

2019-2020

Final  
General Operating Fund  
Budget



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

For June 3, 2019 School Board Planning Meeting

2019-2020

## 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 Final General Fund Budget includes total expenditures of \$91,457,895 and total revenues of \$91,457,895 with no utilization of assigned fund balance. 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. In 2019-2020, this will provide \$179.53 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
  - Preliminary estimates for basic education instructional subsidy reflect an increase for the District of \$605,653 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 decrease of \$272,056 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 \$7,401,690 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  
Final General Operating Fund Budget  
Expenditures

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Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 63.83% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

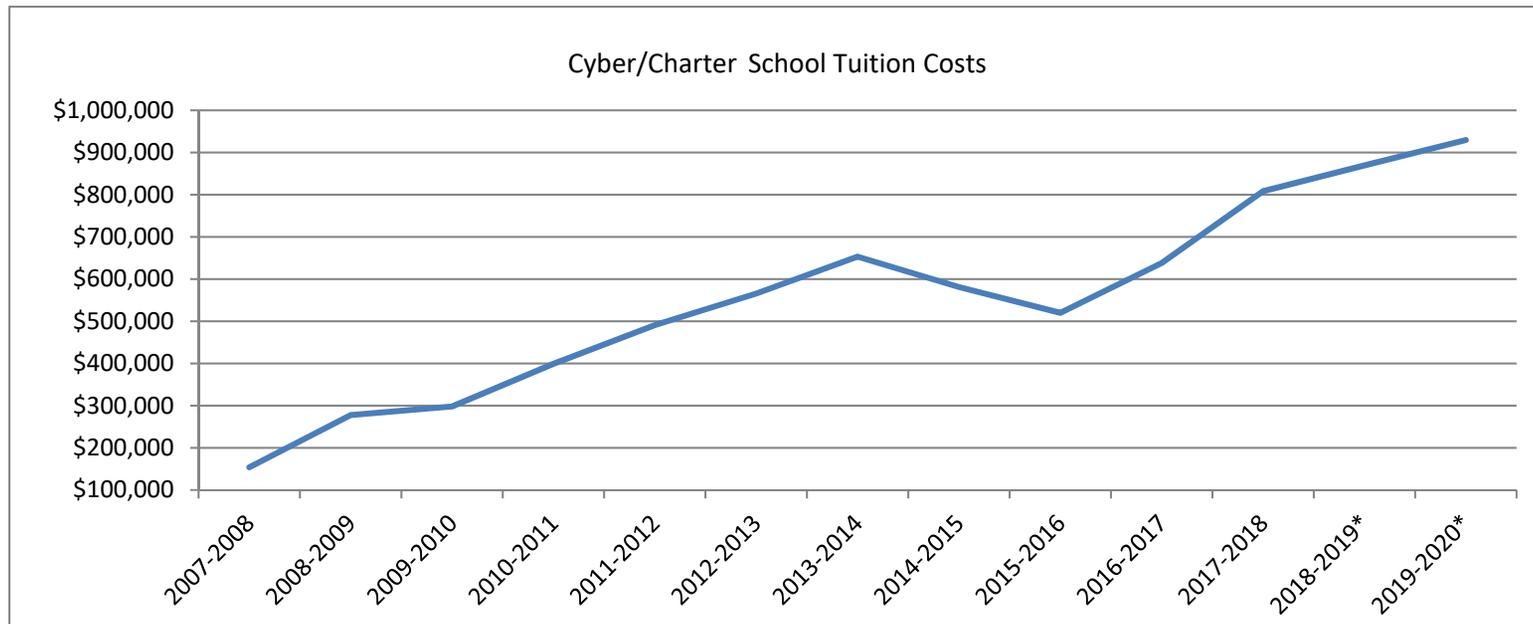
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 34.29% of salary cost from 33.43% in 2018-2019. This will result in increased expenditures to the District for next year's budget of \$777,257 (or \$345,097 in increased costs to the 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 \$48,895 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 increase by approximately \$64,000 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.



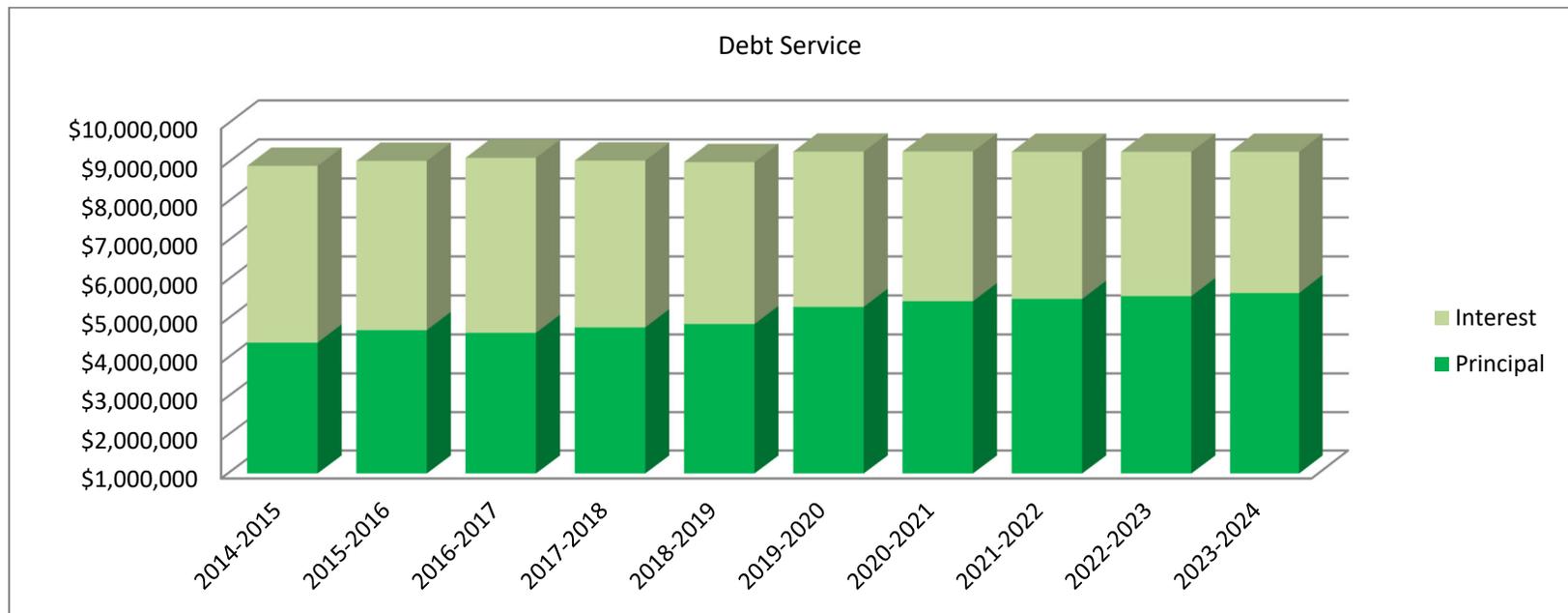
**\*Budgeted figures are included in the chart above for 2018-2019 and 2019-2020. All other amounts are based on actual.**

### 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 \$3,989,771. 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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SUMMARY LIST OF 2019-2020 BUDGET CHANGES

| Description   | Function    | Object        | Amount      | Totals                   | April 8,2019          | June 3,2019   |
|---|-------------|---------------|-------------|--------------------------|-----------------------|---------------|
|   |             |               |             |                          | Proposed Final Budget | Final Budget  |
| <b>EXPENDITURE CHANGES:</b>   |             |               |             |                          |                       |               |
| <i>Personnel:</i>   |             |               |             |                          |                       |               |
| Net change to personnel salary / wage cost - as of June 2019  | various     | 100-299's     | (\$340,531) |                          |                       |               |
| Decrease in allocation for workers' compensation insurance  | various     |               | (\$92,594)  |                          |                       |               |
| Decrease in estimate for retirement incentive   | 1110        | 282           | (\$80,000)  |                          |                       |               |
| <i>Operating:</i>   |             |               |             |                          |                       |               |
| Consolidated professional development costs from individual departments to district-wide account codes (2271, 2272, 2834, 2836 in accordance with PDE Chart of Accounts | various     | 324, 360, 580 | (\$2,000)   |                          |                       |               |
| Reduction in allocation for Final A.W. Beattie Career Center 2019-2020 budget   | 1390        | 564           | (\$38,337)  |                          |                       |               |
| Eliminate allocation for performance bond - student transportation agreement  | 2720        | 810           | (\$10,000)  |                          |                       |               |
| Reduction in allocation for Allegheny Intermediate Unit 2019-2020 program of services budget  | 2910        | 595           | (\$608)     |                          |                       |               |
| Reduction in estimate for cyber liability insurance   | 2818        | 529           | (\$5,384)   |                          |                       |               |
| Adjustment to allocations in building budgets to reflect actual cost of paper bids  | 1110        | 610           | (\$6,362)   |                          |                       |               |
| Increase in allocation for Educators Legal Liability insurance  | 2839        | 525           | \$555       |                          |                       |               |
| Decrease in allocation for vehicle insurance  | 2650        | 522           | (\$105)     |                          |                       |               |
| Increase in allocation for general liability / umbrella premium   | 2620        | 523           | \$2,631     |                          |                       |               |
| Increase in allocation for athletic uniforms - Middle School boys' soccer   | 3250        | 610           | \$4,000     |                          |                       |               |
| Increase in allocation for security services at athletic events   | 3250        | 350           | \$15,000    |                          |                       |               |
| <i>Debt Service :</i>   |             |               |             |                          |                       |               |
| <i>Capital Funding Plan:</i>  |             |               |             |                          |                       |               |
| Decrease in allocation for clock system replacement at Pine-Richland Middle School (board approved May 2019)  | 5230        | 930           | (\$4,326)   |                          |                       |               |
| Added allocation for furniture needed in athletic office and visitors' side stadium building  | 5230        | 930           | \$6,848     |                          |                       |               |
| Added estimate to paint gymnasium at Pine-Richland High School  | 5230        | 930           | \$8,000     |                          |                       |               |
| Added allocation to sand and refinish gymnasium floor at Pine-Richland High School  | 5230        | 930           | \$25,000    |                          |                       |               |
| Added allocation to install at walking path at Hance Elementary (summer 2020)   | 5230        | 930           | \$30,000    |                          |                       |               |
| Increase in allocation for improvements to varsity softball field   | 5230        | 930           | \$40,000    |                          |                       |               |
| Increase in allocation for replacement floor in foyer area - Wexford Elementary   | 5230        | 930           | \$11,300    |                          |                       |               |
| Moved construction of restroom / concessions building near field #6 up to 2019-2020   | 5230        | 930           | \$314,600   |                          |                       |               |
| Increase in allocation for construction of field #6 and replacement of stadium turf   | 5230        | 930           | \$80,674    |                          |                       |               |
| <b>TOTAL EXPENDITURE CHANGES</b>  |             |               |             | <b>(\$41,639)</b>        | 91,499,534.77         | 91,457,895.87 |
| <b>REVENUE CHANGES:</b>   |             |               |             |                          |                       |               |
| Adjustment in state share of social security and employer retirement contributions  | R7810/R7820 |               | (\$22,096)  |                          |                       |               |
| Increase in allocation for state property tax reduction   | R7340       |               | \$1,462     |                          |                       |               |
| Increase in estimated basic education subsidy from PDE  | R7110       |               | \$500,166   |                          |                       |               |
| Decrease in estimated public transportation subsidy from PDE  | R7311       |               | (\$290,000) |                          |                       |               |
| Increase in real estate tax revenue estimate based on April 25, 2019 assessed valuation listing from Allegheny County   | R6111       |               | \$56,482    |                          |                       |               |
| Decrease in real estate tax revenue estimate based tax exemption settlements, change orders and possible exemption applications   | R6111       |               | (\$108,264) |                          |                       |               |
| Increase in estimate for investment income  | R6510       |               | \$90,000    |                          |                       |               |
| <b>TOTAL REVENUE CHANGES:</b>   |             |               |             | <b>\$227,750</b>         | 91,230,145.81         | 91,457,895.50 |
|   |             |               |             | fund balance utilization | -                     | -             |
|   |             |               |             | budgetary deficit        | 269,388.96            | 0             |
|   |             |               |             | <b>net change</b>        | <b>\$269,389</b>      |               |



## Key Assumptions

### Revenues

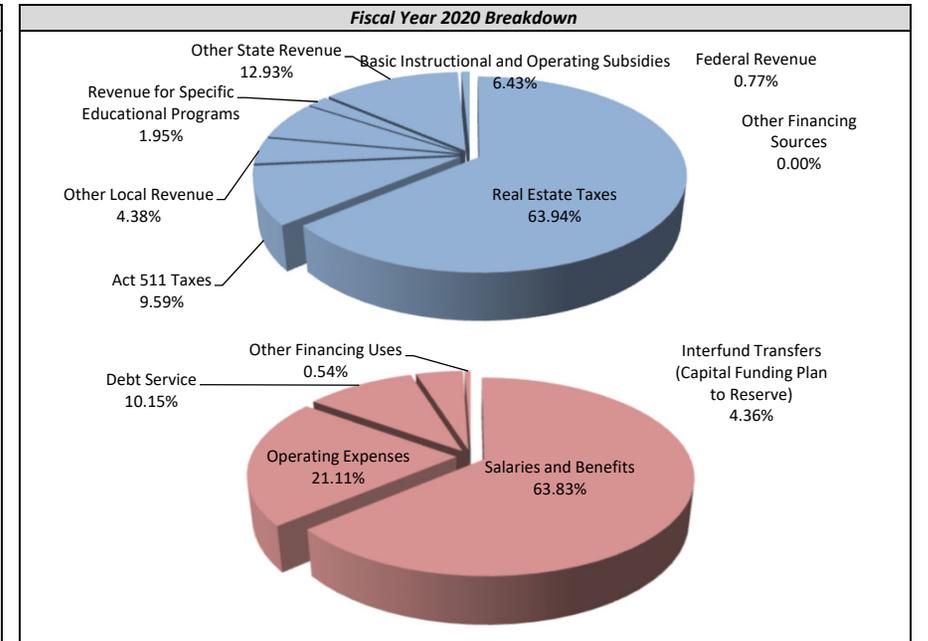
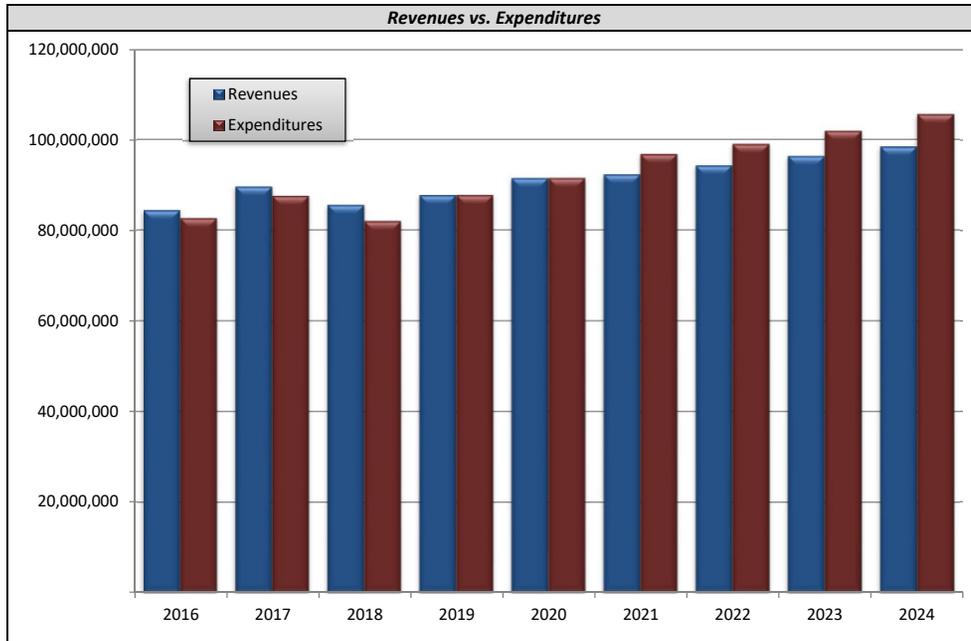
- Real estate tax millage
  - **Reflects no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Reflects certified assessed valuation listing provided in April 2019 from Allegheny County
- Earned income tax
  - Reflects 2.04% increase annually
- State funding
  - 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 decrease from current year budget allocation based on preliminary reports provided by PDE and 2.67% increase annually for future years
  - 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 an increase of \$48,895 from the current year budget (1.9% premium increase per ACSHIC health, vision and dental) and assumes 4% annual increase in expenditures 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 – \$0

|   | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                                       |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Real Estate Taxes                                     | 50,045,003        | 52,555,892        | 55,426,034        | 56,418,449        | 58,480,138          | 58,511,281          | 59,737,258          | 60,989,155          | 62,267,551          |
| Act 511 Taxes   | 7,868,533         | 8,107,531         | 8,470,830         | 8,603,248         | 8,773,104           | 8,945,222           | 9,120,749           | 9,299,753           | 9,482,303           |
| Other Local Revenue                                   | 3,313,049         | 3,278,910         | 3,454,069         | 3,592,640         | 4,005,278           | 4,025,356           | 4,045,717           | 4,066,373           | 4,087,338           |
| Basic Instructional and Operating Subsidies           | 4,884,789         | 5,037,786         | 5,140,096         | 5,274,344         | 5,879,997           | 5,938,797           | 5,998,185           | 6,058,167           | 6,118,748           |
| 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        | 11,825,501          | 12,322,460          | 12,794,363          | 13,340,284          | 13,876,237          |
| 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>91,457,895</b>   | <b>92,257,280</b>   | <b>94,230,916</b>   | <b>96,309,047</b>   | <b>98,408,359</b>   |
| <b>EXPENDITURES</b>                                   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Salaries and Benefits                                 | 48,616,485        | 51,540,168        | 52,527,064        | 56,300,498        | 58,379,964          | 61,188,755          | 64,017,746          | 67,054,018          | 70,205,727          |
| Operating Expenses                                    | 18,078,001        | 18,410,730        | 17,471,743        | 18,719,881        | 19,310,759          | 19,961,517          | 20,666,489          | 21,417,772          | 22,204,571          |
| 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         | 3,989,771           | 5,816,845           | 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>91,457,895</b>   | <b>96,751,670</b>   | <b>98,959,896</b>   | <b>101,870,512</b>  | <b>105,552,678</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>(0)</b>          | <b>(4,494,390)</b>  | <b>(4,728,980)</b>  | <b>(5,561,465)</b>  | <b>(7,144,319)</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>24,971,630</b>   | <b>20,477,240</b>   | <b>15,748,260</b>   | <b>10,186,795</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>24,971,630</b>   | <b>20,477,240</b>   | <b>15,748,260</b>   | <b>10,186,795</b>   | <b>3,042,476</b>    |



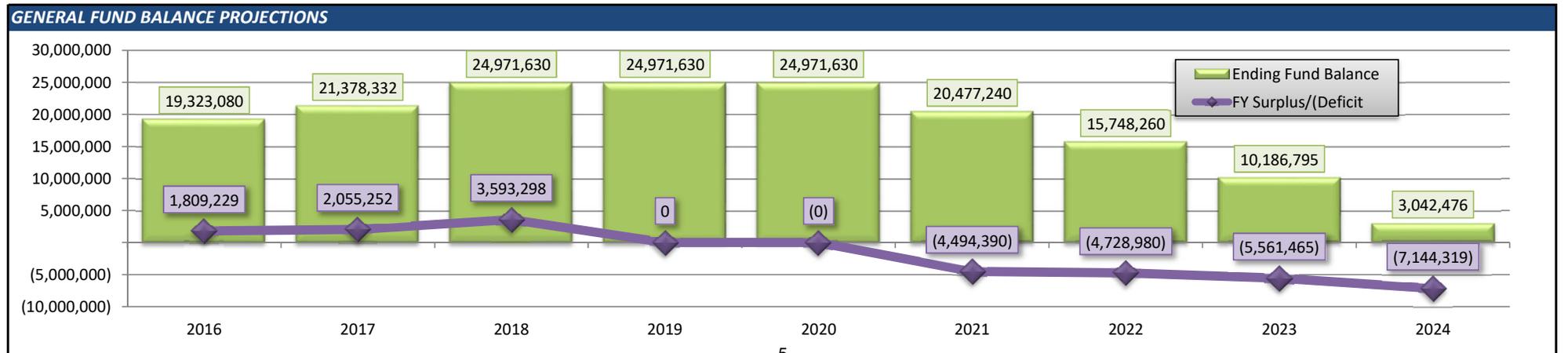
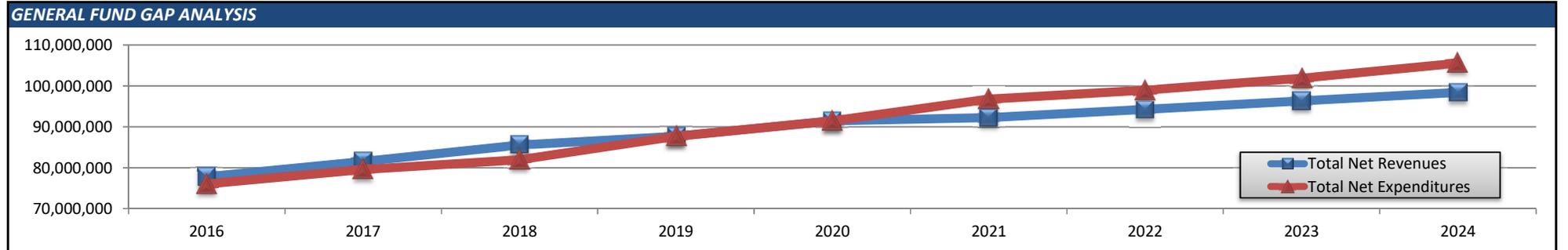
# Pine-Richland School District



## Overall General Fund Chart

|                                  | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES VS. EXPENDITURES</b> |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Total Revenues                   | 84,374,922       | 89,576,028       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| Bond Refunding Activity          | (6,604,683)      | (8,035,223)      | -                | -                | -                   | -                   | -                   | -                   | -                   |
| Total Net Revenues               | 77,770,239       | 81,540,805       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| Total Expenditures               | 82,565,693       | 87,520,776       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| Bond Refunding Activity          | (6,520,731)      | (7,938,966)      | -                | -                | -                   | -                   | -                   | -                   | -                   |
| Total Net Expenditures           | 76,044,962       | 79,581,810       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| Other Rev/(Expend)               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Operating Balance                | 1,809,229        | 2,055,252        | 3,593,298        | 0                | (0)                 | (4,494,390)         | (4,728,980)         | (5,561,465)         | (7,144,319)         |

| <b>GENERAL FUND BALANCE</b> |            |            |            |            |            |            |            |            |            |
|-----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Beginning of the Year       | 17,513,852 | 19,323,080 | 21,378,332 | 24,971,630 | 24,971,630 | 24,971,630 | 20,477,240 | 15,748,260 | 10,186,795 |
| End of the Year             | 19,323,080 | 21,378,332 | 24,971,630 | 24,971,630 | 24,971,630 | 20,477,240 | 15,748,260 | 10,186,795 | 3,042,476  |
| As a % of Expenditures      | 23.40%     | 24.43%     | 30.47%     | 28.48%     | 27.30%     | 21.16%     | 15.91%     | 10.00%     | 2.88%      |



|  | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

### REVENUES VS. EXPENDITURES

|                    |            |            |            |            |            |             |             |             |             |
|--------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| Total Revenues     | 84,374,922 | 89,576,028 | 85,553,435 | 87,672,081 | 91,457,895 | 92,257,280  | 94,230,916  | 96,309,047  | 98,408,359  |
| Total Expenditures | 82,565,693 | 87,520,776 | 81,960,137 | 87,672,081 | 91,457,895 | 96,751,670  | 98,959,896  | 101,870,512 | 105,552,678 |
| Operating Balance  | 1,809,229  | 2,055,252  | 3,593,298  | 0          | (0)        | (4,494,390) | (4,728,980) | (5,561,465) | (7,144,319) |

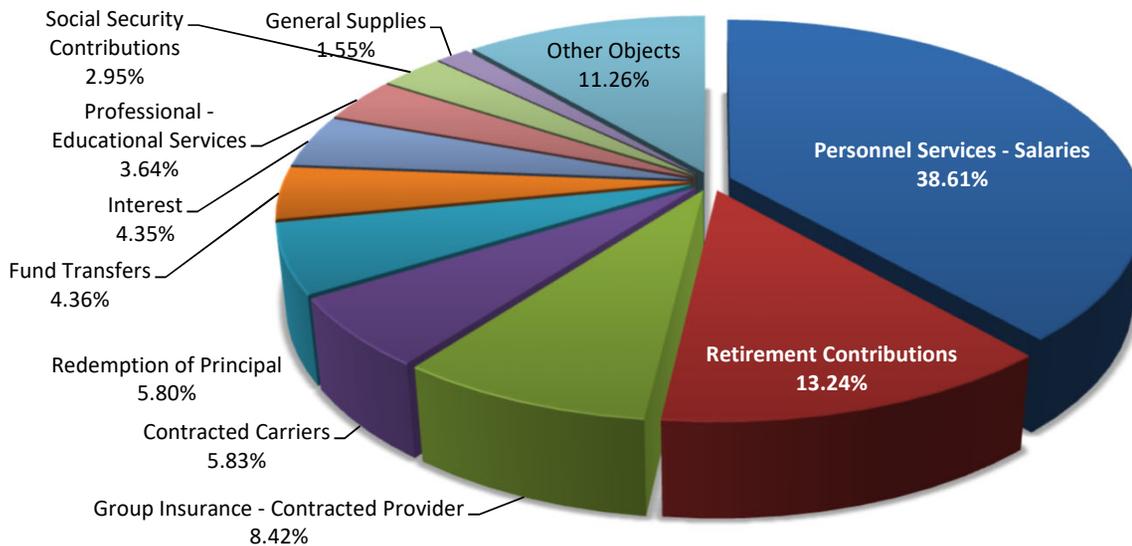
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2020

| Rank         | Amount            | % of Total     | Object | Name                                  |
|--------------|-------------------|----------------|--------|---------------------------------------|
| 1            | 35,307,677        | 38.61%         | 100    | Personnel Services - Salaries         |
| 2            | 12,106,184        | 13.24%         | 230    | Retirement Contributions              |
| 3            | 7,701,185         | 8.42%          | 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            | 3,989,771         | 4.36%          | 930    | Fund Transfers                        |
| 7            | 3,978,901         | 4.35%          | 830    | Interest                              |
| 8            | 3,325,779         | 3.64%          | 320    | Professional - Educational Services   |
| 9            | 2,697,198         | 2.95%          | 220    | Social Security Contributions         |
| 10           | 1,415,759         | 1.55%          | 610    | General Supplies                      |
| Other        | 10,296,541        | 11.26%         |        | Other Objects                         |
| <b>TOTAL</b> | <b>91,457,895</b> | <b>100.00%</b> |        |                                       |

Select fiscal year here

2020

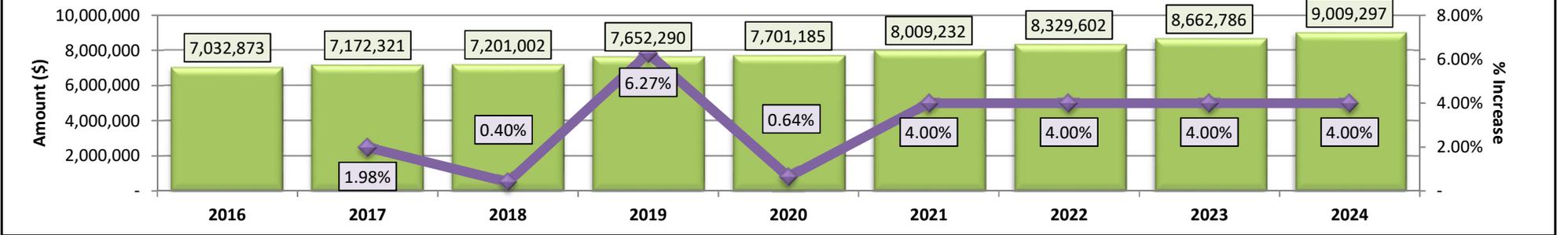


|  | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

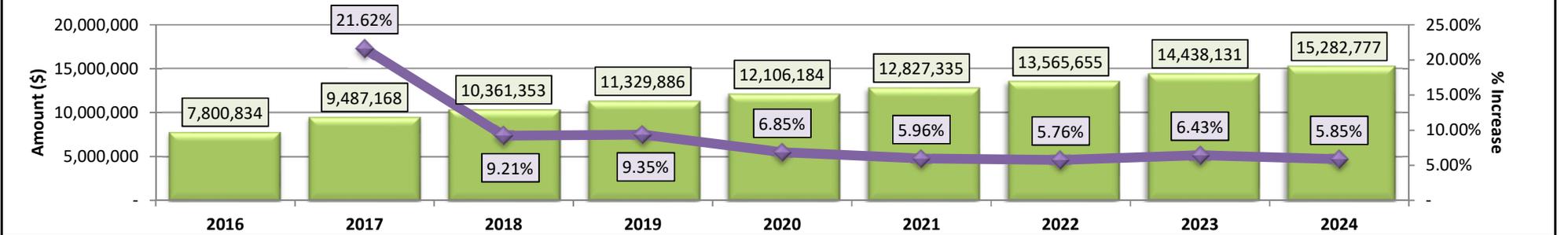
### REVENUES VS. EXPENDITURES

|                    |            |            |            |            |            |             |             |             |             |
|--------------------|------------|------------|------------|------------|------------|-------------|-------------|-------------|-------------|
| Total Revenues     | 84,374,922 | 89,576,028 | 85,553,435 | 87,672,081 | 91,457,895 | 92,257,280  | 94,230,916  | 96,309,047  | 98,408,359  |
| Total Expenditures | 82,565,693 | 87,520,776 | 81,960,137 | 87,672,081 | 91,457,895 | 96,751,670  | 98,959,896  | 101,870,512 | 105,552,678 |
| Operating Balance  | 1,809,229  | 2,055,252  | 3,593,298  | 0          | (0)        | (4,494,390) | (4,728,980) | (5,561,465) | (7,144,319) |

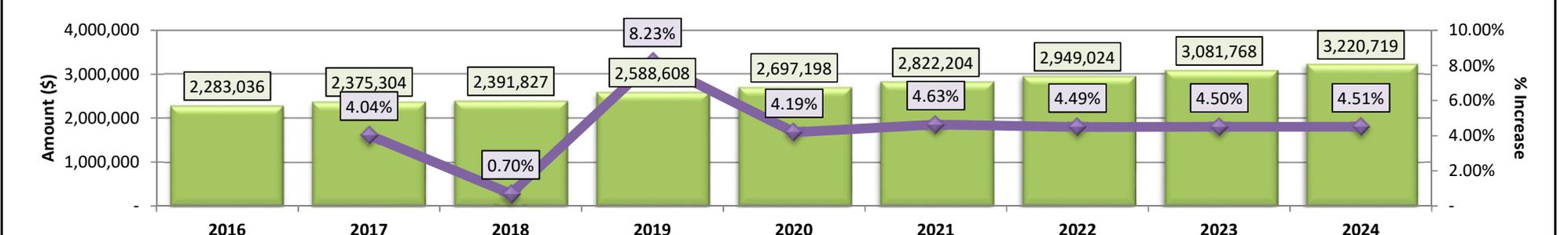
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



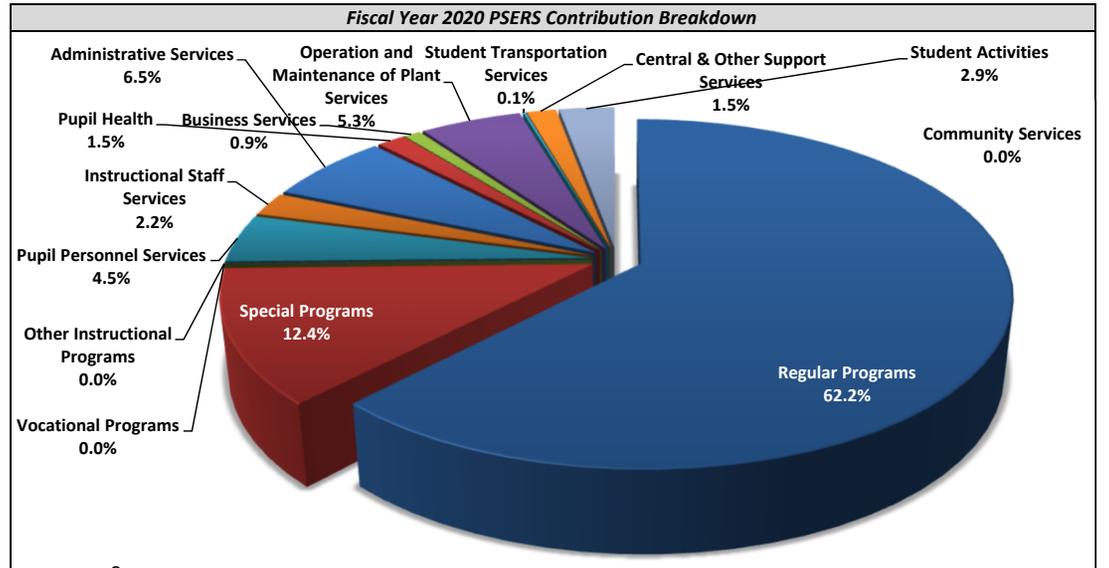
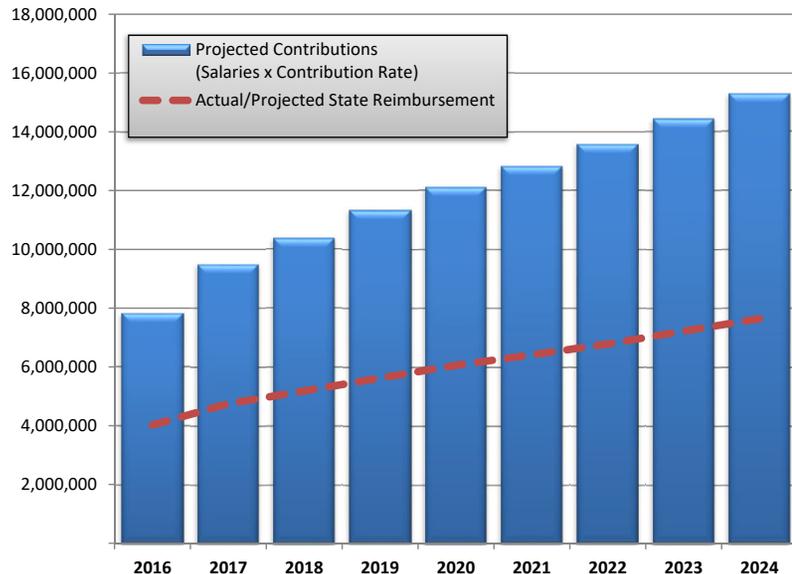
|                                      | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Revenue</b>                 | 84,374,922       | 89,576,028       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| <b>Total Expenditures</b>            | 82,565,693       | 87,520,776       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| <b>Other Revenues/(Expenditures)</b> | -                | -                | -                | -                | -                   | -                   | -                   | -                   | -                   |
| <b>Operating Balance</b>             | 1,809,229        | 2,055,252        | 3,593,298        | 0                | (0)                 | (4,494,390)         | (4,728,980)         | (5,561,465)         | (7,144,319)         |

| <b>EXPENDITURES</b> |  |                  |                  |                   |                   |                   |                   |                   |                   |                   |
|---------------------|--|------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>100</b>          | <b>Personnel Services - Salaries</b>                             | 30,371,958       | 31,649,009       | 31,901,927        | 33,890,961        | 35,307,677        | 36,891,551        | 38,549,335        | 40,284,554        | 42,100,905        |
|                     | <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        | 35,308,088        | 36,891,962        | 38,549,745        | 40,284,964        | 42,101,315        |
|                     | <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><br>(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>12,107,143</b> | <b>12,827,335</b> | <b>13,565,655</b> | <b>14,438,131</b> | <b>15,282,777</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       | 12,107,143       | 12,827,335       | 13,565,655       | 14,438,131       | 15,282,777       |
|                 | <b>Projected State Reimbursement</b> <b>50.00%</b>             | <b>3,900,107</b> | <b>4,743,207</b> | <b>5,180,265</b> | <b>5,664,493</b> | <b>6,053,091</b> | <b>6,413,158</b> | <b>6,782,289</b> | <b>7,218,492</b> | <b>7,640,782</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><br>(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>6,053,093</b> | <b>6,414,177</b> | <b>6,783,366</b> | <b>7,219,639</b> | <b>7,641,995</b> |
|  | <b>Net Increase Over Prior Year</b> | <b>961,969</b>   | <b>437,824</b>   | <b>529,873</b>   | <b>345,097</b>   | <b>361,084</b>   | <b>369,189</b>   | <b>436,273</b>   | <b>422,357</b>   |                  |





|                           | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Revenue</b>      | 84,374,922       | 89,576,028       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| <b>Total Expenditures</b> | 82,565,693       | 87,520,776       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| <b>Other Rev/(Exp)</b>    | -                | -                | -                | -                | -                   | -                   | -                   | -                   | -                   |
| <b>Operating Balance</b>  | 1,809,229        | 2,055,252        | 3,593,298        | 0                | (0)                 | (4,494,390)         | (4,728,980)         | (5,561,465)         | (7,144,319)         |

| MILLAGE RATE        |                  |                  |                  |                  |                     |                     |                     |                     |                     |
|---------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Year                | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>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%              |

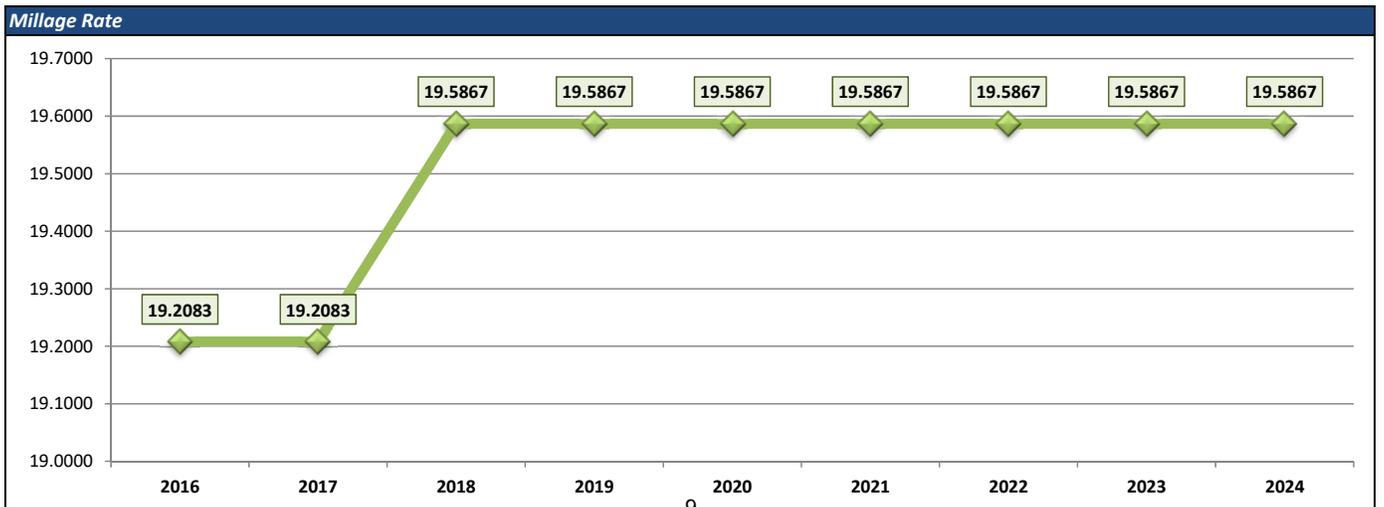
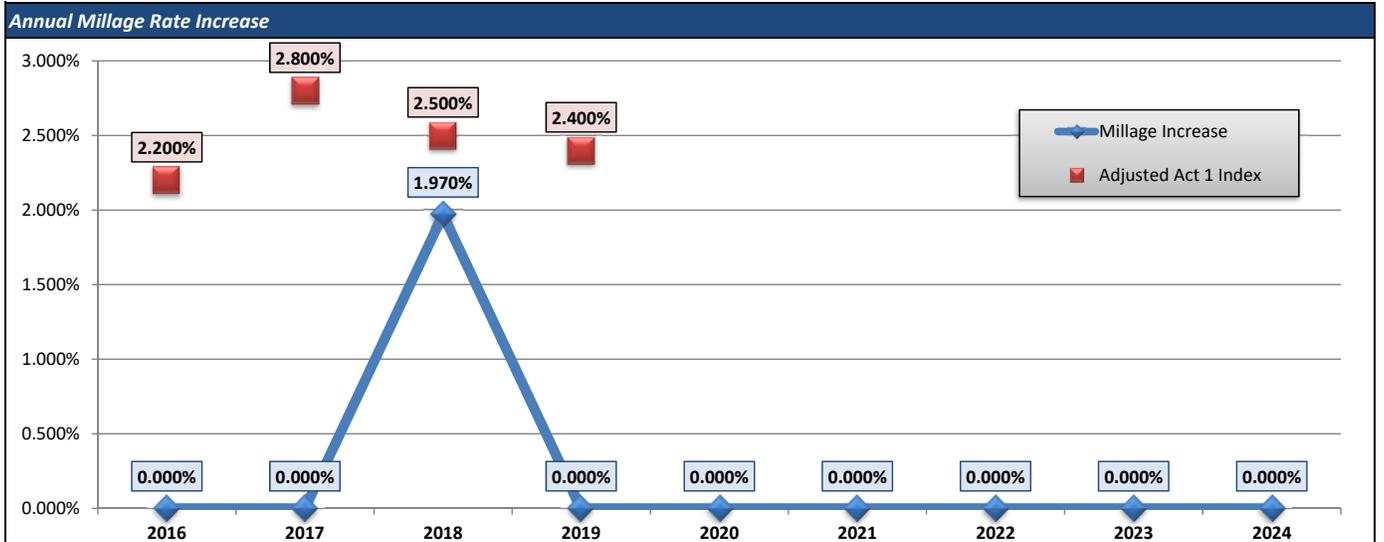
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

|  |        |        |        |        |         |
|--|--------|--------|--------|--------|---------|
| <b>Additional % millage rate increase needed for balanced budget</b> | 0.000% | 7.697% | 7.940% | 9.155% | 11.530% |
| <b>Total % millage rate increase needed for balanced budget</b>      | 0.000% | 7.697% | 7.940% | 9.155% | 11.530% |

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 April 25, 2019



|                           | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Revenue</b>      | 84,374,922       | 89,576,028       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| <b>Total Expenditures</b> | 82,565,693       | 87,520,776       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| <b>Other Rev/(Exp)</b>    | -                | -                | -                | -                | -                   | -                   | -                   | -                   | -                   |
| <b>Operating Balance</b>  | 1,809,229        | 2,055,252        | 3,593,298        | 0                | (0)                 | (4,494,390)         | (4,728,980)         | (5,561,465)         | (7,144,319)         |

| TAX LEVY                      |                  |                  |                  |                  |                     |                     |                     |                     |                     |
|-------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                               | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
| <b>Taxable Assessed Value</b> | 2,983,092,341    | 3,012,288,459    | 3,072,534,229    | 3,133,984,913    | 3,196,664,611       | 3,260,597,904       |                     |                     |                     |
| <b>Assumed Growth Rate</b>    |                  | 0.97872%         | 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        | 59,000,790        | 60,180,806        | 61,384,422        | 62,612,111        | 63,864,353        |           |           |
| D                | Less: State Property Tax Reduction Allocation | 1,256,641         | 1,246,004         | 1,246,004         | 1,246,004         | 1,246,004         | 1,246,004         | 1,246,004 | 1,246,004 |
| E = C-D          | <b>Net Tax Levy</b>                           | <b>57,172,294</b> | <b>57,754,786</b> | <b>58,934,802</b> | <b>60,138,418</b> | <b>61,366,107</b> | <b>62,618,349</b> |           |           |

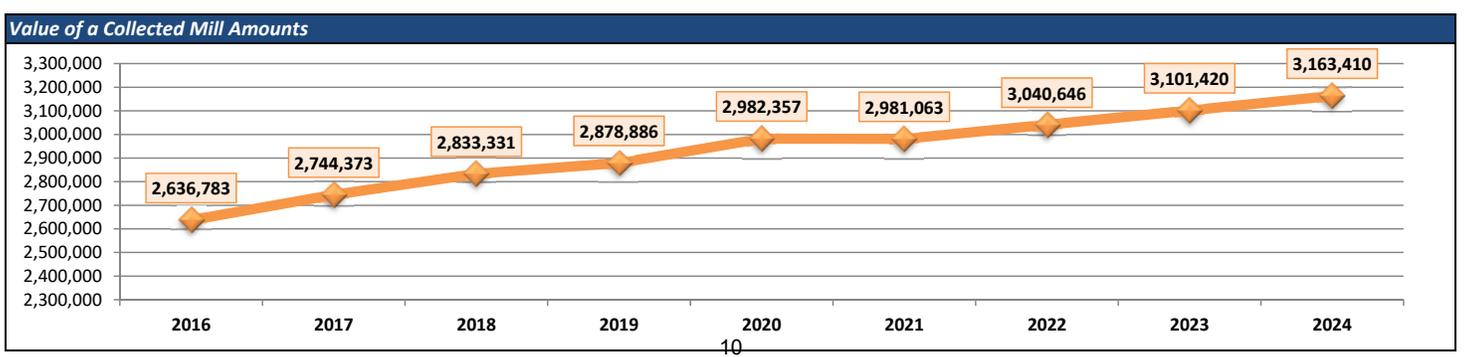
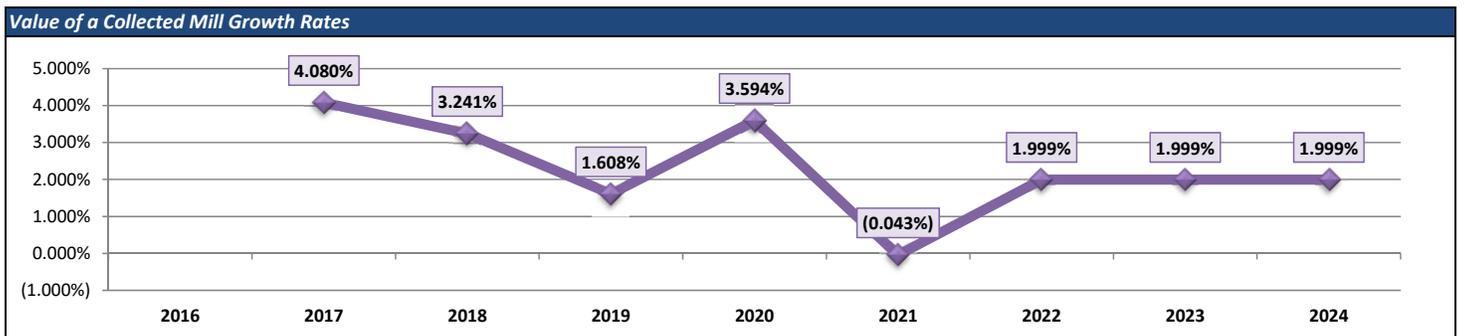
|   |                        |                 |                 |                 |                 |                 |                 |                 |                 |
|---|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| F | <b>Collection Rate</b> | <b>96.4300%</b> | <b>98.9849%</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> |
|---|------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|

G = E x F **Current Real Estate Taxes 55,131,242 57,168,523 57,143,184 58,310,210 59,500,577 60,714,751**

| VALUE OF A COLLECTED MILL               |                   |                   |                   |                   |                     |                     |                     |                     |                     |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
| <b>Current Real Estate Taxes</b>        | 49,402,048        | 51,469,394        | 54,251,056        | 55,131,243        | 57,168,523          | 57,143,184          | 58,310,210          | 59,500,577          | 60,714,751          |
| State Property Tax Reduction Allocation | 1,246,072         | 1,245,348         | 1,244,543         | 1,256,641         | 1,246,004           | 1,246,004           | 1,246,004           | 1,246,004           | 1,246,004           |
| <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>58,414,527</b>   | <b>58,389,188</b>   | <b>59,556,214</b>   | <b>60,746,581</b>   | <b>61,960,755</b>   |

|              |         |         |         |         |         |         |         |         |         |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Millage Rate | 19.2083 | 19.2083 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|

|                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <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>2,982,357</b> | <b>2,981,063</b> | <b>3,040,646</b> | <b>3,101,420</b> | <b>3,163,410</b> |
| <b>% Increase</b>              |                  | <b>4.080%</b>    | <b>3.241%</b>    | <b>1.608%</b>    | <b>3.594%</b>    | <b>(0.043%)</b>  | <b>1.999%</b>    | <b>1.999%</b>    | <b>1.999%</b>    |



# Pine-Richland School District

## Capital Planning Page

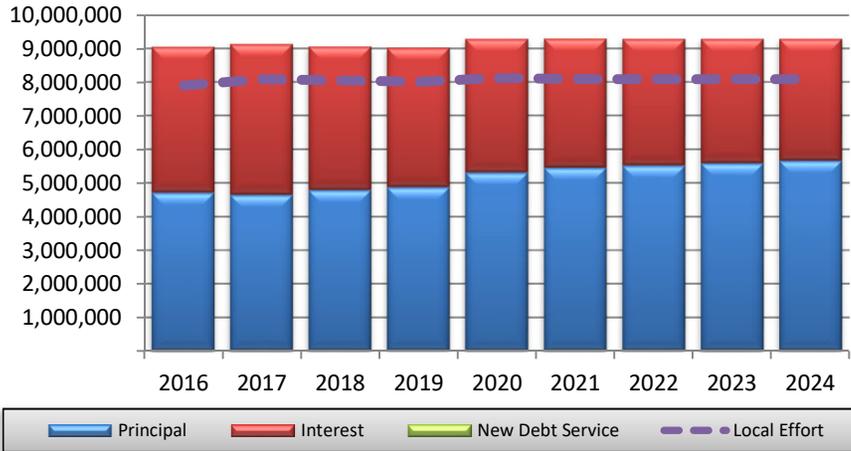
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. It is reported as part of vocational education tuition accordingly.



|                                      | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Revenue</b>                 | 84,374,922       | 89,576,028       | 85,553,435       | 87,672,081       | 91,457,895          | 92,257,280          | 94,230,916          | 96,309,047          | 98,408,359          |
| <b>Total Expenditures</b>            | 82,565,693       | 87,520,776       | 81,960,137       | 87,672,081       | 91,457,895          | 96,751,670          | 98,959,896          | 101,870,512         | 105,552,678         |
| <b>Other Revenues/(Expenditures)</b> |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>Operating Balance</b>             | 1,809,229        | 2,055,252        | 3,593,298        | 0                | (0)                 | (4,494,390)         | (4,728,980)         | (5,561,465)         | (7,144,319)         |

| <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>9.60%</b>     | <b>9.38%</b>     | <b>9.11%</b>     | <b>8.79%</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               |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|--------------------|
| <b>Applicable Revenues</b>                                 | 77,754,789        | 81,539,805        | 85,547,504        | 87,672,081        | 91,457,895        | 92,257,280        | 94,230,916         | 96,309,047         | 98,408,359         |
| 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>90,305,118</b> | <b>91,070,761</b> | <b>93,046,767</b>  | <b>95,124,399</b>  | <b>97,223,513</b>  |
| Borrowing Base (225% of Previous 3 Year Average)           |                   |                   |                   |                   | 188,802,951       | 196,150,982       | 201,038,612        | 205,816,984        | 209,431,445        |
| 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>98,524,730</b> | <b>108,922,360</b> | <b>119,280,732</b> | <b>128,555,193</b> |

| (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

### REVENUES

| LOCAL REVENUE   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Real Estate Taxes</b>                                    |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Current Real Estate Taxes                                   | 49,402,048        | 51,469,394        | 54,251,056        | 55,131,243        | 57,168,523        | 57,143,184        | 58,310,210        | 59,500,577        | 60,714,751        |
| 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>58,480,138</b> | <b>58,511,281</b> | <b>59,737,258</b> | <b>60,989,155</b> | <b>62,267,551</b> |
| <b>Act 511 Taxes</b>  |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Current Per Capita Taxes, Sec. 679                          | 73,759            | 75,205            | 76,212            | 76,621            | 78,010            | 78,868            | 79,736            | 80,613            | 81,499            |
| Current Act 511 Per Capita Taxes                            | 73,759            | 75,205            | 76,212            | 76,621            | 78,010            | 78,868            | 79,736            | 80,613            | 81,499            |
| 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>8,773,104</b>  | <b>8,945,222</b>  | <b>9,120,749</b>  | <b>9,299,753</b>  | <b>9,482,303</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           | 505,000           | 510,555           | 516,171           | 521,849           | 527,589           |
| 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>4,005,278</b>  | <b>4,025,356</b>  | <b>4,045,717</b>  | <b>4,066,373</b>  | <b>4,087,338</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>71,258,521</b> | <b>71,481,859</b> | <b>72,903,724</b> | <b>74,355,281</b> | <b>75,837,192</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        | 5,879,997        | 5,938,797        | 5,998,185        | 6,058,167        | 6,118,748        |
| 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>5,879,997</b> | <b>5,938,797</b> | <b>5,998,185</b> | <b>6,058,167</b> | <b>6,118,748</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        | 1,522,355        | 1,563,002        | 1,604,734        | 1,647,580        | 1,691,571        |
| 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        | 1,246,004        | 1,246,004        | 1,246,004        | 1,246,004        | 1,246,004        |
| Ready to Learn Block Grant                               | 418,675          | 418,675          | 418,675          | 418,675          | 418,675          | 418,675          | 418,675          | 418,675          | 418,675          |

|   | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Additional grants not listed elsewhere</i> | 8,384             | 13,088            | 198               |                   |                     |                     |                     |                     |                     |
| <i>Revenue from Social Security Payments</i>  | 1,088,466         | 1,252,568         | 1,174,599         | 1,284,467         | 1,348,599           | 1,411,102           | 1,474,512           | 1,540,884           | 1,610,360           |
| <i>Revenue from Retirement Payments</i>       | 4,022,505         | 4,746,870         | 5,183,231         | 5,621,890         | 6,053,091           | 6,413,158           | 6,782,289           | 7,218,492           | 7,640,782           |
| <i>Classrooms for the Future</i>              |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| <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>11,825,501</b>   | <b>12,322,460</b>   | <b>12,794,363</b>   | <b>13,340,284</b>   | <b>13,876,237</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>19,493,410</b>   | <b>20,067,048</b>   | <b>20,616,397</b>   | <b>21,240,538</b>   | <b>21,855,494</b>   |

#### FEDERAL REVENUE

| <b>Revenue from Federal Sources</b>                                  |                |                |                |                |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <i>NCLB - Education of Disadvantaged Children</i>                    | 123,446        | 120,295        | 126,969        | 128,115        | 141,527        | 141,527        | 141,527        | 141,527        | 141,527        |
| <i>NCLB - Preparing, Training and Recruiting Teachers/Principals</i> | 49,024         | 47,411         | 70,166         | 70,785         | 71,761         | 71,761         | 71,761         | 71,761         | 71,761         |
| <i>NCLB - Language Instruction</i>                                   |                | 1,352          | 780            | 780            | 856            | 856            | 856            | 856            | 856            |
| <i>NCLB - 21st Century Schools</i>                                   |                |                | 9,453          |                | 10,000         | 10,000         | 10,000         | 10,000         | 10,000         |
| <i>Other ESEA &amp; IDEA Programs</i>                                |                |                |                |                |                |                |                |                |                |
| <i>Medical Assistance Reimbursement Through the Commonwealth</i>     | 279,753        | 219,634        | 223,121        | 365,000        | 480,000        | 482,400        | 484,812        | 487,236        | 489,672        |
| <i>Medical Asstnc. Reimb. For Health-Related Admin.</i>              | 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

| <b>Other Financing Sources</b>                                       |                  |                  |              |  |  |  |  |  |  |
|--|------------------|------------------|--------------|--|--|--|--|--|--|
| <i>Proceeds From Refunding Bonds</i>                                 | 6,590,000        | 8,030,000        |              |  |  |  |  |  |  |
| <i>Bond Premiums</i>   | 14,683           | 5,223            |              |  |  |  |  |  |  |
| <i>Capital Projects Fund Transfers</i>                               | 14,985           |                  |              |  |  |  |  |  |  |
| <i>Enterprise Fund Transfers</i>                                     | 13               |                  |              |  |  |  |  |  |  |
| <i>Sale or Compensation for Loss of Fixed Assets</i>                 | 452              | 1,000            | 5,931        |  |  |  |  |  |  |
| <i>Other Finance Sources Not Listed Elsewhere in the 9000 Series</i> |                  |                  |              |  |  |  |  |  |  |
| <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>91,457,895</b> | <b>92,257,280</b> | <b>94,230,916</b> | <b>96,309,047</b> | <b>98,408,359</b> |
|-----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

|   | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>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         | 2,948,552           | 3,044,380           | 3,143,322           | 3,245,480           | 3,350,958           |
| 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        | 26,243,277          | 27,550,192          | 28,922,192          | 30,362,517          | 31,874,570          |
| 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         | 1,155,183           | 1,192,726           | 1,231,490           | 1,271,513           | 1,312,838           |
| Office/Clerical Salaries - Overtime             | 8,531             | 532               | 187               |                   |                     |                     |                     |                     |                     |
| Service Work Salaries - Regular                 | 1,340,119         | 1,341,538         | 1,366,965         | 1,434,991         | 1,427,318           | 1,473,706           | 1,521,601           | 1,571,053           | 1,622,113           |
| 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         | 1,631,447           | 1,684,469           | 1,739,214           | 1,795,739           | 1,854,100           |
| Personnel Services - Employee Benefits          |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Group Insurance - Contracted Provider           | 7,032,873         | 7,172,321         | 7,201,002         | 7,652,290         | 7,701,185           | 8,009,232           | 8,329,602           | 8,662,786           | 9,009,297           |
| Social Security Contributions                   | 2,283,036         | 2,375,304         | 2,391,827         | 2,588,608         | 2,697,198           | 2,822,204           | 2,949,024           | 3,081,768           | 3,220,719           |
| Retirement Contributions                        | 7,800,834         | 9,487,168         | 10,361,353        | 11,329,886        | 12,106,184          | 12,827,335          | 13,565,655          | 14,438,131          | 15,282,777          |
| 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            | 43,062              | 43,278              | 43,494              | 43,711              | 43,930              |
| Workmen's Compensation                          | 231,285           | 133,244           | 153,199           | 236,188           | 153,476             | 158,080             | 162,823             | 167,707             | 172,739             |
| Other Post Employment Benefits                  | 785,048           | 632,947           | 416,783           | 477,982           | 295,822             | 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>58,379,964</b>   | <b>61,188,755</b>   | <b>64,017,746</b>   | <b>67,054,018</b>   | <b>70,205,727</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         | 3,325,779           | 3,398,946           | 3,473,723           | 3,550,145           | 3,628,248           |
| 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            | 50,000              | 51,100              | 52,224              | 53,373              | 54,547              |
| Training & Development Services                 |                   |                   |                   |                   | 44,575              | 45,556              | 46,558              | 47,582              | 48,629              |
| 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             | 7,770               | 7,941               | 8,116               | 8,294               | 8,477               |
| General Property and Liability Insurance        | 150,454           | 145,339           | 140,901           | 124,145           | 132,984             | 135,910             | 138,900             | 141,955             | 145,078             |
| Bonding Insurance                               | 47,871            | 47,680            | 51,908            | 52,581            | 55,848              | 57,077              | 58,332              | 59,616              | 60,927              |
| Other Insurance                                 | 12,725            | 12,725            | 12,725            | 24,725            | 19,341              | 19,341              | 19,534              | 19,730              | 19,927              |

|  | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>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           | 673,835             | 727,742             | 785,961             | 848,838             | 916,745             |
| 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            | 68,404              | 69,088              | 69,779              | 70,477              | 71,181              |
| Miscellaneous Purchased Services                             | 70,498            | 78,052            | 83,058            | 76,974            | 81,392              | 82,613              | 83,852              | 85,110              | 86,387              |
| Supplies   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| General Supplies   | 1,233,526         | 1,087,786         | 1,228,763         | 1,352,857         | 1,415,759           | 1,436,995           | 1,458,550           | 1,480,429           | 1,502,635           |
| 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           | 201,942             | 206,385             | 210,925             | 215,566             | 220,308             |
| 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>19,310,759</b>   | <b>19,961,517</b>   | <b>20,666,489</b>   | <b>21,417,772</b>   | <b>22,204,571</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         | 3,989,771           | 5,816,845           | 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>3,989,771</b>    | <b>5,816,845</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>91,457,895</b>   | <b>96,751,670</b>   | <b>98,959,896</b>   | <b>101,870,512</b>  | <b>105,552,678</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>(0)</b>          | <b>(4,494,390)</b>  | <b>(4,728,980)</b>  | <b>(5,561,465)</b>  | <b>(7,144,319)</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>24,971,630</b>   | <b>20,477,240</b>   | <b>15,748,260</b>   | <b>10,186,795</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>24,971,630</b>   | <b>20,477,240</b>   | <b>15,748,260</b>   | <b>10,186,795</b>   | <b>3,042,476</b>    |

# Pine-Richland School District

## Expenditure By Program Report



| (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

### 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        | 21,960,133        | 23,053,748        | 24,201,824        | 25,407,075        | 26,672,347        |
| 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         | 4,077,140         | 4,240,226         | 4,409,835         | 4,586,228         | 4,769,677         |
| Social Security Contributions                                | 1,359,654         | 1,400,791         | 1,493,033         | 1,613,144         | 1,679,992         | 1,757,854         | 1,836,846         | 1,919,528         | 2,006,075         |
| Retirement Contributions                                     | 4,646,234         | 5,609,318         | 6,478,695         | 7,049,125         | 7,530,141         | 7,978,703         | 8,437,944         | 8,980,630         | 9,506,007         |
| Tuition Reimbursements                                       | 44,697            |                   |                   |                   |                   |                   |                   |                   |                   |
| Unemployment Compensation                                    | 14,275            | 19,614            | 20,363            | 22,236            | 22,176            | 22,287            | 22,398            | 22,510            | 22,623            |
| Workmen's Compensation                                       | 134,430           | 77,850            | 94,988            | 146,886           | 97,046            | 99,957            | 102,956           | 106,045           | 109,226           |
| Other Post Employment Benefits                               | 785,048           | 632,947           | 332,288           | 477,982           | 295,822           | 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           | 729,435           | 740,377           | 751,482           | 762,754           | 774,196           |
| 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>38,410,091</b> | <b>40,351,762</b> | <b>42,285,539</b> | <b>44,351,976</b> | <b>46,519,564</b> |

#### SPECIAL PROGRAMS - 1200

|   | (Actual)<br>2016 | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---|------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Personnel Services - Salaries</i>                                |                  |                   |                   |                   |                     |                     |                     |                     |                     |
| <i>Professional - Educational Salaries - Regular</i>                | 2,608,648        | 2,700,292         | 2,655,304         | 2,851,283         | 2,905,182           | 3,049,860           | 3,201,743           | 3,361,190           | 3,528,577           |
| <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         | 1,480,272           | 1,528,381           | 1,578,053           | 1,629,340           | 1,682,293           |
| <i>Personnel Services - Employee Benefits</i>                       |                  |                   |                   |                   |                     |                     |                     |                     |                     |
| <i>Group Insurance - Contracted Provider</i>                        | 1,508,710        | 1,501,242         | 1,472,330         | 1,617,242         | 1,565,813           | 1,628,446           | 1,693,583           | 1,761,327           | 1,831,780           |
| <i>Social Security Contributions</i>                                | 293,234          | 298,465           | 296,682           | 328,232           | 335,487             | 351,036             | 366,810             | 383,321             | 400,604             |
| <i>Retirement Contributions</i>                                     | 1,018,287        | 1,208,644         | 1,307,687         | 1,434,352         | 1,503,772           | 1,593,350           | 1,685,061           | 1,793,435           | 1,898,353           |
| <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            | 18,513              | 19,068              | 19,640              | 20,230              | 20,837              |
| <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>11,873,997</b>   | <b>12,460,348</b>   | <b>13,076,187</b>   | <b>13,738,288</b>   | <b>14,428,413</b>   |

**VOCATIONAL PROGRAMS - 1300**

|  |           |           |       |  |  |  |  |  |  |
|--|-----------|-----------|-------|--|--|--|--|--|--|
| <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)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Purchased Professional &amp; Technical Services</i> |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Professional - Educational Services</i>             | 90               |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Purchased Property Services</i>                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Repairs and Maintenance Services</i>                | 673              | 3,487            |                  |                  |                     |                     |                     |                     |                     |
| <i>Other Purchased Services</i>                        |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Student Transportation Services</i>                 |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Contracted Carriers</i>                             | 655              | 835              |                  |                  |                     |                     |                     |                     |                     |
| <i>Printing &amp; Binding</i>                          |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Tuition</i>   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Tuition to Career and Technology Centers</i>        | 620,126          | 553,554          | 568,465          | 609,951          | 673,835             | 727,742             | 785,961             | 848,838             | 916,745             |
| <i>Travel</i>  | 66               | 126              |                  |                  |                     |                     |                     |                     |                     |
| <i>Supplies</i>  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>General Supplies</i>                                | 82,651           | 104,530          |                  |                  |                     |                     |                     |                     |                     |
| <i>Food</i>  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Books &amp; Periodicals</i>                         | 526              | 6,199            |                  |                  |                     |                     |                     |                     |                     |
| <i>Supplies - Technology Related</i>                   |                  | 2,339            |                  |                  |                     |                     |                     |                     |                     |
| <i>Property</i>  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Equipment - Original &amp; Additional</i>           | 28,243           |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Equipment - Replacement</i>                         | 8,743            | 8,599            |                  |                  |                     |                     |                     |                     |                     |
| <i>Other Objects</i>                                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Dues and Fees</i>                                   | 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>673,835</b>      | <b>727,742</b>      | <b>785,961</b>      | <b>848,838</b>      | <b>916,745</b>      |

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

|   |                |               |               |                |               |               |               |               |               |
|---|----------------|---------------|---------------|----------------|---------------|---------------|---------------|---------------|---------------|
| <i>Personnel Services - Salaries</i>                                |                |               |               |                |               |               |               |               |               |
| <i>Professional - Educational Salaries - Regular</i>                | 44,632         | 7,290         | 8,648         | 14,240         | 14,240        | 14,949        | 15,694        | 16,475        | 17,296        |
| <i>Instructional Assistant Salaries - Regular</i>                   |                | 1,320         | 12,663        |                |               |               |               |               |               |
| <i>Personnel Services - Employee Benefits</i>                       |                |               |               |                |               |               |               |               |               |
| <i>Group Insurance - Contracted Provider</i>                        | 12             | 8             | 51            |                |               |               |               |               |               |
| <i>Social Security Contributions</i>                                | 3,403          | 642           | 1,579         | 1,089          | 1,089         | 1,139         | 1,191         | 1,244         | 1,300         |
| <i>Retirement Contributions</i>                                     | 10,161         | 2,586         | 6,740         | 4,760          | 4,883         | 5,174         | 5,472         | 5,824         | 6,164         |
| <i>Unemployment Compensation</i>                                    | 195            | 44            | 36            | 85             | 59            | 59            | 60            | 60            | 60            |
| <i>Workmen's Compensation</i>                                       | 318            | 52            | 42            | 99             | 85            | 88            | 90            | 93            | 96            |
| <i>Purchased Professional &amp; Technical Services</i>              |                |               |               |                |               |               |               |               |               |
| <i>Professional - Educational Services</i>                          | 139,633        |               | 372           |                |               |               |               |               |               |
| <i>Other Purchased Services</i>                                     |                |               |               |                |               |               |               |               |               |
| <i>Student Transportation Services</i>                              |                |               |               |                |               |               |               |               |               |
| <i>Tuition</i>  |                |               |               |                |               |               |               |               |               |
| <i>Tuition to Approved Private Schools and PA Chartered Schools</i> |                |               |               |                |               |               |               |               |               |
| <i>Tuition - Other</i>  |                |               |               | 33,947         |               |               |               |               |               |
| <i>Travel</i>   |                | 458           | 1,118         |                |               |               |               |               |               |
| <i>Supplies</i>   |                |               |               |                |               |               |               |               |               |
| <i>General Supplies</i>   |                |               |               |                |               |               |               |               |               |
| <i>Books &amp; Periodicals</i>                                      |                |               |               |                |               |               |               |               |               |
| <i>Supplies - Technology Related</i>                                |                |               |               |                |               |               |               |               |               |
| <i>Other Objects</i>  |                |               |               |                |               |               |               |               |               |
| <i>Dues and Fees</i>  | 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>45,356</b> | <b>46,959</b> | <b>48,618</b> | <b>50,382</b> | <b>52,190</b> |

**NONPUBLIC SCHOOL PROGRAMS - 1500**

|  |              |               |               |               |               |               |               |               |               |
|--|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <i>Professional - Educational Services</i> | 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)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>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          | 386,339             | 401,793             | 417,864             | 434,579             | 451,962             |
| Social Security Contributions                 | 93,032           | 107,821          | 107,200          | 117,118          | 121,864             | 127,512             | 133,242             | 139,240             | 145,518             |
| Retirement Contributions                      | 318,984          | 429,884          | 464,856          | 511,800          | 546,233             | 578,771             | 612,085             | 651,451             | 689,561             |
| 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           | 6,635               | 6,834               | 7,039               | 7,250               | 7,468               |
| 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           | 57,000              | 58,254              | 59,536              | 60,845              | 62,184              |
| 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            | 2,500               | 2,525               | 2,550               | 2,576               | 2,602               |
| 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>2,988,902</b>    | <b>3,118,964</b>    | <b>3,253,751</b>    | <b>3,398,898</b>    | <b>3,547,287</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 | 187,402 | 194,898 | 202,694 | 210,802 | 219,234 |
| Social Security Contributions                  | 41,418  | 50,180  | 52,662  | 59,737  | 59,580  | 62,341  | 65,143  | 68,075  | 71,144  |
| Retirement Contributions                       | 143,925 | 203,132 | 218,833 | 261,048 | 267,061 | 282,970 | 299,257 | 318,503 | 337,136 |
| Tuition Reimbursements                         |         | 14,897  | 22,357  | 29,000  | 25,800  | 25,800  | 25,800  | 25,800  | 25,800  |
| Unemployment Compensation                      | 472     | 272     | 652     | 1,190   | 1,202   | 1,208   | 1,214   | 1,220   | 1,226   |

|   | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Workmen's Compensation                      | 4,167            | 2,715            | 3,572            | 5,439            | 3,707               | 3,818               | 3,933               | 4,051               | 4,172               |
| 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           | 9,955               | 10,174              | 10,398              | 10,627              | 10,860              |
| Training & Development Services             |                  |                  |                  |                  | 30,000              | 30,660              | 31,335              | 32,024              | 32,728              |
| 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>1,582,638</b>    | <b>1,646,869</b>    | <b>1,713,342</b>    | <b>1,784,806</b>    | <b>1,857,772</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   | 444,109   | 458,543   | 473,445   | 488,832   | 504,719   |
| 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   | 466,958   | 485,636   | 505,062   | 525,264   | 546,275   |
| Social Security Contributions                 | 143,783   | 150,302   | 156,812   | 160,025   | 170,987   | 178,912   | 186,951   | 195,367   | 204,175   |
| Retirement Contributions                      | 492,316   | 600,125   | 682,335   | 716,155   | 782,182   | 828,776   | 876,479   | 932,849   | 987,422   |
| Tuition Reimbursements                        | 11,371    |           |           |           |           |           |           |           |           |
| Unemployment Compensation                     | 2,024     | 988       | 864       | 1,811     | 1,889     | 1,898     | 1,908     | 1,917     | 1,927     |
| Workmen's Compensation                        | 14,887    | 8,392     | 9,864     | 14,921    | 9,513     | 9,798     | 10,092    | 10,395    | 10,707    |
| 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    | 16,930    | 17,302    | 17,683    | 18,072    | 18,470    |
| 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               |           |           |           |           |           |           |           |           |           |

|   | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Contracted Carriers                         | 1,713            | 400              | 777              | 500              | 500                 | 515                 | 530                 | 546                 | 563                 |
| Insurance-General                           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Bonding Insurance                           | 11,560           | 11,660           | 11,660           | 12,100           | 14,812              | 15,138              | 15,471              | 15,811              | 16,159              |
| Communications                              | 6,356            | 7,082            | 5,058            | 6,175            | 5,075               | 5,187               | 5,301               | 5,417               | 5,537               |
| Advertising                                 | 9,371            | 4,864            | 8,932            | 10,000           | 9,000               | 9,198               | 9,400               | 9,607               | 9,819               |
| Printing & Binding                          | 28,928           | 35,573           | 30,890           | 39,470           | 40,870              | 41,769              | 42,688              | 43,627              | 44,587              |
| Travel                                      | 7,000            | 7,075            | 8,599            | 10,150           | 6,725               | 6,792               | 6,860               | 6,929               | 6,998               |
| Supplies                                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| General Supplies                            | 48,995           | 51,723           | 53,864           | 65,493           | 64,558              | 65,526              | 66,509              | 67,507              | 68,520              |
| Food  | 1,083            | 2,524            | 3,361            | 2,550            | 2,850               | 2,936               | 3,024               | 3,114               | 3,208               |
| Books & Periodicals                         | 2,764            | 1,918            | 3,391            | 3,303            | 3,388               | 3,490               | 3,594               | 3,702               | 3,813               |
| Supplies - Technology Related               |                  | 15,479           | 10,550           | 16,448           | 9,749               | 10,041              | 10,343              | 10,653              | 10,973              |
| Property                                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Original & Additional           | 26,184           | 145              |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Replacement                     | 6,513            |                  |                  | 8,000            | 7,000               | 7,000               | 7,000               | 7,000               | 7,000               |
| Other Objects                               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                               | 107,828          | 120,990          | 13,405           | 32,134           | 35,018              | 35,788              | 36,576              | 37,380              | 38,203              |
| Claims, Judgments and Penalties Against LEA |                  |                  | 20,287           | 75,000           | 75,000              | 76,650              | 78,336              | 80,060              | 81,821              |
| Miscellaneous Other Uses of Funds           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <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>4,594,214</b>    | <b>4,760,492</b>    | <b>4,931,568</b>    | <b>5,115,376</b>    | <b>5,301,592</b>    |

| <b>PUPIL HEALTH - 2400</b>                    |                |                |                |                |                |                |                  |                  |                  |
|---|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|------------------|
| Personnel Services - Salaries                 |                |                |                |                |                |                |                  |                  |                  |
| Official/Administrative Salaries - Regular    | 28,374         | 28,871         | 3,333          |                |                |                |                  |                  |                  |
| Professional - Educational Salaries - Regular |                |                |                |                |                |                |                  |                  |                  |
| Professional - Other Salaries - Regular       | 414,424        | 383,662        | 441,815        | 417,723        | 430,723        | 444,721        | 459,175          | 474,098          | 489,506          |
| Instructional Assistant Salaries - Regular    | 41,854         | 51,287         | 54,214         | 52,825         | 76,810         | 79,306         | 81,884           | 84,545           | 87,293           |
| Personnel Services - Employee Benefits        |                |                |                |                |                |                |                  |                  |                  |
| Group Insurance - Contracted Provider         | 102,889        | 120,379        | 113,338        | 115,216        | 111,826        | 116,299        | 120,951          | 125,789          | 130,821          |
| Social Security Contributions                 | 36,414         | 35,457         | 37,366         | 36,410         | 39,253         | 41,072         | 42,918           | 44,850           | 46,872           |
| Retirement Contributions                      | 124,986        | 142,010        | 161,447        | 159,108        | 175,944        | 186,425        | 197,155          | 209,835          | 222,111          |
| Unemployment Compensation                     | 433            | 210            | 226            | 551            | 613            | 616            | 619              | 622              | 625              |
| Workmen's Compensation                        | 3,675          | 2,138          | 2,340          | 3,315          | 2,137          | 2,201          | 2,267            | 2,335            | 2,405            |
| Other Post Employment Benefits                |                |                | 7,920          |                |                |                |                  |                  |                  |
| Purchased Professional & Technical Services   |                |                |                |                |                |                |                  |                  |                  |
| Professional - Educational Services           | 123,843        | 41,187         | 53,194         | 74,750         | 67,000         | 68,474         | 69,980           | 71,520           | 73,093           |
| Other Professional Services                   | 1,041          | 1,052          | 3,052          | 1,500          | 1,500          | 1,533          | 1,567            | 1,601            | 1,636            |
| Purchased Property Services                   |                |                |                |                |                |                |                  |                  |                  |
| Repairs and Maintenance Services              |                | 507            | 382            | 1,250          | 1,250          | 1,278          | 1,306            | 1,334            | 1,364            |
| Other Purchased Services                      |                |                |                |                |                |                |                  |                  |                  |
| Printing & Binding                            |                |                |                |                |                |                |                  |                  |                  |
| Travel  | 15             | 396            |                | 400            | 400            | 404            | 408              | 412              | 416              |
| Supplies                                      |                |                |                |                |                |                |                  |                  |                  |
| General Supplies                              | 9,707          | 12,659         | 13,845         | 22,250         | 30,000         | 30,450         | 30,907           | 31,370           | 31,841           |
| Food  | 10             |                |                | 1,700          | 30             | 31             | 32               | 33               | 34               |
| Books & Periodicals                           |                |                |                | 280            | 250            | 258            | 265              | 273              | 281              |
| Supplies - Technology Related                 |                | 1,780          |                |                | 1,700          | 1,751          | 1,804            | 1,858            | 1,913            |
| Property                                      |                |                |                |                |                |                |                  |                  |                  |
| Equipment - Original & Additional             | 310            |                |                |                |                |                |                  |                  |                  |
| Equipment - Replacement                       | 679            |                |                |                |                |                |                  |                  |                  |
| Other Objects                                 |                |                |                |                |                |                |                  |                  |                  |
| Dues and Fees                                 |                |                |                | 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>939,536</b> | <b>974,921</b> | <b>1,011,342</b> | <b>1,050,583</b> | <b>1,090,321</b> |

| (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

**BUSINESS SERVICES - 2500**

|   |                |                  |                |                  |                |                  |                  |                  |                  |
|---|----------------|------------------|----------------|------------------|----------------|------------------|------------------|------------------|------------------|
| 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           | 58,783         | 61,134           | 63,580           | 66,123           | 68,768           |
| Social Security Contributions               | 17,067         | 16,970           | 17,744         | 19,851           | 23,243         | 24,320           | 25,413           | 26,557           | 27,754           |
| Retirement Contributions                    | 58,278         | 66,876           | 75,668         | 88,534           | 105,895        | 112,203          | 118,661          | 126,293          | 133,681          |
| Tuition Reimbursements                      |                |                  |                |                  |                |                  |                  |                  |                  |
| Unemployment Compensation                   | 184            | 90               | 100            | 212              | 240            | 241              | 242              | 244              | 245              |
| Workmen's Compensation                      | 1,811          | 1,026            | 1,152          | 1,845            | 1,286          | 1,325            | 1,364            | 1,405            | 1,447            |
| 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           | 17,700         | 18,089           | 18,487           | 18,894           | 19,310           |
| 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            | 400            | 404              | 408              | 412              | 416              |
| 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>987,146</b> | <b>1,027,982</b> | <b>1,050,504</b> | <b>1,083,984</b> | <b>1,117,986</b> |

**OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600**

|  |           |           |           |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries              |           |           |           |           |           |           |           |           |           |
| Official/Administrative Salaries - Regular | 163,621   | 168,423   | 173,369   | 178,570   | 222,940   | 230,186   | 237,667   | 245,391   | 253,366   |
| 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 | 1,427,318 | 1,473,706 | 1,521,601 | 1,571,053 | 1,622,113 |
| 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   | 682,046   | 709,328   | 737,701   | 767,209   | 797,897   |
| Social Security Contributions              | 120,639   | 123,674   | 124,205   | 140,623   | 142,546   | 149,153   | 155,855   | 162,870   | 170,214   |
| Retirement Contributions                   | 412,402   | 498,886   | 548,991   | 614,512   | 638,942   | 677,003   | 715,970   | 762,018   | 806,597   |
| 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    | 7,761     | 7,994     | 8,234     | 8,481     | 8,735     |

|  | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Current Employee Benefits                          | 6,300            | 6,300            | 5,940            | 7,260            | 7,740               | 7,740               | 7,740               | 7,740               | 7,740               |
| Purchased Professional & Technical Services              |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Professional - Educational Services                      | 21,416           | 21,500           | 24,163           | 24,510           | 26,510              | 27,093              | 27,689              | 28,298              | 28,921              |
| Other Professional Services                              |                  |                  | 7,648            |                  |                     |                     |                     |                     |                     |
| Technical Services                                       | 29,800           |                  | 380              |                  |                     |                     |                     |                     |                     |
| Security/Safety Services                                 |                  | 24,495           | 24,019           | 35,000           | 35,000              | 35,770              | 36,557              | 37,361              | 38,183              |
| Purchased Property Services                              |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Cleaning Services  | 106,876          | 102,406          | 135,441          | 113,384          | 114,064             | 116,573             | 119,138             | 121,759             | 124,438             |
| 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                         | 225,645          | 221,913          | 225,571          | 219,589          | 218,224             | 223,025             | 227,931             | 232,946             | 238,071             |
| Rentals  |                  | 90               | 895              |                  |                     |                     |                     |                     |                     |
| Construction Services                                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Extermination Services                                   | 6,777            | 8,602            | 9,139            | 12,100           | 12,100              | 12,366              | 12,638              | 12,916              | 13,200              |
| Other Purchased Services                                 |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Automotive Liability Insurance                           | 11,184           | 11,467           | 11,264           | 7,500            | 7,770               | 7,941               | 8,116               | 8,294               | 8,477               |
| General Property and Liability Insurance                 | 150,454          | 145,339          | 140,901          | 124,145          | 132,984             | 135,910             | 138,900             | 141,955             | 145,078             |
| Communications   | 96,482           | 101,991          | 81,253           | 111,800          | 60,800              | 62,138              | 63,505              | 64,902              | 66,330              |
| Advertising  |                  | 129              | 309              |                  |                     |                     |                     |                     |                     |
| Travel   | 1,999            | 2,274            | 2,309            | 3,175            | 2,925               | 2,954               | 2,984               | 3,014               | 3,044               |
| Supplies   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| General Supplies   | 230,420          | 218,353          | 237,318          | 230,060          | 230,060             | 233,511             | 237,014             | 240,569             | 244,177             |
| Energy   | 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           |
| Food   |                  | 25               | 70               |                  |                     |                     |                     |                     |                     |
| Supplies - Technology Related                            |                  | 72               | 2,595            | 11,000           | 17,000              | 17,510              | 18,035              | 18,576              | 19,134              |
| Property   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Original & Additional                        |                  | 12,940           | (4,970)          |                  |                     |                     |                     |                     |                     |
| Equipment - Replacement                                  | 13,297           | 32,592           | 4,970            | 50,000           | 50,000              | 50,000              | 50,000              | 50,000              | 50,000              |
| Other Objects  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees  |                  |                  | 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>5,669,717</b>    | <b>5,861,416</b>    | <b>6,058,772</b>    | <b>6,268,329</b>    | <b>6,481,709</b>    |

**STUDENT TRANSPORTATION SERVICES - 2700**

|   |           |           |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries               |           |           |           |           |           |           |           |           |           |
| Office/Clerical Salaries - Regular          | 29,960    | 41,124    | 42,168    | 43,247    | 44,540    | 45,988    | 47,482    | 49,025    | 50,619    |
| Office/Clerical Salaries - Overtime         |           |           |           |           |           |           |           |           |           |
| Service Work Salaries - Overtime            | 281       | 1,585     | 2,322     | 2,486     | 2,560     | 2,643     | 2,729     | 2,818     | 2,909     |
| Personnel Services - Employee Benefits      |           |           |           |           |           |           |           |           |           |
| Group Insurance - Contracted Provider       | 12,079    | 17,113    | 9,973     | 6,488     | 6,578     | 6,841     | 7,115     | 7,399     | 7,695     |
| Social Security Contributions               | 2,238     | 3,141     | 3,318     | 3,499     | 3,603     | 3,770     | 3,939     | 4,117     | 4,302     |
| Retirement Contributions                    | 7,814     | 12,897    | 14,491    | 15,288    | 16,151    | 17,113    | 18,098    | 19,262    | 20,389    |
| Unemployment Compensation                   | 57        | 27        | 29        | 75        | 75        | 76        | 76        | 76        | 77        |
| Workmen's Compensation                      | 329       | 175       | 199       | 319       | 196       | 202       | 208       | 214       | 221       |
| Other Current Employee Benefits             | 595       | 840       | 840       | 840       | 840       | 840       | 840       | 840       | 840       |
| Purchased Professional & Technical Services |           |           |           |           |           |           |           |           |           |
| Professional - Educational Services         | 176,498   | 159,328   | 169,478   | 165,500   | 180,364   | 184,332   | 188,387   | 192,532   | 196,768   |
| Other Purchased Services                    |           |           |           |           |           |           |           |           |           |
| Contracted Carriers                         | 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 |
| Student Transportation Services from the IU |           |           |           |           |           |           |           |           |           |
| Communications                              |           |           | 26        |           |           |           |           |           |           |
| Advertising                                 |           | 272       |           | 1,000     |           | 1,000     |           | 1,000     |           |
| Printing & Binding                          | 51        |           |           |           |           |           |           |           |           |
| Travel                                      | 15,116    | 8,895     | 14,421    | 450       | 450       | 455       | 459       | 464       | 468       |
| Miscellaneous Purchased Services            |           |           |           |           |           |           |           |           |           |

|  | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <i>Supplies</i>                              |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>General Supplies</i>                      | 1,995            | 177              | 485              | 350              | 525                 | 533                 | 541                 | 549                 | 557                 |
| <i>Energy</i>                                |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Food</i>                                  | 25               | 33               | 35               | 50               | 55                  | 57                  | 58                  | 60                  | 62                  |
| <i>Books &amp; Periodicals</i>               | 50               |                  |                  | 50               |                     |                     |                     |                     |                     |
| <i>Supplies - Technology Related</i>         |                  | 300              | 6,895            | 7,200            | 7,200               | 7,416               | 7,638               | 7,868               | 8,104               |
| <i>Other Objects</i>                         |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Dues and Fees</i>                         |                  | 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>5,423,472</b>    | <b>5,586,410</b>    | <b>5,752,171</b>    | <b>5,925,061</b>    | <b>6,101,013</b>    |

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <i>Personnel Services - Salaries</i>                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Official/Administrative Salaries - Regular</i>      | 237,077          | 233,737          | 245,438          | 252,750          | 235,336          | 242,984          | 250,881          | 259,035          | 267,454          |
| <i>Professional - Educational Salaries - Regular</i>   | 28,002           | 25,814           | 26,066           | 28,100           | 28,370           | 29,783           | 31,266           | 32,823           | 34,458           |
| <i>Technical Salaries - Regular</i>                    |                  | 105,267          | 74,377           | 119,511          | 180,003          | 185,853          | 191,893          | 198,130          | 204,569          |
| <i>Office/Clerical Salaries - Regular</i>              | 31,995           | 46,539           | 47,416           | 49,024           | 96,929           | 100,079          | 103,332          | 106,690          | 110,157          |
| <i>Office/Clerical Salaries - Overtime</i>             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Service Work Salaries - Overtime</i>                | (24)             | 12,764           | 8,399            |                  |                  |                  |                  |                  |                  |
| <i>Personnel Services - Employee Benefits</i>          |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Group Insurance - Contracted Provider</i>           | 51,355           | 79,870           | 71,142           | 86,057           | 101,870          | 105,945          | 110,183          | 114,590          | 119,173          |
| <i>Social Security Contributions</i>                   | 22,220           | 31,725           | 30,046           | 34,371           | 41,370           | 43,287           | 45,233           | 47,269           | 49,400           |
| <i>Retirement Contributions</i>                        | 75,554           | 127,241          | 131,603          | 150,236          | 185,391          | 196,435          | 207,741          | 221,102          | 234,037          |
| <i>Tuition Reimbursements</i>                          |                  | 23,561           | 25,741           | 29,000           | 24,000           | 24,000           | 24,000           | 24,000           | 24,000           |
| <i>Unemployment Compensation</i>                       | 380              | 196              | 317              | 552              | 593              | 596              | 599              | 602              | 605              |
| <i>Workmen's Compensation</i>                          | 2,319            | 1,691            | 2,088            | 3,137            | 2,256            | 2,324            | 2,393            | 2,465            | 2,539            |
| <i>Other Current Employee Benefits</i>                 | 1,650            | 1,581            | 1,595            | 1,650            | 1,980            | 1,980            | 1,980            | 1,980            | 1,980            |
| <i>Purchased Professional &amp; Technical Services</i> |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Professional - Educational Services</i>             | 472,435          | 304,464          | 292,751          | 398,468          | 399,968          | 408,767          | 417,760          | 426,951          | 436,344          |
| <i>Technical Services</i>                              | 936              |                  | 8,890            | 8,000            | 8,000            | 8,176            | 8,356            | 8,540            | 8,728            |
| <i>Training &amp; Development Services</i>             |                  |                  |                  |                  | 14,575           | 14,896           | 15,223           | 15,558           | 15,901           |
| <i>Purchased Property Services</i>                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Repairs and Maintenance Services</i>                | 593              | 11,116           | 22,516           | 20,184           | 20,184           | 20,628           | 21,082           | 21,546           | 22,020           |
| <i>Rentals</i>   |                  | 157              |                  |                  |                  |                  |                  |                  |                  |
| <i>Other Purchased Services</i>                        |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Bonding Insurance</i>                               |                  | 36,020           | 40,248           | 40,481           | 41,036           | 41,939           | 42,861           | 43,804           | 44,768           |
| <i>Other Insurance</i>                                 |                  |                  |                  | 12,000           | 6,616            | 6,616            | 6,682            | 6,749            | 6,816            |
| <i>Communications</i>                                  | 23,725           | 15,166           | 17,547           | 33,175           | 33,175           | 33,905           | 34,651           | 35,413           | 36,192           |
| <i>Advertising</i>                                     | 3,014            | 5,887            | 5,032            | 9,750            | 6,000            | 6,132            | 6,267            | 6,405            | 6,546            |
| <i>Printing &amp; Binding</i>                          | 134              | 11               |                  | 300              | 300              | 307              | 313              | 320              | 327              |
| <i>Travel</i>  | 1,237            | 1,257            | 104              | 3,400            | 12,924           | 13,053           | 13,184           | 13,316           | 13,449           |
| <i>Supplies</i>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>General Supplies</i>                                | 178,315          | 9,191            | 2,347            | 9,700            | 9,350            | 9,490            | 9,633            | 9,777            | 9,924            |
| <i>Food</i>  | 360              | 430              | 275              | 900              | 900              | 927              | 955              | 983              | 1,013            |
| <i>Books &amp; Periodicals</i>                         | 459              | 456              | 528              | 2,000            | 500              | 515              | 530              | 546              | 563              |
| <i>Supplies - Technology Related</i>                   |                  | 1,133,541        | 672,340          | 715,951          | 743,554          | 765,861          | 788,836          | 812,502          | 836,877          |
| <i>Property</i>  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Equipment - Original &amp; Additional</i>           | 8,039            | 6,550            |                  |                  |                  |                  |                  |                  |                  |
| <i>Equipment - Replacement</i>                         | 895,479          |                  | 15,070           |                  |                  |                  |                  |                  |                  |
| <i>Infrastructure Assets</i>                           | 646,587          |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Other Objects</i>                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| <i>Dues and Fees</i>                                   | 1,725            | 353              | 682              | 1,850            | 850              | 869              | 888              | 907              | 927              |
| <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>2,196,030</b> | <b>2,265,346</b> | <b>2,336,723</b> | <b>2,412,003</b> | <b>2,488,765</b> |

|                                      | (Actual)<br>2016 | (Actual)<br>2017 | (Actual)<br>2018 | (Budget)<br>2019 | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>OTHER SUPPORT SERVICES - 2900</b> |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Other Purchased Services             |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Miscellaneous Purchased Services     | 70,498           | 77,317           | 80,022           | 76,974           | 81,392              | 82,613              | 83,852              | 85,110              | 86,387              |
| 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>81,392</b>       | <b>82,613</b>       | <b>83,852</b>       | <b>85,110</b>       | <b>86,387</b>       |

| <b>STUDENT ACTIVITIES - 3200</b>            |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 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           | 56,430           | 58,687           | 61,035           | 63,476           | 66,015           |
| Social Security Contributions               | 64,360           | 66,368           | 71,181           | 74,509           | 78,184           | 81,808           | 85,484           | 89,332           | 93,359           |
| Retirement Contributions                    | 198,124          | 223,157          | 270,008          | 324,967          | 349,589          | 370,414          | 391,734          | 416,928          | 441,319          |
| 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            | 4,341            | 4,471            | 4,605            | 4,744            | 4,886            |
| 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           | 97,500           | 99,645           | 101,837          | 104,078          | 106,367          |
| Other Professional Services                 | 50,000           | 50,000           | 50,000           | 50,000           | 50,000           | 51,100           | 52,224           | 53,373           | 54,547           |
| Security/Safety Services                    |                  |                  |                  |                  | 15,000           | 15,330           | 15,667           | 16,012           | 16,364           |
| 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          | 186,415          | 189,211          | 192,049          | 194,930          | 197,854          |
| 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>2,210,897</b> | <b>2,224,652</b> | <b>2,281,805</b> | <b>2,343,746</b> | <b>2,405,826</b> |

| <b>COMMUNITY SERVICES - 3300</b>       |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|
| Personnel Services - Salaries          |  |  |  |  |  |  |  |  |  |
| Personnel Services - Employee Benefits |  |  |  |  |  |  |  |  |  |
| Group Insurance - Contracted Provider  |  |  |  |  |  |  |  |  |  |
| Social Security Contributions          |  |  |  |  |  |  |  |  |  |

|  | (Actual)<br>2016  | (Actual)<br>2017  | (Actual)<br>2018  | (Budget)<br>2019  | (Projected)<br>2020 | (Projected)<br>2021 | (Projected)<br>2022 | (Projected)<br>2023 | (Projected)<br>2024 |
|--|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Retirement Contributions   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Unemployment Compensation  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Workmen's Compensation   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Purchased Professional & Technical Services  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Professional - Educational Services  | 5,000             |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Purchased Services   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Communications   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Travel   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Supplies   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Food   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Books & Periodicals  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Objects  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| 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  | 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>       |
| <b>EXISTING SITE IMPROVEMENT SERVICES - 4200</b>                                       |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Land and Improvements  |                   | 90,298            |                   |                   |                     |                     |                     |                     |                     |
| Dues and Fees  | 1,100             | 78                |                   |                   |                     |                     |                     |                     |                     |
| <b>Total Existing Site Improvement Services</b>  | <b>1,100</b>      | <b>90,376</b>     |                   |                   |                     |                     |                     |                     |                     |
| <b>ARCH. &amp; ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400</b> |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Purchased Professional & Technical Services  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Professional Services  | 31,845            | 47,623            |                   |                   |                     |                     |                     |                     |                     |
| <b>Total Arch. &amp; Engin Services/Educational Specifications Dev - Im</b>            | <b>31,845</b>     | <b>47,623</b>     |                   |                   |                     |                     |                     |                     |                     |
| <b>EXISTING BUILDING IMPROVEMENT SERVICES - 4600</b>                                   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Purchased Professional & Technical Services  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Purchased Property Services  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Construction Services  | 211,843           | 292,746           | 4,636             |                   |                     |                     |                     |                     |                     |
| Equipment - Original & Additional  | 51,864            | 13,600            |                   |                   |                     |                     |                     |                     |                     |
| Equipment - Replacement  | 37,494            | 5,982             |                   |                   |                     |                     |                     |                     |                     |
| Infrastructure Assets  |                   | 496,927           |                   |                   |                     |                     |                     |                     |                     |
| <b>Total Existing Building Improvement Services</b>                                    | <b>301,202</b>    | <b>809,255</b>    | <b>4,636</b>      |                   |                     |                     |                     |                     |                     |
| <b>DEBT SERVICE - 5100</b>   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Objects  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| 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           |
| Refund of Prior Year's Receipts  | 226,006           | 88,603            | 187,579           | 205,000           | 160,000             | 163,360             | 166,791             | 170,293             | 173,869             |
| Other Financing Uses   |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| 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           |
| Authority Obligations  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Miscellaneous Other Uses of Funds  | 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>    |
| <b>INTERFUND TRANSFERS - 5200</b>  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Fund Transfers   | 1,146             | 341,067           | 2,644,576         | 2,885,524         | 3,989,771           | 5,816,845           | 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>3,989,771</b>    | <b>5,816,845</b>    | <b>4,492,456</b>    | <b>3,612,172</b>    | <b>3,350,106</b>    |
| <b>BUDGETARY RESERVE - 5900</b>  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Objects  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Contingency  |                   |                   |                   | 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>91,457,895</b>   | <b>96,751,670</b>   | <b>98,959,896</b>   | <b>101,870,512</b>  | <b>105,552,678</b>  |

**Pine-Richland School District  
Capital Funding Plan  
As of June 3, 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          | \$ 435,674.00          | \$ 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          | \$ 2,879,674.00         |
| Building Systems           | \$ 1,271,174.00        | \$ 1,094,905.00        | \$ 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        | \$ 18,483,832.00        |
| 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        | \$ 2,082,192.00        | \$ 1,780,750.00        | \$ 1,665,050.00        | \$ 1,504,000.00        | \$ 2,002,051.50        | \$ 821,600.00          | \$ 467,350.00          | \$ 36,000.00           | \$ 36,000.00         | \$ 36,000.00           | \$ 10,430,993.50        |
|                            | <u>\$ 2,885,524.00</u> | <u>\$ 3,989,771.00</u> | <u>\$ 5,816,845.00</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>\$ 1,817,425.00</u> | <u>\$ 1,200,804.00</u> | <u>\$ 630,565.00</u> | <u>\$ 3,103,005.00</u> | <u>\$ 32,535,499.50</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           | \$ 15,674.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                   | \$ 15,674.00            |
| <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          | \$ 111,300.00          | \$ 33,000.00           | \$ -                   | \$ -                   | \$ 115,000.00          | \$ 128,000.00          | \$ 130,000.00          | \$ 30,000.00           | \$ 30,000.00         | \$ 18,000.00           | \$ 595,300.00           |
| 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        | \$ 10,905,000.00        |
| 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            | \$ 40,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                   | \$ 40,000.00            |
| 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        | \$ 1,456,924.00        | \$ 30,000.00           | \$ 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           | \$ 3,762,450.50         |
| Gymnasiums                           | \$ 7,800.00            | \$ 33,000.00           | \$ 1,170,000.00        | \$ 1,381,050.00        | \$ 1,061,250.00        | \$ -                   | \$ 15,000.00           | \$ 7,800.00            | \$ -                   | \$ -                 | \$ -                   | \$ 3,668,100.00         |
| 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            | \$ 30,725.00           | \$ 6,000.00            | \$ 6,000.00          | \$ 6,000.00            | \$ 701,250.00           |
| Architectural Fees                   | \$ 59,500.00           | \$ 101,848.00          | \$ 100,000.00          | \$ 91,000.00           | \$ 75,000.00           | \$ 111,000.00          | \$ 44,000.00           | \$ 30,000.00           | \$ -                   | \$ -                 | \$ -                   | \$ 552,848.00           |
|                                      | <u>\$ 2,885,524.00</u> | <u>\$ 3,989,771.00</u> | <u>\$ 5,816,845.00</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>\$ 1,817,425.00</u> | <u>\$ 1,200,804.00</u> | <u>\$ 630,565.00</u> | <u>\$ 3,103,005.00</u> | <u>\$ 32,535,499.50</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 June 3, 2019                   |               |               |                 |                 |               |               |               |               |               |               |               |                     |
|                                      |               |               |                 |                 |               |               |               |               |               |               |               |                     |
| Technology - District Wide           | 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 |
| 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  | \$ 15,674.00  | \$ -            | \$ -            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 15,674.00        |
|                                      |               |               |                 |                 |               |               |               |               |               |               |               | \$ 2,879,674.00     |
| Hance                                | 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               | \$ 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                              | \$ -          | \$ 30,000.00  | \$ -            | \$ -            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ 30,000.00        |
| 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                                | \$ -          | \$ -          | \$ -            | \$ -            | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -          | \$ -                |
|                                      |               |               |                 |                 |               |               |               |               |               |               |               | \$ 2,154,389.00     |
| Richland                             | 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               | \$ 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     |
| Wexford                              | 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               | \$ 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  | \$ 46,300.00  | \$ 8,000.00     | \$ -            | \$ -          | \$ -          | \$ 18,000.00  | \$ -          | \$ -          | \$ -          | \$ -          | \$ 72,300.00        |
| 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        |
|                                      |               |               |                 |                 |               |               |               |               |               |               |               | \$ 2,345,328.00     |

| <b>Eden Hall</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           | \$ 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  | \$ 1,456,924.00  | \$ 30,000.00     | \$ 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     | \$ 3,762,450.50            |
| Gymnasiums                       | \$ 7,800.00      | \$ 33,000.00     | \$ 1,170,000.00  | \$ 1,381,050.00  | \$ 1,061,250.00  | \$ -             | \$ 15,000.00     | \$ 7,800.00      | \$ -             | \$ -             | \$ -             | \$ 3,668,100.00            |
| 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      | \$ 30,725.00     | \$ 6,000.00      | \$ 6,000.00      | \$ 6,000.00      | \$ 701,250.00              |
| Architectural Fees               | \$ 59,500.00     | \$ 101,848.00    | \$ 100,000.00    | \$ 91,000.00     | \$ 75,000.00     | \$ 111,000.00    | \$ 44,000.00     | \$ 30,000.00     | \$ -             | \$ -             | \$ -             | \$ 552,848.00              |
|                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 10,430,993.50           |
|                                  | \$ 2,885,524.00  | \$ 3,989,771.00  | \$ 5,816,845.00  | \$ 4,492,456.00  | \$ 3,612,172.00  | \$ 3,350,105.50  | \$ 4,522,351.00  | \$ 1,817,425.00  | \$ 1,200,804.00  | \$ 630,565.00    | \$ 3,103,005.00  | \$ 32,535,499.50           |

As of June 3, 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  | MS       |            | 25,000.00  |              |            |            |            |            |            |            |            |            |
| Clock System Replacement                                       | MS       |            | 15,674.00  |              |            |            |            |            |            |            |            |            |
| 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   |              |            |            |            |            |            |            |            |            |
| Install walking path   | HA       |            | 30,000.00  |              |            |            |            |            |            |            |            |            |
| 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       |           | 46,300.00  |              |              |            |           |           |           |           |           |           |
| 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    |              |            |           |           |           |           |           |           |
| Upgrade to LED lighting   | EH       |           |            | 20,000.00    | 20,000.00    |            |           |           |           |           |           |           |

| 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    |
| 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   |           |              |
| MIDDLE SCHOOL  |          |            |           |            |            |           |           |              |            |            |           |              |
| 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  |           |            |            |           |           |              |            |            |           |              |
| 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     |
| HIGH SCHOOL  |          |            |           |            |            |           |           |              |            |            |           |              |
| 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   |           |            |            |           |           |              |            |            |           |              |
| Repair curtain wall  | HS       | 3,500.00   |           |            |            |           |           |              |            |            |           |              |
| Clorox fogger  | HS       | 6,500.00   |           |            |            |           |           |              |            |            |           |              |

| 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 |
| 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  | HS       |            | 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  | 40,000.00  |            |            |              |            |           |           |           |           |           |
| 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 | 879,824.00 |            |            |              |            |           |           |           |           |           |
| Replace scoreboard at Wexford Elementary   | AT       | 7,800.00   |            |            |            |              |            |           | 7,800     |           |           |           |
| Replace gator  | AT       | 7,000.00   |            |            |            |              |            |           |           |           |           |           |
| Purchase turf sweeper / magnet   | AT       | 8,200.00   |            |            |            |              |            |           |           |           |           |           |
| Replace carpet in stadium (Spirit Room, press box area, team rooms)                            | AT       | 16,000.00  |            |            |            |              |            |           | 25,000.00 |           |           |           |
| 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  |            |            |              |            |           |           |           |           |           |
| Sand and refinish gymnasium floor - Pine-Richland High School                                  | AT       |            | 25,000.00  |            |            |              |            |           |           |           |           |           |
| Paint gymnasium - Pine-Richland High School  | AT       |            | 8,000.00   |            |            |              |            |           |           |           |           |           |
| Furniture - athletic office and visitors' side stadium team room                               | AT       |            | 6,848.00   |            |            |              |            |           |           |           |           |           |
| 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>3,989,771.00</b> | <b>5,816,845.00</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>1,817,425.00</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          | 435,674.00          | 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          | 95,560.00           | 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          | 97,534.00           | 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        | 2,082,192.00        | 1,780,750.00        | 1,665,050.00        | 1,504,000.00        | 2,002,051.50        | 821,600.00          | 467,350.00          | 36,000.00           | 36,000.00         | 36,000.00           |
| <b>Total Costs per Year****</b>      |  | <b>2,885,524.00</b> | <b>3,989,771.00</b> | <b>5,816,845.00</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>1,817,425.00</b> | <b>1,200,804.00</b> | <b>630,565.00</b> | <b>3,103,005.00</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 | 50% \$799,150.00                          |                       |                       |                       |                       |                       |                       |                     |                     |
| Install lighting and power systems at Field #6                              | HS/MS   | MP              | \$385,000.00   | 50% \$192,500.00                          |                       |                       |                       |                       |                       |                       |                     |                     |
| Improvements to Softball Field #3 (practice areas and seating improvements) | HS/MS   | FI              | \$41,800.00    | \$41,800.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Estimated Architectural Fees Athletic Projects                              | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Spirit Room and Press Box Carpet  | HS/MS   | QW              | \$16,000.00    | \$16,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Miscellaneous Projects  | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
|   |         |                 | <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 | 50% \$799,150.00                          |                       |                       |                       |                       |                       |                       |                     |                     |
| Install lighting and power systems at Field #6                              | HS/MS   | MP              | \$385,000.00   | 50% \$192,500.00                          |                       |                       |                       |                       |                       |                       |                     |                     |
| Replace HS Stadium Turf   | HS      | MP              | \$400,000.00   | \$400,000.00                              |                       |                       |                       |                       |                       |                       |                     |                     |
| Estimated Architectural Fees Athletic Projects                              | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Remove Bleachers (One Side Only)  | RE      | QW              | \$70,000.00    | \$70,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Miscellaneous Projects  | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
|   |         |                 | <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 | \$2,062,500.00                            |                       |                       |                       |                       |                       |                       |                     |                     |
| Renovate Fitness Area into Gym Storage / Officials / Team Rooms             | HS      | MP              | \$239,800.00   | \$239,800.00                              |                       |                       |                       |                       |                       |                       |                     |                     |
| Estimated Architectural Fees Athletic Projects                              | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
| Miscellaneous Projects  | ALL     | QW              | \$30,000.00    | \$30,000.00                               |                       |                       |                       |                       |                       |                       |                     |                     |
|   |         |                 | <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 | 50% \$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

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> |

**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 April 25, 2019 |                  |        | 1,050,672,251   | 2,025,231,005      | 3,075,903,256 |
| Less: Estimated homestead exclusion (state property tax reduction)   |                  |        | (31,069,534)  | (32,545,263)       | (63,614,797)  |
| Notification of significant exemption appeal applications, settlements, change orders                                      |                  |        | -   | (5,693,800)        | -             |
| Projected assessed value of taxable properties   |                  |        | 1,019,602,717   | 1,986,991,942      | 3,012,288,459 |
| <b>Assumed 2019-2020 millage rate</b>  | <b>0.0195867</b> |        |   |                    |               |
| Net tax levy   |                  |        | 19,970,653  | 38,918,615         | 58,889,268    |
| Estimated delinquent percentage  | 1.32%            | 98.00% | (264,012)   | (514,504)          | (778,516)     |
| Estimated discounts  | 88%              | 2.0%   | (351,483)   | (684,968)          | (1,036,451)   |
| Estimated penalties  | 1.60%            | 10.0%  | 31,953  | 62,270             | 94,223        |
| Total Real Estate Taxes Budgeted   |                  |        | 19,387,110  | 37,781,413         | 57,168,523    |
|  |                  |        | est. value of 1 mill (net collection rate)=                     |                    | 2,903,846     |
|  |                  |        | 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             |                    | 1,308,165.52  |
|  |                  |        | Est. revenue from tax increase to index                         |                    | 1,308,165.52  |

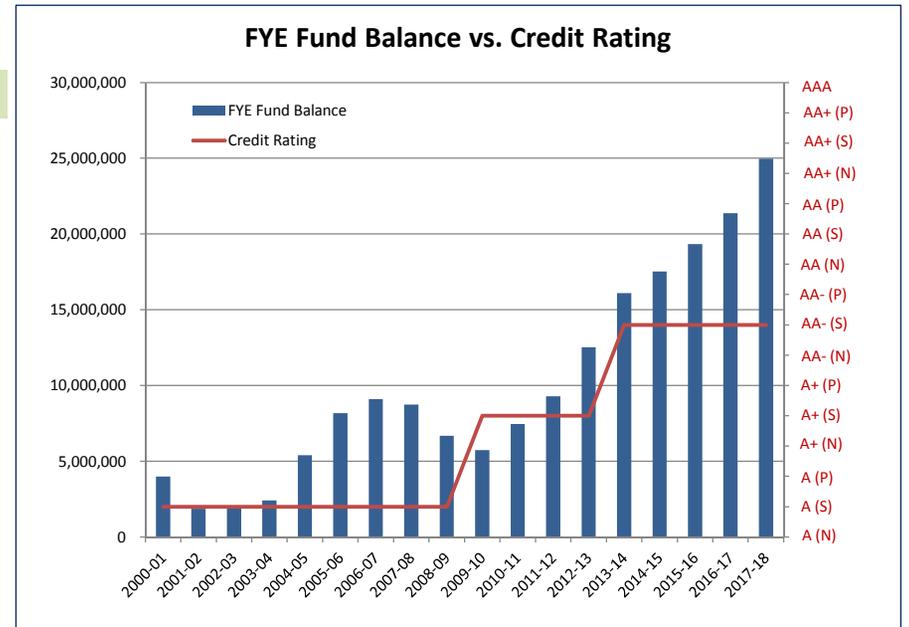
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### 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   |
| 4/18/2017          | AA-           | Stable     | Series of 2017           |   |

| Fiscal Year | Notes                              | Net Change       |                               |          |
|-------------|------------------------------------|------------------|-------------------------------|----------|
|             |                                    | FYE Fund Balance | (Operating Surplus/(Deficit)) | % Change |
| 2000-01     |                                    | 3,987,561        | (37,482)                      | -        |
| 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 Ele | 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%    |
| 2016-17     |                                    | 21,378,333       | 2,055,252                     | 10.6%    |
| 2017-18     |                                    | 24,971,632       | 3,593,299                     | 16.8%    |



Credit Rating Category (Credit Outlook)



**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<br>Adjusted Budget | 2017-2018<br>Actual      | (negative) positive<br>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>         |                                 |                 |
| <br>  |                              |                          |                                 |                 |
| Fund balance - June 30, 2017                                |                              | <u>21,378,333</u>        |                                 |                 |
| Fund balance - June 30, 2018                                |                              | <u><u>24,971,631</u></u> |                                 |                 |

✖ 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<br><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<br><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<br><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><br><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)  |

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| <p>December 31, 2018<br/><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 –<br/><b>homestead notice</b><br/><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><br/><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<br/><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<br/><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<br/><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>          |

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| <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>                         |

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| <p>March 22, 2019<br/><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<br/><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<br/><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<br/><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<br/><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);<br/>Section 1432 (Municipal Code)</p> |
| <p><b>May 1, 2019 – slot money notice</b><br/><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><br/><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>  |

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| <p style="text-align: center;"><b>----- KEY DATE -----</b></p> <p><b>May 21, 2019 – primary election</b><br/><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).<br/><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<br/>(School Code)</p>   |
| <p>May 30, 2019<br/><i>(annual deadline/optional action)<br/>(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<br/><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);<br/>LTEA Sections 310,<br/>312, 511; 71 P.S.<br/>§ 965</p> |
| <p style="text-align: center;"><b>----- MAJOR STEP #4 -----</b></p> <p><b>May 31, 2019 – Proposed Final Budget</b><br/><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)<br/>(School Code)</p>                                       |

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| <p>June 4, 2019<br/><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><br/><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);<br/>School Code<br/>Section<br/>687(a)(2)(i)</p>                           |
| <p>June 20, 2019<br/><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><br/><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),<br/>342, 505(a)(4)</p>  |
| <p><b>June 30, 2019 – tax levy</b><br/><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<br/>(School Code)</p> <p>53 Pa.C.S.A.<br/>§ 8823</p> <p>53 P.S. § 6926.327</p> |
| <p>July 1, 2019 – <b>tax bills</b><br/><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<br/><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>  |

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| <p>July 15, 2019<br/><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<br/>(School Code)</p> |
| <p>July 30, 2019<br/><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<br/><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<br/><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<br/><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<br/><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<br/>budget size</u> | <u>Fund balance<br/>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 :<br>Pine-Richland SD | COUNTY :<br>Allegheny | AUN :<br>103021003 |
|---------------------------------------|-----------------------|--------------------|

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<br>(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  | \$91457895 |
| Ending Unassigned Fund Balance   | \$6753816  |
| Ending Unassigned Fund Balance as a percentage<br>(%) of Total Budgeted Expenditures | 7.4%       |

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 |
|-----------------------------|------|

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><br>Pine-Richland SD | <b>County :</b><br>Allegheny | <b>AUN Number :</b><br>103021003 |
|---|------------------------------|----------------------------------|

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<br/>PRESIDENT</b><br><br> | <b>DATE</b><br><br>8 Apr 2019 |
|---|-------------------------------|

**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  | 71,258,521                  |
| 7000 Revenue from State Sources  | 19,493,410                  |
| 8000 Revenue from Federal Sources  | 705,964                     |
| 9000 Other Financing Sources   |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>\$91,457,895</u></b>  |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>\$115,744,176</u></b> |

|   | <u>Amount</u>       |
|---|---------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>   |                     |
| 6111 Current Real Estate Taxes  | 57,168,523          |
| 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  | 78,010              |
| 6150 Current Act 511 Taxes - Proportional Assessments   | 8,617,084           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA  | 1,849,967           |
| 6500 Earnings on Investments  | 505,000             |
| 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>\$71,258,521</b> |
| <b>REVENUE FROM STATE SOURCES</b>   |                     |
| 7110 Basic Education Funding  | 5,879,997           |
| 7271 Special Education funds for School-Aged Pupils   | 1,787,912           |
| 7311 Pupil Transportation Subsidy   | 1,324,900           |
| 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              |
| 7340 State Property Tax Reduction Allocation  | 1,246,004           |
| 7505 Ready to Learn Block Grant   | 418,675             |
| 7810 State Share of Social Security and Medicare Taxes  | 1,348,599           |
| 7820 State Share of Retirement Contributions  | 6,053,091           |
| <b>REVENUE FROM STATE SOURCES</b>   | <b>\$19,493,410</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<br>(Quarterly) Program | 1,820 |
|--|-------|

|                                     |                  |
|-------------------------------------|------------------|
| <b>REVENUE FROM FEDERAL SOURCES</b> | <b>\$705,964</b> |
|-------------------------------------|------------------|

|   |                   |
|---|-------------------|
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b> | <b>91,457,895</b> |
|---|-------------------|

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$57,168,523

Amount of Tax Relief for Homestead Exclusions \$1,246,029

Total Approx. Tax Revenue: \$58,414,552

Approx. Tax Levy for Tax Rate Calculation: \$60,135,272

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                                     | \$3,070,209,456 | \$3,070,209,456 |
| 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%      |
| <b>II.</b> 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                | 97.07804%       | 97.07804%       |
| k. Tax Levy Needed                                    | \$60,135,272    | \$60,135,272    |
| (Approx. Tax Levy * g)                                |                 |                 |
| <b>I. 2019-20 Real Estate Tax Rate</b>                | <b>19.5867</b>  |                 |
| (k / d * 1000)  |                 |                 |
| <b>III.</b> m. Tax Levy Generated by Mills            | \$60,135,272    | \$60,135,272    |
| (l / 1000 * d)  |                 |                 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                 | \$58,889,243    |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                 |                 |
| o. Net Tax Revenue Generated By Mills                 | 60              | \$57,168,523    |
| (n * Est. Pct. Collection)                            |                 |                 |

Act 1 Index (current): 2.3%

|  |                           |              |
|--|---------------------------|--------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |              |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$57,168,523</b>       |              |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$1,246,029</u></b> |              |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$58,414,552</b>       |              |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$60,135,272</b>       |              |
|  | <b>Allegheny</b>          | <b>Total</b> |

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|   |              |              |
|---|--------------|--------------|
| <b>Index Maximums</b>   |              |              |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 20.0371      |              |
| q. Mills In Excess of Index<br>(if (l > p), (l - p))            | 0.0000       |              |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$61,518,094 | \$61,518,094 |
| <b>IV.</b> s. Millage Rate within Index?<br>(If l > p Then No)  | Yes          |              |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$0          | \$0          |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$0          | \$0          |

---

|   |            |           |
|---|------------|-----------|
| <b>Information Related to Property Tax Relief</b> |            |           |
| V. Assessed Value Exclusion per Homestead         | \$9,166.00 |           |
| Number of Homestead/Farmstead Properties          | 6945       | 6945      |
| Median Assessed Value of Homestead Properties     |            | \$254,200 |

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Act 1 Index (current): 2.3%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$57,168,523</b>       |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$1,246,029</u></b> |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$58,414,552</b>       |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$60,135,272</b>       |

|                  |              |
|------------------|--------------|
| <b>Allegheny</b> | <b>Total</b> |
|------------------|--------------|

---

|   |             |                      |     |                    |
|---|-------------|----------------------|-----|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$1,246,004 | Lowering RE Tax Rate | \$0 | \$1,246,004        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$25        |                      |     | \$25               |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |             |                      |     | <b>\$1,246,029</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          | 3,070,209,456                 | 19.5867                  | 60,135,272                         |  |  | 97.07804%                |   |
| <b>Totals:</b>     | <b>3,070,209,456</b>          |                          | <b>60,135,272</b>                  | - 1,246,029  | = 58,889,243                               | X 97.07804%              | = 57,168,523                              |

|   | <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                       | 78,010                   |
| 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 78,010 78,010**

|  | <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 8,695,094**

|                                 |                        |              |                    |
|---------------------------------|------------------------|--------------|--------------------|
| <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: |         |                        | Less than or equal to Index | Index | Additional Tax Rate Charged in: |         | Less than or equal to Index |
|--------------|---|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|-----------------------------|
|              |   | 2018-19 (Rebalanced) | 2019-20 | Percent Change in Rate |                             |       | 2018-19 (Rebalanced)            | 2019-20 |                             |
| 6111         | <u>Current Real Estate Taxes</u><br>Allegheny   | 19.5867              | 19.5867 | 0.00%                  | Yes                         | 2.3%  |                                 |         |                             |
| 6120         | Current Per Capita Taxes, Section 679<br><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<br><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               | 38,410,091          |
| 1200 Special Programs - Elementary / Secondary               | 11,873,997          |
| 1300 Vocational Education                                    | 673,835             |
| 1400 Other Instructional Programs - Elementary / Secondary   | 45,356              |
| 1500 Nonpublic School Programs                               | 13,500              |
| <b>Total Instruction</b>                                     | <b>\$51,016,779</b> |
| <b>2000 Support Services</b>                                 |                     |
| 2100 Support Services - Students                             | 2,988,902           |
| 2200 Support Services - Instructional Staff                  | 1,582,638           |
| 2300 Support Services - Administration                       | 4,594,214           |
| 2400 Support Services - Pupil Health                         | 939,536             |
| 2500 Support Services - Business                             | 987,146             |
| 2600 Operation and Maintenance of Plant Services             | 5,669,717           |
| 2700 Student Transportation Services                         | 5,423,472           |
| 2800 Support Services - Central                              | 2,196,030           |
| 2900 Other Support Services                                  | 81,392              |
| <b>Total Support Services</b>                                | <b>\$24,463,047</b> |
| <b>3000 Operation of Non-Instructional Services</b>          |                     |
| 3200 Student Activities                                      | 2,210,897           |
| 3300 Community Services                                      | 83,500              |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$2,294,397</b>  |
| <b>5000 Other Expenditures and Financing Uses</b>            |                     |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 9,443,901           |
| 5200 Interfund Transfers - Out                               | 3,989,771           |
| 5900 Budgetary Reserve                                       | 250,000             |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$13,683,672</b> |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$91,457,895</b> |

2019-2020 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

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| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| <b>1000 Instruction</b>  |                     |
| <b>1100 <u>Regular Programs - Elementary / Secondary</u></b>             |                     |
| 100 Personnel Services - Salaries  | 21,960,133          |
| 200 Personnel Services - Employee Benefits                               | 13,702,317          |
| 300 Purchased Professional and Technical Services                        | 802,852             |
| 400 Purchased Property Services  | 23,990              |
| 500 Other Purchased Services   | 556,225             |
| 600 Supplies   | 1,332,902           |
| 800 Other Objects  | 31,672              |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$38,410,091</b> |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                     |
| 100 Personnel Services - Salaries  | 4,385,454           |
| 200 Personnel Services - Employee Benefits                               | 3,430,203           |
| 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>\$11,873,997</b> |
| <b>1300 <u>Vocational Education</u></b>                                  |                     |
| 500 Other Purchased Services   | 673,835             |
| <b>Total Vocational Education</b>  | <b>\$673,835</b>    |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                     |
| 100 Personnel Services - Salaries  | 14,240              |
| 200 Personnel Services - Employee Benefits                               | 6,116               |
| 800 Other Objects  | 25,000              |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$45,356</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>\$51,016,779</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                               | 1,064,940           |
| 300 Purchased Professional and Technical Services                        | 147,000             |
| 400 Purchased Property Services  | 400                 |
| 500 Other Purchased Services   | 3,950               |
| 600 Supplies   | 150,627             |
| 800 Other Objects  | 29,005              |
| <b>Total Support Services - Students</b>                                 | <b>\$2,988,902</b>  |
| <b>2200 <u>Support Services - Instructional Staff</u></b>                |                     |
| 100 Personnel Services - Salaries  | 784,401             |

2019-2020 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

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| <u>Description</u>                                      | <u>Amount</u>      |
|---|--------------------|
| 200 Personnel Services - Employee Benefits              | 545,412            |
| 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>\$1,582,638</b> |
| <b>2300 Support Services - Administration</b>           |                    |
| 100 Personnel Services - Salaries                       | 2,283,828          |
| 200 Personnel Services - Employee Benefits              | 1,441,429          |
| 300 Purchased Professional and Technical Services       | 585,462            |
| 400 Purchased Property Services                         | 8,950              |
| 500 Other Purchased Services                            | 76,982             |
| 600 Supplies  | 80,545             |
| 700 Property  | 7,000              |
| 800 Other Objects                                       | 110,018            |
| <b>Total Support Services - Administration</b>          | <b>\$4,594,214</b> |
| <b>2400 Support Services - Pupil Health</b>             |                    |
| 100 Personnel Services - Salaries                       | 507,533            |
| 200 Personnel Services - Employee Benefits              | 329,773            |
| 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>\$939,536</b>   |
| <b>2500 Support Services - Business</b>                 |                    |
| 100 Personnel Services - Salaries                       | 308,821            |
| 200 Personnel Services - Employee Benefits              | 190,107            |
| 300 Purchased Professional and Technical Services       | 18,550             |
| 400 Purchased Property Services                         | 323,696            |
| 500 Other Purchased Services                            | 27,400             |
| 600 Supplies  | 100,364            |
| 800 Other Objects                                       | 18,208             |
| <b>Total Support Services - Business</b>                | <b>\$987,146</b>   |
| <b>2600 Operation and Maintenance of Plant Services</b> |                    |
| 100 Personnel Services - Salaries                       | 1,863,348          |
| 200 Personnel Services - Employee Benefits              | 1,482,330          |
| 300 Purchased Professional and Technical Services       | 61,510             |
| 400 Purchased Property Services                         | 457,572            |
| 500 Other Purchased Services                            | 204,479            |
| 600 Supplies  | 1,549,778          |
| 700 Property  | 50,000             |
| 800 Other Objects                                       | 700                |

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| <u>Description</u>  | <u>Amount</u>       |
|---|---------------------|
| <b>Total Operation and Maintenance of Plant Services</b>                | <b>\$5,669,717</b>  |
| <b>2700 <u>Student Transportation Services</u></b>                      |                     |
| 100 Personnel Services - Salaries                                       | 47,100              |
| 200 Personnel Services - Employee Benefits                              | 27,443              |
| 300 Purchased Professional and Technical Services                       | 180,364             |
| 500 Other Purchased Services  | 5,160,785           |
| 600 Supplies  | 7,780               |
| <b>Total Student Transportation Services</b>                            | <b>\$5,423,472</b>  |
| <b>2800 <u>Support Services - Central</u></b>                           |                     |
| 100 Personnel Services - Salaries                                       | 540,638             |
| 200 Personnel Services - Employee Benefits                              | 357,460             |
| 300 Purchased Professional and Technical Services                       | 422,543             |
| 400 Purchased Property Services   | 20,184              |
| 500 Other Purchased Services  | 100,051             |
| 600 Supplies  | 754,304             |
| 800 Other Objects   | 850                 |
| <b>Total Support Services - Central</b>                                 | <b>\$2,196,030</b>  |
| <b>2900 <u>Other Support Services</u></b>                               |                     |
| 500 Other Purchased Services  | 81,392              |
| <b>Total Other Support Services</b>                                     | <b>\$81,392</b>     |
| <b>Total Support Services</b>   | <b>\$24,463,047</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                              | 494,757             |
| 300 Purchased Professional and Technical Services                       | 162,500             |
| 400 Purchased Property Services   | 67,644              |
| 500 Other Purchased Services  | 177,125             |
| 600 Supplies  | 192,765             |
| 700 Property  | 42,000              |
| 800 Other Objects   | 54,905              |
| <b>Total Student Activities</b>   | <b>\$2,210,897</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>\$2,294,397</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>                            |                     |
| 900 Other Uses of Funds   | 3,989,771           |

| <u>Description</u>                                 | <u>Amount</u>       |
|--|---------------------|
| <b>Total Interfund Transfers - Out</b>             | <b>\$3,989,771</b>  |
| 5900 <u>Budgetary Reserve</u>                      |                     |
| 800 Other Objects                                  | 250,000             |
| <b>Total Budgetary Reserve</b>                     | <b>\$250,000</b>    |
| <b>Total Other Expenditures and Financing Uses</b> | <b>\$13,683,672</b> |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$91,457,895</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

|                                    |                     |                     |
|------------------------------------|---------------------|---------------------|
| <b>Total Long-Term Investments</b> |                     |                     |
| <b>TOTAL CASH AND INVESTMENTS</b>  | <b>\$38,041,689</b> | <b>\$35,497,529</b> |

**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> |
|---------------------------|----------------------|----------------------|

**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> |  |  |
|---|--|--|

**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> |  |  |
|---|--|--|

**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> |  |  |
|---|--|--|

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

|   |    |  |
|---|----|--|
| 0510 Bonds Payable                              | 72 |  |
| 0520 Extended-Term Financing Agreements Payable |    |  |

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**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

## 2019-2020 Final General Fund Budget

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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**

**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

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| <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   | 6,753,816           |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>\$24,286,281</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>\$25,221,630</b> |