

2019-2020

Proposed Final  
General Operating Fund  
Budget



**Pine-Richland School District**  
Focused on Learning for Every Student Every Day

For April 8, 2019 School Board Combined Planning / Regular Meeting

2019-2020

## Proposed Final General Operating Fund Budget

### Revenue

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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 2019-2020, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 2.3%. 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 \$91,499,535 and total revenues of \$91,230,147 and utilization of assigned fund balance of \$269,389 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 \$182 in tax relief to each approved homestead in the District during 2019-2020.

- 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 \$105,487 or 2% over the amount included in the current year budget.
  - Special education subsidy for 2019-2020 is projected to be \$1,787,912 which reflects a 2% 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 a small increase of \$17,944 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 2019-2020, estimates show an increase in reimbursement from the current year by \$156,300. 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 2019-2020, this represents approximately \$7,424,000 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.

2019-2020

Proposed Final General Operating Fund Budget  
Expenditures

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Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 64.36% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

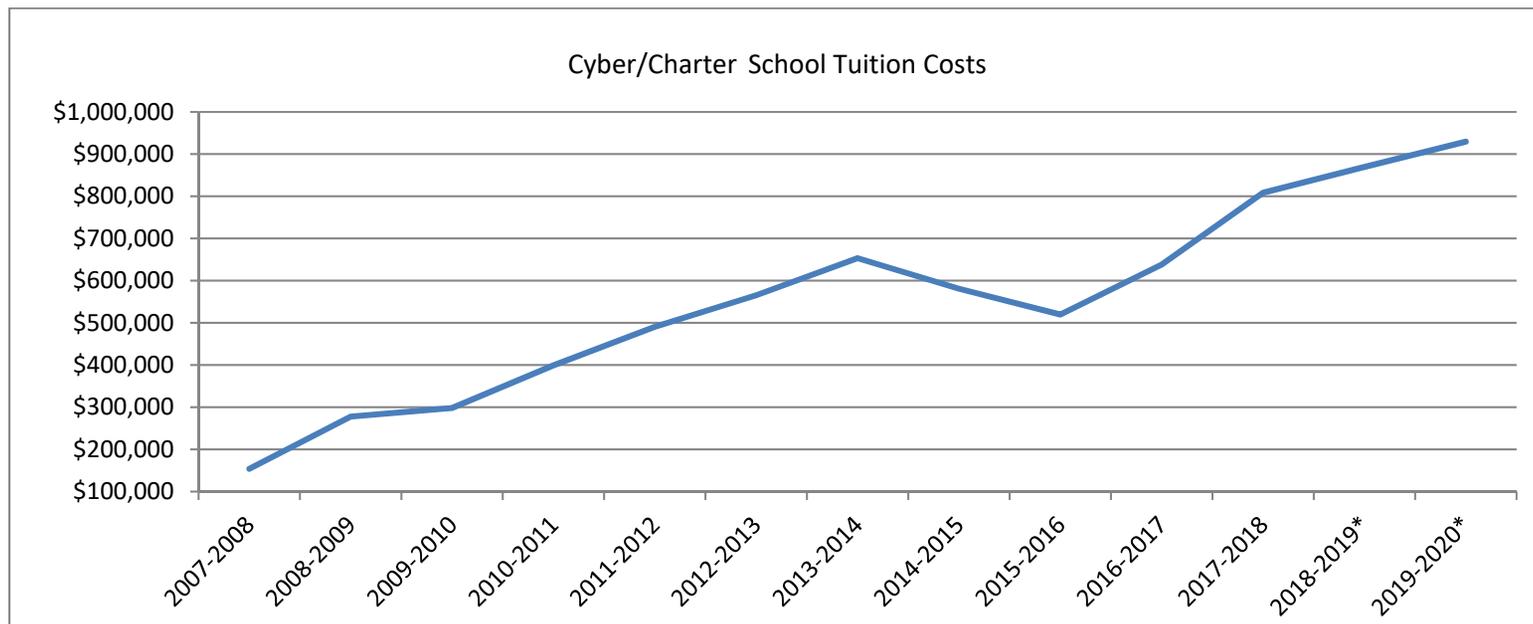
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 34.29% of salary cost from 33.43% in 2018-2019. This will result in increased expenditures to the District for next year's budget of \$851,147 (or \$382,040 in increased costs to the 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 2023-2024 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Medical insurance 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 \$78,066 from the 2018-2019 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 \$6.2 million of the District's overall expenditures.

## Tuition Expenditures

- The District is projecting \$1,917,402 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 \$1.4 million.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to decrease by approximately \$74,000 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 six times more than the cost in 2007-2008. Projections for 2019-2020 show an outlay of \$929,571. During the 2018-2019 fiscal year, the District paid \$12,259.66 for each regular education student and \$26,399.57 for each special education student enrolled in cyber/charter schools.



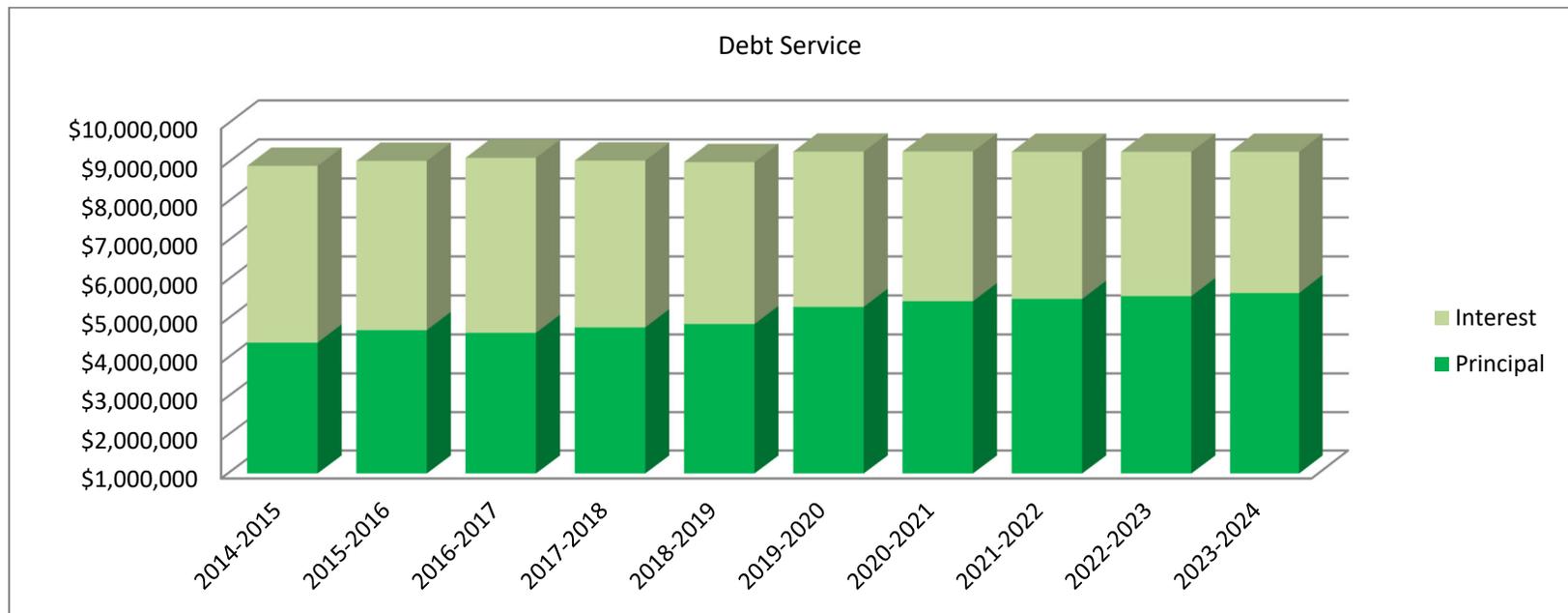
\*Budgeted figures are included in the chart above for 2018-2019 and 2019-2020. All other amounts are based on actual.

### 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 2019-2020 fiscal year is equal to \$3,477,675. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

### Debt Service

- Interest and principal redemption on debt service represents \$9,283,901, or slightly over 10% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will increase by \$266,223 from the 2018-2019 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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## Key Assumptions

### Revenues

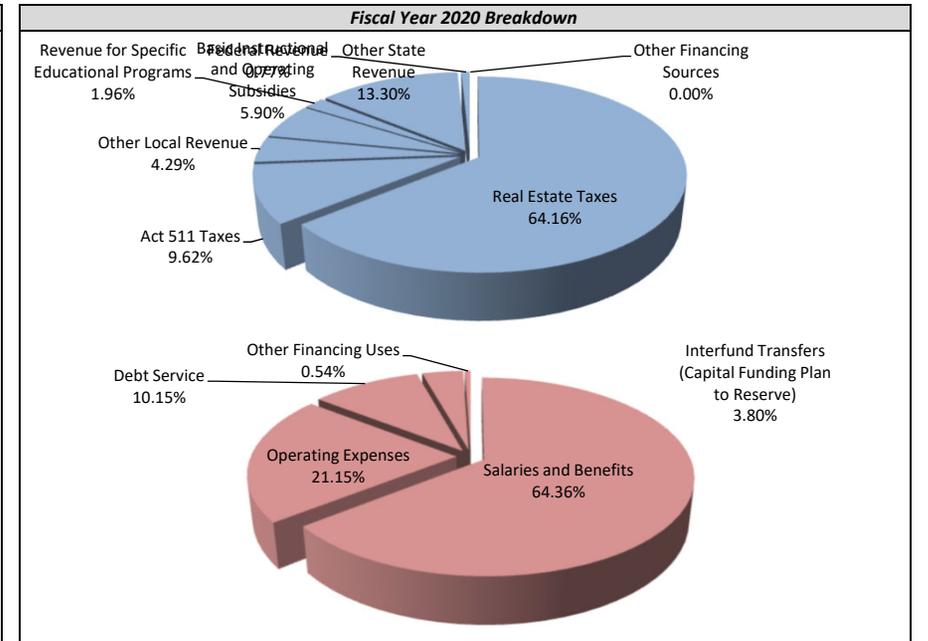
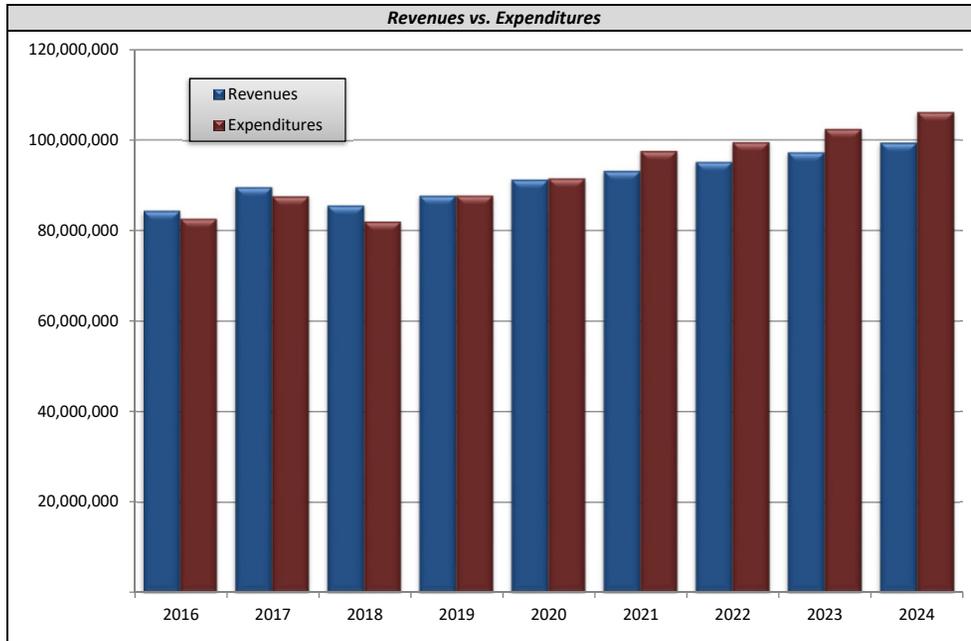
- Real estate tax millage
  - **Assumes no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Assessed valuation reflects listing provided by Allegheny County dated January 13, 2019 + estimated growth rate of 0.09% for Richland Township and 0.66% for the Township of Pine
      - This reflects an estimated growth rate for assessed value changes between January 2019 and June 2019 ~ new values from Allegheny County will be received in May 2019
- Earned income tax
  - Reflects 2.04% increase annually
- State funding
  - Basic education – reflects estimate and assumes 1% increase annually in future years
  - Special education – reflects estimate and assumes 1% increase annually in future years
  - Transportation assumes 1% increase from current year budget allocation and 2.67% annually
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable 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 approximately 2% overall increase in current year (as per ACSHIC health, vision and dental) 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 2018
- Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization – \$269,389

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>REVENUES</b>									
Real Estate Taxes	50,045,003	52,555,892	55,426,034	56,418,449	58,531,921	59,685,999	60,935,443	62,211,275	63,514,086
Act 511 Taxes	7,868,533	8,107,531	8,470,830	8,603,248	8,773,100	8,945,218	9,120,745	9,299,748	9,482,298
Other Local Revenue	3,313,049	3,278,910	3,454,069	3,592,640	3,915,278	3,934,366	3,953,726	3,973,370	3,993,312
Basic Instructional and Operating Subsidies	4,884,789	5,037,786	5,140,096	5,274,344	5,379,831	5,433,629	5,487,965	5,542,845	5,598,274
Revenue for Specific Educational Programs	1,606,119	1,621,729	1,776,546	1,752,855	1,787,912	1,805,791	1,823,849	1,842,088	1,860,509
Other State Revenue	9,582,915	10,548,465	10,848,282	11,464,565	12,136,140	12,642,578	13,124,245	13,680,556	14,227,017
Federal Revenue	454,381	389,492	431,647	565,980	705,964	708,373	710,794	713,228	715,673
Other Financing Sources	6,620,133	8,036,223	5,931						
<b>TOTAL REVENUES</b>	<b>84,374,922</b>	<b>89,576,028</b>	<b>85,553,435</b>	<b>87,672,081</b>	<b>91,230,147</b>	<b>93,155,955</b>	<b>95,156,768</b>	<b>97,263,110</b>	<b>99,391,168</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	48,616,485	51,540,168	52,527,064	56,300,498	58,893,091	61,642,381	64,492,730	67,551,985	70,727,327
Operating Expenses	18,078,001	18,410,730	17,471,743	18,719,881	19,351,369	20,004,872	20,712,882	21,467,461	22,257,833
Debt Service	9,047,775	9,126,943	9,054,975	9,017,678	9,283,901	9,286,748	9,281,005	9,279,862	9,281,004
Interfund Transfers (Capital Funding Plan to Reserve)	1,146	341,067	2,644,576	2,885,524	3,477,675	6,131,445	4,492,456	3,612,172	3,350,106
Other Financing Uses	6,822,287	8,101,869	261,779	748,500	493,500	497,805	502,200	506,688	511,270
<b>TOTAL EXPENDITURES</b>	<b>82,565,693</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>87,672,081</b>	<b>91,499,535</b>	<b>97,563,252</b>	<b>99,481,273</b>	<b>102,418,168</b>	<b>106,127,541</b>
<b>NET OPERATING BALANCE</b>	<b>1,809,229</b>	<b>2,055,252</b>	<b>3,593,298</b>	<b>0</b>	<b>(269,389)</b>	<b>(4,407,297)</b>	<b>(4,324,505)</b>	<b>(5,155,058)</b>	<b>(6,736,373)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>17,513,852</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>24,971,630</b>	<b>24,702,242</b>	<b>20,294,945</b>	<b>15,970,440</b>	<b>10,815,382</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>24,971,630</b>	<b>24,702,242</b>	<b>20,294,945</b>	<b>15,970,440</b>	<b>10,815,382</b>	<b>4,079,010</b>



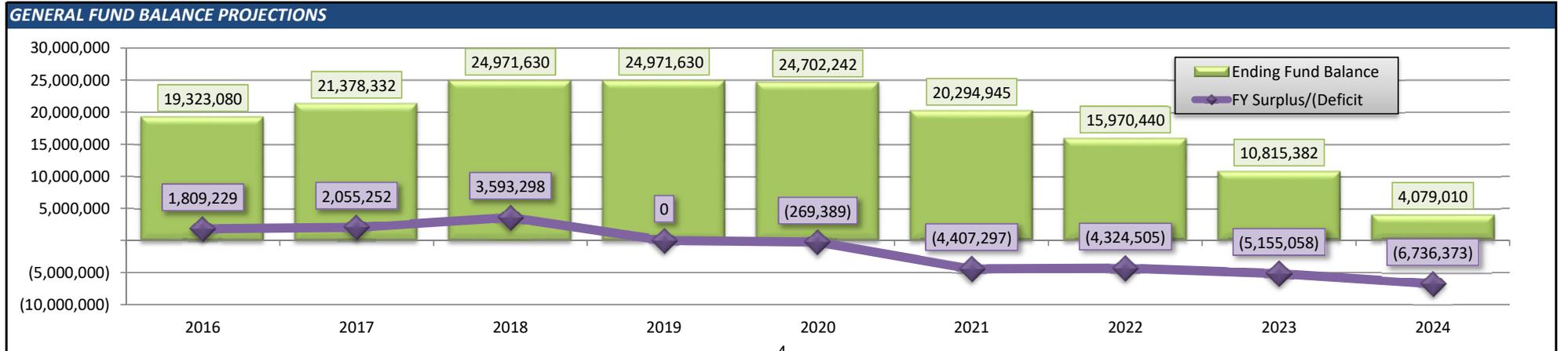
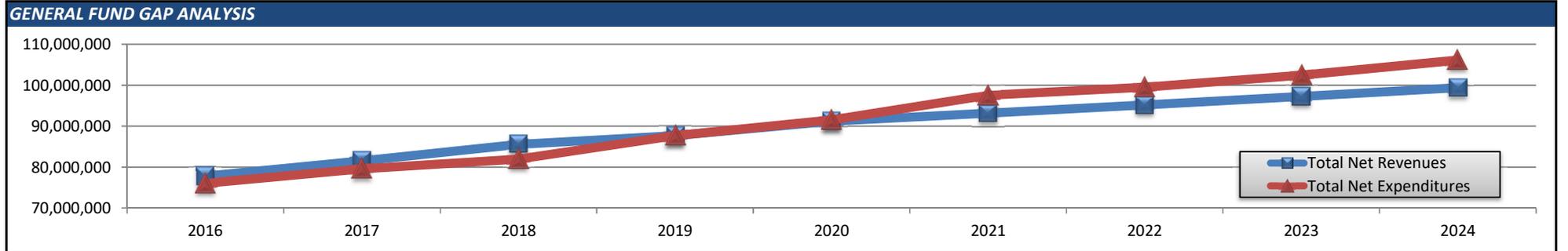
# Pine-Richland School District



## Overall General Fund Chart

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>REVENUES VS. EXPENDITURES</b>									
Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
Bond Refunding Activity	(6,604,683)	(8,035,223)	-	-	-	-	-	-	-
Total Net Revenues	77,770,239	81,540,805	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
Bond Refunding Activity	(6,520,731)	(7,938,966)	-	-	-	-	-	-	-
Total Net Expenditures	76,044,962	79,581,810	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
Other Rev/(Expend)									
Operating Balance	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

<b>GENERAL FUND BALANCE</b>									
Beginning of the Year	17,513,852	19,323,080	21,378,332	24,971,630	24,971,630	24,702,242	20,294,945	15,970,440	10,815,382
End of the Year	19,323,080	21,378,332	24,971,630	24,971,630	24,702,242	20,294,945	15,970,440	10,815,382	4,079,010
As a % of Expenditures	23.40%	24.43%	30.47%	28.48%	27.00%	20.80%	16.05%	10.56%	3.84%



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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### REVENUES VS. EXPENDITURES

Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
Operating Balance	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

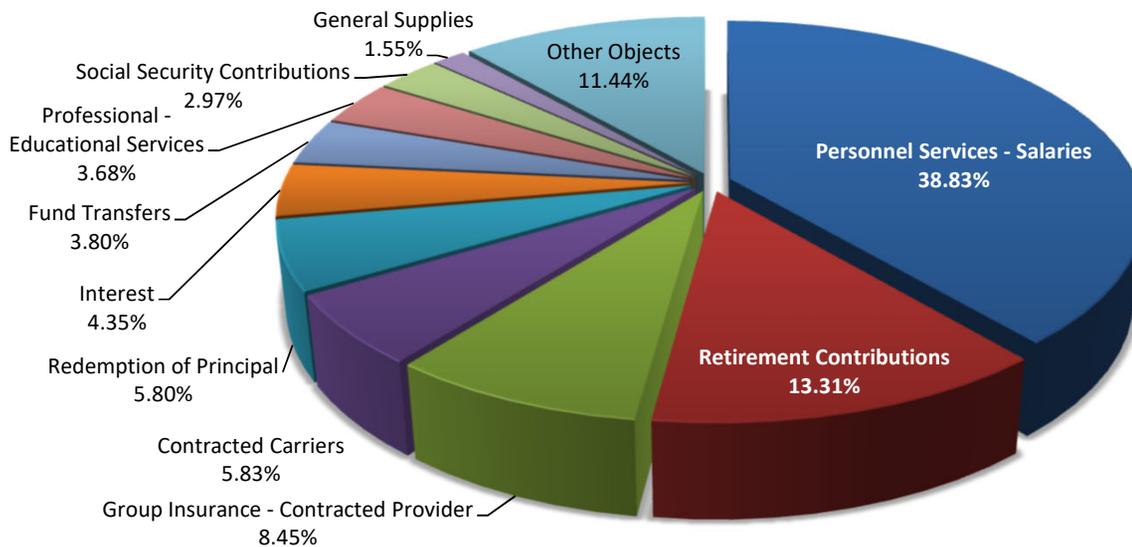
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2020

Rank	Amount	% of Total	Object	Name
1	35,525,966	38.83%	100	Personnel Services - Salaries
2	12,181,033	13.31%	230	Retirement Contributions
3	7,730,356	8.45%	210	Group Insurance - Contracted Provider
4	5,333,900	5.83%	513	Contracted Carriers
5	5,305,000	5.80%	910	Redemption of Principal
6	3,978,901	4.35%	830	Interest
7	3,477,675	3.80%	930	Fund Transfers
8	3,370,354	3.68%	320	Professional - Educational Services
9	2,713,896	2.97%	220	Social Security Contributions
10	1,418,121	1.55%	610	General Supplies
Other	10,464,334	11.44%		Other Objects
<b>TOTAL</b>	<b>91,499,535</b>	<b>100.00%</b>		

Select fiscal year here

2020



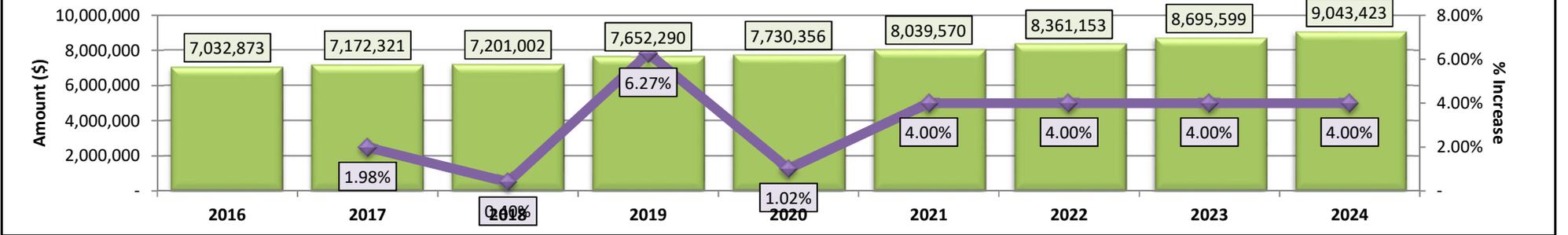


	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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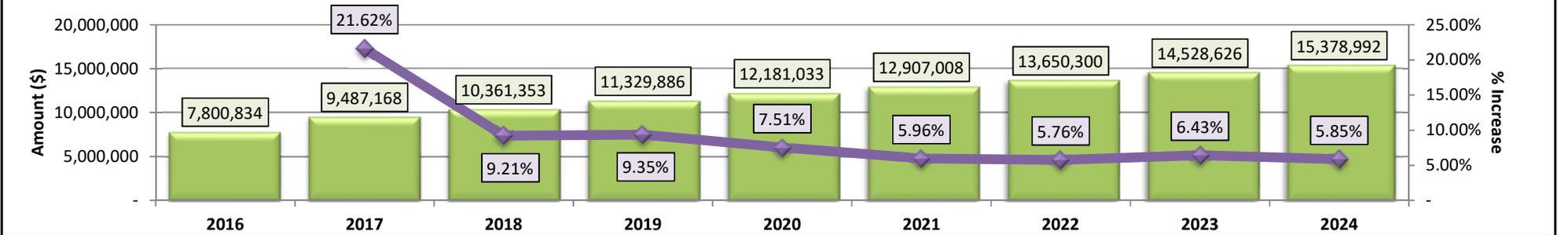
### REVENUES VS. EXPENDITURES

Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
Operating Balance	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

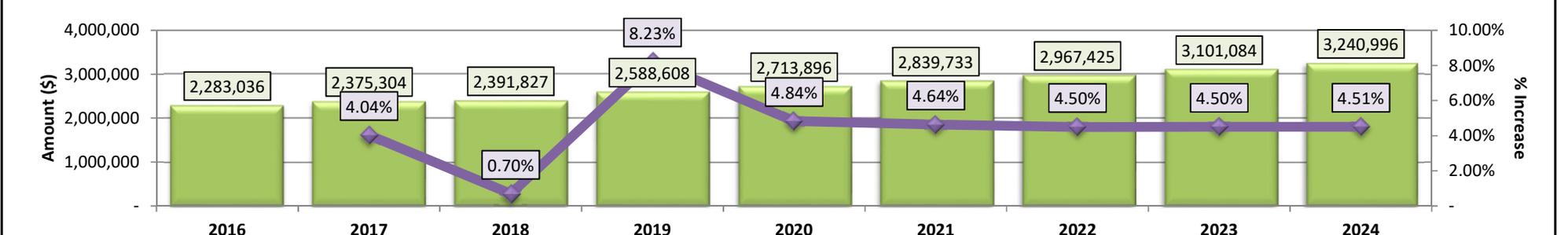
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



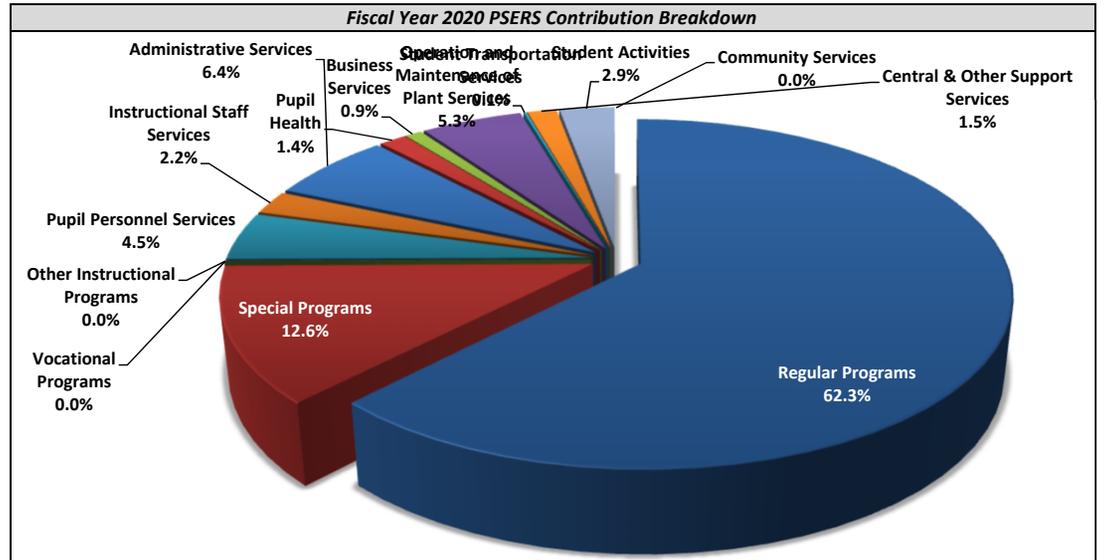
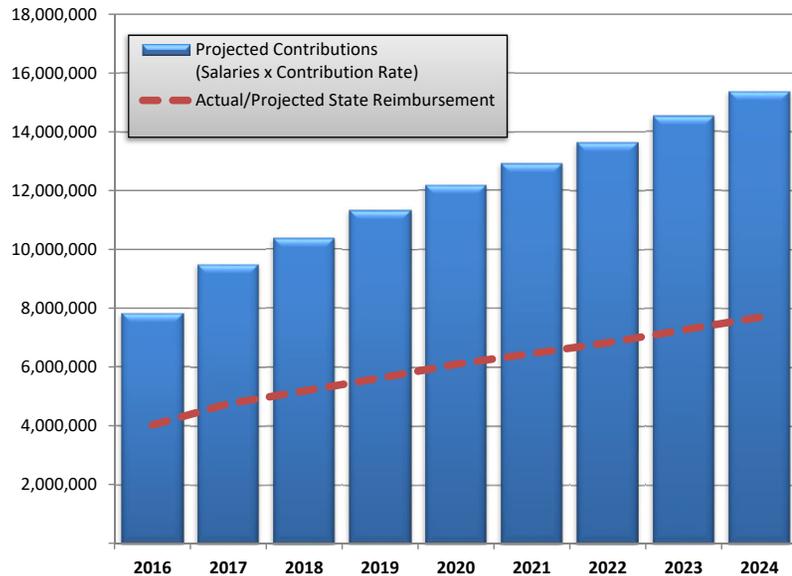
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
<b>Other Revenues/(Expenditures)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	30,371,958	31,649,009	31,901,927	33,890,961	35,525,966	37,120,694	38,789,872	40,537,051	42,365,958
	<b>Less: Non-PSERS Eligible Salaries</b>	(182,973)	(56,709)	(89,360)	411	411	411	411	411	411
	<b>Net PSERS Eligible Salaries</b>	30,188,985	31,592,300	31,812,567	33,891,372	35,526,377	37,121,105	38,790,282	40,537,462	42,366,369
	<b>PSERS Contribution Rates *</b>	<b>25.84%</b>	<b>30.03%</b>	<b>32.57%</b>	<b>33.43%</b>	<b>34.29%</b>	<b>34.77%</b>	<b>35.19%</b>	<b>35.84%</b>	<b>36.30%</b>
	<b>Projected Contributions</b> (Salaries x Contribution Rate)	<b>7,800,834</b>	<b>9,487,168</b>	<b>10,361,353</b>	<b>11,329,886</b>	<b>12,181,995</b>	<b>12,907,008</b>	<b>13,650,300</b>	<b>14,528,626</b>	<b>15,378,992</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	7,800,834	9,487,168	10,361,353						

\* Source: PSERS as of December 7, 2018. Contribution rates in blue can be modified to reflect different budgeted contribution rates

<b>REVENUES</b>										
	<b>Projected Contributions (from above)</b>	7,800,834	9,487,168	10,361,353	11,329,886	12,181,995	12,907,008	13,650,300	14,528,626	15,378,992
	<b>Projected State Reimbursement</b> <b>50.00%</b>	<b>3,900,417</b>	<b>4,743,584</b>	<b>5,180,677</b>	<b>5,664,943</b>	<b>6,090,997</b>	<b>6,453,504</b>	<b>6,825,150</b>	<b>7,264,313</b>	<b>7,689,496</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	4,022,505	4,746,870	5,183,231						
	<b>Actual State Reimbursement %</b> <b>50.54%</b> (Average)	51.57%	50.03%	50.02%						

<b>Net PSERS Contribution</b>	<b>3,778,329</b>	<b>4,740,298</b>	<b>5,178,122</b>	<b>5,707,996</b>	<b>6,090,036</b>	<b>6,453,504</b>	<b>6,825,150</b>	<b>7,264,313</b>	<b>7,689,496</b>
<b>Net Increase Over Prior Year</b>	<b>961,969</b>	<b>437,824</b>	<b>529,873</b>	<b>382,040</b>	<b>363,468</b>	<b>371,646</b>	<b>439,163</b>	<b>425,183</b>	





	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
<b>Other Rev/(Exp)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

MILLAGE RATE									
Year	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Millage Rate</b>	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	0.000%	0.000%	1.970%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

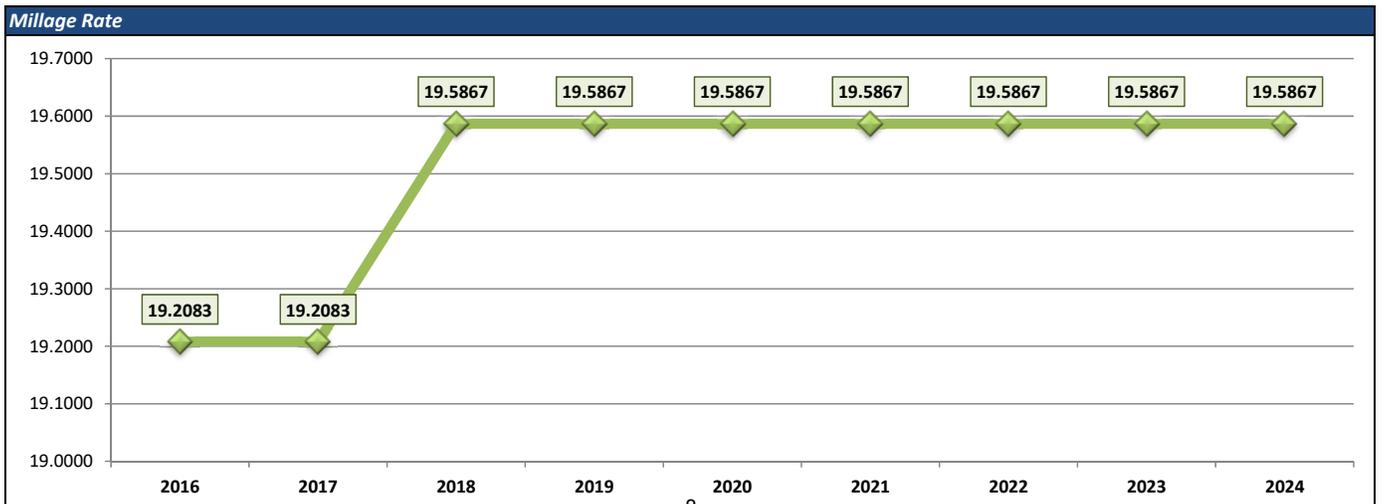
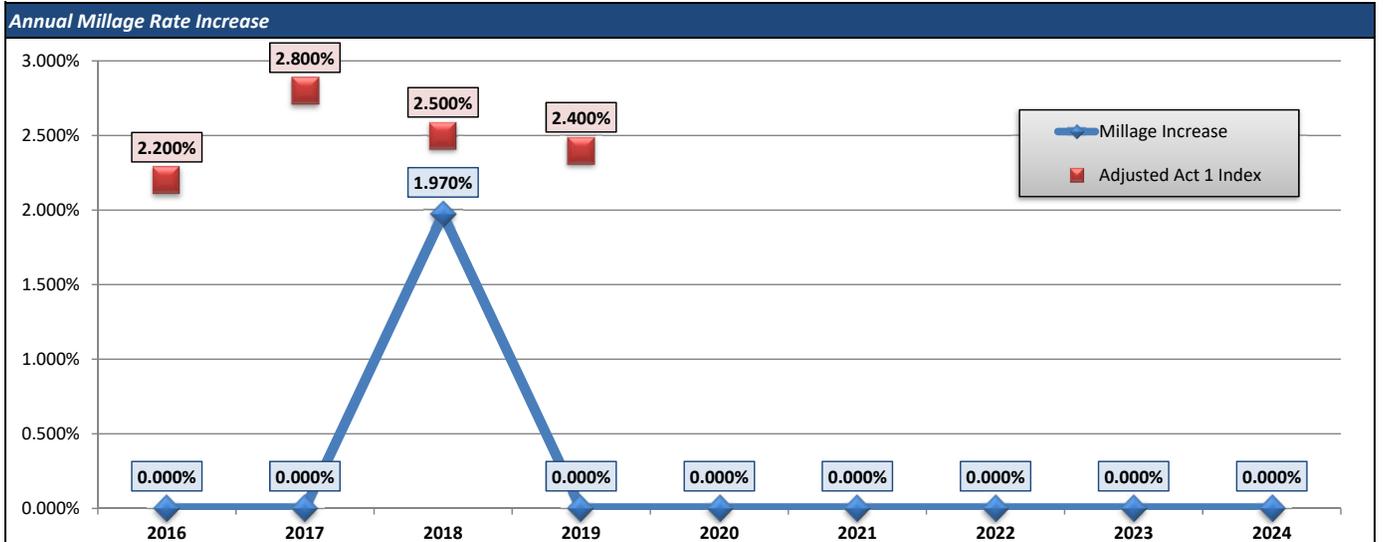
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

<b>Additional % millage rate increase needed for balanced budget</b>	0.461%	7.399%	7.118%	8.319%	10.658%
<b>Total % millage rate increase needed for balanced budget</b>	0.461%	7.399%	7.118%	8.319%	10.658%

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

Balance Balance Balance Balance Balance



# Pine-Richland School District

Real Estate Planning Page

This figure represents the assessed valuation listing from Allegheny County dated January 13, 2019 + an assumed growth rate of 0.66% (Twp. Of Pine) and 0.09% (Richland Twp) for estimated growth between January 2019 and June 2019



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
<b>Other Rev/(Exp)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

TAX LEVY									
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Taxable Assessed Value</b>	2,983,092,341	3,072,858,169	3,134,315,332	3,197,001,639	3,260,941,672	3,326,160,505			
<b>Assumed Growth Rate</b>		0.6%	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	58,428,935	60,187,151	61,390,894	62,618,712	63,871,086	65,148,508		
D	Less: State Property Tax Reduction Allocation	1,256,641	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542
E = C-D	<b>Net Tax Levy</b>	<b>57,172,294</b>	<b>58,942,609</b>	<b>60,146,352</b>	<b>61,374,170</b>	<b>62,626,544</b>	<b>63,903,966</b>		

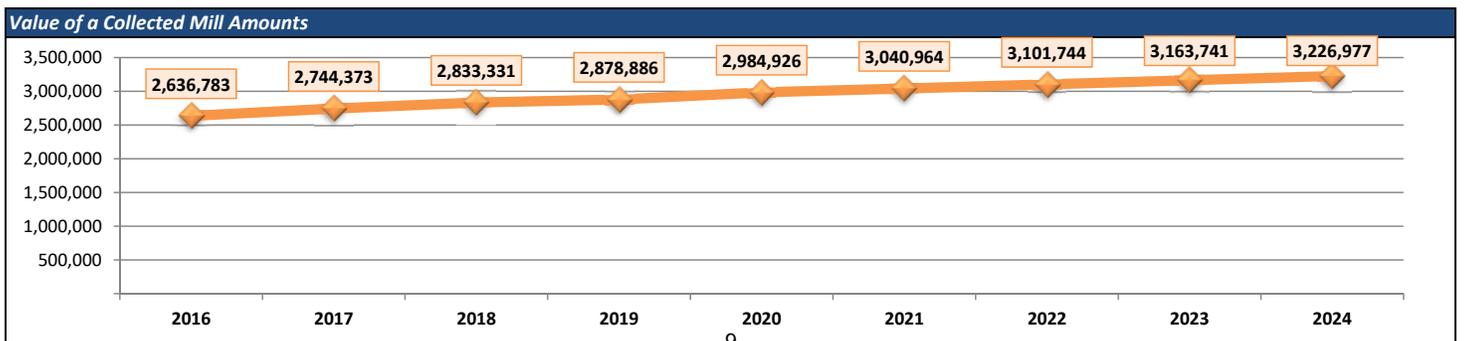
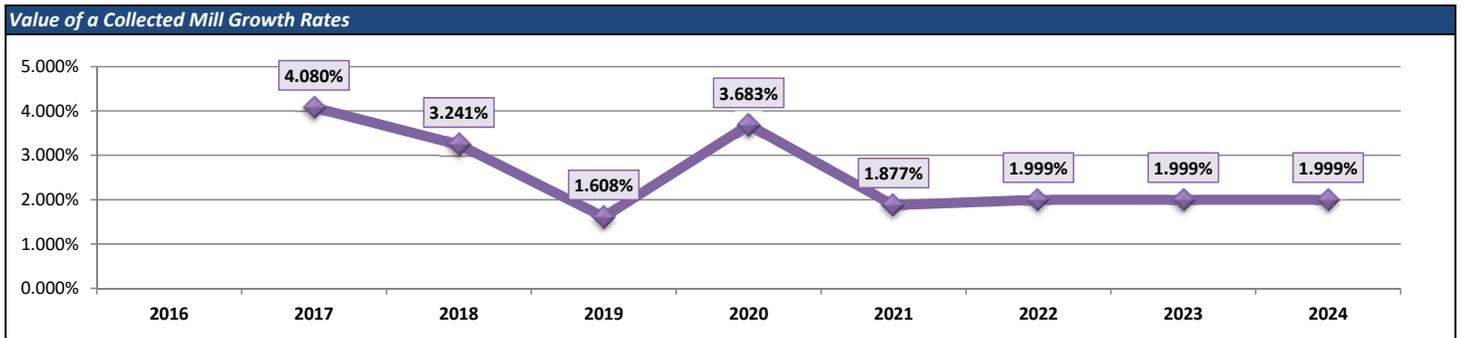
F	<b>Collection Rate</b>	<b>96.4300%</b>	<b>97.0780%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>
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G = E x F **Current Real Estate Taxes 55,131,242 57,220,306 58,317,903 59,508,395 60,722,697 61,961,285**

VALUE OF A COLLECTED MILL									
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Current Real Estate Taxes</b>	49,402,048	51,469,394	54,251,056	55,131,243	57,220,306	58,317,903	59,508,395	60,722,697	61,961,285
State Property Tax Reduction Allocation	1,246,072	1,245,348	1,244,543	1,256,641	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542
<b>Total Collections</b>	<b>50,648,120</b>	<b>52,714,742</b>	<b>55,495,598</b>	<b>56,387,884</b>	<b>58,464,848</b>	<b>59,562,445</b>	<b>60,752,937</b>	<b>61,967,239</b>	<b>63,205,827</b>

Millage Rate	19.2083	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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<b>Value of Collected Mill</b>	<b>2,636,783</b>	<b>2,744,373</b>	<b>2,833,331</b>	<b>2,878,886</b>	<b>2,984,926</b>	<b>3,040,964</b>	<b>3,101,744</b>	<b>3,163,741</b>	<b>3,226,977</b>
<b>% Increase</b>		<b>4.080%</b>	<b>3.241%</b>	<b>1.608%</b>	<b>3.683%</b>	<b>1.877%</b>	<b>1.999%</b>	<b>1.999%</b>	<b>1.999%</b>



# Pine-Richland School District

## Capital Planning Page

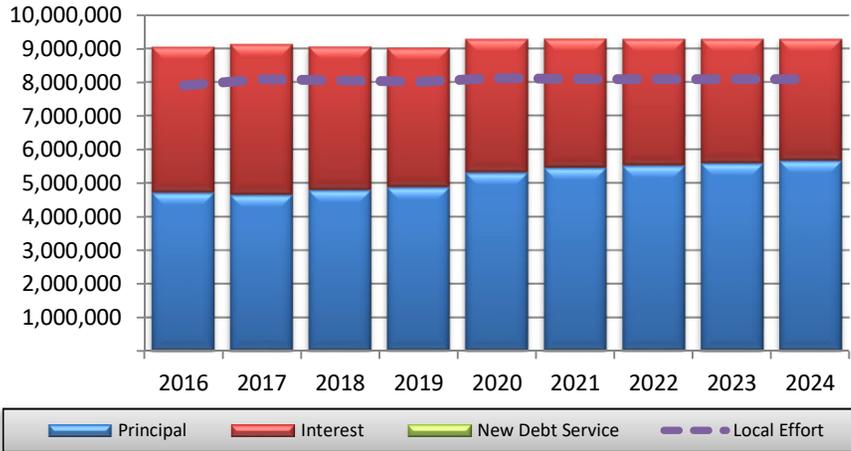
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. It is reported as part of vocational education tuition accordingly.



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	91,499,535	97,563,252	99,481,273	102,418,168	106,127,541
<b>Other Revenues/(Expenditures)</b>									
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(269,389)	(4,407,297)	(4,324,505)	(5,155,058)	(6,736,373)

<b>EXISTING DEBT SERVICE</b>									
Principal	4,710,000	4,640,000	4,780,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000	5,660,000
Interest	4,337,775	4,486,943	4,274,975	4,152,678	3,978,901	3,836,748	3,771,005	3,699,862	3,621,004
<b>Total Debt Service</b>	<b>9,047,775</b>	<b>9,126,943</b>	<b>9,054,975</b>	<b>9,017,678</b>	<b>9,283,901</b>	<b>9,286,748</b>	<b>9,281,005</b>	<b>9,279,862</b>	<b>9,281,004</b>
Less: State Aid	1,135,258	1,032,062	993,584	996,477	1,152,777	1,186,519	1,184,149	1,184,648	1,184,846
<b>Total Local Effort</b>	<b>7,912,517</b>	<b>8,094,881</b>	<b>8,061,391</b>	<b>8,021,201</b>	<b>8,131,124</b>	<b>8,100,229</b>	<b>8,096,856</b>	<b>8,095,214</b>	<b>8,096,159</b>
<b>Debt Service as % of Total Exp.</b>	<b>10.96%</b>	<b>10.43%</b>	<b>11.05%</b>	<b>10.29%</b>	<b>10.15%</b>	<b>9.52%</b>	<b>9.33%</b>	<b>9.06%</b>	<b>8.75%</b>

### ADDITIONAL NEW MONEY NEEDS (For Illustrative Purposes Only)



	2020	2021	2022	2023	2024
<b>Issue Amount</b>					
<b>Assumed Rate</b>	<input type="text"/>				
<b>Term</b>	<input type="text"/>				
<b>New Principal</b>					
<b>New Interest</b>					
<b>New Debt Service</b>					
<b>Overall Debt Service</b>	<b>\$9,283,901</b>	<b>\$9,286,748</b>	<b>\$9,281,005</b>	<b>\$9,279,862</b>	<b>\$9,281,004</b>

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)

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Applicable Revenues	77,754,789	81,539,805	85,547,504	87,672,081	91,230,147	93,155,955	95,156,768	97,263,110	99,391,168
Less: Exclusions	(1,135,258)	(1,032,062)	(993,584)	(996,477)	(1,152,777)	(1,186,519)	(1,184,149)	(1,184,648)	(1,184,846)
<b>Total Net Revenues</b>	<b>76,619,531</b>	<b>80,507,743</b>	<b>84,553,920</b>	<b>86,675,604</b>	<b>90,077,370</b>	<b>91,969,436</b>	<b>93,972,619</b>	<b>96,078,462</b>	<b>98,206,323</b>
Borrowing Base (225% of Previous 3 Year Average)					188,802,951	195,980,171	201,541,807	207,014,568	211,515,387
Less: Principal Outstanding (as of June 30th of Each Year)					103,076,252	97,626,252	92,116,252	86,536,252	80,876,252
<b>Estimated Borrowing Capacity</b>					<b>85,726,699</b>	<b>98,353,919</b>	<b>109,425,555</b>	<b>120,478,316</b>	<b>130,639,135</b>

(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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### REVENUES

LOCAL REVENUE									
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	49,402,048	51,469,394	54,251,056	55,131,243	57,220,306	58,317,903	59,508,395	60,722,697	61,961,285
Interim Real Estate Taxes	579,420	1,021,031	1,113,479	1,220,431	1,244,840	1,299,986	1,357,575	1,417,716	1,480,521
Public Utility Realty Taxes	63,535	65,467	61,499	66,775	66,775	68,111	69,473	70,862	72,279
<b>Total Real Estate Taxes</b>	<b>50,045,003</b>	<b>52,555,892</b>	<b>55,426,034</b>	<b>56,418,449</b>	<b>58,531,921</b>	<b>59,685,999</b>	<b>60,935,443</b>	<b>62,211,275</b>	<b>63,514,086</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	73,759	75,205	76,212	76,621	78,008	78,866	79,733	80,611	81,497
Current Act 511 Per Capita Taxes	73,759	75,205	76,212	76,621	78,008	78,866	79,733	80,611	81,497
Earned Income Taxes	6,536,642	6,748,770	7,037,795	7,245,006	7,392,804	7,543,618	7,697,507	7,854,537	8,014,769
Real Estate Transfer Taxes	1,184,374	1,208,351	1,280,610	1,205,000	1,224,280	1,243,868	1,263,770	1,283,991	1,304,535
<b>Total Act 511 Taxes</b>	<b>7,868,533</b>	<b>8,107,531</b>	<b>8,470,830</b>	<b>8,603,248</b>	<b>8,773,100</b>	<b>8,945,218</b>	<b>9,120,745</b>	<b>9,299,748</b>	<b>9,482,298</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,862,863	1,622,615	1,478,518	1,849,965	1,849,965	1,859,215	1,868,511	1,877,853	1,887,243
Earnings on Investments	103,268	115,896	396,032	237,744	415,000	419,565	424,180	428,846	433,564
Revenue From Student Activities	213,835	215,564	225,656	206,277	206,380	206,483	206,587	206,690	206,793
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	605,387	737,081	746,995	746,994	740,848	740,848	740,848	740,848	740,848
Federal ARRA IDEA Pass Through Revenue									
Rentals	148,594	184,435	138,107	179,260	202,666	206,719	210,854	215,071	219,372
Contributions and Donations from Private Sources	4,293	708	13,191	5,000	9,500	10,450	11,495	12,645	13,909
Tuition from Patrons									
Regular Day School Tuition									
Receipts from Other LEAS in PA - Education									
Refunds and Other Misc. Revenue			1,540	3,400	3,400	3,400	3,400	3,400	3,400
Refunds of Prior Years' Expenditures	40,052	106,772	101,978	96,000	155,520	155,520	155,520	155,520	155,520
Energy Efficiency Revenues and Incentives	20,490	21,243							
All Other Local Revenues	314,268	274,596	352,054	268,000	332,000	332,166	332,332	332,498	332,664
<b>Total Other Local Revenue</b>	<b>3,313,049</b>	<b>3,278,910</b>	<b>3,454,069</b>	<b>3,592,640</b>	<b>3,915,278</b>	<b>3,934,366</b>	<b>3,953,726</b>	<b>3,973,370</b>	<b>3,993,312</b>
<b>TOTAL LOCAL REVENUE</b>	<b>61,226,585</b>	<b>63,942,333</b>	<b>67,350,933</b>	<b>68,614,337</b>	<b>71,220,299</b>	<b>72,565,583</b>	<b>74,009,914</b>	<b>75,484,394</b>	<b>76,989,696</b>

STATE REVENUE									
<b>Basic Instructional and Operating Subsidies</b>									
Basic Instructional Subsidy (In Gross)	4,880,594	5,036,127	5,137,591	5,274,344	5,379,831	5,433,629	5,487,965	5,542,845	5,598,274
Tuition for Orphans & Children Placed in Private Homes	4,195	1,659	2,505						
<b>Total Basic Instructional and Operating Subsidies</b>	<b>4,884,789</b>	<b>5,037,786</b>	<b>5,140,096</b>	<b>5,274,344</b>	<b>5,379,831</b>	<b>5,433,629</b>	<b>5,487,965</b>	<b>5,542,845</b>	<b>5,598,274</b>
<b>Revenue for Specific Educational Programs</b>									
Special Education - Funding for School Aged Pupils	1,606,119	1,621,729	1,776,546	1,752,855	1,787,912	1,805,791	1,823,849	1,842,088	1,860,509
<b>Total Revenue for Specific Educational Programs</b>	<b>1,606,119</b>	<b>1,621,729</b>	<b>1,776,546</b>	<b>1,752,855</b>	<b>1,787,912</b>	<b>1,805,791</b>	<b>1,823,849</b>	<b>1,842,088</b>	<b>1,860,509</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,569,190	1,747,746	1,749,500	1,794,411	1,812,355	1,860,745	1,910,427	1,961,435	2,013,806
Rental and Sinking Fund Payments	1,135,258	1,032,062	993,584	996,477	1,152,777	1,186,519	1,184,149	1,184,648	1,184,846
Health Services	94,366	92,108	83,953	92,004	84,000	84,000	84,000	84,000	84,000
State Property Tax Reduction Allocation	1,246,072	1,245,348	1,244,543	1,256,641	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542
Ready to Learn Block Grant	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Additional grants not listed elsewhere	8,384	13,088	198						
Revenue from Social Security Payments	1,088,466	1,252,568	1,174,599	1,284,467	1,332,794	1,394,593	1,457,303	1,522,943	1,591,653
Revenue from Retirement Payments	4,022,505	4,746,870	5,183,231	5,621,890	6,090,997	6,453,504	6,825,150	7,264,313	7,689,496
Classrooms for the Future									
<b>Total Other State Revenue</b>	<b>9,582,915</b>	<b>10,548,465</b>	<b>10,848,282</b>	<b>11,464,565</b>	<b>12,136,140</b>	<b>12,642,578</b>	<b>13,124,245</b>	<b>13,680,556</b>	<b>14,227,017</b>
<b>TOTAL STATE REVENUE</b>	<b>16,073,823</b>	<b>17,207,980</b>	<b>17,764,924</b>	<b>18,491,764</b>	<b>19,303,883</b>	<b>19,881,998</b>	<b>20,436,060</b>	<b>21,065,489</b>	<b>21,685,799</b>

#### FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	123,446	120,295	126,969	128,115	141,527	141,527	141,527	141,527	141,527
NCLB - Preparing, Training and Recruiting Teachers/Principals	49,024	47,411	70,166	70,785	71,761	71,761	71,761	71,761	71,761
NCLB - Language Instruction		1,352	780	780	856	856	856	856	856
NCLB - 21st Century Schools			9,453		10,000	10,000	10,000	10,000	10,000
Other ESEA & IDEA Programs									
Medical Assistance Reimbursement Through the Commonwealth	279,753	219,634	223,121	365,000	480,000	482,400	484,812	487,236	489,672
Medical Asstnc. Reimb. For Health-Related Admin.	2,158	800	1,158	1,300	1,820	1,829	1,838	1,847	1,857
<b>Total Revenue from Federal Sources</b>	<b>454,381</b>	<b>389,492</b>	<b>431,647</b>	<b>565,980</b>	<b>705,964</b>	<b>708,373</b>	<b>710,794</b>	<b>713,228</b>	<b>715,673</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>454,381</b>	<b>389,492</b>	<b>431,647</b>	<b>565,980</b>	<b>705,964</b>	<b>708,373</b>	<b>710,794</b>	<b>713,228</b>	<b>715,673</b>

#### OTHER FINANCING SOURCES

Other Financing Sources									
Proceeds From Refunding Bonds	6,590,000	8,030,000							
Bond Premiums	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	5,931						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
<b>Total Revenue from Other Sources</b>	<b>6,620,133</b>	<b>8,036,223</b>	<b>5,931</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>6,620,133</b>	<b>8,036,223</b>	<b>5,931</b>						

<b>TOTAL REVENUES</b>	<b>84,374,922</b>	<b>89,576,028</b>	<b>85,553,435</b>	<b>87,672,081</b>	<b>91,230,147</b>	<b>93,155,955</b>	<b>95,156,768</b>	<b>97,263,110</b>	<b>99,391,168</b>
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	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>EXPENDITURES</b>									
<b>PERSONNEL</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	2,497,601	2,592,804	2,769,818	2,795,010	2,888,903	2,982,792	3,079,733	3,179,824	3,283,169
Official/Administrative Salaries - Temporary	10,000	10,000			14,750	15,229	15,724	16,235	16,763
Professional - Educational Salaries - Regular	22,715,471	23,681,802	23,611,836	25,302,908	26,460,591	27,778,328	29,161,689	30,613,941	32,138,516
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Overtime	3,500	2,975	350						
Professional - Other Salaries - Regular	1,185,162	1,151,830	1,248,860	1,321,715	1,364,275	1,391,116	1,418,655	1,446,912	1,475,909
Professional - Other Salaries - Temporary				6,000	6,060	6,121	6,182	6,244	6,306
Professional - Other Salaries - Overtime	51,606	52,768	73,968	67,000	74,000	76,405	78,888	81,452	84,099
Technical Salaries - Regular	105,590	214,986	185,102	240,559	303,758	313,630	323,823	334,347	345,214
Office/Clerical Salaries - Regular	922,275	997,616	1,002,631	1,008,875	1,156,701	1,194,294	1,233,108	1,273,184	1,314,563
Office/Clerical Salaries - Overtime	8,531	532	187						
Service Work Salaries - Regular	1,340,119	1,341,538	1,366,965	1,434,991	1,486,930	1,535,255	1,585,151	1,636,668	1,689,860
Service Work Salaries - Temporary	65,704	61,207	48,356	65,000	55,000	56,788	58,633	60,539	62,506
Service Work Salaries - Overtime	79,768	102,359	110,546	84,021	84,057	86,789	89,609	92,522	95,529
Instructional Assistant Salaries - Regular	1,386,630	1,438,595	1,483,308	1,564,883	1,630,941	1,683,947	1,738,675	1,795,182	1,853,525
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,032,873	7,172,321	7,201,002	7,652,290	7,730,356	8,039,570	8,361,153	8,695,599	9,043,423
Social Security Contributions	2,283,036	2,375,304	2,391,827	2,588,608	2,713,896	2,839,733	2,967,425	3,101,084	3,240,996
Retirement Contributions	7,800,834	9,487,168	10,361,353	11,329,886	12,181,033	12,907,008	13,650,300	14,528,626	15,378,992
Tuition Reimbursements	56,068	38,457	48,098	58,000	49,800	49,800	49,800	49,800	49,800
Unemployment Compensation	33,418	28,918	30,399	42,643	43,090	43,305	43,522	43,739	43,958
Workmen's Compensation	231,285	133,244	153,199	236,188	247,568	254,995	262,645	270,524	278,640
Other Post Employment Benefits	785,048	632,947	416,783	477,982	375,822	361,715	342,453	300,000	300,000
Other Current Employee Benefits	21,965	22,800	22,475	23,940	25,560	25,560	25,560	25,560	25,560
<b>Total Personnel Expenditures</b>	<b>48,616,485</b>	<b>51,540,168</b>	<b>52,527,064</b>	<b>56,300,498</b>	<b>58,893,091</b>	<b>61,642,381</b>	<b>64,492,730</b>	<b>67,551,985</b>	<b>70,727,327</b>
<b>OPERATING</b>									
Purchased Professional & Technical Services									
Official/Administrative Services	214,414	237,409	227,964	241,900	241,650	257,098	253,512	259,089	264,789
Professional - Educational Services	3,258,308	3,032,769	2,793,720	3,396,505	3,370,354	3,444,502	3,520,281	3,597,727	3,676,877
Other Professional Services	378,265	388,660	338,720	397,400	366,400	374,461	382,699	391,118	399,723
Technical Services	127,235	107,387	128,311	110,872	110,832	113,270	115,762	118,309	120,912
Security/Safety Services		24,495	24,019	35,000	35,000	35,770	36,557	37,361	38,183
Purchased Property Services									
Cleaning Services	109,583	104,532	138,416	116,784	117,464	120,048	122,689	125,388	128,147
Utility Services	1,144,796	119,552	115,350	123,184	113,184	115,674	118,219	120,820	123,478
Repairs and Maintenance Services	307,885	306,770	317,849	334,417	328,742	335,974	343,366	350,920	358,640
Rentals	465,728	523,792	476,026	530,196	340,196	347,680	355,329	363,147	371,136
Construction Services	211,843	292,746	4,636						
Extermination Services	6,777	8,602	9,139	12,100	12,100	12,366	12,638	12,916	13,200
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	4,575,430	4,704,853	4,976,200	4,949,353	5,333,900	5,493,917	5,658,735	5,828,497	6,003,351
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	11,184	11,467	11,264	7,500	7,875	8,048	8,225	8,406	8,591
General Property and Liability Insurance	150,454	145,339	140,901	124,145	130,353	133,221	136,152	139,147	142,208
Bonding Insurance	47,871	47,680	51,908	52,581	55,293	56,509	57,753	59,023	60,322
Other Insurance	12,725	12,725	12,725	24,725	24,725	24,725	24,972	25,222	25,474

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Communications	138,938	154,048	128,875	183,450	131,850	134,751	137,715	140,745	143,841
Advertising	12,385	11,152	14,273	20,750	15,000	16,330	15,667	17,012	16,364
Printing & Binding	34,227	53,262	39,615	66,125	67,590	69,077	70,597	72,150	73,737
Tuition									
Tuition to Other School Districts Within the State	76,338	63,301		75,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	578,934	638,097	808,304	869,571	929,571	1,003,937	1,084,252	1,170,992	1,264,671
Tuition to Nonpublic Schools	18,775								
Tuition to Career and Technology Centers	620,126	553,554	568,465	609,951	712,172	769,146	830,677	897,132	968,902
Tuition to Approved Private Schools and PA Chartered Schools	929,789	1,165,201	1,144,348	1,282,286	1,292,286	1,395,669	1,507,322	1,627,908	1,758,141
Tuition to PRRI and Detention Centers			46						
Tuition - Other	154,124	349,281	525,526	318,063	550,116	594,125	641,655	692,988	748,427
Travel	57,599	78,433	84,239	69,705	69,404	70,098	70,799	71,507	72,222
Miscellaneous Purchased Services	70,498	78,052	83,058	76,974	82,000	83,230	84,478	85,746	87,032
Supplies									
General Supplies	1,233,526	1,087,786	1,228,763	1,352,857	1,418,121	1,439,393	1,460,984	1,482,898	1,505,142
Energy	136,678	1,199,366	1,337,963	1,304,318	1,302,718	1,341,800	1,382,054	1,423,515	1,466,221
Food	3,503	3,700	4,956	5,900	4,585	4,723	4,864	5,010	5,160
Books & Periodicals	831,126	515,822	571,992	667,322	652,437	672,010	692,170	712,936	734,324
Supplies - Technology Related		1,342,945	907,262	965,709	1,058,509	1,090,264	1,122,972	1,156,661	1,191,361
Property									
Land and Improvements		90,298							
Equipment - Original & Additional	209,394	43,863	2,930	23,000	25,000	15,000	15,000	15,000	15,000
Equipment - Replacement	1,013,945	60,179	20,040	58,000	89,000	57,000	57,000	57,000	57,000
Infrastructure Assets	646,587	496,927							
Other Objects									
Dues and Fees	289,010	356,685	213,655	239,238	212,942	217,407	221,970	226,633	231,399
Claims, Judgments and Penalties Against LEA			20,287	75,000	75,000	76,650	78,336	80,060	81,821
<b>Total Operating Expenditures</b>	<b>18,078,001</b>	<b>18,410,730</b>	<b>17,471,743</b>	<b>18,719,881</b>	<b>19,351,369</b>	<b>20,004,872</b>	<b>20,712,882</b>	<b>21,467,461</b>	<b>22,257,833</b>
<b>DEBT SERVICE</b>									
Interest	4,337,775	4,486,943	4,274,975	4,152,678	3,978,901	3,836,748	3,771,005	3,699,862	3,621,004
Redemption of Principal	4,710,000	4,640,000	4,780,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000	5,660,000
<b>Total Debt Service and Transfers</b>	<b>9,047,775</b>	<b>9,126,943</b>	<b>9,054,975</b>	<b>9,017,678</b>	<b>9,283,901</b>	<b>9,286,748</b>	<b>9,281,005</b>	<b>9,279,862</b>	<b>9,281,004</b>
<b>INTERFUND TRANSFERS</b>									
Fund Transfers	1,146	341,067	2,644,576	2,885,524	3,477,675	6,131,445	4,492,456	3,612,172	3,350,106
<b>Total Interfund Transfers</b>	<b>1,146</b>	<b>341,067</b>	<b>2,644,576</b>	<b>2,885,524</b>	<b>3,477,675</b>	<b>6,131,445</b>	<b>4,492,456</b>	<b>3,612,172</b>	<b>3,350,106</b>
<b>OTHER FINANCING USES</b>									
Contingency				450,000	250,000	250,000	250,000	250,000	250,000
Grants to Municipal and Community Service Organizations	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	263,056	124,403	223,279	260,000	205,000	209,305	213,700	218,188	222,770
Other Financing Uses									
Miscellaneous Other Uses of Funds	6,520,731	7,938,966							
<b>Total Debt Service and Transfers</b>	<b>6,822,287</b>	<b>8,101,869</b>	<b>261,779</b>	<b>748,500</b>	<b>493,500</b>	<b>497,805</b>	<b>502,200</b>	<b>506,688</b>	<b>511,270</b>
<b>TOTAL EXPENDITURES</b>	<b>82,565,693</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>87,672,081</b>	<b>91,499,535</b>	<b>97,563,252</b>	<b>99,481,273</b>	<b>102,418,168</b>	<b>106,127,541</b>
<b>NET OPERATING BALANCE</b>	<b>1,809,229</b>	<b>2,055,252</b>	<b>3,593,298</b>	<b>0</b>	<b>(269,389)</b>	<b>(4,407,297)</b>	<b>(4,324,505)</b>	<b>(5,155,058)</b>	<b>(6,736,373)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>17,513,852</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>24,971,630</b>	<b>24,702,242</b>	<b>20,294,945</b>	<b>15,970,440</b>	<b>10,815,382</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>24,971,630</b>	<b>24,702,242</b>	<b>20,294,945</b>	<b>15,970,440</b>	<b>10,815,382</b>	<b>4,079,010</b>

# Pine-Richland School District

## Expenditure By Program Report



(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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### EXPENDITURES BY PROGRAM

#### REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	17,792,743	18,543,516	19,745,012	21,086,164	22,125,708	23,227,568	24,384,301	25,598,639	26,873,452
Professional - Educational Salaries - Temporary									
Professional - Other Salaries - Regular	74,187		21,333						
Technical Salaries - Regular	105,590		23,420						
Service Work Salaries - Overtime	9,825	2,479	2,578						
Instructional Assistant Salaries - Regular			2,170						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,615,391	3,601,538	3,874,622	4,037,636	4,084,511	4,247,891	4,417,807	4,594,519	4,778,300
Social Security Contributions	1,359,654	1,400,791	1,493,033	1,613,144	1,692,658	1,771,143	1,850,784	1,934,148	2,021,410
Retirement Contributions	4,646,234	5,609,318	6,478,695	7,049,125	7,586,916	8,039,087	8,502,044	9,049,107	9,578,754
Tuition Reimbursements	44,697								
Unemployment Compensation	14,275	19,614	20,363	22,236	22,236	22,347	22,459	22,571	22,684
Workmen's Compensation	134,430	77,850	94,988	146,886	154,120	158,744	163,506	168,411	173,463
Other Post Employment Benefits	785,048	632,947	332,288	477,982	375,822	361,715	342,453	300,000	300,000
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	768,603	781,950	647,650	802,667	802,852	820,515	838,566	857,015	875,869
Technical Services									
Purchased Property Services									
Cleaning Services	2,707	2,126	2,975	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	17,314	5,994	14,149	26,650	19,640	20,072	20,514	20,965	21,426
Rentals	575	575		950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	44,661	47,390	60,614	48,635	50,925	52,453	54,026	55,647	57,317
Printing & Binding		72		1,100	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	392,828	350,379	441,992	463,000	463,000	500,040	540,043	583,247	629,906
Tuition to Approved Private Schools and PA Chartered Schools	19,974	13,547	19,565	20,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers			46						
Tuition - Other	9,203	8,436	8,025	8,500	8,500	9,180	9,914	10,708	11,564
Travel	5,790	5,828	7,542	1,700	2,700	2,727	2,754	2,782	2,810
Supplies									
General Supplies	436,361	479,879	609,114	729,525	735,797	746,834	758,036	769,407	780,948
Food	153								
Books & Periodicals	741,871	442,695	504,405	568,224	553,024	569,615	586,703	604,304	622,433
Supplies - Technology Related		31,897	57,756	21,464	50,443	51,956	53,515	55,120	56,774
Property									
Equipment - Original & Additional	25,189	50							
Equipment - Replacement	25,505								
Other Objects									
Dues and Fees	17,812	20,310	28,946	29,942	31,672	32,369	33,081	33,809	34,552
<b>Total Regular Programs</b>	<b>31,091,620</b>	<b>32,079,181</b>	<b>34,491,283</b>	<b>37,158,929</b>	<b>38,795,974</b>	<b>40,672,226</b>	<b>42,621,192</b>	<b>44,704,007</b>	<b>46,888,424</b>

#### SPECIAL PROGRAMS - 1200

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	2,608,648	2,700,292	2,655,304	2,851,283	2,956,921	3,104,176	3,258,764	3,421,050	3,591,418
<i>Professional - Other Salaries - Regular</i>	41,892								
<i>Office/Clerical Salaries - Regular</i>									
<i>Instructional Assistant Salaries - Regular</i>	1,289,484	1,325,536	1,350,583	1,439,331	1,501,504	1,550,303	1,600,688	1,652,710	1,706,423
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,508,710	1,501,242	1,472,330	1,617,242	1,597,808	1,661,720	1,728,189	1,797,317	1,869,209
<i>Social Security Contributions</i>	293,234	298,465	296,682	328,232	341,069	356,884	372,931	389,729	407,312
<i>Retirement Contributions</i>	1,018,287	1,208,644	1,307,687	1,434,352	1,528,794	1,619,908	1,713,196	1,823,431	1,930,157
<i>Unemployment Compensation</i>	5,721	2,749	3,030	6,558	6,618	6,651	6,684	6,718	6,751
<i>Workmen's Compensation</i>	32,047	17,349	19,357	29,885	31,054	31,986	32,945	33,934	34,952
<i>Other Post Employment Benefits</i>			16,950						
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	1,308,772	1,484,065	1,313,094	1,717,500	1,636,500	1,672,503	1,709,298	1,746,903	1,785,334
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	678		23	300	300	307	313	320	327
<i>Rentals</i>	120								
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	23,338	6,514	8,645	9,840	9,940	10,238	10,545	10,862	11,188
<i>Communications</i>	36		6						
<i>Printing &amp; Binding</i>	30	17		220	220	225	230	235	240
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>	75,337	63,301		75,000	75,000	81,000	87,480	94,478	102,037
<i>Tuition to Pennsylvania Charter Schools</i>	186,106	287,718	366,312	406,571	466,571	503,897	544,208	587,745	634,765
<i>Tuition to Nonpublic Schools</i>	18,775								
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	909,815	1,151,654	1,124,783	1,262,286	1,262,286	1,363,269	1,472,330	1,590,117	1,717,326
<i>Tuition - Other</i>	144,921	340,845	517,501	275,616	541,616	584,945	631,741	682,280	736,863
<i>Travel</i>	3,117	3,045	5,068	3,730	3,930	3,969	4,009	4,049	4,090
<i>Miscellaneous Purchased Services</i>		735	3,036						
<i>Supplies</i>									
<i>General Supplies</i>	66,382	25,230	27,301	38,007	39,557	40,150	40,753	41,364	41,984
<i>Energy</i>	186	592	177						
<i>Food</i>	330	182	73	100	350	361	371	382	394
<i>Books &amp; Periodicals</i>	13,819	3,435	7,998	14,250	13,400	13,802	14,216	14,643	15,082
<i>Supplies - Technology Related</i>		3,335	4,206	3,576	3,751	3,864	3,979	4,099	4,222
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>	11,470			8,000					
<i>Equipment - Replacement</i>	1,129								
<i>Other Objects</i>									
<i>Dues and Fees</i>	5,114	3,737	3,146	4,519	4,919	5,027	5,138	5,251	5,366
<b>Total Special Programs</b>	<b>9,567,498</b>	<b>10,428,682</b>	<b>10,503,289</b>	<b>11,526,398</b>	<b>12,022,108</b>	<b>12,615,184</b>	<b>13,238,010</b>	<b>13,907,616</b>	<b>14,605,441</b>

<b>VOCATIONAL PROGRAMS - 1300</b>									
<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	1,137,181	1,196,231							
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	239,134	251,134							
<i>Social Security Contributions</i>	85,575	89,769							
<i>Retirement Contributions</i>	293,768	362,412							
<i>Unemployment Compensation</i>	840	434	(113)						
<i>Workmen's Compensation</i>	8,236	5,061	113						

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Purchased Professional & Technical Services									
Professional - Educational Services	90								
Purchased Property Services									
Repairs and Maintenance Services	673	3,487							
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	655	835							
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	620,126	553,554	568,465	609,951	712,172	769,146	830,677	897,132	968,902
Travel	66	126							
Supplies									
General Supplies	82,651	104,530							
Food									
Books & Periodicals	526	6,199							
Supplies - Technology Related		2,339							
Property									
Equipment - Original & Additional	28,243								
Equipment - Replacement	8,743	8,599							
Other Objects									
Dues and Fees	3,175	3,120							
<b>Total Vocational Programs</b>	<b>2,509,681</b>	<b>2,587,830</b>	<b>568,465</b>	<b>609,951</b>	<b>712,172</b>	<b>769,146</b>	<b>830,677</b>	<b>897,132</b>	<b>968,902</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	44,632	7,290	8,648	14,240	14,240	14,949	15,694	16,475	17,296
Instructional Assistant Salaries - Regular		1,320	12,663						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	12	8	51						
Social Security Contributions	3,403	642	1,579	1,089	1,089	1,139	1,191	1,244	1,301
Retirement Contributions	10,161	2,586	6,740	4,760	4,883	5,174	5,472	5,824	6,165
Unemployment Compensation	195	44	36	85	85	85	86	86	87
Workmen's Compensation	318	52	42	99	99	102	105	108	111
Purchased Professional & Technical Services									
Professional - Educational Services	139,633		372						
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other				33,947					
Travel		458	1,118						
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	54,614	54,614	42,000	55,000	25,000	25,550	26,112	26,687	27,274
<b>Total Other Instructional Programs</b>	<b>252,967</b>	<b>67,014</b>	<b>73,249</b>	<b>109,221</b>	<b>45,396</b>	<b>47,000</b>	<b>48,659</b>	<b>50,425</b>	<b>52,233</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

Professional - Educational Services	6,407	12,393	11,702	13,500	13,500	13,797	14,101	14,411	14,728
<b>Total NonPublic School Programs</b>	<b>6,407</b>	<b>12,393</b>	<b>11,702</b>	<b>13,500</b>	<b>13,500</b>	<b>13,797</b>	<b>14,101</b>	<b>14,411</b>	<b>14,728</b>

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>PUPIL PERSONNEL SERVICES - 2100</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	259,728	270,853	301,871	270,753	285,073	294,338	303,904	313,781	323,979
Official/Administrative Salaries - Temporary	10,000	10,000			12,000	12,390	12,793	13,208	13,638
Professional - Educational Salaries - Regular	735,709	843,656	818,784	937,587	962,207	1,010,125	1,060,429	1,113,238	1,168,678
Professional - Other Salaries - Regular		58,932	48,171	62,825	64,709	66,812	68,983	71,225	73,540
Office/Clerical Salaries - Regular	228,721	254,189	256,204	252,112	261,076	269,561	278,322	287,367	296,707
Office/Clerical Salaries - Overtime	8,388	464							
Service Work Salaries - Overtime	2,422	8,284	13,656	7,684	7,915	8,172	8,438	8,712	8,995
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	269,533	329,653	355,604	379,502	386,879	402,354	418,448	435,186	452,594
Social Security Contributions	93,032	107,821	107,200	117,118	121,863	127,514	133,247	139,249	145,532
Retirement Contributions	318,984	429,884	464,856	511,800	546,233	578,788	612,119	651,506	689,639
Unemployment Compensation	1,329	649	773	1,816	1,889	1,898	1,908	1,917	1,927
Workmen's Compensation	10,011	5,953	6,923	10,664	11,096	11,429	11,772	12,125	12,489
Other Current Employee Benefits	1,980	1,980	1,815	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	64,725	77,069	64,198	44,700	59,200	60,502	61,833	63,194	64,584
Technical Services	81,819	92,910	104,392	90,000	90,000	91,980	94,004	96,072	98,185
Purchased Property Services									
Repairs and Maintenance Services				400	400	409	418	427	436
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		164		200	200	206	212	219	225
Printing & Binding	11	560	182	1,150	1,250	1,278	1,306	1,334	1,364
Travel	1,448	2,271	2,231	4,750	4,750	4,798	4,845	4,894	4,943
Supplies									
General Supplies	29,342	29,890	113,053	80,354	44,204	44,867	45,540	46,223	46,917
Food	540	84		100	100	103	106	109	113
Books & Periodicals	2,358	2,396	3,412	5,035	5,595	5,763	5,936	6,114	6,297
Supplies - Technology Related		13,599	33,603	63,685	100,728	103,750	106,862	110,068	113,370
Property									
Equipment - Original & Additional	638								
Other Objects									
Dues and Fees	33,057	25,630	25,027	29,815	29,005	29,643	30,295	30,962	31,643
<b>Total Pupil Personnel Services</b>	<b>2,153,776</b>	<b>2,566,892</b>	<b>2,721,953</b>	<b>2,874,030</b>	<b>2,998,352</b>	<b>3,128,659</b>	<b>3,263,701</b>	<b>3,409,111</b>	<b>3,557,773</b>

<b>INSTRUCTIONAL STAFF SERVICES - 2200</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	114,662	117,529	120,467	124,081	127,183	131,316	135,584	139,991	144,540
Professional - Educational Salaries - Regular	368,556	365,003	358,023	385,535	373,145	391,728	411,236	431,715	453,215
Professional - Educational Salaries - Overtime	3,500	2,975	350						
Technical Salaries - Regular		109,718	87,305	121,047	123,755	127,777	131,930	136,218	140,645
Office/Clerical Salaries - Regular	70,270	77,921	86,425	82,883	85,953	88,746	91,631	94,609	97,684
Office/Clerical Salaries - Overtime		37	187						
Service Work Salaries - Overtime		4,196	7,819						
Instructional Assistant Salaries - Regular			48,184	72,727	74,365	76,782	79,277	81,854	84,514
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	131,251	155,690	166,540	172,099	187,695	195,203	203,011	211,131	219,577
Social Security Contributions	41,418	50,180	52,662	59,737	59,580	62,343	65,146	68,080	71,152
Retirement Contributions	143,925	203,132	218,833	261,048	267,060	282,976	299,273	318,529	337,173
Tuition Reimbursements		14,897	22,357	29,000	25,800	25,800	25,800	25,800	25,800
Unemployment Compensation	472	272	182	1,190	1,202	1,208	1,214	1,220	1,226

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Workmen's Compensation	4,167	2,715	3,572	5,439	5,425	5,588	5,755	5,928	6,106
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	19,383	29,752	30,562	34,955	39,955	40,834	41,732	42,650	43,589
Purchased Property Services									
Repairs and Maintenance Services	6,216	10,029	3,997	8,000	7,700	7,869	8,043	8,219	8,400
Other Purchased Services									
Student Transportation Services									
Communications	8,341	7,500		7,500	7,500	7,665	7,834	8,006	8,182
Printing & Binding	442								
Travel	2,254	3,326	3,294	10,200	5,200	5,252	5,305	5,358	5,411
Supplies									
General Supplies	38,110	30,379	31,634	44,498	38,505	39,083	39,669	40,264	40,868
Energy				1,600					
Food			232						
Books & Periodicals	69,279	58,544	52,257	74,180	76,280	78,568	80,925	83,353	85,854
Supplies - Technology Related		60,375	48,768	61,120	61,120	62,954	64,842	66,787	68,791
Property									
Equipment - Original & Additional	3,459	7,426		15,000	15,000	15,000	15,000	15,000	15,000
Equipment - Replacement	16,991								
Other Objects									
Dues and Fees	2,982	844	15,860	2,065	1,565	1,599	1,635	1,671	1,707
<b>Total Instructional Staff Services</b>	<b>1,046,340</b>	<b>1,313,100</b>	<b>1,360,638</b>	<b>1,574,566</b>	<b>1,584,648</b>	<b>1,648,951</b>	<b>1,715,501</b>	<b>1,787,043</b>	<b>1,860,093</b>

**ADMINISTRATIVE SERVICES - 2300**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,451,455	1,537,708	1,677,015	1,704,432	1,830,305	1,889,790	1,951,208	2,014,622	2,080,098
Official/Administrative Salaries - Temporary					2,750	2,839	2,932	3,027	3,125
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime		38							
Office/Clerical Salaries - Regular	431,525	441,933	431,672	431,389	445,627	460,110	475,063	490,503	506,444
Service Work Salaries - Overtime	6,196	5,030	5,910	6,433	6,664	6,881	7,104	7,335	7,573
Instructional Assistant Salaries - Regular	55,292	60,451	15,495						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	427,114	447,447	462,739	478,352	469,025	487,786	507,297	527,589	548,693
Social Security Contributions	143,783	150,302	156,812	160,025	171,103	179,037	187,087	195,514	204,335
Retirement Contributions	492,316	600,125	682,335	716,155	782,702	829,350	877,111	933,548	988,189
Tuition Reimbursements	11,371								
Unemployment Compensation	2,024	988	864	1,811	1,890	1,899	1,909	1,918	1,928
Workmen's Compensation	14,887	8,392	9,864	14,921	15,918	16,396	16,887	17,394	17,916
Other Post Employment Benefits			55,000						
Other Current Employee Benefits	8,470	8,718	9,130	9,240	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services									
Official/Administrative Services	213,464	229,409	227,964	240,400	240,800	246,098	251,512	257,045	262,700
Professional - Educational Services	36,621	19,491	31,092	18,505	21,755	22,234	22,723	23,223	23,734
Other Professional Services	295,379	289,984	278,019	345,900	314,900	321,828	328,908	336,144	343,539
Technical Services	14,680	14,476	14,649	12,872	12,832	13,114	13,403	13,698	13,999
Purchased Property Services									
Repairs and Maintenance Services	17,706	901	1,353	4,900	5,400	5,519	5,640	5,764	5,891
Rentals	1,634	3,197	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	777	500	500	515	530	546	563

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Insurance-General</i>									
<i>Bonding Insurance</i>	11,560	11,660	11,660	12,100	14,812	15,138	15,471	15,811	16,159
<i>Communications</i>	6,356	7,082	5,058	6,175	5,075	5,187	5,301	5,417	5,537
<i>Advertising</i>	9,371	4,864	8,932	10,000	9,000	9,198	9,400	9,607	9,819
<i>Printing &amp; Binding</i>	28,928	35,573	30,890	39,470	40,870	41,769	42,688	43,627	44,587
<i>Travel</i>	7,000	7,075	8,599	10,150	13,899	14,038	14,178	14,320	14,463
<i>Supplies</i>									
<i>General Supplies</i>	48,995	51,723	53,864	65,493	64,558	65,526	66,509	67,507	68,520
<i>Food</i>	1,083	2,524	3,361	2,550	2,850	2,936	3,024	3,114	3,208
<i>Books &amp; Periodicals</i>	2,764	1,918	3,391	3,303	3,388	3,490	3,594	3,702	3,813
<i>Supplies - Technology Related</i>		15,479	10,550	16,448	9,749	10,041	10,343	10,653	10,973
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>	26,184	145							
<i>Equipment - Replacement</i>	6,513			8,000	7,000	7,000	7,000	7,000	7,000
<i>Other Objects</i>									
<i>Dues and Fees</i>	107,828	120,990	13,405	32,134	35,018	35,788	36,576	37,380	38,203
<i>Claims, Judgments and Penalties Against LEA</i>			20,287	75,000	75,000	76,650	78,336	80,060	81,821
<i>Miscellaneous Other Uses of Funds</i>									
<b>Total Administrative Services</b>	<b>3,882,210</b>	<b>4,078,021</b>	<b>4,233,884</b>	<b>4,430,209</b>	<b>4,616,840</b>	<b>4,783,684</b>	<b>4,955,344</b>	<b>5,139,761</b>	<b>5,326,602</b>

<b>PUPIL HEALTH - 2400</b>									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	28,374	28,871	3,333						
<i>Professional - Educational Salaries - Regular</i>									
<i>Professional - Other Salaries - Regular</i>	414,424	383,662	441,815	417,723	430,723	444,721	459,175	474,098	489,506
<i>Instructional Assistant Salaries - Regular</i>	41,854	51,287	54,214	52,825	55,072	56,862	58,710	60,618	62,588
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	102,889	120,379	113,338	115,216	101,773	105,844	110,078	114,481	119,060
<i>Social Security Contributions</i>	36,414	35,457	37,366	36,410	37,590	39,333	41,102	42,953	44,891
<i>Retirement Contributions</i>	124,986	142,010	161,447	159,108	168,490	178,532	188,813	200,962	212,725
<i>Unemployment Compensation</i>	433	210	226	551	553	556	559	562	565
<i>Workmen's Compensation</i>	3,675	2,138	2,340	3,315	3,423	3,526	3,631	3,740	3,853
<i>Other Post Employment Benefits</i>			7,920						
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	123,843	41,187	53,194	74,750	67,000	68,474	69,980	71,520	73,093
<i>Other Professional Services</i>	1,041	1,052	3,052	1,500	1,500	1,533	1,567	1,601	1,636
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>		507	382	1,250	1,250	1,278	1,306	1,334	1,364
<i>Other Purchased Services</i>									
<i>Printing &amp; Binding</i>									
<i>Travel</i>	15	396		400	400	404	408	412	416
<i>Supplies</i>									
<i>General Supplies</i>	9,707	12,659	13,845	22,250	30,000	30,450	30,907	31,370	31,841
<i>Food</i>	10			1,700	30	31	32	33	34
<i>Books &amp; Periodicals</i>				280	250	258	265	273	281
<i>Supplies - Technology Related</i>		1,780			1,700	1,751	1,804	1,858	1,913
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>	310								
<i>Equipment - Replacement</i>	679								
<i>Other Objects</i>									
<i>Dues and Fees</i>				100	100	102	104	107	109
<b>Total Pupil Health</b>	<b>888,655</b>	<b>821,595</b>	<b>892,472</b>	<b>887,378</b>	<b>899,854</b>	<b>933,654</b>	<b>968,440</b>	<b>1,005,923</b>	<b>1,043,875</b>

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>BUSINESS SERVICES - 2500</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	150,705	142,094	152,395	165,617	139,050	143,569	148,235	153,053	158,027
Office/Clerical Salaries - Regular	76,662	80,376	80,079	99,219	169,771	175,289	180,985	186,867	192,941
Office/Clerical Salaries - Overtime	143	30							
Service Work Salaries - Overtime		122							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	44,256	35,110	32,707	36,808	59,104	61,468	63,927	66,484	69,143
Social Security Contributions	17,067	16,970	17,744	19,851	23,243	24,321	25,414	26,559	27,757
Retirement Contributions	58,278	66,876	75,668	88,534	105,895	112,206	118,668	126,304	133,696
Tuition Reimbursements									
Unemployment Compensation	184	90	100	212	240	241	242	244	245
Workmen's Compensation	1,811	1,026	1,152	1,845	2,151	2,216	2,282	2,350	2,421
Other Current Employee Benefits	990	921	935	990	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services	950	8,000		1,500	850	11,000	2,000	2,044	2,089
Professional - Educational Services	19,683	26,244	40,753	17,650	21,950	22,433	22,926	23,431	23,946
Purchased Property Services									
Rentals	451,094	507,265	459,688	513,696	323,696	330,817	338,095	345,533	353,135
Other Purchased Services									
Insurance-General									
Bonding Insurance	36,311								
Communications	3,997	22,278	24,975	24,800	25,300	25,857	26,425	27,007	27,601
Advertising									
Printing & Binding	3,225	1,605	824	2,735	1,700	1,737	1,776	1,815	1,855
Travel	1,395	525	474	1,500	1,500	1,515	1,530	1,545	1,561
Supplies									
General Supplies	50,868	978	11,631	3,150	43,150	43,797	44,454	45,121	45,798
Food	841	300	37	500	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related		74,736	65,783	58,914	56,914	58,621	60,380	62,191	64,057
Property									
Equipment - Original & Additional									
Equipment - Replacement	5,262								
Other Objects									
Dues and Fees	17,836	81,850	30,755	18,208	18,208	18,609	19,018	19,436	19,864
<b>Total Business Services</b>	<b>941,556</b>	<b>1,067,395</b>	<b>995,700</b>	<b>1,055,729</b>	<b>993,682</b>	<b>1,034,665</b>	<b>1,057,338</b>	<b>1,090,973</b>	<b>1,125,134</b>

<b>OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	163,621	168,423	173,369	178,570	165,940	171,333	176,901	182,651	188,587
Professional - Other Salaries - Regular		35,669	28,187	92,226	91,172	94,135	97,194	100,353	103,615
Professional - Other Salaries - Overtime		41							
Service Work Salaries - Regular	1,340,119	1,341,538	1,366,965	1,434,991	1,486,930	1,535,255	1,585,151	1,636,668	1,689,860
Service Work Salaries - Temporary	65,704	61,207	48,356	65,000	55,000	56,788	58,633	60,539	62,506
Service Work Salaries - Overtime	61,068	67,898	69,862	67,418	66,918	69,093	71,338	73,657	76,051
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	592,926	594,209	602,456	667,164	681,991	709,271	737,641	767,147	797,833
Social Security Contributions	120,639	123,674	124,205	140,623	142,746	149,365	156,081	163,111	170,470
Retirement Contributions	412,402	498,886	548,991	614,512	639,838	677,972	717,015	763,151	807,818
Unemployment Compensation	2,741	1,305	1,509	3,242	3,295	3,311	3,328	3,345	3,361
Workmen's Compensation	12,647	7,160	8,339	12,804	12,997	13,387	13,789	14,202	14,628
Other Current Employee Benefits	6,300	6,300	5,940	7,260	7,740	7,740	7,740	7,740	7,740

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	21,416	21,500	24,163	24,510	26,510	27,093	27,689	28,298	28,921
<i>Other Professional Services</i>			7,648						
<i>Technical Services</i>	29,800		380						
<i>Security/Safety Services</i>		24,495	24,019	35,000	35,000	35,770	36,557	37,361	38,183
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	106,876	102,406	135,441	113,384	114,064	116,573	119,138	121,759	124,438
<i>Utility Services</i>	1,144,796	119,552	115,350	123,184	113,184	115,674	118,219	120,820	123,478
<i>Repairs and Maintenance Services</i>	225,645	221,913	225,571	219,589	218,224	223,025	227,931	232,946	238,071
<i>Rentals</i>		90	895						
<i>Construction Services</i>									
<i>Extermination Services</i>	6,777	8,602	9,139	12,100	12,100	12,366	12,638	12,916	13,200
<i>Other Purchased Services</i>									
<i>Automotive Liability Insurance</i>	11,184	11,467	11,264	7,500	7,875	8,048	8,225	8,406	8,591
<i>General Property and Liability Insurance</i>	150,454	145,339	140,901	124,145	130,353	133,221	136,152	139,147	142,208
<i>Communications</i>	96,482	101,991	81,253	111,800	60,800	62,138	63,505	64,902	66,330
<i>Advertising</i>		129	309						
<i>Travel</i>	1,999	2,274	2,309	3,175	2,925	2,954	2,984	3,014	3,044
<i>Supplies</i>									
<i>General Supplies</i>	230,420	218,353	237,318	230,060	230,060	233,511	237,014	240,569	244,177
<i>Energy</i>	136,492	1,198,774	1,337,787	1,302,718	1,302,718	1,341,800	1,382,054	1,423,515	1,466,221
<i>Food</i>		25	70						
<i>Supplies - Technology Related</i>		72	2,595	11,000	17,000	17,510	18,035	18,576	19,134
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>		12,940	(4,970)						
<i>Equipment - Replacement</i>	13,297	32,592	4,970	50,000	50,000	50,000	50,000	50,000	50,000
<i>Other Objects</i>									
<i>Dues and Fees</i>			10	700	700	715	731	747	764
<b>Total Operation and Maintenance of Plant Services</b>	<b>4,953,803</b>	<b>5,128,824</b>	<b>5,334,599</b>	<b>5,652,674</b>	<b>5,676,080</b>	<b>5,868,048</b>	<b>6,065,684</b>	<b>6,275,541</b>	<b>6,489,229</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

<i>Personnel Services - Salaries</i>									
<i>Office/Clerical Salaries - Regular</i>	29,960	41,124	42,168	43,247	44,540	45,988	47,482	49,025	50,619
<i>Office/Clerical Salaries - Overtime</i>									
<i>Service Work Salaries - Overtime</i>	281	1,585	2,322	2,486	2,560	2,643	2,729	2,818	2,909
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	12,079	17,113	9,973	6,488	6,614	6,879	7,154	7,440	7,737
<i>Social Security Contributions</i>	2,238	3,141	3,318	3,499	3,603	3,770	3,940	4,117	4,303
<i>Retirement Contributions</i>	7,814	12,897	14,491	15,288	16,151	17,114	18,099	19,264	20,391
<i>Unemployment Compensation</i>	57	27	29	75	75	76	76	76	77
<i>Workmen's Compensation</i>	329	175	199	319	328	338	348	359	369
<i>Other Current Employee Benefits</i>	595	840	840	840	840	840	840	840	840
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	176,498	159,328	169,478	165,500	180,364	184,332	188,387	192,532	196,768
<i>Other Purchased Services</i>									
<i>Contracted Carriers</i>	4,405,637	4,543,045	4,785,785	4,778,178	5,160,335	5,315,145	5,474,599	5,638,837	5,808,003
<i>Student Transportation Services from the IU</i>									
<i>Communications</i>			26						
<i>Advertising</i>		272		1,000		1,000		1,000	
<i>Printing &amp; Binding</i>	51								
<i>Travel</i>	15,116	8,895	14,421	450	450	455	459	464	468
<i>Miscellaneous Purchased Services</i>									
<i>Supplies</i>									

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
General Supplies	1,995	177	485	350	525	533	541	549	557
Energy									
Food	25	33	35	50	55	57	58	60	62
Books & Periodicals	50			50					
Supplies - Technology Related		300	6,895	7,200	7,200	7,416	7,638	7,868	8,104
Other Objects									
Dues and Fees		10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Student Transportation Services</b>	<b>4,652,728</b>	<b>4,798,952</b>	<b>5,060,465</b>	<b>5,035,019</b>	<b>5,433,640</b>	<b>5,596,584</b>	<b>5,762,351</b>	<b>5,935,248</b>	<b>6,111,207</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	237,077	233,737	245,438	252,750	232,687	240,249	248,057	256,119	264,443
Professional - Educational Salaries - Regular	28,002	25,814	26,066	28,100	28,370	29,783	31,266	32,823	34,458
Technical Salaries - Regular		105,267	74,377	119,511	180,003	185,853	191,893	198,130	204,569
Office/Clerical Salaries - Regular	31,995	46,539	47,416	49,024	96,929	100,079	103,332	106,690	110,157
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	(24)	12,764	8,399						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	51,355	79,870	71,142	86,057	98,424	102,361	106,455	110,714	115,142
Social Security Contributions	22,220	31,725	30,046	34,371	41,168	43,077	45,014	47,041	49,164
Retirement Contributions	75,554	127,241	131,603	150,236	184,482	195,477	206,734	220,036	232,915
Tuition Reimbursements		23,561	25,741	29,000	24,000	24,000	24,000	24,000	24,000
Unemployment Compensation	380	196	317	552	593	596	599	602	605
Workmen's Compensation	2,319	1,691	2,088	3,137	3,753	3,866	3,982	4,101	4,224
Other Current Employee Benefits	1,650	1,581	1,595	1,650	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	472,435	304,464	292,751	398,468	402,968	411,833	420,894	430,153	439,617
Technical Services	936		8,890	8,000	8,000	8,176	8,356	8,540	8,728
Purchased Property Services									
Repairs and Maintenance Services	593	11,116	22,516	20,184	20,184	20,628	21,082	21,546	22,020
Rentals		157							
Other Purchased Services									
Bonding Insurance		36,020	40,248	40,481	40,481	41,372	42,282	43,212	44,163
Other Insurance				12,000	12,000	12,000	12,120	12,241	12,364
Communications	23,725	15,166	17,547	33,175	33,175	33,905	34,651	35,413	36,192
Advertising	3,014	5,887	5,032	9,750	6,000	6,132	6,267	6,405	6,546
Printing & Binding	134	11		300	300	307	313	320	327
Travel	1,237	1,257	104	3,400	3,400	3,434	3,468	3,503	3,538
Supplies									
General Supplies	178,315	9,191	2,347	9,700	9,350	9,490	9,633	9,777	9,924
Food	360	430	275	900	900	927	955	983	1,013
Books & Periodicals	459	456	528	2,000	500	515	530	546	563
Supplies - Technology Related		1,133,541	672,340	715,951	743,554	765,861	788,836	812,502	836,877
Property									
Equipment - Original & Additional	8,039	6,550							
Equipment - Replacement	895,479		15,070						
Infrastructure Assets	646,587								
Other Objects									
Dues and Fees	1,725	353	682	1,850	1,850	1,891	1,932	1,975	2,018
<b>Total Central &amp; Other Support Services</b>	<b>2,683,567</b>	<b>2,214,585</b>	<b>1,742,559</b>	<b>2,010,547</b>	<b>2,175,051</b>	<b>2,243,791</b>	<b>2,314,631</b>	<b>2,389,353</b>	<b>2,465,545</b>

**OTHER SUPPORT SERVICES - 2900**

Other Purchased Services									
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	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Miscellaneous Purchased Services	70,498	77,317	80,022	76,974	82,000	83,230	84,478	85,746	87,032
Other Objects									
<b>Total Other Support Services</b>	<b>70,498</b>	<b>77,317</b>	<b>80,022</b>	<b>76,974</b>	<b>82,000</b>	<b>83,230</b>	<b>84,478</b>	<b>85,746</b>	<b>87,032</b>

**STUDENT ACTIVITIES - 3200**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	91,980	93,590	95,929	98,807	108,665	112,197	115,843	119,608	123,495
Professional - Other Salaries - Regular	654,659	673,566	709,354	748,941	777,671	785,448	793,302	801,235	809,248
Professional - Other Salaries - Temporary				6,000	6,060	6,121	6,182	6,244	6,306
Professional - Other Salaries - Overtime	51,606	52,690	73,968	67,000	74,000	76,405	78,888	81,452	84,099
Office/Clerical Salaries - Regular	53,140	55,534	58,666	51,001	52,805	54,521	56,293	58,123	60,012
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	38,223	38,928	39,500	55,725	56,532	58,793	61,145	63,591	66,134
Social Security Contributions	64,360	66,368	71,181	74,509	78,184	81,809	85,488	89,338	93,369
Retirement Contributions	198,124	223,157	270,008	324,967	349,589	370,424	391,756	416,964	441,369
Unemployment Compensation	4,768	2,340	2,614	4,316	4,413	4,435	4,457	4,480	4,502
Workmen's Compensation	6,408	3,683	4,220	6,874	7,204	7,420	7,643	7,872	8,108
Other Post Employment Benefits			4,625						
Other Current Employee Benefits	1,320	1,800	1,560	1,320	1,800	1,800	1,800	1,800	1,800
Purchased Professional & Technical Services									
Professional - Educational Services	95,200	75,329	114,712	83,800	97,800	99,952	102,151	104,398	106,695
Other Professional Services	50,000	50,000	50,000	50,000	50,000	51,100	52,224	53,373	54,547
Purchased Property Services									
Repairs and Maintenance Services	39,060	52,824	49,858	53,144	55,644	56,868	58,119	59,398	60,705
Rentals	12,305	12,508	12,247	12,000	12,000	12,264	12,534	12,810	13,091
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	99,426	106,505	120,379	112,000	112,000	115,360	118,821	122,385	126,057
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,725	12,852	12,981	13,111
Communications		31	11						
Printing & Binding	1,405	15,423	7,720	21,150	22,150	22,637	23,135	23,644	24,164
Travel	18,162	42,956	39,079	30,250	30,250	30,553	30,858	31,167	31,478
Supplies									
General Supplies	60,380	124,798	128,173	129,470	182,415	185,151	187,928	190,747	193,609
Food	161	123	873						
Books & Periodicals		180							
Supplies - Technology Related		5,493	4,768	6,350	6,350	6,541	6,737	6,939	7,147
Property									
Equipment - Original & Additional	53,998	3,153	7,900		10,000				
Equipment - Replacement	2,854	13,005			32,000				
Other Objects									
Dues and Fees	43,766	35,159	43,823	54,905	54,905	56,113	57,347	58,609	59,898
<b>Total Student Activities</b>	<b>1,654,032</b>	<b>1,761,864</b>	<b>1,923,893</b>	<b>2,005,254</b>	<b>2,195,162</b>	<b>2,208,636</b>	<b>2,265,504</b>	<b>2,327,157</b>	<b>2,388,944</b>

**COMMUNITY SERVICES - 3300**

Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	5,000								
<i>Other Purchased Services</i>									
<i>Communications</i>									
<i>Travel</i>									
<i>Supplies</i>									
<i>Food</i>									
<i>Books &amp; Periodicals</i>									
<i>Other Objects</i>									
<i>Grants to Municipal and Community Service Organizations</i>	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500	38,500
<i>Refund of Prior Year's Receipts</i>	37,050	35,800	35,700	55,000	45,000	45,945	46,910	47,895	48,901
<b>Total Community Services</b>	<b>80,550</b>	<b>74,300</b>	<b>74,200</b>	<b>93,500</b>	<b>83,500</b>	<b>84,445</b>	<b>85,410</b>	<b>86,395</b>	<b>87,401</b>

**EXISTING SITE IMPROVEMENT SERVICES - 4200**

<i>Land and Improvements</i>		90,298							
<i>Dues and Fees</i>	1,100	78							
<b>Total Existing Site Improvement Services</b>	<b>1,100</b>	<b>90,376</b>							

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

<i>Purchased Professional &amp; Technical Services</i>									
<i>Other Professional Services</i>	31,845	47,623							
<b>Total Arch. &amp; Engin Services/Educational Specifications Dev - Im</b>	<b>31,845</b>	<b>47,623</b>							

**EXISTING BUILDING IMPROVEMENT SERVICES - 4600**

<i>Purchased Professional &amp; Technical Services</i>									
<i>Purchased Property Services</i>									
<i>Construction Services</i>	211,843	292,746	4,636						
<i>Equipment - Original &amp; Additional</i>	51,864	13,600							
<i>Equipment - Replacement</i>	37,494	5,982							
<i>Infrastructure Assets</i>		496,927							
<b>Total Existing Building Improvement Services</b>	<b>301,202</b>	<b>809,255</b>	<b>4,636</b>						

**DEBT SERVICE - 5100**

<i>Other Objects</i>									
<i>Interest</i>	4,337,775	4,486,943	4,274,975	4,152,678	3,978,901	3,836,748	3,771,005	3,699,862	3,621,004
<i>Refund of Prior Year's Receipts</i>	226,006	88,603	187,579	205,000	160,000	163,360	166,791	170,293	173,869
<i>Other Financing Uses</i>									
<i>Redemption of Principal</i>	4,710,000	4,640,000	4,780,000	4,865,000	5,305,000	5,450,000	5,510,000	5,580,000	5,660,000
<i>Authority Obligations</i>									
<i>Miscellaneous Other Uses of Funds</i>	6,520,731	7,938,966							
<b>Total Debt Service</b>	<b>15,794,512</b>	<b>17,154,512</b>	<b>9,242,553</b>	<b>9,222,678</b>	<b>9,443,901</b>	<b>9,450,108</b>	<b>9,447,795</b>	<b>9,450,156</b>	<b>9,454,874</b>

**INTERFUND TRANSFERS - 5200**

<i>Fund Transfers</i>	1,146	341,067	2,644,576	2,885,524	3,477,675	6,131,445	4,492,456	3,612,172	3,350,106
<b>Total Interfund Transfers</b>	<b>1,146</b>	<b>341,067</b>	<b>2,644,576</b>	<b>2,885,524</b>	<b>3,477,675</b>	<b>6,131,445</b>	<b>4,492,456</b>	<b>3,612,172</b>	<b>3,350,106</b>

**BUDGETARY RESERVE - 5900**

<i>Other Objects</i>									
<i>Contingency</i>				450,000	250,000	250,000	250,000	250,000	250,000
<b>Total Budgetary Reserve</b>				<b>450,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

<b>TOTAL EXPENDITURES</b>	<b>82,565,693</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>87,672,081</b>	<b>91,499,535</b>	<b>97,563,252</b>	<b>99,481,273</b>	<b>102,418,168</b>	<b>106,127,541</b>
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**Pine-Richland School District  
Capital Funding Plan  
As of April 8, 2019**

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
Technology - District Wide	\$ 216,400.00	\$ 440,000.00	\$ 283,000.00	\$ 296,000.00	\$ 280,000.00	\$ 255,000.00	\$ 255,000.00	\$ 310,000.00	\$ 255,000.00	\$ 255,000.00	\$ 255,000.00	\$ 2,884,000.00
Building Systems	\$ 1,271,174.00	\$ 1,053,605.00	\$ 3,653,095.00	\$ 2,431,406.00	\$ 1,778,172.00	\$ 1,093,054.00	\$ 3,445,751.00	\$ 1,040,075.00	\$ 855,804.00	\$ 279,565.00	\$ 2,812,005.00	\$ 18,442,532.00
Facilities Department	\$ 196,000.00	\$ 377,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ 741,000.00
Athletics - District Wide	\$ 1,201,950.00	\$ 1,607,070.00	\$ 2,095,350.00	\$ 1,665,050.00	\$ 1,504,000.00	\$ 2,002,051.50	\$ 821,600.00	\$ 434,550.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 10,237,671.50
	<u>\$ 2,885,524.00</u>	<u>\$ 3,477,675.00</u>	<u>\$ 6,131,445.00</u>	<u>\$ 4,492,456.00</u>	<u>\$ 3,612,172.00</u>	<u>\$ 3,350,105.50</u>	<u>\$ 4,522,351.00</u>	<u>\$ 1,784,625.00</u>	<u>\$ 1,200,804.00</u>	<u>\$ 630,565.00</u>	<u>\$ 3,103,005.00</u>	<u>\$ 32,305,203.50</u>

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
<b>Technology - District Wide</b>												
Visual Display Boards	\$ 50,000.00	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 875,000.00
Network Infrastructure	\$ 75,000.00	\$ 35,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,311,000.00
Cabling	\$ 20,000.00	\$ 35,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Announcement Systems	\$ 58,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 105,000.00
SIS/FIS	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 13,400.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
<b>Building Systems</b>												
Heating/Ventilation/AC	\$ 209,935.00	\$ 518,566.00	\$ 254,821.00	\$ 278,121.00	\$ 259,847.00	\$ 415,359.00	\$ 355,401.00	\$ 571,150.00	\$ 348,829.00	\$ 188,915.00	\$ 189,030.00	\$ 3,380,039.00
Plumbing	\$ 40,400.00	\$ 47,250.00	\$ 27,400.00	\$ 311,150.00	\$ 6,800.00	\$ 50,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ 540,000.00
Flooring	\$ 115,695.00	\$ 100,000.00	\$ 33,000.00	\$ -	\$ -	\$ 115,000.00	\$ 128,000.00	\$ 130,000.00	\$ 30,000.00	\$ 30,000.00	\$ 18,000.00	\$ 584,000.00
Electrical/Lighting	\$ 70,925.00	\$ 49,315.00	\$ 49,425.00	\$ 55,735.00	\$ 35,310.00	\$ 42,125.00	\$ 16,150.00	\$ 23,750.00	\$ 17,150.00	\$ 9,550.00	\$ 8,875.00	\$ 307,385.00
Roof	\$ -	\$ -	\$ 2,780,000.00	\$ 1,500,000.00	\$ 1,225,000.00	\$ -	\$ 2,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ 345,000.00	\$ 21,570.00	\$ 75,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,070.00
Exterior/Interior Walls	\$ 17,240.00	\$ 47,900.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ 547,900.00
Furniture	\$ 16,159.00	\$ 31,659.00	\$ 103,659.00	\$ 19,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 174,318.00
Paving	\$ 14,000.00	\$ 14,700.00	\$ 132,000.00	\$ 70,000.00	\$ 130,000.00	\$ 400,000.00	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 95,000.00	\$ 1,091,700.00
Fencing	\$ 2,300.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Playground	\$ -	\$ -	\$ 120,000.00	\$ 120,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 240,000.00
Maintenance Equipment	\$ 67,500.00	\$ 65,645.00	\$ 69,690.00	\$ 44,400.00	\$ 48,215.00	\$ 39,970.00	\$ 3,950.00	\$ 3,125.00	\$ 4,325.00	\$ 1,100.00	\$ 1,100.00	\$ 281,520.00
Technology Systems (Building)	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 346,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Other	\$ 21,020.00	\$ 147,000.00	\$ 7,600.00	\$ -	\$ 18,000.00	\$ 20,000.00	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ 200,600.00
<b>Facilities Department</b>												
Vehicles	\$ 70,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ 144,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 100,000.00	\$ 322,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000.00
Architectural Fees	\$ 26,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
<b>Athletics - District Wide</b>												
Field Maintenance & Improvements	\$ 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	\$ 30,000.00	\$ 3,641,776.50
Gymnasiums	\$ 7,800.00	\$ -	\$ 1,170,000.00	\$ 1,381,050.00	\$ 1,061,250.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,627,300.00
Santacroce	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ -	\$ -	\$ 1,385,670.00
Pool Area	\$ -	\$ -	\$ 121,500.00	\$ 3,775.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,275.00
Tennis Courts	\$ -	\$ -	\$ 191,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 71,200.00	\$ 400,000.00	\$ 84,800.00	\$ 38,225.00	\$ 118,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 676,250.00
Architectural Fees	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 546,000.00
	<u>\$ 2,885,524.00</u>	<u>\$ 3,477,675.00</u>	<u>\$ 6,131,445.00</u>	<u>\$ 4,492,456.00</u>	<u>\$ 3,612,172.00</u>	<u>\$ 3,350,105.50</u>	<u>\$ 4,522,351.00</u>	<u>\$ 1,784,625.00</u>	<u>\$ 1,200,804.00</u>	<u>\$ 630,565.00</u>	<u>\$ 3,103,005.00</u>	<u>\$ 32,305,203.50</u>

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
Food Service Department - Fund 51	\$ 88,500.00	\$ 79,200.00	\$ 120,000.00	\$ 138,500.00	\$ 112,000.00	\$ 110,000.00	\$ 90,000.00	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 796,700.00

Pine-Richland School District												
Capital Funding Plan												
As of April 8, 2019												
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
<b>Technology - District Wide</b>												
Visual Display Boards	\$ 50,000.00	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 875,000.00
Network Infrastructure	\$ 75,000.00	\$ 35,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,311,000.00
Cabling	\$ 20,000.00	\$ 35,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00
Announcement Systems	\$ 58,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 105,000.00
SIS/FIS	\$ -	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 13,400.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
												\$ 2,884,000.00
<b>Hance</b>												
Heating/Ventilation/AC	\$ 15,500.00	\$ 18,695.00	\$ 48,241.00	\$ 62,371.00	\$ 46,087.00	\$ 75,114.00	\$ 47,353.00	\$ 42,938.00	\$ 44,200.00	\$ 16,685.00	\$ 16,800.00	\$ 418,484.00
Plumbing	\$ 11,300.00	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,600.00
Flooring	\$ 45,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ 38,000.00
Electrical/Lighting	\$ 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	\$ 1,325.00	\$ 1,100.00	\$ 10,925.00
Roof	\$ -	\$ -	\$ 1,480,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00
Window/Door	\$ 45,000.00	\$ 10,070.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,070.00
Exterior/Interior Walls	\$ 7,420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000.00	\$ 95,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 2,750.00	\$ 1,395.00	\$ 815.00	\$ 6,750.00	\$ 38,300.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ -	\$ -	\$ 48,310.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,124,389.00
<b>Richland</b>												
Heating/Ventilation/AC	\$ 19,908.00	\$ 244,838.00	\$ 12,472.00	\$ 10,890.00	\$ 11,435.00	\$ 12,007.00	\$ 12,607.00	\$ 12,612.00	\$ 13,293.00	\$ 13,600.00	\$ 13,600.00	\$ 357,354.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 60,000.00
Electrical/Lighting	\$ 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	\$ 5,575.00	\$ 5,350.00	\$ 81,095.00
Roof	\$ -	\$ -	\$ 1,300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,300,000.00
Window/Door	\$ 260,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
Exterior/Interior Walls	\$ -	\$ 7,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,200.00
Furniture	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,000.00
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 6,500.00	\$ -	\$ 12,050.00	\$ 25,000.00	\$ -	\$ 2,850.00	\$ 950.00	\$ -	\$ -	\$ -	\$ -	\$ 40,850.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 219,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Other	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
												\$ 1,886,499.00
<b>Wexford</b>												
Heating/Ventilation/AC	\$ 20,000.00	\$ 17,000.00	\$ 49,300.00	\$ 49,300.00	\$ 50,000.00	\$ 50,000.00	\$ 35,710.00	\$ 27,710.00	\$ 18,000.00	\$ -	\$ -	\$ 297,020.00
Plumbing	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ 36,800.00
Flooring	\$ 12,695.00	\$ 35,000.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 61,000.00
Electrical/Lighting	\$ 17,775.00	\$ 6,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,100.00	\$ 15,925.00
Roof	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Furniture	\$ 5,659.00	\$ 5,659.00	\$ 5,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,318.00
Paving	\$ 14,000.00	\$ -	\$ 22,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,000.00
Fencing	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Playground	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
Maintenance Equipment	\$ -	\$ 775.00	\$ -	\$ 12,650.00	\$ 8,215.00	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 26,965.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
												\$ 2,334,028.00

Eden Hall	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
Heating/Ventilation/AC	\$ 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	\$ -	\$ -	\$ 450,292.00
Plumbing	\$ -	\$ 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	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 125,000.00
Electrical/Lighting	\$ 3,275.00	\$ 4,055.00	\$ 22,625.00	\$ 24,325.00	\$ 2,750.00	\$ 4,625.00	\$ 2,900.00	\$ 4,950.00	\$ 3,050.00	\$ -	\$ -	\$ 69,280.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
Furniture	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
Paving	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ 270,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Maintenance Equipment	\$ 22,000.00	\$ 7,275.00	\$ 32,525.00	\$ -	\$ 850.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 43,650.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 3,546,772.00
<b>Middle School</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>19-20 through 28-29</b>
Heating/Ventilation/AC	\$ 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	\$ 59,430.00	\$ 852,631.00
Plumbing	\$ 7,100.00	\$ 14,250.00	\$ -	\$ 300,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 344,250.00
Flooring	\$ 40,000.00	\$ 40,000.00	\$ 25,000.00	\$ -	\$ -	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 300,000.00
Electrical/Lighting	\$ 20,775.00	\$ 26,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,325.00	\$ 36,150.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00
Window/Door	\$ -	\$ 7,500.00	\$ 45,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000.00
Exterior/Interior Walls	\$ 6,320.00	\$ 32,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ 532,200.00
Furniture	\$ 7,000.00	\$ 7,000.00	\$ 80,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 92,000.00
Paving	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ 67,800.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 120,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00
Other	\$ 21,020.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
												\$ 5,386,031.00
<b>High School</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>19-20 through 28-29</b>
Heating/Ventilation/AC	\$ 70,462.00	\$ 128,397.00	\$ 57,060.00	\$ 58,670.00	\$ 57,857.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 1,004,258.00
Plumbing	\$ 22,000.00	\$ 8,900.00	\$ 11,500.00	\$ 2,200.00	\$ -	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ -	\$ -	\$ 105,300.00
Flooring	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ 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	\$ -	\$ -	\$ 94,010.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000.00
Window/Door	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 1,500.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ -	\$ 14,700.00	\$ -	\$ 50,000.00	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 464,700.00
Fencing	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 33,500.00	\$ 7,200.00	\$ 17,550.00	\$ -	\$ 850.00	\$ 28,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,945.00
Technology Systems	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 122,000.00	\$ 7,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ 137,600.00
												\$ 3,164,813.00
<b>Facilities Department</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>19-20 through 28-29</b>
Vehicles	\$ 70,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ 144,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 100,000.00	\$ 322,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 572,000.00
Architectural Fees	\$ 26,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
												\$ 741,000.00
<b>Athletics - District Wide</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>19-20 through 28-29</b>
Field Maintenance & Improvements	\$ 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	\$ 30,000.00	\$ 3,641,776.50
Gymnasiums	\$ 7,800.00	\$ -	\$ 1,170,000.00	\$ 1,381,050.00	\$ 1,061,250.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,627,300.00
Santacroce	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ -	\$ -	\$ 1,385,670.00
Pool Area	\$ -	\$ -	\$ 121,500.00	\$ 3,775.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,275.00
Tennis Courts	\$ -	\$ -	\$ 191,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 71,200.00	\$ 400,000.00	\$ 84,800.00	\$ 38,225.00	\$ 118,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 676,250.00
Architectural Fees	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 546,000.00
												\$ 10,237,671.50
	\$ 2,885,524.00	\$ 3,477,675.00	\$ 6,131,445.00	\$ 4,492,456.00	\$ 3,612,172.00	\$ 3,350,105.50	\$ 4,522,351.00	\$ 1,784,625.00	\$ 1,200,804.00	\$ 630,565.00	\$ 3,103,005.00	\$ 32,305,203.50

As of April 8, 2019

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>TECHNOLOGY</b>												
Replace Promethean boards and projectors district-wide ***	District	50,000.00	25,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00
Improve network infrastructure ***	ALL	50,000.00	35,000.00	129,000.00	142,000.00	165,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
WIFI bridge - Stadium connectivity	AT	25,000.00										
Announcement System	HE	23,000.00										
Announcement System	RE		25,000.00									
Clock System Replacement	MS		20,000.00									
Cabling	HS	20,000.00	35,000.00	20,000.00	20,000.00							
VDI - Virtual Desktop Infrastructure	District			84,000.00	84,000.00							
Conversion costs for SIS/FIS	District		300,000.00									
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										
Security Camera System	District					15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
<b>HANCE ELEMENTARY</b>												
Replace carpet (phases 1 & 2)	HA	45,000.00										
Install security entrance to main office	HA	45,000.00										
Replace stage curtain	HA	7,000.00										
Replace carpet scrubber *	HA	2,750.00										
Moveable security gate	HA	2,000.00										
Whiteboard repair / replacement	HA	5,420.00										
Lighting Upgrade - Various Classrooms/Halls	HA	18,000.00										
Replace carpet (phase 3)	HA		20,000.00									
Replacement of exterior doors (three sets)	HA		10,070.00									
1600 RPM Burnisher	HA		1,395.00									
Wet dry vac squeegee	HA			815.00								
Roof replacement (warranty expires 10-26-2015)	HA			1,480,000.00								
Clorox fogger	HA				6,750.00							
Replace auto scrubber *	HA					13,300.00						
Replace tractor (with plow)*	HA					25,000.00						
Various classroom/building furniture	HA	2,000.00	3,000.00	2,000.00	2,000.00							
175 RPM floor machine	HA								1,050.00			
Replace cafeteria flooring	HA											18,000.00
Paving - parking lot, entrance, playground & sidewalk	HA											95,000.00
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	10,000.00	9,000.00	9,000.00	20,000.00	30,000.00	31,000.00	31,000.00	31,000.00	32,000.00	10,000.00	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		1,100.00
Automatic Temp Control	HA	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	6,685.00	6,800.00
Generator Maintenance	HA		1,000.00		1,100.00		1,200.00		1,325.00		1,325.00	
<b>RICHLAND ELEMENTARY</b>												
Window glass replacement (front of building)	RE	260,000.00										
Repair or replace stage curtain and rigging equipment	RE	110,000.00										
Clorox fogger	RE	6,500.00										
Replace auditorium seating	RE	99,000.00										
Replace flooring - carpet areas in auditorium	RE	10,000.00										
Update signage and appearance at front of building	RE		25,000.00									
Replacement of exterior doors	RE		4,000.00									
Various classroom/building furniture	RE		2,000.00	2,000.00	2,000.00							

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Whiteboard repair / replacement	RE		7,200.00									
Replace auto temperature control system	RE		175,000.00									
Repair/Replace Boilers	RE		33,360.00									
Repair/Replace Chiller Pumps	RE		3,000.00									
Install new micro-processor (Chiller)	RE		19,500.00									
Lighting upgrade - basement level and second floor	RE			15,000.00	15,000.00							
Replace auto scrubber *	RE			12,050.00								
Replace tractor (with plow)*	RE				25,000.00							
Roof replacement (warranty expires 8-5-2019)	RE			1,300,000.00								
Carpet extractor	RE						2,850.00					
Replace classroom flooring	RE						40,000.00		20,000.00			
175 RPM floor machine	RE							950.00				
Improve air flow in auditorium / ceiling fans	RE							5,000.00				
Repair/Replace Unit Ventilators	RE	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	13,600.00
Repair/Replace Air Handlers	RE	4,000.00	4,100.00	2,100.00								
Repair/Replace Hot Water Storage Tank	RE											
Maintenance cost on Phase Protector	RE	775.00		850.00		925.00		1,000.00		1,100.00		1,100.00
Automatic Temp Control	RE	6,500.00										
Generator Maintenance	RE		1,000.00		1,100.00		1,200.00		1,325.00		1,325.00	
Elevator Maintenance & Repair	RE	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	4,250.00	4,250.00
WEXFORD ELEMENTARY												
Install security entrance to main office	WX	40,000.00										
Gravel for upper parking lot	WX	12,000.00										
Replace basketball backboards, padding, hoops	WX	2,000.00										
Floor replacement - two classrooms	WX	12,695.00										
Repair dumpster strage area and various concrete/sidewalk repair	WX		10,000.00									
Replace flooring in foyer area	WX		35,000.00									
Wet dry vac squeegee	WX		775.00									
Replace two hot water pumps	WX		6,800.00									
Lighting upgrade to LED	WX	17,000.00	5,000.00									
Installation of permanent divider wall in music room (if needed for growth)	WX		5,000.00									
Purchase additional classroom furniture (anticipated growth)	WX	5,659.00	5,659.00	5,659.00								
Replace playground pavement (back of building)	WX			22,000.00								
Replace playground equipment (phase 1 and phase 2)	WX			100,000.00	100,000.00							
Carpet replacement - library	WX			8,000.00								
Replace auto scrubber *	WX				12,650.00							
1600 RPM Burnisher	WX					1,465.00						
Clorox fogger	WX					6,750.00						
Replace parking lot - paving	WX					130,000.00						
Soundproof all-purpose room	WX					18,000.00						
Carpet replacement - office	WX							18,000.00				
Carpet extractor	WX							3,125.00				
175 RPM floor machine	WX									1,100.00		1,100.00
Maintenance cost on Phase Protector	WX	775.00		850.00		925.00		1,000.00		1,100.00		1,100.00
Replace two hot water heaters	WX								14,000.00			
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	10,000.00	9,000.00	28,500.00	28,500.00	29,000.00	29,000.00	18,000.00	15,000.00	8,000.00		
Repair or replacement of unit ventilator(s) - 28 total units	WX	10,000.00	8,000.00	20,800.00	20,800.00	21,000.00	21,000.00	17,710.00	12,710.00			
Roof replacement (warranty expires 8-31-2018)	WX				1,500,000.00							
Generator Maintenance	WX		1,000.00		1,100.00		1,200.00		1,325.00		1,325.00	
EDEN HALL UPPER ELEMENTARY												
Replace riding auto scrubber *	EH	22,000.00										
Replace carpet in library - nook area	EH	3,000.00										
Repair/replace section of cafeteria flooring	EH		5,000.00									
Wet dry vac squeegee	EH		775.00									
Clorox fogger	EH		6,500.00									
Reseal curtain wall by bus door exit	EH		3,500.00									
Various classroom/building furniture	EH		4,000.00	4,000.00								
Propane buffer	EH			7,525.00								
Replace tractor (with plow)*	EH			25,000.00								

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Upgrade to LED lighting	EH			20,000.00	20,000.00							
Rubber mulch replacement - playground area	EH			20,000.00	20,000.00							
Paving - back pathway / seal coat	EH				20,000.00							
175 RPM floor machine	EH					850.00						
Replace ductless split systems	EH						24,000.00					
Replace Air Conditioning MDF Unit	EH						4,000.00					
Carpet extractor	EH							3,000.00				
Parking lot (seal/coat)	EH									250,000.00		
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		
Carpet replacement	EH							30,000.00	30,000.00	30,000.00	30,000.00	
Replace hot water tanks	EH		3,800.00	10,700.00	6,750.00	6,800.00						
Repair water booster pumping system	EH		2,100.00		2,200.00		2,300.00		2,400.00			
Roof replacement	EH											2,500,000.00
Maintenance cost on Phase Protector	EH	775.00										
Automatic Temp Control	EH	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		1,430.00		1,575.00		1,725.00		1,900.00			
Elevator Maintenance & Repair	EH	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		
<b>MIDDLE SCHOOL</b>												
Replace carpet scrubber *	MS	2,750.00										
Courtyard site work	MS	21,020.00										
Combine two classrooms	MS	6,320.00										
Replace auditorium seats	MS	110,000.00										
Replace flooring - carpet areas in auditorium	MS	10,000.00										
Replace carpet (phases 1 & 2) - moved from 2017-2018	MS	40,000.00	40,000.00									
Upgrade to LED lighting	MS	20,000.00	25,000.00									
Install glass security wall & replace door in back hallway	MS		32,200.00									
Replace gas burner for heating boiler	MS		24,000.00									
Replace auto scrubber with riding model *	MS		22,000.00									
Replace tractor (with plow)*	MS		27,000.00									
Replace window blinds	MS		7,500.00	7,500.00								
Clorox fogger	MS			6,750.00								
Replace carpet - library	MS			25,000.00								
Replace furniture in library & cost associated with moving materials	MS			75,000.00								
Auditorium door replacement	MS			18,000.00								
Paving - parking lot	MS			110,000.00								
Replace door handles and locks	MS			20,000.00	15,000.00							
Gymnasium door replacement	MS				18,000.00							
Various classroom/building furniture	MS	7,000.00	7,000.00	5,000.00	5,000.00							
Replace boiler water pumps	MS	4,500.00						4,750.00				
Update restrooms by art room	MS				300,000.00							
Replace lighting and sound system (auditorium)	MS					45,000.00						
Propane buffer	MS						8,775.00					
Replace dust collector system in wood shop area	MS						20,000.00					
Plumbing upgrades to shower area	MS						30,000.00					
Abate asbestos floor tile (A, B, C) and replace tile	MS						75,000.00	80,000.00	80,000.00			
Replace lockers (blue)	MS								300,000.00			
Expand guidance suite into computer room	MS									150,000.00		
Carpet extractor	MS									3,275.00		
Covered walkway at bus entrance	MS										50,000.00	
Roof replacement (warranty expires 2023)	MS							2,900,000.00				-
Repair/Replace Unit Ventilators	MS	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		
Repair/Replace Roof Top Units	MS	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	59,430.00
Replace hot water tanks	MS	7,100.00	14,250.00									
Maintenance cost on Phase Protector	MS	775.00		850.00		925.00		1,000.00		1,100.00		
Generator Maintenance	MS		1,000.00		1,100.00		1,200.00		1,325.00		1,325.00	1,325.00
<b>HIGH SCHOOL</b>												
Replace TV studio camera	HS	5,000.00										
Security fencing HS/Stadium area	HS	2,300.00										
Replace tractor (with plow)*	HS	27,000.00										
Book bag storage / shelving	HS	1,500.00										

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Repair curtain wall	HS	3,500.00										
Clorox fogger	HS	6,500.00										
Replace Carpet in Library - Summer 2019	HS	15,000.00										
Replace portion of roof (from area constructed in 2000 - warranty expires 12-1-2015)	HS					1,225,000.00						
Paving - HS main entrance	HS		14,700.00		50,000.00							
Paving - HS / Stadium lot	HS											
Paving - replace parking lot	HS						400,000.00					
Propane buffer	HS		7,200.00									
Marching band uniform replacement	HS		122,000.00									
Repair Boilers	HS		3,685.00									
Various classroom/building furniture	HS		10,000.00	10,000.00	10,000.00	10,000.00	10,000.00					
Replace Chiller A (compressor #2)	HS		29,000.00									
Replace Heating Pumps	HS		2,750.00		3,025.00							
Replace hot water tanks	HS		6,800.00									
Replace steam auto scrubber	HS			15,000.00								
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS			30,000.00								
Planetarium maintenance	HS			7,600.00						8,000.00		
Replace carpet scrubber *	HS			2,550.00								
175 RPM floor machine	HS					850.00						
Convert Lighting to LED	HS					20,000.00		20,000.00				
Replace auto scrubber *	HS							28,345.00				
Repair AHU's	HS	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	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	10,000.00
Repair Air Compressor	HS											
Repair Booster Water System	HS		2,100.00		2,200.00		2,300.00		2,400.00			
Replace Chiller B	HS	17,000.00										
Replace Chiller C			41,880.00									
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	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	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	88,500.00
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	9,975.00	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										
Elevator Maintenance & Repair	HS	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		2,860.00		3,150.00		3,450.00		3,800.00			
Replace Hot Water Boiler & Burner	HS	22,000.00		11,500.00				37,250.00	7,250.00	33,500.00		
OTHER - FACILITIES DEPARTMENT												
Replacement student vans (special ed., field trips, athletics)	F	70,000.00										
Replacement maintenance vehicle(s) *	F		30,000.00							54,000.00	60,000.00	-
Replace sprinkler heads in walk-in coolers & testing	F		22,000.00									
District-wide restroom improvements	F	100,000.00	100,000.00	100,000.00	100,000.00	50,000.00						
District-wide roof repairs	F		200,000.00									
Estimated architect fees for facilities projects	F	26,000.00	25,000.00									
ATHLETICS ( DISTRICT-WIDE)												
Various field maintenance and improvements	AT	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	30,000.00
Improvements to field # 3 (practice areas and seating)	AT	41,800.00										
Install lighting and power systems at field #6 (phase 1 & 2)	AT	192,500.00	192,500.00									
Convert field #6 to synthetic turf (phase 1 & 2)	AT	799,150.00	799,150.00									
Replace scoreboard at Wexford Elementary	AT	7,800.00										
Replace gator	AT	7,000.00										
Purchase turf sweeper / magnet	AT	8,200.00										
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									
Remove bleachers and replace (one side only) - Richland Elementary	AT			70,000.00								
Re-grade baseball outfield (Santacroce)	AT		90,420.00									
Construct restroom / concessions building near field #6	AT			314,600.00								

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
Replace press box - Santacroce	AT			83,050.00								
Replace coating and repaint tennis courts - Richland Elementary	AT			95,700.00								
Replace coating and repaint tennis courts - High School	AT			95,700.00								
Renovate pool restrooms	AT			71,500.00								
Replace floor in girls locker room - pool area	AT			50,000.00								
Convert green gym to two story fitness center	AT			1,100,000.00								
Replace rubber roof surface	AT			45,000.00								
Replace infield pro	AT				7,000.00							
New fencing separating field areas from Richland Elementary	AT				66,000.00							
Replace campus fencing along Meridian and Bakerstown Roads	AT				55,000.00							
Electric pressure washer - HS pool	AT				1,100.00							
Cleaner robot - HS pool	AT				2,675.00							
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							
Replace Power Flame Burner (Stadium)	AT				26,500.00							
Replace roof at stadium (warranty expired in 2016)	AT					75,000.00						
Corridor to visitors bleachers - pool area	AT					44,000.00						
Replace two scoreboards at Middle School	AT					15,000.00						
Refinish gymnasium floor - Eden Hall	AT					15,000.00						
Pave existing Meridian Road parking area (approx. 70 spaces)	AT					165,000.00						
New access driveway to concession building - Santacroce	AT					9,900.00						
Convert baseball field #7 to synthetic turf infield / outfield	AT						1,259,351.50					
New full-size athletic field with 4' high fencing (track demo and drainage)	AT						537,900.00					
Community walking track (6 foot wide asphalt)	AT						63,800.00					
Construct restroom / concessions building at field level - Santacroce	AT							314,600.00				
Construct restroom / concessions building near fields #2 & #3	AT							198,000.00				
Install lighting and power systems at field #7	AT							220,000.00				
Upgrade basketball hoops to electric - Middle School	AT							15,000.00				
Estimated architect fees for athletic projects	AT	59,500.00	95,000.00	100,000.00	91,000.00	75,000.00	111,000.00	44,000.00	30,000.00			
Construct practice field #10	AT								374,550.00			
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	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						
<b>Total Costs per Year ****</b>		<b>2,885,524.00</b>	<b>3,477,675.00</b>	<b>6,131,445.00</b>	<b>4,492,456.00</b>	<b>3,612,172.00</b>	<b>3,350,105.50</b>	<b>4,522,351.00</b>	<b>1,784,625.00</b>	<b>1,200,804.00</b>	<b>630,565.00</b>	<b>3,103,005.00</b>

<b>Total Costs per Year****</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>
<b>Technology</b>	216,400.00	440,000.00	283,000.00	296,000.00	280,000.00	255,000.00	255,000.00	310,000.00	255,000.00	255,000.00	255,000.00
<b>Hance Elementary</b>	154,745.00	65,560.00	1,537,106.00	72,221.00	85,312.00	76,314.00	48,353.00	44,263.00	46,350.00	18,010.00	130,900.00
<b>Richland Elementary</b>	509,683.00	287,713.00	1,346,047.00	57,850.00	16,220.00	60,107.00	23,607.00	38,187.00	18,643.00	19,175.00	18,950.00
<b>Wexford Elementary</b>	110,129.00	86,234.00	185,809.00	1,663,050.00	207,140.00	67,200.00	54,710.00	32,160.00	33,100.00	2,425.00	2,200.00
<b>Eden Hall Upper Elementary</b>	36,275.00	38,130.00	98,250.00	82,100.00	19,225.00	77,665.00	80,314.00	299,271.00	321,817.00	30,000.00	2,500,000.00
<b>Pine-Richland Middle School</b>	301,030.00	277,186.00	347,448.00	427,165.00	131,568.00	224,900.00	3,073,492.00	478,441.00	254,321.00	110,755.00	60,755.00
<b>Pine-Richland High School</b>	159,312.00	298,782.00	138,435.00	129,020.00	1,318,707.00	586,868.00	165,275.00	147,753.00	181,573.00	99,200.00	99,200.00
<b>Other - facilities department</b>	196,000.00	377,000.00	100,000.00	100,000.00	50,000.00	-	-	-	54,000.00	60,000.00	-
<b>Athletics (district-wide)</b>	1,201,950.00	1,607,070.00	2,095,350.00	1,665,050.00	1,504,000.00	2,002,051.50	821,600.00	434,550.00	36,000.00	36,000.00	36,000.00
<b>Total</b>	<b>2,885,524.00</b>	<b>3,477,675.00</b>	<b>6,131,445.00</b>	<b>4,492,456.00</b>	<b>3,612,172.00</b>	<b>3,350,105.50</b>	<b>4,522,351.00</b>	<b>1,784,625.00</b>	<b>1,200,804.00</b>	<b>630,565.00</b>	<b>3,103,005.00</b>

Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	Current										
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>HANCE ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables	\$ 6,500.00	\$ 7,200.00									
Steamer w/Combi Oven		\$ 35,000.00									
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon			\$ 16,500.00								
Dishmachine			\$ 25,000.00								
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables											
Steamer w/Combi Oven			\$ 35,000.00								
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon			\$ 16,500.00								
Dishmachine		\$ 25,000.00									
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables											
Steamer w/Combi Oven						\$ 35,000.00					
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon				\$ 16,500.00							
Dishmachine	\$ 25,000.00										
<b>EDEN HALL FOOD SERVICE</b>											
Combi Replacment					\$ 50,000.00						
Oven Replacement					\$ 12,000.00			\$ 12,000.00			
Cafeteria Tables (6each)			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00				
Dishmachine							\$ 45,000.00				
<b>MIDDLE SCHOOL FOOD SERVICE</b>											
Oven Replacement											
CombiOven (replace steamers)											
Dishmachine											
Serving Unit Replacement											
Kettle, Countertop											
Line Renovation/update- per PDE, this project must be funded by the general fund											
<b>HIGH SCHOOL FOOD SERVICE</b>											
Oven Replacement	\$ 12,000.00	\$ 12,000.00		\$ 12,000.00							
Combi Replacements	\$ 45,000.00			\$ 50,000.00							
Range Replacement			\$ 12,000.00								
Floor scrubber for food court											
Cafeteria Tables (6 tables)						\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			
Dishmachine						\$ 45,000.00					
Walk IN Cooler Upgrade (inkitchen)					\$ 35,000.00						
<b>Central Food Service Office</b>											
New Computer Upgrades							\$ 15,000.00				
<b>TOTAL</b>	<b>\$ 88,500.00</b>	<b>\$ 79,200.00</b>	<b>\$ 120,000.00</b>	<b>\$ 138,500.00</b>	<b>\$ 112,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ 90,000.00</b>	<b>\$ 27,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**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								
MP = Major Project; QW = Quick Win; FI = Fill In																				
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																
<b>TOTAL</b>				<b>\$1,020,800.00</b>																
Convert Field #6 to synthetic turf (Phase 1)	HS/MS	MP	\$1,598,300.00	\$799,150.00																
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00	\$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																
<b>TOTAL</b>				<b>\$1,109,450.00</b>																
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	\$799,150.00																
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00	\$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																
<b>TOTAL</b>				<b>\$1,612,070.00</b>																
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																
<b>TOTAL</b>				<b>\$1,769,850.00</b>																
New Fencing separating field areas from Elementary School	RES	QW	\$66,000.00	\$66,000.00																
Replace campus fencing along Meridian and Bakerstown Roads	RES	QW	\$55,000.00	\$55,000.00																
Renovate Men and Women Locker Rooms (adjacent to main gym)	HS	QW	\$110,000.00	\$110,000.00																
Renovate Main Gym to accommodate 1500 seats	HS	MP	\$2,062,500.00	\$1,031,250.00																
Renovate Fitness Area into Gym Storage / Officials / Team Rooms	HS	MP	\$239,800.00	\$239,800.00																
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00	\$30,000.00																
Miscellaneous Projects	ALL	QW	\$30,000.00	\$30,000.00																
<b>TOTAL</b>				<b>\$1,562,050.00</b>																
Pave Existing Meridian Road parking area (approx. 70 spaces)	RES	QW	\$165,000.00	\$165,000.00																
New access driveway to Concession building	RES	FI	\$9,900.00	\$9,900.00																
Renovate Main Gym to accommodate 1500 seats	HS	MP	\$2,062,500.00	\$1,031,250.00																
Corridor to visitors bleachers in Pool	HS	QW	\$44,000.00	\$44,000.00																
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00	\$30,000.00																
Miscellaneous Projects	ALL	QW	\$30,000.00	\$30,000.00																
<b>TOTAL</b>				<b>\$1,310,150.00</b>																
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																
<b>TOTAL</b>				<b>\$1,921,051.50</b>																
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																
<b>TOTAL</b>				<b>\$792,600.00</b>																
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																
<b>TOTAL</b>				<b>\$434,550.00</b>																
<b>Each Year Total</b>				<b>\$1,020,800.00</b>	<b>\$1,109,450.00</b>	<b>\$1,612,070.00</b>	<b>\$1,769,850.00</b>	<b>\$1,562,050.00</b>	<b>\$1,310,150.00</b>	<b>\$1,921,051.50</b>	<b>\$792,600.00</b>	<b>\$434,550.00</b>								

**ATHLETIC CAPITAL FUNDING PLAN**

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

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

**2019-2020 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for July 1, 2019	Rate	<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County dated January 13, 2019		1,050,672,251	2,007,987,595	3,058,659,846
Less: Estimated homestead exclusion (state property tax reduction)		(31,189,728)	(32,350,452)	(63,540,180)
Adjustment for construction and growth (January 2019 - June 2019)	0.09%	945,605		945,605
Adjustment for construction and growth (January 2019 - June 2019)	0.66%		13,252,718	13,252,718
Projected assessed value of taxable properties		1,020,428,128	1,988,889,861	3,009,317,989
<b>Assumed 2019-2020 millage rate</b>	<b>0.0195867</b>			
Net tax levy		19,986,820	38,955,789	58,942,609
Estimated delinquent percentage	1.32% 98.00%	(264,226)	(514,996)	(779,221)
Estimated discounts	88% 2.0%	(351,768)	(685,622)	(1,037,390)
Estimated penalties	1.60% 10.0%	31,979	62,329	94,308
Total Real Estate Taxes Budgeted		19,402,805	37,817,501	57,220,306
		est. value of 1 mill (net collection rate)=		2,900,983
		PDE base index =		2.30%
		Exceptions =		-
		Millage equivalent (for exceptions)=		-
		possible millage increase up to index		0.4504941
		Millage rate (assuming increase to index)		20.0372
		possible millage increase up to index & including exceptions		0.4505
		Millage rate (assuming increase to adjusted index & exceptions)		20.0372
		Est. revenue from max millage increase w/exceptions		1,306,875.52
		Est. revenue from tax increase to index		1,306,875.52

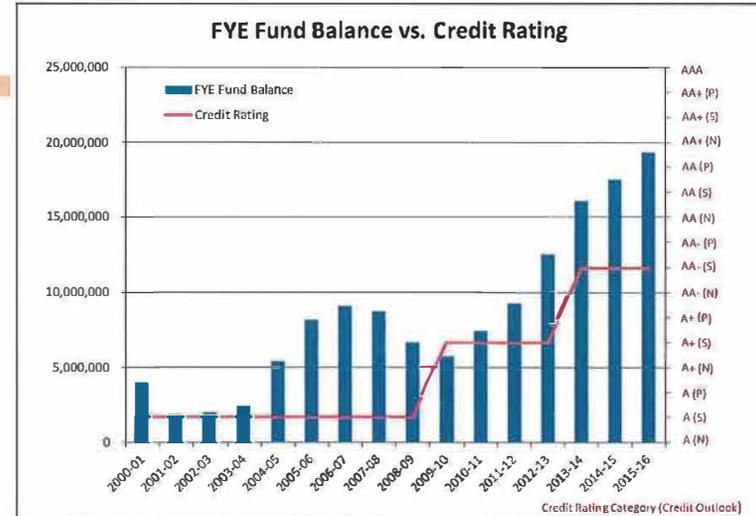
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### 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, 2017:

Nonspendable - prepaid expense	674,876.63	<u>Notes:</u> 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, 2016	21,378,331.97		

Total budgeted expenditures - excluding other financing uses for 2017-2018	81,055,368.00		
8% of total budgeted expenditures & other financing uses	6,484,429.44		8.0%

General Fund as of June 30, 2018:

Nonspendable - prepaid expense	685,349.02	<u>Notes:</u> represents July 2018 healthcare premiums paid in June 2018	
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	9,743,166.24	added \$3,430,425.30 at June 30, 2018	
Assigned for 2018-2019 budget	-	budgeted reduction in fund balance for capital improvements	
Assigned for athletic account	17,645.67	cash balance of athletic account as of June 30, 2018	
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	6,484,429.44	8% of 17-18 budgeted expenditures (excl. interfund transfers and other financing us	
Total fund balance as of June 30, 2018	24,971,632.00		

Increase from 2017-2018 fiscal year      3,593,300.03

	2017-2018 Adjusted Budget	2017-2018 Actual	(negative) positive variance	% of budget
<b>Revenues:</b>				
6000 Local sources	66,250,270	67,350,933	1,100,663	1.7% ✖
7000 State sources	17,437,965	17,764,924	326,959	1.9% ✖
8000 Federal sources	391,169	431,647	40,478	10.3% ✖
<b>Total revenues</b>	<b>84,079,404</b>	<b>85,547,504</b>		
<b>Expenditures:</b>				
1100 General education	35,648,048	34,491,283	1,156,765	3.2% ✖
1200 Special education	10,898,806	10,503,289	395,517	3.6% ✖
1300 Vocational instruction	578,861	568,465	10,396	1.8% ✖
1400 Other instructional programs	63,235	73,249	(10,013)	-15.8% ✖
1500 Nonpublic school programs - (Federal Title grants)	1,456	11,702	(10,246)	100.0% ✖
2100 Pupil personnel	2,755,708	2,721,953	33,755	1.2% ✖
2200 Instructional staff	1,569,044	1,360,638	208,406	13.3% <b>A</b>
2300 Administration	4,318,013	4,233,884	84,129	1.9% ✖
2400 Health services	931,804	892,472	39,332	4.2% ✖
2500 Business services	1,013,897	995,700	18,197	1.8% ✖
2600 Operation of plant & maintenance	5,539,188	5,334,599	204,589	3.7% ✖
2700 Student transportation	4,963,246	5,060,465	(97,218)	-2.0% ✖
2800 Central services	1,933,451	1,742,559	190,892	9.9% ✖
2900 Other support services	80,023	80,022	1	0.0% ✖
3200 Student activities & athletics (+athletic officials)	1,810,171	1,923,893	(113,722)	-6.3% ✖
3300 Community services	74,200	74,200	-	0.0% ✖
4000 Capital outlay	4,636	4,636	0	0.0% ✖
5110 Debt service	8,989,080	9,054,975	(65,895)	-0.7% ✖
<b>Total expenditures</b>	<b>81,172,867</b>	<b>79,127,982</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,906,537</b>	<b>6,419,522</b>		
<b>Other financing sources (uses):</b>				
Sale of fixed assets	-	5,931	(5,931)	100.0% ✖
Interfund transfers out	(2,392,142)	(2,644,576)	252,434	100.0% <b>B</b>
Budgetary reserve	(250,000)	-	(250,000)	100.0% <b>B</b>
5130 Refund - prior year receipts (real estate tax refunds)	(264,395)	(187,579)	(76,816)	29.1% <b>C</b>
<b>Total other financing sources (uses)</b>	<b>(2,906,537)</b>	<b>(2,826,224)</b>		
<b>Net change in fund balance</b>	<b>0</b>	<b>3,593,298</b>		
<b>Fund balance - June 30, 2017</b>		<b>21,378,333</b>		
<b>Fund balance - June 30, 2018</b>		<b>24,971,631</b>		

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

Variance Descriptions

<b>A</b>	Consumable supplies and assessment materials were approximately \$20,000 less than anticipated for the special education office. Some of these costs were included in function 1200; however the overall cost was less than included in the budget. In addition, one librarian position was split and partially prorated to the general instruction function 1110. The full amount of this position was originally budgeted in 2250 library services.
<b>B</b>	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. In June 2018, the school board approved a motion to transfer an additional \$250,000 to the capital reserve fund for the amount of unused budgetary reserve.
<b>C</b>	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>
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
2019*	2,354	2,234	4,588

\*As of October 2, 2018

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2020	2,436	2,250	4,686

## Act 1 Timeline for 2019-2020 Budget Process – KKAL Version

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

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

Date/Deadline	Description	Law Section
Now	<b>School district</b> begin development of 2019-2020 <b>Proposed Preliminary Budget</b> . 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, 2018 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin 2019-2020 permitted tax increase base index.	Section 333(I)
September 30, 2018 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
<p style="text-align: center;"><b>----- MAJOR STEP #1 -----</b></p> November/December 2018 <i>(If school district will adopt <b>Accelerated Budget Opt Out Resolution</b>, this step does not apply)</i>	<b>School district</b> adopt <b><i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i></b> – Documents #4, #5, and #5A. [ <b>Note:</b> Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKAL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b> ] <b>N/A if opt out.</b>	
<b>December 15, 2018 – tax certification deadline</b> <i>(annual deadline)</i>	<b>School district</b> (that imposed earned income tax in 2017 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2017 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

<p>December 31, 2018 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p><b>Department of Education</b> deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v) (special education).</p>	<p>Section 333(j)(4)</p>
<p>December 30, 2018 – <b>homestead notice</b> <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p><b>School district</b> deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>December 2018/January 2019</p>	<p><b>School districts</b> should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p style="text-align: center;"><b>----- MAJOR STEP #2 -----</b></p> <p><b>January 31, 2019 – preliminary budget public display or opt out</b> <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p><b>School district</b> deadline to <b>either</b>: (1) make 2019-2020 <b>Proposed Preliminary Budget</b> on form PDE-2028 available for public inspection (public display); <b>or</b> (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (<b>Accelerated Budget Opt Out Resolution</b> – Document #6).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>February 5, 2019 <i>(and within 5 days after opt out resolution adoption)</i></p>	<p><b>School district</b> deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases (<b>Real Estate Tax Rate Report</b> – Document #10).</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, skip to Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 10, 2019 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt 2019-2020 Preliminary Budget (<b>Preliminary Budget Notice</b> – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. <b>N/A if opt out.</b></p>	<p>Section 311(c)</p>
<p>February 15, 2019 <i>(and within 10 days after PDE receipt of opt out resolution)</i></p>	<p><b>Department of Education</b> deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p>February 15, 2018 to 2022 – <b>elected or municipality appointed tax collector qualification</b> (law does not state a deadline for this item; KKAL suggests February 15)</p>	<p>In the <u>first year of service</u> 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 <b>school district should receive</b> copies of:</p> <ol style="list-style-type: none"> <li>(1) DCED Qualified Tax Collector Certificate;</li> <li>(2) Criminal history background information report;</li> <li>(3) Bond in proper form;</li> <li>(4) Evidence of appointment of deputy in compliance with applicable rules.</li> </ol>	
<p>February 15, 2021 – <b>elected tax collector compensation</b> (<i>deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2021</i>)</p>	<p><b>School districts</b> that collect real estate taxes directly, and also those with elected tax collectors, should complete data collection and analysis to establish official elected tax collector compensation rate. February 15, 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 style="text-align: center;"><b>----- MAJOR STEP #3 -----</b></p> <p><b>February 20, 2019 – Preliminary Budget</b> (<i>90 days prior to primary election</i>) (<i>n/a if opt out</i>)</p>	<p><b>School district</b> deadline to adopt <b>Preliminary Budget</b> on form PDE-2028 unless opt out resolution was adopted (<b>Resolution Approving Preliminary Budget and Authorizing [Referendum Exception and] Final Budget Notice</b> – Documents #7, #8, and #9). If school district does not intend adoption of a Proposed Final Budget, school board president sign and send to PDE <b>Certification of Use of PDE-2028</b> – Document #14. [<b>Note:</b> We understand PDE has directed that this document be filed online in the Consolidated Financial Reporting System (CFRS).] (See also May 31, and discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b>) <b>N/A if opt out.</b></p>	<p>Section 311(a)</p>
<p>February 25, 2019 (<i>85 days prior to primary election</i>) (<i>n/a if opt out</i>)</p>	<p><b>School district</b> deadline to submit to PDE Preliminary Budget and related proposed tax rate increases (<b>PDE-2028</b>, including <b>Real Estate Tax Rate Report</b> – Document #10). <b>N/A if opt out.</b></p>	<p>Section 333(e)</p>
<p>February 28, 2019 (<i>and at least 1 week prior to filing referendum exception request</i>) (<i>n/a if opt out</i>)</p>	<p><b>School district</b> deadline to publish and post on district website notice of intent to apply to PDE for referendum exceptions (<b>Act 1 Referendum Exception Notice</b> – Document #5A or #8). <b>N/A if opt out.</b></p>	<p>Section 333(j)(2)</p>
<p><b>March 1, 2019 – Homestead Application</b> (<i>annual deadline</i>)</p>	<p><b>Homeowner</b> deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 30, 2018.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 7, 2019 (<i>75 days prior to primary election</i>) (<i>n/a if opt out</i>)</p>	<p><b>Department of Education</b> deadline to notify school districts (that did not adopt an opt out resolution and therefore submitted a Preliminary Budget to PDE) whether the proposed tax rates are equal to or less than index. <b>N/A if opt out.</b></p>	<p>Section 333(e)</p>
<p><b>March 7, 2019 – file referendum exception request</b> (<i>75 days prior to primary election</i>) (<i>n/a if opt out</i>)</p>	<p><b>School district</b> deadline to request approval from PDE for referendum exceptions (<b>Referendum Exception Application</b> – Document #11). <b>N/A if opt out.</b></p>	<p>Section 333(j)</p>

<p>March 22, 2019 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to PDE. 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.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(3)</p>
<p>March 27, 2019 <i>(55 days prior to primary election) (n/a if opt out)</i></p>	<p><b>Department of Education</b> deadline to rule on school district request for referendum exception. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(i)</p>
<p>April 1, 2019 <i>(50 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline, if PDE 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. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2019 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2019 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p>May/June of 2019</p>	<p><b>School district</b> consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category transfers, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. [<b>Note:</b> As to timing for budget 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 fiscal year end. As to timing for fund balance designation, this may occur at any time, but is often done before the fiscal year end in connection with budget adoption, or after the fiscal year end in connection with financial statement preparation and audit.]</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>
<p><b>May 1, 2019 – slot money notice</b> <i>(annual deadline)</i></p>	<p><b>Department of Education</b> notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p><b>May 1, 2019 – county homestead report</b> <i>(annual deadline)</i></p>	<p><b>County assessment office</b> provides each school district a <b>certified</b> report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>

<p style="text-align: center;"><b>----- KEY DATE -----</b></p> <p><b>May 21, 2019 – primary election</b> <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p><b>Primary election.</b> If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also March 22 and April 1). <b>N/A if opt out.</b></p>	<p>Section 333(c)(4)</p>
<p><b>May regular school board meeting</b></p>	<p><b>School district</b> appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (<b>Direct Tax Collection Tax Collector Appointment Resolution</b> and <b>Direct Tax Collection Acceptance of Appointment as Tax Collector</b> – Documents #12 and #12A) – if school district collects directly rather than through elected tax collector. <b>School district</b> approve any tax collection procedure changes. <b>School district</b> adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)</p>	<p>Section 683 (School Code)</p>
<p>May 30, 2019 <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><b>School district</b> 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, 2019 <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><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (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). [<b>Note:</b> 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 style="text-align: center;"><b>----- MAJOR STEP #4 -----</b></p> <p><b>May 31, 2019 – Proposed Final Budget</b> <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><b>School district</b> deadline to adopt <b>Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising</b> – Documents #13 and #9) – and to submit to PDE <b>Certification of Use of PDE-2028</b> – Document #14. [<b>Notes:</b> (1) We understand PDE has directed that the certification of use be filed online in the CFRS. (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 <b>Required Budget Votes and Related Steps.</b>]</p>	<p>Section 687(a)(1) (School Code)</p>

<p>June 4, 2019 <i>(and within 5 days after slot money rejection resolution adoption)</i></p>	<p><b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 30 and July 30)</p>	<p>Section 903(b)</p>
<p>June 10, 2019 – <b>budget public display</b> <i>(and at least 20 days prior to final budget adoption)</i></p>	<p><b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).</p>	<p>Section 312(c); School Code Section 687(a)(2)(i)</p>
<p>June 20, 2019 <i>(and at least 10 days prior to final budget adoption)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt Final Budget (<b>Final Budget Notice</b> – Document #9).</p>	<p>Section 312(c)</p>
<p style="text-align: center;"><b>----- MAJOR STEP #5 -----</b></p> <p><b>June 30, 2019 – Final Budget</b> <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2018-2019 fiscal year)</i></p>	<p><b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 (<b>Final Budget for General Fund Approval Resolution</b> – Document #15).</p>	<p>Section 312(a)</p>
<p><b>June 30, 2019 – homestead exclusion</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion (<b>Homestead and Farmstead Exclusion Resolution</b> – Document #16).</p>	<p>Sections 321(d), 342, 505(a)(4)</p>
<p><b>June 30, 2019 – tax levy</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to adopt <b>Annual Tax Levy Resolution</b> – 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 <b>preceding year</b> (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of <b>Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate</b>, followed by <b>Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate</b>. The two-vote procedure is now optional for school districts.)</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, 2019 – <b>tax bills</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to furnish tax collector with tax duplicate/<b>Tax Bills</b> – Document #18. [<b>Note:</b> Tax bills should be dated July 1 and mailed on or before July 1.]</p>	
<p>July 15, 2019 <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)</p>	<p>71 P.S. § 965</p>

<p>July 15, 2019 <i>(annual deadline – and within 15 days after final budget adoption)</i></p>	<p><b>School district</b> deadline to submit Final Budget to PDE on form PDE-2028. In order to show compliance with School Code § 688 eight percent (8%) general fund balance limit, also file <b>Certification of Estimated Ending Fund Balance from 2018-2019 General Fund Budget</b>. [<b>Note:</b> We understand PDE has directed to file online in the CFRS.] In addition, if referendum exceptions were approved, must file <b>Certification of Utilization of Referendum Exceptions – Document #19</b>.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>July 30, 2019 <i>(and within 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></p>	<p><b>Department of Education</b> deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 30 and June 4)</p>	<p>Section 904(b)</p>
<p>August 22, 2019 <i>(fourth Thursday in August)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 24, 2019 <i>(fourth Thursday in October)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>November 1, 2019</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district or tax collector</b> send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 5, 2019 <i>(first Tuesday after first Monday in November)</i></p>	<p><b>General election.</b> For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2019-2020. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 30, June 4, and July 30)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2019 <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). [<b>Note:</b> 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 2019-2020

## 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 Kirk

(724)625-7773

Extn :6303

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

dkirk@pinerichland.org

\_\_\_\_\_  
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2019-2020 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 2019-2020 (compared to 2018-2019)?

Yes

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$91499535
Ending Unassigned Fund Balance	\$6484428
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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, 2019

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pine-Richland SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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 throughout the fiscal year. Expenditures are not made from this account but rather transferred for specific 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 increase 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 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 the 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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	685,349
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	17,609,383
0850 Unassigned Fund Balance	6,484,427
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$24,286,281</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,220,300
7000 Revenue from State Sources	19,303,883
8000 Revenue from Federal Sources	705,964
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$91,230,147</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$115,516,428</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	57,220,306
6112 Interim Real Estate Taxes	1,244,840
6113 Public Utility Realty Taxes	66,775
6120 Current Per Capita Taxes, Section 679	78,008
6140 Current Act 511 Taxes - Flat Rate Assessments	78,008
6150 Current Act 511 Taxes - Proportional Assessments	8,617,084
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,849,965
6500 Earnings on Investments	415,000
6700 Revenues from LEA Activities	206,380
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,848
6910 Rentals	202,666
6920 Contributions and Donations from Private Sources	9,500
6990 Refunds and Other Miscellaneous Revenue	490,920
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$71,220,300</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	5,379,831
7271 Special Education funds for School-Aged Pupils	1,787,912
7311 Pupil Transportation Subsidy	1,614,900
7312 Nonpublic and Charter School Pupil Transportation Subsidy	197,455
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,152,777
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7505 Ready to Learn Block Grant	418,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,244,542
7810 State Share of Social Security and Medicare Taxes	1,332,794
7820 State Share of Retirement Contributions	6,090,997
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,303,883</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	141,527
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,761
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	856
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	480,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,820
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$705,964</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>91,230,147</b>
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Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$57,220,306
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$57,220,306
Approx. Tax Levy for Tax Rate Calculation:	\$58,942,609

Allegheny

Total

2018-19 Data		
a. Assessed Value	\$2,983,092,341	\$2,983,092,341
b. Real Estate Mills	19.5867	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,694,962,402	\$2,694,962,402
d. Assessed Value	\$3,009,317,989	\$3,009,317,989
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$58,428,935	\$58,428,935
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$58,428,935	\$58,428,935
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.07800%	97.07800%
k. Tax Levy Needed	\$58,942,609	\$58,942,609
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>19.5867</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,942,609	\$58,942,609
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,942,609
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	59	\$57,220,306
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$57,220,306
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$57,220,306</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$58,942,609</b>

	Allegheny	Total
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.0371	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$60,298,005	\$60,298,005
<b>IV.</b> 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		\$248,250

Act 1 Index (current): 2.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$57,220,306</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$0</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$57,220,306</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$58,942,609</b>

<b>Allegheny</b>	<b>Total</b>
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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
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$0</b>

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	3,009,317,989	19.5867	58,942,609			97.07800%	
<b>Totals:</b>	<b>3,009,317,989</b>		<b>58,942,609</b>	<b>0 =</b>	<b>58,942,609 X</b>	<b>97.07800%</b>	<b>= 57,220,306</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		78,008
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	78,008
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 78,008 78,008**

	<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%	7,392,804	7,392,804
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,224,280	1,224,280
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 8,617,084 8,617,084**

**Total Act 511, Current Taxes 8,695,092**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,694,962,402 X</b>	<b>12</b>	<b>32,339,549</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	2.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,795,974
1200 Special Programs - Elementary / Secondary	12,022,108
1300 Vocational Education	712,172
1400 Other Instructional Programs - Elementary / Secondary	45,396
1500 Nonpublic School Programs	13,500
<b>Total Instruction</b>	<b>\$51,589,150</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,998,352
2200 Support Services - Instructional Staff	1,584,648
2300 Support Services - Administration	4,616,840
2400 Support Services - Pupil Health	899,854
2500 Support Services - Business	993,682
2600 Operation and Maintenance of Plant Services	5,676,080
2700 Student Transportation Services	5,433,640
2800 Support Services - Central	2,175,051
2900 Other Support Services	82,000
<b>Total Support Services</b>	<b>\$24,460,147</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,195,162
3300 Community Services	83,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,278,662</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,443,901
5200 Interfund Transfers - Out	3,477,675
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,171,576</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$91,499,535</b>

2019-2020 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

Printed 4/4/2019 1:00:52 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,125,708
200 Personnel Services - Employee Benefits	13,916,263
300 Purchased Professional and Technical Services	802,852
400 Purchased Property Services	23,990
500 Other Purchased Services	556,225
600 Supplies	1,339,264
800 Other Objects	31,672
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,795,974</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,458,425
200 Personnel Services - Employee Benefits	3,505,343
300 Purchased Professional and Technical Services	1,636,500
400 Purchased Property Services	300
500 Other Purchased Services	2,359,563
600 Supplies	57,058
800 Other Objects	4,919
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,022,108</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	712,172
<b>Total Vocational Education</b>	<b>\$712,172</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,240
200 Personnel Services - Employee Benefits	6,156
800 Other Objects	25,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,396</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,500
<b>Total Nonpublic School Programs</b>	<b>\$13,500</b>
<b>Total Instruction</b>	<b>\$51,589,150</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,592,980
200 Personnel Services - Employee Benefits	1,069,940
300 Purchased Professional and Technical Services	149,200
400 Purchased Property Services	400
500 Other Purchased Services	6,200
600 Supplies	150,627
800 Other Objects	29,005
<b>Total Support Services - Students</b>	<b>\$2,998,352</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	784,401

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	547,422
300 Purchased Professional and Technical Services	39,955
400 Purchased Property Services	7,700
500 Other Purchased Services	12,700
600 Supplies	175,905
700 Property	15,000
800 Other Objects	1,565
<b>Total Support Services - Instructional Staff</b>	<b>\$1,584,648</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,285,346
200 Personnel Services - Employee Benefits	1,450,538
300 Purchased Professional and Technical Services	590,287
400 Purchased Property Services	8,950
500 Other Purchased Services	84,156
600 Supplies	80,545
700 Property	7,000
800 Other Objects	110,018
<b>Total Support Services - Administration</b>	<b>\$4,616,840</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	485,795
200 Personnel Services - Employee Benefits	311,829
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	1,250
500 Other Purchased Services	400
600 Supplies	31,980
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$899,854</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	308,821
200 Personnel Services - Employee Benefits	191,293
300 Purchased Professional and Technical Services	22,800
400 Purchased Property Services	323,696
500 Other Purchased Services	28,500
600 Supplies	100,364
800 Other Objects	18,208
<b>Total Support Services - Business</b>	<b>\$993,682</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,865,960
200 Personnel Services - Employee Benefits	1,488,607
300 Purchased Professional and Technical Services	61,510
400 Purchased Property Services	457,572
500 Other Purchased Services	201,953
600 Supplies	1,549,778
700 Property	50,000
800 Other Objects	700

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,676,080</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	47,100
200 Personnel Services - Employee Benefits	27,611
300 Purchased Professional and Technical Services	180,364
500 Other Purchased Services	5,160,785
600 Supplies	7,780
800 Other Objects	10,000
<b>Total Student Transportation Services</b>	<b>\$5,433,640</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	537,989
200 Personnel Services - Employee Benefits	354,400
300 Purchased Professional and Technical Services	410,968
400 Purchased Property Services	20,184
500 Other Purchased Services	95,356
600 Supplies	754,304
800 Other Objects	1,850
<b>Total Support Services - Central</b>	<b>\$2,175,051</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	82,000
<b>Total Other Support Services</b>	<b>\$82,000</b>
<b>Total Support Services</b>	<b>\$24,460,147</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,019,201
200 Personnel Services - Employee Benefits	497,722
300 Purchased Professional and Technical Services	147,800
400 Purchased Property Services	67,644
500 Other Purchased Services	177,125
600 Supplies	188,765
700 Property	42,000
800 Other Objects	54,905
<b>Total Student Activities</b>	<b>\$2,195,162</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	83,500
<b>Total Community Services</b>	<b>\$83,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,278,662</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	4,138,901
900 Other Uses of Funds	5,305,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,443,901</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,477,675
<b>Total Interfund Transfers - Out</b>	<b>\$3,477,675</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,171,576</b>
<b>TOTAL EXPENDITURES</b>	<b>\$91,499,535</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	30,332,645	27,400,520
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	3,697,000	4,156,000
Other Capital Projects Fund	3,861,700	3,770,521
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,544	151,788
Child Care Operations Fund		
Other Enterprise Funds	19,800	18,700
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$38,041,689</b>	<b>\$35,497,529</b>

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 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

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$38,041,689** **\$35,497,529**

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 Projection**

**General Fund**

0510 Bonds Payable	115,967,619	110,662,619
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	992,651	1,005,089
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	236,900	168,500
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$117,197,170</b>	<b>\$111,836,208</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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****06/30/2019 Estimate****06/30/2020 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**

73

**Long-Term Indebtedness**

**06/30/2019 Estimate**

**06/30/2020 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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$117,197,170</b>	<b>\$111,836,208</b>

**Short-Term Payables**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	9,465,322	9,120,300
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	468,022	229,744
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	134,700	146,954
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		
<b>Total Short-Term Payables</b>	<b>\$10,068,044</b>	<b>\$9,496,998</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$127,265,214</b>	<b>\$121,333,206</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	685,349
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	17,339,994
0850 Unassigned Fund Balance	6,484,428
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$24,016,893</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$24,952,242</b>