1,434,991	1,481,628	1,529,781	1,579,499	1,630,833
<i>Service Work Salaries - Temporary</i>	69,966	65,704	61,207	65,000	65,000	67,113	69,294	71,546	73,871
<i>Service Work Salaries - Overtime</i>	57,334	61,068	67,898	66,800	67,418	69,609	71,871	74,207	76,619
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	581,374	592,926	594,209	619,687	667,164	693,851	721,605	750,469	780,488
<i>Social Security Contributions</i>	116,501	120,639	123,674	136,056	140,623	146,943	153,558	160,483	167,731
<i>Retirement Contributions</i>	330,716	412,402	498,886	579,261	614,512	668,244	707,762	748,489	796,329
<i>Unemployment Compensation</i>	1,676	2,741	1,305	2,248	3,242	3,258	3,275	3,291	3,307
<i>Workmen's Compensation</i>	10,454	12,647	7,160	12,388	12,804	13,188	13,584	13,991	14,411
<i>Other Current Employee Benefits</i>	4,080	6,300	6,300	7,260	7,260	7,260	7,260	7,260	7,260
<i>Purchased Professional & Technical Services</i>									
<i>Professional - Educational Services</i>	9,640	21,416	21,500	27,610	27,760	28,371	28,995	29,633	30,285
<i>Technical Services</i>	35,121	29,800		34,663					
<i>Security/Safety Services</i>			24,495	35,000	35,000	35,770	36,557	37,361	38,183
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	142,546	106,876	102,406	110,948	113,384	115,878	118,428	121,033	123,696

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Utility Services	1,035,662	1,144,796	119,552	111,284	123,184	125,894	128,664	131,494	134,387
Repairs and Maintenance Services	211,853	225,645	221,913	209,989	219,589	224,420	229,357	234,403	239,560
Rentals			90						
Construction Services	750								
Extermination Services	8,720	6,777	8,602	7,350	12,100	12,366	12,638	12,916	13,200
Other Purchased Services									
Automotive Liability Insurance	16,930	11,184	11,467	11,373	12,600	12,877	13,160	13,450	13,746
General Property and Liability Insurance	159,357	150,454	145,339	152,609	157,187	160,645	164,179	167,791	171,483
Communications	56,268	96,482	101,991	111,800	111,800	114,260	116,773	119,342	121,968
Advertising			129						
Travel	2,634	1,999	2,274	3,175	3,175	3,207	3,239	3,271	3,304
Supplies									
General Supplies	194,358	230,420	218,353	239,910	230,060	236,962	244,071	251,393	258,935
Energy	285,415	136,492	1,198,774	1,318,398	1,302,718	1,341,800	1,382,054	1,423,515	1,466,221
Food	60		25						
Supplies - Technology Related			72	7,000	11,000	11,330	11,670	12,020	12,381
Property									
Equipment - Original & Additional	2,370		12,940						
Equipment - Replacement	24,374	13,297	32,592	25,000	50,000	51,500	53,045	54,636	56,275
Other Objects									
Dues and Fees	2,250			700	700	715	731	747	764
Total Operation and Maintenance of Plant Services	4,810,110	4,953,803	5,128,824	5,542,218	5,694,067	5,906,686	6,110,234	6,320,307	6,542,989

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	39,445	29,960	41,124	42,190	43,247	44,653	46,104	47,602	49,149
Office/Clerical Salaries - Overtime	510								
Service Work Salaries - Overtime		281	1,585	304	2,486	2,567	2,650	2,736	2,825
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	17,480	12,079	17,113	17,240	6,488	6,748	7,017	7,298	7,590
Social Security Contributions	2,989	2,238	3,141	3,251	3,499	3,656	3,821	3,993	4,174
Retirement Contributions	8,316	7,814	12,897	13,840	15,288	16,625	17,608	18,621	19,811
Unemployment Compensation	43	57	27	44	75	75	76	76	77
Workmen's Compensation	268	329	175	296	319	329	338	349	359
Other Current Employee Benefits	480	595	840	840	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	188,427	176,498	159,328	161,840	165,500	169,141	172,862	176,665	180,552
Other Purchased Services									
Contracted Carriers	3,755,151	4,405,637	4,543,045	4,698,552	4,763,178	4,906,073	5,053,256	5,204,853	5,360,999
Student Transportation Services from the IU									
Advertising			272		1,000		1,000		1,000
Printing & Binding		51							
Travel		15,116	8,895	8,700	15,450	15,605	15,761	15,918	16,077
Miscellaneous Purchased Services									
Supplies									
General Supplies		1,995	177		350	361	371	382	394
Energy	345,325								
Food		25	33	50	50	52	53	55	56
Books & Periodicals		50		100	50	52	53	55	56
Supplies - Technology Related			300	6,000	7,200	7,416	7,638	7,868	8,104
Other Objects									
Dues and Fees	36,415		10,000	10,000	10,000	10,220	10,445	10,675	10,909
Total Student Transportation Services	4,394,850	4,652,728	4,798,952	4,963,246	5,035,020	5,184,410	5,339,893	5,497,986	5,662,972

(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
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CENTRAL & OTHER SUPPORT SERVICES - 2800

Personnel Services - Salaries								
Official/Administrative Salaries - Regular	170,729	237,077	233,737	246,585	252,750	260,964	269,446	278,203
Professional - Educational Salaries - Regular	5,911	28,002	25,814	26,066	28,100	29,499	30,968	32,511
Technical Salaries - Regular			105,267	124,056	119,512	123,396	127,407	131,547
Office/Clerical Salaries - Regular	47,420	31,995	46,539	47,817	49,024	50,617	52,262	53,961
Office/Clerical Salaries - Overtime	455							
Service Work Salaries - Overtime		(24)	12,764					
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	44,768	51,355	79,870	83,739	86,057	89,499	93,079	96,802
Social Security Contributions	17,125	22,220	31,725	34,015	34,371	35,916	37,533	39,225
Retirement Contributions	48,046	75,554	127,241	144,788	150,236	163,372	173,034	182,991
Tuition Reimbursements			23,561	29,000	29,000	29,000	29,000	29,000
Unemployment Compensation	243	380	196	472	552	555	558	560
Workmen's Compensation	1,514	2,319	1,691	3,102	3,137	3,231	3,328	3,428
Other Current Employee Benefits	630	1,650	1,581	1,650	1,650	1,650	1,650	1,650
Purchased Professional & Technical Services								
Professional - Educational Services	1,101,138	472,435	304,464	381,468	398,468	407,234	416,193	425,350
Technical Services	7,266	936		8,000	8,000	8,176	8,356	8,540
Purchased Property Services								
Repairs and Maintenance Services	191	593	11,116	16,325	20,184	20,628	21,082	21,546
Rentals			157					
Other Purchased Services								
Bonding Insurance			36,020	37,821	40,662	41,557	42,471	43,405
Other Insurance					12,000	12,120	12,120	12,241
Communications	23,922	23,725	15,166	33,175	33,175	33,905	34,651	35,413
Advertising	7,537	3,014	5,887	9,750	9,750	9,965	10,184	10,408
Printing & Binding	137	134	11	300	300	307	313	320
Travel	360	1,237	1,257	3,400	3,400	3,400	3,400	3,400
Supplies								
General Supplies	159,001	178,315	9,191	9,700	9,700	9,991	10,291	10,599
Food	563	360	430	900	900	927	955	983
Books & Periodicals	352	459	456	3,000	2,000	2,060	2,122	2,185
Supplies - Technology Related			1,133,541	689,409	715,951	737,430	759,552	782,339
Property								
Equipment - Original & Additional	14,200	8,039	6,550					
Equipment - Replacement	347	895,479						
Infrastructure Assets	146,604	646,587						
Other Objects								
Dues and Fees	2,664	1,725	353	1,850	1,850	1,891	1,932	1,975
Total Central & Other Support Services	1,801,124	2,683,567	2,214,585	1,936,388	2,010,729	2,077,290	2,141,886	2,208,583

OTHER SUPPORT SERVICES - 2900

Other Purchased Services								
Miscellaneous Purchased Services	70,590	70,498	77,317	77,408	76,974	78,129	79,301	80,490
Other Objects								
Total Other Support Services	70,590	70,498	77,317	77,408	76,974	78,129	79,301	80,490

STUDENT ACTIVITIES - 3200

Personnel Services - Salaries								
Official/Administrative Salaries - Regular	90,177	91,980	93,590	96,397	98,807	102,018	105,334	108,757
Professional - Other Salaries - Regular	649,498	654,659	672,666	681,277	748,475	755,960	763,519	771,155

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Professional - Other Salaries - Temporary					6,000	6,060	6,121	6,182	6,244
Professional - Other Salaries - Overtime	43,277	51,606	52,690	51,600	67,000	69,178	71,426	73,747	76,144
Office/Clerical Salaries - Regular	49,365	53,140	55,534	55,584	57,931	59,814	61,758	63,765	65,837
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	37,246	38,223	38,928	38,736	39,677	41,264	42,915	44,631	46,416
Social Security Contributions	63,022	64,360	66,368	67,874	74,996	78,366	81,894	85,587	89,453
Retirement Contributions	159,254	198,124	223,157	288,295	327,128	355,732	376,768	398,449	423,916
Unemployment Compensation	918	4,768	2,340	3,894	4,295	4,316	4,338	4,360	4,382
Workmen's Compensation	5,726	6,408	3,683	6,269	6,917	7,125	7,338	7,558	7,785
Other Current Employee Benefits	840	1,320	1,800	1,320	1,320	1,320	1,320	1,320	1,320
Purchased Professional & Technical Services									
Professional - Educational Services	2,307	95,200	75,329	60,800	83,800	85,644	87,528	89,453	91,421
Other Professional Services	47,000	50,000	50,000	50,000	50,000	51,100	52,224	53,373	54,547
Purchased Property Services									
Repairs and Maintenance Services	45,311	39,060	52,824	52,000	53,144	54,313	55,508	56,729	57,977
Rentals	9,135	12,305	12,508	20,000	12,000	12,264	12,534	12,810	13,091
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	104,950	99,426	106,505	108,738	112,000	115,360	118,821	122,386	126,057
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,852	12,852	12,981	13,111
Communications			31						
Printing & Binding	19,579	1,405	15,423	22,150	21,150	21,615	22,091	22,577	23,074
Travel	27,871	18,162	42,956	11,250	30,250	30,553	30,858	31,167	31,478
Supplies									
General Supplies	69,745	60,380	124,798	121,970	129,470	133,354	137,355	141,475	145,720
Food	351	161	123						
Books & Periodicals			180						
Supplies - Technology Related			5,493	6,350	6,350	6,541	6,737	6,939	7,147
Property									
Equipment - Original & Additional	55,400	53,998	3,153						
Equipment - Replacement		2,854	13,005						
Other Objects									
Dues and Fees	48,951	43,766	35,159	53,723	54,905	56,113	57,347	58,609	59,898
Total Student Activities	1,542,647	1,654,032	1,761,864	1,810,953	1,998,340	2,060,861	2,116,586	2,174,009	2,236,177

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									
Professional - Educational Services	5,000	5,000							
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects			24						

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
Grants to Municipal and Community Service Organizations	19,000	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	40,800	37,050	35,800	55,000	55,000	56,155	57,334	58,538	59,768
Total Community Services	64,800	80,550	74,300	93,500	93,500	94,655	95,834	97,038	98,268
EXISTING SITE IMPROVEMENT SERVICES - 4200									
Land and Improvements	8,260		90,298						
Dues and Fees		1,100	78						
Total Existing Site Improvement Services	8,260	1,100	90,376						
ARCH. & ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400									
Purchased Professional & Technical Services									
Other Professional Services	28,132	31,845	47,623						
Total Arch. & Engin Services/Educational Specifications Dev - Im	28,132	31,845	47,623						
EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
Purchased Professional & Technical Services									
Purchased Property Services									
Construction Services	478,792	211,843	292,746						
Equipment - Original & Additional	32,640	51,864	13,600						
Equipment - Replacement	320,938	37,494	5,982						
Infrastructure Assets			496,927						
Total Existing Building Improvement Services	832,370	301,202	809,255						
DEBT SERVICE - 5100									
Other Objects									
Interest	4,530,388	4,337,775	4,486,943	4,214,080	4,152,678	3,978,900	3,836,748	3,771,005	3,699,862
Refund of Prior Year's Receipts		226,006	88,603	264,395	205,000	209,305	213,700	218,188	222,770
Other Financing Uses									
Redemption of Principal	4,390,000	4,710,000	4,640,000	4,775,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000
Authority Obligations	54,318,676								
Miscellaneous Other Uses of Funds		6,520,731	7,938,966						
Total Debt Service	63,239,064	15,794,512	17,154,512	9,253,475	9,222,678	9,493,205	9,500,449	9,499,193	9,502,633
INTERFUND TRANSFERS - 5200									
Fund Transfers	2,760	1,146	341,067	2,392,142	2,966,352	4,134,040	4,776,645	4,056,851	3,584,172
Total Interfund Transfers	2,760	1,146	341,067	2,392,142	2,966,352	4,134,040	4,776,645	4,056,851	3,584,172
BUDGETARY RESERVE - 5900									
Other Objects									
Contingency				250,000	250,000	250,000	250,000	250,000	250,000
Total Budgetary Reserve				250,000	250,000	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	128,951,833	82,565,693	87,520,776	84,079,405	87,712,600	92,729,743	96,811,078	99,665,739	103,046,000

Pine-Richland School District
Capital Funding Plan
As of April 16, 2018

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	18-19 through 27-28
Technology - District Wide	\$ 590,000.00	\$ 216,400.00	\$ 229,000.00	\$ 283,000.00	\$ 212,000.00	\$ 280,000.00	\$ 255,000.00	\$ 255,000.00	\$ 310,000.00	\$ 255,000.00	\$ 255,000.00	\$ 2,550,400.00
Building Systems	\$ 666,544.00	\$ 1,352,002.00	\$ 2,010,270.00	\$ 2,463,995.00	\$ 2,079,801.00	\$ 1,840,172.00	\$ 970,054.00	\$ 432,751.00	\$ 935,365.00	\$ 409,804.00	\$ 2,684,655.00	\$ 15,178,869.00
Facilities Department	\$ 108,000.00	\$ 196,000.00	\$ 122,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ 682,000.00
Athletics - District Wide	\$ 1,027,598.00	\$ 1,201,950.00	\$ 1,772,770.00	\$ 1,929,650.00	\$ 1,665,050.00	\$ 1,414,000.00	\$ 2,002,051.50	\$ 806,600.00	\$ 434,550.00	\$ 36,000.00	\$ 36,000.00	\$ 11,298,621.50
	\$ 2,392,142.00	\$ 2,966,352.00	\$ 4,134,040.00	\$ 4,776,645.00	\$ 4,056,851.00	\$ 3,584,172.00	\$ 3,227,105.50	\$ 1,494,351.00	\$ 1,679,915.00	\$ 754,804.00	\$ 3,035,655.00	\$ 29,709,890.50

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	18-19 through 27-28
Technology - District Wide												
Visual Display Boards	\$ 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	\$ 100,000.00	\$ 850,000.00
Network Infrastructure	\$ 50,000.00	\$ 75,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,261,000.00
Cabling	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Announcement Systems	\$ -	\$ 58,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 88,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 90,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 20,000.00	\$ 13,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,400.00
Building Systems												
Heating/Ventilation/AC	\$ 264,618.00	\$ 212,935.00	\$ 483,896.00	\$ 275,821.00	\$ 288,121.00	\$ 259,847.00	\$ 415,359.00	\$ 355,401.00	\$ 558,440.00	\$ 340,829.00	\$ 182,230.00	\$ 3,372,879.00
Plumbing	\$ 31,700.00	\$ 50,900.00	\$ 47,250.00	\$ 327,400.00	\$ 11,150.00	\$ 6,800.00	\$ 20,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ 560,900.00
Flooring	\$ 85,700.00	\$ 115,000.00	\$ 52,000.00	\$ 95,000.00	\$ 92,000.00	\$ 92,000.00	\$ 52,000.00	\$ 18,000.00	\$ 38,000.00	\$ -	\$ -	\$ 554,000.00
Electrical/Lighting	\$ 53,486.00	\$ 70,925.00	\$ 54,315.00	\$ 49,425.00	\$ 35,735.00	\$ 35,310.00	\$ 42,125.00	\$ 16,150.00	\$ 23,750.00	\$ 17,150.00	\$ 1,325.00	\$ 346,210.00
Roof	\$ -	\$ -	\$ 1,225,000.00	\$ 1,350,000.00	\$ 1,480,000.00	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 7,805,000.00
Window/Door	\$ -	\$ 420,000.00	\$ -	\$ 48,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 498,000.00
Exterior/Interior Walls	\$ 74,000.00	\$ 20,263.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 325,263.00
Furniture	\$ -	\$ 23,659.00	\$ 18,659.00	\$ 16,659.00	\$ 9,000.00	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 69,977.00
Paving	\$ 124,090.00	\$ 14,000.00	\$ 48,000.00	\$ 132,000.00	\$ -	\$ 130,000.00	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ 724,000.00
Fencing	\$ 20,200.00	\$ 2,300.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,300.00
Playground	\$ -	\$ 3,520.00	\$ 1,900.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,420.00
Maintenance Equipment	\$ 5,750.00	\$ 67,500.00	\$ 64,250.00	\$ 69,690.00	\$ 45,795.00	\$ 48,215.00	\$ 39,970.00	\$ 3,950.00	\$ 3,125.00	\$ 4,325.00	\$ 1,100.00	\$ 347,920.00
Technology Systems (Building)	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Auditorium	\$ 7,000.00	\$ 346,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 346,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
Facilities Department												
Vehicles	\$ 53,000.00	\$ 70,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ 206,000.00
Security Improvements	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00
Architectural Fees	\$ 30,000.00	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 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	\$ 30,000.00	\$ 30,000.00	\$ 4,675,226.50
Gymnasiums	\$ 11,798.00	\$ 7,800.00	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,046,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,100.00
Santacrose	\$ 38,500.00	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ -	\$ 1,385,670.00
Pool Area	\$ 17,000.00	\$ -	\$ -	\$ 121,500.00	\$ 3,775.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,275.00
Tennis Courts	\$ -	\$ -	\$ 95,700.00	\$ 95,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 905,300.00	\$ 71,200.00	\$ 400,000.00	\$ 84,800.00	\$ 38,225.00	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 666,450.00
Architectural Fees	\$ 30,000.00	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ 605,500.00
	\$ 2,392,142.00	\$ 2,966,352.00	\$ 4,134,040.00	\$ 4,776,645.00	\$ 4,056,851.00	\$ 3,584,172.00	\$ 3,227,105.50	\$ 1,494,351.00	\$ 1,679,915.00	\$ 754,804.00	\$ 3,035,655.00	\$ 29,709,890.50

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	18-19 through 27-28
Food Service Department - Fund 51	\$ 55,852.08	\$ 88,500.00	\$ 134,000.00	\$ 104,000.00	\$ 110,000.00	\$ 63,000.00	\$ 78,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 696,500.00

Pine-Richland School District												
Capital Funding Plan												
As of April 16, 2018												
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	18-19 through 27-28
Technology - District Wide												
Visual Display Boards	\$ 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	\$ 100,000.00	\$ 850,000.00
Network Infrastructure	\$ 50,000.00	\$ 75,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,261,000.00
Cabling	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Announcement Systems	\$ -	\$ 58,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 88,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 90,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 20,000.00	\$ 13,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,400.00
												\$ 2,550,400.00
Hance												
Heating/Ventilation/AC	\$ 35,000.00	\$ 15,500.00	\$ 39,195.00	\$ 69,241.00	\$ 72,371.00	\$ 46,087.00	\$ 75,114.00	\$ 47,353.00	\$ 42,938.00	\$ 44,200.00	\$ 10,000.00	\$ 461,999.00
Plumbing	\$ -	\$ 11,300.00	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,900.00
Flooring	\$ 45,000.00	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ 63,000.00
Electrical/Lighting	\$ 900.00	\$ 18,775.00	\$ 1,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ -	\$ 27,275.00
Roof	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
Exterior/Interior Walls	\$ -	\$ 7,420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,420.00
Furniture	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
Paving	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 2,750.00	\$ -	\$ 815.00	\$ 8,145.00	\$ 38,300.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ -	\$ 51,060.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,083,654.00
Richland												
Heating/Ventilation/AC	\$ 48,107.00	\$ 22,908.00	\$ 241,838.00	\$ 12,472.00	\$ 10,890.00	\$ 11,435.00	\$ 12,007.00	\$ 12,607.00	\$ 12,612.00	\$ 13,293.00	\$ 13,600.00	\$ 363,662.00
Plumbing	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 60,000.00
Electrical/Lighting	\$ 23,990.00	\$ 4,275.00	\$ 4,675.00	\$ 19,525.00	\$ 19,960.00	\$ 4,785.00	\$ 5,250.00	\$ 5,050.00	\$ 5,575.00	\$ 5,350.00	\$ -	\$ 74,445.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00
Window/Door	\$ -	\$ 260,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00
Exterior/Interior Walls	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ 3,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 6,500.00	\$ -	\$ 12,050.00	\$ 25,000.00	\$ -	\$ 2,850.00	\$ 950.00	\$ -	\$ -	\$ -	\$ 47,350.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 219,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 219,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,280,457.00
Wexford												
Heating/Ventilation/AC	\$ 33,900.00	\$ 20,000.00	\$ 35,710.00	\$ 49,300.00	\$ 49,300.00	\$ 50,000.00	\$ 50,000.00	\$ 35,710.00	\$ 15,000.00	\$ 10,000.00	\$ -	\$ 315,020.00
Plumbing	\$ -	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ 36,800.00
Flooring	\$ 5,700.00	\$ 12,000.00	\$ 12,000.00	\$ 20,000.00	\$ 12,000.00	\$ 12,000.00	\$ 12,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ 98,000.00
Electrical/Lighting	\$ 3,500.00	\$ 17,775.00	\$ 16,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ -	\$ 41,275.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00
Window/Door	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000.00
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	\$ 14,000.00	\$ -	\$ 22,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 166,000.00
Fencing	\$ 17,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Playground	\$ -	\$ 3,520.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 205,420.00
Maintenance Equipment	\$ 2,750.00	\$ -	\$ 775.00	\$ -	\$ 12,650.00	\$ 8,215.00	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 1,100.00	\$ 25,865.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
												\$ 2,498,357.00

				J L I T Y O F F I E L D H O U S E										
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	18-19 through 27-28		
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	\$ -	\$ 458,292.00		
Plumbing	\$ 2,000.00	\$ -	\$ 5,900.00	\$ 10,700.00	\$ 8,950.00	\$ 6,800.00	\$ 2,300.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ 37,050.00		
Flooring	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00		
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	\$ -	\$ 72,555.00		
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Furniture	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ -	\$ 6,000.00		
Paving	\$ 48,665.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance Equipment	\$ 3,000.00	\$ 22,000.00	\$ 7,275.00	\$ 32,525.00	\$ -	\$ 850.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ 65,650.00		
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
												\$ 642,547.00		
Middle School														
Heating/Ventilation/AC	\$ 71,565.00	\$ 76,065.00	\$ 101,236.00	\$ 79,348.00	\$ 88,065.00	\$ 85,643.00	\$ 89,925.00	\$ 92,492.00	\$ 97,116.00	\$ 99,946.00	\$ 59,430.00	\$ 869,266.00		
Plumbing	\$ 13,500.00	\$ 7,100.00	\$ 14,250.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,350.00		
Flooring	\$ -	\$ 40,000.00	\$ 40,000.00	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 315,000.00		
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	\$ 1,325.00	\$ 30,600.00		
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00		
Window/Door	\$ -	\$ -	\$ -	\$ 18,000.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,000.00		
Exterior/Interior Walls	\$ 60,000.00	\$ 12,843.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ -	\$ 312,843.00		
Furniture	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,000.00		
Paving	\$ 37,750.00	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00		
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance Equipment	\$ -	\$ 2,750.00	\$ 49,000.00	\$ 6,750.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ 3,275.00	\$ -	\$ 70,550.00		
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Auditorium	\$ 7,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00		
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
												\$ 4,709,609.00		
High School														
Heating/Ventilation/AC	\$ 68,046.00	\$ 70,462.00	\$ 57,517.00	\$ 57,060.00	\$ 58,670.00	\$ 57,857.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 904,640.00		
Plumbing	\$ 8,700.00	\$ 32,500.00	\$ 8,900.00	\$ 11,500.00	\$ 2,200.00	\$ -	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ -	\$ 137,800.00		
Flooring	\$ 35,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00		
Electrical/Lighting	\$ 13,396.00	\$ 6,050.00	\$ 7,585.00	\$ 4,725.00	\$ 8,150.00	\$ 25,000.00	\$ 28,650.00	\$ 5,200.00	\$ 9,250.00	\$ 5,450.00	\$ -	\$ 100,060.00		
Roof	\$ -	\$ -	\$ 1,225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000.00		
Window/Door	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00		
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Furniture	\$ -	\$ 9,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,000.00		
Paving	\$ -	\$ -	\$ 48,000.00	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ 448,000.00		
Fencing	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300.00		
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Maintenance Equipment	\$ -	\$ 33,500.00	\$ 7,200.00	\$ 17,550.00	\$ -	\$ 850.00	\$ 28,345.00	\$ -	\$ -	\$ -	\$ -	\$ 87,445.00		
Technology Systems	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00		
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
												\$ 2,964,245.00		
Facilities Department														
Vehicles	\$ 53,000.00	\$ 70,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ 206,000.00		
Security Improvements	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Other	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000.00		
Architectural Fees	\$ 30,000.00	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,000.00		
												\$ 682,000.00		
Athletics - District Wide														
Field Maintenance & Improvements	\$ 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	\$ 30,000.00	\$ 30,000.00	\$ 4,675,226.50		
Gymnasiums	\$ 11,798.00	\$ 7,800.00	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,046,250.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,605,100.00		
Santacroce	\$ 38,500.00	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ -	\$ 1,385,670.00		
Pool Area	\$ 17,000.00	\$ -	\$ -	\$ 121,500.00	\$ 3,775.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,275.00		
Tennis Courts	\$ -	\$ -	\$ 95,700.00	\$ 95,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00		
Stadium	\$ 905,300.00	\$ 71,200.00	\$ 400,000.00	\$ 84,800.00	\$ 38,225.00	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 666,450.00		
Architectural Fees	\$ 30,000.00	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ 605,500.00		
												\$ 11,298,621.50		
	\$ 2,392,142.00	\$ 2,966,352.00	\$ 4,134,040.00	\$ 4,776,645.00	\$ 4,056,851.00	\$ 3,584,172.00	\$ 3,227,105.50	\$ 1,494,351.00	\$ 1,679,915.00	\$ 754,804.00	\$ 3,035,655.00	\$ 29,709,890.50		

As of April 16, 2018

Project Description	Building	current										
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
TECHNOLOGY												
Replace Promethean boards and projectors district-wide ***	District	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	100,000.00
Improve network infrastructure ***	ALL	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	140,000.00
WIFI bridge - Stadium connectivity	AT		25,000.00									
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	District						15,000.00	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							
Replace sound system in Hance Elementary gymnasium	HE								5,000.00			
Replace sound system in Eden Hall large group instruction area	EH		35,000.00									
Clock System Replacement	HE		13,400.00									
Clock System Replacement	WX	20,000.00										
HANCE ELEMENTARY												
Paving - playground area	HA	18,000.00										
Replace carpet (phases 1 & 2)	HA	45,000.00	45,000.00									
Install security entrance to main office	HA		80,000.00									
Replace cafeteria flooring	HA								18,000.00			
Replace stage curtain	HA		7,000.00									
Replace auto scrubber *	HA						13,300.00					
Replace carpet scrubber *	HA		2,750.00									
Replace tractor (with plow)*	HA						25,000.00		-			
1600 RPM Burnisher	HA					1,395.00						
Clorox fogger	HA					6,750.00						
175 RPM floor machine	HA									1,050.00		
Wet dry vac squeegee	HA				815.00							
Roof replacement (warranty expires 10-26-2015)	HA				1,350,000.00							
Whiteboard repair / replacement	HA		5,420.00									
Various classroom/building furniture	HA		2,000.00	2,000.00	2,000.00	2,000.00						
Moveable security gate	HA		2,000.00									
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	10,000.00	29,500.00	30,000.00	30,000.00	30,000.00	31,000.00	31,000.00	31,000.00	32,000.00	10,000.00
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 - Various Classrooms/Halls	HA		18,000.00									
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												
Repoint chimney and wall	RE	14,000.00										
Install fencing at the rear of the playground area	RE	3,200.00										
Lighting upgrade - 1st floor classrooms (Phase 3)	RE	10,000.00										
Lighting upgrade - 1st floor corridors (Phase 4)	RE	9,590.00										
Lighting upgrade - basement level and second floor	RE				15,000.00	15,000.00						
Window glass replacement (front of building) - Summer 2019	RE		260,000.00									
Repair or replace stage curtain and rigging equipment	RE		110,000.00									
Replace tractor (with plow)*	RE					25,000.00						
Replace auto scrubber *	RE				12,050.00							
Clorox fogger	RE		6,500.00									

Project Description	Building	current										
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Carpet extractor	RE							2,850.00				
175 RPM floor machine	RE								950.00			
Various classroom/building furniture	RE			2,000.00	2,000.00	2,000.00						
Replace auditorium seating	RE		99,000.00									
Replace flooring - carpet areas in auditorium	RE		10,000.00									
Replace classroom flooring	RE							40,000.00		20,000.00		
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	13,600.00
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										
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 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										
Install security entrance to main office	WX		80,000.00									
Replace auto scrubber *	WX					\$ 12,650.00						
Wet dry vac squeegee	WX			\$ 775.00								
1600 RPM Burnisher	WX						\$ 1,465.00					
Clorox fogger	WX						\$ 6,750.00					
Carpet extractor	WX									\$ 3,125.00		
175 RPM floor machine	WX											1,100.00
Parking lot - fill cracks, seal & mill, pave patch areas	WX	19,675.00										
Replace parking lot - paving	WX						130,000.00					
Gravel for upper parking lot	WX		12,000.00									
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 grade)	WX			5,000.00								
Soundproof all-purpose room	WX						18,000.00					
Carpet replacement - library	WX				8,000.00							
Carpet replacement - classrooms	WX		12,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00				
Carpet replacement - office	WX								18,000.00			
Lighting upgrade to LED	WX		17,000.00	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	
Repair or replacement of rooftop cooling unit(s) - 10 total units	WX	28,000.00	10,000.00	15,000.00	28,500.00	28,500.00	29,000.00	29,000.00	18,000.00	15,000.00		
Repair or replacement of unit ventilator(s) - 28 total units	WX		10,000.00	20,710.00	20,800.00	20,800.00	21,000.00	21,000.00	17,710.00			
Replace control panel night set back	WX	5,900.00										
Roof replacement (warranty expires 8-31-2018)	WX					1,480,000.00						
Generator Maintenance	WX	900.00		1,000.00		1,100.00		1,200.00		1,325.00		
EDEN HALL UPPER ELEMENTARY												
Repaint parking lot lines	EH											
Expand parking lot area (Summer 2017)	EH											
Parking lot - seal coat	EH	48,665.00										
Replace carpet scrubber *	EH	3,000.00										

Project Description	Building	current										
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Replace riding auto scrubber *	EH		22,000.00									
Wet dry vac squeegee	EH			775.00								
Clorox fogger	EH			6,500.00								
Propane buffer	EH				7,525.00							
175 RPM floor machine	EH						850.00					
Carpet extractor	EH							3,000.00				
Replace tractor (with plow)*	EH				25,000.00							
Various classroom/building furniture	EH			2,000.00	2,000.00				2,000.00			
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		2,300.00		2,400.00		
Replace carpet in library - nook area	EH		3,000.00									
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	8,825.00	8,825.00	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	2,750.00	2,750.00	2,900.00	2,900.00	3,050.00	3,050.00	
MIDDLE SCHOOL												
Replace HVAC controls	MS											
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										
Auditorium door replacement	MS				18,000.00							
Gymnasium door replacement	MS					18,000.00						
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									
Clorox fogger	MS				6,750.00							
Replace auto scrubber with riding model *	MS			22,000.00								
Propane buffer	MS							8,775.00				
Carpet extractor	MS									3,275.00		
Replace tractor (with plow)*	MS			27,000.00								
Various classroom/building furniture	MS		7,000.00	7,000.00	5,000.00	5,000.00						
Expand conference room area and combine two classrooms	MS		12,843.00									
Replace auditorium seats	MS		110,000.00									
Replace flooring - carpet areas in auditorium	MS		10,000.00									
Update restrooms by art room	MS				300,000.00							
Replace lockers (blue)	MS								300,000.00			
Abate asbestos floor tile (A, B, C) and replace tile	MS				75,000.00	80,000.00	80,000.00					
Paving - parking lot	MS				110,000.00							
Repair/Replace Unit Ventilators	MS	33,255.00	33,255.00	35,000.00	35,000.00	36,750.00	36,750.00	38,587.00	38,587.00	40,516.00	40,516.00	
Roof replacement (warranty expires 2023)	MS											2,500,000.00
Repair/Replace Roof Top Units	MS	38,310.00	38,310.00	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
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		1,000.00		1,100.00		1,200.00		1,325.00		1,325.00
HIGH SCHOOL												
Replace carpet (phases 1, 2 & 3)	HS	35,000.00										
Improve ductwork in TV studio area	HS	1,800.00										
Replace TV studio camera	HS		5,000.00									
Paving - seal coat - HS stadium parking lot	HS			48,000.00								
Paving - replace parking lot	HS							400,000.00				

Project Description	Building	current										
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS				30,000.00							
Security fencing HS/Stadium area	HS		2,300.00									
Replace portion of roof (from area constructed in 2000 - warranty expires 12-1-2015)	HS			1,225,000.00								
Replace tractor (with plow)*	HS		27,000.00									
Replace steam auto scrubber	HS				15,000.00							
Replace auto scrubber *	HS							28,345.00				
175 RPM floor machine	HS						850.00					
Propane buffer	HS			7,200.00								
Book bag storage / shelving	HS		9,000.00									
Replace carpet scrubber *	HS				2,550.00							
Clorox fogger	HS		6,500.00									
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	
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	10,000.00
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 B	HS		17,000.00									
Install new micro-processor (chiller)	HS		19,500.00									
Repair Fan Coil Units	HS			600.00	600.00	630.00	630.00	665.00	665.00	695.00	695.00	700.00
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	
Repair RTU's	HS	20,000.00	12,000.00	22,711.00	23,847.00	25,050.00	26,300.00	84,600.00	88,850.00	93,350.00	98,000.00	88,500.00
Replace Heating Pumps	HS			2,750.00		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	1,825.00	
Automatic Temp Control Maintenance	HS	9,500.00	9,500.00	9,975.00	9,975.00	10,500.00	10,500.00	11,025.00	11,025.00	11,500.00	11,500.00	
Maintenance cost on Phase Protector	HS		1,550.00									
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				
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 - Summer 2019	HS		15,000.00									
Replace Hot Water Boiler & Burner	HS		22,000.00									
OTHER - FACILITIES DEPARTMENT												
Security improvement - moved to General Fund operating budget	F	25,000.00										
Replacement maintenance vehicle(s) *	F	53,000.00		22,000.00							54,000.00	60,000.00
Replacement student vans (special ed., field trips, athletics)	F		70,000.00									
District-wide restroom improvements	F		100,000.00	100,000.00	100,000.00	100,000.00	50,000.00					
Estimated architect fees for facilities projects	F	30,000.00	26,000.00									
ATHLETICS (DISTRICT-WIDE)												
Various field maintenance and improvements	AT	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	30,000.00	30,000.00
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										
Replace scoreboard at Wexford Elementary	AT		7,800.00									
Replace two scoreboards at Middle School	AT						15,000.00					
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							

Project Description	Building	current										
		2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
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							
Replace coating and repaint tennis courts - High School	AT			95,700.00								
Replace infield pro	AT					7,000.00						
Replace gator	AT		7,000.00									
Purchase turf sweeper / magnet	AT		8,200.00									
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 drains)	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	59,500.00	95,000.00	100,000.00	91,000.00	75,000.00	111,000.00	44,000.00	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							
Replace floor in girls locker room - pool area	AT				50,000.00							
Corridor to visitors bleachers - pool area	AT						44,000.00					
Electric pressure washer - HS pool	AT					1,100.00						
Cleaner robot - HS pool	AT					2,675.00						
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						
Construct visitors side team room addition	AT	748,000.00										
Construct team storage units under stadium home side bleachers (nd)	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 original bleachers - band section	AT		40,000.00									
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	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 ****		2,392,142.00	2,966,352.00	4,134,040.00	4,776,645.00	4,056,851.00	3,584,172.00	3,227,105.50	1,494,351.00	1,679,915.00	754,804.00	3,035,655.00

Total Costs per Year****	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Technology	590,000.00	216,400.00	229,000.00	283,000.00	212,000.00	280,000.00	255,000.00	255,000.00	310,000.00	255,000.00	255,000.00
Hance Elementary	98,900.00	189,745.00	53,595.00	1,428,106.00	83,616.00	85,312.00	76,314.00	48,353.00	62,263.00	46,350.00	10,000.00
Richland Elementary	96,797.00	512,683.00	248,513.00	46,047.00	57,850.00	1,266,220.00	60,107.00	18,607.00	38,187.00	18,643.00	13,600.00
Wexford Elementary	82,525.00	152,954.00	93,844.00	197,809.00	1,655,050.00	219,140.00	79,200.00	54,710.00	19,450.00	25,100.00	1,100.00
Eden Hall Upper Elementary	65,465.00	36,275.00	47,630.00	76,250.00	22,100.00	19,225.00	77,665.00	52,314.00	269,271.00	41,817.00	-
Pine-Richland Middle School	197,715.00	286,533.00	212,486.00	594,948.00	192,165.00	166,568.00	99,900.00	93,492.00	398,441.00	104,321.00	2,560,755.00
Pine-Richland High School	125,142.00	173,812.00	1,354,202.00	120,835.00	69,020.00	83,707.00	576,868.00	165,275.00	147,753.00	173,573.00	99,200.00
Other - facilities department	108,000.00	196,000.00	122,000.00	100,000.00	100,000.00	50,000.00	-	-	-	54,000.00	60,000.00
Athletics (district-wide)	1,027,598.00	1,201,950.00	1,772,770.00	1,929,650.00	1,665,050.00	1,414,000.00	2,002,051.50	806,600.00	434,550.00	36,000.00	36,000.00
2,392,142.00	2,966,352.00	4,134,040.00	4,776,645.00	4,056,851.00	3,584,172.00	3,227,105.50	1,494,351.00	1,679,915.00	754,804.00	3,035,655.00	

ATHLETIC CAPITAL FUNDING PLAN

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

RECOMMENDED IMPROVEMENT ITEM	BLDG	Action Priority	Average Cost	SCHOOL YEAR IMPROVEMENT ITEM(S) SUGGESTED															
				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	\$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		\$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		\$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				\$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				\$2,062,500.00												
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				\$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				\$2,062,500.00												
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				\$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				\$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				\$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				\$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

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.

\$11,532,571.50

Pine-Richland SD
 Food Service
 Capital Funding Plan

Project Description	Current										
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
HANCE ELEMENTARY FOOD SERVICE											
Cafeteria Tables	\$ 10,430.00	\$ 6,500.00									
Steamer Replacement w/Combi Oven					\$ 17,000.00						
Oven Replacement					\$ 12,000.00						
Dishmachine				\$ 25,000.00							
RICHLAND ELEMENTARY FOOD SERVICE											
Cafeteria Tables											
Steamer Replacement w/Combi Oven				\$ 17,000.00							
Oven Replacement				\$ 12,000.00							
Dishmachine			\$ 25,000.00								
WEXFORD ELEMENTARY FOOD SERVICE											
Cafeteria Tables	\$ 22,543.63										
Steamer Replacement w/Combi Oven			\$ 17,000.00								
Oven Replacement			\$ 12,000.00								
Dishmachine		\$ 25,000.00									
EDEN HALL FOOD SERVICE											
Combi Replacment						\$ 45,000.00					
Oven Replacement						\$ 12,000.00			\$ 12,000.00		
Cafeteria Tables (6each)				\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		
Dishmachine								\$ 45,000.00			
MIDDLE SCHOOL FOOD SERVICE											
Oven Replacement											
CombiOven (replace steamers)											
Dishmachine											
Serving Unit Replacement											
Kettle, Countertop	\$ 16,378.45										
Line Renovation/update-			\$ 80,000.00								
HIGH SCHOOL FOOD SERVICE											
Oven Replacement		\$ 12,000.00			\$ 12,000.00						
Combi Replacments		\$ 45,000.00			\$ 45,000.00						
Kettle Replacement				\$ 17,000.00							
Floor scrubber for food court	\$ 6,500.00										
Cafeteria Tables (6 tables)				\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00	\$ 9,000.00		
Dishmachine							\$ 45,000.00				
Walk IN Cooler Upgrade (inkitchen)						\$ 35,000.00					
Central Food Service Office											
New Computer Upgrades								\$ 15,000.00			
TOTAL	\$ 55,852.08	\$ 88,500.00	\$ 134,000.00	\$ 89,000.00	\$ 104,000.00	\$ 110,000.00	\$ 63,000.00	\$ 78,000.00	\$ 30,000.00	\$ -	\$ -

Preliminary calculation for April 16, 2018 finance committee meeting

2018-2019 Real Estate Tax Revenue Estimate

Projected Assessed Value of taxable properties for July 1, 2018	Rate		<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 January 15, 2018			1,049,266,751	1,920,146,790	2,969,413,541
Less: Estimated homestead exclusion (state property tax reduction)			(32,439,270)	(31,141,924)	(63,581,194)
Adjustment for construction and growth (January 2018 - June 2018)	0.70%		7,344,867	13,441,028	20,785,895
Projected assessed value of taxable properties			1,024,172,348	1,902,445,894	2,926,618,242
Assumed 2018-2019 millage rate		0.0195867			
Net tax levy			20,060,157	37,262,637	57,322,794
Estimated delinquent percentage	2.00%	98.00%	(401,203)	(745,253)	(1,146,456)
Estimated discounts	86%	2.0%	(345,035)	(640,917)	(985,952)
Estimated penalties	1.50%	10.0%	30,090	55,894	85,984
Total Real Estate Taxes Budgeted			19,344,009	35,932,361	55,276,370
					est. value of 1 mill (net collection rate)= 2,822,138
				PDE base index =	2.40%
				Exceptions =	-
				Millage equivalent (for exceptions)=	-
				possible millage increase up to index	0.4700808
				Millage rate (assuming increase to index)	20.0568
				possible millage increase up to index & including exceptions	0.4701
				Millage rate (assuming increase to adjusted index & exceptions)	20.0568
				Est. revenue from max millage increase w/exceptions	1,326,632.87
				Est. revenue from tax increase to index	1,326,632.87

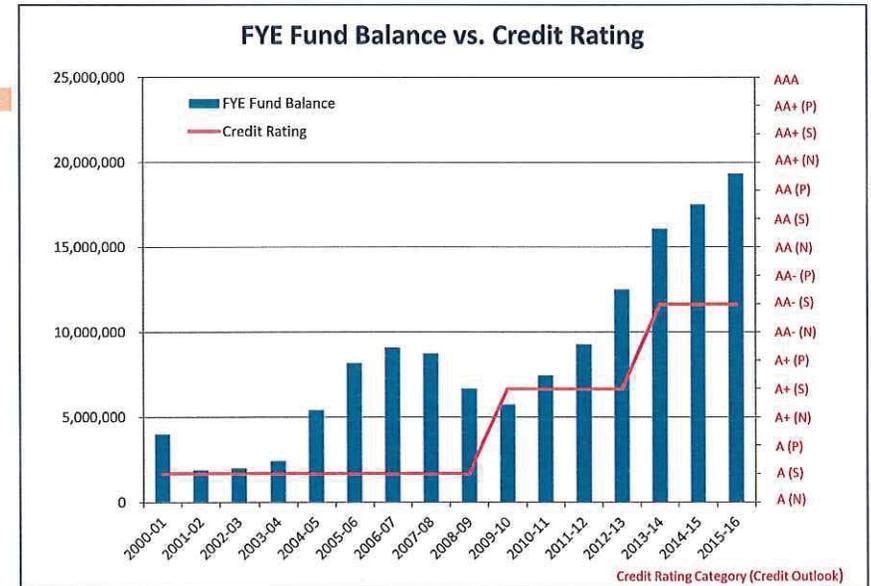
CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

Pine-Richland School District

Underlying Credit Rating History - Standard & Poor's

Rating Action Date	Credit Rating	Outlook	Issue / Event	Rationale
2001-2005	A	Stable	Prior Issues	All carried insured only ratings and PA Act 150 program ratings
10/6/2005	A	Stable	Series of 2005	Participation in Commonwealth of PA State Intercept Program
2/18/2006	A	Stable	Series of 2006 (V)	Participation in Commonwealth of PA State Intercept Program
9/13/2007	A1		Series of 2007	Moody's Rating
3/9/2009	A	Stable	Market Commentary	Participation in Commonwealth of PA State Intercept Program - Rating Affirmed
6/4/2010	A+	New Rating	Series of 2010	Strong wealth, income and unemployment; Strong reserves and modest tax growth; Pressured from continued enrollment growth; High debt burden
6/27/2011	A+	Stable	Series of 2011, 2011 A-C	
1/25/2012	A+	Stable	Series of 2012	
4/10/2014	AA-	Upgrade	Series of 2014 A-B	Extremely strong wealth, very strong income and unemployment; Sound finances and strong reserves, modest tax growth; Pressured from continued enrollment growth; High debt burden; Exposure to variable-rate debt
8/26/2014	AA-	Stable	Series of 2014 A-B	
3/30/2015	AA-	Stable	Series of 2015 A-B	
2/13/2016	AA-	Stable	Series of 2016	Extremely strong wealth and income, good financial management practices under FMA

Fiscal Year	Notes	FYE Fund Balance	Net Change	% Change
2000-01		3,987,561	(579,565)	-
2001-02		1,868,942	(2,118,619)	-53.1%
2002-03		1,974,372	105,430	5.6%
2003-04		2,411,745	437,373	22.2%
2004-05		5,402,309	2,990,564	124.0%
2005-06		8,176,600	2,774,291	51.4%
2006-07		9,100,086	923,486	11.3%
2007-08	Security System / Drainage	8,739,534	(360,552)	-4.0%
2008-09	Eden Hall Completion	6,668,359	(2,071,175)	-23.7%
2009-10	Athletic Facilities / Richland Elem	5,730,007	(938,352)	-14.1%
2010-11		7,445,570	1,715,563	29.9%
2011-12		9,282,339	1,836,769	24.7%
2012-13		12,523,105	3,240,766	34.9%
2013-14		16,099,921	3,576,816	28.6%
2014-15		17,513,852	1,413,931	8.8%
2015-16		19,323,081	1,809,229	10.3%



Source: District's Audited Financial Statements (as posted in bond offering Official Statements), Standard and Poor's Rating Reports



**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, 2016:

Nonspendable - prepaid expense	679,079.14	Notes: represents July 2016 healthcare premiums paid in June 2016	
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment 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		

Total actual expenditures - excluding other financing uses for 2016-2017	79,152,142.00		
8% of total budgeted expenditures & other financing uses	6,332,171.36		8.0%

General Fund as of June 30, 2017:

Nonspendable - prepaid expense	674,876.63	Notes: represents July 2017 healthcare premiums paid in June 2017	
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015	
Assigned for future capital improvements	6,312,740.94	added \$2,027,457.69 at June 30, 2017	
Assigned for 2017-2018 budget	-	budgeted reduction in fund balance for capital improvements	
Assigned for athletic account	17,501.41	cash balance of athletic account as of June 30, 2017	
Assigned for debt service expenditures	635,638.00	consistent with py	
Assigned for employee benefit obligations	7,212,932.63	consistent with py	
Unassigned fund balance	6,332,171.36	8% of 16-17 budgeted expenditures	
Total fund balance as of June 30, 2017	21,378,331.97		

Increase from 2016-2017 fiscal year 2,055,251.69

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

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

	2016-2017 Adjusted Budget	2016-2017 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	62,733,688	63,942,333	1,208,645	1.9%	I
7000 State sources	17,000,283	17,207,980	207,697	1.2%	w
8000 Federal sources	297,870	389,492	91,622	30.8%	A
Total revenues	80,031,841	81,539,805			
Expenditures:					
1100 General education	32,189,083	32,079,182	109,901	0.3%	w
1200 Special education	10,317,279	10,428,682	(111,402)	-1.1%	w
1300 Vocational instruction	2,638,282	2,587,830	50,452	1.9%	w
1400 Other instructional programs	81,505	67,014	14,491	17.8%	w
1500 Nonpublic school programs - (Title 1)	5,564	12,393	(6,829)	100.0%	w
2100 Pupil personnel	2,562,392	2,566,892	(4,500)	-0.2%	w
2200 Instructional staff	1,437,117	1,313,100	124,017	8.6%	w
2300 Administration	4,139,505	4,078,021	61,484	1.5%	w
2400 Health services	918,764	821,595	97,169	10.6%	B
2500 Business services	1,027,840	1,067,395	(39,555)	-3.8%	w
2600 Operation of plant & maintenance	5,355,887	5,128,824	227,063	4.2%	w
2700 Student transportation	4,541,038	4,798,952	(257,914)	-5.7%	w
2800 Central services	2,304,525	2,214,585	89,940	3.9%	w
2900 Other support services	73,250	77,317	(4,067)	-5.6%	w
3200 Student activities & athletics (+athletic officials)	1,797,802	1,761,864	35,938	2.0%	w
3300 Community services	74,300	74,300	-	0.0%	w
4000 Capital outlay	915,316	947,255	(31,939)	-3.5%	w
5110 & 5120 Debt service & refunded bonds	9,068,734	9,126,943	(58,209)	-0.6%	w
Total expenditures	79,448,183	79,152,142			
Excess (deficiency) of revenues over expenditures	583,658	2,387,664			
Other financing sources (uses):					
Proceeds from issuance of refunding debt	-	8,030,000	(8,030,000)	100.0%	C
Bond premium	-	5,223	(5,223)	100.0%	w
Sale of fixed assets	-	1,000	(1,000)	100.0%	w
Interfund transfers out	(340,065)	(341,067)	1,002	100.0%	w
Refunded bonds - escrow	-	(7,938,966)	7,938,966	100.0%	C
Budgetary reserve	(196,338)	-	(196,338)	100.0%	D
5130 Refund - prior year receipts (real estate tax refunds)	(210,000)	(88,603)	(121,397)	57.8%	E
Total other financing sources (uses)	(746,403)	(332,413)			
Net change in fund balance	(162,745)	2,055,251			
Fund balance - June 30, 2016		19,323,081			
Fund balance - June 30, 2017		21,378,332			

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

Variance Descriptions

I	This variance was the result of a variety of factors, and no one individual category was under budgeted by a material amount. (1) Interim tax revenue was over budgeted for Richland Township but under budgeted for the Township of Pine. Additional revenue in this category exceeded budget by \$360,000. (2) Investment income exceeded budgeted revenue by \$90,000. This was a factor of market conditions and increased investments in money market and CD accounts. (3) Pine-Richland SD was allocated an additional \$138,574 in IDEA funds which are passed through the Allegheny Intermediate Unit. These grant funds are used for special education personnel costs in accordance with the grant requirements. (4) An additional \$80,000 of revenue was received during the year for facility rentals. This was due in part to Stepping Stones expanding their program at Richland Elementary. This was also a result of the recent change in facility rental fees. (5) An additional \$211,000 was received in real estate transfer taxes. This was primarily due to the larger number of sales in the Township of Pine than anticipated. (6) \$105,000 in e-Rate funding was received during 2016-2017. This rebate was supposed to be received in the prior fiscal year; however, the funds were delayed at the federal level until January 2017. (7) \$50,000 in additional funds were received for gate receipts from various athletic activities throughout the year. These receipts are used to pay for officials for multiple sports. The remaining funds at the end of June exceeded estimates.
A	During the 2016-2017 school year, the school district drew down an additional \$99,634 for ACCESS funding from PDE. For 2017-2018, the budgeted allocation for ACCESS funding was increased by \$100,000 to correct for this variance.
B	Contracted nursing services were less than anticipated during the year. In prior years, additional special education students required specific contracted nurse / personal care assistant services. As the student need decreased during 2016-2017, the contracted services needed decreased accordingly.
C	Variances shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year
D	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.
E	This line represents real estate tax refunds issued on prior year tax duplicates and the current year duplicate (after accounts are turned over for delinquent in January). Less refund change orders were processed by Allegheny County than expected.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
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
2018*	2,307	2,271	4,578

*As of October 2, 2017

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2019	2,401	2,291	4,692

Act 1 Timeline for 2018-2019 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 2018-2019 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, 2017 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2018-2019 permitted tax increase base index.	Section 333(l)
September 30, 2017 <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 2017 <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 .) N/A if opt out.	
December 15, 2017 – tax certification deadline <i>(annual deadline)</i>	School district (that imposed earned income tax in 2016 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 2016 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, 2017 <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 30, 2017 – 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 2017/January 2018</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, 2018 – preliminary budget public display or opt out <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p>School district deadline to either: (1) make 2018-2019 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, 2018 <i>(and within 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 collectors, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 5, 2018 <i>(and at least 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 2018-2019 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). N/A if opt out.</p>	<p>Section 311(c)</p>
<p>February 10, 2018 <i>(and within 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 14, 2018 – 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.) N/A if opt out.</p>	<p>Section 311(a)</p>
<p>February 15, 2021 – elected tax collector compensation <i>(deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2021)</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, 2021 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 2022.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p>February 15, 2018 – elected or municipality appointed tax collector qualification <i>(law does not state a deadline for this item; KKAL suggests February 15)</i></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, 2018 <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). N/A if opt out.</p>	<p>Section 333(e)</p>
<p>February 23, 2018 <i>(and at least 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, 2018 – 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. 30, 2017.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 1, 2018 <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 1, 2018 – 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). N/A if opt out.</p>	<p>Section 333(j)</p>

<p>March 16, 2018 <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.) N/A if opt out.</p>	<p>Section 333(c)(3)</p>
<p>March 21, 2018 <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. N/A if opt out.</p>	<p>Section 333(j)(5)(i)</p>
<p>March 26, 2018 <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. N/A if opt out.</p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2018 <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, 2018 <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 2018</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, 2018 – 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, 2018 – 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 15, 2018 – 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 16 and March 26)</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 (<i>Direct Tax Collection Tax Collector Appointment Resolution</i> and <i>Direct Tax Collection Acceptance of Appointment as Tax Collector</i> – 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 31, 2018 <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 4 and July 30)</p>	<p>Section 903(a)</p>
<p>May 31, 2018 <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 (in order 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, 2018 <i>(and at least 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 (<i>Resolution Authorizing Proposed Final Budget Display and Advertising</i> – Documents #13 and #9) – and to submit to PDE Certification of Use of PDE-2028 – Document #14. (Notes: (1) We understand PDE has directed that this document be uploaded into the Consolidated Financial Reporting System. (2) 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, 2018 <i>(and within 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 31 and July 30)</p>	<p>Section 903(b)</p>
<p>June 10, 2018 – budget public display <i>(and at least 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, 2018 <i>(and at least 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, 2018 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2017-2018 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, 2018 – 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, 2018 – 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: The two-step procedure applies in Lancaster County in 2018 – 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, 2018 – 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, 2018 <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, 2018 <i>(annual deadline – and 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 2016-2017 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 30, 2018 <i>(and within 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 31 and June 4)</p>	<p>Section 904(b)</p>
<p>August 23, 2018 <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 25, 2018 <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, 2018</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 6, 2018 <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 2018-2019. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 4, and July 30)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2018 <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 potential 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.

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

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 2018-2019 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 2018-2019 (compared to 2017-2018)?

Yes

No

If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$87712600
Ending Unassigned Fund Balance	\$6332171
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

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, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

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

<u>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 and 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	674,877
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	14,178,813
0850 Unassigned Fund Balance	6,332,171
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,703,455</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	68,729,720
7000 Revenue from State Sources	18,259,007
8000 Revenue from Federal Sources	500,980
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$87,489,707</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$108,193,162</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	55,276,370
6112 Interim Real Estate Taxes	1,220,431
6113 Public Utility Realty Taxes	66,775
6120 Current Per Capita Taxes, Section 679	76,621
6140 Current Act 511 Taxes - Flat Rate Assessments	76,621
6150 Current Act 511 Taxes - Proportional Assessments	8,450,006
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,849,965
6500 Earnings on Investments	208,000
6700 Revenues from LEA Activities	206,277
6800 Revenues from Intermediary Sources / Pass-Through Funds	746,994
6910 Rentals	179,260
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	367,400
REVENUE FROM LOCAL SOURCES	\$68,729,720
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,274,344
7271 Special Education funds for School-Aged Pupils	1,682,855
7311 Pupil Transportation Subsidy	1,598,911
7312 Nonpublic and Charter School Pupil Transportation Subsidy	195,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	996,477
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,004
7505 Ready to Learn Block Grant	418,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,245,346
7810 State Share of Social Security and Medicare Taxes	1,248,481
7820 State Share of Retirement Contributions	5,506,414
REVENUE FROM STATE SOURCES	\$18,259,007
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	128,115
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,785
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	780
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,300
REVENUE FROM FEDERAL SOURCES	\$500,980
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	87,489,707

Act 1 Index (current): 2.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$55,276,370	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$55,276,370	
Approx. Tax Levy for Tax Rate Calculation:	\$57,322,794	
	Allegheny	Total

2017-18 Data		
a. Assessed Value	\$2,917,101,406	\$2,917,101,406
b. Real Estate Mills	19.5867	
I. 2018-19 Data		
c. 2016 STEB Market Value	\$2,585,623,466	\$2,585,623,466
d. Assessed Value	\$2,926,618,242	\$2,926,618,242
e. Assessed Value of New Constr/ Renov	\$0	\$0

2017-18 Calculations		
f. 2017-18 Tax Levy	\$57,136,390	\$57,136,390
(a * b)		
2018-19 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2017-18 Tax Levy	\$57,136,390	\$57,136,390
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.43000%	96.43000%
k. Tax Levy Needed	\$57,322,794	\$57,322,794
(Approx. Tax Levy * g)		
I. 2018-19 Real Estate Tax Rate	19.5867	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,322,794	\$57,322,794
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,322,794
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	58	\$55,276,370
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$55,276,370
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$55,276,370
Approx. Tax Levy for Tax Rate Calculation:	\$57,322,794

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.0567	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$58,698,304	\$58,698,304
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	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$242,750

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$55,276,370
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$55,276,370
Approx. Tax Levy for Tax Rate Calculation:	\$57,322,794

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

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	2,926,618,242	19.5867	57,322,794			96.43000%	
Totals:	2,926,618,242		57,322,794	0 =	57,322,794 X	96.43000%	= 55,276,370

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		76,621
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	76,621
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 76,621 76,621

	<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%	7,245,006	7,245,006
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,205,000	1,205,000
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 8,450,006 8,450,006

Total Act 511, Current Taxes 8,526,627

Act 511 Tax Limit -->	2,585,623,466 X	12	31,027,482
	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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	35,085,071
1200 Special Programs - Elementary / Secondary	11,444,352
1300 Vocational Education	2,877,197
1400 Other Instructional Programs - Elementary / Secondary	109,220
1500 Nonpublic School Programs	13,500
Total Instruction	\$49,529,340
2000 Support Services	
2100 Support Services - Students	2,873,630
2200 Support Services - Instructional Staff	1,574,564
2300 Support Services - Administration	4,441,299
2400 Support Services - Pupil Health	887,378
2500 Support Services - Business	1,058,729
2600 Operation and Maintenance of Plant Services	5,694,067
2700 Student Transportation Services	5,035,020
2800 Support Services - Central	2,010,729
2900 Other Support Services	76,974
Total Support Services	\$23,652,390
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,998,340
3300 Community Services	93,500
Total Operation of Non-Instructional Services	\$2,091,840
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,222,678
5200 Interfund Transfers - Out	2,966,352
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$12,439,030
Total Estimated Expenditures and Other Financing Uses	\$87,712,600

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,931,682
200 Personnel Services - Employee Benefits	12,555,502
300 Purchased Professional and Technical Services	802,667
400 Purchased Property Services	23,550
500 Other Purchased Services	542,285
600 Supplies	1,202,988
800 Other Objects	26,397
Total Regular Programs - Elementary / Secondary	\$35,085,071
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,272,980
200 Personnel Services - Employee Benefits	3,389,278
300 Purchased Professional and Technical Services	1,717,500
400 Purchased Property Services	300
500 Other Purchased Services	1,995,842
600 Supplies	55,933
700 Property	8,000
800 Other Objects	4,519
Total Special Programs - Elementary / Secondary	\$11,444,352
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,319,956
200 Personnel Services - Employee Benefits	821,895
400 Purchased Property Services	7,450
500 Other Purchased Services	610,601
600 Supplies	113,750
800 Other Objects	3,545
Total Vocational Education	\$2,877,197
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,240
200 Personnel Services - Employee Benefits	6,033
500 Other Purchased Services	33,947
800 Other Objects	55,000
Total Other Instructional Programs - Elementary / Secondary	\$109,220
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,500
Total Nonpublic School Programs	\$13,500
Total Instruction	\$49,529,340
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,530,961
200 Personnel Services - Employee Benefits	1,022,880
300 Purchased Professional and Technical Services	134,700
500 Other Purchased Services	6,100

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	149,174
800 Other Objects	29,815
Total Support Services - Students	\$2,873,630
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	786,273
200 Personnel Services - Employee Benefits	529,173
300 Purchased Professional and Technical Services	34,955
400 Purchased Property Services	8,000
500 Other Purchased Services	17,700
600 Supplies	181,398
700 Property	15,000
800 Other Objects	2,065
Total Support Services - Instructional Staff	\$1,574,564
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,150,064
200 Personnel Services - Employee Benefits	1,383,785
300 Purchased Professional and Technical Services	617,677
400 Purchased Property Services	8,450
500 Other Purchased Services	78,395
600 Supplies	87,794
700 Property	8,000
800 Other Objects	107,134
Total Support Services - Administration	\$4,441,299
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	470,548
200 Personnel Services - Employee Benefits	314,600
300 Purchased Professional and Technical Services	76,250
400 Purchased Property Services	1,250
500 Other Purchased Services	400
600 Supplies	24,230
800 Other Objects	100
Total Support Services - Pupil Health	\$887,378
2500 Support Services - Business	
100 Personnel Services - Salaries	264,836
200 Personnel Services - Employee Benefits	148,240
300 Purchased Professional and Technical Services	19,150
400 Purchased Property Services	513,696
500 Other Purchased Services	29,035
600 Supplies	65,564
800 Other Objects	18,208
Total Support Services - Business	\$1,058,729
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,838,205
200 Personnel Services - Employee Benefits	1,445,605
300 Purchased Professional and Technical Services	62,760

2018-2019 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	468,257
500 Other Purchased Services	284,762
600 Supplies	1,543,778
700 Property	50,000
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,694,067
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	45,733
200 Personnel Services - Employee Benefits	26,509
300 Purchased Professional and Technical Services	165,500
500 Other Purchased Services	4,779,628
600 Supplies	7,650
800 Other Objects	10,000
Total Student Transportation Services	\$5,035,020
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	449,386
200 Personnel Services - Employee Benefits	305,003
300 Purchased Professional and Technical Services	406,468
400 Purchased Property Services	20,184
500 Other Purchased Services	99,287
600 Supplies	728,551
800 Other Objects	1,850
Total Support Services - Central	\$2,010,729
2900 <u>Other Support Services</u>	
500 Other Purchased Services	76,974
Total Other Support Services	\$76,974
Total Support Services	\$23,652,390
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	978,213
200 Personnel Services - Employee Benefits	454,333
300 Purchased Professional and Technical Services	133,800
400 Purchased Property Services	65,144
500 Other Purchased Services	176,125
600 Supplies	135,820
800 Other Objects	54,905
Total Student Activities	\$1,998,340
3300 <u>Community Services</u>	
800 Other Objects	93,500
Total Community Services	\$93,500
Total Operation of Non-Instructional Services	\$2,091,840
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	4,357,678
900 Other Uses of Funds	4,865,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,222,678
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,966,352
Total Interfund Transfers - Out	\$2,966,352
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$12,439,030
TOTAL EXPENDITURES	\$87,712,600

Cash and Short-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

General Fund	24,232,000	23,576,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	389,000	672,000
Other Capital Projects Fund	4,207,000	3,800,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	145,000	155,000
Child Care Operations Fund		
Other Enterprise Funds	19,679	16,525
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,500	82,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$29,078,179	\$28,301,525

Long-Term Investments

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$29,078,179** **\$28,301,525**

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	120,225,339	115,360,339
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,129,744	1,190,211
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	2,905,000	2,874,000

Total General Fund

\$124,260,083

\$119,424,550

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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable	70	
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

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Long-Term Indebtedness**06/30/2018 Estimate****06/30/2019 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Private Purpose Trust Fund

72

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

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

Total Permanent Fund		
Total Long-Term Indebtedness	\$124,260,083	\$119,424,550

Short-Term Payables

06/30/2018 Estimate

06/30/2019 Projection

General Fund	9,240,000	9,450,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	89,443	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	82,000	76,000
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	\$9,411,443	\$9,526,000
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TOTAL INDEBTEDNESS	\$133,671,526	\$128,950,550
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Account Description	Amounts
0810 Nonspendable Fund Balance	674,877
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	13,955,920
0850 Unassigned Fund Balance	6,332,171
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$20,480,562
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,405,439