

PFM Budget Model

Plum Borough School District

June 30, 2016



Database

Use the Database tab to enter in historical information for the past 3 years of data as well as current and adjusted Budget information for the current year. All of the reports pull information from this tab and it can be thought of as the "brain" of the Budget Model.

Planning

Use the Planning pages to enter in different projected growth rates for all facets of the Budget. Includes planning pages for PSERS retirement contributions, realstate millage rates, capital and debt service amounts, as well as general growth projections for all other line items in the Budget.

Reports

Use the Reports page to generate printer-friendly report including the Concise Summary Report, a General Fund Detail Report, a General Fund Report broken out by Program, as well as PDE-2028 formatted report.

Charts

Use the Charts page to generate modern looking interactive charts detailing certain revenues and expenses for particular fiscal years.

PROGRAMS OF THE GENERAL FUND

1100	<i>Regular Programs</i>
1200	<i>Special Programs</i>
1300	<i>Vocational Programs</i>
1400	<i>Other Instructional Programs</i>
1500	<i>NonPublic School Programs</i>
1600	<i>Adult Education Programs</i>
1700	<i>Higher Education Programs</i>
1800	<i>Pre-Kindergarten</i>
2100	<i>Pupil Personnel Services</i>
2200	<i>Instructional Staff Services</i>
2300	<i>Administrative Services</i>
2400	<i>Pupil Health</i>
2500	<i>Business Services</i>
2600	<i>Operation and Maintenance of Plant Services</i>
2700	<i>Student Transportation Services</i>
2800	<i>Central & Other Support Services</i>
2900	<i>Other Support Services</i>
3100	<i>Food Services</i>
3200	<i>Student Activities</i>
3300	<i>Community Services</i>
3400	<i>Scholarship and Awards</i>
4100	<i>Site Acquisition Services - Original and Additional</i>
4200	<i>Existing Site Improvement Services</i>
4300	<i>Arch. & Engin Services/Educational Specifications Dev - Original & Additional</i>
4400	<i>Arch. & Engin Services/Educational Specifications Dev - Improvements</i>
4500	<i>Bldg. Acquisition & Const. Svcs. - Orig & Addtl.</i>
4600	<i>Existing Building Improvement Services</i>
5100	<i>Debt Service</i>
5200	<i>Interfund Transfers</i>
5400	<i>Intrafund Transfers Out</i>
5800	<i>Suspense Account</i>
5900	<i>Budgetary Reserve</i>
6000	<i>Revenue from Local Sources</i>
7000	<i>Revenue from State Sources</i>
8000	<i>Revenue from Federal Sources</i>
9000	<i>Other Financing Sources</i>

GENERAL FUND CODING

100	<i>Personnel Services - Salaries</i>
110	<i>Official/Administrative Salaries</i>
111	<i>Official/Administrative Salaries - Regular</i>
112	<i>Official/Administrative Salaries - Temporary</i>
113	<i>Official/Administrative Salaries - Overtime</i>
114	<i>Official/Administrative Salaries - Sabbatical Leave</i>
115	<i>Official/Administrative Salaries - Termination or Leave Payout</i>

116	<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>
120	<i>Professional - Educational Salaries</i>
121	<i>Professional - Educational Salaries - Regular</i>
122	<i>Professional - Educational Salaries - Temporary</i>
123	<i>Professional - Educational Salaries - Overtime</i>
124	<i>Professional - Educational Salaries - Sabbatical Leave</i>
125	<i>Professional - Educational Salaries - Termination or Leave Payout</i>
126	<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>
130	<i>Professional - Other Salaries</i>
131	<i>Professional - Other Salaries - Regular</i>
132	<i>Professional - Other Salaries - Temporary</i>
133	<i>Professional - Other Salaries - Overtime</i>
134	<i>Professional - Other Salaries - Sabbatical Leave</i>
135	<i>Professional - Other Salaries - Termination or Leave Payout</i>
136	<i>Professional - Other Salaries - Employee Ins. Opt Out</i>
140	<i>Technical Salaries</i>
141	<i>Technical Salaries - Regular</i>
142	<i>Technical Salaries - Temporary</i>
143	<i>Technical Salaries - Overtime</i>
144	<i>Technical Salaries - Sabbatical Leave</i>
145	<i>Technical Salaries - Termination or Leave Payout</i>
146	<i>Technical Salaries - Employee Ins. Opt Out</i>
150	<i>Office/Clerical Salaries</i>
151	<i>Office/Clerical Salaries - Regular</i>
152	<i>Office/Clerical Salaries - Temporary</i>
153	<i>Office/Clerical Salaries - Overtime</i>
154	<i>Office/Clerical Salaries - Sabbatical Leave</i>
155	<i>Office/Clerical Salaries - Termination or Leave Payout</i>
156	<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>
160	<i>Crafts and Trades Salaries</i>
161	<i>Crafts and Trades Salaries - Regular</i>
162	<i>Crafts and Trades Salaries - Temporary</i>
163	<i>Crafts and Trades Salaries - Overtime</i>
164	<i>Crafts and Trades Salaries - Sabbatical Leave</i>
165	<i>Crafts and Trades Salaries - Termination or Leave Payout</i>
166	<i>Crafts and Trades Salaries - Employee Ins. Opt Out</i>
170	<i>Operative and Laborer Salaries</i>
171	<i>Operative and Laborer Salaries - Regular</i>
172	<i>Operative and Laborer Salaries - Temporary</i>
173	<i>Operative and Laborer Salaries - Overtime</i>
174	<i>Operative and Laborer Salaries - Sabbatical Leave</i>
175	<i>Operative and Laborer Salaries - Termination or Leave Payout</i>
176	<i>Operative and Laborer Salaries - Employee Ins. Opt Out</i>
180	<i>Service Work Salaries</i>
181	<i>Service Work Salaries - Regular</i>
182	<i>Service Work Salaries - Temporary</i>
183	<i>Service Work Salaries - Overtime</i>
184	<i>Service Work Salaries - Sabbatical Leave</i>
185	<i>Service Work Salaries - Termination or Leave Payout</i>

186	<i>Service Work Salaries - Employee Ins. Opt Out</i>
190	<i>Instructional Assistant Salaries</i>
191	<i>Instructional Assistant Salaries - Regular</i>
192	<i>Instructional Assistant Salaries - Temporary</i>
193	<i>Instructional Assistant Salaries - Overtime</i>
194	<i>Instructional Assistant Salaries - Sabbatical Leave</i>
195	<i>Instructional Assistant Salaries - Termination or Leave Payout</i>
196	<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>
200	<i>Personnel Services - Employee Benefits</i>
210	<i>Group Insurance - Contracted Provider</i>
211	<i>Group Insurance - Medical Insurance</i>
212	<i>Group Insurance - Dental Insurance</i>
213	<i>Group Insurance - Life Insurance</i>
214	<i>Group Insurance - Income Protection Insurance</i>
215	<i>Group Insurance - Eye Care Insurance</i>
216	<i>Group Insurance - Prescription Insurance</i>
219	<i>Group Insurance - Other Group Insurance</i>
220	<i>Social Security Contributions</i>
221	<i>Social Security Contributions for Current Employees</i>
222	<i>Social Security Contributions Paid on Termination/Leave Payouts</i>
230	<i>Retirement Contributions</i>
240	<i>Tuition Reimbursements</i>
250	<i>Unemployment Compensation</i>
260	<i>Workmen's Compensation</i>
270	<i>Group Insurance - Self Insurance</i>
271	<i>Group Insurance - Self Insurance - Medical Benefits</i>
272	<i>Group Insurance - Self Insurance - Dental Benefits</i>
273	<i>Group Insurance - Self Insurance - Life Insurance Benefits</i>
274	<i>Group Insurance - Self Insurance - Income Protection Benefits</i>
275	<i>Group Insurance - Self Insurance - Eye Care Benefits</i>
276	<i>Group Insurance - Self Insurance - Prescription Benefits</i>
279	<i>Group Insurance - Self Insurance - Other Benefits</i>
280	<i>Other Post Employment Benefits</i>
281	<i>OPEB for Cost of Retiree's Health Benefits</i>
282	<i>OPEB for Retiree's Costs Other Than Health Benefits</i>
290	<i>Other Current Employee Benefits</i>
300	<i>Purchased Professional & Technical Services</i>
310	<i>Official/Administrative Services</i>
320	<i>Professional - Educational Services</i>
322	<i>Professional Educational Services - IU's</i>
323	<i>Professional Educational Services - Other Educational Agencies</i>
324	<i>Professional Educational Services - Employee Training & Development Services</i>
329	<i>Professional Educational Services - Other</i>
330	<i>Other Professional Services</i>
340	<i>Technical Services</i>
350	<i>Security/Safety Services</i>
390	<i>Other Purchased Professional and Technical Services</i>
400	<i>Purchased Property Services</i>
410	<i>Cleaning Services</i>

411	<i>Disposal Services</i>
412	<i>Snow Plowing Services</i>
413	<i>Custodial Services</i>
414	<i>Law Care Services</i>
415	<i>Laundry, Linen Services and Dry Cleaning</i>
420	<i>Utility Services</i>
421	<i>Natural Gas</i>
422	<i>Electricity</i>
423	<i>Bottled Gas</i>
424	<i>Water/Sewage</i>
430	<i>Repairs and Maintenance Services</i>
440	<i>Rentals</i>
450	<i>Construction Services</i>
460	<i>Extermination Services</i>
490	<i>Other Purchased Property Services</i>
500	<i>Other Purchased Services</i>
510	<i>Student Transportation Services</i>
511	<i>St. Tr Svc from an LEA In PA</i>
512	<i>St. Tr Svc from an LEA Outside PA</i>
513	<i>Contracted Carriers</i>
514	<i>Board and Lodging in Lieu of Transportation</i>
515	<i>Public Carriers</i>
516	<i>Student Transportation Services from the IU</i>
519	<i>Student Transportation Services from Other Sources</i>
520	<i>Insurance-General</i>
521	<i>Fire Insurance</i>
522	<i>Automotive Liability Insurance</i>
523	<i>General Property and Liability Insurance</i>
524	<i>Other Pupil Transportation Insurance</i>
525	<i>Bonding Insurance</i>
529	<i>Other Insurance</i>
530	<i>Communications</i>
538	<i>Transport/Telecommunication Services</i>
540	<i>Advertising</i>
550	<i>Printing & Binding</i>
560	<i>Tuition</i>
561	<i>Tuition to Other School Districts Within the State</i>
562	<i>Tuition to Pennsylvania Charter Schools</i>
563	<i>Tuition to Nonpublic Schools</i>
564	<i>Tuition to Career and Technology Centers</i>
566	<i>Tuition to Institutions of Higher Education & Tech Institutes</i>
567	<i>Tuition to Approved Private Schools and PA Chartered Schools</i>
568	<i>Tuition to PRRI and Detention Centers</i>
569	<i>Tuition - Other</i>
570	<i>Food Service Management</i>
580	<i>Travel</i>
590	<i>Miscellaneous Purchased Services</i>
600	<i>Supplies</i>
610	<i>General Supplies</i>

620	<i>Energy</i>
621	<i>Energy - Natural Gas</i>
622	<i>Energy - Electricity</i>
623	<i>Energy - Bottled Gas</i>
624	<i>Energy - Oil</i>
625	<i>Energy - Coal</i>
626	<i>Energy - Gasoline</i>
627	<i>Energy - Diesel Fuel</i>
628	<i>Energy - Steam</i>
629	<i>Energy - Other Fuels</i>
630	<i>Food</i>
631	<i>Food - Food</i>
632	<i>Food - Milk</i>
633	<i>Food - Donated Commodities</i>
634	<i>Snacks</i>
635	<i>Food - Meals/Refreshments</i>
640	<i>Books & Periodicals</i>
650	<i>Supplies - Technology Related</i>
700	<i>Property</i>
720	<i>Buildings</i>
750	<i>Equipment - Original & Additional</i>
760	<i>Equipment - Replacement</i>
780	<i>Infrastructure Assets</i>
800	<i>Other Objects</i>
810	<i>Dues and Fees</i>
830	<i>Interest</i>
840	<i>Contingency</i>
880	<i>Refund of Prior Year's Receipts</i>
890	<i>Miscellaneous Expenditures</i>
900	<i>Other Financing Uses</i>
910	<i>Redemption of Principal</i>
920	<i>Authority Obligations</i>
930	<i>Fund Transfers</i>
940	<i>Transfers to Component Units</i>
950	<i>Transfers to Primary Government</i>
990	<i>Miscellaneous Other Uses of Funds</i>
6111	<i>Current Real Estate Taxes</i>
6112	<i>Interim Real Estate Taxes</i>
6113	<i>Public Utility Realty Taxes</i>
6114	<i>Payments in Lieu of Current Taxes/State & Local</i>
6115	<i>Payments in Lieu of Taxes - Federal Reimbursement</i>
6120	<i>Current Per Capita Taxes, Sec. 679</i>
6130	<i>Taxpayer Relief Taxes - Proportional Assessments</i>
6131	<i>Current Act 1 Earned Income Taxes</i>
6132	<i>Current Act 1 Personal Income Taxes</i>
6141	<i>Current Act 511 Per Capita Taxes</i>
6142	<i>Current Act 511 Occupation Taxes - Flat Rate</i>
6143	<i>Emergency and Municipal Services Tax</i>
6145	<i>Current Act 511 Business Privilege Tax - Flat Rate</i>

6146	<i>Current Act 511 Mechanical Device Tax - Flat Rate</i>
6151	<i>Earned Income Taxes</i>
6152	<i>Occupation Taxes - Millage</i>
6153	<i>Real Estate Transfer Taxes</i>
6154	<i>Amusement Taxes</i>
6155	<i>Business Privilege Taxes</i>
6157	<i>Current Act 511 Mercantile Taxes</i>
6400	<i>Delinquent on Taxes Levied/Assessed by the LEA</i>
6411	<i>Delinquent Real Estate Taxes</i>
6420	<i>Delinquent Per Capita Taxes, Section 679</i>
6441	<i>Delinquent Act 511 Per Capita Taxes</i>
6442	<i>Delinquent Act 511 Occupation Taxes - Flat Rate</i>
6500	<i>Earnings on Investments</i>
6600	<i>Food Service Revenue</i>
6700	<i>Revenue From Student Activities</i>
6800	<i>Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls</i>
6810	<i>Revenue From Local Government Units</i>
6821	<i>State Revenue Received from Other Public Schools</i>
6829	<i>State Revenue Received from Other Intermediary Schools</i>
6831	<i>Federal Revenue Received from Other Public Schools</i>
6832	<i>Federal IDEA received from an IU</i>
6833	<i>Federal ARRA IDEA Pass Through Revenue</i>
6839	<i>Federal Revenue Received from Other Intermediary Sources</i>
6890	<i>Other Revenue From Intermediary Sources</i>
6910	<i>Rentals</i>
6920	<i>Contributions and Donations from Private Sources</i>
6940	<i>Tuition from Patrons</i>
6941	<i>Regular Day School Tuition</i>
6942	<i>Summer School Tuition</i>
6943	<i>Adult Education Tuition</i>
6944	<i>Receipts from Other LEAS in PA - Education</i>
6945	<i>Receipts from Out-of-state LEAs</i>
6949	<i>Other Tuition From Patrons</i>
6960	<i>Services Provided Other Local Governmental Units/LEAs</i>
6961	<i>Transportation Services Provided Other PA LEAs</i>
6969	<i>All Other Services Provided Other Govts and LEAs</i>
6980	<i>Revenue From Community Service Activities</i>
6991	<i>Refunds of Prior Years' Expenditures</i>
6999	<i>All Other Local Revenues</i>
6990	<i>Refunds and Other Misc. Revenue</i>
7110	<i>Basic Instructional Subsidy (In Gross)</i>
7115	<i>Read to Succeed</i>
7140	<i>Charter Schools</i>
7150	<i>School Performance Awards</i>
7160	<i>Tuition for Orphans & Children Placed in Private Homes</i>
7170	<i>Educational Empowerment/School Improvement Grants</i>
7210	<i>Homebound Instruction</i>
7220	<i>Vocational Education</i>
7230	<i>Alternative Education</i>

7240	<i>Driver Education - Student</i>
7250	<i>Migratory Children</i>
7271	<i>Special Education - Funding for School Aged Pupils</i>
7280	<i>Adult Literacy</i>
7290	<i>Other Program Subsidies</i>
7291	<i>Education Assistance Program (Tutoring)</i>
7292	<i>Pre-K Counts</i>
7299	<i>Addl. Prog. Subs. Not listed in the 7000 Series</i>
7310	<i>Transportation (Regular and Additional)</i>
7320	<i>Rental and Sinking Fund Payments</i>
7330	<i>Health Services</i>
7340	<i>State Property Tax Reduction Allocation</i>
7350	<i>Sewage Treatment Operation</i>
7360	<i>Safe Schools</i>
7500	<i>Extra Grants</i>
7501	<i>PA Accountability Grant</i>
7502	<i>Dual Enrollment</i>
7503	<i>Project 720 High School Reform</i>
7509	<i>Supplemental Equipment Grants</i>
7599	<i>Additional grants not listed elsewhere</i>
7810	<i>Revenue from Social Security Payments</i>
7820	<i>Revenue from Retirement Payments</i>
7920	<i>Classrooms for the Future</i>
7990	<i>Other Technology Grants</i>
8110	<i>Payments for Federally Impacted Areas P.L. 81-874</i>
8190	<i>Other Unrestricted Fed Grants-In-Aid Direct from Fed. Govt</i>
8310	<i>Payments for Federally Impacted Areas P.L. 81-815</i>
8512	<i>IDEA, Part B</i>
8514	<i>NCLB - Education of Disadvantaged Children</i>
8515	<i>NCLB - Preparing, Training and Recruiting Teachers/Principals</i>
8516	<i>NCLB - Language Instruction</i>
8517	<i>NCLB - 21st Century Schools</i>
8518	<i>NCLB - Promoting Informed Parental Choice and Innovative Programs</i>
8519	<i>Other ESEA & IDEA Programs</i>
8521	<i>Vocational Education - Operating Expenditures</i>
8560	<i>Federal Block Grants</i>
8570	<i>Education for Economic Security Act</i>
8620	<i>Adult Basic Education</i>
8670	<i>Drug Free Schools</i>
8690	<i>Other Restricted Federal Grants-in-Aid Through the Commonwealth</i>
8701	<i>ARRA - IDEA, Part B</i>
8702	<i>ARRA - IDEA, Section 619</i>
8703	<i>ARRA - Title I, Part A</i>
8704	<i>ARRA - Title I, School Improvement</i>
8705	<i>ARRA - Title II, Part D Education Technology</i>
8708	<i>ARRA - State Fiscal Stabilization Fund</i>
8709	<i>ARRA Education Jobs Fund</i>
8731	<i>ARRA Build America Bonds</i>
8810	<i>Medical Assistance Reimbursement Through the Commonwealth</i>

8820 *Medical Asstnc. Reimb. For Health-Related Admin.*

9110 *Bond Issue Proceeds*

9200 *Proceeds from Extended Term Financing*

9400 *Sale or Compensation for Loss of Fixed Assets*

9320 *Special Revenue Fund Transfers*

9350 *Enterprise Fund Transfers*

9900 *Other Financing Sources Not Listed Elsewhere*

9330 *Capital Projects Fund Transfers*

9340 *Debt Service Fund Transfers*

9360 *Internal Service Fund Transfers*

9120 *Proceeds From Refunding Bonds*



Contains a chart of general overview of overall revenues and expenditures, including general fund balance projections.

Top Ten Expenditures

View the top ten expenditures by % of budget for any selected fiscal year

Custom Expenditure Chart

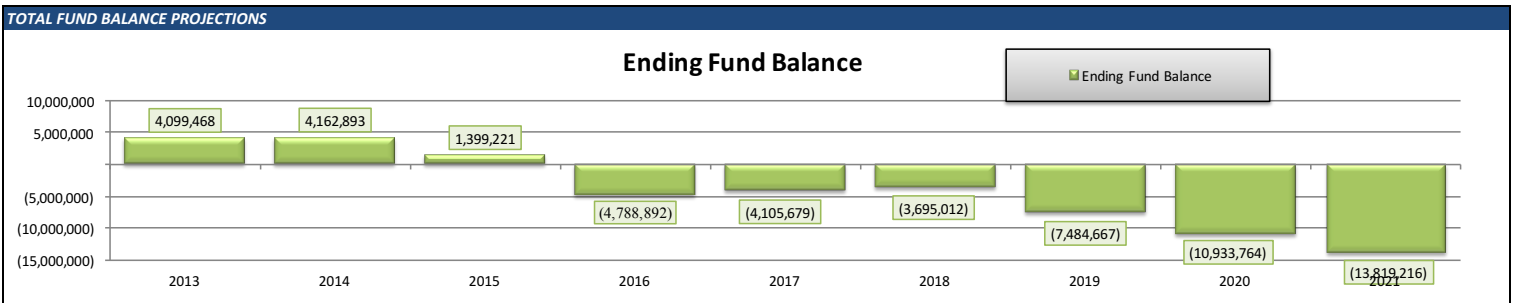
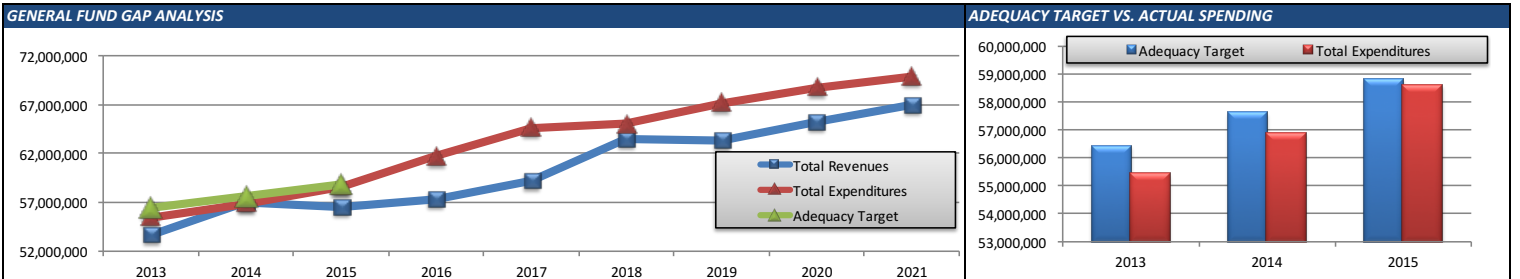
Choose from a drop down box to display 3 expenditures in graph form, showing the historical and projected amounts as well as a year over year growth rate for each one of the line items.

Plum Borough School District

Overall General Fund Chart

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
REVENUES VS. EXPENDITURES									
Total Revenues	59,653,632	56,951,832	56,569,997	57,284,540	\$59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,687,986	\$64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,403,446)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)
Plancon Reimbursement						1,914,198			
Bond Proceeds PSERS Buses					6,100,000				
Op. Balance Post Initiatives	(1,769,580)	55,579	(2,041,589)	(4,403,446)	683,213	410,667	(3,789,655)	(3,449,097)	(2,885,452)
Adequacy Target	56,440,121	57,625,363	58,835,496						

GENERAL FUND BALANCE									
Beginning of the Year	3,370,144	1,600,564	1,656,143	(385,446)	(4,788,892)	(4,105,679)	(3,695,012)	(7,484,667)	(10,933,764)
End of the Year	1,600,564	1,656,143	(385,446)	(4,788,892)	(4,105,679)	(3,695,012)	(7,484,667)	(10,933,764)	(13,819,216)
As a % of Expenditures	2.89%	2.91%	(0.66%)	(7.76%)	(6.36%)	(5.69%)	(11.15%)	(15.91%)	(19.78%)
Capital Project Funds	2,498,904	2,506,750	1,784,667						
Total Fund Balance	4,099,468	4,162,893	1,399,221	(4,788,892)	(4,105,679)	(3,695,012)	(7,484,667)	(10,933,764)	(13,819,216)
As a % of Expenditures	7.40%	7.32%	2.39%	(7.76%)	(6.36%)	(5.69%)	(11.15%)	(15.91%)	(19.78%)

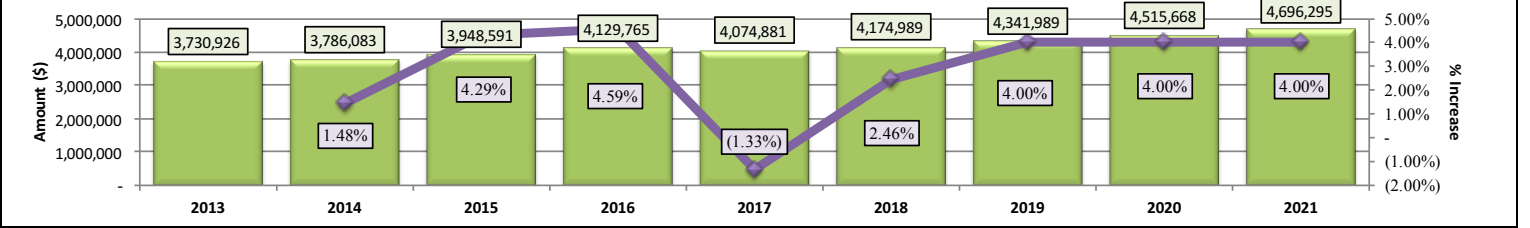


Plum Borough School District

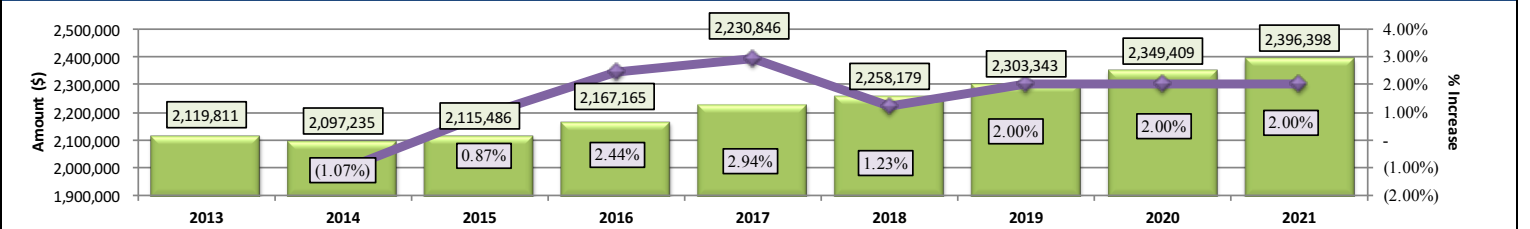
Custom Expenditure Display Chart

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
REVENUES VS. EXPENDITURES									
Total Revenues	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

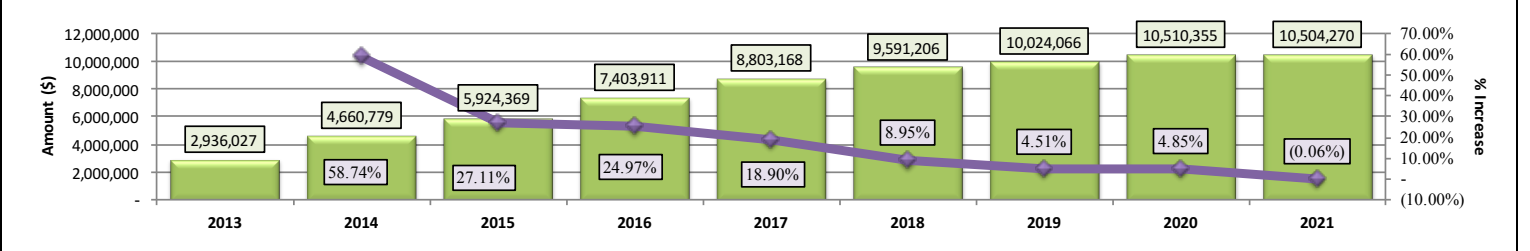
211 - Group Insurance - Medical Insurance



220 - Social Security Contributions



230 - Retirement Contributions



Plum Borough School District

Top Ten Expenditure Chart

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
REVENUES VS. EXPENDITURES									
Total Revenues	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

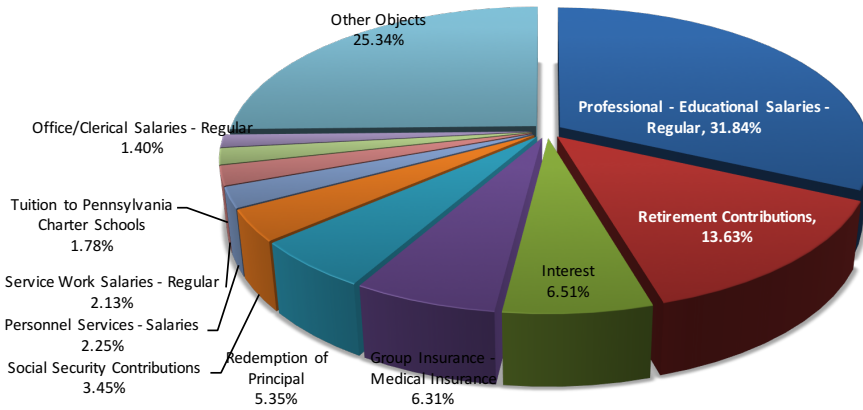
Top Ten Expenditures

Fiscal Year Ending June 30, 2017

Select fiscal year here

2017

Rank	Amount	% of Total	Object	Name
1	20,568,200	31.84%	121	Professional - Educational Salaries - Regular
2	8,803,168	13.63%	230	Retirement Contributions
3	4,208,313	6.51%	830	Interest
4	4,074,881	6.31%	211	Group Insurance - Medical Insurance
5	3,458,391	5.35%	910	Redemption of Principal
6	2,230,846	3.45%	220	Social Security Contributions
7	1,455,825	2.25%	100	Personnel Services - Salaries
8	1,374,429	2.13%	181	Service Work Salaries - Regular
9	1,148,000	1.78%	562	Tuition to Pennsylvania Charter Schools
10	905,231	1.40%	151	Office/Clerical Salaries - Regular
Other	16,367,632	25.34%		Other Objects
TOTAL	64,594,916	100.00%		





Charts

Use the Growth Assumptions tab to enter in projected growth rates for almost all of the District's budget components. This tab includes growth rate placeholders for all of the District's budget line items including labor, most benefits and all other line items in the Budget.

Retirement Planning

Use the Retirement Planning tab to project expenditures and revenues related to PSERS retirement contributions. Enter growth assumptions regarding PSERS contribution rates as well as estimated State reimbursement.

Real Estate Planning

Use the Real Estate Planning tab to project growth in Current Real Estate Collection (object 6111) by adjusting various components related to the % millage increase, value of a collected mill as well as compare this information to restrictions as a result of Act 1.

Capital Planning

Use the Capital Planning tab to project expenditures related to debt issuance and capital borrowing. Includes customizable debt service projections for varying new money bond issues as well as Borrowing Capacity projections to determine if the District has the legal borrowing capacity going forward.

Plum Borough School District

General Growth Assumptions

							ENTER GROWTH RATES HERE					
Object Code	Object Name	HISTORICAL AFR DATA			FY 2016 Final Budget	Historical Growth	ANNUAL GROWTH FACTORS					Comments
		FY 2013	FY 2014	FY 2015			FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
8810	Medical Assistance Reimbursement Through the Commonwealth	2,138	14,030	240,000	304	(47.80%)	2.20%	2.20%	2.20%	2.20%		
8820	Medical Asstnc. Reimb. For Health-Related Admin.	-	-	4,816	2,242		2.20%	2.20%	2.20%	2.20%		
OTHER REVENUE SOURCES PROJECTIONS												
9320	Special Revenue Fund Transfers	-	-	-	-		0.00%	0.00%	0.00%	0.00%		
9350	Enterprise Fund Transfers	-	-	723,000	1,784,667		(100.00%)	(100.00%)	(100.00%)	(100.00%)		
9900	Other Financing Sources Not Listed Elsewhere	-	-	-	-		0.00%	0.00%	0.00%	0.00%		

Plum Borough School District

Retirement Planning

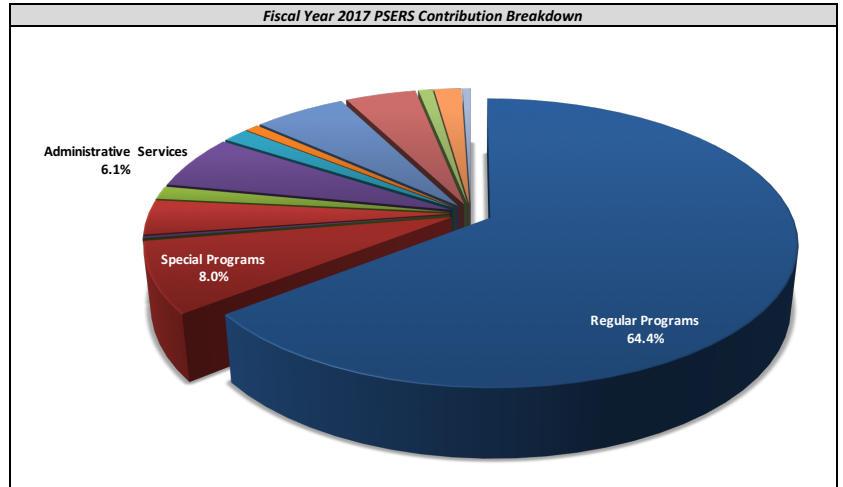
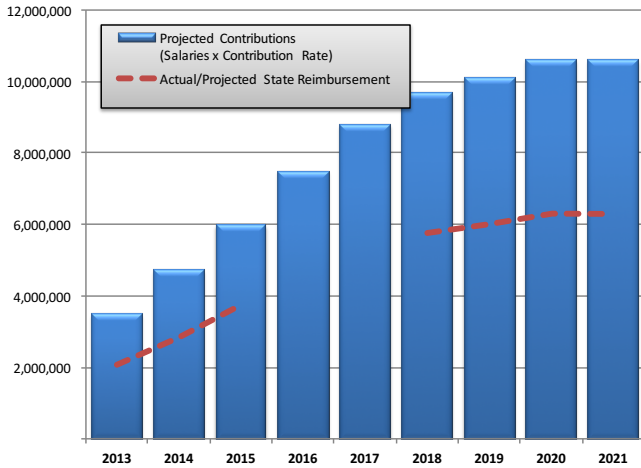


	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenue	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

EXPENDITURES										
100	Personnel Services - Salaries	28,117,725	27,874,289	27,928,294	28,947,831	29,277,637	29,769,758	30,365,153	30,972,456	31,591,905
	PSERS Contribution Rates *	12.36%	16.93%	21.40%	25.84%	30.03%	32.47%	33.27%	34.20%	33.51%
	Projected Contributions (Salaries x Contribution Rate)	3,475,351	4,719,117	5,976,655	7,480,119	8,792,074	9,666,240	10,102,486	10,592,580	10,586,447
230	Actual Contributions (from AFR)	2,936,027	4,660,779	5,924,369						

* Source: PSERS. Contribution rates in blue can be modified to reflect different budgeted contribution rates

REVENUES										
	Projected Contributions (from above)	3,475,351	4,719,117	5,976,655	7,480,119	8,792,074	9,666,240	10,102,486	10,592,580	10,586,447
	Projected State Reimbursement	59.50%	2,067,834	2,807,875	3,556,110	4,450,671	5,231,284	6,010,979	6,302,585	6,298,936
7820	Actual Reimbursement (from AFR)	2,073,139	2,846,221	3,748,125						
	Actual State Reimbursement %	64.98%	70.61%	61.07%	63.27%					
	(Average)									



Plum Borough School District

Real Estate Planning Page



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenue	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

MILLAGE RATE									
Year	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Millage Rate	18.7500	18.7500	18.7500	18.7500	19.3700	19.3700	19.3700	19.3700	19.3700
% Increase	0.000%	0.000%	0.000%	0.000%	3.300%	0.000%	0.000%	0.000%	0.000%

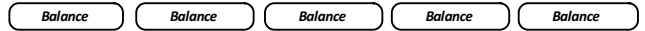
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years



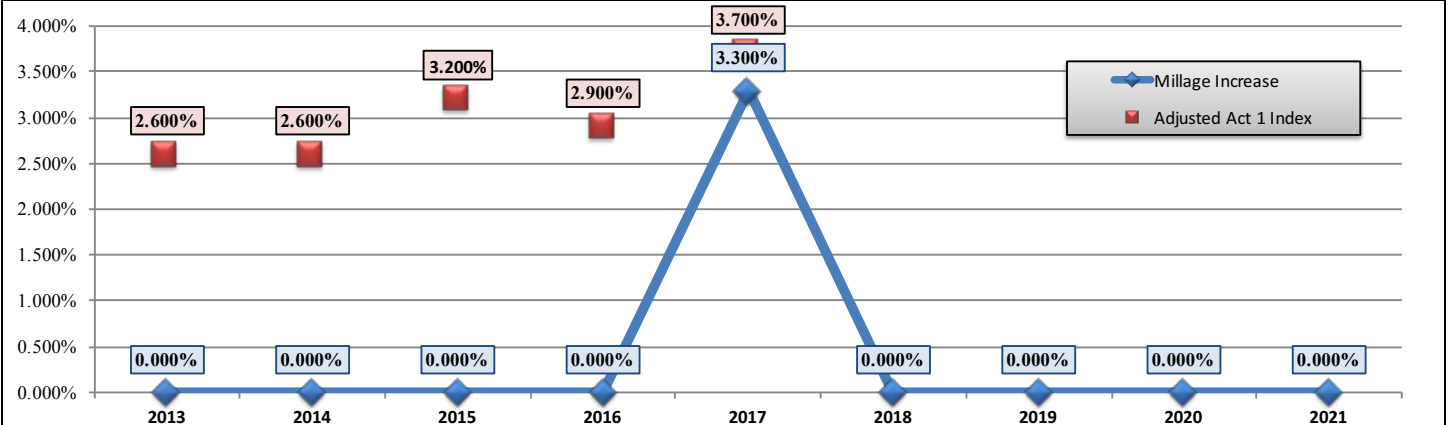
FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	19.947%	5.115%	12.593%	11.080%	8.971%
Total % millage rate increase needed for balanced budget	23.247%	5.115%	12.593%	11.080%	8.971%

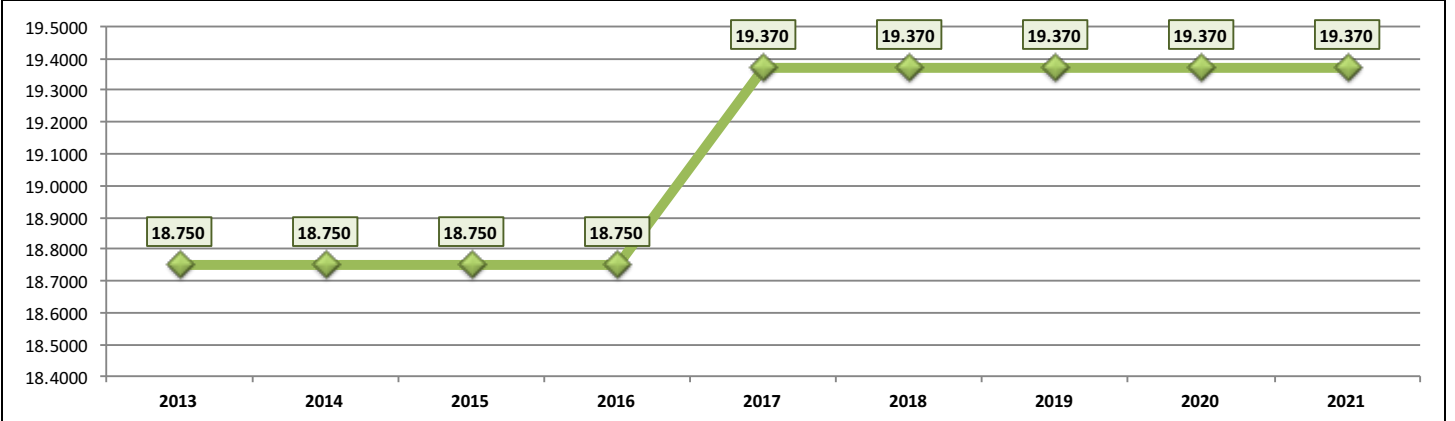
Press the "Balance" button to adjust the millage rate % increase to the amount necessary for a balanced budget



Annual Millage Rate Increase



Millage Rate



Plum Borough School District

Real Estate Planning Page



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenue	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

TAX LEVY									
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Taxable Assessed Value	1,545,679,394	1,556,270,294	1,557,826,564	1,559,384,391	1,560,943,775	1,562,504,719			
Assumed Growth Rate					0.685%	0.100%	0.100%	0.100%	0.100%

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



B			<i>Millage Rate</i>	18.7500	19.3700	19.3700	19.3700	19.3700	19.3700
C = (A/1000) x B			<i>Gross Tax Levy</i>	28,981,489	30,144,956	30,175,101	30,205,276	30,235,481	30,265,716
D			<i>Less: State Property Tax Reduction Allocation</i>	1,653,351	1,653,351	1,653,351	1,653,351	1,653,351	1,653,351
E = C-D			Net Tax Levy	27,328,138	28,491,605	28,521,750	28,551,925	28,582,130	28,612,365

F			Collection Rate	93.37936%	92.66135%	92.51201%	92.52797%	92.54417%	92.53882%
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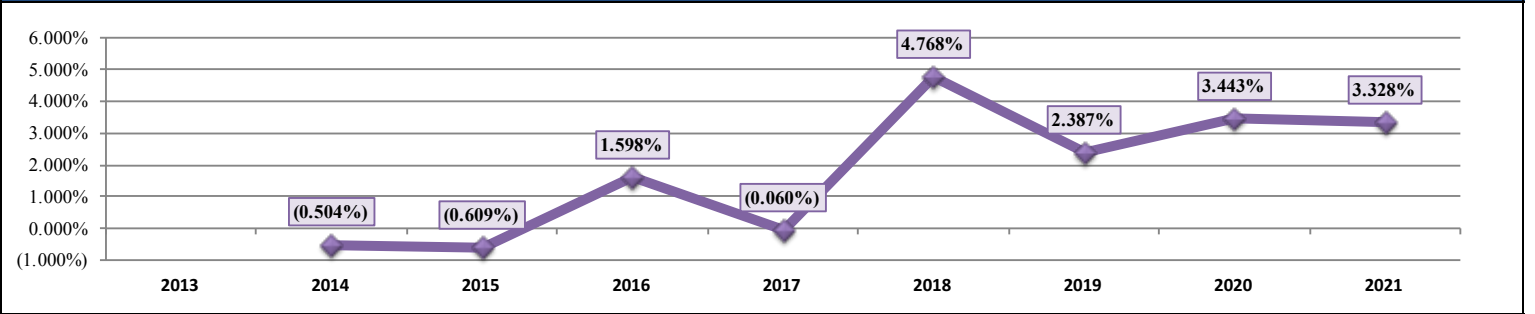
G = E x F			Current Real Estate Taxes	25,518,839	26,400,705	26,386,045	26,418,515	26,451,095	26,477,546
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VALUE OF A COLLECTED MILL									
	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Budget) 2016	(Projected) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<i>Current Real Estate Taxes</i>	25,392,180	25,255,643	25,091,788	25,518,839	26,400,705	27,738,464	28,440,068	29,476,118	30,512,168
<i>State Property Tax Reduction Allocation</i>	1,653,081	1,653,348	1,653,383	1,653,699	1,653,383	1,653,381	1,653,381	1,653,381	1,653,381
Total Collections	27,045,260	26,908,992	26,745,172	27,172,537	28,054,088	29,391,845	30,093,449	31,129,499	32,165,549

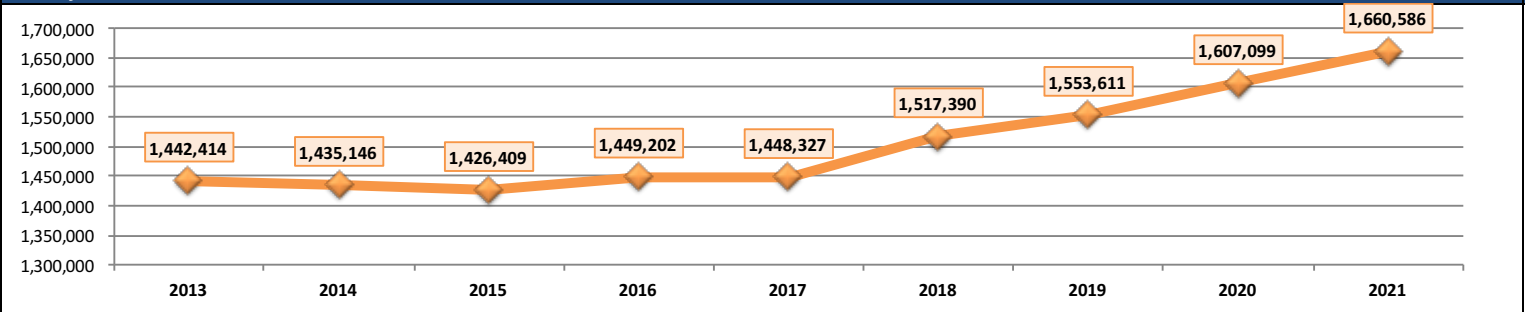
<i>Millage Rate</i>	18.7500	18.7500	18.7500	18.7500	19.3700	19.3700	19.3700	19.3700	19.3700
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Value of Collected Mill	1,442,414	1,435,146	1,426,409	1,449,202	1,448,327	1,517,390	1,553,611	1,607,099	1,660,586
% Increase		(0.504%)	(0.609%)	1.598%	(0.060%)	4.768%	2.387%	3.443%	3.328%

Value of a Collected Mill Growth Rates



Value of a Collected Mill Amounts



Plum Borough School District

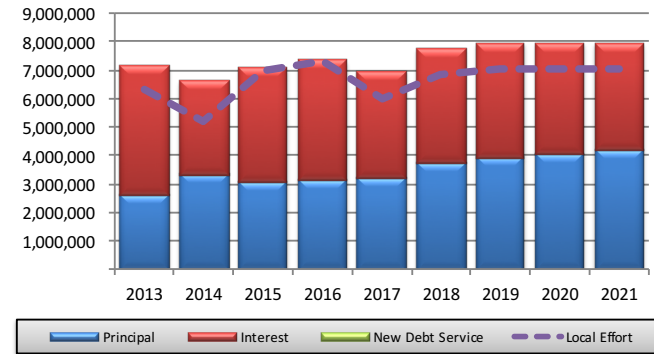
Capital Planning Page



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
Total Revenue	53,653,632	56,951,832	56,569,997	57,284,540	59,178,129	63,476,946	63,331,657	65,292,677	66,975,007
Total Expenditures	55,423,212	56,896,253	58,611,585	61,603,429	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
Operating Balance	(1,769,580)	55,579	(2,041,589)	(4,318,889)	(5,416,787)	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)

EXISTING DEBT SERVICE									
Principal	2,603,280	3,315,000	3,060,000	3,125,000	3,200,000	3,745,000	3,895,000	4,030,000	4,160,000
Interest	4,537,953	3,309,816	3,999,801	4,189,466	3,751,235	3,959,505	4,020,985	3,888,946	3,747,849
Total Debt Service	7,141,233	6,624,816	7,059,801	7,314,466	6,951,235	7,704,505	7,915,985	7,918,946	7,907,849
Less: State Aid	843,223	1,430,599	110,598		986,614	874,987	876,146	877,387	875,763
Total Local Effort	6,298,011	5,194,217	6,949,204	7,314,466	5,964,621	6,829,518	7,039,839	7,041,559	7,032,086

ADDITIONAL NEW MONEY NEEDS (For Illustrative Purposes Only)



	2017	2018	2019	2020	2021
Issue Amount					
Assumed Rate					
Term					
New Principal					
New Interest					
New Debt Service					
Overall Debt Service	\$6,951,235	\$7,704,505	\$7,915,985	\$7,918,946	\$7,907,849

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021
Applicable Revenues	53,653,838	55,431,460	55,744,497	55,499,872	59,172,952	63,476,946	63,331,657	65,292,677	66,975,007
Less: Exclusions	(843,223)	(1,430,599)	(110,598)		(1,217,392)	(874,978)	(876,137)	(877,378)	(875,754)
Total Net Revenues	52,810,615	54,000,861	55,633,900	55,499,872	57,955,560	62,601,968	62,455,520	64,415,299	66,099,253
Borrowing Base (225% of Previous 3 Year Average)					123,850,975	126,816,999	132,043,050	137,259,786	142,104,590
Less: Principal Outstanding (as of June 30th of Each Year)					104,675,000	100,930,000	97,035,000	93,005,000	88,845,000
Estimated Borrowing Capacity					19,175,975	25,886,999	35,008,050	44,254,786	53,259,590

Plum Borough School District

Reports Page



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[Planning](#)

[Charts](#)

Concise Summary Report

Displays summary revenue and expenditures into a single page with charts showing historical revenues and expenses and breakdown by type for one specific year

General Fund Detail

Displays line item expenditure and revenues by type (operating expense, personnel expense, real estate taxes, etc.)

Expenditure by Program

Displays line item expenditures by Program (Regular, Special, Pupil Health, etc.)

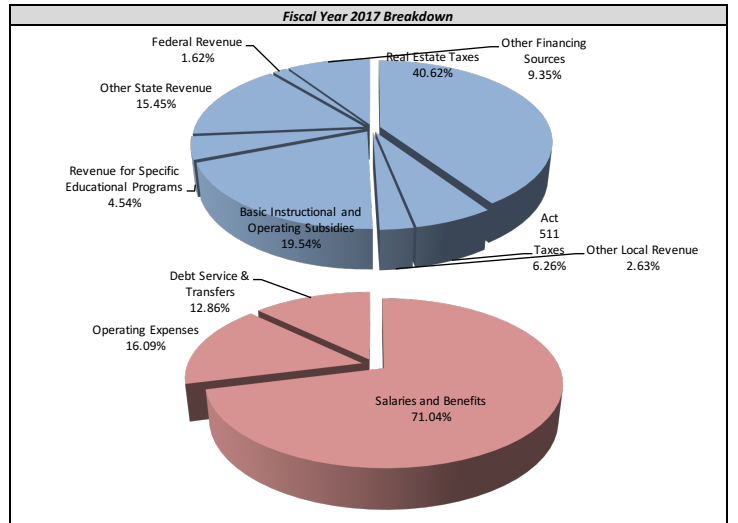
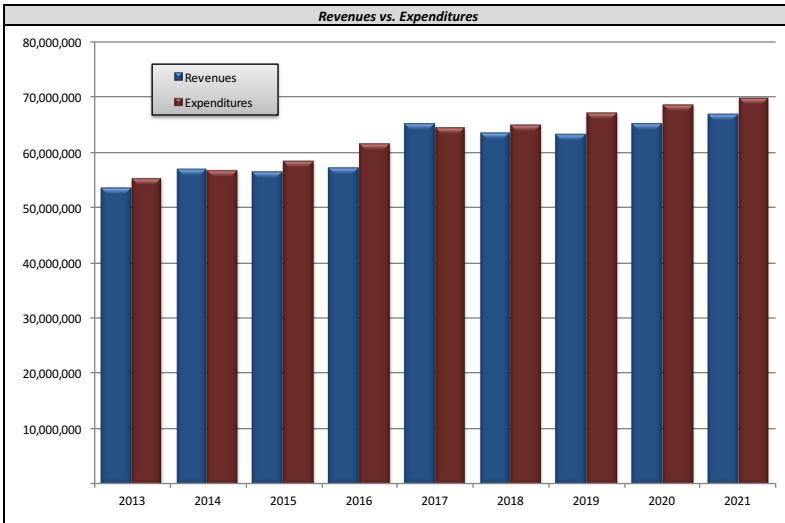
Expenditure by Program - PDE-2028 Format

Displays expenditures by Program, grouped further by 100 level object codes, similar to the way the PDE-2028 Budget is presented

Plum Borough School District

Concise Summary Report

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
REVENUES									
Real Estate Taxes	25,588,456	25,343,995	25,297,354	25,565,219	26,513,732	27,808,464	28,510,768	29,547,525	30,584,289
Act 511 Taxes	3,651,573	3,937,191	4,052,963	4,095,491	4,083,638	4,280,601	4,364,233	4,449,518	4,536,489
Other Local Revenue	1,567,022	1,302,849	1,958,559	1,889,859	1,717,132	3,215,876	1,659,541	1,678,687	1,698,110
Basic Instructional and Operating Subsidies	12,302,878	12,571,595	12,577,130	12,699,460	12,756,220	12,983,735	13,374,997	13,778,137	14,193,522
Revenue for Specific Educational Programs	2,295,406	2,271,850	2,269,599	2,334,112	2,962,436	2,999,138	3,036,550	3,074,499	3,112,994
Other State Revenue	7,394,769	8,802,694	8,502,202	8,190,493	10,084,996	11,042,969	11,363,291	11,714,042	11,770,520
Federal Revenue	853,735	1,201,287	1,086,690	725,237	1,054,798	1,146,162	1,022,277	1,050,268	1,079,083
Other Financing Sources	(206)	1,520,373	825,500	1,784,667	6,105,177				
TOTAL REVENUES	53,653,632	56,951,832	56,569,997	57,284,540	65,278,129	63,476,946	63,331,657	65,292,677	66,975,007
EXPENDITURES									
Salaries and Benefits	39,371,952	40,620,276	42,057,331	44,162,263	45,890,909	47,273,486	48,474,477	49,753,199	50,563,924
Operating Expenses	8,790,597	9,407,953	9,366,669	10,078,083	10,394,303	9,411,734	10,603,100	10,939,068	11,255,253
Debt Service & Transfers	7,260,664	6,868,025	7,187,585	7,447,640	8,309,704	8,295,257	8,043,735	8,049,507	8,041,282
TOTAL EXPENDITURES	55,423,212	56,896,253	58,611,585	61,687,986	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
NET OPERATING BALANCE	(1,769,580)	55,579	(2,041,589)	(4,403,446)	683,213	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)
FUND BALANCE (BEGINNING OF THE YEAR)	3,370,144	1,600,564	1,656,143	(385,445)	(4,788,891)	(4,105,678)	(5,609,210)	(9,398,865)	(12,847,962)
FUND BALANCE (END OF THE YEAR)	1,600,564	1,656,143	(385,445)	(4,788,891)	(4,105,678)	(5,609,210)	(9,398,865)	(12,847,962)	(15,733,414)



	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
ARRA - Title I, School Improvement									
ARRA - State Fiscal Stabilization Fund									
Error - No Object Code Found									
Medical Assistance Reimbursement Through the Commonwealth	2,138	14,030	240,000	304	113,000	200,000	50,000	51,100	52,224
Medical Asstnc. Reimb. For Health-Related Admin.			4,816	2,242		40,000	40,880	41,779	42,699
Total Revenue from Federal Sources	853,735	1,201,287	1,086,690	725,237	1,054,798	1,146,162	1,022,277	1,050,268	1,079,083
TOTAL FEDERAL REVENUE	853,735	1,201,287	1,086,690	725,237	1,054,798	1,146,162	1,022,277	1,050,268	1,079,083
OTHER FINANCING SOURCES									
Other Financing Sources									
Bond Issue Proceeds					6,100,000				
Enterprise Fund Transfers			723,000	1,784,667	177				
Error - No Object Code Found	(206)	1,520,373	102,500		5,000				
Total Revenue from Other Sources	(206)	1,520,373	825,500	1,784,667	6,105,177				
TOTAL OTHER FINANCING SOURCES	(206)	1,520,373	825,500	1,784,667	6,105,177				
TOTAL REVENUES	53,653,632	56,951,832	56,569,997	57,284,540	65,278,129	63,476,946	63,331,657	65,292,677	66,975,007

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
<i>Error - No Object Code Found</i>									
<i>Tuition to Institutions of Higher Education & Tech Institutes</i>	4,315		37,916						
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	700,557	570,545	763,409	669,515	239,767				
<i>Tuition to PRRI and Detention Centers</i>	148,344	112,489	451,379	597,083	585,000				
<i>Tuition - Other</i>	106,296	42,692	112,860	43,050	50,000	42,000	42,924	43,868	44,833
<i>Food Service Management</i>									
<i>Travel</i>	44,527	72,130	41,788	39,638	57,137	54,500	55,699	56,924	58,177
<i>Error - No Object Code Found</i>	40,838	41,781	41,931	43,905	42,000				
<i>Error - No Object Code Found</i>	1,672	2,277	2,186	2,788					
<i>Supplies</i>									
<i>General Supplies</i>	765,551	857,455	882,426	780,568	761,714	959,025	980,124	1,001,686	1,023,723
<i>Error - No Object Code Found</i>	7,108	6,466	60	399	150				
<i>Energy - Natural Gas</i>	243,561	282,721	244,654	143,769	225,000	175,016	175,016	175,016	175,016
<i>Energy - Oil</i>	12,707	16,031	9,153	16,215	20,252				
<i>Energy - Gasoline</i>	290,954	343,564	314,203	256,481	182,250	327,000	327,000	327,000	327,000
<i>Food</i>									
<i>Books & Periodicals</i>	130,041	140,197	85,098	176,203	130,676	141,250	144,358	147,533	150,779
<i>Error - No Object Code Found</i>	182,089	270,325	161,688	206,538	327,499	310,780	317,617	324,605	331,746
<i>Equipment - Original & Additional</i>									
<i>Error - No Object Code Found</i>	5,053	2,954	32,037	4,408	10,992	40,800	41,698	42,615	43,552
<i>Error - No Object Code Found</i>	49,176	130,655	2,830	268,484	3,838	80,000	81,760	83,559	85,397
<i>Error - No Object Code Found</i>	256,491	179,648	206,249	130,275	77,528	78,750	80,483	82,253	84,063
<i>Error - No Object Code Found</i>	250,669	8,107		1,554	1,102,500		900,000	919,800	940,036
<i>Error - No Object Code Found</i>	51,560					10,000			
<i>Other Objects</i>									
<i>Error - No Object Code Found</i>			99,909	25,000					
<i>Dues and Fees</i>	33,831	22,885	30,102	53,393	26,219	34,595	35,356	36,134	36,929
Total Operating Expenditures	8,790,597	9,407,953	9,366,669	10,078,083	10,394,303	9,411,734	10,603,100	10,939,068	11,255,253
DEBT SERVICE AND TRANSFERS									
<i>Interest</i>	4,537,953	3,309,816	3,999,801	4,189,466	4,208,313	3,959,505	4,020,985	3,888,946	3,747,849
<i>Contingency</i>				13,780	485,000	200,000			
<i>Error - No Object Code Found</i>									
<i>Refund of Prior Year's Receipts</i>	113,430	237,209	103,136	97,722	150,000	125,000	127,750	130,561	133,433
<i>Miscellaneous Expenditures</i>			18,648	13,671					
<i>Error - No Object Code Found</i>	6,000	6,000	6,000	8,000	8,000				
<i>Other Financing Uses</i>									
<i>Redemption of Principal</i>	2,603,280	3,315,000	3,060,000	3,125,000	3,458,391	4,010,752	3,895,000	4,030,000	4,160,000
<i>Authority Obligations</i>									
<i>Fund Transfers</i>									
Total Debt Service and Transfers	7,260,664	6,868,025	7,187,585	7,447,640	8,309,704	8,295,257	8,043,735	8,049,507	8,041,282
TOTAL EXPENDITURES	55,423,212	56,896,253	58,611,585	61,687,986	64,594,916	64,980,477	67,121,313	68,741,774	69,860,459
NET OPERATING BALANCE	(1,769,580)	55,579	(2,041,588)	(4,403,446)	683,213	(1,503,531)	(3,789,655)	(3,449,097)	(2,885,452)
FUND BALANCE (BEGINNING OF THE YEAR)	3,370,144	1,600,564	1,656,143	(385,445)	(4,788,891)	(4,105,678)	(5,609,210)	(9,398,865)	(12,847,962)
FUND BALANCE (END OF THE YEAR)	1,600,564	1,656,143	(385,445)	(4,788,891)	(4,105,678)	(5,609,210)	(9,398,865)	(12,847,962)	(15,733,414)

Plum Borough School District

Expenditure By Program - PDE-2028 Format

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
EXPENDITURES BY PROGRAM									
REGULAR PROGRAMS - 1100									
100 Personnel Services - Salaries	17,693,669	17,902,319	17,592,686	18,191,268	18,807,154	18,925,729	19,304,243	19,690,328	20,084,135
200 Personnel Services - Employee Benefits	6,163,446	7,440,515	8,259,973	9,213,482	10,180,162	11,421,984	11,809,876	12,242,102	12,370,678
300 Purchased Professional & Technical Services	420,759	405,963	341,435	353,142	369,200	466,330	476,589	487,074	497,790
400 Purchased Property Services	200,005	201,228	212,782	207,469	214,442	200,800	202,808	204,836	206,884
500 Other Purchased Services	710,595	710,328	833,552	865,994	443,774	803,287	849,580	898,610	950,538
600 Supplies	444,962	451,219	404,038	460,385	447,209	409,500	418,509	427,716	437,126
700 Property	19,490	22,141	13,630	15,956	18,458	51,800	52,940	54,104	55,295
800 Other Objects									
Total Regular Programs	25,652,925	27,133,713	27,658,096	29,307,696	30,480,399	32,279,430	33,114,546	34,004,771	34,602,446
SPECIAL PROGRAMS - 1200									
100 Personnel Services - Salaries	2,215,154	2,318,517	2,300,842	2,337,313	2,313,047	2,595,507	2,647,417	2,700,365	2,754,372
200 Personnel Services - Employee Benefits	752,885	922,493	1,020,241	1,122,367	1,454,571	1,418,824	1,460,700	1,507,337	1,510,911
300 Purchased Professional & Technical Services	877,318	866,608	873,756	942,722	1,046,694	984,411	1,006,068	1,028,202	1,028,202
400 Purchased Property Services	100	100	157	187					
500 Other Purchased Services	1,709,324	1,525,966	1,682,739	1,851,886	1,698,667	1,271,048	1,347,197	1,427,912	1,513,468
600 Supplies	46,224	90,394	79,339	84,557	83,000	83,500	84,893	86,761	88,670
700 Property									
800 Other Objects									
Total Special Programs	5,601,005	5,724,078	5,957,067	6,338,845	6,596,166	6,353,290	6,546,275	6,750,576	6,895,623
VOCATIONAL PROGRAMS - 1300									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services	306,656	609,885	635,555	667,794	768,362	757,412	818,005	883,445	954,121
600 Supplies									
700 Property									
800 Other Objects	11,104	11,104	11,104	10,738	11,200	11,200	11,446	11,698	11,956
Total Vocational Programs	317,760	620,989	646,659	678,532	779,562	768,612	829,451	895,144	966,077
OTHER INSTRUCTIONAL PROGRAMS - 1400									
100 Personnel Services - Salaries	206,860	59,353	57,401	60,581	65,779	58,427	59,596	60,787	62,003
200 Personnel Services - Employee Benefits	74,849	16,242	17,044	21,623	29,334	24,229	25,139	26,151	26,229
300 Purchased Professional & Technical Services	25,637	107,132	(32,316)						
400 Purchased Property Services									
500 Other Purchased Services	5,334	394	38,021						
600 Supplies	712	32,625		18,760	400	500	511	522	534
700 Property									
800 Other Objects			18,648	13,671					
Total Other Instructional Programs	312,892	215,745	98,798	114,635	95,513	83,156	85,245	87,461	88,766
NONPUBLIC SCHOOL PROGRAMS - 1500									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
Total NonPublic School Programs									
HIGHER EDUCATION PROGRAMS - 1700									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
Total Higher Education Programs									
PRE-KINDERGARTEN - 1800									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
Total Pre-Kindergarten									
PUPIL PERSONNEL SERVICES - 2100									
100 Personnel Services - Salaries	983,506	927,753	942,459	1,061,029	1,145,230	996,536	1,016,467	1,036,796	1,057,532
200 Personnel Services - Employee Benefits	366,288	396,529	447,041	532,577	633,145	569,415	585,393	603,188	604,551
300 Purchased Professional & Technical Services	12,480	792	1,350	1,800	3,499	95,000	97,090	99,226	99,226
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies	2,411	3,972	4,501	2,718	6,189	2,000	2,044	2,089	2,133
700 Property	3,231	3,326	9,271	1,000	5,994	4,700	4,803	4,909	5,017
800 Other Objects	815	944	687	10,498	1,499	1,800	1,840	1,880	1,921
Total Pupil Personnel Services	1,368,731	1,333,314	1,405,308	1,609,622	1,795,556	1,669,451	1,707,637	1,748,088	1,770,383
INSTRUCTIONAL STAFF SERVICES - 2200									
100 Personnel Services - Salaries	389,370	344,912	473,698	532,308	430,909	472,154	481,597	491,229	501,054
200 Personnel Services - Employee Benefits	105,840	130,786	189,945	232,871	239,221	257,960	268,118	279,247	282,606
300 Purchased Professional & Technical Services		9,100							
400 Purchased Property Services									

	(Actual) 2013	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Projected) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021
300 Purchased Professional & Technical Services	40,429	31,766	32,043	37,882	40,000	45,000	45,990	47,002	48,036
400 Purchased Property Services									
500 Other Purchased Services	2,237	2,363	936	1,379	750				
600 Supplies									
700 Property									
800 Other Objects									
Total Community Services	310,870	328,540	254,728	280,560	238,048	255,721	262,203	269,047	273,531
EXISTING SITE IMPROVEMENT SERVICES - 4200									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property	18,519	16,934	25,916	5,000	200				
800 Other Objects									
Total Existing Site Improvement Services	18,519	16,934	25,916	5,000	200				
ARCH. & ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services	7,349	1,235		18,527	1,100				
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
Total Arch. & Engin Services/Educational Specifications Dev - Improvements	7,349	1,235		18,527	1,100				
EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property	338,389	92,733	118,691			900,000	919,800	940,036	
800 Other Objects									
Total Existing Building Improvement Services	338,389	92,733	118,691			900,000	919,800	940,036	
DEBT SERVICE - 5100									
800 Other Objects	4,651,383	3,547,025	4,102,937	4,287,189	4,358,313	4,084,505	4,148,735	4,019,507	3,881,282
900 Other Financing Uses	2,603,280	3,315,000	3,060,000	3,125,000	3,458,391	4,010,752	3,895,000	4,030,000	4,160,000
Total Debt Service	7,254,664	6,862,025	7,162,937	7,412,189	7,816,704	8,095,257	8,043,735	8,049,507	8,041,282
INTERFUND TRANSFERS - 5200									
800 Other Objects									
900 Other Financing Uses									
Total Interfund Transfers									
BUDGETARY RESERVE - 5900									
800 Other Objects				13,780	485,000	200,000			
900 Other Financing Uses									
Total Budgetary Reserve				13,780	485,000	200,000			
TOTAL EXPENDITURES	55,423,212	56,896,253	58,611,586	61,687,986	64,594,916	64,980,477	67,120,869	68,741,320	69,859,996

Named Range	Year	Label
Act_3	2013	(Actual)
Act_2	2014	(Actual)
Act_1	2015	(Actual)
BudgetVar	2016	(Actual)
Projected_1	2017	(Budget)
Projected_2	2018	(Projected)
Projected_3	2019	(Projected)
Projected_4	2020	(Projected)
Projected_5	2021	(Projected)