

2020-2021

Final  
General Operating Fund  
Budget



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

For June 8, 2020 Board Planning Meeting

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

2020-2021  
Final General Operating Fund Budget

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2020-2021

## Final General Operating Fund Budget

### Revenue

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

For 2020-2021, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 2.6%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Proposed Final General Fund Budget includes total expenditures of \$92,772,751 and total revenues of \$92,421,756 and a utilization of assigned fund balance of \$350,995 for capital improvements. The budget includes an estimated tax millage rate of 19.5867 mills. This represents a flat millage rate from the current fiscal year.

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

#### Other Local Revenue

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

#### State Funding

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

Richland community has been \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. In 2020-2021, this will provide \$177.77 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
  - Basic education instructional subsidy reflects a decrease for the District of \$424,793 over the amount included in the current year budget.
  - Special education subsidy for 2020-2021 is projected to be \$1,733,955 which reflects a decrease of approximately \$54,000 from the current year budget. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
  - Transportation revenue is estimated to be level-funded by the State. Pine-Richland is anticipating a decrease of \$29,400 based on estimated subsidy calculations for next fiscal year.
  - School district construction projects are typically reimbursed by the State based on a series of calculations. Each individual project has a separate reimbursement percentage determined at the time construction takes place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2020-2021, estimates show an increase in reimbursement from the current year by \$2,120. Future funding for school districts in this category continues to be uncertain from budget deliberations at the State level.
  - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2020-2021, this represents \$7,680,650 of the District’s total budgeted revenue.
  - Pennsylvania Department of Education no longer provides reimbursements to school districts for a portion of cyber/charter school enrollments, dual enrollment or for homebound instruction.

2020-2021  
Final General Operating Fund Budget  
Expenditures

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Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 67.27% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

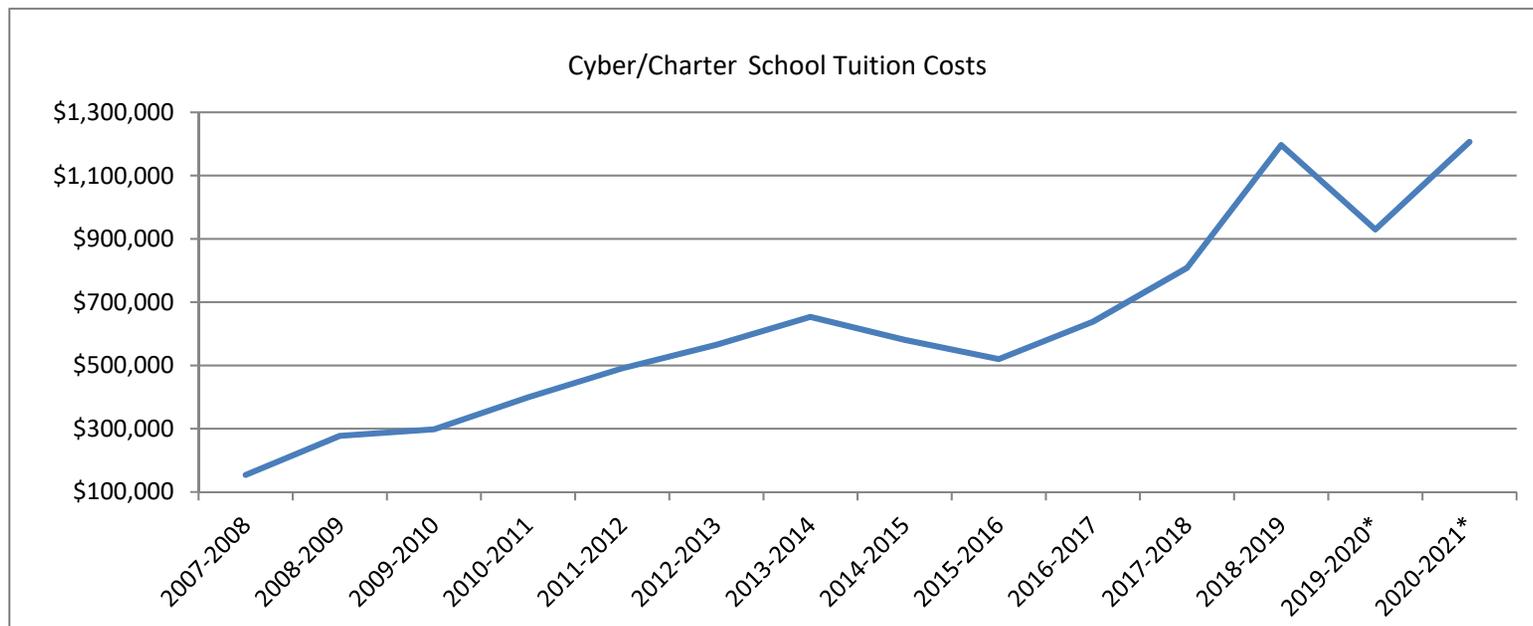
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 34.51% of salary cost from 34.29% in 2019-2020. This will result in increased expenditures to the District for next year's budget of \$470,935 (or \$235,238 in increased costs to the District after receiving state funding for retirement contributions). This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to 36.6% of salary cost in the 2024-2025 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Medical insurance premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 2.5% for covered employees. Dental insurance premiums will increase by 6%, and Vision insurance premiums will increase by 7%. Overall group health insurance expenditures for the District are budgeted to increase by \$405,122 from the 2019-2020 budget for current employees. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately \$6.2 million of the District's overall expenditures.

## Tuition Expenditures

- The District is projecting \$1,917,402 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of over \$1.4 million.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to increase by approximately \$22,946 from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed a few years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. The District's expenditures for cyber/charter school tuition are over six times more than the cost in 2007-2008. Projections for 2020-2021 show an outlay of \$1,206,571. During the 2019-2020 fiscal year, the District paid \$11,064.48 for each regular education student and \$25,274.33 for each special education student enrolled in cyber/charter schools.



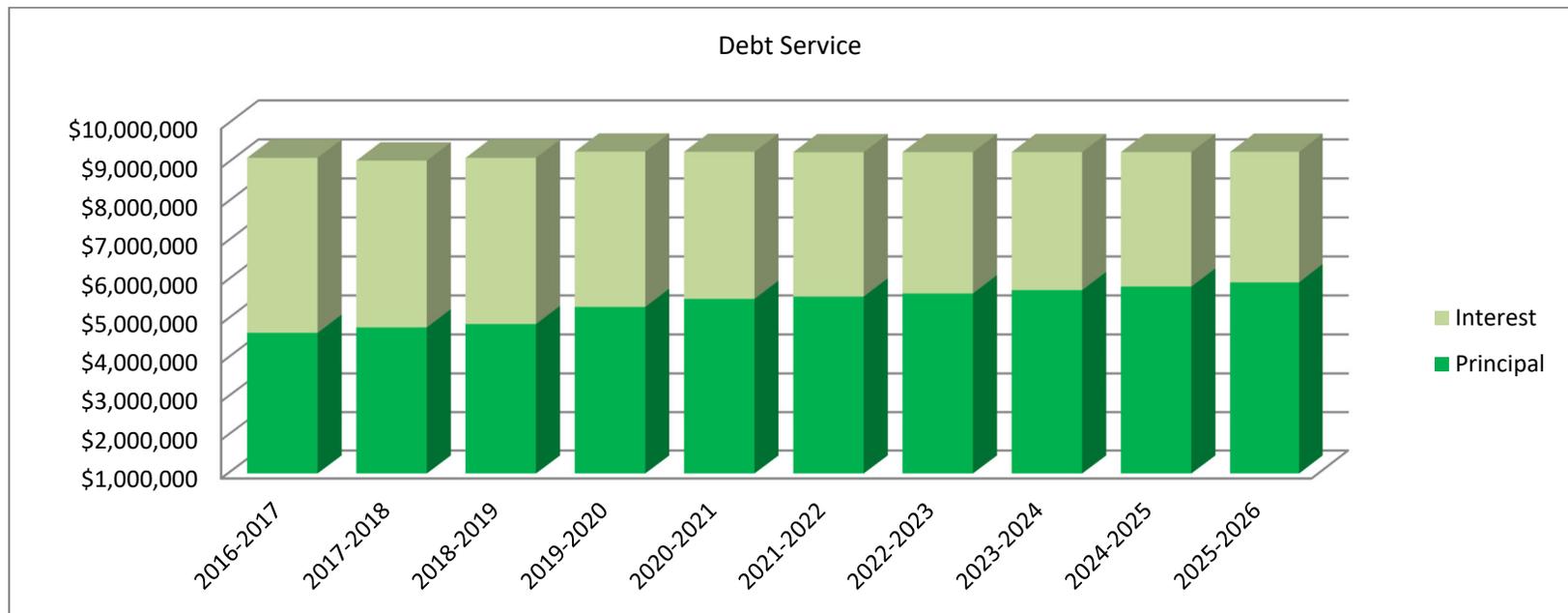
**\*Budgeted figures are included in the chart above for 2019-2020 and 2020-2021. All other amounts are based on actual.**

### Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2020-2021 fiscal year is equal to \$2,853,337. This is reflected as an interfund transfer to the Capital Reserve Fund.

### Debt Service

- Interest and principal redemption on debt service represents \$9,278,963, or 10% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will decrease by \$4,938 from the 2019-2020 fiscal year. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



## Budgetary Reserve

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

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SUMMARY LIST OF 2020-2021 BUDGET CHANGES

Description	Function	Object	Amount	Totals	April 6, 2020	June 8, 2020
					Proposed Final Budget	Final Budget
<b>EXPENDITURE CHANGES:</b>						
<i>Personnel:</i>						
Net changes to personnel salary / wage cost - as of June 2020	various	100-299's	\$193,602			
Decrease in estimated healthcare premium costs (per ACSHC Board rate change - May 14, 2020)	various	210	(\$72,067)			
Decrease in allocation for workers' compensation insurance	various	260	(\$8,683)			
Decrease in estimate for tuition reimbursement - faculty	2271	240	(\$4,000)			
Decrease in estimate for tuition reimbursement - administration	2834	240	(\$1,000)			
Move SRO position from personnel budget to security services - contracted	2660	100-299's to 350	(\$20,633)			
<i>Operating:</i>						
Reduction in building budget allocation:	1110	329	(\$100)			
Reduction in building budget allocation:	1110	432	(\$2,900)			
Reduction in building budget allocation:	1110	513	(\$3,415)			
Reduction in building budget allocation:	1110	550	(\$850)			
Reduction in building budget allocation:	1110	580	(\$300)			
Reduction in building budget allocation:	1110	610	(\$43,560)			
Reduction in building budget allocation:	1110	640	(\$8,150)			
Reduction in building budget allocation:	1110	648	(\$1,530)			
Reduction in building budget allocation:	1110	650	(\$2,800)			
Reduction in building budget allocation:	1110	810	(\$6,225)			
Reduction in building budget allocation:	1211	610	(\$500)			
Reduction in building budget allocation:	1211	648	(\$450)			
Reduction in building budget allocation:	1233	610	(\$500)			
Reduction in building budget allocation:	1233	640	(\$500)			
Reduction in building budget allocation:	1233	650	(\$250)			
Reduction in building budget allocation:	1241	610	(\$2,447)			
Reduction in building budget allocation:	1241	640	(\$200)			
Reduction in building budget allocation:	1241	648	(\$200)			
Reduction in building budget allocation:	1241	650	(\$500)			
Reduction in building budget allocation:	1243	513	(\$300)			
Reduction in building budget allocation:	1243	580	(\$150)			
Reduction in building budget allocation:	1243	610	(\$925)			
Reduction in building budget allocation:	2120	432	(\$400)			
Reduction in building budget allocation:	2120	610	(\$1,150)			
Reduction in building budget allocation:	2120	640	(\$600)			
Reduction in building budget allocation:	2220	610	(\$1,300)			
Reduction in building budget allocation:	2250	329	(\$600)			
Reduction in building budget allocation:	2250	610	(\$10,767)			
Reduction in building budget allocation:	2250	640	(\$2,000)			
Reduction in building budget allocation:	2250	650	(\$860)			
Reduction in building budget allocation:	2380	329	(\$2,000)			
Reduction in building budget allocation:	2380	432	(\$1,400)			
Reduction in building budget allocation:	2380	442	(\$1,050)			
Reduction in building budget allocation:	2380	550	(\$1,600)			
Reduction in building budget allocation:	2380	580	(\$750)			
Reduction in building budget allocation:	2380	610	(\$9,773)			
Reduction in building budget allocation:	2380	640	(\$523)			
Reduction in building budget allocation:	3210	442	(\$1,200)			
Reduction in building budget allocation:	3210	610	(\$1,700)			
Reduction in building budget allocation:	3210	810	(\$1,000)			
Reduce allocation for substitute employees (teachers, paras)	1110	329	(\$85,000)			
Increase in cyber / charter tuition (general education)	1110	562	\$147,000			
Reduction in estimate for in-depth program review (books)	1110	640	(\$90,000)			
Reduction in estimate for in-depth program review (supplies)	1110	610	(\$10,000)			
Increase in cyber / charter tuition (special education)	1200	562	\$130,000			
Reduction in allocation for Final A.W. Beattie Career Center 2019-2020 budget	1390	564	(\$21,963)			
Added allocation for nonpublic share of Elementary & Secondary School Emergency Relief (ESSER) Fund allocation	1500	610	\$6,894			
Reduction in allocation for costs incurred to have the AIU process Act 1 mailings on behalf of the district	2310	530	(\$550)			
Added allocation for professional medical services	2440	330	\$15,000			
Added allocation for medical supplies and small equipment	2440	610	\$50,000			
Eliminate allocation to replace a timeclock	2514	762	(\$6,000)			
Increase allocation for financial software hosting fees to cover additional module for PIMS reporting: InfoLink	2515	650	\$833			
Increase in allocation for financial software - transition requires a one-time 6 month extension with eFinance (July - Dec)	2515	650	\$29,612			
Reduction in estimate for paying agent fees	2519	810	(\$1,000)			
Added allocation for professional services for the facilities department	2620	330	\$90,000			
Added allocation for rental of small equipment / storage for the facilities department	2620	442	\$10,000			
Added allocation for cleaning supplies and small equipment for the facilities department	2620	610	\$200,000			
Increase in allocation for general liability / umbrella premium	2620	523	(\$7,121)			
Decreased allocation for auto insurance premiums	2650	522	(\$638)			
Added PCCD safety & security grant expenditure allocation	2660	610	\$45,000			
Increased allocation for safety & security consumable supplies	2660	610	\$3,000			
Increase in transportation costs for accelerated math between Eden Hall and primary schools	2720	513	\$13,405			
Reduction in allocation for training & development services	2818	324	(\$2,700)			
Decrease in allocation for district-wide contracted services	2818	329	(\$75,000)			
Reduction in estimate for cyber liability insurance	2818	529	(\$579)			
Decrease in estimate for office supplies for the technology department	2818	610	(\$6,000)			
Increase in allocation for district-wide technology consumable supplies	2818	650	\$40,000			
Increase in allocation for annual subscription for technology asset tracking software	2818	651	\$2,100			
Increase in allocation for annual subscription for technology ticketing software	2818	651	\$6,710			
Decrease in allocation for annual subscription for Extreme Networking support/licenses	2818	651	(\$45,000)			
Reallocated a portion of chromebooks to Elementary & Secondary School Emergency Relief (ESSER) Fund allocation	2818	657	\$0			
Decrease in estimate for preemployment screening services	2832	329	(\$1,900)			

Increase to cover cost of Comply software (tracking of training / clearances for HR department)	2833	650	\$9,450
Increased allocation for Educators' Legal Liability insurance premium	2839	525	\$3,981
Reduction in allocation for athletic training services	3250	330	(\$9,500)
Increase in allocation for potential real estate tax refunds	5130	880	\$40,000

Debt Service :

Capital Funding Plan:

Reduced allocation for repairs to air handling units at the Stadium	5230	930	(\$4,500)
Delayed replacement of one heating pump at the Stadium to 2022-2023	5230	930	(\$1,100)
Reduced allocation for replacement of roof top units at Middle School (\$37,650 was not used during 2019-2020)	5230	930	(\$44,348)
Delayed replacement of interactive display boards / projectors	5230	930	(\$25,000)
Increased cost for networking / switching equipment (technology)	5230	930	\$50,000
Delayed renovation of press box at Santacroce Field to 2025-2026	5230	930	(\$83,050)
Delayed replacement of one hot water storage tank at the Stadium to 2022-2023	5230	930	(\$8,200)
Delayed replacement of one hot water boiler at the Stadium to 2022-2023	5230	930	(\$26,000)
Delayed replacement of rubber roof surface at the Stadium to 2021-2022	5230	930	(\$45,000)
Delayed Middle School paving project to 2021-2022	5230	930	(\$110,000)
Delayed portion of funding for green gym project to 2021-2022 (total cost between two fiscal years = \$1.4M)	5230	930	(\$550,000)
Delayed refinishing of floors in Richland Elementary stairwell to 2021-2022	5230	930	(\$80,000)
Delayed resurfacing of tennis courts at Richland Elementary to 2023-2024	5230	930	(\$91,400)
Delayed conversion of baseball field #7 to synthetic turf infield / outfield from 2023-2024 to 2025-2026	5230	930	\$0
Increase in estimate for drain camera / locator for the facilities department (June 22nd agenda)	5230	930	\$100
Decrease in estimate for scissor lift for the facilities department (June 22nd agenda)	5230	930	(\$3,480)
Increase in estimate for restroom renovations at Richland Elementary	5230	930	\$20,000
Decrease in estimate for replacement of bleachers at Richland Elementary (June 22nd agenda)	5230	930	(\$32,200)
Added allocation for painting at the stadium	5230	930	\$15,000
Added allocation for maintenance service on five chillers (district-wide)	5230	930	\$4,380
Decrease in allocation for replacement flooring at Wexford Elementary (June 22nd agenda)	5230	930	(\$13,700)
Decrease in allocation for parking lot sealing and striping at Hance Elementary (June 22nd agenda)	5230	930	(\$35,000)

**TOTAL EXPENDITURE CHANGES**

**(\$611,670)**    93,384,421.00    92,772,751.00

**REVENUE CHANGES:**

Decrease in real estate tax revenue estimate based on April 30, 2020 assessed valuation listing from Allegheny County	R6111	(\$24,975)
Decrease in estimate for interim real estate tax revenue	R6112	(\$150,000)
Decrease in estimated earned income tax revenue	R6151	(\$400,000)
Decrease in estimated real estate transfer tax revenue	R6153	(\$75,000)
Decrease in estimate for investment income	R6510	(\$200,000)
Decrease in estimate for energy curtailment rebate (per notices provided by NRG May 2020)	R6991	(\$29,743)
Increase in state basic education subsidy estimate	R7111	\$62,310
Reallocation of basic education subsidy to new account code	R7110 / R7111	\$0
Reallocation of social security reimbursement to new account code	R7810 / R7112	\$0
Adjustment in state share of social security and employer retirement contributions	R7112/R7820	(\$10,299)
Decrease in state special education subsidy estimate	R7271	(\$53,887)
Decrease in state property tax reduction allocation	R7340	(\$2,422)
Added PCCD Safety & Security grant revenue allocation	R7360	\$45,000
Added COVID-19 Disaster Emergency School Health & Safety allocation	R7360	\$433,071
Increase in drawdown for ACCESS funding	R8810	\$15,000
Added Elementary & Secondary School Emergency Relief (ESSER) Fund allocation	R8741	\$113,757

**TOTAL REVENUE CHANGES:**

**(\$277,188)**    92,698,944.00    92,421,756.00

fund balance utilization	-	-
budgetary deficit	685,477.00	350,995.00
<b>net change</b>	<b>\$334,482</b>	

## Key Assumptions

### Revenues

- Real estate tax millage
  - **Reflects no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Based on certified assessed value listing provided by Allegheny County as of April 2020
- Earned income tax
  - Reflects reduction for 2020-2021 and 2.04% increase annually in future years
- State funding
  - Basic education – reflects amount provided by PDE and assumes 1% increase annually in future years
  - Special education – reflects amount provided by PDE and assumes 1% increase annually in future years
  - Transportation reflects decrease from current year budget allocation and 2.67% annually in future years
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes level funding in Title I and Title IIA based on current year allocation
  - Reflects an estimated increase in School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

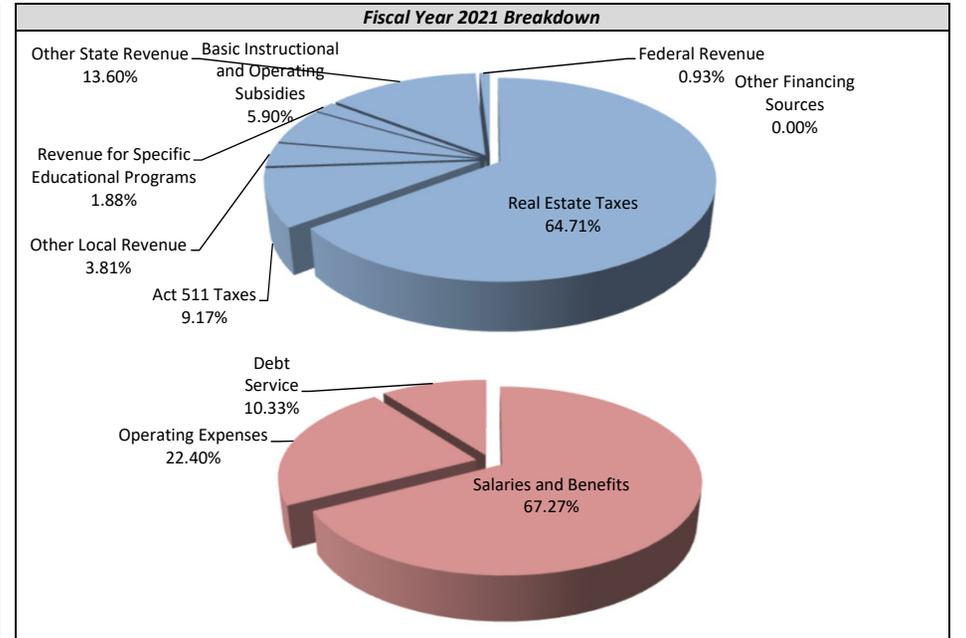
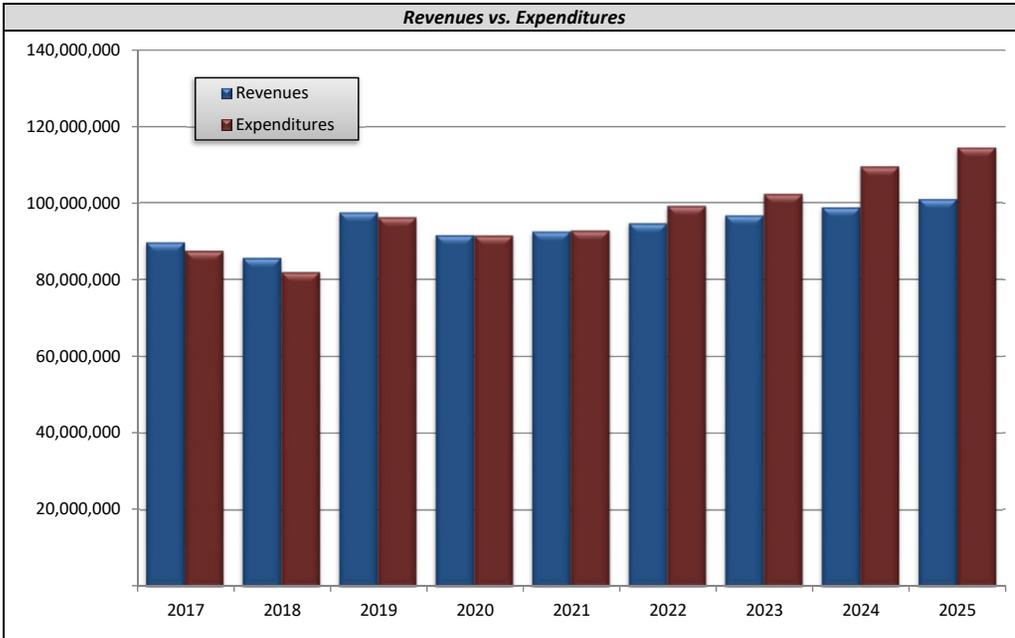
### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$405,122 from the current year budget (2.5% premium increase in health, 6% premium increase vision and 7% premium increase dental per ACSHIC) 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 2019
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2020-2021 (as of June 2020) = \$2,853,337 ~ Projected transfer to Capital Reserve Fund is \$2,403,337 (This represents a deduction of \$250,000 GEDF grant approved and a deduction of \$200,000 based on awarded bids / cooperative purchasing for Field #6 project.)

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$350,995

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>REVENUES</b>									
Real Estate Taxes	52,555,892	55,426,034	56,063,206	58,480,138	59,804,283	61,225,994	62,493,841	63,787,888	65,108,699
Act 511 Taxes	8,107,531	8,470,830	8,908,497	8,773,104	8,478,771	8,645,075	8,814,672	8,987,628	9,164,010
Other Local Revenue	3,278,910	3,454,069	3,763,578	4,005,279	3,520,722	3,535,393	3,550,243	3,565,280	3,580,510
Basic Instructional and Operating Subsidies	5,037,786	5,140,096	5,270,522	5,879,997	5,455,204	5,509,756	5,564,854	5,620,502	5,676,707
Revenue for Specific Educational Programs	1,621,729	1,776,546	1,672,780	1,787,912	1,733,955	1,751,295	1,768,807	1,786,496	1,804,361
Other State Revenue	10,548,465	10,848,282	11,034,022	11,825,501	12,567,244	13,032,447	13,568,788	14,099,326	14,653,864
Federal Revenue	389,492	431,647	594,759	705,964	861,577	864,211	866,859	869,519	872,193
Other Financing Sources	8,036,223	5,931	10,118,167						
<b>TOTAL REVENUES</b>	<b>89,576,028</b>	<b>85,553,435</b>	<b>97,425,532</b>	<b>91,457,895</b>	<b>92,421,756</b>	<b>94,564,170</b>	<b>96,628,063</b>	<b>98,716,639</b>	<b>100,860,343</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	51,540,168	52,527,064	55,440,960	58,379,963	60,439,181	63,326,658	66,314,391	69,424,171	72,676,751
Operating Expenses	18,410,730	17,471,743	17,890,408	19,310,760	20,122,770	20,841,395	21,605,502	22,387,039	23,218,590
Debt Service	9,126,943	9,054,975	9,126,617	9,283,901	9,278,963	9,269,622	9,272,442	9,273,994	9,274,248
Interfund Transfers (Capital Funding Plan to Reserve)	341,067	2,644,576	4,529,886	3,989,771	2,403,337	5,198,066	4,538,425	7,726,479	8,590,509
Other Financing Uses	8,101,869	261,779	9,229,271	493,500	528,500	533,540	538,686	543,940	549,304
<b>TOTAL EXPENDITURES</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>91,457,895</b>	<b>92,772,751</b>	<b>99,169,280</b>	<b>102,269,446</b>	<b>109,355,623</b>	<b>114,309,402</b>
<b>NET OPERATING BALANCE</b>	<b>2,055,252</b>	<b>3,593,298</b>	<b>1,208,389</b>	<b>(0)</b>	<b>(350,995)</b>	<b>(4,605,111)</b>	<b>(5,641,383)</b>	<b>(10,638,984)</b>	<b>(13,449,058)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>26,180,019</b>	<b>25,829,024</b>	<b>21,223,914</b>	<b>15,582,531</b>	<b>4,943,547</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>26,180,019</b>	<b>25,829,024</b>	<b>21,223,914</b>	<b>15,582,531</b>	<b>4,943,547</b>	<b>(8,505,511)</b>



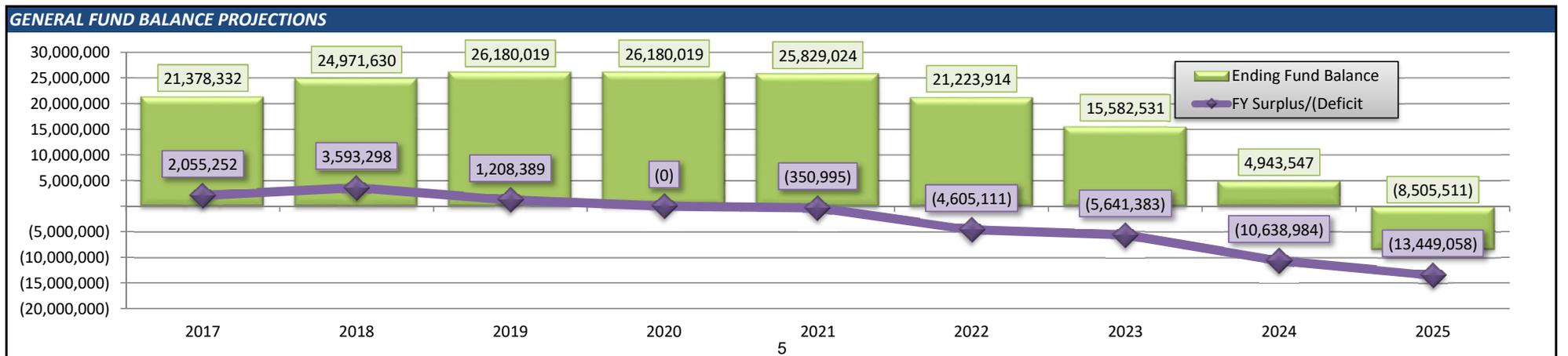
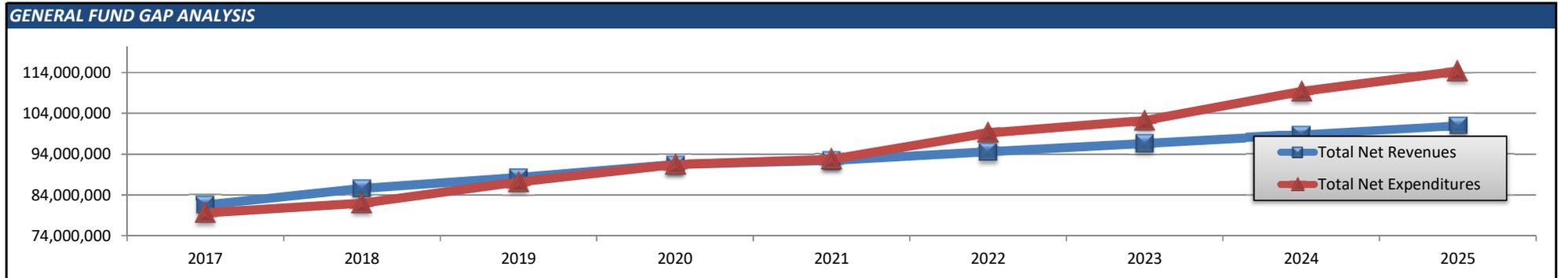
# Pine-Richland School District

## Overall General Fund Chart



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>REVENUES VS. EXPENDITURES</b>									
Total Revenues	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
Bond Refunding Activity	(8,035,223)		(9,173,110)						
Total Net Revenues	81,540,805	85,553,435	88,252,422	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
Total Expenditures	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
Bond Refunding Activity	(7,938,966)		(9,075,066)						
Total Net Expenditures	79,581,810	81,960,137	87,142,076	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
Operating Balance	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

<b>GENERAL FUND BALANCE</b>									
Beginning of the Year	19,323,080	21,378,332	24,971,630	26,180,019	26,180,019	25,829,024	21,223,914	15,582,531	4,943,547
End of the Year	21,378,332	24,971,630	26,180,019	26,180,019	25,829,024	21,223,914	15,582,531	4,943,547	(8,505,511)
As a % of Expenditures	24.43%	30.47%	27.21%	28.63%	27.84%	21.40%	15.24%	4.52%	(7.44%)



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
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### REVENUES VS. EXPENDITURES

Total Revenues	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
Total Expenditures	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
Operating Balance	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

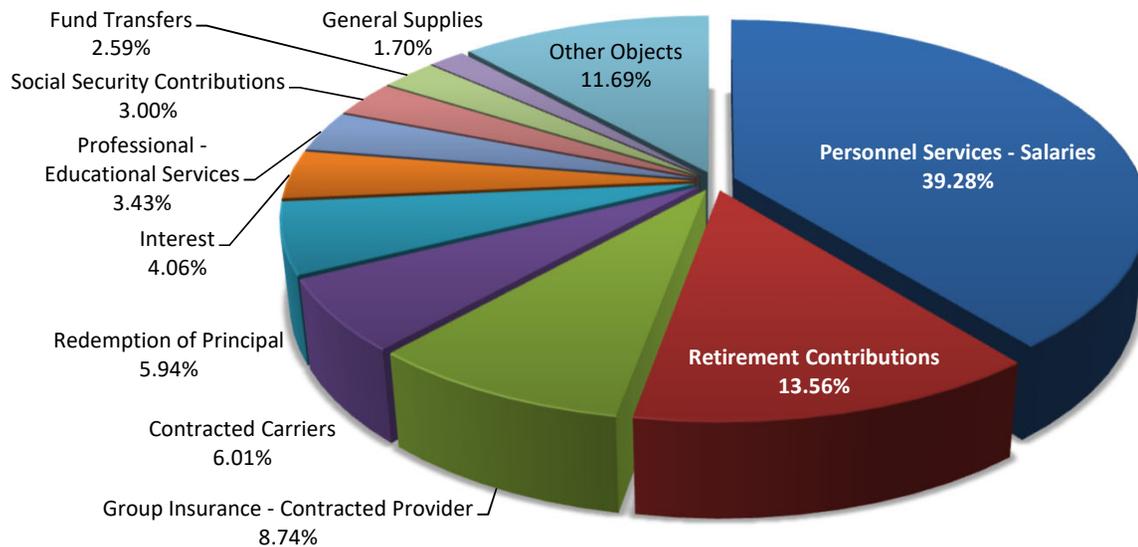
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2021

Select fiscal year here

2021

Rank	Amount	% of Total	Object	Name
1	36,445,673	39.28%	100	Personnel Services - Salaries
2	12,577,043	13.56%	230	Retirement Contributions
3	8,106,307	8.74%	210	Group Insurance - Contracted Provider
4	5,571,997	6.01%	513	Contracted Carriers
5	5,510,000	5.94%	910	Redemption of Principal
6	3,768,963	4.06%	830	Interest
7	3,184,890	3.43%	320	Professional - Educational Services
8	2,784,262	3.00%	220	Social Security Contributions
9	2,403,337	2.59%	930	Fund Transfers
10	1,575,579	1.70%	610	General Supplies
Other	10,844,700	11.69%		Other Objects
<b>TOTAL</b>	<b>92,772,751</b>	<b>100.00%</b>		



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
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### REVENUES VS. EXPENDITURES

Total Revenues	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
Total Expenditures	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
Operating Balance	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

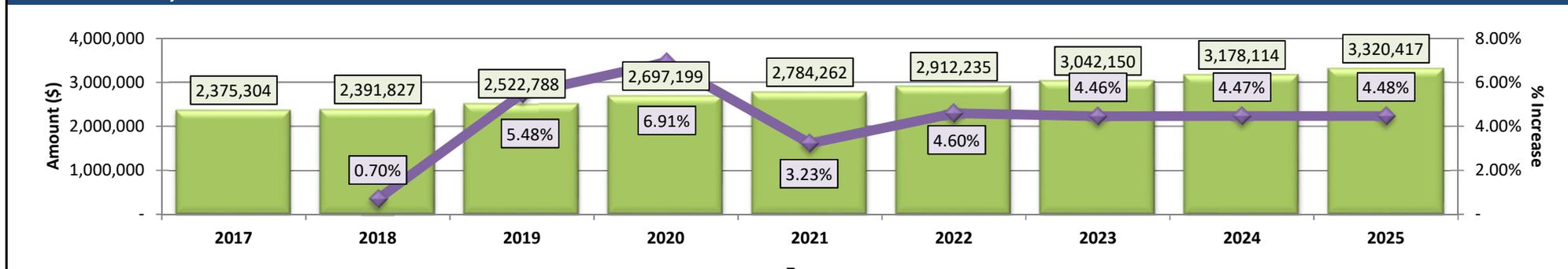
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Total Revenue</b>	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
<b>Total Expenditures</b>	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
<b>Operating Balance</b>	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

### EXPENDITURES

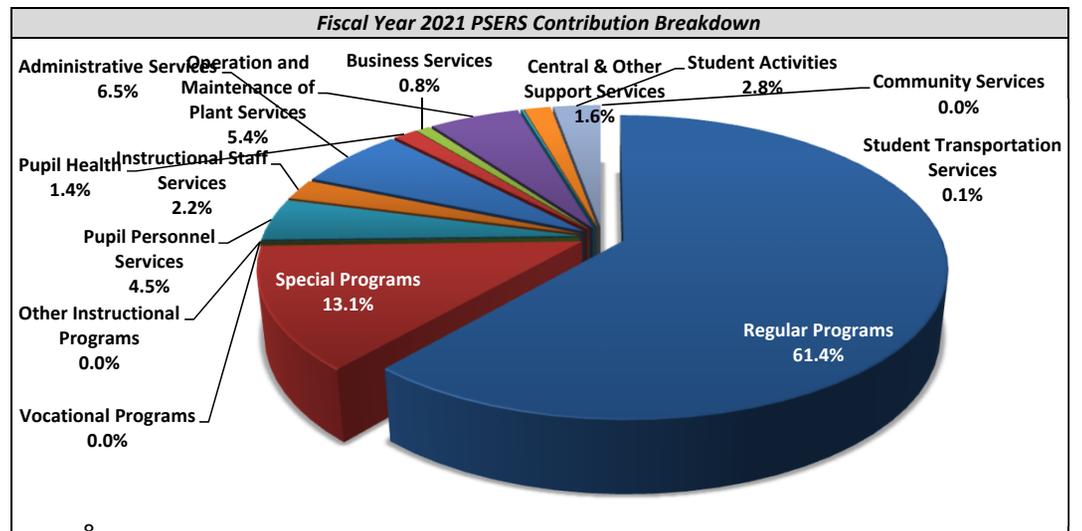
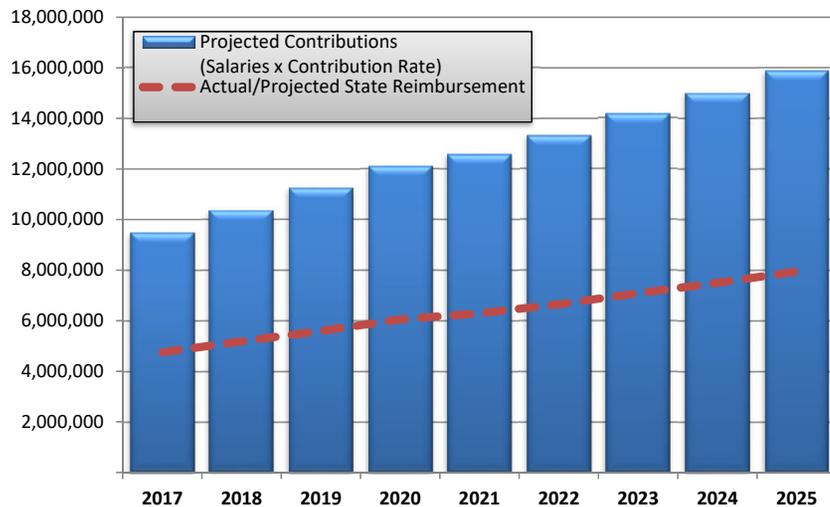
<b>100</b>	<b>Personnel Services - Salaries</b>	31,649,009	31,901,927	33,747,393	35,307,676	36,445,673	38,068,426	39,766,661	41,543,976	43,404,145
	<b>Less: Non-PSERS Eligible Salaries</b>	(56,709)	(89,360)	(115,351)	(2,392)	(2,392)	(2,392)	(2,392)	(2,392)	(2,392)
	<b>Net PSERS Eligible Salaries</b>	31,592,300	31,812,567	33,632,042	35,305,284	36,443,282	38,066,035	39,764,269	41,541,584	43,401,753
	<b>PSERS Contribution Rates *</b>	<b>30.03%</b>	<b>32.57%</b>	<b>33.43%</b>	<b>34.29%</b>	<b>34.51%</b>	<b>34.95%</b>	<b>35.62%</b>	<b>36.12%</b>	<b>36.60%</b>
	<b>Projected Contributions</b> <i>(Salaries x Contribution Rate)</i>	<b>9,487,168</b>	<b>10,361,353</b>	<b>11,243,192</b>	<b>12,106,182</b>	<b>12,576,577</b>	<b>13,304,079</b>	<b>14,164,033</b>	<b>15,004,820</b>	<b>15,885,042</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	9,487,168	10,361,353	11,243,192						

\* Source: PSERS as of December 2019. Contribution rates in blue can be modified to reflect different budgeted contribution rates

### REVENUES

	<b>Projected Contributions (from above)</b>	9,487,168	10,361,353	11,243,192	12,106,182	12,576,577	13,304,079	14,164,033	15,004,820	15,885,042
	<b>Projected State Reimbursement 50.00%</b>	<b>4,743,679</b>	<b>5,180,780</b>	<b>5,621,708</b>	<b>6,053,212</b>	<b>6,288,414</b>	<b>6,652,173</b>	<b>7,082,158</b>	<b>7,502,560</b>	<b>7,942,680</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	4,746,870	5,183,231	5,591,777						
	<b>Actual State Reimbursement % (Average)</b>	50.03%	50.02%	49.73%						

	<b>Net PSERS Contribution</b>	<b>4,740,298</b>	<b>5,178,122</b>	<b>5,651,415</b>	<b>6,053,091</b>	<b>6,288,329</b>	<b>6,651,907</b>	<b>7,081,875</b>	<b>7,502,260</b>	<b>7,942,362</b>
	<b>Net Increase Over Prior Year</b>		<b>437,824</b>	<b>473,293</b>	<b>401,676</b>	<b>235,238</b>	<b>363,578</b>	<b>429,968</b>	<b>420,385</b>	<b>440,102</b>





	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Total Revenue</b>	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
<b>Total Expenditures</b>	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
<b>Operating Balance</b>	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

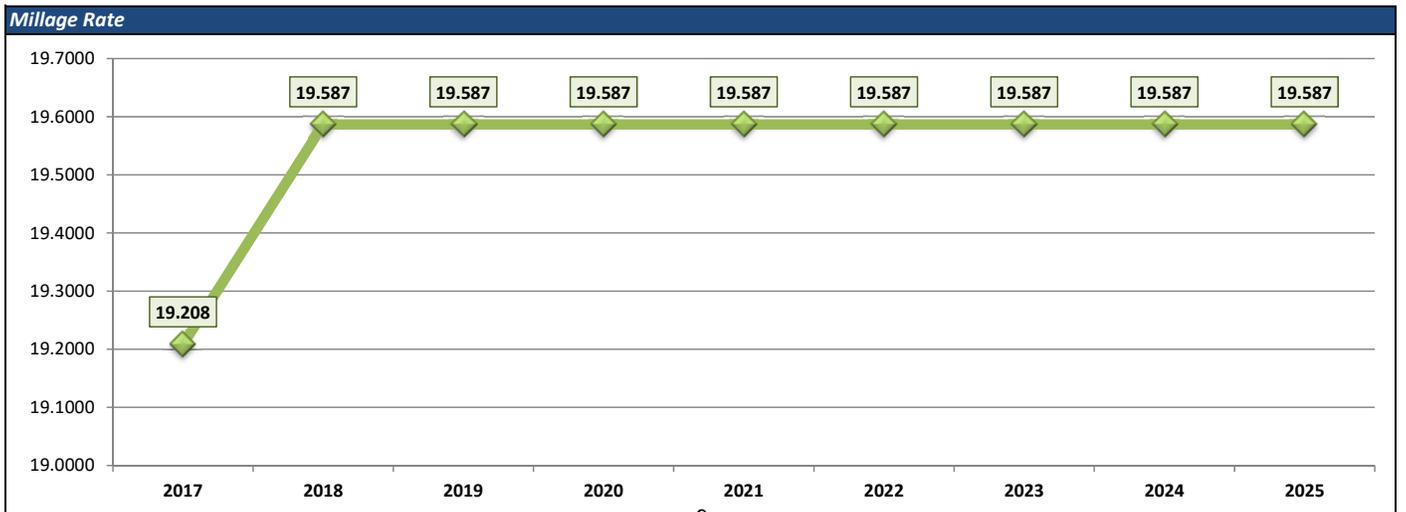
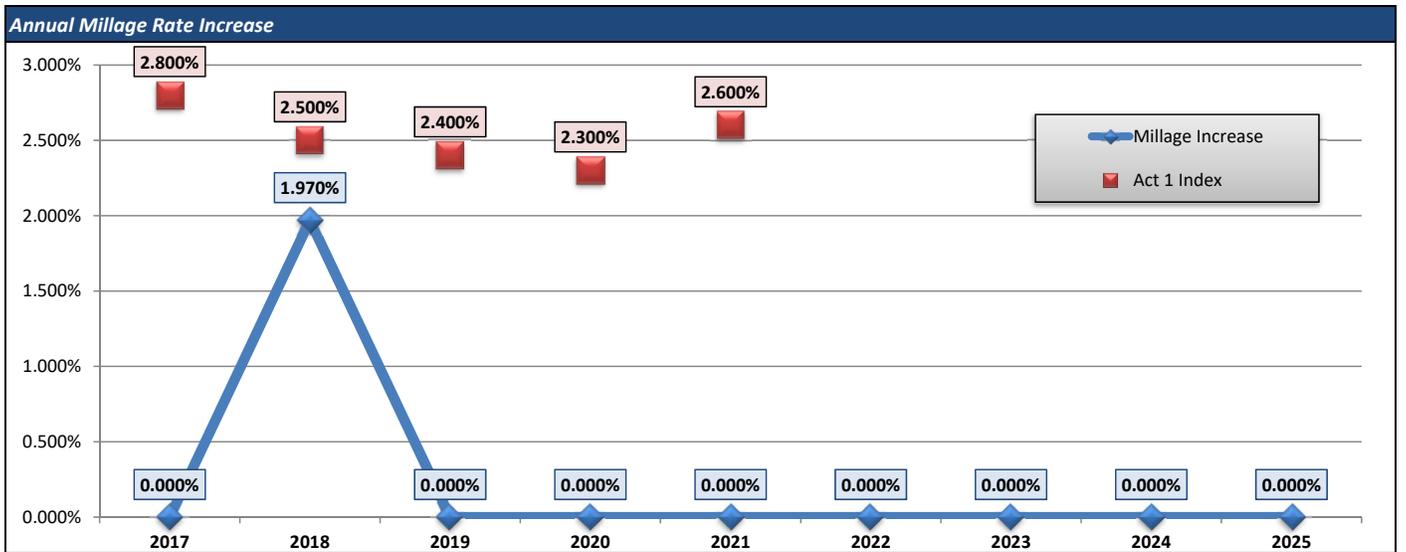
MILLAGE RATE									
Year	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Millage Rate</b>	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	0.000%	1.970%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

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

FOR ILLUSTRATIVE PURPOSES ONLY

<b>Additional % millage rate increase needed for balanced budget</b>	0.583%	7.473%	8.975%	16.594%	20.565%
<b>Total % millage rate increase needed for balanced budget</b>	0.583%	7.473%	8.975%	16.594%	20.565%

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



This figure represents the assessed valuation listing from Allegheny County dated April 2020. This also includes an estimate for reduction of assessed value for multiple exemption/reduction appeals filed by property owners which are still in process.



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Total Revenue</b>	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
<b>Total Expenditures</b>	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
<b>Operating Balance</b>	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

TAX LEVY									
	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Taxable Assessed Value</b>	3,078,489,856	3,175,640,475	3,239,153,285	3,303,936,350	3,370,015,077	3,437,415,379			
<b>Assumed Growth Rate</b>				0.000%	2.000%	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

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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	60,297,457	62,200,317	63,444,324	64,713,210	66,007,474	67,327,624		
D	Less: State Property Tax Reduction Allocation	1,246,029	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
E = C-D	<b>Net Tax Levy</b>	<b>59,051,428</b>	<b>60,950,321</b>	<b>62,194,328</b>	<b>63,463,214</b>	<b>64,757,478</b>	<b>66,077,628</b>		

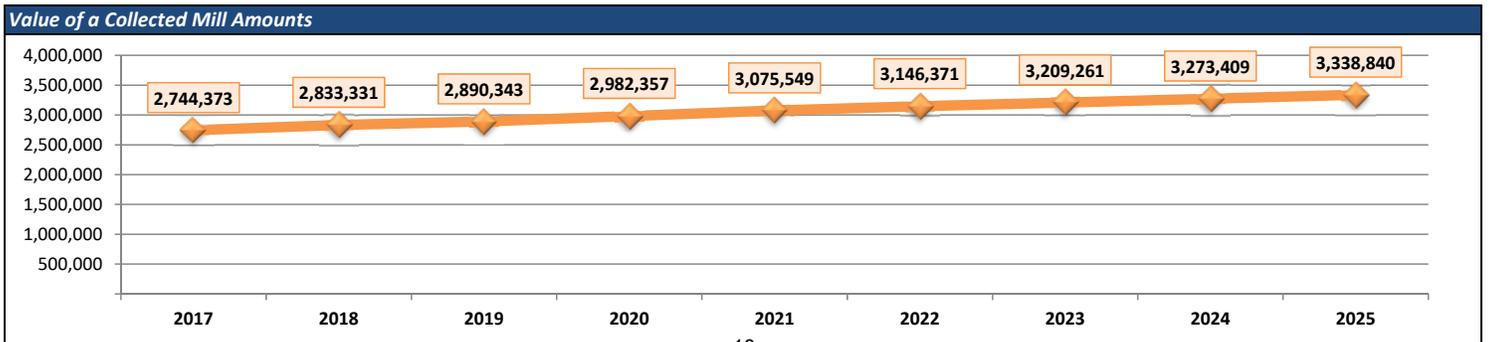
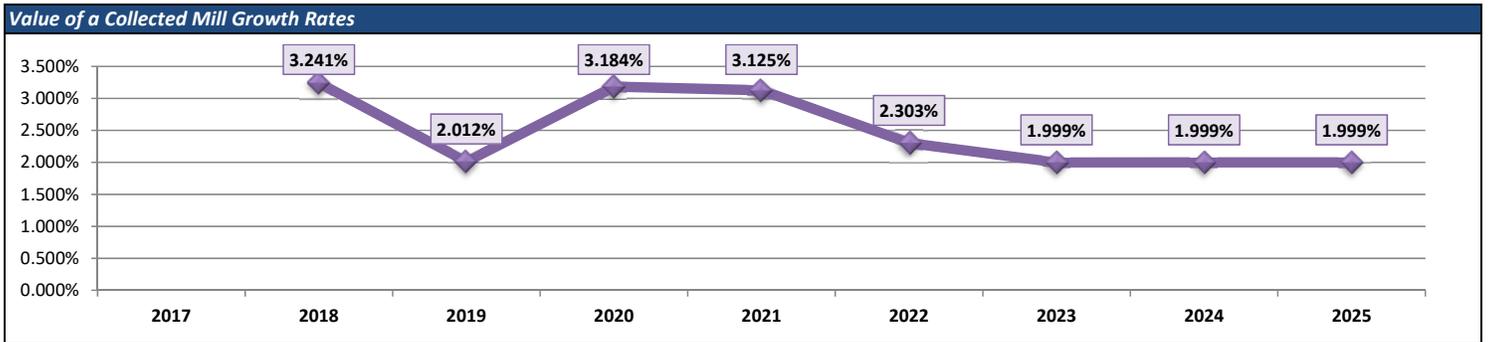
F	<b>Collection Rate</b>	97.0780%	96.7835%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%
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G = E x F	<b>Current Real Estate Taxes</b>	<b>57,325,970</b>	<b>58,989,861</b>	<b>60,377,034</b>	<b>61,608,844</b>	<b>62,865,291</b>	<b>64,146,866</b>		
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VALUE OF A COLLECTED MILL									
	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Current Real Estate Taxes	51,469,394	54,251,056	55,355,633	57,168,523	58,989,861	60,377,034	61,608,844	62,865,291	64,146,866
State Property Tax Reduction Allocation	1,245,348	1,244,543	1,256,641	1,246,004	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
<b>Total Collections</b>	<b>52,714,742</b>	<b>55,495,598</b>	<b>56,612,274</b>	<b>58,414,527</b>	<b>60,239,857</b>	<b>61,627,030</b>	<b>62,858,840</b>	<b>64,115,287</b>	<b>65,396,862</b>

Millage Rate	19.2083	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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Value of Collected Mill	2,744,373	2,833,331	2,890,343	2,982,357	3,075,549	3,146,371	3,209,261	3,273,409	3,338,840
% Increase		3.241%	2.012%	3.184%	3.125%	2.303%	1.999%	1.999%	1.999%



# Pine-Richland School District

## Capital Planning Page

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



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Total Revenue</b>	89,576,028	85,553,435	97,425,532	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
<b>Total Expenditures</b>	87,520,776	81,960,137	96,217,142	91,457,895	92,772,751	99,169,280	102,269,446	109,355,623	114,309,402
<b>Operating Balance</b>	2,055,252	3,593,298	1,208,389	(0)	(350,995)	(4,605,111)	(5,641,383)	(10,638,984)	(13,449,058)

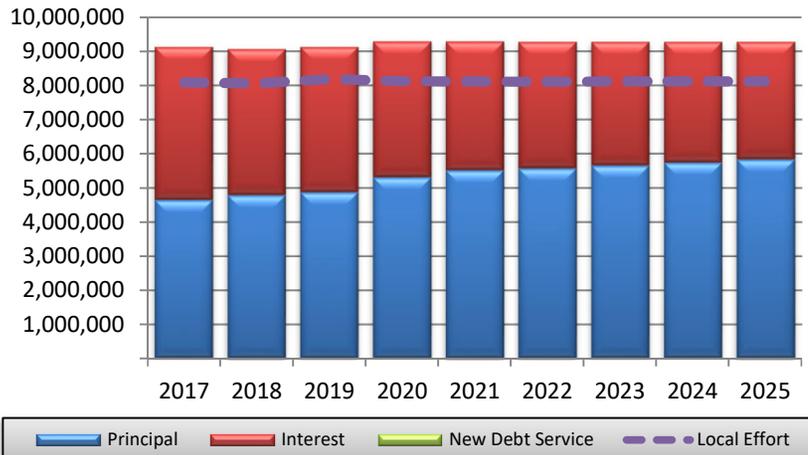
### EXISTING DEBT SERVICE

Principal	4,640,000	4,780,000	4,865,000	5,305,000	5,510,000	5,570,000	5,650,000	5,735,000	5,825,000
Interest	4,486,943	4,274,975	4,261,617	3,978,901	3,768,963	3,699,622	3,622,442	3,538,994	3,449,248
<b>Total Debt Service</b>	<b>9,126,943</b>	<b>9,054,975</b>	<b>9,126,617</b>	<b>9,283,901</b>	<b>9,278,963</b>	<b>9,269,622</b>	<b>9,272,442</b>	<b>9,273,994</b>	<b>9,274,248</b>
Less: State Aid	1,032,062	993,584	933,476	1,152,777	1,154,897	1,152,598	1,153,070	1,153,205	1,153,331
<b>Total Local Effort</b>	<b>8,094,881</b>	<b>8,061,391</b>	<b>8,193,141</b>	<b>8,131,124</b>	<b>8,124,066</b>	<b>8,117,024</b>	<b>8,119,372</b>	<b>8,120,789</b>	<b>8,120,917</b>

<b>Debt Service as % of Total Exp.</b>	<b>10.43%</b>	<b>11.05%</b>	<b>9.49%</b>	<b>10.15%</b>	<b>10.00%</b>	<b>9.35%</b>	<b>9.07%</b>	<b>8.48%</b>	<b>8.11%</b>
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### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2021	2022	2023	2024	2025
<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>\$9,278,963</b>	<b>\$9,269,622</b>	<b>\$9,272,442</b>	<b>\$9,273,994</b>	<b>\$9,274,248</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)

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Applicable Revenues	81,539,805	85,547,504	87,307,365	91,457,895	92,421,756	94,564,170	96,628,063	98,716,639	100,860,343
Less: Exclusions	(1,032,062)	(993,584)	(933,476)	(1,152,777)	(1,154,897)	(1,152,598)	(1,153,070)	(1,153,205)	(1,153,331)
<b>Total Net Revenues</b>	<b>80,507,743</b>	<b>84,553,920</b>	<b>86,373,889</b>	<b>90,305,118</b>	<b>91,266,859</b>	<b>93,411,572</b>	<b>95,474,993</b>	<b>97,563,434</b>	<b>99,707,012</b>
Borrowing Base (225% of Previous 3 Year Average)					195,924,695	200,959,399	206,237,662	210,115,068	214,837,499
Less: Principal Outstanding (as of June 30th of Each Year)					93,221,956	87,651,956	82,001,956	76,266,956	70,441,956
<b>Estimated Borrowing Capacity</b>					<b>102,702,739</b>	<b>113,307,444</b>	<b>124,235,706</b>	<b>133,848,112</b>	<b>144,395,543</b>

(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
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**REVENUES**

**LOCAL REVENUE**

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	51,469,394	54,251,056	55,355,633	57,168,523	58,989,861	60,377,034	61,608,844	62,865,291	64,146,866
Interim Real Estate Taxes	1,021,031	1,113,479	643,966	1,244,840	750,986	784,255	818,997	855,279	893,168
Public Utility Realty Taxes	65,467	61,499	63,608	66,775	63,436	64,705	65,999	67,319	68,665
<b>Total Real Estate Taxes</b>	<b>52,555,892</b>	<b>55,426,034</b>	<b>56,063,206</b>	<b>58,480,138</b>	<b>59,804,283</b>	<b>61,225,994</b>	<b>62,493,841</b>	<b>63,787,888</b>	<b>65,108,699</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	75,205	76,212	76,686	78,010	78,868	79,736	80,613	81,499	82,396
Current Act 511 Per Capita Taxes	75,205	76,212	76,686	78,010	78,868	79,736	80,613	81,499	82,396
Earned Income Taxes	6,748,770	7,037,795	7,244,604	7,392,804	7,143,617	7,289,347	7,438,049	7,589,786	7,744,617
Real Estate Transfer Taxes	1,208,351	1,280,610	1,510,520	1,224,280	1,177,418	1,196,257	1,215,397	1,234,843	1,254,601
<b>Total Act 511 Taxes</b>	<b>8,107,531</b>	<b>8,470,830</b>	<b>8,908,497</b>	<b>8,773,104</b>	<b>8,478,771</b>	<b>8,645,075</b>	<b>8,814,672</b>	<b>8,987,628</b>	<b>9,164,010</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,622,615	1,478,518	1,313,517	1,849,965	1,725,215	1,733,841	1,742,510	1,751,222	1,759,978
Earnings on Investments	115,896	396,032	741,585	505,000	200,000	202,200	204,424	206,673	208,946
Revenue From Student Activities	215,564	225,656	187,843	206,380	191,600	191,696	191,792	191,888	191,983
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	737,081	746,995	740,848	740,848	718,375	718,375	718,375	718,375	718,375
Federal ARRA IDEA Pass Through Revenue									
Rentals	184,435	138,107	164,806	202,666	155,000	158,100	161,262	164,487	167,777
Contributions and Donations from Private Sources	708	13,191	19,315	9,500	5,000	5,500	6,050	6,655	7,321
Tuition from Patrons									
Regular Day School Tuition									
Receipts from Other LEAS in PA - Education									
Refunds and Other Misc. Revenue		1,540	1,050	2,000	2,000	2,000	2,000	2,000	2,000
Refunds of Prior Years' Expenditures	106,772	101,978	238,436	125,000	200,000	200,000	200,000	200,000	200,000
Energy Efficiency Revenues and Incentives	21,243		59,598	30,520	25,257	25,257	25,257	25,257	25,257
All Other Local Revenues	274,596	352,054	296,581	333,400	298,275	298,424	298,573	298,723	298,872
<b>Total Other Local Revenue</b>	<b>3,278,910</b>	<b>3,454,069</b>	<b>3,763,578</b>	<b>4,005,279</b>	<b>3,520,722</b>	<b>3,535,393</b>	<b>3,550,243</b>	<b>3,565,280</b>	<b>3,580,510</b>
<b>TOTAL LOCAL REVENUE</b>	<b>63,942,333</b>	<b>67,350,933</b>	<b>68,735,281</b>	<b>71,258,521</b>	<b>71,803,776</b>	<b>73,406,461</b>	<b>74,858,755</b>	<b>76,340,796</b>	<b>77,853,219</b>

**STATE REVENUE**

<b>Basic Instructional and Operating Subsidies</b>									
Basic Instructional Subsidy (In Gross)	5,036,127	5,137,591	5,270,522	5,879,997	5,455,204	5,509,756	5,564,854	5,620,502	5,676,707
Tuition for Orphans & Children Placed in Private Homes	1,659	2,505							
<b>Total Basic Instructional and Operating Subsidies</b>	<b>5,037,786</b>	<b>5,140,096</b>	<b>5,270,522</b>	<b>5,879,997</b>	<b>5,455,204</b>	<b>5,509,756</b>	<b>5,564,854</b>	<b>5,620,502</b>	<b>5,676,707</b>
<b>Revenue for Specific Educational Programs</b>									
Special Education - Funding for School Aged Pupils	1,621,729	1,776,546	1,672,780	1,787,912	1,733,955	1,751,295	1,768,807	1,786,496	1,804,361
<b>Total Revenue for Specific Educational Programs</b>	<b>1,621,729</b>	<b>1,776,546</b>	<b>1,672,780</b>	<b>1,787,912</b>	<b>1,733,955</b>	<b>1,751,295</b>	<b>1,768,807</b>	<b>1,786,496</b>	<b>1,804,361</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,747,746	1,749,500	1,490,383	1,522,355	1,492,955	1,532,817	1,573,743	1,615,762	1,658,903
Rental and Sinking Fund Payments	1,032,062	993,584	933,476	1,152,777	1,154,897	1,152,598	1,153,070	1,153,205	1,153,331
Health Services	92,108	83,953	93,470	84,000	92,000	92,000	92,000	92,000	92,000
State Property Tax Reduction Allocation	1,245,348	1,244,543	1,256,641	1,246,004	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
Ready to Learn Block Grant	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Safe Schools			11,717		478,071	478,071	478,071	478,071	478,071
Additional grants not listed elsewhere	13,088	198	57						
Revenue from Social Security Payments	1,252,568	1,174,599	1,237,826	1,348,599	1,391,936	1,456,117	1,521,075	1,589,057	1,660,209
Revenue from Retirement Payments	4,746,870	5,183,231	5,591,777	6,053,091	6,288,714	6,652,173	7,082,158	7,502,560	7,942,680
Classrooms for the Future									
<b>Total Other State Revenue</b>	<b>10,548,465</b>	<b>10,848,282</b>	<b>11,034,022</b>	<b>11,825,501</b>	<b>12,567,244</b>	<b>13,032,447</b>	<b>13,568,788</b>	<b>14,099,326</b>	<b>14,653,864</b>
<b>TOTAL STATE REVENUE</b>	<b>17,207,980</b>	<b>17,764,924</b>	<b>17,977,324</b>	<b>19,493,410</b>	<b>19,756,403</b>	<b>20,293,497</b>	<b>20,902,449</b>	<b>21,506,324</b>	<b>22,134,932</b>

#### FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	120,295	126,969	140,659	141,527	139,089	139,089	139,089	139,089	139,089
NCLB - Preparing, Training and Recruiting Teachers/Principals	47,411	70,166	71,417	71,761	71,152	71,152	71,152	71,152	71,152
NCLB - Language Instruction	1,352	780	300	856	750	750	750	750	750
NCLB - 21st Century Schools		9,453	10,184	10,000	10,000	10,000	10,000	10,000	10,000
ESSER					113,757	113,757	113,757	113,757	113,757
Medical Assistance Reimbursement Through the Commonwealth	219,634	223,121	370,272	480,000	525,000	527,625	530,263	532,914	535,579
Medical Asstnc. Reimb. For Health-Related Admin.	800	1,158	1,927	1,820	1,829	1,838	1,847	1,857	1,866
<b>Total Revenue from Federal Sources</b>	<b>389,492</b>	<b>431,647</b>	<b>594,759</b>	<b>705,964</b>	<b>861,577</b>	<b>864,211</b>	<b>866,859</b>	<b>869,519</b>	<b>872,193</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>389,492</b>	<b>431,647</b>	<b>594,759</b>	<b>705,964</b>	<b>861,577</b>	<b>864,211</b>	<b>866,859</b>	<b>869,519</b>	<b>872,193</b>

#### OTHER FINANCING SOURCES

Other Financing Sources									
Proceeds From Refunding Bonds	8,030,000		7,760,000						
Bond Premiums	5,223		1,413,110						
Capital Projects Fund Transfers			936,011						
Enterprise Fund Transfers									
Sale or Compensation for Loss of Fixed Assets	1,000	5,931	9,046						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
<b>Total Revenue from Other Sources</b>	<b>8,036,223</b>	<b>5,931</b>	<b>10,118,167</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8,036,223</b>	<b>5,931</b>	<b>10,118,167</b>						

<b>TOTAL REVENUES</b>	<b>89,576,028</b>	<b>85,553,435</b>	<b>97,425,532</b>	<b>91,457,895</b>	<b>92,421,756</b>	<b>94,564,170</b>	<b>96,628,063</b>	<b>98,716,639</b>	<b>100,860,343</b>
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#### EXPENDITURES

PERSONNEL									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	2,592,804	2,769,818	2,776,972	2,948,552	3,030,066	3,120,968	3,214,597	3,311,035	3,410,366
Official/Administrative Salaries - Temporary	10,000		12,883	14,750	13,400	13,836	14,285	14,749	15,229
Official/Administrative Salaries - Employee Ins. Opt Out			3,000						
Professional - Educational Salaries - Regular	23,681,802	23,611,836	25,090,336	26,243,276	26,970,559	28,313,693	29,723,715	31,203,956	32,757,913
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Overtime	2,975	350							
Professional - Educational Salaries - Employee Ins. Opt Out			63,996						
Professional - Other Salaries - Regular	1,151,830	1,248,860	1,314,025	1,364,275	1,389,970	1,417,503	1,445,755	1,474,746	1,504,500
Professional - Other Salaries - Temporary				6,060	6,122	6,183	6,245	6,307	6,370
Professional - Other Salaries - Overtime	52,768	73,968	71,315	74,000	74,000	76,405	78,888	81,452	84,099
Professional - Other Salaries - Employee Ins. Opt Out			1,500						
Technical Salaries - Regular	214,986	185,102	216,288	303,757	341,163	352,251	363,699	375,519	387,724
Office/Clerical Salaries - Regular	997,616	1,002,631	1,087,769	1,155,183	1,187,272	1,222,890	1,259,577	1,297,364	1,336,285
Office/Clerical Salaries - Overtime	532	187	9,804						

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Office/Clerical Salaries - Employee Ins. Opt Out			3,000						
Service Work Salaries - Regular	1,341,538	1,366,965	1,369,540	1,427,318	1,495,550	1,544,155	1,594,340	1,646,156	1,699,657
Service Work Salaries - Temporary	61,207	48,356	41,795	55,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	102,359	110,546	139,727	84,057	110,715	114,313	118,028	121,864	125,825
Instructional Assistant Salaries - Regular	1,438,595	1,483,308	1,532,944	1,631,448	1,766,857	1,824,280	1,883,569	1,944,785	2,007,990
Instructional Assistant Salaries - Employee Ins. Opt Out			12,500						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,172,321	7,201,002	7,376,336	7,701,185	8,106,307	8,430,559	8,767,782	9,118,493	9,483,233
Social Security Contributions	2,375,304	2,391,827	2,522,788	2,697,199	2,784,262	2,912,235	3,042,150	3,178,114	3,320,417
Retirement Contributions	9,487,168	10,361,353	11,243,192	12,106,182	12,577,043	13,304,079	14,164,033	15,004,820	15,885,042
Tuition Reimbursements	38,457	48,098	39,497	49,800	44,800	44,800	44,800	44,800	44,800
Unemployment Compensation	28,918	30,399	20,517	43,089	43,378	43,594	43,812	44,032	44,252
Workmen's Compensation	133,244	153,199	151,190	153,451	150,263	154,771	159,414	164,196	169,122
Other Post Employment Benefits	632,947	416,783	312,913	295,822	261,715	342,453	300,000	300,000	300,000
Other Current Employee Benefits	22,800	22,475	27,136	25,560	25,740	25,740	25,740	25,740	25,740
<b>Total Personnel Expenditures</b>	<b>51,540,168</b>	<b>52,527,064</b>	<b>55,440,960</b>	<b>58,379,963</b>	<b>60,439,181</b>	<b>63,326,658</b>	<b>66,314,391</b>	<b>69,424,171</b>	<b>72,676,751</b>

<b>OPERATING</b>									
Purchased Professional & Technical Services									
Official/Administrative Services	237,409	227,964	228,029	241,650	244,050	249,400	265,019	260,607	266,340
Professional - Educational Services	3,032,769	2,793,720	2,822,612	3,325,779	3,184,890	3,254,958	3,326,567	3,399,751	3,474,546
Other Professional Services	388,660	338,720	219,553	366,400	442,900	452,644	462,602	472,779	483,180
Technical Services	107,387	128,311	97,182	110,832	124,758	127,503	130,308	133,175	136,104
Security/Safety Services	24,495	24,019	64,369	50,000	185,000	189,070	193,230	197,481	201,825
Training & Development Services			34,822	44,575	44,575	45,556	46,558	47,582	48,629
Purchased Property Services									
Cleaning Services	104,532	138,416	114,450	117,464	116,337	118,896	121,512	124,185	126,917
Utility Services	119,552	115,350	126,060	113,184	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	306,770	317,849	354,649	328,742	329,892	337,150	344,567	352,147	359,895
Rentals	523,792	476,026	467,719	340,196	368,446	376,552	384,836	393,302	401,955
Construction Services	292,746	4,636							
Extermination Services	8,602	9,139	8,426	12,100	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	4,704,853	4,976,200	5,136,302	5,333,900	5,571,997	5,739,157	5,911,332	6,088,672	6,271,332
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	11,467	11,264	7,047	7,770	7,756	7,927	8,101	8,279	8,461
General Property and Liability Insurance	145,339	140,901	125,476	132,984	141,805	144,925	148,113	151,372	154,702
Bonding Insurance	47,680	51,908	55,236	55,848	60,037	61,358	62,708	64,087	65,497
Other Insurance	12,725	12,725	19,399	19,341	19,646	19,842	20,041	20,241	20,444
Communications	154,048	128,875	152,514	131,850	165,900	169,550	173,280	177,092	180,988
Advertising	11,152	14,273	10,764	15,000	15,000	15,330	15,667	16,012	16,364
Printing & Binding	53,262	39,615	40,059	67,590	65,300	66,737	68,205	69,705	71,239
Tuition									
Tuition to Other School Districts Within the State	63,301			75,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	638,097	808,304	1,196,791	929,571	1,206,571	1,303,097	1,407,344	1,519,932	1,641,527
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	553,554	568,465	590,151	673,835	676,781	730,923	789,397	852,549	920,753
Tuition to Approved Private Schools and PA Chartered Schools	1,165,201	1,144,348	1,276,159	1,292,286	1,292,286	1,395,669	1,507,322	1,627,908	1,758,141
Tuition to PRRI and Detention Centers		46							
Tuition - Other	349,281	525,526	258,484	550,116	550,116	594,125	641,655	692,988	748,427
Travel	78,433	84,239	63,198	68,404	66,179	66,841	67,509	68,184	68,866
Miscellaneous Purchased Services	78,052	83,058	84,408	81,392	83,457	84,709	85,979	87,269	88,578

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<i>Supplies</i>									
<i>General Supplies</i>	1,087,786	1,228,763	1,126,523	1,415,759	1,575,579	1,599,213	1,623,201	1,647,549	1,672,262
<i>Energy</i>	1,199,366	1,337,963	1,287,782	1,302,718	1,328,718	1,368,580	1,409,637	1,451,926	1,495,484
<i>Food</i>	3,700	4,956	4,838	4,585	6,885	7,092	7,304	7,523	7,749
<i>Books &amp; Periodicals</i>	515,822	571,992	262,631	652,437	523,867	539,583	555,771	572,444	589,617
<i>Supplies - Technology Related</i>	1,342,945	907,262	1,232,644	1,058,510	1,200,736	1,236,758	1,273,861	1,312,077	1,351,439
<i>Property</i>									
<i>Land and Improvements</i>	90,298								
<i>Equipment - Original &amp; Additional</i>	43,863	2,930	6,049	25,000	21,500	21,500	21,500	21,500	21,500
<i>Equipment - Replacement</i>	60,179	20,040	43,091	89,000	10,000	10,000	10,000	10,000	10,000
<i>Infrastructure Assets</i>	496,927								
<i>Other Objects</i>									
<i>Dues and Fees</i>	356,685	213,655	287,918	201,942	210,272	214,675	219,175	223,774	228,475
<i>Claims, Judgments and Penalties Against LEA</i>		20,287	85,173	75,000	75,000	76,650	78,336	80,060	81,821
<b>Total Operating Expenditures</b>	<b>18,410,730</b>	<b>17,471,743</b>	<b>17,890,408</b>	<b>19,310,760</b>	<b>20,122,770</b>	<b>20,841,395</b>	<b>21,605,502</b>	<b>22,387,039</b>	<b>23,218,590</b>
<b>DEBT SERVICE</b>									
<i>Interest</i>	4,486,943	4,274,975	4,261,617	3,978,901	3,768,963	3,699,622	3,622,442	3,538,994	3,449,248
<i>Redemption of Principal</i>	4,640,000	4,780,000	4,865,000	5,305,000	5,510,000	5,570,000	5,650,000	5,735,000	5,825,000
<b>Total Debt Service</b>	<b>9,126,943</b>	<b>9,054,975</b>	<b>9,126,617</b>	<b>9,283,901</b>	<b>9,278,963</b>	<b>9,269,622</b>	<b>9,272,442</b>	<b>9,273,994</b>	<b>9,274,248</b>
<b>INTERFUND TRANSFERS</b>									
<i>Fund Transfers</i>	341,067	2,644,576	4,529,886	3,989,771	2,403,337	5,198,066	4,538,425	7,726,479	8,590,509
<b>Total Interfund Transfers</b>	<b>341,067</b>	<b>2,644,576</b>	<b>4,529,886</b>	<b>3,989,771</b>	<b>2,403,337</b>	<b>5,198,066</b>	<b>4,538,425</b>	<b>7,726,479</b>	<b>8,590,509</b>
<b>OTHER FINANCING USES</b>									
<i>Contingency</i>				250,000	250,000	250,000	250,000	250,000	250,000
<i>Grants to Municipal and Community Service Organizations</i>	38,500	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500
<i>Refund of Prior Year's Receipts</i>	124,403	223,279	117,206	205,000	240,000	245,040	250,186	255,440	260,804
<i>Other Financing Uses</i>									
<i>Miscellaneous Other Uses of Funds</i>	7,938,966		9,075,066						
<b>Total Other Financing Uses</b>	<b>8,101,869</b>	<b>261,779</b>	<b>9,229,271</b>	<b>493,500</b>	<b>528,500</b>	<b>533,540</b>	<b>538,686</b>	<b>543,940</b>	<b>549,304</b>
<b>TOTAL EXPENDITURES</b>	<b>87,520,776</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>91,457,895</b>	<b>92,772,751</b>	<b>99,169,280</b>	<b>102,269,446</b>	<b>109,355,623</b>	<b>114,309,402</b>
<b>NET OPERATING BALANCE</b>	<b>2,055,252</b>	<b>3,593,298</b>	<b>1,208,389</b>	<b>(0)</b>	<b>(350,995)</b>	<b>(4,605,111)</b>	<b>(5,641,383)</b>	<b>(10,638,984)</b>	<b>(13,449,058)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>19,323,080</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>26,180,019</b>	<b>25,829,024</b>	<b>21,223,914</b>	<b>15,582,531</b>	<b>4,943,547</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>26,180,019</b>	<b>25,829,024</b>	<b>21,223,914</b>	<b>15,582,531</b>	<b>4,943,547</b>	<b>(8,505,511)</b>

# Pine-Richland School District

## Expenditure By Program Report



	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
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### EXPENDITURES BY PROGRAM

<b>REGULAR PROGRAMS - 1100</b>									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	18,543,516	19,745,012	20,826,843	21,960,133	22,388,498	23,503,445	24,673,917	25,902,678	27,192,631
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Employee Ins. Opt Out			51,636						
Professional - Other Salaries - Regular		21,333	(8,657)						
Technical Salaries - Regular		23,420	(23,420)						
Service Work Salaries - Overtime	2,479	2,578	134						
Instructional Assistant Salaries - Regular		2,170							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,601,538	3,874,622	4,021,428	4,077,140	4,158,332	4,324,665	4,497,652	4,677,558	4,864,660
Social Security Contributions	1,400,791	1,493,033	1,566,691	1,679,992	1,712,786	1,791,511	1,871,430	1,955,071	2,042,611
Retirement Contributions	5,609,318	6,478,695	6,996,895	7,530,141	7,726,286	8,172,916	8,701,200	9,217,710	9,758,444
Tuition Reimbursements									
Unemployment Compensation	19,614	20,363	10,870	22,176	21,894	22,003	22,113	22,224	22,335
Workmen's Compensation	77,850	94,988	94,025	97,046	93,905	96,722	99,624	102,613	105,691
Other Post Employment Benefits	632,947	332,288	184,903	295,822	261,715	342,453	300,000	300,000	300,000
Other Current Employee Benefits			4,024						
Purchased Professional & Technical Services									
Professional - Educational Services	781,950	647,650	691,501	802,852	622,367	636,059	650,052	664,354	678,969
Technical Services									
Purchased Property Services									
Cleaning Services	2,126	2,975	2,913	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	5,994	14,149	23,703	19,640	18,740	19,152	19,574	20,004	20,444
Rentals	575		649	950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	47,390	60,614	51,626	50,925	45,910	47,287	48,706	50,167	51,672
Printing & Binding	72		203	1,100	250	256	261	267	273
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	350,379	441,992	608,483	463,000	610,000	658,800	711,504	768,424	829,898
Tuition to Approved Private Schools and PA Chartered Schools	13,547	19,565	1,172	30,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers		46							
Tuition - Other	8,436	8,025	15,300	8,500	8,500	9,180	9,914	10,708	11,564
Travel	5,828	7,542	4,461	2,700	2,400	2,424	2,448	2,473	2,497
Supplies									
General Supplies	479,879	609,114	550,828	729,435	605,611	614,695	623,916	633,274	642,773
Food			255						
Books & Periodicals	442,695	504,405	214,154	553,024	452,794	466,378	480,369	494,780	509,624
Supplies - Technology Related	31,897	57,756	162,935	50,443	37,243	38,360	39,511	40,696	41,917
Property									
Equipment - Original & Additional	50								
Equipment - Replacement			36,499						
Other Objects									
Dues and Fees	20,310	28,946	35,752	31,672	22,772	23,273	23,785	24,308	24,843
<b>Total Regular Programs</b>	<b>32,079,181</b>	<b>34,491,283</b>	<b>36,125,807</b>	<b>38,410,090</b>	<b>38,824,353</b>	<b>40,806,426</b>	<b>42,815,512</b>	<b>44,929,743</b>	<b>47,146,409</b>

<b>SPECIAL PROGRAMS - 1200</b>									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	2,700,292	2,655,304	2,993,649	2,905,181	3,148,307	3,305,093	3,469,686	3,642,477	3,823,872

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Professional - Educational Salaries - Employee Ins. Opt Out			8,760						
Professional - Other Salaries - Regular									
Office/Clerical Salaries - Regular									
Instructional Assistant Salaries - Regular	1,325,536	1,350,583	1,432,271	1,480,272	1,632,298	1,685,348	1,740,121	1,796,675	1,855,067
Instructional Assistant Salaries - Employee Ins. Opt Out			11,000						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,501,242	1,472,330	1,499,674	1,565,813	1,802,550	1,874,652	1,949,638	2,027,624	2,108,729
Social Security Contributions	298,465	296,682	329,239	335,487	365,716	382,525	399,590	417,449	436,141
Retirement Contributions	1,208,644	1,307,687	1,479,287	1,503,772	1,649,787	1,745,156	1,857,960	1,968,249	2,083,712
Unemployment Compensation	2,749	3,030	3,100	6,618	7,050	7,085	7,121	7,156	7,192
Workmen's Compensation	17,349	19,357	19,130	18,513	19,587	20,175	20,780	21,403	22,045
Other Post Employment Benefits		16,950	41,870						
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	1,484,065	1,313,094	1,288,156	1,636,500	1,636,500	1,672,503	1,709,298	1,746,903	1,785,334
Purchased Property Services									
Repairs and Maintenance Services		23		300	300	307	313	320	327
Rentals									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	6,514	8,645	7,514	9,940	10,240	10,547	10,864	11,190	11,525
Communications		6	18						
Printing & Binding	17		278	220	220	225	230	235	240
Tuition									
Tuition to Other School Districts Within the State	63,301			75,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	287,718	366,312	588,308	466,571	596,571	644,297	695,840	751,508	811,628
Tuition to Nonpublic Schools									
Tuition to Approved Private Schools and PA Chartered Schools	1,151,654	1,124,783	1,274,988	1,262,286	1,262,286	1,363,269	1,472,330	1,590,117	1,717,326
Tuition - Other	340,845	517,501	243,184	541,616	541,616	584,945	631,741	682,280	736,863
Travel	3,045	5,068	2,575	3,930	3,880	3,919	3,958	3,998	4,038
Miscellaneous Purchased Services	735	3,036							
Supplies									
General Supplies	25,230	27,301	28,711	39,557	36,065	36,606	37,155	37,712	38,278
Energy	592	177	49						
Food	182	73	87	350	350	361	371	382	394
Books & Periodicals	3,435	7,998	5,707	13,400	9,350	9,631	9,919	10,217	10,524
Supplies - Technology Related	3,335	4,206	10,244	3,751	2,501	2,576	2,653	2,733	2,815
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	3,737	3,146	7,149	4,919	5,919	6,049	6,182	6,318	6,457
<b>Total Special Programs</b>	<b>10,428,682</b>	<b>10,503,289</b>	<b>11,274,949</b>	<b>11,873,997</b>	<b>12,806,093</b>	<b>13,436,267</b>	<b>14,113,232</b>	<b>14,819,424</b>	<b>15,564,544</b>

**VOCATIONAL PROGRAMS - 1300**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	1,196,231								
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	251,134								
Social Security Contributions	89,769								
Retirement Contributions	362,412								
Unemployment Compensation	434	(113)							
Workmen's Compensation	5,061	113							
Purchased Professional & Technical Services									
Professional - Educational Services									
Purchased Property Services									

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Repairs and Maintenance Services	3,487								
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	835								
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	553,554	568,465	590,151	673,835	676,781	730,923	789,397	852,549	920,753
Travel	126								
Supplies									
General Supplies	104,530								
Food									
Books & Periodicals	6,199								
Supplies - Technology Related	2,339								
Property									
Equipment - Original & Additional									
Equipment - Replacement	8,599								
Other Objects									
Dues and Fees	3,120								
<b>Total Vocational Programs</b>	<b>2,587,830</b>	<b>568,465</b>	<b>590,151</b>	<b>673,835</b>	<b>676,781</b>	<b>730,923</b>	<b>789,397</b>	<b>852,549</b>	<b>920,753</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	7,290	8,648	14,357	14,240	14,359	15,074	15,825	16,613	17,440
Instructional Assistant Salaries - Regular	1,320	12,663	7,241						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	8	51	27						
Social Security Contributions	642	1,579	1,608	1,089	1,099	1,150	1,201	1,254	1,311
Retirement Contributions	2,586	6,740	7,197	4,883	4,956	5,242	5,581	5,913	6,260
Unemployment Compensation	44	36	40	85	86	86	87	87	88
Workmen's Compensation	52	42	63	59	56	58	59	61	63
Purchased Professional & Technical Services									
Professional - Educational Services		372							
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other									
Travel	458	1,118	1,180						
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	54,614	42,000	12,500	25,000	25,000	25,550	26,112	26,687	27,274
<b>Total Other Instructional Programs</b>	<b>67,014</b>	<b>73,249</b>	<b>44,214</b>	<b>45,357</b>	<b>45,556</b>	<b>47,160</b>	<b>48,865</b>	<b>50,615</b>	<b>52,435</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

Professional - Educational Services	12,393	11,702	26,643	13,500	13,500	13,797	14,101	14,411	14,728
Training & Development Services			7,951						
General Supplies			3,938		6,894	6,997	7,102	7,209	7,317
Books & Periodicals			523						
<b>Total NonPublic School Programs</b>	<b>12,393</b>	<b>11,702</b>	<b>39,055</b>	<b>13,500</b>	<b>20,394</b>	<b>20,794</b>	<b>21,203</b>	<b>21,620</b>	<b>22,045</b>

**PUPIL PERSONNEL SERVICES - 2100**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	270,853	301,871	276,770	285,073	295,689	304,560	313,696	323,107	332,801

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Official/Administrative Salaries - Temporary	10,000		12,000	12,000	12,000	12,390	12,793	13,208	13,638
Professional - Educational Salaries - Regular	843,656	818,784	865,297	962,207	998,638	1,048,370	1,100,579	1,155,388	1,212,926
Professional - Other Salaries - Regular	58,932	48,171	62,825	64,709	66,812	68,984	71,226	73,541	75,931
Office/Clerical Salaries - Regular	254,189	256,204	249,394	261,076	272,050	280,212	288,618	297,276	306,195
Office/Clerical Salaries - Overtime	464		2,422						
Office/Clerical Salaries - Employee Ins. Opt Out			3,000						
Service Work Salaries - Overtime	8,284	13,656	16,292	7,915	8,171	8,437	8,711	8,994	9,286
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	329,653	355,604	365,233	386,339	422,465	439,364	456,938	475,216	494,224
Social Security Contributions	107,821	107,200	110,614	121,863	126,482	132,295	138,197	144,374	150,838
Retirement Contributions	429,884	464,856	497,502	546,233	570,575	603,558	642,571	680,714	720,647
Unemployment Compensation	649	773	858	1,889	1,901	1,911	1,920	1,930	1,939
Workmen's Compensation	5,953	6,923	6,826	6,634	6,465	6,659	6,859	7,064	7,276
Other Post Employment Benefits			10,945						
Other Current Employee Benefits	1,980	1,815	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	77,069	64,198	79,739	57,000	57,000	58,254	59,536	60,845	62,184
Technical Services	92,910	104,392	86,382	90,000	94,000	96,068	98,181	100,341	102,549
Purchased Property Services									
Repairs and Maintenance Services				400					
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	164		435	200	200	206	212	219	225
Printing & Binding	560	182	402	1,250	1,150	1,175	1,201	1,228	1,255
Travel	2,271	2,231	1,930	2,500	2,500	2,525	2,550	2,576	2,602
Supplies									
General Supplies	29,890	113,053	27,423	44,204	48,054	48,775	49,506	50,249	51,003
Food	84		468	100	1,150	1,185	1,220	1,257	1,294
Books & Periodicals	2,396	3,412	3,443	5,595	5,435	5,598	5,766	5,939	6,117
Supplies - Technology Related	13,599	33,603	83,286	100,728	110,235	113,542	116,948	120,457	124,070
Property									
Equipment - Original & Additional					6,500	6,500	6,500	6,500	6,500
Other Objects									
Dues and Fees	25,630	25,027	28,611	29,005	28,915	29,551	30,201	30,866	31,545
<b>Total Pupil Personnel Services</b>	<b>2,566,892</b>	<b>2,721,953</b>	<b>2,794,079</b>	<b>2,988,902</b>	<b>3,138,367</b>	<b>3,272,097</b>	<b>3,415,910</b>	<b>3,563,268</b>	<b>3,717,025</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	117,529	120,467	123,479	127,183	130,363	134,274	138,302	142,451	146,725
Professional - Educational Salaries - Regular	365,003	358,023	360,589	373,145	392,108	411,635	432,134	453,655	476,247
Professional - Educational Salaries - Overtime	2,975	350							
Technical Salaries - Regular	109,718	87,305	137,721	123,755	126,846	130,968	135,225	139,620	144,157
Office/Clerical Salaries - Regular	77,921	86,425	85,535	85,953	89,839	92,534	95,310	98,170	101,115
Office/Clerical Salaries - Overtime	37	187	2,108						
Service Work Salaries - Overtime	4,196	7,819	10,937						
Instructional Assistant Salaries - Regular		48,184	44,649	74,365	77,314	79,827	82,421	85,100	87,865
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	155,690	166,540	176,754	187,402	194,657	202,443	210,541	218,963	227,721
Social Security Contributions	50,180	52,662	56,795	59,580	62,029	64,880	67,774	70,803	73,974
Retirement Contributions	203,132	218,833	248,282	267,060	279,819	295,994	315,127	333,833	353,417
Tuition Reimbursements	14,897	22,357	10,328	25,800	21,800	21,800	21,800	21,800	21,800
Unemployment Compensation	272	652	563	1,202	1,235	1,241	1,247	1,254	1,260
Workmen's Compensation	2,715	3,572	3,482	3,707	3,553	3,660	3,769	3,882	3,999
Other Post Employment Benefits			12,165						
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Professional - Educational Services	29,752	30,562	16,236	9,955	9,495	9,704	9,917	10,136	10,359
Training & Development Services			11,335	30,000	30,000	30,660	31,335	32,024	32,728
Purchased Property Services									
Repairs and Maintenance Services	10,029	3,997	6,323	7,700	6,700	6,847	6,998	7,152	7,309
Other Purchased Services									
Student Transportation Services									
Contracted Carriers			172						
Communications	7,500		7,500	7,500					
Printing & Binding									
Travel	3,326	3,294	1,441	5,200	4,200	4,242	4,284	4,327	4,371
Supplies									
General Supplies	30,379	31,634	47,233	38,505	37,335	37,895	38,463	39,040	39,626
Energy									
Food		232	(1)						
Books & Periodicals	58,544	52,257	36,632	76,280	52,810	54,394	56,026	57,707	59,438
Supplies - Technology Related	60,375	48,768	66,876	61,120	60,903	62,730	64,612	66,550	68,547
Property									
Equipment - Original & Additional	7,426		6,049	15,000	15,000	15,000	15,000	15,000	15,000
Equipment - Replacement									
Other Objects									
Dues and Fees	844	15,860	2,120	1,565	1,815	1,855	1,896	1,937	1,980
<b>Total Instructional Staff Services</b>	<b>1,313,100</b>	<b>1,360,638</b>	<b>1,475,962</b>	<b>1,582,639</b>	<b>1,598,481</b>	<b>1,663,244</b>	<b>1,732,843</b>	<b>1,804,064</b>	<b>1,878,297</b>

<b>ADMINISTRATIVE SERVICES - 2300</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,537,708	1,677,015	1,702,517	1,830,305	1,883,311	1,939,810	1,998,005	2,057,945	2,119,683
Official/Administrative Salaries - Temporary			883	2,750	1,400	1,446	1,492	1,541	1,591
Official/Administrative Salaries - Employee Ins. Opt Out			1,500						
Office/Clerical Salaries - Overtime			3,168						
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime	38								
Office/Clerical Salaries - Regular	441,933	431,672	441,457	444,109	464,168	478,093	492,436	507,209	522,425
Service Work Salaries - Overtime	5,030	5,910	5,585	6,664	6,919	7,144	7,376	7,616	7,863
Instructional Assistant Salaries - Regular	60,451	15,495	2,033						
Instructional Assistant Salaries - Employee Ins. Opt Out			1,500						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	447,447	462,739	448,152	466,958	455,782	474,013	492,974	512,693	533,200
Social Security Contributions	150,302	156,812	157,550	170,987	176,464	184,575	192,809	201,426	210,445
Retirement Contributions	600,125	682,335	715,882	782,182	812,503	859,471	915,026	969,342	1,026,207
Tuition Reimbursements									
Unemployment Compensation	988	864	856	1,889	1,884	1,893	1,903	1,912	1,922
Workmen's Compensation	8,392	9,864	9,552	9,513	9,213	9,489	9,774	10,067	10,369
Other Post Employment Benefits		55,000	5,145						
Other Current Employee Benefits	8,718	9,130	9,338	9,900	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services									
Official/Administrative Services	229,409	227,964	219,129	240,800	243,200	248,550	254,019	259,607	265,318
Professional - Educational Services	19,491	31,092	27,522	16,930	17,530	17,916	18,310	18,713	19,124
Other Professional Services	289,984	278,019	151,289	314,900	295,900	302,410	309,063	315,862	322,811
Technical Services	14,476	14,649	10,800	12,832	21,258	21,726	22,204	22,692	23,191
Purchased Property Services									
Repairs and Maintenance Services	901	1,353	1,462	5,400	4,500	4,599	4,700	4,804	4,909
Rentals	3,197	3,197	3,353	3,550	3,000	3,066	3,133	3,202	3,273
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	400	777	3,645	500	500	515	530	546	563
Insurance-General									

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Bonding Insurance	11,660	11,660	14,755	14,812	15,020	15,350	15,688	16,033	16,386
Communications	7,082	5,058	5,565	5,075	4,125	4,216	4,308	4,403	4,500
Advertising	4,864	8,932	4,594	9,000	9,000	9,198	9,400	9,607	9,819
Printing & Binding	35,573	30,890	27,546	40,870	39,530	40,400	41,288	42,197	43,125
Travel	7,075	8,599	10,665	6,725	5,675	5,732	5,789	5,847	5,905
Supplies									
General Supplies	51,723	53,864	46,243	64,558	57,065	57,921	58,790	59,672	60,567
Food	2,524	3,361	2,619	2,850	4,200	4,326	4,456	4,589	4,727
Books & Periodicals	1,918	3,391	2,073	3,388	3,078	3,170	3,265	3,363	3,464
Supplies - Technology Related	15,479	10,550	16,547	9,749	9,772	10,065	10,367	10,678	10,998
Property									
Equipment - Original & Additional	145								
Equipment - Replacement			6,592	7,000					
Other Objects									
Dues and Fees	120,990	13,405	125,348	35,018	42,763	43,704	44,665	45,648	46,652
Claims, Judgments and Penalties Against LEA		20,287	85,173	75,000	75,000	76,650	78,336	80,060	81,821
Miscellaneous Other Uses of Funds									
<b>Total Administrative Services</b>	<b>4,078,021</b>	<b>4,233,884</b>	<b>4,270,034</b>	<b>4,594,215</b>	<b>4,672,660</b>	<b>4,835,348</b>	<b>5,010,007</b>	<b>5,187,175</b>	<b>5,370,761</b>

<b>PUPIL HEALTH - 2400</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	28,871	3,333							
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out			3,600						
Professional - Other Salaries - Regular	383,662	441,815	435,653	430,723	445,671	460,155	475,110	490,551	506,494
Instructional Assistant Salaries - Regular	51,287	54,214	46,749	76,810	57,245	59,105	61,026	63,010	65,058
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	120,379	113,338	90,914	111,826	103,717	107,866	112,180	116,668	121,334
Social Security Contributions	35,457	37,366	36,516	39,253	38,904	40,692	42,507	44,407	46,396
Retirement Contributions	142,010	161,447	161,750	175,944	175,502	185,647	197,647	209,380	221,662
Unemployment Compensation	210	226	260	613	555	558	561	563	566
Workmen's Compensation	2,138	2,340	2,122	2,137	1,989	2,049	2,110	2,173	2,239
Other Post Employment Benefits		7,920							
Purchased Professional & Technical Services									
Professional - Educational Services	41,187	53,194	79,141	67,000	70,000	71,540	73,114	74,722	76,366
Other Professional Services	1,052	3,052	1,244	1,500	16,500	16,863	17,234	17,613	18,001
Purchased Property Services									
Repairs and Maintenance Services	507	382	340	1,250	1,000	1,022	1,044	1,067	1,091
Other Purchased Services									
Printing & Binding									
Travel	396		1,731	400	400	404	408	412	416
Supplies									
General Supplies	12,659	13,845	20,004	30,000	79,000	80,185	81,388	82,609	83,848
Food				30	30	31	32	33	34
Books & Periodicals				250	200	206	212	219	225
Supplies - Technology Related	1,780			1,700					
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees			5	100	100	102	104	107	109
<b>Total Pupil Health</b>	<b>821,595</b>	<b>892,472</b>	<b>880,029</b>	<b>939,536</b>	<b>990,813</b>	<b>1,026,425</b>	<b>1,064,679</b>	<b>1,103,534</b>	<b>1,143,839</b>

<b>BUSINESS SERVICES - 2500</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	142,094	152,395	138,516	139,050	143,569	147,876	152,312	156,882	161,588

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Official/Administrative Salaries - Employee Ins. Opt Out			1,500						
Office/Clerical Salaries - Regular	80,376	80,079	138,705	169,771	164,189	169,115	174,188	179,414	184,796
Office/Clerical Salaries - Overtime	30								
Service Work Salaries - Overtime	122		9						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	35,110	32,707	33,744	58,783	70,913	73,750	76,700	79,767	82,958
Social Security Contributions	16,970	17,744	20,882	23,244	23,180	24,245	25,327	26,459	27,644
Retirement Contributions	66,876	75,668	92,691	105,895	106,207	112,346	119,608	126,708	134,141
Tuition Reimbursements									
Unemployment Compensation	90	100	100	240	240	241	242	244	245
Workmen's Compensation	1,026	1,152	1,181	1,286	1,204	1,240	1,277	1,316	1,355
Other Current Employee Benefits	921	935	715	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services	8,000		8,900	850	850	850	11,000	1,000	1,022
Professional - Educational Services	26,244	40,753	13,500	17,700	11,700	11,957	12,220	12,489	12,764
Other Professional Services			340						
Purchased Property Services									
Rentals	507,265	459,688	440,532	323,696	343,696	351,257	358,985	366,883	374,954
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	22,278	24,975	26,621	25,300	26,300	26,879	27,470	28,074	28,692
Advertising									
Printing & Binding	1,605	824	738	1,700	1,700	1,737	1,776	1,815	1,855
Travel	525	474	792	400	400	404	408	412	416
Supplies									
General Supplies	978	11,631	12,412	43,150	33,150	33,647	34,152	34,664	35,184
Food	300	37	187	300	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related	74,736	65,783	49,091	56,914	83,945	86,463	89,057	91,729	94,481
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	81,850	30,755	17,359	18,208	17,208	17,587	17,973	18,369	18,773
<b>Total Business Services</b>	<b>1,067,395</b>	<b>995,700</b>	<b>998,512</b>	<b>987,147</b>	<b>1,029,411</b>	<b>1,060,564</b>	<b>1,103,675</b>	<b>1,127,213</b>	<b>1,161,866</b>

<b>OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	168,423	173,369	209,315	222,940	225,004	231,754	238,707	245,868	253,244
Professional - Other Salaries - Regular	35,669	28,187	84,248	91,172	93,439	96,476	99,611	102,849	106,191
Professional - Other Salaries - Overtime	41								
Professional - Other Salaries - Employee Ins. Opt Out			1,500						
Service Work Salaries - Regular	1,341,538	1,366,965	1,369,540	1,427,318	1,495,550	1,544,155	1,594,340	1,646,156	1,699,657
Service Work Salaries - Temporary	61,207	48,356	41,795	55,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	67,898	69,862	98,201	66,918	93,000	96,023	99,143	102,365	105,692
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	594,209	602,456	611,073	682,046	722,179	751,066	781,109	812,353	844,847
Social Security Contributions	123,674	124,205	133,375	142,546	150,475	157,391	164,412	171,761	179,451
Retirement Contributions	498,886	548,991	598,046	638,942	678,809	718,049	764,462	809,841	857,349
Unemployment Compensation	1,305	1,509	1,532	3,295	3,437	3,454	3,471	3,489	3,506
Workmen's Compensation	7,160	8,339	8,196	7,761	7,692	7,923	8,160	8,405	8,657
Other Post Employment Benefits			57,885						
Other Current Employee Benefits	6,300	5,940	6,220	7,740	7,920	7,920	7,920	7,920	7,920
Purchased Professional & Technical Services									
Professional - Educational Services	21,500	24,163	34,389	26,510	26,510	27,093	27,689	28,298	28,921

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Other Professional Services		7,648	16,680		90,000	91,980	94,004	96,072	98,185
Technical Services		380							
Security/Safety Services	24,495	24,019	49,169	35,000	170,000	173,740	177,562	181,469	185,461
Purchased Property Services									
Cleaning Services	102,406	135,441	111,538	114,064	112,937	115,422	117,961	120,556	123,208
Utility Services	119,552	115,350	126,060	113,184	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	221,913	225,571	270,097	218,224	213,324	218,017	222,814	227,715	232,725
Rentals	90	895	14,517		10,000	10,220	10,445	10,675	10,909
Construction Services									
Extermination Services	8,602	9,139	8,426	12,100	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Automotive Liability Insurance	11,467	11,264	7,047	7,770	7,756	7,927	8,101	8,279	8,461
General Property and Liability Insurance	145,339	140,901	125,476	132,984	141,805	144,925	148,113	151,372	154,702
Communications	101,991	81,253	95,922	60,800	102,300	104,551	106,851	109,201	111,604
Advertising	129	309							
Printing & Binding			105						
Travel	2,274	2,309	3,153	2,925	2,550	2,576	2,601	2,627	2,654
Supplies									
General Supplies	218,353	237,318	238,816	230,060	466,560	473,558	480,662	487,872	495,190
Energy	1,198,774	1,337,787	1,287,733	1,302,718	1,328,718	1,368,580	1,409,637	1,451,926	1,495,484
Food	25	70							
Supplies - Technology Related	72	2,595	28,530	17,000	22,200	22,866	23,552	24,259	24,986
Property									
Equipment - Original & Additional	12,940	(4,970)							
Equipment - Replacement	32,592	4,970		50,000	10,000	10,000	10,000	10,000	10,000
Other Objects									
Dues and Fees		10	873	700	950	971	992	1,014	1,036
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,128,824</b>	<b>5,334,599</b>	<b>5,639,457</b>	<b>5,669,716</b>	<b>6,374,649</b>	<b>6,583,013</b>	<b>6,803,669</b>	<b>7,028,792</b>	<b>7,261,727</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	41,124	42,168	43,957	44,540	45,658	47,028	48,439	49,892	51,388
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	1,585	2,322	3,029	2,560	2,625	2,710	2,798	2,889	2,983
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	17,113	9,973	6,487	6,578	6,716	6,985	7,264	7,555	7,857
Social Security Contributions	3,141	3,318	3,541	3,603	3,694	3,864	4,036	4,217	4,405
Retirement Contributions	12,897	14,491	15,722	16,151	16,662	17,625	18,764	19,878	21,044
Unemployment Compensation	27	29	35	75	76	76	76	77	77
Workmen's Compensation	175	199	204	196	189	195	201	207	213
Other Current Employee Benefits	840	840	840	840	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	159,328	169,478	258,864	180,364	274,908	280,956	287,137	293,454	299,910
Other Purchased Services									
Contracted Carriers	4,543,045	4,785,785	4,926,415	5,160,335	5,403,147	5,565,241	5,732,199	5,904,165	6,081,290
Student Transportation Services from the IU									
Communications		26							
Advertising	272		1,118						
Printing & Binding									
Travel	8,895	14,421	416	450	450	455	459	464	468
Miscellaneous Purchased Services									
Supplies									
General Supplies	177	485	395	525	375	381	386	392	398
Energy									
Food	33	35	47	55	55	57	58	60	62
Books & Periodicals									

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Supplies - Technology Related	300	6,895	6,995	7,200	6,995	7,205	7,421	7,644	7,873
Other Objects									
Dues and Fees	10,000	10,000	10,122		10,125	10,125	10,125	10,125	10,125
<b>Total Student Transportation Services</b>	<b>4,798,952</b>	<b>5,060,465</b>	<b>5,278,186</b>	<b>5,423,472</b>	<b>5,772,515</b>	<b>5,943,741</b>	<b>6,120,204</b>	<b>6,301,857</b>	<b>6,488,934</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	233,737	245,438	224,570	235,336	240,748	247,970	255,410	263,072	270,964
Professional - Educational Salaries - Regular	25,814	26,066	29,600	28,370	28,649	30,076	31,573	33,146	34,797
Technical Salaries - Regular	105,267	74,377	101,987	180,003	214,317	221,282	228,474	235,899	243,566
Office/Clerical Salaries - Regular	46,539	47,416	72,331	96,929	95,858	98,734	101,696	104,747	107,889
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	12,764	8,399	5,541						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	79,870	71,142	70,510	101,870	111,681	116,148	120,794	125,626	130,651
Social Security Contributions	31,725	30,046	32,596	41,370	44,346	46,384	48,453	50,619	52,886
Retirement Contributions	127,241	131,603	145,136	185,391	200,019	211,581	225,258	238,629	252,628
Tuition Reimbursements	23,561	25,741	29,169	24,000	23,000	23,000	23,000	23,000	23,000
Unemployment Compensation	196	317	261	593	593	596	599	602	605
Workmen's Compensation	1,691	2,088	2,008	2,256	2,267	2,335	2,405	2,477	2,552
Other Current Employee Benefits	1,581	1,595	1,870	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	304,464	292,751	242,348	399,968	338,880	346,335	353,955	361,742	369,700
Technical Services		8,890		8,000	9,500	9,709	9,923	10,141	10,364
Training & Development Services			15,536	14,575	14,575	14,896	15,223	15,558	15,901
Purchased Property Services									
Repairs and Maintenance Services	11,116	22,516	17,018	20,184	20,184	20,628	21,082	21,546	22,020
Rentals	157								
Other Purchased Services									
Bonding Insurance	36,020	40,248	40,481	41,036	45,017	46,007	47,020	48,054	49,111
Other Insurance			6,674	6,616	6,921	6,990	7,060	7,131	7,202
Communications	15,166	17,547	16,858	33,175	33,175	33,905	34,651	35,413	36,192
Advertising	5,887	5,032	5,052	6,000	6,000	6,132	6,267	6,405	6,546
Printing & Binding	11		165	300	300	307	313	320	327
Travel	1,257	104	8,015	12,924	12,924	13,053	13,184	13,316	13,449
Supplies									
General Supplies	9,191	2,347	2,546	9,350	3,200	3,248	3,297	3,346	3,396
Food	430	275	765	900	800	824	849	874	900
Books & Periodicals	456	528		500	200	206	212	219	225
Supplies - Technology Related	1,133,541	672,340	805,046	743,554	855,592	881,260	907,698	934,928	962,976
Property									
Equipment - Original & Additional	6,550								
Equipment - Replacement		15,070							
Infrastructure Assets									
Other Objects									
Dues and Fees	353	682	723	850	800	818	836	854	873
<b>Total Central &amp; Other Support Services</b>	<b>2,214,585</b>	<b>1,742,559</b>	<b>1,876,807</b>	<b>2,196,030</b>	<b>2,311,526</b>	<b>2,384,405</b>	<b>2,461,210</b>	<b>2,539,643</b>	<b>2,620,699</b>

**OTHER SUPPORT SERVICES - 2900**

Other Purchased Services									
Miscellaneous Purchased Services	77,317	80,022	84,308	81,392	83,457	84,709	85,979	87,269	88,578
Other Objects									
<b>Total Other Support Services</b>	<b>77,317</b>	<b>80,022</b>	<b>84,308</b>	<b>81,392</b>	<b>83,457</b>	<b>84,709</b>	<b>85,979</b>	<b>87,269</b>	<b>88,578</b>

**STUDENT ACTIVITIES - 3200**

Personnel Services - Salaries									
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	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Official/Administrative Salaries - Regular	93,590	95,929	101,805	108,665	111,382	114,723	118,165	121,710	125,361
Professional - Other Salaries - Regular	673,566	709,354	739,957	777,671	784,048	791,888	799,807	807,805	815,883
Professional - Other Salaries - Temporary				6,060	6,122	6,183	6,245	6,307	6,370
Professional - Other Salaries - Overtime	52,690	73,968	71,315	74,000	74,000	76,405	78,888	81,452	84,099
Office/Clerical Salaries - Regular	55,534	58,666	56,390	52,805	55,510	57,175	58,890	60,657	62,477
Office/Clerical Salaries - Overtime			2,105						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	38,928	39,500	52,341	56,430	57,315	59,608	61,992	64,472	67,050
Social Security Contributions	66,368	71,181	73,379	78,184	79,087	82,722	86,412	90,274	94,316
Retirement Contributions	223,157	270,008	284,803	349,589	355,918	376,492	400,828	424,622	449,531
Unemployment Compensation	2,340	2,614	2,040	4,413	4,427	4,449	4,471	4,494	4,516
Workmen's Compensation	3,683	4,220	4,400	4,341	4,143	4,267	4,395	4,527	4,663
Other Post Employment Benefits		4,625							
Other Current Employee Benefits	1,800	1,560	1,490	1,800	1,800	1,800	1,800	1,800	1,800
Purchased Professional & Technical Services									
Professional - Educational Services	75,329	114,712	64,573	97,500	106,500	108,843	111,238	113,685	116,186
Other Professional Services	50,000	50,000	50,000	50,000	40,500	41,391	42,302	43,232	44,183
Security/Safety Services			15,200	15,000	15,000	15,330	15,667	16,012	16,364
Purchased Property Services									
Repairs and Maintenance Services	52,824	49,858	35,705	55,644	65,144	66,577	68,042	69,539	71,069
Rentals	12,508	12,247	8,668	12,000	10,800	11,038	11,280	11,529	11,782
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	106,505	120,379	146,494	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	12,852	12,981	13,111	13,242
Communications	31	11	30						
Printing & Binding	15,423	7,720	10,622	22,150	22,150	22,637	23,135	23,644	24,164
Travel	42,956	39,079	26,838	30,250	30,800	31,108	31,419	31,733	32,051
Supplies									
General Supplies	124,798	128,173	147,976	186,415	202,270	205,304	208,384	211,509	214,682
Food	123	873	411						
Books & Periodicals	180		100						
Supplies - Technology Related	5,493	4,768	3,094	6,350	11,350	11,691	12,041	12,402	12,775
Property									
Equipment - Original & Additional	3,153	7,900		10,000					
Equipment - Replacement	13,005			32,000					
Other Objects									
Dues and Fees	35,159	43,823	47,356	54,905	53,905	55,091	56,303	57,542	58,807
<b>Total Student Activities</b>	<b>1,761,864</b>	<b>1,923,893</b>	<b>1,959,818</b>	<b>2,210,897</b>	<b>2,216,895</b>	<b>2,272,935</b>	<b>2,333,507</b>	<b>2,394,443</b>	<b>2,457,430</b>

<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									
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	38,500	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	35,800	35,700	38,550	45,000	40,000	40,840	41,698	42,573	43,467
<b>Total Community Services</b>	<b>74,300</b>	<b>74,200</b>	<b>75,550</b>	<b>83,500</b>	<b>78,500</b>	<b>79,340</b>	<b>80,198</b>	<b>81,073</b>	<b>81,967</b>
<b>EXISTING SITE IMPROVEMENT SERVICES - 4200</b>									
Land and Improvements	90,298								
Dues and Fees	78								
<b>Total Existing Site Improvement Services</b>	<b>90,376</b>								
<b>ARCH. &amp; ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400</b>									
Purchased Professional & Technical Services									
Other Professional Services	47,623								
<b>Total Arch. &amp; Engin Services/Educational Specifications Dev - Im</b>	<b>47,623</b>								
<b>EXISTING BUILDING IMPROVEMENT SERVICES - 4600</b>									
Purchased Professional & Technical Services									
Purchased Property Services									
Construction Services	292,746	4,636							
Equipment - Original & Additional	13,600								
Equipment - Replacement	5,982								
Infrastructure Assets	496,927								
<b>Total Existing Building Improvement Services</b>	<b>809,255</b>	<b>4,636</b>							
<b>DEBT SERVICE - 5100</b>									
Other Objects									
Interest	4,486,943	4,274,975	4,261,617	3,978,901	3,768,963	3,699,622	3,622,442	3,538,994	3,449,248
Refund of Prior Year's Receipts	88,603	187,579	78,656	160,000	200,000	204,200	208,488	212,866	217,337
Other Financing Uses									
Redemption of Principal Authority Obligations	4,640,000	4,780,000	4,865,000	5,305,000	5,510,000	5,570,000	5,650,000	5,735,000	5,825,000
Miscellaneous Other Uses of Funds	7,938,966		9,075,066						
<b>Total Debt Service</b>	<b>17,154,512</b>	<b>9,242,553</b>	<b>18,280,338</b>	<b>9,443,901</b>	<b>9,478,963</b>	<b>9,473,822</b>	<b>9,480,930</b>	<b>9,486,860</b>	<b>9,491,585</b>
<b>INTERFUND TRANSFERS - 5200</b>									
Fund Transfers	341,067	2,644,576	4,529,886	3,989,771	2,403,337	5,198,066	4,538,425	7,726,479	8,590,509
<b>Total Interfund Transfers</b>	<b>341,067</b>	<b>2,644,576</b>	<b>4,529,886</b>	<b>3,989,771</b>	<b>2,403,337</b>	<b>5,198,066</b>	<b>4,538,425</b>	<b>7,726,479</b>	<b>8,590,509</b>
<b>BUDGETARY RESERVE - 5900</b>									
Other Objects									
Contingency				250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Budgetary Reserve</b>				<b>250,000</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>87,520,776</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>91,457,895</b>	<b>92,772,751</b>	<b>99,169,280</b>	<b>102,269,446</b>	<b>109,355,623</b>	<b>114,309,402</b>

**Pine-Richland School District  
Capital Funding Plan  
As of June 3, 2020**

Major projects by year										
Field #6 2nd Allocation	Green Gym Renovation	HS Gym 1st Allocation	Wexford Elem. Roof	MS HVAC	Richland Elem. HVAC	Richland Elem. Roof	Wexford Elem. HVAC	Hance Elem. HVAC	Eden Hall Roof	
Stadium Turf Replacement	Flooring Replacements	Paving	HS Gym 2nd Allocation	Hance Elem. Roof	MS Roof	MS Locker Replacements	MS Kitchen/Café Impr.	Eden Hall HVAC Equip.	Network Infrastructure	
SIS / FIS Conversion	Restroom Improvements	Flooring Replacements	Flooring Replacements	Santacroe Field	Planetarium Equipmen	Eden Hall Auto Temp	MS Guidance Suite	Network Infrastructure	HS HVAC Equip.	
		Restroom Improvements				Baseball Field - turf				

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	20-21 through 29-30
Technology - District Wide	\$ 435,674.00	\$ 369,000.00	\$ 301,000.00	\$ 377,000.00	\$ 255,000.00	\$ 268,000.00	\$ 310,000.00	\$ 268,000.00	\$ 255,000.00	\$ 268,000.00	\$ 255,000.00	\$ 2,926,000.00
Building Systems	\$ 1,094,905.00	\$ 1,156,037.00	\$ 1,687,016.00	\$ 2,498,145.00	\$ 6,231,129.00	\$ 7,410,909.00	\$ 2,392,192.00	\$ 4,372,603.00	\$ 3,985,135.00	\$ 2,713,475.00	\$ 152,375.00	\$ 32,599,016.00
Facilities Department	\$ 377,000.00	\$ 350,000.00	\$ 500,000.00	\$ 175,000.00	\$ 150,000.00	\$ 50,000.00	\$ 50,000.00	\$ 104,000.00	\$ 110,000.00	\$ -	\$ -	\$ 1,489,000.00
Athletics - District Wide	\$ 2,082,192.00	\$ 978,300.00	\$ 2,710,050.00	\$ 1,488,280.00	\$ 1,090,350.00	\$ 861,600.00	\$ 1,809,751.50	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 9,082,331.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 5,198,066.00	\$ 4,538,425.00	\$ 7,726,479.00	\$ 8,590,509.00	\$ 4,561,943.50	\$ 4,780,603.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 46,096,347.50

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	20-21 through 29-30
<b>Technology - District Wide</b>												
Visual Display Boards	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 925,000.00
Network Infrastructure	\$ 35,000.00	\$ 179,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,466,000.00
Cabling	\$ 35,000.00	\$ 104,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000.00
Announcement Systems	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 120,000.00
SIS/FIS	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Tricaster/Camera Replacement	\$ -	\$ 31,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 83,000.00
Clock System - Replacement	\$ 15,674.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Building Systems</b>												
Heating/Ventilation/AC	\$ 518,566.00	\$ 184,563.00	\$ 358,731.00	\$ 333,820.00	\$ 4,248,434.00	\$ 3,700,559.00	\$ 428,267.00	\$ 3,215,628.00	\$ 3,894,485.00	\$ 144,600.00	\$ 144,600.00	\$ 16,653,687.00
Plumbing	\$ 47,250.00	\$ 27,400.00	\$ 11,150.00	\$ 6,800.00	\$ 50,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ -	\$ 192,750.00
Flooring	\$ 111,300.00	\$ 188,000.00	\$ 545,000.00	\$ 380,000.00	\$ 340,000.00	\$ 300,000.00	\$ 130,000.00	\$ 98,000.00	\$ 30,000.00	\$ -	\$ -	\$ 1,741,000.00
Electrical/Lighting	\$ 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	\$ 7,775.00	\$ 265,845.00
Roof	\$ -	\$ 134,200.00	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	\$ 2,900,000.00	\$ 1,350,000.00	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ 9,884,200.00
Window/Door	\$ 21,570.00	\$ 109,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 142,500.00
Exterior/Interior Walls	\$ 47,900.00	\$ 145,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 305,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ 675,000.00
Furniture	\$ 31,659.00	\$ 133,659.00	\$ 29,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 182,659.00
Paving	\$ 14,700.00	\$ 45,000.00	\$ 590,000.00	\$ 130,000.00	\$ -	\$ 150,000.00	\$ 22,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 952,000.00
Fencing	\$ 40,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00
Playground	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ 240,000.00
Maintenance Equipment	\$ 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	\$ -	\$ -	\$ 214,775.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ 29,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 79,000.00
Other	\$ 147,000.00	\$ 27,600.00	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 18,000.00	\$ 808,000.00	\$ -	\$ -	\$ -	\$ 1,353,600.00
<b>Facilities Department</b>												
Vehicles	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 322,000.00	\$ 300,000.00	\$ 450,000.00	\$ 125,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000.00
Architectural Fees	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 400,000.00
<b>Athletics - District Wide</b>												
Field Maintenance & Improvements	\$ 1,456,924.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,658,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,335,526.50
Gymnasiums	\$ 33,000.00	\$ 587,800.00	\$ 2,281,050.00	\$ 1,085,230.00	\$ 206,250.00	\$ 15,000.00	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ 4,183,130.00
Santacroe	\$ 90,420.00	\$ -	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ 83,050.00	\$ -	\$ -	\$ -	\$ -	\$ 1,295,250.00
Pool Area	\$ -	\$ 126,500.00	\$ 103,775.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,275.00
Tennis Courts	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 400,000.00	\$ 15,000.00	\$ 83,225.00	\$ 79,150.00	\$ 55,200.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 292,750.00
Architectural Fees	\$ 101,848.00	\$ 119,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 470,000.00
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 5,198,066.00	\$ 4,538,425.00	\$ 7,726,479.00	\$ 8,590,509.00	\$ 4,561,943.50	\$ 4,780,603.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 46,096,347.50

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	20-21 through 29-30
Food Service Department - Fund 51	\$ 79,200.00	\$ 127,500.00	\$ 107,500.00	\$ 117,500.00	\$ 110,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 662,500.00

Pine-Richland School District												
Capital Funding Plan												
As of June 3, 2020												
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	20-21 through 29-30
<b>Technology - District Wide</b>												
Visual Display Boards	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 925,000.00
Network Infrastructure	\$ 35,000.00	\$ 179,000.00	\$ 142,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,466,000.00
Cabling	\$ 35,000.00	\$ 104,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,000.00
Announcement Systems	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 120,000.00
PRTV equipment	\$ -	\$ 31,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 83,000.00
SIS/FIS	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 168,000.00
Clock System - Replacement	\$ 15,674.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,926,000.00
<b>Hance</b>												
Heating/Ventilation/AC	\$ 18,695.00	\$ 33,241.00	\$ 42,371.00	\$ 168,087.00	\$ 44,114.00	\$ 21,353.00	\$ 16,938.00	\$ 17,200.00	\$ 3,016,685.00	\$ 16,800.00	\$ 16,800.00	\$ 3,391,589.00
Plumbing	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,200.00
Flooring	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ 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	\$ -	\$ 9,925.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ 10,070.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Exterior/Interior Walls	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Furniture	\$ 3,000.00	\$ 2,000.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000.00
Paving	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ 60,000.00
Fencing	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 1,395.00	\$ 815.00	\$ 6,750.00	\$ 38,300.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	\$ 46,915.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 5,089,629.00
<b>Richland</b>												
Heating/Ventilation/AC	\$ 244,838.00	\$ 51,972.00	\$ 10,890.00	\$ 11,435.00	\$ 12,007.00	\$ 3,512,607.00	\$ 12,612.00	\$ 13,293.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 3,665,616.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ 120,000.00	\$ -	\$ 40,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00
Electrical/Lighting	\$ 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	\$ 5,350.00	\$ 81,770.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ 4,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Exterior/Interior Walls	\$ 7,200.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Furniture	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
Paving	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 12,050.00	\$ 25,000.00	\$ -	\$ 2,850.00	\$ 950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,850.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Other	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 5,427,236.00
<b>Wexford</b>												
Heating/Ventilation/AC	\$ 17,000.00	\$ 20,800.00	\$ 170,800.00	\$ 21,000.00	\$ 21,000.00	\$ 17,710.00	\$ 27,710.00	\$ 3,018,000.00	\$ -	\$ -	\$ -	\$ 3,297,020.00
Plumbing	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ 46,300.00	\$ 8,000.00	\$ 75,000.00	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 101,000.00
Electrical/Lighting	\$ 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	\$ 1,100.00	\$ 11,025.00
Roof	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 5,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
Furniture	\$ 5,659.00	\$ 5,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,659.00
Paving	\$ -	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ 152,000.00
Fencing	\$ 10,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000.00
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	\$ -	\$ -	\$ 25,090.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
												\$ 5,431,794.00

<b>Eden Hall</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>2029-2030</b>	<b>20-21 through 29-30</b>
Heating/Ventilation/AC	\$ 8,400.00	\$ 8,400.00	\$ 8,825.00	\$ 8,825.00	\$ 53,740.00	\$ 26,064.00	\$ 242,154.00	\$ 17,512.00	\$ 750,000.00	\$ -	\$ -	\$ 1,115,520.00
Plumbing	\$ 5,900.00	\$ 10,700.00	\$ 8,950.00	\$ 6,800.00	\$ 2,300.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ 31,150.00
Flooring	\$ 5,000.00	\$ -	\$ 70,000.00	\$ 60,000.00	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ 220,000.00
Electrical/Lighting	\$ 4,055.00	\$ 22,625.00	\$ 24,325.00	\$ 2,750.00	\$ 4,625.00	\$ 2,900.00	\$ 4,950.00	\$ 3,050.00	\$ -	\$ -	\$ -	\$ 65,225.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 4,000.00	\$ 34,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,000.00
Paving	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 170,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ 20,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Maintenance Equipment	\$ 7,275.00	\$ 32,525.00	\$ -	\$ 850.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,375.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 4,212,270.00
<b>Middle School</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>2029-2030</b>	<b>20-21 through 29-30</b>
Heating/Ventilation/AC	\$ 101,236.00	\$ 35,000.00	\$ 88,065.00	\$ 85,643.00	\$ 4,000,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 4,268,708.00
Plumbing	\$ 14,250.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ 40,000.00	\$ 95,000.00	\$ -	\$ 40,000.00	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ 370,000.00
Electrical/Lighting	\$ 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	\$ 1,325.00	\$ 11,475.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00
Window/Door	\$ 7,500.00	\$ 45,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,500.00
Exterior/Interior Walls	\$ 32,200.00	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ 525,000.00
Furniture	\$ 7,000.00	\$ 80,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000.00
Paving	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 49,000.00	\$ 6,750.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ 3,275.00	\$ -	\$ -	\$ -	\$ 18,800.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ 29,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ 74,000.00
Other	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ 820,000.00
												\$ 9,291,483.00
<b>High School</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>2029-2030</b>	<b>20-21 through 29-30</b>
Heating/Ventilation/AC	\$ 128,397.00	\$ 35,150.00	\$ 37,780.00	\$ 40,830.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 915,234.00
Plumbing	\$ 8,900.00	\$ 11,500.00	\$ 2,200.00	\$ -	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ -	\$ -	\$ -	\$ 96,400.00
Flooring	\$ -	\$ 85,000.00	\$ 280,000.00	\$ 280,000.00	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 870,000.00
Electrical/Lighting	\$ 7,585.00	\$ 4,725.00	\$ 8,150.00	\$ 25,000.00	\$ 28,650.00	\$ 5,200.00	\$ 9,250.00	\$ 5,450.00	\$ -	\$ -	\$ -	\$ 86,425.00
Roof	\$ -	\$ 134,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,200.00
Window/Door	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,000.00
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Paving	\$ 14,700.00	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 7,200.00	\$ 17,550.00	\$ -	\$ 850.00	\$ 28,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,745.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 122,000.00	\$ 7,600.00	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ 515,600.00
												\$ 3,146,604.00
<b>Facilities Department</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>2029-2030</b>	<b>20-21 through 29-30</b>
Vehicles	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 322,000.00	\$ 300,000.00	\$ 450,000.00	\$ 125,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 975,000.00
Architectural Fees	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ 400,000.00
												\$ 1,489,000.00
<b>Athletics - District Wide</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>2029-2030</b>	<b>20-21 through 29-30</b>
Field Maintenance & Improvements	\$ 1,456,924.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,658,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,335,526.50
Gymnasiums	\$ 33,000.00	\$ 587,800.00	\$ 2,281,050.00	\$ 1,085,230.00	\$ 206,250.00	\$ 15,000.00	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ 4,183,130.00
Santacroce	\$ 90,420.00	\$ -	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ 83,050.00	\$ -	\$ -	\$ -	\$ -	\$ 1,295,250.00
Pool Area	\$ -	\$ 126,500.00	\$ 103,775.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 314,275.00
Tennis Courts	\$ -	\$ 100,000.00	\$ -	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,400.00
Stadium	\$ 400,000.00	\$ 15,000.00	\$ 83,225.00	\$ 79,150.00	\$ 55,200.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 292,750.00
Architectural Fees	\$ 101,848.00	\$ 119,000.00	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 470,000.00
												\$ 9,082,331.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 5,198,066.00	\$ 4,538,425.00	\$ 7,726,479.00	\$ 8,590,509.00	\$ 4,561,943.50	\$ 4,780,603.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 46,096,347.50

As of June 3, 2020

Project Description	Building	current										
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>TECHNOLOGY</b>												
Replace Promethean boards and projectors district-wide ***	District	25,000.00	25,000.00	50,000.00	100,000.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Improve network infrastructure ***	ALL	35,000.00	179,000.00	142,000.00	165,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Announcement System	MS	25,000.00										
Clock System Replacement	MS	15,674.00										
Conversion costs for SIS/FIS	District	300,000.00										
HS Structured Cabling	HS	35,000.00	104,000.00									
Announcement System	RE		30,000.00									
Tricaster replacement	District		13,000.00		13,000.00		13,000.00		13,000.00		13,000.00	
PRTV HS studio camera replacement	HS		18,000.00									
VDI - Virtual Desktop Infrastructure	District			84,000.00	84,000.00							
Announcement System	WX			25,000.00								
Replace sound system in Hance Elementary gymnasium	HE							5,000.00				
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	15,000.00
<b>HANCE ELEMENTARY</b>												
Replace carpet (phase 3)	HA	20,000.00										
Replacement of exterior doors (three sets)	HA	10,070.00										
1600 RPM Burnisher	HA	1,395.00										
Install walking path	HA	30,000.00										
Various classroom/building furniture	HA	3,000.00	2,000.00	2,000.00								
Custodial equipment	HA		815.00	6,750.00	13,300.00				1,050.00			
Replace floor mats - vestibule entrance	HA		12,000.00									
Exterior painting / cleaning	HA		25,000.00									
Improvements to stairwell in rear classroom area	HA		25,000.00									
Paving - parking lot & entrance	HA		45,000.00									
Main office countertop	HA			10,000.00								
Replace tractor (with plow)*	HA				25,000.00							
Roof replacement (warranty expires 10-26-2015)	HA					1,500,000.00						
Paving - playground & sidewalk	HA										15,000.00	
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							
Build chiller enclosure	HA		5,000.00									
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	9,000.00	9,000.00		150,000.00		5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00
HVAC Upgrade	HA									3,000,000.00		
Repair/Replace Hot Water Heater	HA	5,100.00	5,200.00		-							
Repair/Replace Hot Water Storage Tank	HA	6,300.00										
Maintenance cost on Phase Protector	HA		850.00		925.00		1,000.00		1,100.00		1,100.00	1,100.00
Automatic Temp Control	HA	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	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>												
Update signage and appearance at front of building	RE	25,000.00										
Replacement of exterior doors	RE	4,000.00	10,000.00									
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) *allocation used at Hance in 19/20	RE	19,500.00	19,500.00									
Install pipe insulation - first floor	RE		20,000.00									

Project Description	Building	current										
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Repaint exterior - gymnasium wall	RE		30,000.00									
Lighting upgrade - basement level and second floor	RE		15,000.00	15,000.00								
Replace tractor (with plow)*	RE			25,000.00								
Parking lot - seal coat & painting	RE			60,000.00								
Roof replacement (warranty expires 8-5-2019)	RE							1,350,000.00				
Replace cafeteria flooring	RE					40,000.00						
Custodial equipment	RE		12,050.00			2,850.00	950.00					
Replace classroom flooring	RE			40,000.00				20,000.00				
Refinish floors in stairwell	RE			80,000.00								
Improve air flow in auditorium / ceiling fans	RE						5,000.00					
Repair/Replace Unit Ventilators	RE	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	13,600.00
Repair/Replace Air Handlers	RE	4,100.00	2,100.00									
HVAC Upgrade	RE						3,500,000.00					
Repair/Replace Hot Water Storage Tank	RE											
Maintenance cost on Phase Protector	RE		850.00		925.00		1,000.00		1,100.00		1,100.00	1,100.00
Automatic Temp Control	RE											
Generator Maintenance	RE	1,000.00		1,100.00		1,200.00		1,325.00		1,325.00		
Elevator Maintenance & Repair	RE	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	4,250.00
WEXFORD ELEMENTARY												
Repair dumpster storage area and various concrete/sidewalk repair	WX	10,000.00	22,000.00									
Replace flooring in foyer area	WX	46,300.00										
Wet dry vac squeegee	WX	775.00										
Replace two hot water pumps	WX	6,800.00										
Lighting upgrade to LED	WX	5,000.00										
Installation of permanent divider wall in music room (moved to future year)	WX	5,000.00						5,000.00				
Purchase additional classroom furniture (anticipated growth)	WX	5,659.00	5,659.00									
Brick / mortar repairs	WX		50,000.00									
Exterior painting / cleaning	WX		15,000.00									
Carpet replacement	WX		8,000.00	15,000.00								
Custodial equipment	WX			12,650.00	8,215.00			3,125.00		1,100.00		
Replace flooring in area with student lockers	WX			60,000.00								
Replace parking lot - paving	WX				130,000.00							
Carpet replacement - office	WX						18,000.00					
Soundproof all-purpose room	WX							18,000.00				
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			
Maintenance cost on Phase Protector	WX		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	9,000.00		150,000.00				15,000.00	8,000.00			
Repair or replacement of unit ventilator(s) - 28 total units	WX	8,000.00	20,800.00	20,800.00	21,000.00	21,000.00	17,710.00	12,710.00				
HVAC Upgrade	WX								3,000,000.00			
Roof replacement (warranty expires 8-31-2018)	WX				1,500,000.00							
Generator Maintenance	WX	1,000.00		1,100.00		1,200.00		1,325.00		1,325.00		
EDEN HALL UPPER ELEMENTARY												
Repair/replace section of cafeteria flooring	EH	5,000.00			60,000.00							
Wet dry vac squeegee	EH	775.00										
Clorox fogger	EH	6,500.00										
Reseal curtain wall by bus door exit	EH	3,500.00										
Various classroom/building furniture	EH	4,000.00	34,000.00									
Custodial equipment	EH		7,525.00		850.00		3,000.00					
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		20,000.00	20,000.00								
Paving - back pathway / seal coat	EH			20,000.00								
Carpet replacement	EH			30,000.00				30,000.00	30,000.00	30,000.00		
Vestibule carpet	EH			40,000.00								

Project Description	Building	current										
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Replace ductless split systems	EH					24,000.00						
Replace Air Conditioning MDF Unit	EH					4,000.00						
Parking lot (seal/coat)	EH						150,000.00					
Repair/Replace Air Handlers and Roof Top Units	EH					10,000.00	10,000.00	10,000.00	10,000.00	750,000.00		
Repair condensing units	EH					6,490.00	6,814.00	7,154.00	7,512.00			
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											
Automatic Temp Control	EH	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	2,625.00	2,625.00	2,750.00	2,750.00	2,900.00	2,900.00	3,050.00	3,050.00			
<b>MIDDLE SCHOOL</b>												
Replace carpet	MS	40,000.00	30,000.00									
Upgrade to LED lighting	MS	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									
Custodial equipment	MS		6,750.00			8,775.00			3,275.00			
Replace carpet / renovate library	MS		65,000.00									
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	5,000.00	5,000.00								
Replace boiler water pumps	MS			4,750.00								
Exterior painting / cleaning	MS				25,000.00							
Replace cafeteria flooring	MS				40,000.00							
Replace projector and control system (auditorium)	MS				12,000.00							
Refinish stage floor (auditorium)	MS				10,000.00							
Tile cove base outside of auditorium	MS				7,000.00							
Replace lighting and sound system (auditorium)	MS										45,000.00	
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			
Cafeteria / Kitchen renovation	MS								800,000.00			
Covered walkway at bus entrance	MS									50,000.00		
Roof replacement (warranty expires 2023)	MS						2,900,000.00					
Repair/Replace Unit Ventilators	MS	35,000.00	30,000.00	36,750.00	36,750.00							
Repair/Replace Roof Top Units	MS	42,236.00	5,000.00	46,565.00	48,893.00				15,000.00	15,000.00	15,000.00	15,000.00
HVAC Upgrade	MS					4,000,000.00						
Replace hot water tanks	MS	14,250.00										
Maintenance cost on Phase Protector	MS		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	1,325.00
<b>HIGH SCHOOL</b>												
Paving - HS main entrance	HS	14,700.00										
Paving - replace parking lot	HS			250,000.00								
Replace sidewalks - Stadium and STEAM wing	HS			150,000.00								
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						
Library renovation	HS		30,000.00									

Project Description	Building	current										
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
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										
Carpet replacement	HS		30,000.00	30,000.00	30,000.00							
Upgrade rubber roof section beyond insurance proceeds	HS		134,200.00									
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS		30,000.00									
Exterior door replacement	HS		12,000.00									
Planetarium equipment replacement	HS						500,000.00					
Planetarium maintenance	HS		7,600.00						8,000.00			
Custodial equipment	HS		17,550.00			850.00	28,345.00					
Repair or cover damaged terrazzo flooring	HS		25,000.00	250,000.00	250,000.00	225,000.00						
Convert Lighting to LED	HS				20,000.00	20,000.00						
Repair AHU's	HS	8,275.00	7,000.00	7,000.00	7,000.00	10,000.00	10,500.00	11,025.00	11,575.00			
Repair Unit Ventilators	HS	7,021.00	5,000.00	4,000.00	5,000.00	8,533.00	8,960.00	9,408.00	9,878.00	10,000.00	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											
Replace Chiller C	HS	41,880.00										
Install new micro-processor (chiller)	HS											
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	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	22,711.00	10,000.00	10,000.00	15,000.00	84,600.00	88,850.00	93,350.00	98,000.00	88,500.00	88,500.00	88,500.00
Repair Exhaust Fans in Shops & Labs	HS	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	9,975.00	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											
Elevator Maintenance & Repair	HS	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		11,500.00				37,250.00	7,250.00	33,500.00			
OTHER - FACILITIES DEPARTMENT												
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										
Maintenance service on five chillers (district-wide)	F		4,380.00									
Purchase motorized lift for High School building	F		13,520.00									
Purchase drain camera and locator	F		12,100.00									
District-wide restroom improvements	F	100,000.00	220,000.00	400,000.00	75,000.00	100,000.00						
District-wide roof repairs	F	200,000.00	50,000.00	50,000.00	50,000.00							
Estimated architect fees for facilities projects	F	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00		
ATHLETICS ( DISTRICT-WIDE)												
Various field maintenance and improvements	AT	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	30,000.00
Improvements to field # 3 (practice areas and seating)	AT	40,000.00										
Install lighting and power systems at field #6 (phase 1 & 2)	AT	192,500.00										
Convert field #6 to synthetic turf (phase 1 & 2)	AT	879,824.00										
Replace scoreboard at Wexford Elementary	AT							7,800				
Replace carpet in stadium (Spirit Room, press box area, team rooms)	AT							25,000.00				
Replace Stadium artificial turf (warranty expires July 2017)	AT	400,000.00										
Remove bleachers and replace (one side only) - Richland Elementary	AT		37,800.00									
Re-grade baseball outfield (Santacroce)	AT	90,420.00										
Sand and refinish gymnasium floor - Pine-Richland High School	AT	25,000.00										
Paint gymnasium - Pine-Richland High School	AT	8,000.00										
Furniture - athletic office and visitors' side stadium team room	AT	6,848.00										
Construct restroom / concessions building near field #6	AT	314,600.00										
Replace press box - Santacroce	AT							83,050.00				
Replace coating and repaint tennis courts - Richland Elementary	AT					91,400.00						
Painting - stadium	AT		15,000.00									
Replace coating and repaint tennis courts - High School	AT		100,000.00									
Renovate pool restrooms	AT		71,500.00									

Project Description	Building	current										
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Replace floor in girls locker room - pool area	AT		50,000.00									
Replace announcement system in pool area	AT		5,000.00									
Convert green gym to two story fitness center	AT		550,000.00	850,000.00								
Replace rubber roof surface - stadium	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								
Replace timing system & scoreboard in pool area	AT			100,000.00								
Renovate men and women locker rooms (adjacent to main gym)	AT			110,000.00								
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT			1,031,250.00	1,031,250.00	206,250.00						
Renovate fitness area into gym storage / officials/ team rooms	AT			239,800.00	23,980.00							
Refinish gymnasium floor - Richland Elementary	AT			50,000.00								
Replace Power Flame Burner (Stadium)	AT			26,500.00								
Replace roof at stadium (warranty expired in 2016)	AT					50,000.00						
Corridor to visitors bleachers - pool area	AT				44,000.00							
Replace two scoreboards at Middle School	AT				15,000.00							
Refinish gymnasium floor - Eden Hall	AT				15,000.00							
Pave existing Meridian Road parking area (approx. 70 spaces)	AT				165,000.00							
New access driveway to concession building - Santacroce	AT				9,900.00							
Convert baseball field #7 to synthetic turf infield / outfield	AT							1,259,351.50				
New full-size athletic field with 4' high fencing (track demo and drainage)	AT					537,900.00						
Community walking track (6 foot wide asphalt)	AT					63,800.00						
Construct restroom / concessions building at field level - Santacroce	AT						314,600.00					
Construct restroom / concessions building near fields #2 & #3	AT						198,000.00					
Install lighting and power systems at field #7	AT						220,000.00					
Upgrade basketball hoops to electric - Middle School	AT						15,000.00					
Pool - secondary filtration system	AT						40,000.00					
Estimated architect fees for athletic projects	AT	95,000.00	119,000.00	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				2,200.00							
Repairs 6 Air Handling Units (Stadium)	AT			4,725.00	4,950.00	5,200.00	5,450.00	5,725.00	6,000.00	6,000.00	6,000.00	6,000.00
Replace 2 Hot Water Boilers	AT				54,750.00							
Replace 2 Hot Water Storage Tanks	AT				17,250.00							
<b>Total Costs per Year ****</b>		<b>3,989,771.00</b>	<b>2,853,337.00</b>	<b>5,198,066.00</b>	<b>4,538,425.00</b>	<b>7,726,479.00</b>	<b>8,590,509.00</b>	<b>4,561,943.50</b>	<b>4,780,603.00</b>	<b>4,386,135.00</b>	<b>3,017,475.00</b>	<b>443,375.00</b>

<b>Total Costs per Year****</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>2029-2030</b>
<b>Technology</b>		435,674.00	369,000.00	301,000.00	377,000.00	255,000.00	268,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00
<b>Hance Elementary</b>		95,560.00	149,106.00	62,221.00	205,312.00	1,545,314.00	22,353.00	18,263.00	19,350.00	3,018,010.00	32,900.00	17,900.00
<b>Richland Elementary</b>		287,713.00	125,547.00	237,850.00	16,220.00	60,107.00	3,523,607.00	1,388,187.00	18,643.00	19,175.00	18,950.00	18,950.00
<b>Wexford Elementary</b>		97,534.00	122,309.00	259,550.00	1,660,140.00	38,200.00	36,710.00	177,160.00	3,133,100.00	2,425.00	1,100.00	-
<b>Eden Hall Upper Elementary</b>		38,130.00	128,250.00	152,100.00	79,225.00	60,665.00	181,964.00	279,504.00	50,562.00	780,000.00	2,500,000.00	-
<b>Pine-Richland Middle School</b>		277,186.00	283,100.00	237,165.00	180,568.00	4,114,975.00	2,981,000.00	381,325.00	969,375.00	66,325.00	61,325.00	16,325.00
<b>Pine-Richland High School</b>		298,782.00	347,725.00	738,130.00	356,680.00	411,868.00	665,275.00	147,753.00	181,573.00	99,200.00	99,200.00	99,200.00
<b>Other - facilities department</b>		377,000.00	350,000.00	500,000.00	175,000.00	150,000.00	50,000.00	50,000.00	104,000.00	110,000.00	-	-
<b>Athletics (district-wide)</b>		2,082,192.00	978,300.00	2,710,050.00	1,488,280.00	1,090,350.00	861,600.00	1,809,751.50	36,000.00	36,000.00	36,000.00	36,000.00
		<b>3,989,771.00</b>	<b>2,853,337.00</b>	<b>5,198,066.00</b>	<b>4,538,425.00</b>	<b>7,726,479.00</b>	<b>8,590,509.00</b>	<b>4,561,943.50</b>	<b>4,780,603.00</b>	<b>4,386,135.00</b>	<b>3,017,475.00</b>	<b>443,375.00</b>

Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	Current										
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
<b>HANCE ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables	\$ 7,200.00										
Steamer w/Combi Oven (delayed to 21-22)	<del>\$ 35,000.00</del>		\$ 35,000.00								
Oven Replacement				\$ 10,000.00							
Griddle Top w/cart (to replace tilt skillets)				\$ 5,500.00							
Dishmachine			\$ 30,000.00								
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven		\$ 25,000.00									
Oven Replacement		\$ 10,000.00									
Griddle Top w/cart (to replace tilt skillets)		\$ 5,500.00									
Dishmachine (delayed to 22-23)	<del>\$ 25,000.00</del>			30,000.00							
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven					\$ 35,000.00						
Oven Replacement				\$ 10,000.00							
Griddle Top w/cart (to replace tilt skillets)			\$ 5,500.00								
<b>EDEN HALL FOOD SERVICE</b>											
Combi Replacment		\$ 50,000.00									
Oven Replacement				\$ 12,000.00							
Cafeteria Tables (6each)			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00				
Dishmachine						\$ 55,000.00					
Turbochef Oven		\$ 10,000.00									
<b>MIDDLE SCHOOL FOOD SERVICE</b>											
Oven Replacement							\$ 20,000.00				
CombiOven (replace steamers)							\$ 50,000.00				
Turbochef Oven		\$ 10,000.00									
<i>Line Renovation/update- per PDE, this project must be funded by the general fund - see under "Middle School"</i>											
<b>HIGH SCHOOL FOOD SERVICE</b>											
Oven Replacement	\$ 12,000.00		\$ 12,000.00								
Range Replacement		\$ 12,000.00									
Floor scrubber for food court		\$ 5,000.00									
Cafeteria Tables (6 tables)					\$ 15,000.00	\$ 15,000.00	\$ 15,000.00				
Dishmachine					\$ 45,000.00						
Walk In Cooler Upgrade (in kitchen)				\$ 35,000.00							
Turbochef Oven			\$ 10,000.00								
Central Food Service Office											
New Computer Upgrades						\$ 15,000.00					
<b>TOTAL</b>	<b>\$ 79,200.00</b>	<b>\$ 127,500.00</b>	<b>\$ 107,500.00</b>	<b>\$ 117,500.00</b>	<b>\$ 110,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**ATHLETIC CAPITAL FUNDING PLAN**

THIS OPTION INCLUDES THE DECISION NOT TO BUILD A FIELDHOUSE

MP = Major Project; QW = Quick Win; FI = Fill In				SCHOOL YEAR IMPROVEMENT ITEM(S) SUGGESTED								
RECOMMENDED IMPROVEMENT ITEM	BLDG	Action Priority	Average Cost	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Construct Stadium Visitors-side Team Room Addition	HS/MS	MP	\$748,000.00	\$748,000.00								
Construct Team Storage Units under Stadium home-side bleachers (no heat)	HS/MS	FI	\$93,500.00	\$93,500.00								
Renovate Stadium Field House Team Rooms into open format	HS/MS	FI	\$63,800.00	\$63,800.00								
New Dugouts at Softball Field	RES	FI	\$38,500.00	\$38,500.00								
Lighting Upgrades (HE, RE, WE)	Primary	QW	\$17,000.00	\$17,000.00								
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00	\$30,000.00								
Miscellaneous Projects	ALL	QW	\$30,000.00	\$30,000.00								
			<b>TOTAL</b>	<b>\$1,020,800.00</b>								
Convert Field #6 to synthetic turf (Phase 1)	HS/MS	MP	\$1,598,300.00		50%	\$799,150.00						
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00		50%	\$192,500.00						
Improvements to Softball Field #3 (practice areas and seating improvements)	HS/MS	FI	\$41,800.00			\$41,800.00						
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00			\$30,000.00						
Spirit Room and Press Box Carpet	HS/MS	QW	\$16,000.00			\$16,000.00						
Miscellaneous Projects	ALL	QW	\$30,000.00			\$30,000.00						
			<b>TOTAL</b>	<b>\$1,109,450.00</b>								
Re-grade Baseball outfield	RES	FI	\$90,420.00			\$90,420.00						
Convert Field #6 to synthetic turf (Phase 1)	HS/MS	MP	\$1,598,300.00		50%	\$799,150.00						
Install lighting and power systems at Field #6	HS/MS	MP	\$385,000.00		50%	\$192,500.00						
Replace HS Stadium Turf	HS	MP	\$400,000.00			\$400,000.00						
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00			\$30,000.00						
Remove Bleachers (One Side Only)	RE	QW	\$70,000.00			\$70,000.00						
Miscellaneous Projects	ALL	QW	\$30,000.00			\$30,000.00						
			<b>TOTAL</b>	<b>\$1,612,070.00</b>								
New Press Box	RES	MP	\$83,050.00			\$83,050.00						
Tennis Court Resurfacing	RES	FI	\$95,700.00			\$95,700.00						
Construct Restroom / Concessions Building near Field #6	HS/MS	MP	\$314,600.00			\$314,600.00						
Renovate Pool Restrooms	HS	QW	\$71,500.00			\$71,500.00						
Convert Green Gym to two story Fitness Center (see new Field House option)	HS	MP	\$1,100,000.00			\$1,100,000.00						
Estimated Architectural Fees Athletic Projects	ALL	QW	\$30,000.00			\$30,000.00						
Replace Rubber Roof Surface	ST	QW	\$45,000.00			\$45,000.00						
Miscellaneous Projects	ALL	QW	\$30,000.00			\$30,000.00						
			<b>TOTAL</b>	<b>\$1,769,850.00</b>								
New Fencing separating field areas from Elementary School	RES	QW	\$66,000.00			\$66,000.00						
Replace campus fencing along Meridian and Bakerstown Roads	RES	QW	\$55,000.00			\$55,000.00						
Renovate Men and Women Locker Rooms (adjacent to main gym)	HS	QW	\$110,000.00			\$110,000.00						
Renovate Main Gym to accommodate 1500 seats	HS	MP	\$2,062,500.00			\$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

**2020-2021 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for July 1, 2020	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 - April 2020		1,062,420,956	2,113,219,519	3,175,640,475
Less: Estimated homestead exclusion (state property tax reduction)		(30,942,850)	(32,875,762)	(63,818,612)
Less: Estimated reduction from multiple existing property tax appeals			(9,439,800)	
Adjustment for construction and growth	0.00%	-	-	-
Adjustment for construction and growth	0.00%		-	-
Projected assessed value of taxable properties		1,031,478,106	2,070,903,958	3,111,821,864
<b>Assumed 2020-2021 millage rate</b>	<b>0.0195867</b>			
Net tax levy		20,203,252	40,562,175	60,765,427
Estimated delinquent percentage	1.32% 98.00%	(267,087)	(536,232)	(803,319)
Estimated discounts	88% 2.0%	(355,577)	(713,894)	(1,069,472)
Estimated penalties	1.60% 10.0%	32,325	64,899	97,225
Total Real Estate Taxes Budgeted		19,612,913	39,376,948	58,989,861
		est. value of 1 mill (net collection rate)=		2,999,796
		PDE base index =		2.60%
		Exceptions =		
		Millage equivalent (for exceptions)=		-
		possible millage increase up to index		0.5092542
		Millage rate (assuming increase to index)		20.0960
		possible millage increase up to index & including exceptions		0.5093
		Millage rate (assuming increase to adjusted index & exceptions)		20.0960
		Est. revenue from max millage increase w/exceptions		1,527,658.85
		Est. revenue from tax increase to index		1,527,658.85

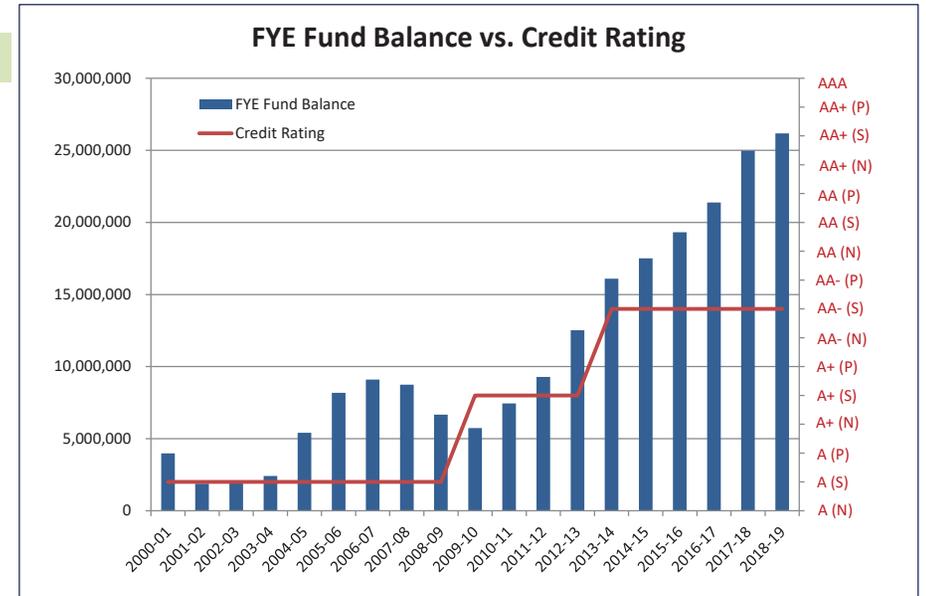
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### Pine-Richland School District

Underlying Credit Rating History - Standard & Poor's

Rating Action Date	Credit Rating	Outlook	Issue / Event	Rationale
2001-2005	A	Stable	Prior Issues	All carried insured only ratings and PA Act 150 program ratings
10/6/2005	A	Stable	Series of 2005	Participation in Commonwealth of PA State Intercept Program
2/18/2006	A	Stable	Series of 2006 (V)	Participation in Commonwealth of PA State Intercept Program
9/13/2007	A1		Series of 2007	Moody's Rating
3/9/2009	A	Stable	Market Commentary	Participation in Commonwealth of PA State Intercept Program - Rating Affirmed
6/4/2010	A+	New Rating	Series of 2010	Strong wealth, income and unemployment; Strong reserves and modest tax growth; Pressured from continued enrollment growth; High debt burden
6/27/2011	A+	Stable	Series of 2011, 2011 A-C	
1/25/2012	A+	Stable	Series of 2012	
4/10/2014	AA-	Upgrade	Series of 2014 A-B	Extremely strong wealth, very strong income and unemployment; Sound finances and strong reserves, modest tax growth; Pressured from continued enrollment growth; High debt burden; Exposure to variable-rate debt
8/26/2014	AA-	Stable	Series of 2014 A-B	
3/30/2015	AA-	Stable	Series of 2015 A-B	
2/13/2016	AA-	Stable	Series of 2016	Extremely strong wealth and income, good financial management practices under FMA
4/18/2017	AA-	Stable	Series of 2017	
5/9/2019	AA-	Stable	Series of 2019	Strong budgetary performance of operating surpluses for eight consecutive years; very strong available reserves; extremely strong wealth, income levels, diverse tax base; offset by increasing pension costs; high debt burden; some derivative exposure

Fiscal Year	Notes	FYE Fund Balance	Net Change (Operating Surplus/(Deficit))	% Change
2000-01		3,987,561	(37,482)	-
2001-02		1,868,942	(2,118,619)	-53.1%
2002-03		1,974,372	105,430	5.6%
2003-04		2,411,745	437,373	22.2%
2004-05		5,402,309	2,990,564	124.0%
2005-06		8,176,600	2,774,291	51.4%
2006-07		9,100,086	923,486	11.3%
2007-08	Security System / Drainage	8,739,534	(360,552)	-4.0%
2008-09	Eden Hall Completion	6,668,359	(2,071,175)	-23.7%
2009-10	Athletic Facilities / Richland Ele	5,730,007	(938,352)	-14.1%
2010-11		7,445,570	1,715,563	29.9%
2011-12		9,282,339	1,836,769	24.7%
2012-13		12,523,105	3,240,766	34.9%
2013-14		16,099,921	3,576,816	28.6%
2014-15		17,513,852	1,413,931	8.8%
2015-16		19,323,081	1,809,229	10.3%
2016-17		21,378,333	2,055,252	10.6%
2017-18		24,971,632	3,593,299	16.8%
2018-19		26,180,019	1,208,387	4.8%



Credit Rating Category (Credit Outlook)



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

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

*As per prior year audited financial statements:*

General Fund as of June 30, 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 uses)	
Total fund balance as of June 30, 2018	24,971,632.00		

Total budgeted expenditures (final) - excluding other financing uses for 2018-201	83,971,589.00		
8% of total budgeted expenditures (excluding other financing uses)	6,717,727.12		8.0%

General Fund as of June 30, 2019:

Nonspendable - prepaid expense	700,804.00	<u>Notes:</u>	
		represents July 2019 healthcare premiums paid in June 2019	
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	10,702,755.85	added \$959,589.61 at June 30, 2019	
Assigned for 2019-2020 budget	-	no utilization of fund balance included in 2019-2020 budget	
Assigned for athletic account	17,690.40	cash balance of athletic account as of June 30, 2019	
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	6,717,727.12	8% of 18-19 budgeted expenditures (excl. interfund transfers and other financing uses)	
Total fund balance as of June 30, 2019	26,180,019.00		

Increase from 2018-2019 fiscal year      1,208,387.00

	2018-2019 Adjusted Budget	2018-2019 Actual	(negative) positive variance	% of budget
<b>Revenues:</b>				
6000 Local sources	68,615,118	68,735,583	120,465	0.2% w
7000 State sources	18,491,763	17,977,324	(514,439)	-2.8% w
8000 Federal sources	565,200	594,459	29,259	5.2% w
<b>Total revenues</b>	<b>87,672,081</b>	<b>87,307,366</b>		
<b>Expenditures:</b>				
1100 General education	36,521,657	36,125,807	395,850	1.1% w
1200 Special education	11,513,855	11,274,948	238,907	2.1% w
1300 Vocational instruction	609,951	590,151	19,800	3.2% w
1400 Other instructional programs	67,277	44,214	23,063	34.3% w
1500 Nonpublic school programs - (Federal Title grants)	13,500	39,055	(25,555)	-189.3% w
2100 Pupil personnel	2,906,925	2,794,079	112,846	3.9% w
2200 Instructional staff	1,584,423	1,475,962	108,461	6.8% w
2300 Administration	4,486,839	4,270,035	216,804	4.8% w
2400 Health services	899,378	880,029	19,349	2.2% w
2500 Business services	1,079,794	998,514	81,280	7.5% w
2600 Operation of plant & maintenance	5,820,894	5,639,459	181,435	3.1% w
2700 Student transportation	5,068,045	5,278,186	(210,141)	-4.1% w
2800 Central services	1,958,073	1,876,808	81,265	4.2% w
2900 Other support services	84,308	84,308	-	0.0% w
3200 Student activities & athletics (+athletic officials)	2,056,942	1,959,817	97,125	4.7% w
3300 Community services	77,050	75,550	1,500	1.9% w
4000 Capital outlay	-	-	-	0.0% w
5110 Debt service	9,017,678	9,126,617	(108,939)	-1.2% w
<b>Total expenditures</b>	<b>83,766,589</b>	<b>82,533,539</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,905,492</b>	<b>4,773,827</b>		
<b>Other financing sources (uses):</b>				
Sale of fixed assets	-	9,046	(9,046)	100.0% w
Proceeds from issuance of refunding debt	-	9,173,110	(9,173,110)	100.0% A
Interfund transfers in	-	936,012	(936,012)	100.0% B
Interfund transfers out	(3,700,492)	(4,529,886)	829,394	-22.4% C
Refunded bonds - escrow	-	(9,075,066)	9,075,066	100.0% A
Budgetary reserve	-	-	-	0.0% w
5130 Refund - prior year receipts (real estate tax refunds)	(205,000)	(78,656)	(126,344)	61.6% D
<b>Total other financing sources (uses)</b>	<b>(3,905,492)</b>	<b>(3,565,440)</b>		
<b>Net change in fund balance</b>	<b>(0)</b>	<b>1,208,387</b>		
Fund balance - June 30, 2018		<u>24,971,632</u>		
Fund balance - June 30, 2019		<u>26,180,019</u>		

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

Variance Descriptions

<b>A</b>	Variations shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year
	A portion of this amount relates to an accounting entry needed to close out the final payment on the Series 2015 variable rate revenue note (\$112,163.69). This amount was being held in fund 34 - swap capital projects and was applied to the final invoice. The final payment was issued from the general fund. The remaining amount represents the close out of Fund 35 - Capital Projects Fund for High School Expansion as the project completed and all open items were resolved during the fiscal year (\$823,848)
<b>C</b>	The additional amount over budget reflected as a transfer was from the previous capital projects fund which was closed out from the High School Expansion project (see above). The money was subsequently transferred to the capital reserve fund and assigned to be used toward items and projects in the 10 year capital funding plan.
<b>D</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>
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
2020*	2,356	2,183	4,539

\*As of October 1, 2019

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2021	2,481	2,249	4,730

## Act 1 Timeline for 2020-2021 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 Exception Guidelines" and also in the "Retirement Contributions Referendum Exception Worksheet."***

Date/Deadline	Description	Law Section
Now	<b>School district</b> begin development of 2020-2021 <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, 2019 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin 2020-2021 permitted tax increase base index.	Section 333(l)
September 30, 2019 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
<p style="text-align: center;"><b>----- MAJOR STEP #1 -----</b></p> November/December 2019 <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>	
December 10, 2019 <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)

<p><b>December 15, 2019 – tax certification deadline</b> <i>(annual deadline)</i></p>	<p><b>School district</b> (that imposed earned income tax in 2018 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2018 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.</p>	<p>Sections 503(b)(2); 324(2)</p>
<p>December 31, 2019 – <b>homestead notice</b> <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p><b>School district</b> deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>December 2019/January 2020</p>	<p><b>School districts</b> should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p>----- <b>MAJOR STEP #2</b> ----- <b>January 9, 2020 – preliminary budget public display or opt out</b> <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p><b>School district</b> deadline to <b>either</b>: (1) make 2020-2021 <b>Proposed Preliminary Budget</b> on form PDE-2028 available for public inspection (public display); <b>or</b> (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (<b>Accelerated Budget Opt Out Resolution</b> – Document #6).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>January 14, 2020 <i>(and within 5 days after opt out resolution adoption)</i></p>	<p><b>School district</b> deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases (<b>Real Estate Tax Rate Report</b> – Document #10). To be filed online in Consolidated Financial System (CFRS)</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, skip to Jan 24, Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Jan 24, Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>January 19, 2020 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt 2020-2021 Preliminary Budget (<b>Preliminary Budget Notice</b> – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. <b>N/A if opt out.</b></p>	<p>Section 311(c)</p>
<p>January 24, 2020 <i>(and within 10 days after PDE receipt of opt out resolution)</i></p>	<p><b>Department of Education</b> deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p><b>----- MAJOR STEP #3 -----</b>  <b>January 29, 2020</b>  <b>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 submit to PDE <b>Certification of Use of PDE-2028</b> – Document #14. To be filed online in the 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 3, 2020  <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</b>, including <b>Real Estate Tax Rate Report</b> – Document #10). To be filed in the CFRS. <b>N/A if opt out.</b></p>	<p>Section 333(e)</p>
<p>February 6, 2020  <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>February 13, 2020  <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>February 13, 2020 – 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>February 15, 2019 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, <u>or in the first year of a new term of</u>, 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:  (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>February 28, 2020 (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 also March 9 if referendum exception request submitted.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(3)</p>
<p><b>March 1, 2020 – Homestead Application</b> (annual deadline)</p>	<p><b>Homeowner</b> deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 30, 2019.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 4, 2020 (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>March 9, 2020 (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, 2020 (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, 2020 (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>----- <b>KEY DATE</b> ----- <b>April 28, 2020 – primary election</b> (fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) <b>(n/a if opt out)</b></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 February 28 and March.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(4)</p>
<p>May/June of 2020</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, 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 transfers, the School Accounting Manual, under Budgetary Transfers, states: "Transfers may not be made after the end of the budgeted fiscal year." However, relying on Municipal Code legal authority, many districts make transfers to a Municipal Code capital reserve fund as part of finalizing the audit after the fiscal year end. As to timing for fund balance commitment or assignment, this may occur at any time, but generally should be done before fiscal year end in connection with budget adoption.</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>

<p><b>May 1, 2020 – slot money notice</b> <i>(annual deadline)</i></p>	<p><b>Department of Education</b> notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p><b>May 1, 2020 – county homestead report</b> <i>(annual deadline)</i></p>	<p><b>County assessment office</b> provides each school district a <b>certified</b> report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>
<p><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 31, 2020 <i>(annual deadline/optional action)</i> <i>(adoption must occur within 30 days of receipt of PDE notice of slot money)</i></p>	<p><b>School district</b> deadline to adopt resolution declining slot money and allowing voter decision. (See also June 5 and August 4.)</p>	<p>Section 903(a)</p>
<p>May 31, 2020 <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><b>----- MAJOR STEP #4 -----</b> <b>May 31, 2020 – 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 5, 2020 (and within 5 days after slot money rejection resolution adoption)	<b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).	Section 903(b)
June 10, 2020 – <b>budget public display</b> (and at least 20 days prior to final budget adoption)	<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, 2020 (and at least 10 days prior to final budget adoption)	<b>School district</b> deadline to publish notice of intent to adopt Final Budget ( <b>Final Budget Notice</b> – Document #9).	Section 312(c)
<del>----- MAJOR STEP #5 -----</del> <b>June 30, 2020 – Final Budget</b> (annual deadline) (the final budget must be adopted no later than the last day of the 2019-2019 fiscal year)	<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, 2020 – homestead exclusion</b> (annual deadline)	<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, 2020 – tax levy</b> (annual deadline)	<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). [ <b>Notes:</b> 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, 2020 – <b>tax bills</b> (annual deadline)	<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, 2020 (annual deadline)	<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, 2020 <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 2020-2021 General Fund Budget</b>. To be filed 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>August 4, 2020 <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 31 and June 5.)</p>	<p>Section 904(b)</p>
<p>August 27, 2020 <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 22, 2020 <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, 2020</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district</b> or <b>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 3, 2020 <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 2020-2021. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 4, and August 4.)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2020 <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, 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. Note that based on GASB 54 change in accounting terminology, PDE considers “undesignated” to mean not “committed” or “assigned.”

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

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

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Dana Kirk

(724)625-7773

Extn :6303

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

dkirk@pinerichland.org

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2020-2021 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes

No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$92772751
Ending Unassigned Fund Balance	\$7609765
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.2%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 4/6/2020
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	700,804
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	18,569,017
0850 Unassigned Fund Balance	6,717,727
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$25,479,215</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	71,803,776
7000 Revenue from State Sources	19,756,403
8000 Revenue from Federal Sources	861,577
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$92,421,756</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$117,900,971</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	58,989,864
6112 Interim Real Estate Taxes	750,983
6113 Public Utility Realty Taxes	63,436
6120 Current Per Capita Taxes, Section 679	78,868
6140 Current Act 511 Taxes - Flat Rate Assessments	78,868
6150 Current Act 511 Taxes - Proportional Assessments	8,321,035
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,725,215
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	191,600
6800 Revenues from Intermediary Sources / Pass-Through Funds	718,375
6910 Rentals	155,000
6920 Contributions and Donations from Private Sources	5,000
6990 Refunds and Other Miscellaneous Revenue	525,532

**REVENUE FROM LOCAL SOURCES \$71,803,776**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,455,204
7112 Basic Education Funding-Social Security	1,391,936
7271 Special Education funds for School-Aged Pupils	1,733,955
7311 Pupil Transportation Subsidy	1,295,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	197,455
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,154,897
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	1,249,996
7360 Safe Schools	478,071
7505 Ready to Learn Block Grant	418,675
7820 State Share of Retirement Contributions	6,288,714

**REVENUE FROM STATE SOURCES \$19,756,403**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	139,089
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	71,152
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	750
8517 NCLB, Title IV - 21st Century Schools	10,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	113,757
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	525,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,829
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$861,577</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>92,421,756</b>
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Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$58,989,864
Amount of Tax Relief for Homestead Exclusions	<u>\$1,250,112</u>
Total Approx. Tax Revenue:	\$60,239,976
Approx. Tax Levy for Tax Rate Calculation:	\$62,200,317

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$3,070,209,456	\$3,070,209,456
b. Real Estate Mills	19.5867	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,810,517,200	\$2,810,517,200
d. Assessed Value	\$3,175,640,475	\$3,175,640,475
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$60,135,272	\$60,135,272
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$60,135,272	\$60,135,272
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.78370%	96.78370%
k. Tax Levy Needed	\$62,200,317	\$62,200,317
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>19.5867</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$62,200,317	\$62,200,317
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$60,950,205
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	60	\$58,989,864
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$58,989,864</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,250,112</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$60,239,976</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$62,200,317</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.0959	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$63,817,353	\$63,817,353
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$9,076.00	
Number of Homestead/Farmstead Properties	7038	7038
Median Assessed Value of Homestead Properties		\$258,500

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Act 1 Index (current): 2.6%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$58,989,864</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,250,112</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$60,239,976</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$62,200,317</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,249,996	Lowering RE Tax Rate	\$0	\$1,249,996
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$116			\$116
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,250,112</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,175,640,475	19.5867	62,200,317			96.78370%	
<b>Totals:</b>	<b>3,175,640,475</b>		<b>62,200,317</b>	1,250,112 =	60,950,205 X	96.78370% =	58,989,864

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		78,868
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	78,868
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 78,868 78,868**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	7,543,617	7,143,617
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,252,418	1,177,418
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 8,796,035 8,321,035**

**Total Act 511, Current Taxes 8,399,903**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,810,517,200 X</b>	<b>12</b>	<b>33,726,206</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	2.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	38,824,353
1200 Special Programs - Elementary / Secondary	12,806,093
1300 Vocational Education	676,781
1400 Other Instructional Programs - Elementary / Secondary	45,556
1500 Nonpublic School Programs	20,394
<b>Total Instruction</b>	<b>\$52,373,177</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,138,367
2200 Support Services - Instructional Staff	1,598,481
2300 Support Services - Administration	4,672,660
2400 Support Services - Pupil Health	990,813
2500 Support Services - Business	1,029,411
2600 Operation and Maintenance of Plant Services	6,374,649
2700 Student Transportation Services	5,772,515
2800 Support Services - Central	2,311,526
2900 Other Support Services	83,457
<b>Total Support Services</b>	<b>\$25,971,879</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,216,895
3300 Community Services	78,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,295,395</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,478,963
5200 Interfund Transfers - Out	2,403,337
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,132,300</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$92,772,751</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,388,498
200 Personnel Services - Employee Benefits	13,974,918
300 Purchased Professional and Technical Services	622,367
400 Purchased Property Services	23,090
500 Other Purchased Services	697,060
600 Supplies	1,095,648
800 Other Objects	22,772
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$38,824,353</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,780,605
200 Personnel Services - Employee Benefits	3,844,690
300 Purchased Professional and Technical Services	1,636,500
400 Purchased Property Services	300
500 Other Purchased Services	2,489,813
600 Supplies	48,266
800 Other Objects	5,919
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,806,093</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	676,781
<b>Total Vocational Education</b>	<b>\$676,781</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,359
200 Personnel Services - Employee Benefits	6,197
800 Other Objects	25,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$45,556</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,500
600 Supplies	6,894
<b>Total Nonpublic School Programs</b>	<b>\$20,394</b>
<b>Total Instruction</b>	<b>\$52,373,177</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,653,360
200 Personnel Services - Employee Benefits	1,129,868
300 Purchased Professional and Technical Services	151,000
500 Other Purchased Services	3,850
600 Supplies	164,874
700 Property	6,500
800 Other Objects	28,915
<b>Total Support Services - Students</b>	<b>\$3,138,367</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	816,470
200 Personnel Services - Employee Benefits	563,753
300 Purchased Professional and Technical Services	39,495
400 Purchased Property Services	6,700
500 Other Purchased Services	4,200
600 Supplies	151,048
700 Property	15,000
800 Other Objects	1,815
<b>Total Support Services - Instructional Staff</b>	<b>\$1,598,481</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,355,798
200 Personnel Services - Employee Benefits	1,465,746
300 Purchased Professional and Technical Services	577,888
400 Purchased Property Services	7,500
500 Other Purchased Services	73,850
600 Supplies	74,115
800 Other Objects	117,763
<b>Total Support Services - Administration</b>	<b>\$4,672,660</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	502,916
200 Personnel Services - Employee Benefits	320,667
300 Purchased Professional and Technical Services	86,500
400 Purchased Property Services	1,000
500 Other Purchased Services	400
600 Supplies	79,230
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$990,813</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	307,758
200 Personnel Services - Employee Benefits	202,404
300 Purchased Professional and Technical Services	12,550
400 Purchased Property Services	343,696
500 Other Purchased Services	28,400
600 Supplies	117,395
800 Other Objects	17,208
<b>Total Support Services - Business</b>	<b>\$1,029,411</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,966,993
200 Personnel Services - Employee Benefits	1,570,512
300 Purchased Professional and Technical Services	286,510
400 Purchased Property Services	467,795
500 Other Purchased Services	254,411
600 Supplies	1,817,478
700 Property	10,000
800 Other Objects	950

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<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,374,649</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	48,283
200 Personnel Services - Employee Benefits	28,177
300 Purchased Professional and Technical Services	274,908
500 Other Purchased Services	5,403,597
600 Supplies	7,425
800 Other Objects	10,125
<b>Total Student Transportation Services</b>	<b>\$5,772,515</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	579,572
200 Personnel Services - Employee Benefits	383,886
300 Purchased Professional and Technical Services	362,955
400 Purchased Property Services	20,184
500 Other Purchased Services	104,337
600 Supplies	859,792
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$2,311,526</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	83,457
<b>Total Other Support Services</b>	<b>\$83,457</b>
<b>Total Support Services</b>	<b>\$25,971,879</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,031,061
200 Personnel Services - Employee Benefits	502,690
300 Purchased Professional and Technical Services	162,000
400 Purchased Property Services	75,944
500 Other Purchased Services	177,675
600 Supplies	213,620
800 Other Objects	53,905
<b>Total Student Activities</b>	<b>\$2,216,895</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	78,500
<b>Total Community Services</b>	<b>\$78,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,295,395</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,968,963
900 Other Uses of Funds	5,510,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,478,963</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	2,403,337

<u>Description</u>	<u>Amount</u>
<b>Total Interfund Transfers - Out</b>	<b>\$2,403,337</b>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,132,300</b>
<b>TOTAL EXPENDITURES</b>	<b>\$92,772,751</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	30,954,300	28,965,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,792,000	6,700,000
Other Capital Projects Fund	3,875,000	3,815,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	127,500	159,800
Child Care Operations Fund		
Other Enterprise Funds	19,000	18,200
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$40,767,800</b>	<b>\$39,658,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$40,767,800</b>	<b>\$39,658,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	107,172,323	101,827,323
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,002,700	997,600
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	168,500	110,300
0599 Other Noncurrent Liabilities	7,147,970	6,868,118

<b>Total General Fund</b>	<b>\$115,491,493</b>	<b>\$109,803,341</b>
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**Public Purpose (Expendable) Trust Fund**

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

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**Other Comptroller-Approved Special Revenue Funds**

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

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

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

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

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

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**Long-Term Indebtedness****06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds****Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

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

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

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

75

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$115,491,493</b>	<b>\$109,803,341</b>

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	9,346,000	9,511,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	475,000	569,700
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	104,900	100,400
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$9,925,900</b>	<b>\$10,181,100</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$125,417,393</b>	<b>\$119,984,441</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	700,804
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	17,325,984
0850 Unassigned Fund Balance	7,609,765
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,128,220</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,079,024</b>