

2019-2020

DRAFT – Proposed Final  
General Operating Fund  
Budget



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

For February 11, 2019 School Board Combined Planning / Regular Meeting

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

2019-2020  
DRAFT – Proposed Final General Operating Fund Budget

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## Key Assumptions

### Revenues

- Real estate tax millage
  - **Assumes no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Assessed valuation reflects listing provided by Allegheny County dated January 13, 2019 + estimated growth rate of 0.09% for Richland Township and 0.66% for the Township of Pine
      - This reflects an estimated growth rate for assessed value changes between January 2019 and June 2019 ~ new values from Allegheny County will be received in May 2019
- Earned income tax
  - Reflects 2.04% increase annually
- State funding
  - Basic education – reflects estimate and assumes 1% increase annually in future years
  - Special education – reflects estimate and assumes 1% increase annually in future years
  - Transportation assumes 1% increase from current year budget allocation and 2.67% annually
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes an increase in Title I and Title IIA based on current year allocation
  - Reflects an estimated increase in School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects approximately 2% overall increase in current year (as per ACSHIC health, vision and dental) and assumes 4% annual increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated based on employer contribution rates released in December 2018
- Assumes no additional bond issues for construction purposes

Estimated Assigned Fund Balance Utilization – \$1,575,552

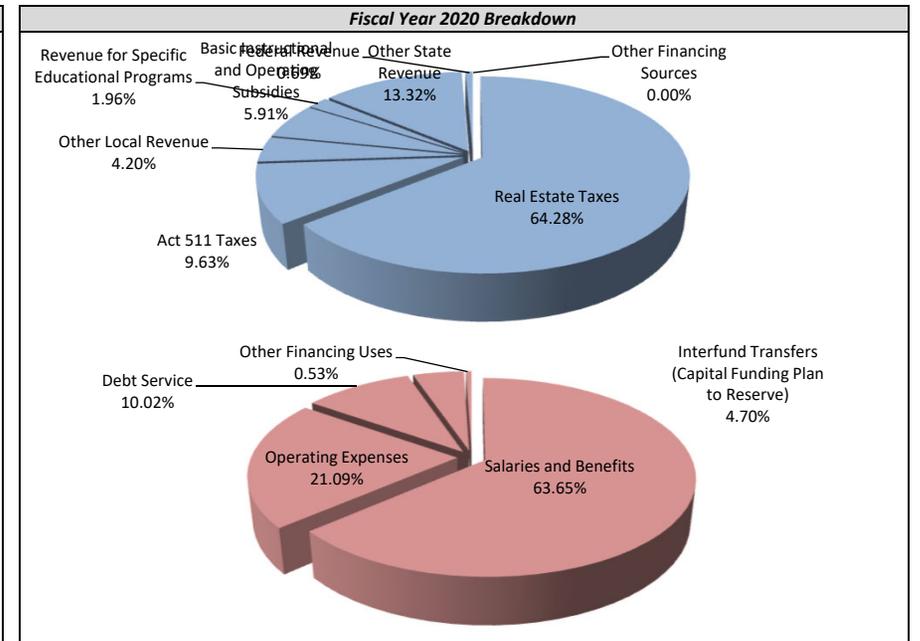
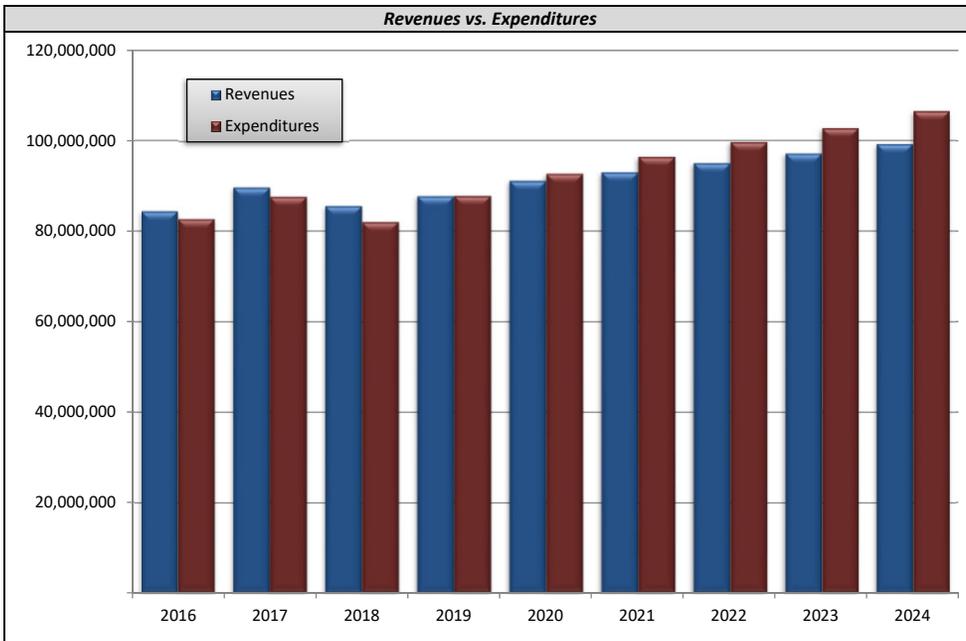
\*\*\*Based on trend information – this represents the current working copy of the proposed final budget.

# Pine-Richland School District

Concise Summary Report



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>REVENUES</b>									
Real Estate Taxes	50,045,003	52,555,892	55,426,034	56,418,449	58,531,921	59,685,999	60,935,443	62,211,275	63,514,086
Act 511 Taxes	7,868,533	8,107,531	8,470,830	8,603,248	8,773,100	8,945,218	9,120,745	9,299,748	9,482,298
Other Local Revenue	3,313,049	3,278,910	3,454,069	3,592,640	3,825,274	3,843,372	3,861,731	3,880,363	3,899,282
Basic Instructional and Operating Subsidies	4,884,789	5,037,786	5,140,096	5,274,344	5,379,831	5,433,629	5,487,965	5,542,845	5,598,274
Revenue for Specific Educational Programs	1,606,119	1,621,729	1,776,546	1,752,855	1,787,912	1,805,791	1,823,849	1,842,088	1,860,509
Other State Revenue	9,582,915	10,548,465	10,848,282	11,464,565	12,133,262	12,638,078	13,120,053	13,676,690	14,223,540
Federal Revenue	454,381	389,492	431,647	565,980	625,964	627,973	629,992	632,021	634,061
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>91,057,264</b>	<b>92,980,060</b>	<b>94,979,778</b>	<b>97,085,031</b>	<b>99,212,049</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	48,616,485	51,540,168	52,527,064	56,300,498	58,961,569	61,711,726	64,568,119	67,633,759	70,815,931
Operating Expenses	18,078,001	18,410,730	17,471,743	18,719,881	19,537,021	20,232,539	20,940,947	21,695,630	22,485,782
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	4,356,825	4,621,445	4,328,456	3,562,172	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>92,632,816</b>	<b>96,350,263</b>	<b>99,620,726</b>	<b>102,678,111</b>	<b>106,444,093</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>(1,575,552)</b>	<b>(3,370,203)</b>	<b>(4,640,948)</b>	<b>(5,593,080)</b>	<b>(7,232,044)</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>23,396,078</b>	<b>20,025,876</b>	<b>15,384,928</b>	<b>9,791,848</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>23,396,078</b>	<b>20,025,876</b>	<b>15,384,928</b>	<b>9,791,848</b>	<b>2,559,803</b>



# Pine-Richland School District

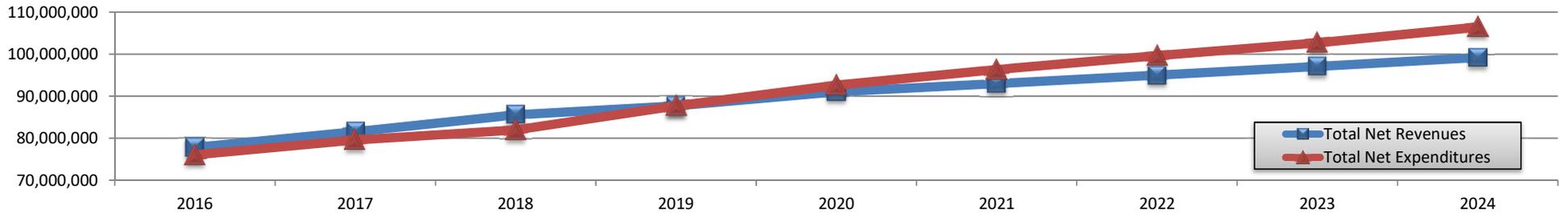
## Overall General Fund Chart



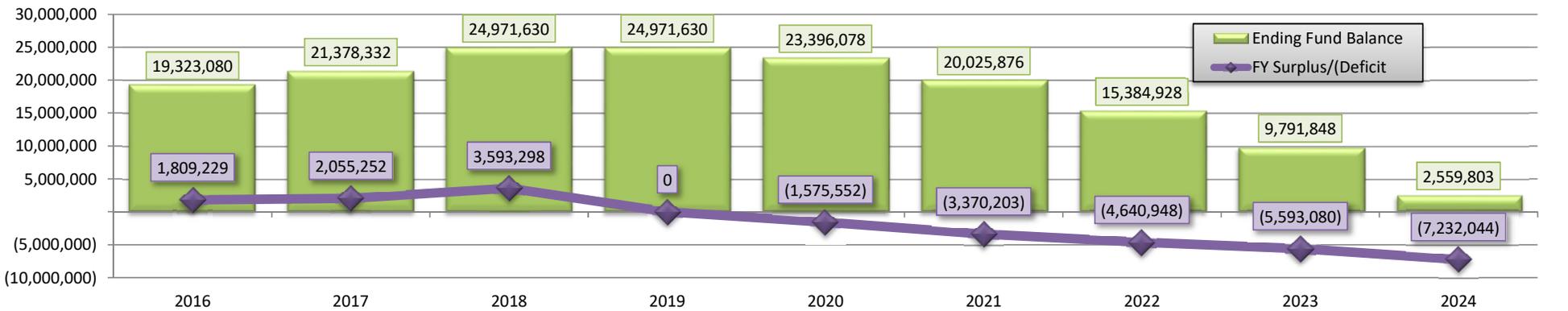
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>REVENUES VS. EXPENDITURES</b>									
Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
Bond Refunding Activity	(6,604,683)	(8,035,223)	-	-	-	-	-	-	-
Total Net Revenues	77,770,239	81,540,805	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
Bond Refunding Activity	(6,520,731)	(7,938,966)	-	-	-	-	-	-	-
Total Net Expenditures	76,044,962	79,581,810	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
Other Rev/(Expend)									
Operating Balance	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

<b>GENERAL FUND BALANCE</b>									
Beginning of the Year	17,513,852	19,323,080	21,378,332	24,971,630	24,971,630	23,396,078	20,025,876	15,384,928	9,791,848
End of the Year	19,323,080	21,378,332	24,971,630	24,971,630	23,396,078	20,025,876	15,384,928	9,791,848	2,559,803
As a % of Expenditures	23.40%	24.43%	30.47%	28.48%	25.26%	20.78%	15.44%	9.54%	2.40%

### GENERAL FUND GAP ANALYSIS



### GENERAL FUND BALANCE PROJECTIONS



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

Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
Operating Balance	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

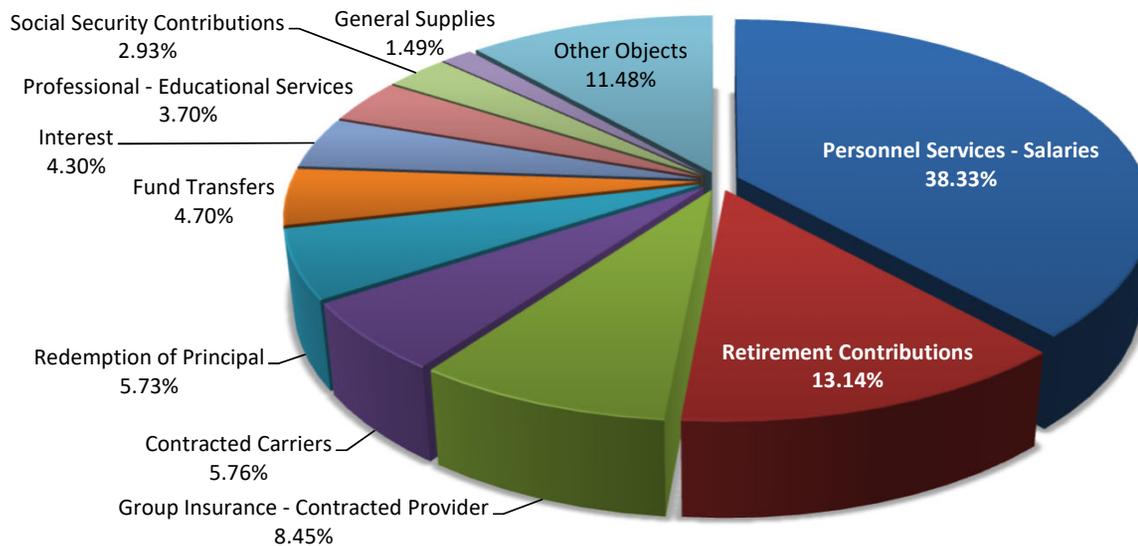
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2020

Rank	Amount	% of Total	Object	Name
1	35,503,171	38.33%	100	Personnel Services - Salaries
2	12,174,178	13.14%	230	Retirement Contributions
3	7,824,336	8.45%	210	Group Insurance - Contracted Provider
4	5,333,900	5.76%	513	Contracted Carriers
5	5,305,000	5.73%	910	Redemption of Principal
6	4,356,825	4.70%	930	Fund Transfers
7	3,978,901	4.30%	830	Interest
8	3,432,004	3.70%	320	Professional - Educational Services
9	2,715,993	2.93%	220	Social Security Contributions
10	1,378,471	1.49%	610	General Supplies
Other	10,630,038	11.48%		Other Objects
<b>TOTAL</b>	<b>92,632,816</b>	<b>100.00%</b>		

Select fiscal year here

2020

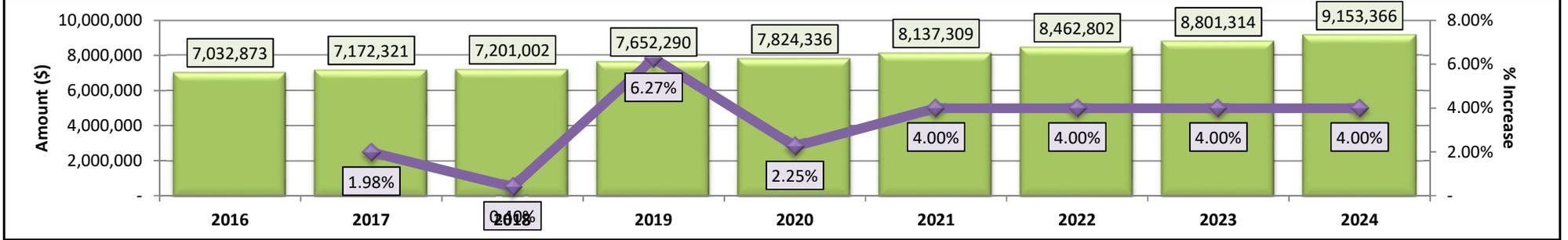




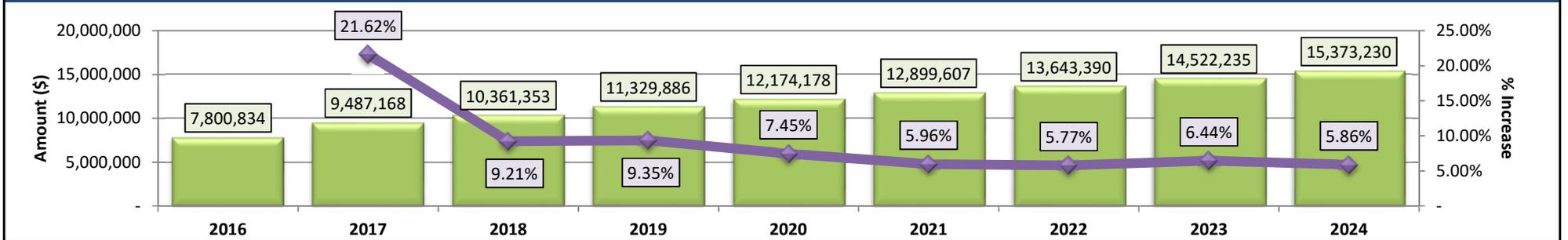
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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REVENUES VS. EXPENDITURES									
Total Revenues	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
Total Expenditures	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
Operating Balance	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



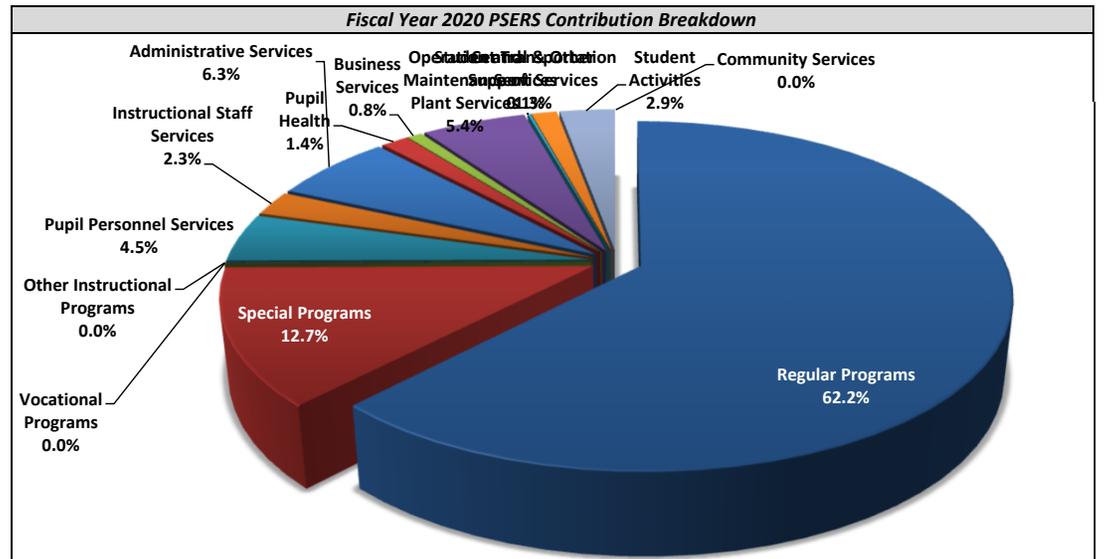
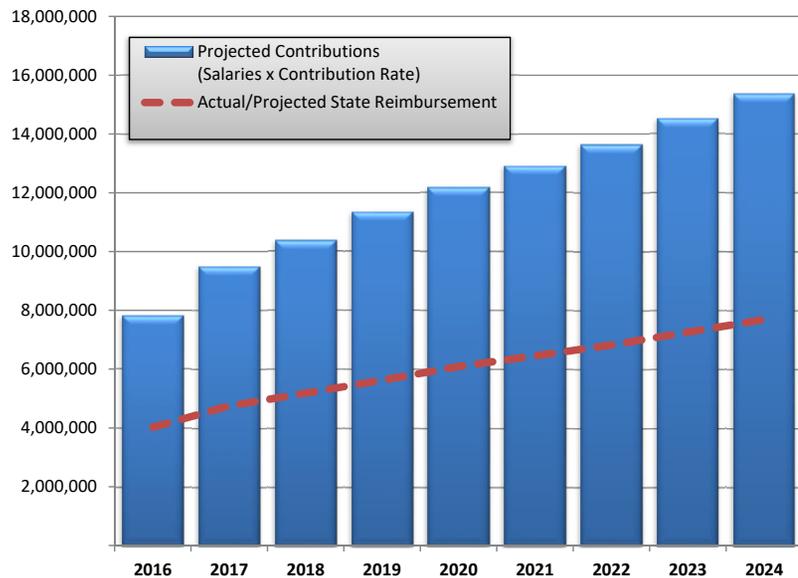
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
<b>Other Revenues/(Expenditures)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	30,371,958	31,649,009	31,901,927	33,890,961	35,503,171	37,099,408	38,770,236	40,519,217	42,350,087
	<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	35,503,581	37,099,818	38,770,646	40,519,628	42,350,497
	<b>PSERS Contribution Rates *</b>	<b>25.84%</b>	<b>30.03%</b>	<b>32.57%</b>	<b>33.43%</b>	<b>34.29%</b>	<b>34.77%</b>	<b>35.19%</b>	<b>35.84%</b>	<b>36.30%</b>
	<b>Projected Contributions</b> (Salaries x Contribution Rate)	<b>7,800,834</b>	<b>9,487,168</b>	<b>10,361,353</b>	<b>11,329,886</b>	<b>12,174,178</b>	<b>12,899,607</b>	<b>13,643,390</b>	<b>14,522,235</b>	<b>15,373,230</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	12,174,178	12,899,607	13,643,390	14,522,235	15,373,230
	<b>Projected State Reimbursement</b> <b>50.00%</b>	<b>3,900,417</b>	<b>4,743,584</b>	<b>5,180,677</b>	<b>5,664,943</b>	<b>6,087,089</b>	<b>6,449,803</b>	<b>6,821,695</b>	<b>7,261,117</b>	<b>7,686,615</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	4,022,505	4,746,870	5,183,231						
	<b>Actual State Reimbursement % (Average)</b>	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>6,087,089</b>	<b>6,449,803</b>	<b>6,821,695</b>	<b>7,261,117</b>	<b>7,686,615</b>
	<b>Net Increase Over Prior Year</b>	<b>961,969</b>	<b>437,824</b>	<b>529,873</b>	<b>379,093</b>	<b>362,714</b>	<b>371,892</b>	<b>439,422</b>	<b>425,498</b>	



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
<b>Other Rev/(Exp)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

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

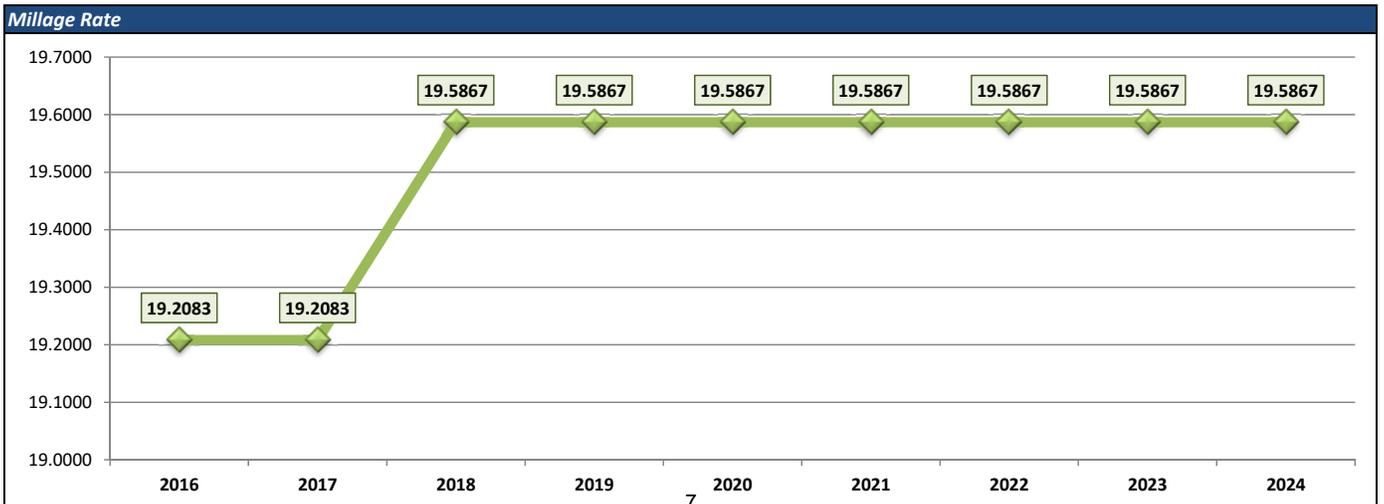
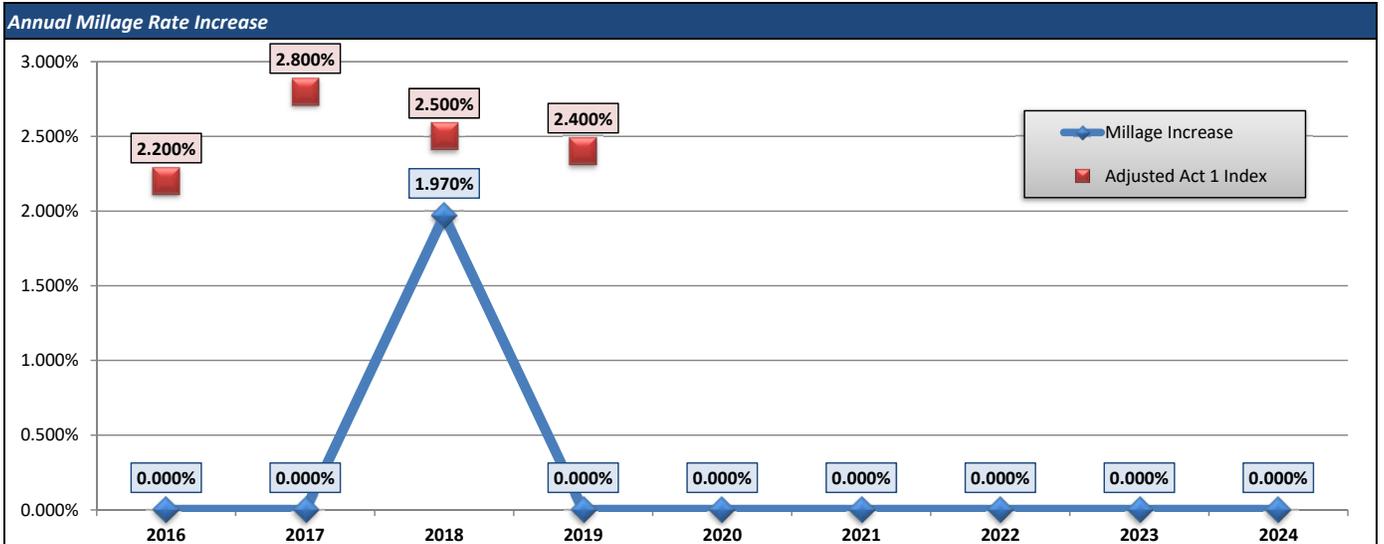
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

<b>Additional % millage rate increase needed for balanced budget</b>	2.695%	5.658%	7.639%	9.026%	11.442%
<b>Total % millage rate increase needed for balanced budget</b>	2.695%	5.658%	7.639%	9.026%	11.442%

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

Balance Balance Balance Balance Balance



# Pine-Richland School District

Real Estate Planning Page

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



	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,973,778	97,085,031	99,212,049
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
<b>Other Rev/(Exp)</b>	-	-	-	-	-	-	-	-	-
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

TAX LEVY									
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Taxable Assessed Value</b>	2,983,092,341	3,072,858,169	3,134,315,332	3,197,001,639	3,260,941,672	3,326,160,505			
<b>Assumed Growth Rate</b>					0.6%	2.000%	2.000%	2.000%	2.000%

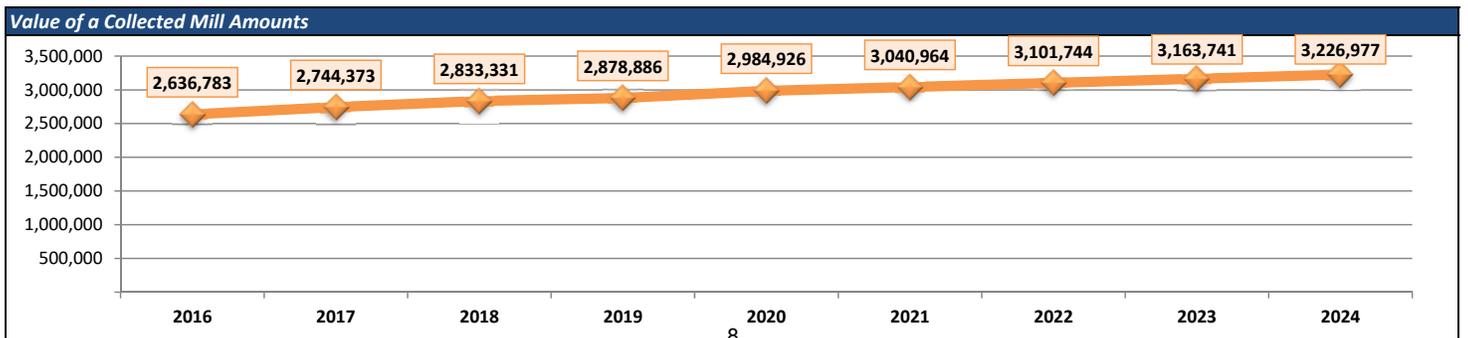
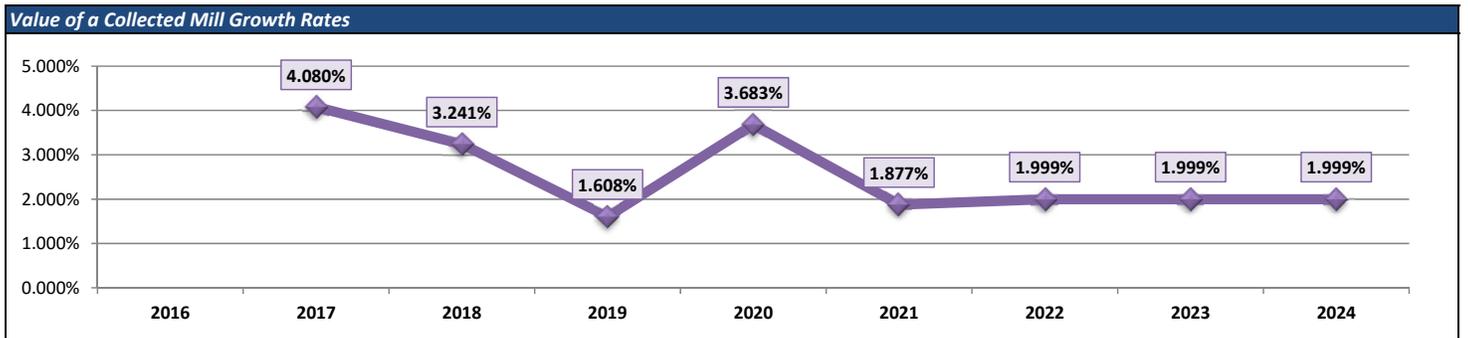
Adjust taxable assessed value by either pressing the spinner to the right or manually entering in the % increase for future years

B	Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	58,428,935	60,187,151	61,390,894	62,618,712	63,871,086	65,148,508		
D	Less: State Property Tax Reduction Allocation	1,256,641	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542
E = C - D	<b>Net Tax Levy</b>	<b>57,172,294</b>	<b>58,942,609</b>	<b>60,146,352</b>	<b>61,374,170</b>	<b>62,626,544</b>	<b>63,903,966</b>		
F	<b>Collection Rate</b>	<b>96.4300%</b>	<b>97.0780%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>	<b>96.9600%</b>

**G = E x F**      **Current Real Estate Taxes**    55,131,242    57,220,306    58,317,903    59,508,395    60,722,697    61,961,285

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

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



# Pine-Richland School District

## Capital Planning Page

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

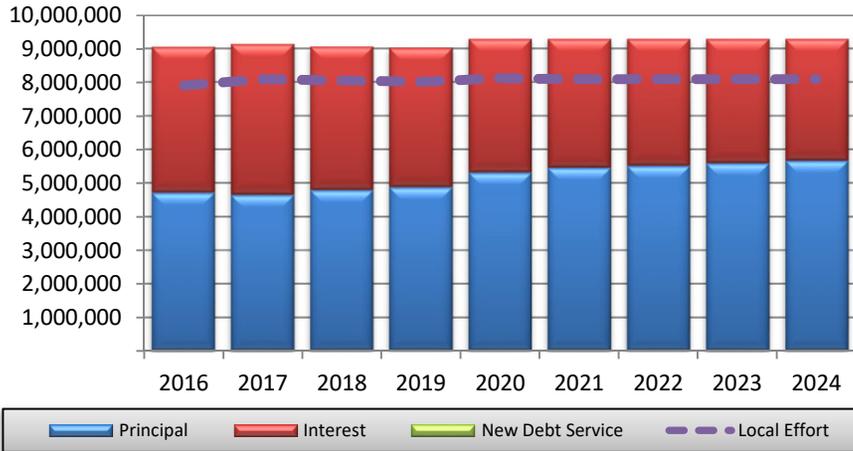


	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>Total Revenue</b>	84,374,922	89,576,028	85,553,435	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
<b>Total Expenditures</b>	82,565,693	87,520,776	81,960,137	87,672,081	92,632,816	96,350,263	99,620,726	102,678,111	106,444,093
<b>Other Revenues/(Expenditures)</b>									
<b>Operating Balance</b>	1,809,229	2,055,252	3,593,298	0	(1,575,552)	(3,370,203)	(4,640,948)	(5,593,080)	(7,232,044)

<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>	10.96%	10.43%	11.05%	10.29%	10.02%	9.64%	9.32%	9.04%	8.72%
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### 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>
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Note: For these purposes, assumes level debt service structure. Please consult with your Financial Advisor regarding potential debt service structuring alternatives. Assumes no PlanCon reimbursement. Assumed rates are estimates.

### ESTIMATED BORROWING CAPACITY PROJECTION (For Illustrative Purposes Only)

	2016	2017	2018	2019	2020	2021	2022	2023	2024
Applicable Revenues	77,754,789	81,539,805	85,547,504	87,672,081	91,057,264	92,980,060	94,979,778	97,085,031	99,212,049
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>89,904,487</b>	<b>91,793,541</b>	<b>93,795,629</b>	<b>95,900,383</b>	<b>98,027,203</b>
Borrowing Base (225% of Previous 3 Year Average)					188,802,951	195,850,509	201,280,224	206,620,243	211,117,165
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>98,224,257</b>	<b>109,163,972</b>	<b>120,083,991</b>	<b>130,240,913</b>

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>REVENUES</b>									
<b>LOCAL REVENUE</b>									
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	49,402,048	51,469,394	54,251,056	55,131,243	57,220,306	58,317,903	59,508,395	60,722,697	61,961,285
Interim Real Estate Taxes	579,420	1,021,031	1,113,479	1,220,431	1,244,840	1,299,986	1,357,575	1,417,716	1,480,521
Public Utility Realty Taxes	63,535	65,467	61,499	66,775	66,775	68,111	69,473	70,862	72,279
<b>Total Real Estate Taxes</b>	<b>50,045,003</b>	<b>52,555,892</b>	<b>55,426,034</b>	<b>56,418,449</b>	<b>58,531,921</b>	<b>59,685,999</b>	<b>60,935,443</b>	<b>62,211,275</b>	<b>63,514,086</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	73,759	75,205	76,212	76,621	78,008	78,866	79,733	80,611	81,497
Current Act 511 Per Capita Taxes	73,759	75,205	76,212	76,621	78,008	78,866	79,733	80,611	81,497
Earned Income Taxes	6,536,642	6,748,770	7,037,795	7,245,006	7,392,804	7,543,618	7,697,507	7,854,537	8,014,769
Real Estate Transfer Taxes	1,184,374	1,208,351	1,280,610	1,205,000	1,224,280	1,243,868	1,263,770	1,283,991	1,304,535
<b>Total Act 511 Taxes</b>	<b>7,868,533</b>	<b>8,107,531</b>	<b>8,470,830</b>	<b>8,603,248</b>	<b>8,773,100</b>	<b>8,945,218</b>	<b>9,120,745</b>	<b>9,299,748</b>	<b>9,482,298</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,862,863	1,622,615	1,478,518	1,849,965	1,849,965	1,859,215	1,868,511	1,877,853	1,887,243
Earnings on Investments	103,268	115,896	396,032	237,744	324,996	328,571	332,185	335,839	339,534
Revenue From Student Activities	213,835	215,564	225,656	206,277	206,380	206,483	206,587	206,690	206,793
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	605,387	737,081	746,995	746,994	740,848	740,848	740,848	740,848	740,848
Federal ARRA IDEA Pass Through Revenue									
Rentals	148,594	184,435	138,107	179,260	202,666	206,719	210,854	215,071	219,372
Contributions and Donations from Private Sources	4,293	708	13,191	5,000	9,500	10,450	11,495	12,645	13,909
Tuition from Patrons									
Regular Day School Tuition									
Receipts from Other LEAS in PA - Education									
Refunds and Other Misc. Revenue			1,540	3,400	3,400	3,400	3,400	3,400	3,400
Refunds of Prior Years' Expenditures	40,052	106,772	101,978	96,000	155,520	155,520	155,520	155,520	155,520
Energy Efficiency Revenues and Incentives	20,490	21,243							
All Other Local Revenues	314,268	274,596	352,054	268,000	332,000	332,166	332,332	332,498	332,664
<b>Total Other Local Revenue</b>	<b>3,313,049</b>	<b>3,278,910</b>	<b>3,454,069</b>	<b>3,592,640</b>	<b>3,825,274</b>	<b>3,843,372</b>	<b>3,861,731</b>	<b>3,880,363</b>	<b>3,899,282</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>71,130,295</b>	<b>72,474,589</b>	<b>73,917,919</b>	<b>75,391,387</b>	<b>76,895,666</b>
<b>STATE REVENUE</b>									
<b>Basic Instructional and Operating Subsidies</b>									
Basic Instructional Subsidy (In Gross)	4,880,594	5,036,127	5,137,591	5,274,344	5,379,831	5,433,629	5,487,965	5,542,845	5,598,274
Tuition for Orphans & Children Placed in Private Homes	4,195	1,659	2,505						
<b>Total Basic Instructional and Operating Subsidies</b>	<b>4,884,789</b>	<b>5,037,786</b>	<b>5,140,096</b>	<b>5,274,344</b>	<b>5,379,831</b>	<b>5,433,629</b>	<b>5,487,965</b>	<b>5,542,845</b>	<b>5,598,274</b>
<b>Revenue for Specific Educational Programs</b>									
Special Education - Funding for School Aged Pupils	1,606,119	1,621,729	1,776,546	1,752,855	1,787,912	1,805,791	1,823,849	1,842,088	1,860,509
<b>Total Revenue for Specific Educational Programs</b>	<b>1,606,119</b>	<b>1,621,729</b>	<b>1,776,546</b>	<b>1,752,855</b>	<b>1,787,912</b>	<b>1,805,791</b>	<b>1,823,849</b>	<b>1,842,088</b>	<b>1,860,509</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,569,190	1,747,746	1,749,500	1,794,411	1,812,355	1,860,745	1,910,427	1,961,435	2,013,806
Rental and Sinking Fund Payments	1,135,258	1,032,062	993,584	996,477	1,152,777	1,186,519	1,184,149	1,184,648	1,184,846
Health Services	94,366	92,108	83,953	92,004	84,000	84,000	84,000	84,000	84,000
State Property Tax Reduction Allocation	1,246,072	1,245,348	1,244,543	1,256,641	1,244,542	1,244,542	1,244,542	1,244,542	1,244,542

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Ready to Learn Block Grant	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675
Additional grants not listed elsewhere	8,384	13,088	198						
Revenue from Social Security Payments	1,088,466	1,252,568	1,174,599	1,284,467	1,333,824	1,393,793	1,456,565	1,522,273	1,591,057
Revenue from Retirement Payments	4,022,505	4,746,870	5,183,231	5,621,890	6,087,089	6,449,803	6,821,695	7,261,117	7,686,615
Classrooms for the Future									
<b>Total Other State Revenue</b>	<b>9,582,915</b>	<b>10,548,465</b>	<b>10,848,282</b>	<b>11,464,565</b>	<b>12,133,262</b>	<b>12,638,078</b>	<b>13,120,053</b>	<b>13,676,690</b>	<b>14,223,540</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>19,301,005</b>	<b>19,877,498</b>	<b>20,431,867</b>	<b>21,061,623</b>	<b>21,682,322</b>
<b>FEDERAL REVENUE</b>									
<b>Revenue from Federal Sources</b>									
NCLB - Education of Disadvantaged Children	123,446	120,295	126,969	128,115	141,527	141,527	141,527	141,527	141,527
NCLB - Preparing, Training and Recruiting Teachers/Principals	49,024	47,411	70,166	70,785	71,761	71,761	71,761	71,761	71,761
NCLB - Language Instruction		1,352	780	780	856	856	856	856	856
NCLB - 21st Century Schools			9,453		10,000	10,000	10,000	10,000	10,000
Other ESEA & IDEA Programs									
Medical Assistance Reimbursement Through the Commonwealth	279,753	219,634	223,121	365,000	400,000	402,000	404,010	406,030	408,060
Medical Asstnc. Reimb. For Health-Related Admin.	2,158	800	1,158	1,300	1,820	1,829	1,838	1,847	1,857
<b>Total Revenue from Federal Sources</b>	<b>454,381</b>	<b>389,492</b>	<b>431,647</b>	<b>565,980</b>	<b>625,964</b>	<b>627,973</b>	<b>629,992</b>	<b>632,021</b>	<b>634,061</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>454,381</b>	<b>389,492</b>	<b>431,647</b>	<b>565,980</b>	<b>625,964</b>	<b>627,973</b>	<b>629,992</b>	<b>632,021</b>	<b>634,061</b>
<b>OTHER FINANCING SOURCES</b>									
<b>Other Financing Sources</b>									
Proceeds From Refunding Bonds	6,590,000	8,030,000							
Bond Premiums	14,683	5,223							
Capital Projects Fund Transfers	14,985								
Enterprise Fund Transfers	13								
Sale or Compensation for Loss of Fixed Assets	452	1,000	5,931						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
<b>Total Revenue from Other Sources</b>	<b>6,620,133</b>	<b>8,036,223</b>	<b>5,931</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>6,620,133</b>	<b>8,036,223</b>	<b>5,931</b>						
<b>TOTAL REVENUES</b>	<b>84,374,922</b>	<b>89,576,028</b>	<b>85,553,435</b>	<b>87,672,081</b>	<b>91,057,264</b>	<b>92,980,060</b>	<b>94,979,778</b>	<b>97,085,031</b>	<b>99,212,049</b>

(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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**EXPENDITURES**

<b>PERSONNEL</b>								
<i>Personnel Services - Salaries</i>								
<i>Official/Administrative Salaries - Regular</i>	2,497,601	2,592,804	2,769,818	2,795,010	2,975,847	3,072,562	3,172,420	3,275,524
<i>Official/Administrative Salaries - Temporary</i>	10,000	10,000						
<i>Professional - Educational Salaries - Regular</i>	22,715,471	23,681,802	23,611,836	25,302,908	26,562,993	27,885,830	29,274,544	30,732,417
<i>Professional - Educational Salaries - Temporary</i>								
<i>Professional - Educational Salaries - Overtime</i>	3,500	2,975	350					
<i>Professional - Other Salaries - Regular</i>	1,185,162	1,151,830	1,248,860	1,321,715	1,347,819	1,374,604	1,402,088	1,430,294
<i>Professional - Other Salaries - Temporary</i>				6,000	6,060	6,121	6,182	6,244
<i>Professional - Other Salaries - Overtime</i>	51,606	52,768	73,968	67,000	69,178	71,426	73,747	76,144
<i>Technical Salaries - Regular</i>	105,590	214,986	185,102	240,559	248,377	256,449	264,784	273,389
<i>Office/Clerical Salaries - Regular</i>	922,275	997,616	1,002,631	1,008,875	1,041,663	1,075,517	1,110,471	1,146,562
<i>Office/Clerical Salaries - Overtime</i>	8,531	532	187					
<i>Service Work Salaries - Regular</i>	1,340,119	1,341,538	1,366,965	1,434,991	1,481,628	1,529,781	1,579,499	1,630,833
<i>Service Work Salaries - Temporary</i>	65,704	61,207	48,356	65,000	67,113	69,294	71,546	73,871
<i>Service Work Salaries - Overtime</i>	79,768	102,359	110,546	84,021	86,752	89,571	92,482	95,488
<i>Instructional Assistant Salaries - Regular</i>	1,386,630	1,438,595	1,483,308	1,564,883	1,615,742	1,668,253	1,722,472	1,778,452
<i>Personnel Services - Employee Benefits</i>								
<i>Group Insurance - Contracted Provider</i>	7,032,873	7,172,321	7,201,002	7,652,290	7,824,336	8,137,309	8,462,802	8,801,314
<i>Social Security Contributions</i>	2,283,036	2,375,304	2,391,827	2,588,608	2,715,993	2,838,105	2,965,923	3,099,720
<i>Retirement Contributions</i>	7,800,834	9,487,168	10,361,353	11,329,886	12,174,178	12,899,607	13,643,390	14,522,235
<i>Tuition Reimbursements</i>	56,068	38,457	48,098	58,000	58,000	58,000	58,000	58,000
<i>Unemployment Compensation</i>	33,418	28,918	30,399	42,643	42,856	43,070	43,286	43,502
<i>Workmen's Compensation</i>	231,285	133,244	153,199	236,188	243,274	250,572	258,089	265,832
<i>Other Post Employment Benefits</i>	785,048	632,947	416,783	477,982	375,822	361,715	342,453	300,000
<i>Other Current Employee Benefits</i>	21,965	22,800	22,475	23,940	23,940	23,940	23,940	23,940
<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>58,961,569</b>	<b>61,711,726</b>	<b>64,568,119</b>	<b>67,633,759</b>

<b>OPERATING</b>								
<i>Purchased Professional &amp; Technical Services</i>								
<i>Official/Administrative Services</i>	214,414	237,409	227,964	241,900	242,300	257,098	253,512	259,089
<i>Professional - Educational Services</i>	3,258,308	3,032,769	2,793,720	3,396,505	3,432,004	3,507,508	3,584,673	3,663,536
<i>Other Professional Services</i>	378,265	388,660	338,720	397,400	366,400	374,461	382,699	391,118
<i>Technical Services</i>	127,235	107,387	128,311	110,872	110,832	113,270	115,762	118,309
<i>Security/Safety Services</i>		24,495	24,019	35,000	35,000	35,770	36,557	37,361
<i>Purchased Property Services</i>								
<i>Cleaning Services</i>	109,583	104,532	138,416	116,784	117,464	120,048	122,689	125,388
<i>Utility Services</i>	1,144,796	119,552	115,350	123,184	113,184	115,674	118,219	120,820
<i>Repairs and Maintenance Services</i>	307,885	306,770	317,849	334,417	342,438	349,972	357,671	365,540
<i>Rentals</i>	465,728	523,792	476,026	530,196	520,196	531,640	543,336	555,290
<i>Construction Services</i>	211,843	292,746	4,636					
<i>Extermination Services</i>	6,777	8,602	9,139	12,100	12,100	12,366	12,638	12,916
<i>Other Purchased Services</i>								
<i>Student Transportation Services</i>								
<i>Contracted Carriers</i>	4,575,430	4,704,853	4,976,200	4,949,353	5,333,900	5,493,917	5,658,735	5,828,497
<i>Student Transportation Services from the IU</i>								
<i>Insurance-General</i>								
<i>Automotive Liability Insurance</i>	11,184	11,467	11,264	7,500	7,875	8,048	8,225	8,406
<i>General Property and Liability Insurance</i>	150,454	145,339	140,901	124,145	130,353	133,221	136,152	139,147
<i>Bonding Insurance</i>	47,871	47,680	51,908	52,581	55,293	56,509	57,753	59,023
<i>Other Insurance</i>	12,725	12,725	12,725	24,725	24,725	24,725	24,972	25,222

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Communications	138,938	154,048	128,875	183,450	182,850	186,873	190,984	195,186	199,480
Advertising	12,385	11,152	14,273	20,750	18,750	20,163	19,584	21,015	20,455
Printing & Binding	34,227	53,262	39,615	66,125	68,425	69,930	71,469	73,041	74,648
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	869,571	939,137	1,014,268	1,095,409	1,183,042
Tuition to Nonpublic Schools	18,775								
Tuition to Career and Technology Centers	620,126	553,554	568,465	609,951	712,172	769,146	830,677	897,132	968,902
Tuition to Approved Private Schools and PA Chartered Schools	929,789	1,165,201	1,144,348	1,282,286	1,292,286	1,395,669	1,507,322	1,627,908	1,758,141
Tuition to PRRI and Detention Centers			46						
Tuition - Other	154,124	349,281	525,526	318,063	550,116	594,125	641,655	692,988	748,427
Travel	57,599	78,433	84,239	69,705	69,404	70,098	70,799	71,507	72,222
Miscellaneous Purchased Services	70,498	78,052	83,058	76,974	82,000	83,230	84,478	85,746	87,032
Supplies									
General Supplies	1,233,526	1,087,786	1,228,763	1,352,857	1,378,471	1,399,148	1,420,135	1,441,437	1,463,059
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	1,033,059	1,064,051	1,095,973	1,128,852	1,162,718
Property									
Land and Improvements		90,298							
Equipment - Original & Additional	209,394	43,863	2,930	23,000	25,000	25,000	25,000	25,000	25,000
Equipment - Replacement	1,013,945	60,179	20,040	58,000	89,000	89,000	89,000	89,000	89,000
Infrastructure Assets	646,587	496,927							
Other Objects									
Dues and Fees	289,010	356,685	213,655	239,238	212,113	216,559	221,104	225,748	230,495
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>19,537,021</b>	<b>20,232,539</b>	<b>20,940,947</b>	<b>21,695,630</b>	<b>22,485,782</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	4,356,825	4,621,445	4,328,456	3,562,172	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>4,356,825</b>	<b>4,621,445</b>	<b>4,328,456</b>	<b>3,562,172</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>92,632,816</b>	<b>96,350,263</b>	<b>99,620,726</b>	<b>102,678,111</b>	<b>106,444,093</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>(1,575,552)</b>	<b>(3,370,203)</b>	<b>(4,640,948)</b>	<b>(5,593,080)</b>	<b>(7,232,044)</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>23,396,078</b>	<b>20,025,876</b>	<b>15,384,928</b>	<b>9,791,848</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>23,396,078</b>	<b>20,025,876</b>	<b>15,384,928</b>	<b>9,791,848</b>	<b>2,559,803</b>

# Pine-Richland School District

## Expenditure By Program Report



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

#### REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	17,792,743	18,543,516	19,745,012	21,086,164	22,136,255	23,238,640	24,395,924	25,610,841	26,886,261
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	4,118,389	4,283,124	4,454,449	4,632,627	4,817,933
Social Security Contributions	1,359,654	1,400,791	1,493,033	1,613,144	1,692,527	1,768,624	1,848,276	1,931,655	2,018,937
Retirement Contributions	4,646,234	5,609,318	6,478,695	7,049,125	7,574,419	8,025,759	8,488,520	9,035,311	9,564,776
Tuition Reimbursements	44,697								
Unemployment Compensation	14,275	19,614	20,363	22,236	22,347	22,459	22,571	22,684	22,797
Workmen's Compensation	134,430	77,850	94,988	146,886	151,292	155,831	160,506	165,321	170,281
Other Post Employment Benefits	785,048	632,947	332,288	477,982	375,822	361,715	342,453	300,000	300,000
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	768,603	781,950	647,650	802,667	802,852	820,515	838,566	857,015	875,869
Technical Services									
Purchased Property Services									
Cleaning Services	2,707	2,126	2,975	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	17,314	5,994	14,149	26,650	19,640	20,072	20,514	20,965	21,426
Rentals	575	575		950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	44,661	47,390	60,614	48,635	50,925	52,453	54,026	55,647	57,317
Printing & Binding		72		1,100	1,100	1,124	1,149	1,174	1,200
Tuition									
Tuition to Other School Districts Within the State	1,001								
Tuition to Pennsylvania Charter Schools	392,828	350,379	441,992	463,000	463,000	500,040	540,043	583,247	629,906
Tuition to Approved Private Schools and PA Chartered Schools	19,974	13,547	19,565	20,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers			46						
Tuition - Other	9,203	8,436	8,025	8,500	8,500	9,180	9,914	10,708	11,564
Travel	5,790	5,828	7,542	1,700	2,700	2,727	2,754	2,782	2,810
Supplies									
General Supplies	436,361	479,879	609,114	729,525	735,797	746,834	758,036	769,407	780,948
Food	153								
Books & Periodicals	741,871	442,695	504,405	568,224	553,024	569,615	586,703	604,304	622,433
Supplies - Technology Related		31,897	57,756	21,464	50,443	51,956	53,515	55,120	56,774
Property									
Equipment - Original & Additional	25,189	50							
Equipment - Replacement	25,505								
Other Objects									
Dues and Fees	17,812	20,310	28,946	29,942	31,672	32,369	33,081	33,809	34,552
<b>Total Regular Programs</b>	<b>31,091,620</b>	<b>32,079,181</b>	<b>34,491,283</b>	<b>37,158,929</b>	<b>38,825,053</b>	<b>40,699,882</b>	<b>42,650,538</b>	<b>44,735,052</b>	<b>46,921,345</b>

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<b>SPECIAL PROGRAMS - 1200</b>									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	2,608,648	2,700,292	2,655,304	2,851,283	2,993,276	3,142,342	3,298,830	3,463,112	3,635,575
Professional - Other Salaries - Regular	41,892								
Office/Clerical Salaries - Regular									
Instructional Assistant Salaries - Regular	1,289,484	1,325,536	1,350,583	1,439,331	1,486,109	1,534,408	1,584,276	1,635,765	1,688,927
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,508,710	1,501,242	1,472,330	1,617,242	1,649,587	1,715,571	1,784,193	1,855,561	1,929,784
Social Security Contributions	293,234	298,465	296,682	328,232	344,384	359,868	376,075	393,040	410,800
Retirement Contributions	1,018,287	1,208,644	1,307,687	1,434,352	1,541,239	1,633,077	1,727,239	1,838,500	1,946,235
Unemployment Compensation	5,721	2,749	3,030	6,558	6,591	6,624	6,657	6,690	6,724
Workmen's Compensation	32,047	17,349	19,357	29,885	30,782	31,706	32,657	33,636	34,645
Other Post Employment Benefits			16,950						
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	1,308,772	1,484,065	1,313,094	1,717,500	1,696,500	1,733,823	1,771,967	1,810,950	1,850,791
Purchased Property Services									
Repairs and Maintenance Services	678		23	300	300	307	313	320	327
Rentals	120								
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	23,338	6,514	8,645	9,840	9,940	10,238	10,545	10,862	11,188
Communications	36		6						
Printing & Binding	30	17		220	320	327	334	342	349
Tuition									
Tuition to Other School Districts Within the State	75,337	63,301		75,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	186,106	287,718	366,312	406,571	406,571	439,097	474,224	512,162	553,135
Tuition to Nonpublic Schools	18,775								
Tuition to Approved Private Schools and PA Chartered Schools	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
Tuition - Other	144,921	340,845	517,501	275,616	541,616	584,945	631,741	682,280	736,863
Travel	3,117	3,045	5,068	3,730	3,930	3,969	4,009	4,049	4,090
Miscellaneous Purchased Services		735	3,036						
Supplies									
General Supplies	66,382	25,230	27,301	38,007	39,557	40,150	40,753	41,364	41,984
Energy	186	592	177						
Food	330	182	73	100	350	361	371	382	394
Books & Periodicals	13,819	3,435	7,998	14,250	13,400	13,802	14,216	14,643	15,082
Supplies - Technology Related		3,335	4,206	3,576	3,751	3,864	3,979	4,099	4,222
Property									
Equipment - Original & Additional	11,470			8,000					
Equipment - Replacement	1,129								
Other Objects									
Dues and Fees	5,114	3,737	3,146	4,519	4,919	5,027	5,138	5,251	5,366
<b>Total Special Programs</b>	<b>9,567,498</b>	<b>10,428,682</b>	<b>10,503,289</b>	<b>11,526,398</b>	<b>12,110,408</b>	<b>12,703,773</b>	<b>13,327,330</b>	<b>13,997,604</b>	<b>14,695,844</b>
<b>VOCATIONAL PROGRAMS - 1300</b>									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	1,137,181	1,196,231							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	239,134	251,134							
Social Security Contributions	85,575	89,769							
Retirement Contributions	293,768	362,412							

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Unemployment Compensation	840	434	(113)						
Workmen's Compensation	8,236	5,061	113						
Purchased Professional & Technical Services									
Professional - Educational Services	90								
Purchased Property Services									
Repairs and Maintenance Services	673	3,487							
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	655	835							
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	620,126	553,554	568,465	609,951	712,172	769,146	830,677	897,132	968,902
Travel	66	126							
Supplies									
General Supplies	82,651	104,530							
Food									
Books & Periodicals	526	6,199							
Supplies - Technology Related		2,339							
Property									
Equipment - Original & Additional	28,243								
Equipment - Replacement	8,743	8,599							
Other Objects									
Dues and Fees	3,175	3,120							
<b>Total Vocational Programs</b>	<b>2,509,681</b>	<b>2,587,830</b>	<b>568,465</b>	<b>609,951</b>	<b>712,172</b>	<b>769,146</b>	<b>830,677</b>	<b>897,132</b>	<b>968,902</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	44,632	7,290	8,648	14,240	14,949	15,694	16,475	17,296	18,157
Instructional Assistant Salaries - Regular		1,320	12,663						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	12	8	51						
Social Security Contributions	3,403	642	1,579	1,089	1,143	1,194	1,248	1,304	1,363
Retirement Contributions	10,161	2,586	6,740	4,760	5,115	5,420	5,732	6,102	6,459
Unemployment Compensation	195	44	36	85	86	86	87	87	88
Workmen's Compensation	318	52	42	99	102	105	108	112	115
Purchased Professional & Technical Services									
Professional - Educational Services	139,633		372						
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other				33,947					
Travel		458	1,118						
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	54,614	54,614	42,000	55,000	25,000	25,550	26,112	26,687	27,274
<b>Total Other Instructional Programs</b>	<b>252,967</b>	<b>67,014</b>	<b>73,249</b>	<b>109,221</b>	<b>46,395</b>	<b>48,049</b>	<b>49,763</b>	<b>51,587</b>	<b>53,456</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Professional - Educational Services	6,407	12,393	11,702	13,500	13,500	13,797	14,101	14,411	14,728
<b>Total NonPublic School Programs</b>	<b>6,407</b>	<b>12,393</b>	<b>11,702</b>	<b>13,500</b>	<b>13,500</b>	<b>13,797</b>	<b>14,101</b>	<b>14,411</b>	<b>14,728</b>

**PUPIL PERSONNEL SERVICES - 2100**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	259,728	270,853	301,871	270,753	279,553	288,638	298,019	307,704	317,705
Official/Administrative Salaries - Temporary	10,000	10,000							
Professional - Educational Salaries - Regular	735,709	843,656	818,784	937,587	984,279	1,033,296	1,084,754	1,138,775	1,195,486
Professional - Other Salaries - Regular		58,932	48,171	62,825	64,866	66,975	69,151	71,399	73,719
Office/Clerical Salaries - Regular	228,721	254,189	256,204	252,112	260,306	268,765	277,500	286,519	295,831
Office/Clerical Salaries - Overtime	8,388	464							
Service Work Salaries - Overtime	2,422	8,284	13,656	7,684	7,934	8,192	8,458	8,733	9,016
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	269,533	329,653	355,604	379,502	387,092	402,576	418,679	435,426	452,843
Social Security Contributions	93,032	107,821	107,200	117,118	122,882	128,407	134,190	140,243	146,580
Retirement Contributions	318,984	429,884	464,856	511,800	549,939	582,709	616,307	656,007	694,449
Unemployment Compensation	1,329	649	773	1,816	1,825	1,834	1,843	1,853	1,862
Workmen's Compensation	10,011	5,953	6,923	10,664	10,984	11,313	11,652	12,002	12,362
Other Current Employee Benefits	1,980	1,980	1,815	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	64,725	77,069	64,198	44,700	59,200	60,502	61,833	63,194	64,584
Technical Services	81,819	92,910	104,392	90,000	90,000	91,980	94,004	96,072	98,185
Purchased Property Services									
Repairs and Maintenance Services				400	400	409	418	427	436
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		164		200	200	206	212	219	225
Printing & Binding	11	560	182	1,150	1,250	1,278	1,306	1,334	1,364
Travel	1,448	2,271	2,231	4,750	4,750	4,798	4,845	4,894	4,943
Supplies									
General Supplies	29,342	29,890	113,053	80,354	44,204	44,867	45,540	46,223	46,917
Food	540	84		100	100	103	106	109	113
Books & Periodicals	2,358	2,396	3,412	5,035	5,595	5,763	5,936	6,114	6,297
Supplies - Technology Related		13,599	33,603	63,685	100,728	103,750	106,862	110,068	113,370
Property									
Equipment - Original & Additional	638								
Other Objects									
Dues and Fees	33,057	25,630	25,027	29,815	29,005	29,643	30,295	30,962	31,643
<b>Total Pupil Personnel Services</b>	<b>2,153,776</b>	<b>2,566,892</b>	<b>2,721,953</b>	<b>2,874,030</b>	<b>3,007,071</b>	<b>3,137,982</b>	<b>3,273,891</b>	<b>3,420,256</b>	<b>3,569,910</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	114,662	117,529	120,467	124,081	128,114	132,278	136,577	141,015	145,598
Professional - Educational Salaries - Regular	368,556	365,003	358,023	385,535	404,735	424,890	446,050	468,263	491,583
Professional - Educational Salaries - Overtime	3,500	2,975	350						
Technical Salaries - Regular		109,718	87,305	121,047	124,982	129,043	133,237	137,568	142,039
Office/Clerical Salaries - Regular	70,270	77,921	86,425	82,883	85,577	88,358	91,230	94,195	97,256
Office/Clerical Salaries - Overtime		37	187						
Service Work Salaries - Overtime		4,196	7,819						
Instructional Assistant Salaries - Regular			48,184	72,727	75,091	77,531	80,051	82,653	85,339
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	131,251	155,690	166,540	172,099	175,541	182,563	189,865	197,460	205,358

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Social Security Contributions	41,418	50,180	52,662	59,737	62,677	65,495	68,445	71,532	74,764
Retirement Contributions	143,925	203,132	218,833	261,048	280,501	297,215	314,353	334,602	354,209
Tuition Reimbursements		14,897	22,357	29,000	29,000	29,000	29,000	29,000	29,000
Unemployment Compensation	472	272	652	1,190	1,196	1,202	1,208	1,214	1,220
Workmen's Compensation	4,167	2,715	3,572	5,439	5,602	5,770	5,943	6,122	6,305
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	19,383	29,752	30,562	34,955	39,955	40,834	41,732	42,650	43,589
Purchased Property Services									
Repairs and Maintenance Services	6,216	10,029	3,997	8,000	15,200	15,534	15,876	16,225	16,582
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>1,634,000</b>	<b>1,700,496</b>	<b>1,769,436</b>	<b>1,843,598</b>	<b>1,919,316</b>

**ADMINISTRATIVE SERVICES - 2300**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,451,455	1,537,708	1,677,015	1,704,432	1,849,825	1,909,944	1,972,018	2,036,108	2,102,282
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime		38							
Office/Clerical Salaries - Regular	431,525	441,933	431,672	431,389	445,409	459,885	474,831	490,263	506,197
Service Work Salaries - Overtime	6,196	5,030	5,910	6,433	6,642	6,858	7,081	7,311	7,549
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	506,919	527,196	548,284	570,215	593,024
Social Security Contributions	143,783	150,302	156,812	160,025	167,900	175,449	183,351	191,622	200,280
Retirement Contributions	492,316	600,125	682,335	716,155	769,523	815,376	862,391	917,942	971,733
Tuition Reimbursements	11,371								
Unemployment Compensation	2,024	988	864	1,811	1,820	1,829	1,838	1,847	1,856
Workmen's Compensation	14,887	8,392	9,864	14,921	15,369	15,830	16,305	16,794	17,298
Other Post Employment Benefits			55,000						
Other Current Employee Benefits	8,470	8,718	9,130	9,240	9,240	9,240	9,240	9,240	9,240
Purchased Professional & Technical Services									
Official/Administrative Services	213,464	229,409	227,964	240,400	240,800	246,098	251,512	257,045	262,700
Professional - Educational Services	36,621	19,491	31,092	18,505	21,755	22,234	22,723	23,223	23,734
Other Professional Services	295,379	289,984	278,019	345,900	314,900	321,828	328,908	336,144	343,539
Technical Services	14,680	14,476	14,649	12,872	12,832	13,114	13,403	13,698	13,999
Purchased Property Services									
Repairs and Maintenance Services	17,706	901	1,353	4,900	5,400	5,519	5,640	5,764	5,891

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Rentals	1,634	3,197	3,197	3,550	3,550	3,628	3,708	3,789	3,873
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	1,713	400	777	500	500	515	530	546	563
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	13,899	14,038	14,178	14,320	14,463
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	34,189	34,941	35,710	36,495	37,298
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>4,652,774</b>	<b>4,820,456</b>	<b>4,993,316</b>	<b>5,178,866</b>	<b>5,366,953</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	431,299	445,316	459,789	474,732	490,161
Instructional Assistant Salaries - Regular	41,854	51,287	54,214	52,825	54,542	56,315	58,145	60,035	61,986
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	102,889	120,379	113,338	115,216	117,520	122,221	127,110	132,195	137,482
Social Security Contributions	36,414	35,457	37,366	36,410	38,201	39,919	41,717	43,599	45,569
Retirement Contributions	124,986	142,010	161,447	159,108	170,964	181,152	191,597	203,939	215,889
Unemployment Compensation	433	210	226	551	553	556	559	562	565
Workmen's Compensation	3,675	2,138	2,340	3,315	3,415	3,517	3,622	3,731	3,843
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								

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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>918,725</b>	<b>953,276</b>	<b>988,912</b>	<b>1,027,300</b>	<b>1,066,183</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	150,705	142,094	152,395	165,617	170,999	176,557	182,295	188,219	194,337
Office/Clerical Salaries - Regular	76,662	80,376	80,079	99,219	102,443	105,773	109,210	112,760	116,424
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	37,545	39,046	40,608	42,233	43,922
Social Security Contributions	17,067	16,970	17,744	19,851	20,828	21,764	22,744	23,770	24,844
Retirement Contributions	58,278	66,876	75,668	88,534	95,132	100,801	106,613	113,480	120,130
Tuition Reimbursements									
Unemployment Compensation	184	90	100	212	213	214	215	216	217
Workmen's Compensation	1,811	1,026	1,152	1,845	1,900	1,957	2,016	2,076	2,138
Other Current Employee Benefits	990	921	935	990	990	990	990	990	990
Purchased Professional & Technical Services									
Official/Administrative Services	950	8,000		1,500	1,500	11,000	2,000	2,044	2,089
Professional - Educational Services	19,683	26,244	40,753	17,650	23,600	24,119	24,650	25,192	25,746
Purchased Property Services									
Rentals	451,094	507,265	459,688	513,696	503,696	514,777	526,102	537,677	549,506
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	2,435	2,489	2,543	2,599	2,656
Travel	1,395	525	474	1,500	1,500	1,515	1,530	1,545	1,561
Supplies									
General Supplies	50,868	978	11,631	3,150	3,150	3,197	3,245	3,294	3,343
Food	841	300	37	500	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related		74,736	65,783	58,914	58,914	60,682	62,502	64,377	66,309
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>1,068,653</b>	<b>1,109,655</b>	<b>1,133,026</b>	<b>1,167,244</b>	<b>1,202,015</b>

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

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	163,621	168,423	173,369	178,570	184,373	190,365	196,552	202,940	209,536
Professional - Other Salaries - Regular		35,669	28,187	92,226	95,223	98,318	101,513	104,813	108,219
Professional - Other Salaries - Overtime		41							
Service Work Salaries - Regular	1,340,119	1,341,538	1,366,965	1,434,991	1,481,628	1,529,781	1,579,499	1,630,833	1,683,835
Service Work Salaries - Temporary	65,704	61,207	48,356	65,000	67,113	69,294	71,546	73,871	76,272
Service Work Salaries - Overtime	61,068	67,898	69,862	67,418	69,609	71,871	74,207	76,619	79,109
Personnel Services - Employee Benefits									

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Group Insurance - Contracted Provider	592,926	594,209	602,456	667,164	680,507	707,728	736,037	765,478	796,097
Social Security Contributions	120,639	123,674	124,205	140,623	147,543	154,176	161,120	168,388	175,997
Retirement Contributions	412,402	498,886	548,991	614,512	660,305	699,651	739,992	787,659	833,815
Unemployment Compensation	2,741	1,305	1,509	3,242	3,258	3,274	3,291	3,307	3,324
Workmen's Compensation	12,647	7,160	8,339	12,804	13,188	13,583	13,991	14,411	14,843
Other Current Employee Benefits	6,300	6,300	5,940	7,260	7,260	7,260	7,260	7,260	7,260
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	224,420	229,357	234,403	239,560	244,830
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	7,875	8,048	8,225	8,406	8,591
General Property and Liability Insurance	150,454	145,339	140,901	124,145	130,353	133,221	136,152	139,147	142,208
Communications	96,482	101,991	81,253	111,800	111,800	114,260	116,773	119,342	121,968
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	11,000	11,330	11,670	12,020	12,381
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>5,782,716</b>	<b>5,977,974</b>	<b>6,179,254</b>	<b>6,393,053</b>	<b>6,610,710</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	29,960	41,124	42,168	43,247	44,652	46,103	47,602	49,149	50,746
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	281	1,585	2,322	2,486	2,567	2,650	2,736	2,825	2,917
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	12,079	17,113	9,973	6,488	6,618	6,883	7,158	7,444	7,742
Social Security Contributions	2,238	3,141	3,318	3,499	3,671	3,836	4,008	4,189	4,379
Retirement Contributions	7,814	12,897	14,491	15,288	16,428	17,407	18,410	19,596	20,744
Unemployment Compensation	57	27	29	75	75	76	76	76	77
Workmen's Compensation	329	175	199	319	328	338	348	359	369
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

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Student Transportation Services from the IU</i>									
<i>Communications</i>			26						
<i>Advertising</i>		272		1,000		1,000		1,000	
<i>Printing &amp; Binding</i>	51								
<i>Travel</i>	15,116	8,895	14,421	450	450	455	459	464	468
<i>Miscellaneous Purchased Services</i>									
<i>Supplies</i>									
<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	10,000	10,000	10,000	10,000	10,000
<b>Total Student Transportation Services</b>	<b>4,652,728</b>	<b>4,798,952</b>	<b>5,060,465</b>	<b>5,035,019</b>	<b>5,434,108</b>	<b>5,597,069</b>	<b>5,762,862</b>	<b>5,935,788</b>	<b>6,111,775</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	260,964	269,446	278,203	287,244	296,580
<i>Professional - Educational Salaries - Regular</i>	28,002	25,814	26,066	28,100	29,499	30,968	32,511	34,130	35,829
<i>Technical Salaries - Regular</i>		105,267	74,377	119,511	123,395	127,406	131,546	135,822	140,236
<i>Office/Clerical Salaries - Regular</i>	31,995	46,539	47,416	49,024	50,618	52,263	53,961	55,715	57,526
<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	87,778	91,289	94,941	98,738	102,688
<i>Social Security Contributions</i>	22,220	31,725	30,046	34,371	36,062	37,683	39,381	41,157	43,017
<i>Retirement Contributions</i>	75,554	127,241	131,603	150,236	161,431	171,050	180,913	192,567	203,851
<i>Tuition Reimbursements</i>		23,561	25,741	29,000	29,000	29,000	29,000	29,000	29,000
<i>Unemployment Compensation</i>	380	196	317	552	554	557	560	563	566
<i>Workmen's Compensation</i>	2,319	1,691	2,088	3,137	3,232	3,328	3,428	3,531	3,637
<i>Other Current Employee Benefits</i>	1,650	1,581	1,595	1,650	1,650	1,650	1,650	1,650	1,650
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	472,435	304,464	292,751	398,468	402,968	411,833	420,894	430,153	439,617
<i>Technical Services</i>	936		8,890	8,000	8,000	8,176	8,356	8,540	8,728
<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	40,481	41,372	42,282	43,212	44,163
<i>Other Insurance</i>				12,000	12,000	12,000	12,120	12,241	12,364
<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	9,750	9,965	10,184	10,408	10,637
<i>Printing &amp; Binding</i>	134	11		300	300	307	313	320	327
<i>Travel</i>	1,237	1,257	104	3,400	3,400	3,434	3,468	3,503	3,538
<i>Supplies</i>									
<i>General Supplies</i>	178,315	9,191	2,347	9,700	9,700	9,846	9,993	10,143	10,295
<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	722,104	743,767	766,080	789,063	812,734
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>	8,039	6,550	22						

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
Equipment - Replacement	895,479		15,070						
Infrastructure Assets	646,587								
Other Objects									
Dues and Fees	1,725	353	682	1,850	1,850	1,891	1,932	1,975	2,018
<b>Total Central &amp; Other Support Services</b>	<b>2,683,567</b>	<b>2,214,585</b>	<b>1,742,559</b>	<b>2,010,547</b>	<b>2,049,496</b>	<b>2,113,205</b>	<b>2,178,934</b>	<b>2,248,163</b>	<b>2,318,787</b>

#### OTHER SUPPORT SERVICES - 2900

Other Purchased Services									
Miscellaneous Purchased Services	70,498	77,317	80,022	76,974	82,000	83,230	84,478	85,746	87,032
Other Objects									
<b>Total Other Support Services</b>	<b>70,498</b>	<b>77,317</b>	<b>80,022</b>	<b>76,974</b>	<b>82,000</b>	<b>83,230</b>	<b>84,478</b>	<b>85,746</b>	<b>87,032</b>

#### STUDENT ACTIVITIES - 3200

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	91,980	93,590	95,929	98,807	102,019	105,334	108,758	112,292	115,942
Professional - Other Salaries - Regular	654,659	673,566	709,354	748,941	756,430	763,995	771,635	779,351	787,145
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	69,178	71,426	73,747	76,144	78,619
Office/Clerical Salaries - Regular	53,140	55,534	58,666	51,001	52,658	54,370	56,137	57,961	59,845
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	38,223	38,928	39,500	55,725	56,839	59,113	61,477	63,936	66,494
Social Security Contributions	64,360	66,368	71,181	74,509	78,175	81,690	85,369	89,220	93,252
Retirement Contributions	198,124	223,157	270,008	324,967	349,183	369,990	391,324	416,531	440,939
Unemployment Compensation	4,768	2,340	2,614	4,316	4,338	4,360	4,381	4,403	4,425
Workmen's Compensation	6,408	3,683	4,220	6,874	7,080	7,293	7,512	7,737	7,969
Other Post Employment Benefits			4,625						
Other Current Employee Benefits	1,320	1,800	1,560	1,320	1,320	1,320	1,320	1,320	1,320
Purchased Professional & Technical Services									
Professional - Educational Services	95,200	75,329	114,712	83,800	97,800	99,952	102,151	104,398	106,695
Other Professional Services	50,000	50,000	50,000	50,000	50,000	51,100	52,224	53,373	54,547
Purchased Property Services									
Repairs and Maintenance Services	39,060	52,824	49,858	53,144	55,644	56,868	58,119	59,398	60,705
Rentals	12,305	12,508	12,247	12,000	12,000	12,264	12,534	12,810	13,091
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	99,426	106,505	120,379	112,000	112,000	115,360	118,821	122,385	126,057
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,725	12,852	12,981	13,111
Communications		31	11						
Printing & Binding	1,405	15,423	7,720	21,150	22,150	22,637	23,135	23,644	24,164
Travel	18,162	42,956	39,079	30,250	30,250	30,553	30,858	31,167	31,478
Supplies									
General Supplies	60,380	124,798	128,173	129,470	182,415	185,151	187,928	190,747	193,609
Food	161	123	873						
Books & Periodicals		180							
Supplies - Technology Related		5,493	4,768	6,350	6,350	6,541	6,737	6,939	7,147
Property									
Equipment - Original & Additional	53,998	3,153	7,900		10,000	10,000	10,000	10,000	10,000
Equipment - Replacement	2,854	13,005			32,000	32,000	32,000	32,000	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>2,161,520</b>	<b>2,216,273</b>	<b>2,272,547</b>	<b>2,333,590</b>	<b>2,394,757</b>

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
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<b>COMMUNITY SERVICES - 3300</b>									
Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services	5,000								
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>

**INTERFUND TRANSFERS - 5200**

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
<i>Fund Transfers</i>	1,146	341,067	2,644,576	2,885,524	4,356,825	4,621,445	4,328,456	3,562,172	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>4,356,825</b>	<b>4,621,445</b>	<b>4,328,456</b>	<b>3,562,172</b>	<b>3,350,106</b>
<b>BUDGETARY RESERVE - 5900</b>									
<i>Other Objects</i>									
<i>Contingency</i>				450,000	250,000	250,000	250,000	250,000	250,000
<b>Total Budgetary Reserve</b>				<b>450,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>TOTAL EXPENDITURES</b>	<b>82,565,693</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>87,672,081</b>	<b>92,632,816</b>	<b>96,350,263</b>	<b>99,620,726</b>	<b>102,678,111</b>	<b>106,444,093</b>

**Pine-Richland School District  
Capital Funding Plan  
As of January 8, 2019**

	<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>
Technology - District Wide	\$ 216,400.00	\$ 249,000.00	\$ 283,000.00	\$ 212,000.00	\$ 280,000.00	\$ 255,000.00	\$ 255,000.00	\$ 310,000.00	\$ 255,000.00	\$ 255,000.00	\$ 255,000.00	\$ 2,609,000.00
Building Systems	\$ 1,271,174.00	\$ 2,278,755.00	\$ 2,213,095.00	\$ 2,351,406.00	\$ 1,803,172.00	\$ 1,093,054.00	\$ 545,751.00	\$ 1,040,075.00	\$ 855,804.00	\$ 2,779,565.00	\$ 2,812,005.00	\$ 17,772,682.00
Facilities Department	\$ 196,000.00	\$ 152,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ 516,000.00
Athletics - District Wide	\$ 1,201,950.00	\$ 1,677,070.00	\$ 2,025,350.00	\$ 1,665,050.00	\$ 1,429,000.00	\$ 2,002,051.50	\$ 821,600.00	\$ 434,550.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 10,162,671.50
	<b>\$ 2,885,524.00</b>	<b>\$ 4,356,825.00</b>	<b>\$ 4,621,445.00</b>	<b>\$ 4,328,456.00</b>	<b>\$ 3,562,172.00</b>	<b>\$ 3,350,105.50</b>	<b>\$ 1,622,351.00</b>	<b>\$ 1,784,625.00</b>	<b>\$ 1,200,804.00</b>	<b>\$ 3,130,565.00</b>	<b>\$ 3,103,005.00</b>	<b>\$ 31,060,353.50</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>
<b>Technology - District Wide</b>												
Visual Display Boards	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 900,000.00
Network Infrastructure	\$ 75,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,326,000.00
Cabling	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
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
VDI - Virtual Desktop Infrastructure	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 13,400.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
<b>Building Systems</b>												
Heating/Ventilation/AC	\$ 209,935.00	\$ 476,686.00	\$ 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	\$ 3,338,159.00
Plumbing	\$ 40,400.00	\$ 47,250.00	\$ 27,400.00	\$ 311,150.00	\$ 6,800.00	\$ 50,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ 540,000.00
Flooring	\$ 115,695.00	\$ 100,000.00	\$ 33,000.00	\$ -	\$ -	\$ 115,000.00	\$ 128,000.00	\$ 130,000.00	\$ 30,000.00	\$ 30,000.00	\$ 18,000.00	\$ 584,000.00
Electrical/Lighting	\$ 70,925.00	\$ 49,315.00	\$ 49,425.00	\$ 55,735.00	\$ 35,310.00	\$ 42,125.00	\$ 16,150.00	\$ 23,750.00	\$ 17,150.00	\$ 9,550.00	\$ 8,875.00	\$ 307,385.00
Roof	\$ -	\$ 1,225,000.00	\$ 1,350,000.00	\$ 1,480,000.00	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00	\$ 10,305,000.00
Window/Door	\$ 345,000.00	\$ 15,500.00	\$ 75,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 124,000.00
Exterior/Interior Walls	\$ 17,240.00	\$ 47,700.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ 547,700.00
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	\$ 63,000.00	\$ 132,000.00	\$ 20,000.00	\$ 130,000.00	\$ 400,000.00	\$ -	\$ -	\$ 250,000.00	\$ -	\$ 95,000.00	\$ 1,090,000.00
Fencing	\$ 2,300.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Playground	\$ -	\$ -	\$ 110,000.00	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 220,000.00
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	\$ 122,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,000.00
Architectural Fees	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Athletics - District Wide</b>												
Field Maintenance & Improvements	\$ 1,063,450.00	\$ 1,021,650.00	\$ 344,600.00	\$ 30,000.00	\$ 30,000.00	\$ 1,284,151.50	\$ 442,550.00	\$ 398,825.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 3,641,776.50
Gymnasiums	\$ 7,800.00	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,061,250.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,627,300.00
Santacroce	\$ -	\$ 90,420.00	\$ 83,050.00	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ -	\$ -	\$ -	\$ 1,385,670.00
Pool Area	\$ -	\$ -	\$ 121,500.00	\$ 3,775.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 169,275.00
Tennis Courts	\$ -	\$ -	\$ 191,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 71,200.00	\$ 400,000.00	\$ 84,800.00	\$ 38,225.00	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 601,250.00
Architectural Fees	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 546,000.00
	<b>\$ 2,885,524.00</b>	<b>\$ 4,356,825.00</b>	<b>\$ 4,621,445.00</b>	<b>\$ 4,328,456.00</b>	<b>\$ 3,562,172.00</b>	<b>\$ 3,350,105.50</b>	<b>\$ 1,622,351.00</b>	<b>\$ 1,784,625.00</b>	<b>\$ 1,200,804.00</b>	<b>\$ 3,130,565.00</b>	<b>\$ 3,103,005.00</b>	<b>\$ 31,060,353.50</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>
Food Service Department - Fund 51	\$ 88,500.00	\$ 159,200.00	\$ 120,000.00	\$ 138,500.00	\$ 112,000.00	\$ 110,000.00	\$ 90,000.00	\$ 27,000.00	\$ -	\$ -	\$ -	\$ 876,700.00

Pine-Richland School District												
Capital Funding Plan												
As of January 8, 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	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 900,000.00
Network Infrastructure	\$ 75,000.00	\$ 50,000.00	\$ 129,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,326,000.00
Cabling	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
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
VDI - Virtual Desktop Infrastructure	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 13,400.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
												\$ 2,609,000.00
<b>Hance</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	\$ 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	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ 45,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
Exterior/Interior Walls	\$ 7,420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 2,000.00	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000.00
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,000.00	\$ 95,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 2,750.00	\$ 1,395.00	\$ 815.00	\$ 6,750.00	\$ 38,300.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ -	\$ -	\$ 48,310.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 7,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 1,988,319.00
<b>Richland</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	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000.00
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
												\$ 1,836,499.00
<b>Wexford</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	\$ 20,000.00	\$ 17,000.00	\$ 49,300.00	\$ 49,300.00	\$ 50,000.00	\$ 50,000.00	\$ 35,710.00	\$ 27,710.00	\$ 18,000.00	\$ -	\$ -	\$ 297,020.00
Plumbing	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ 36,800.00
Flooring	\$ 12,695.00	\$ 35,000.00	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 61,000.00
Electrical/Lighting	\$ 17,775.00	\$ 6,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,100.00	\$ 15,925.00
Roof	\$ -	\$ -	\$ -	\$ 1,480,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,480,000.00
Window/Door	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Furniture	\$ 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
												\$ 2,314,028.00

Eden Hall	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	19-20 through 28-29
Heating/Ventilation/AC	\$ 8,000.00	\$ 8,400.00	\$ 8,400.00	\$ 8,825.00	\$ 8,825.00	\$ 70,740.00	\$ 44,414.00	\$ 261,921.00	\$ 38,767.00	\$ -	\$ -	\$ 450,292.00
Plumbing	\$ -	\$ 5,900.00	\$ 10,700.00	\$ 8,950.00	\$ 6,800.00	\$ 2,300.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ 37,050.00
Flooring	\$ 3,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 125,000.00
Electrical/Lighting	\$ 3,275.00	\$ 4,055.00	\$ 22,625.00	\$ 24,325.00	\$ 2,750.00	\$ 4,625.00	\$ 2,900.00	\$ 4,950.00	\$ 3,050.00	\$ -	\$ -	\$ 69,280.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 2,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
Furniture	\$ -	\$ 4,000.00	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00
Paving	\$ -	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00	\$ -	\$ -	\$ 270,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ 22,000.00	\$ 7,275.00	\$ 32,525.00	\$ -	\$ 850.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ 43,650.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 3,526,772.00
<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ 2,500,000.00
Window/Door	\$ -	\$ 7,500.00	\$ 45,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 86,000.00
Exterior/Interior Walls	\$ 6,320.00	\$ 32,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ 532,000.00
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
												\$ 4,985,831.00
<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	\$ 86,517.00	\$ 57,060.00	\$ 58,670.00	\$ 57,857.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 962,378.00
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	\$ -	\$ 63,000.00	\$ -	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 463,000.00
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
												\$ 3,121,233.00
<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	\$ 122,000.00	\$ 100,000.00	\$ 100,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 372,000.00
Architectural Fees	\$ 26,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 516,000.00
<b>Athletics - District Wide</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>19-20 through 28-29</b>
Field Maintenance & Improvements	\$ 1,063,450.00	\$ 1,021,650.00	\$ 344,600.00	\$ 30,000.00	\$ 30,000.00	\$ 1,284,151.50	\$ 442,550.00	\$ 398,825.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 3,641,776.50
Gymnasiums	\$ 7,800.00	\$ 70,000.00	\$ 1,100,000.00	\$ 1,381,050.00	\$ 1,061,250.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,627,300.00
Santacoco	\$ -	\$ 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	\$ 43,850.00	\$ 5,200.00	\$ 5,450.00	\$ 5,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 601,250.00
Architectural Fees	\$ 59,500.00	\$ 95,000.00	\$ 100,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 546,000.00
												\$ 10,162,671.50
	\$ 2,885,524.00	\$ 4,356,825.00	\$ 4,621,445.00	\$ 4,328,456.00	\$ 3,562,172.00	\$ 3,350,105.50	\$ 1,622,351.00	\$ 1,784,625.00	\$ 1,200,804.00	\$ 3,130,565.00	\$ 3,103,005.00	\$ 31,060,353.50

As of January 8, 2019

Project Description	Building	current										
		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>TECHNOLOGY</b>												
Replace Promethean boards and projectors district-wide ***	District	50,000.00	50,000.00	50,000.00	50,000.00	100,000.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00
Improve network infrastructure ***	ALL	50,000.00	50,000.00	129,000.00	142,000.00	165,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
WIFI bridge - Stadium connectivity	AT	25,000.00										
Announcement System	HE	23,000.00										
Announcement System	RE		25,000.00									
Clock System Replacement	MS		20,000.00									
Cabling	HS	20,000.00	20,000.00	20,000.00	20,000.00							
VDI - Virtual Desktop Infrastructure	District		84,000.00	84,000.00								
Replace sound system in Hance Elementary gymnasium	HE								5,000.00			
Replace sound system in Eden Hall large group instruction area	EH	35,000.00										
Clock System Replacement	HE	13,400.00										
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	HA		4,000.00									
1600 RPM Burnisher	HA		1,395.00									
Wet dry vac squeegee	HA			815.00								
Roof replacement (warranty expires 10-26-2015)	HA			1,350,000.00								
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									

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
Various classroom/building furniture	RE		2,000.00	2,000.00	2,000.00							
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					1,250,000.00						
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										
Concrete and sidewalk repair	WX		10,000.00									
Replace flooring in foyer area	WX		35,000.00									
Wet dry vac squeegee	WX		775.00									
Replace two hot water pumps	WX		6,800.00									
Lighting upgrade to LED	WX	17,000.00	5,000.00									
Installation of permanent divider wall in music room (if needed for growth)	WX		5,000.00									
Purchase additional classroom furniture (anticipated growth)	WX	5,659.00	5,659.00	5,659.00								
Replace playground pavement (back of building)	WX			22,000.00								
Replace playground equipment (phase 1 and phase 2)	WX			100,000.00	100,000.00							
Carpet replacement - library	WX			8,000.00								
Replace auto scrubber *	WX				12,650.00							
1600 RPM Burnisher	WX					1,465.00						
Clorox fogger	WX					6,750.00						
Replace parking lot - paving	WX					130,000.00						
Soundproof all-purpose room	WX					18,000.00						
Carpet replacement - office	WX						18,000.00					
Carpet extractor	WX							3,125.00				
175 RPM floor machine	WX									1,100.00	1,100.00	
Maintenance cost on Phase Protector	WX	775.00		850.00		925.00		1,000.00		1,100.00		1,100.00
Replace two hot water heaters	WX								14,000.00			
Replace water storage tank	WX						16,000.00					
Replace two boilers	WX									10,000.00		
Repair or replacement of rooftop cooling unit(s) - 10 total units	WX	10,000.00	9,000.00	28,500.00	28,500.00	29,000.00	29,000.00	18,000.00	15,000.00	8,000.00		
Repair or replacement of unit ventilator(s) - 28 total units	WX	10,000.00	8,000.00	20,800.00	20,800.00	21,000.00	21,000.00	17,710.00	12,710.00			
Roof replacement (warranty expires 8-31-2018)	WX				1,480,000.00							
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									

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
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							
Rubber mulch replacement - playground area	EH			10,000.00								
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	25,000.00									
Install glass security wall & replace door in back hallway	MS		32,200.00									
Replace gas burner for heating boiler	MS		24,000.00									
Replace auto scrubber with riding model *	MS		22,000.00									
Replace tractor (with plow)*	MS		27,000.00									
Replace window blinds	MS		7,500.00	7,500.00								
Clorox fogger	MS			6,750.00								
Replace carpet - library	MS			25,000.00								
Replace furniture in library & cost associated with moving materials	MS			75,000.00								
Auditorium door replacement	MS			18,000.00								
Paving - parking lot	MS			110,000.00								
Replace door handles and locks	MS			20,000.00	15,000.00							
Gymnasium door replacement	MS				18,000.00							
Various classroom/building furniture	MS	7,000.00	7,000.00	5,000.00	5,000.00							
Replace boiler water pumps	MS	4,500.00			4,750.00							
Update restrooms by art room	MS				300,000.00							
Replace lighting and sound system (auditorium)	MS					45,000.00						
Propane buffer	MS						8,775.00					
Replace dust collector system in wood shop area	MS						20,000.00					
Plumbing upgrades to shower area	MS						30,000.00					
Abate asbestos floor tile (A, B, C) and replace tile	MS						75,000.00	80,000.00	80,000.00			
Replace lockers (blue)	MS							300,000.00				
Expand guidance suite into computer room	MS								150,000.00			
Carpet extractor	MS								3,275.00			
Covered walkway at bus entrance	MS									50,000.00		
Roof replacement (warranty expires 2023)	MS										2,500,000.00	-
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

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
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										
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 - seal coat - HS stadium parking lot & main entrance	HS		63,000.00									
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					
Paving - replace parking lot	HS						400,000.00					
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										
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						
Estimated architect fees for facilities projects	F	26,000.00										
ATHLETICS ( DISTRICT-WIDE)												
Various field maintenance and improvements	AT	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	24,800.00	24,550.00	24,275.00	30,000.00	30,000.00	30,000.00
Improvements to field # 3 (practice areas and seating)	AT	41,800.00										
Install lighting and power systems at field #6 (phase 1 & 2)	AT	192,500.00	192,500.00									
Convert field #6 to synthetic turf (phase 1 & 2)	AT	799,150.00	799,150.00									
Replace scoreboard at Wexford Elementary	AT	7,800.00										
Replace gator	AT	7,000.00										
Purchase turf sweeper / magnet	AT	8,200.00										
Replace carpet in Spirit Room & press box area	AT	16,000.00										
Replace original bleachers - band section	AT	40,000.00										
Replace Stadium artificial turf (warranty expires July 2017)	AT		400,000.00									

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
Remove bleachers and replace (one side only) - Richland Elementary	AT		70,000.00									
Re-grade baseball outfield (Santacroce)	AT		90,420.00									
Construct restroom / concessions building near field #6	AT			314,600.00								
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							
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>4,357,025.00</b>	<b>4,621,445.00</b>	<b>4,328,456.00</b>	<b>3,562,172.00</b>	<b>3,350,105.50</b>	<b>1,622,351.00</b>	<b>1,784,625.00</b>	<b>1,200,804.00</b>	<b>3,130,565.00</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	249,000.00	283,000.00	212,000.00	280,000.00	255,000.00	255,000.00	310,000.00	255,000.00	255,000.00	255,000.00
<b>Hance Elementary</b>		154,745.00	59,490.00	1,407,106.00	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	46,047.00	57,850.00	1,266,220.00	60,107.00	23,607.00	38,187.00	18,643.00	19,175.00	18,950.00
<b>Wexford Elementary</b>		110,129.00	86,234.00	185,809.00	1,643,050.00	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	88,250.00	72,100.00	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	173,492.00	478,441.00	254,321.00	2,610,755.00	60,755.00
<b>Pine-Richland High School</b>		159,312.00	1,530,202.00	138,435.00	79,020.00	93,707.00	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	152,000.00	100,000.00	100,000.00	50,000.00	-	-	-	-	60,000.00	-
<b>Athletics (district-wide)</b>		1,201,950.00	1,677,070.00	2,025,350.00	1,665,050.00	1,429,000.00	2,002,051.50	821,600.00	434,550.00	36,000.00	36,000.00	36,000.00
<b>Total Costs per Year****</b>		<b>2,885,524.00</b>	<b>4,357,025.00</b>	<b>4,621,445.00</b>	<b>4,328,456.00</b>	<b>3,562,172.00</b>	<b>3,350,105.50</b>	<b>1,622,351.00</b>	<b>1,784,625.00</b>	<b>1,200,804.00</b>	<b>3,130,565.00</b>	<b>3,103,005.00</b>

Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	Current										
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>HANCE ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables	\$ 6,500.00	\$ 7,200.00									
Steamer w/Combi Oven		\$ 35,000.00									
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon			\$ 16,500.00								
Dishmachine			\$ 25,000.00								
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables											
Steamer w/Combi Oven			\$ 35,000.00								
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon			\$ 16,500.00								
Dishmachine		\$ 25,000.00									
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables											
Steamer w/Combi Oven						\$ 35,000.00					
Oven Replacement				\$ 15,000.00							
Kettle-12 gallon				\$ 16,500.00							
Dishmachine	\$ 25,000.00										
<b>EDEN HALL FOOD SERVICE</b>											
Combi Replacment					\$ 50,000.00						
Oven Replacement					\$ 12,000.00			\$ 12,000.00			
Cafeteria Tables (6each)			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00				
Dishmachine							\$ 45,000.00				
<b>MIDDLE SCHOOL FOOD SERVICE</b>											
Oven Replacement											
CombiOven (replace steamers)											
Dishmachine											
Serving Unit Replacement											
Kettle, Countertop											
Line Renovation/update-		\$ 80,000.00									
<b>HIGH SCHOOL FOOD SERVICE</b>											
Oven Replacement	\$ 12,000.00	\$ 12,000.00		\$ 12,000.00							
Combi Replacments	\$ 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>\$ 159,200.00</b>	<b>\$ 120,000.00</b>	<b>\$ 138,500.00</b>	<b>\$ 112,000.00</b>	<b>\$ 110,000.00</b>	<b>\$ 90,000.00</b>	<b>\$ 27,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ATHLETIC CAPITAL FUNDING PLAN**

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

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

**ATHLETIC CAPITAL FUNDING PLAN**

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

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

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

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

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

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

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

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

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

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

\$11,532,571.50

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

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

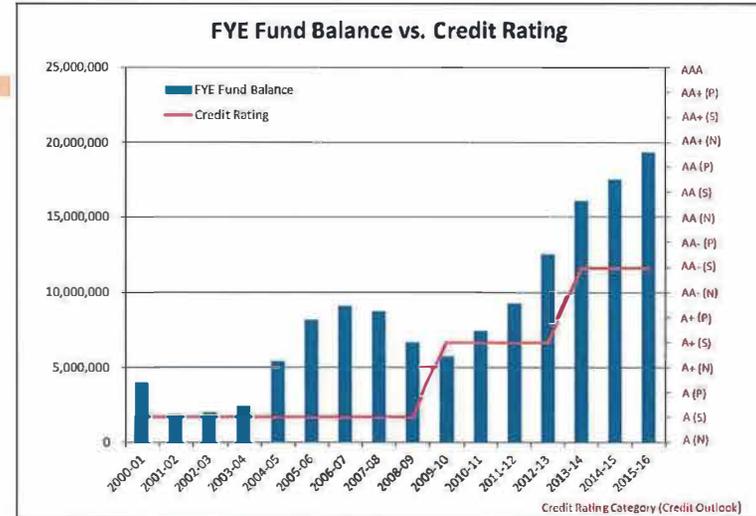
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### Pine-Richland School District

Underlying Credit Rating History - Standard & Poor's

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

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



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



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

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

*As per prior year audited financial statements:*

General Fund as of June 30, 2017:

Nonspendable - prepaid expense	674,876.63	<u>Notes:</u> represents July 2017 healthcare premiums paid in June 2017	
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015	
Assigned for future capital improvements	6,312,740.94	added \$2,027,457.69 at June 30, 2017	
Assigned for 2017-2018 budget	-	budgeted reduction in fund balance for capital improvements	
Assigned for athletic account	17,501.41	cash balance of athletic account as of June 30, 2017	
Assigned for debt service expenditures	635,638.00	consistent with py	
Assigned for employee benefit obligations	7,212,932.63	consistent with py	
Unassigned fund balance	6,332,171.36	8% of 16-17 budgeted expenditures	
Total fund balance as of June 30, 2016	21,378,331.97		

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

General Fund as of June 30, 2018:

Nonspendable - prepaid expense	685,349.02	<u>Notes:</u> represents July 2018 healthcare premiums paid in June 2018	
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015	
Assigned for future capital improvements	9,743,166.24	added \$3,430,425.30 at June 30, 2018	
Assigned for 2018-2019 budget	-	budgeted reduction in fund balance for capital improvements	
Assigned for athletic account	17,645.67	cash balance of athletic account as of June 30, 2018	
Assigned for debt service expenditures	635,638.00	consistent with py	
Assigned for employee benefit obligations	7,212,932.63	consistent with py	
Unassigned fund balance	6,484,429.44	8% of 17-18 budgeted expenditures (excl. interfund transfers and other financing us	
Total fund balance as of June 30, 2018	24,971,632.00		

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

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

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

Variance Descriptions

<b>A</b>	Consumable supplies and assessment materials were approximately \$20,000 less than anticipated for the special education office. Some of these costs were included in function 1200; however the overall cost was less than included in the budget. In addition, one librarian position was split and partially prorated to the general instruction function 1110. The full amount of this position was originally budgeted in 2250 library services.
<b>B</b>	Budgetary reserve was not used during the fiscal year. This amount is intended to roll into fund balance at the end of the year unless the school board intentionally approves a budget transfer for a specific purpose. In June 2018, the school board approved a motion to transfer an additional \$250,000 to the capital reserve fund for the amount of unused budgetary reserve.
<b>C</b>	This line represents real estate tax refunds issued on prior year tax duplicates and the current year duplicate (after accounts are turned over for delinquent in January). Less refund change orders were processed by Allegheny County than expected.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2014	2,317	2,301	4,618
2015	2,307	2,289	4,596
2016	2,284	2,261	4,545
2017	2,270	2,281	4,551
2018	2,307	2,271	4,578
2019*	2,354	2,234	4,588

\*As of October 2, 2018

Projected Enrollments:

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

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

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

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

Date/Deadline	Description	Law Section
Now	<b>School district</b> begin development of 2019-2020 <b>Proposed Preliminary Budget</b> . As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2018 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin 2019-2020 permitted tax increase base index.	Section 333(I)
September 30, 2018 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
<b>----- MAJOR STEP #1 -----</b>  November/December 2018 <i>(If school district will adopt <b>Accelerated Budget Opt Out Resolution</b>, this step does not apply)</i>	<b>School district</b> adopt <b><i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i></b> – Documents #4, #5, and #5A. [ <b>Note:</b> Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKAL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b> ] <b>N/A if opt out.</b>	
<b>December 15, 2018 – tax certification deadline</b> <i>(annual deadline)</i>	<b>School district</b> (that imposed earned income tax in 2017 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2017 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

December 31, 2018 <i>(30 days prior to preliminary budget display deadline)</i>	<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).	Section 333(j)(4)
December 30, 2018 – <b>homestead notice</b> <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i>	<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.)	Section 341(b)
December 2018/January 2019	<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.	
<b>----- MAJOR STEP #2 -----</b> <b>January 31, 2019 – preliminary budget public display or opt out</b> <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i>	<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).	Sections 311(c); 311(d)(1)
February 5, 2019 <i>(and within 5 days after opt out resolution adoption)</i>	<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).	Section 311(d)(2)(iii)
<i>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, skip to Feb. 15, March 1, Apr. 15, and after</i>	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.	Section 311(d)(2)
February 10, 2019 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i>	<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>	Section 311(c)
February 15, 2019 <i>(and within 10 days after PDE receipt of opt out resolution)</i>	<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.	Section 311(d)(4)

<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> <p>(1) DCED Qualified Tax Collector Certificate;  (2) Criminal history background information report;  (3) Bond in proper form;  (4) Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p>February 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><b>----- MAJOR STEP #3 -----</b>  <b>February 20, 2019 – Preliminary Budget</b>  <i>(90 days prior to primary election) (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) (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, including 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) (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) (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) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to request approval from PDE for referendum exceptions (<b>Referendum Exception Application</b> – Document #11). <b>N/A if opt out.</b></p>	<p>Section 333(j)</p>

<p>March 22, 2019 (60 days prior to primary election) <b>(n/a if opt out)</b></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 (55 days prior to primary election) <b>(n/a if opt out)</b></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 (50 days prior to primary election) <b>(n/a if opt out)</b></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 (annual deadline)</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 (annual deadline)</p>	<p><b>Secretary of Budget</b> notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p>May/June of 2019</p>	<p><b>School district</b> consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category transfers, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. [<b>Note:</b> As to timing for budget transfers, the School Accounting Manual, under Budgetary Transfers, states that: "Transfers may not be made after the end of the budgeted fiscal year." However, relying on Municipal Code legal authority, many school districts make transfers to the capital reserve fund as part of finalizing the audit after the fiscal year end. As to timing for fund balance designation, this may occur at any time, but is often done before the fiscal year end in connection with budget adoption, or after the fiscal year end in connection with financial statement preparation and audit.]</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>
<p><b>May 1, 2019 – slot money notice</b> (annual deadline)</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> (annual deadline)</p>	<p><b>County assessment office</b> provides each school district a <b>certified</b> report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>

<p style="text-align: center;"><b>----- KEY DATE -----</b></p> <p><b>May 21, 2019 – primary election</b>  <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p><b>Primary election.</b> If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also March 22 and April 1).  <b>N/A if opt out.</b></p>	<p>Section 333(c)(4)</p>
<p><b>May regular school board meeting</b></p>	<p><b>School district</b> appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (<b>Direct Tax Collection Tax Collector Appointment Resolution</b> and <b>Direct Tax Collection Acceptance of Appointment as Tax Collector</b> – Documents #12 and #12A) – if school district collects directly rather than through elected tax collector. <b>School district</b> approve any tax collection procedure changes. <b>School district</b> adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)</p>	<p>Section 683 (School Code)</p>
<p>May 30, 2019  <i>(annual deadline/optional action)  (adoption must occur within 30 days of receipt of PDE notice of slot money; see note above)</i></p>	<p><b>School district</b> deadline to adopt resolution declining slot money and allowing voter decision. (See also June 4 and July 30)</p>	<p>Section 903(a)</p>
<p>May 31, 2019  <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (in order to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). [<b>Note:</b> DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(1);  LTEA Sections 310,  312, 511; 71 P.S.  § 965</p>
<p style="text-align: center;"><b>----- MAJOR STEP #4 -----</b></p> <p><b>May 31, 2019 – Proposed Final Budget</b>  <i>(and at least 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</i></p>	<p><b>School district</b> deadline to adopt <b>Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising</b> – Documents #13 and #9) – and to submit to PDE <b>Certification of Use of PDE-2028</b> – Document #14. [<b>Notes:</b> (1) We understand PDE has directed that the certification of use be filed online in the CFRS. (2) PDE believes this action should occur in all cases, even if the school district adopted a Preliminary Budget. KKAL believes this action approving the specific Proposed Final Budget before adoption is mandatory if the school board previously adopted an opt out resolution and therefore did not previously adopt a Preliminary Budget. KKAL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKAL recommends following the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b>]</p>	<p>Section 687(a)(1) (School Code)</p>

June 4, 2019 <i>(and within 5 days after slot money rejection resolution adoption)</i>	<b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 30 and July 30)	Section 903(b)
June 10, 2019 – <b>budget public display</b> <i>(and at least 20 days prior to final budget adoption)</i>	<b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).	Section 312(c); School Code Section 687(a)(2)(i)
June 20, 2019 <i>(and at least 10 days prior to final budget adoption)</i>	<b>School district</b> deadline to publish notice of intent to adopt Final Budget ( <b>Final Budget Notice</b> – Document #9).	Section 312(c)
<b>----- MAJOR STEP #5 -----</b> <b>June 30, 2019 – Final Budget</b> <i>(annual deadline) (the final budget must be adopted no later than the last day of the 2018-2019 fiscal year)</i>	<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).	Section 312(a)
<b>June 30, 2019 – homestead exclusion</b> <i>(annual deadline)</i>	<b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion ( <b>Homestead and Farmstead Exclusion Resolution</b> – Document #16).	Sections 321(d), 342, 505(a)(4)
<b>June 30, 2019 – tax levy</b> <i>(annual deadline)</i>	<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.)	Section 687 (School Code)  53 Pa.C.S.A. § 8823  53 P.S. § 6926.327
July 1, 2019 – <b>tax bills</b> <i>(annual deadline)</i>	<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.]	
July 15, 2019 <i>(annual deadline)</i>	<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.)	71 P.S. § 965

<p>July 15, 2019 <i>(annual deadline – and within 15 days after final budget adoption)</i></p>	<p><b>School district</b> deadline to submit Final Budget to PDE on form PDE-2028. In order to show compliance with School Code § 688 eight percent (8%) general fund balance limit, also file <b>Certification of Estimated Ending Fund Balance from 2018-2019 General Fund Budget</b>. [<b>Note:</b> We understand PDE has directed to file online in the CFRS.] In addition, if referendum exceptions were approved, must file <b>Certification of Utilization of Referendum Exceptions – Document #19</b>.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>July 30, 2019 <i>(and within 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></p>	<p><b>Department of Education</b> deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 30 and June 4)</p>	<p>Section 904(b)</p>
<p>August 22, 2019 <i>(fourth Thursday in August)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 24, 2019 <i>(fourth Thursday in October)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>November 1, 2019</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district or tax collector</b> send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 5, 2019 <i>(first Tuesday after first Monday in November)</i></p>	<p><b>General election.</b> For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2019-2020. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 30, June 4, and July 30)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2019 <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). [<b>Note:</b> DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(2); 71 P.S. § 965.</p>

**Meaning of deadlines:** Various deadlines require the school district to “submit” various items or to “seek approval” by specified dates. Act 1 does not expressly state whether this requires receipt by the other party by the specified date, or merely requires mailing by the specified date. In order to avoid any question, the school district should assume that the item must be received by the other party by the specified date.

**Deadlines that fall on Saturday or Sunday:** The Pennsylvania Statutory Construction Act, 1 Pa. C.S.A. § 1908, provides as follows: “When any period of time is referred to in any statute, such period in all cases ... shall be so computed as to exclude the first and include the last day of such period. Whenever the last day of any such period shall fall on Saturday or Sunday, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.” However, for statutes that require action on a specified annual date, such as December 15, February 15, March 1, or May 1, the law is unclear as to what deadline applies when the specified date falls on a Saturday or Sunday. To avoid potential issues, school districts should assume the deadlines are not extended.

**Required Budget Votes and Related Steps:**

1. Act 1 of 2006 §§ 311 and 312 enacted new provisions governing the budget process. When these provisions were written, the drafters failed to consider the pre-existing School Code § 687 provisions on the budget process. The end result is inconsistency and uncertainty on how to reconcile the Act 1 and School Code § 687 budget process provisions.
2. School Code § 687 provisions that predated Act 1 include the following:
  - Section 687 refers to a **Proposed Budget**. (Before Act 1, the Proposed Budget was often referred to as the Preliminary Budget. However, there was no reference in § 687 or any other statute to a Preliminary Budget, Preliminary Budget Proposal, or Proposed Final Budget. Under § 687, the only document expressly required to be approved before the Final Budget was the Proposed Budget.)
  - Section 687 mandates that the school board adopt the Proposed Budget at least 30 days before adoption of the **Final Budget**.
  - Section 687 mandates public display of the Proposed Budget at least 20 days before adoption of the Final Budget, and mandates publishing notice of the Proposed Budget at least 10 days before adoption of the Final Budget.
  - Section 687 mandates that, on the date of school board adoption of the Proposed Budget, the school board president certify to PDE that the Proposed Budget was prepared, presented, and will be made available for public inspection using PDE form 2028. For this purpose, PDE has directed use of the PDE form **Certification of Use of PDE-2028 – Document #14**.
  - School Code §§ 671 and 672 mandate adoption by June 30 of the Final Budget.

3. Act 1 provisions include the following:
  - Unless an opt out resolution is adopted, § 311 mandates that the school board adopt a **Preliminary Budget Proposal** at least 90 days before the primary election.
  - Act 1 mandates 20-day public display and 10-day published notice of intent to adopt before adoption of the Preliminary Budget Proposal (but does not state any requirement for a school board vote prior to adoption of the Preliminary Budget Proposal 90 days before the primary election).
  - Act 1 next repeats the School Code requirements for adoption of the Final Budget by June 30, and for 20-day public display and 10-day published notice of intent to adopt before adoption of the Final Budget. (Once again, other than the requirement for adoption of the Preliminary Budget Proposal 90 days before the primary election, Act 1 does not state any requirement for the school board to vote on the Final Budget before its adoption by June 30.)
  
4. Act 1 does not address whether the Act 1 **Preliminary Budget Proposal** is the same as or something different from the School Code § 687 **Proposed Budget**. KKAL believes these two terms should be interpreted as meaning the same thing, and that adoption of the Preliminary Budget Proposal early in the year satisfies the School Code § 687 requirement for adopting a proposed budget 30 days before adoption of the Final Budget. However, PDE takes a different view. PDE interprets the Act 1 Preliminary Budget Proposal as something different from the § 687 Proposed Budget, and therefore believes school districts that have not adopted an opt out resolution are required to adopt both a Preliminary Budget Proposal and also another version labeled Proposed Final Budget at least 30 days in advance of adopting the Final Budget. In fact, PDE also believes school districts that do not intend to adopt an opt out resolution should also adopt a Proposed Preliminary Budget before adopting the Preliminary Budget Proposal.
  
5. PDE’s interpretation is that *4 separate votes* are required as follows if the school district has not adopted an opt out resolution:

December/January/February

1. Adopt Proposed Preliminary Budget
2. Adopt Preliminary Budget

May/June

3. Adopt Proposed Final Budget (at least 30 days before step 4)
4. Adopt Final Budget

6. Although KKAL believes that steps 1 and 3 are optional if the school district has not adopted an opt out resolution, we suggest following PDE’s interpretation in order to avoid unnecessary questions.

**Tax and Fund Balance Limits (other than Act 1):**

1. LTEA limits the amount of taxes that may be imposed under LTEA. Under LTEA § 320, the aggregate amount of all taxes imposed under LTEA during one fiscal year may not exceed the amount that is equal to the market value of all real estate in the district times 12 mills. In calculating whether a district has exceeded the limit, realty transfer taxes are not included for any year in which 100 or more new homes or major improvements were constructed.
2. The School Code also limits the amount of real estate taxes that may be levied. Under School Code § 672, school districts are limited to a tax rate of 25 mills. There is an exception to the 25 mill tax limit. Taxes may be levied in an unlimited amount to pay salaries and debt service. If a school district tax levy will exceed 25 mills, additional language should be added to the Resolution Levying Taxes.
3. School Code § 688 imposes limits on school district unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage provided below.

<u>School district budget size</u>	<u>Fund balance limit</u>
≤ \$11,999,999	12.0%
\$12,000,000 - \$12,999,000	11.5%
\$13,000,000 - \$13,999,000	11.0%
\$14,000,000 - \$14,999,000	10.5%
\$15,000,000 - \$15,999,000	10.0%
\$16,000,000 - \$16,999,000	9.5%
\$17,000,000 - \$17,999,000	9.0%
\$18,000,000 - \$18,999,000	8.5%
≥ \$19,000,000	8.0%

**Delayed Budget Adoption:** School Code § 671(b) permits schools districts to delay adoption of the annual budget beyond June 30 when state legislation providing the appropriation for basic education has not been enacted by June 15. In such event, a district must adopt its budget no later than 15 days after the state enacts the basic education funding provisions, and must provide the public with 10 days notice prior to final action. School Code § 672 allows delay of the annual tax levy beyond June 30 to a date no later than 20 days after enactment of the basic education funding provisions.