

A Budget Recording will be posted
as soon as possible.

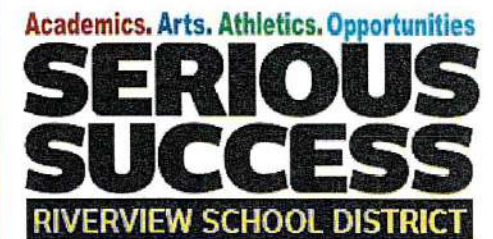
Any Questions, please email me at

Tgood@rsd.k12.pa.us

Thank You
JH



2019-2020 Proposed Budget Presentation



By Tammy Good, Business Manager
Margaret DiNinno, Superintendent
March 4, 2019

Budget Summary

- Developed Annually
- Driven by:
 - Student Enrollment
 - Identified Student Needs
 - Strategic Plan
 - State and Federal Mandates
 - Fiscal Realities
- Funded by:
 - Federal Funds - allocated
 - State Funds - allocated
 - Local Funds - levied by the school board but also impacted by state regulations (index, exceptions)



Timeline of Budget Process

- ✓ Process starts in September - Department of Education publishes the annual base index
- ✓ Board passed Resolution to not raise taxes above the index in November.
- ✓ Budget Updates Provided in January and February
- ✓ March 4th Annual Preliminary Budget Presentation
- ✓ Process ends June 17 - Adopt Final Budget



Academics, Arts, Athletics, Opportunities
**SERIOUS
 SUCCESS**
 RIVERVIEW SCHOOL DISTRICT

Preliminary

Teachers
 Department Chairs
 Principals/Administrators
 Superintendent
 Business Manager

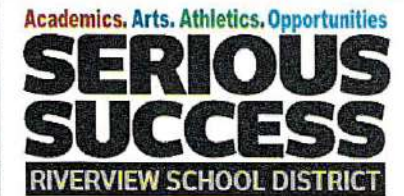
Proposed Final

Finance Committee
 School Board Review
 Hearing of Public
 Comment
 School Board Discussion

Final

Adoption

Institution for Learning Academic Needs Drive Decision Making



Annual Student Growth - Identified Need

- PVAAS - Value Added - Growing Our Students
- 2019 Academic Report & Root Cause Analysis
 - Math Curriculum
 - Continued ELA Support
 - Blended Learning
 - Data Driven Decision Making

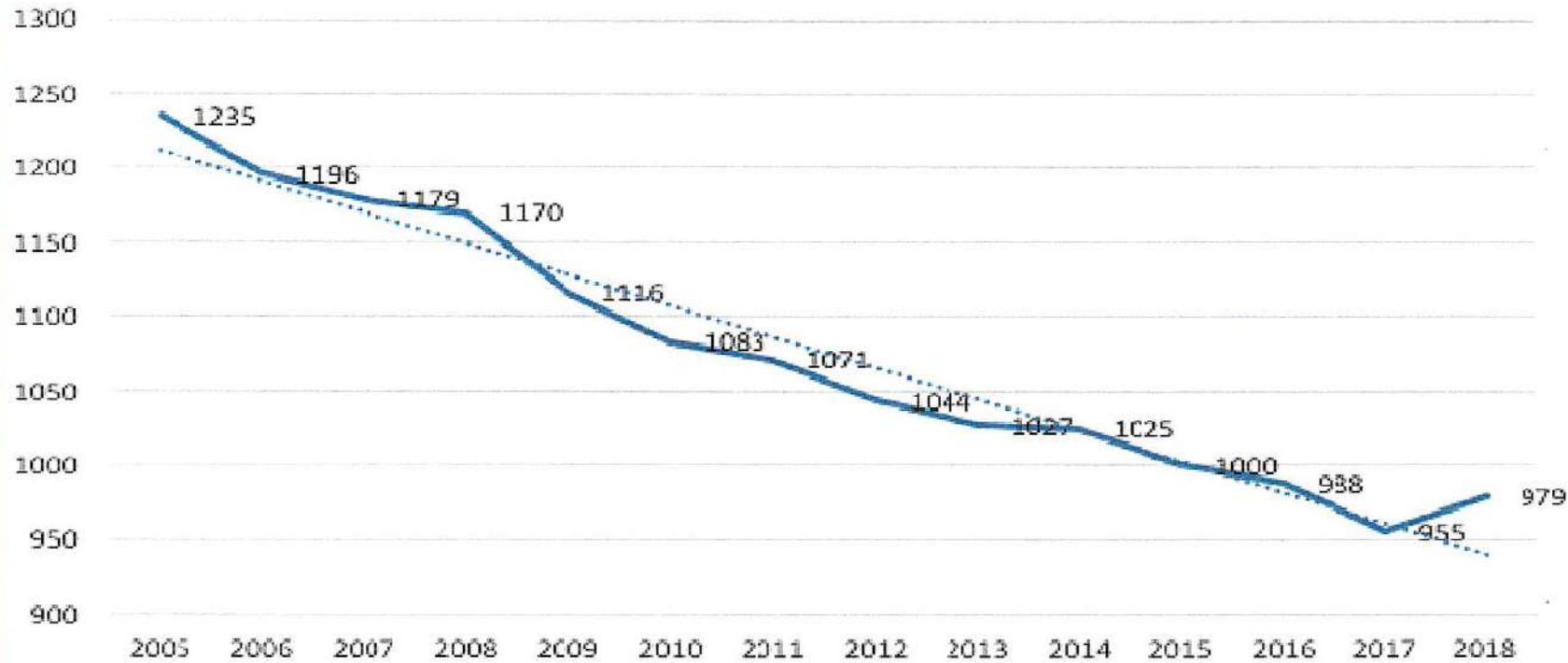
Enrollment Trends

Academics. Arts. Athletics. Opportunities

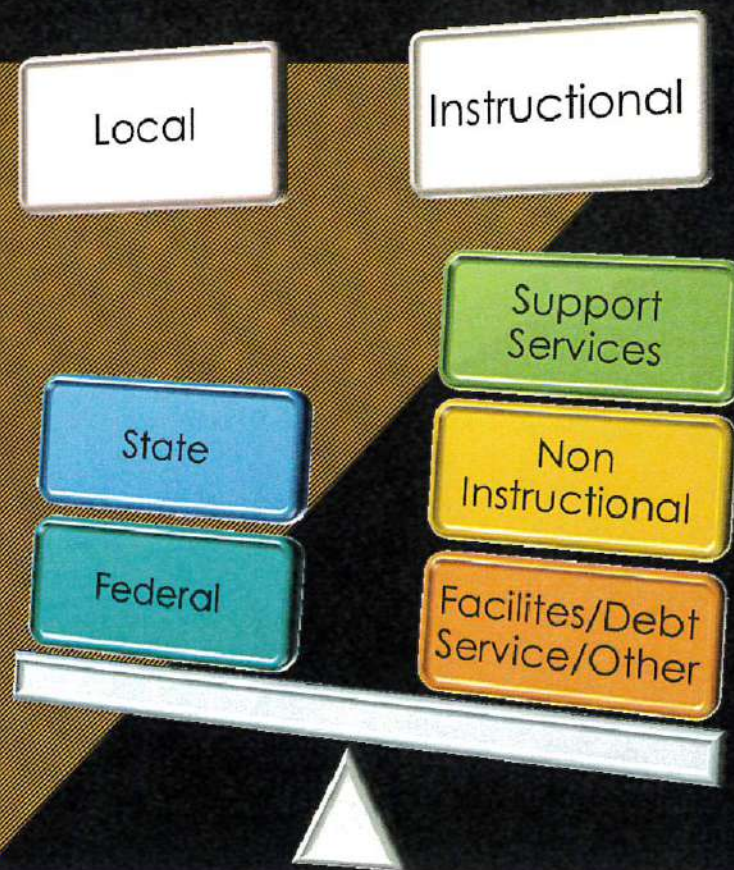
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VIEW SCHOOL DISTRICT

RSD Student Enrollment

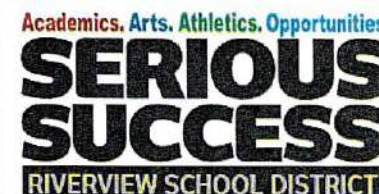


Balancing Act Continues





State of Education

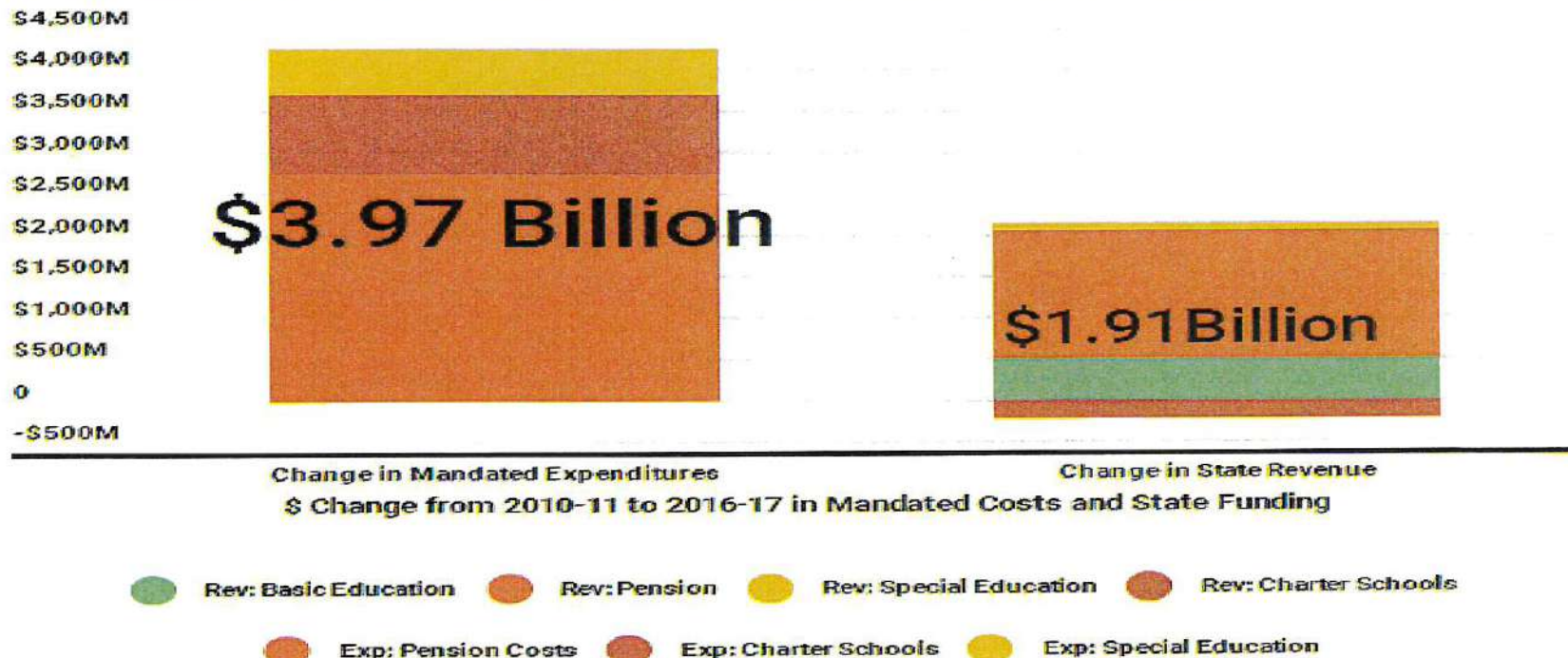


- Pa. public school retirement system significantly underfunded: think tank study
- Pa's public schools need real reform - not just more money
- How Charter Schools Are Damaging Public Education
- Skyrocketing special ed. costs falling heavily on Pa. school districts, taxpayers
- State mandates continue to be approved and handed down to districts for implementation without any regard for money, other resources, and how much time this takes away from what educators are trained to do...teach and educate children.
- Gap between rich and poor Pa. school districts has grown, funding lawsuit says
- The bottom line is that there is a lack of funding for schools to keep up with the growing needs that we are dealing with on a regular basis - special education/mental health/safety and security upgrades. We need help from the state.

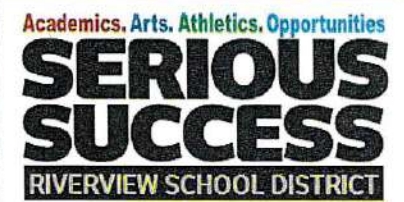
State of Education

The Education Deficit

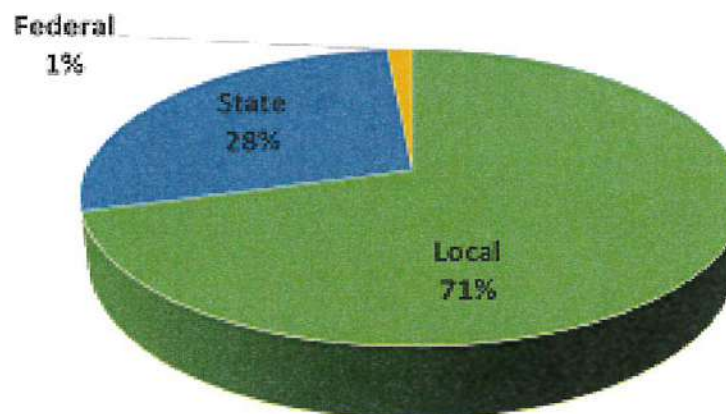
Figure 10. Increase in Mandated Costs and Supporting State Revenues between 2010-11 and 2016-17.



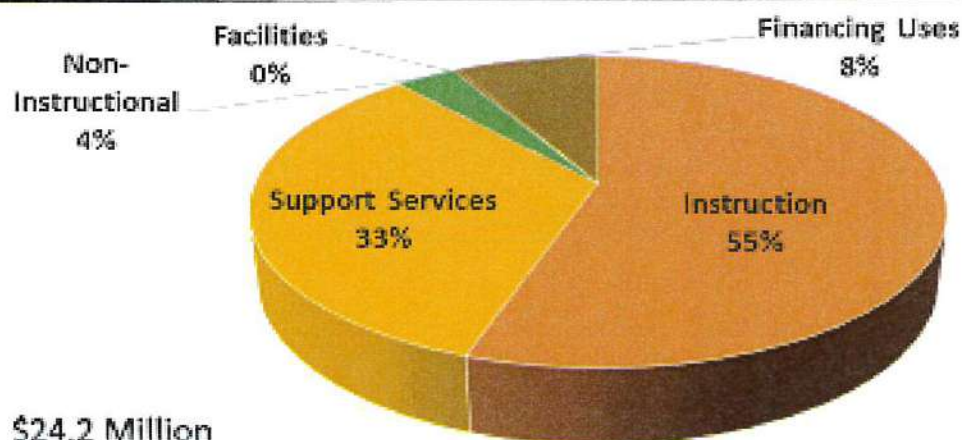
2019-20 Budget in Brief



General Fund Revenues



Local Real Estate and Earned Income Tax combined total 63% of all General Fund Revenues



\$24.2 Million

General Fund Expenditures

Salaries and Benefits (including PSERS) combined total 67% of all General Fund Expenditures

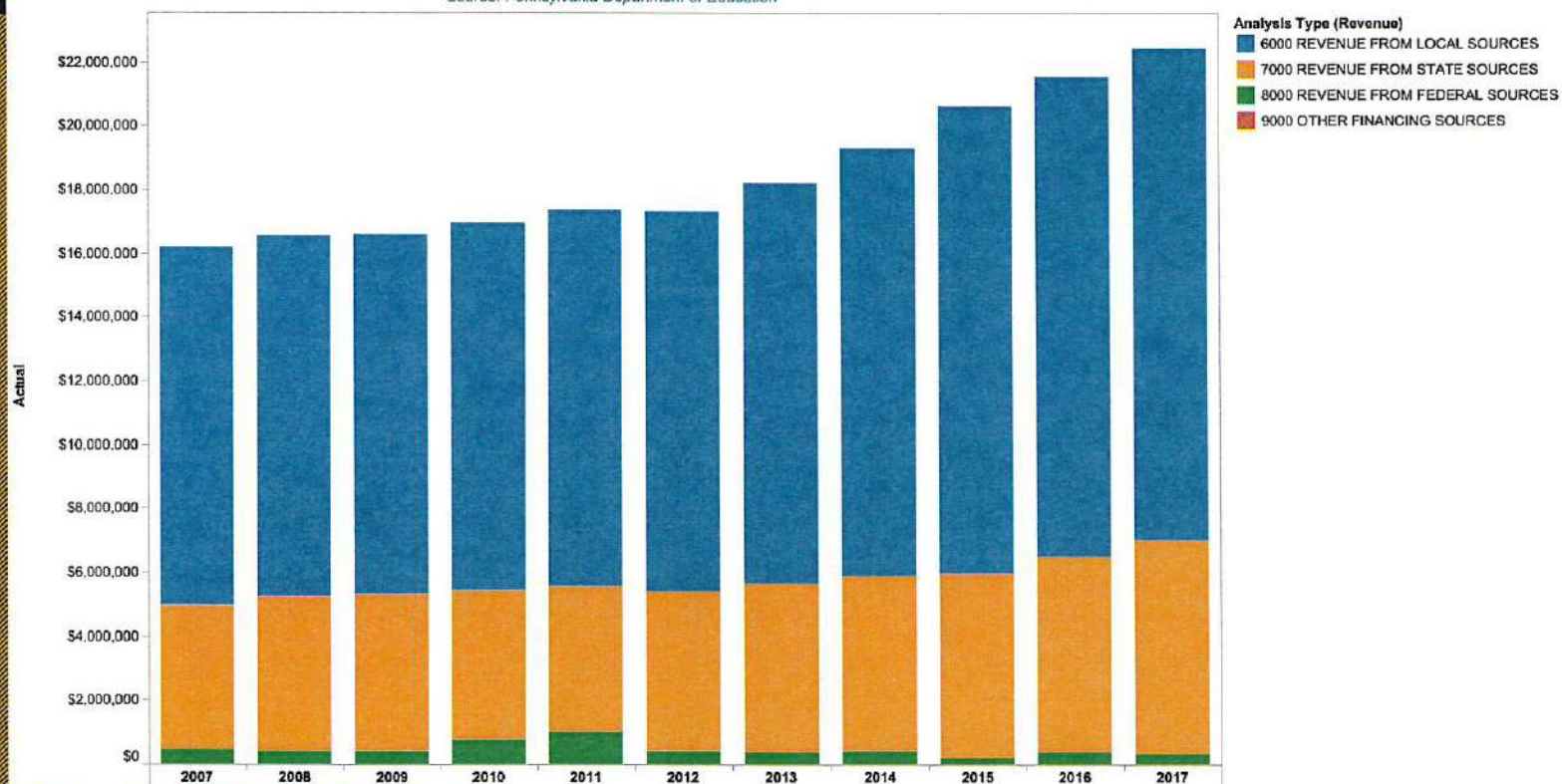
Revenue Trends

Revenue Bar Chart

District: Riverview SD

By: Function Level 1

Source: Pennsylvania Department of Education



Academics. Arts. Athletics. Opportunities

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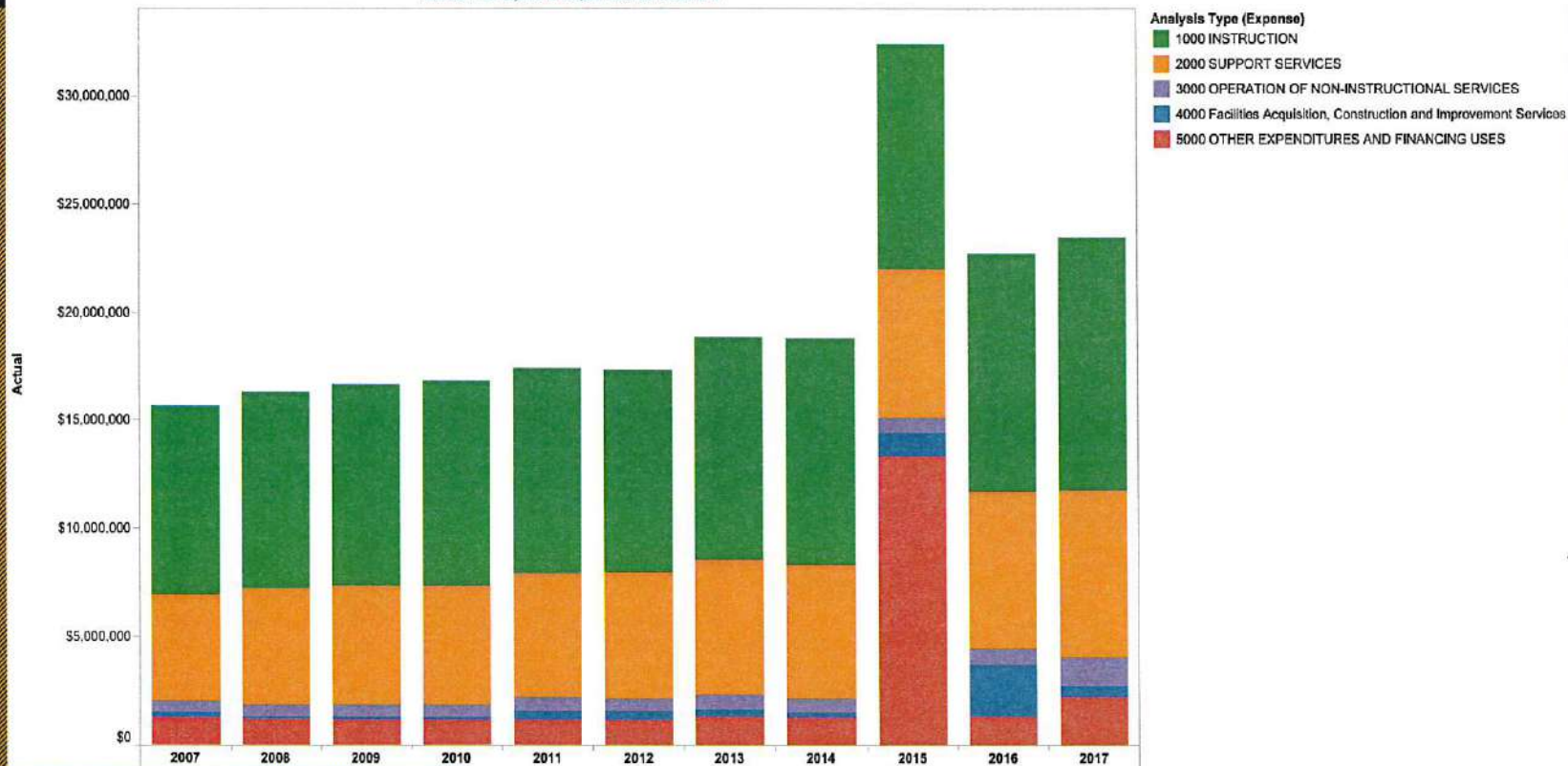
Expenditure Trends

Expenses Bar Chart

District: Riverview SD

By: Function Level 1

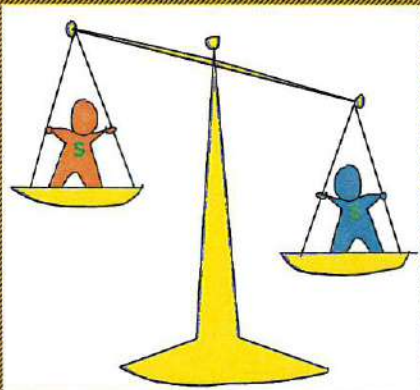
Source: Pennsylvania Department of Education





“Dollars in”

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Federal Sources

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Riverview School District

Budget Summary Report

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	Revenue					
	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted	18/19 YTD	19/20 Budget
	Revenues	Revenues	Revenues	Revenues	Revenues	Revenues
ALL						
10 General Fund						
8500 Restricted Grants-in-aid From The	302,032	275,017	247,732	249,527	111,571	262,700
8800 Medical Assistance Reimbursments	76,986	54,391	46,602	100,000	1,619	78,000
10 Sub Total	379,018	329,408	294,334	349,527	113,190	340,700
Report Totals	379,018	329,408	294,334	349,527	113,190	340,700

State Sources

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Riverview School District

Budget Detail Report

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BPR006W

Revenue

Account Number / ASN	15/16 YTD Revenues	16/17 YTD Revenues	17/18 YTD Revenues	18/19 Budgeted Revenues	19/20 Budget Revenues
10 General Fund					
10-7110-000-000-00-000-00 0000132 Basic Education Subsidy	2,913,451	3,008,114	2,998,008	3,034,126	3,096,001
10-7271-000-000-00-000-00 0000132 Special Education Subsidy	660,243	664,033	673,251	679,776	700,828
10-7310-000-000-00-000-00 0000132 Transportation Subsidy	0	0	0	191,000	0
10-7311-000-000-00-000-00 0000485 Pupil Transportation Subsidy	199,677	191,312	155,380	0	157,000
10-7312-000-000-00-000-00 0000527 nonpublic transportation	0	0	21,945	0	22,000
10-7320-000-000-00-000-00 0000143 Debt Service Series 2010A	256,495	500,103	263,093	196,120	5,800
10-7320-000-000-00-000-00 0000151 Debt Service Series 2015A	84,815	67,481	0	0	187,000
10-7330-000-000-00-000-00 0000132 Health and Nursing Services	21,551	21,075	20,718	22,000	22,000
10-7340-000-000-00-000-00 0000156 Homestead Exclusion	355,458	356,148	356,590	355,711	355,711
10-7505-000-000-00-000-00 0000220 Ready to Learn Block Grant	126,151	126,151	126,151	126,151	126,151
10-7810-000-000-00-000-00 0000133 State Share Social Security	334,913	342,245	346,410	390,000	365,000
10-7820-000-000-00-000-00 0000133 State Share Retirement	1,144,286	1,403,185	1,517,907	1,600,000	1,590,000
10 Fund (R) TOTALS	6,097,040	6,679,847	6,479,453	6,594,884	6,627,491
FINAL TOTALS FOR REPORT	6,097,040	6,679,847	6,479,453	6,594,884	6,627,491

Local Sources

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Local Revenues		15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted	19/20 Budgeted	RICT
		Revenues	Revenues	Revenues	Revenues	Revenues	
10 General Fund							
10-6111-000-000-00-000-00-01 00001304	Oakmont Real Estate Tax	\$ 10,257,178	\$ 10,548,501	\$ 10,994,231	\$ 11,250,143	\$ 11,609,836	
10-6111-000-000-00-000-00-02 00001305	Verona Real Estate Tax	\$ 1,873,877	\$ 1,898,741	\$ 1,937,128	\$ 1,985,319	\$ 2,048,795	
10-6113-000-000-00-000-00-00 00001307	Public Utility Tax	\$ 15,242	\$ 16,124	\$ 15,175	\$ 15,500	\$ 15,500	
10-6143-000-000-00-000-00-00 00001836	Local Services Tax	\$ 22,729	\$ 23,777	\$ 17,506	\$ 23,000	\$ 19,000	
10-6151-000-000-00-000-00-00 00001837	Wage Tax Collections	\$ 1,140,454	\$ 1,146,772	\$ 1,092,680	\$ 1,141,000	\$ 1,141,000	
10-6153-000-000-00-000-00-00 00001312	Real Estate Deed Transfer Tax	\$ 167,382	\$ 224,945	\$ 266,752	\$ 200,000	\$ 230,000	
10-6411-000-000-00-000-00-00 00001313	Delinquent Real Estate Tax	\$ 1,018,325	\$ 1,035,813	\$ 925,818	\$ 1,010,000	\$ 1,010,000	
10-6451-000-000-00-000-00-00 00000251	Delinquent Act 511 Earn Inc Tx -	\$ 254,457	\$ 249,731	\$ 376,912	\$ 200,000	\$ 300,000	
10-6510-000-000-00-000-00-01 00001314	Interest on Accounts	\$ 20,460	\$ 17,643	\$ 74,868	\$ 21,000	\$ 55,000	
10-6710-000-000-00-000-00-01 00002029	Admissions - Athletics	\$ 15,615	\$ 19,062	\$ 17,546	\$ 15,000	\$ 16,000	
10-6740-000-000-00-000-00-00 00004582	Fees -	\$ 18,056	\$ 8,539	\$ 5,055	\$ -	\$ -	
10-6750-000-000-00-000-00-02 00004768	Student Activity-spec Events -	\$ (100)	\$ -	\$ -	\$ -	\$ -	
10-6820-000-000-00-000-00-00 00005006	Rev/intermediate Unt-comm Fnd -	\$ -	\$ -	\$ (18)	\$ -	\$ -	
10-6831-000-000-00-000-00-00 00001318	IDEIA Funds	\$ 301	\$ 271	\$ 39,130	\$ -	\$ -	
10-6832-000-000-00-000-00-00 00000487	Federal IDEA pass thru	\$ 166,917	\$ 181,506	\$ 138,670	\$ 177,030	\$ 180,000	
10-6832-000-520-00-000-00-00 00005056	Federal IDEA pass thru -AACHIEVE GRANT	\$ -	\$ -	\$ 8,517	\$ -	\$ -	
10-6910-000-000-00-000-00-00 00001320	Building Rental Fees	\$ 18,192	\$ 8,400	\$ 8,140	\$ 10,000	\$ 10,000	
10-6920-000-000-00-000-00-00 00004878	Contribution-donation-private -	\$ 6,215	\$ 16,848	\$ 23,403	\$ -	\$ -	
10-6941-000-241-00-000-00-00 00004759	Student fees	\$ 2,140	\$ 1,397	\$ 150	\$ -	\$ -	
10-6990-000-000-00-000-00-00 00000493	Miscellaneous Revenue -	\$ 59,115	\$ 29,293	\$ 23,310	\$ 65,000	\$ 65,000	
10 Fund (R) TOTALS		\$ 15,056,555	\$ 15,427,363	\$ 15,964,973	\$ 16,132,992	\$ 16,700,131	
		\$ -	\$ -	\$ -	\$ -	\$ -	

Riverfront Complex



The River's Edge
OF OAKMONT



The River's Edge
OF OAKMONT



How much property tax will it generate for rsd?

\$3.1M per year

What is the current status?

<u>On rolls</u>	<u>Trapped in appeals</u>	<u>Unsold/Not yet built</u>
\$1.3M (133 units)	\$0.1M (15 units)	\$1.7M (124 units)

Remember this Slide from Last Year?

How long until the district sees the full tax benefit?

Very fluid! But based on conversations with developers and detailed analysis of the site plans here's an educated guess:

2018	2019	2020	2021	2022
\$1.3M	\$1.6M	\$2.3M	\$2.7M	\$3.1M



River's Edge Update

Property Information

3,846 taxable properties in RSD

Oakmont - 51 exempt, 7 purta, 2,775 taxable.

- Out of the taxable properties, 216 are commercial, governmental, and or industrial.
- 2,559 properties are residential

Verona - 30 exempt, 4 purta, 1,071 taxable.

- Out of the taxable properties 171 are commercial, governmental, and or industrial.

Edgewater

175 units Total

- 150 sold, 25 unsold
- 13 properties were added to the 2019 County assessment increasing the assessment pool by \$2,573,700.
- Still approximately 13 properties sold and occupied, NOT on the tax rolls above the land value.

Brooks & Blair

97 units Total

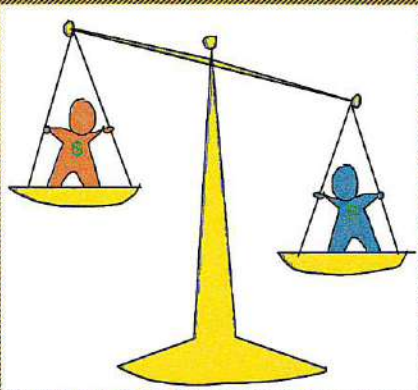
50 plots still land

- 47 in some stage of construction
 - 24 sold
 - 23 unsold
- 14 properties were added to the 2019 County assessment increasing the assessment pool by \$4,414,400.

“Dollars Out”



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Expenditures - Salaries & Benefits

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Riverview School District

Budget Summary Report

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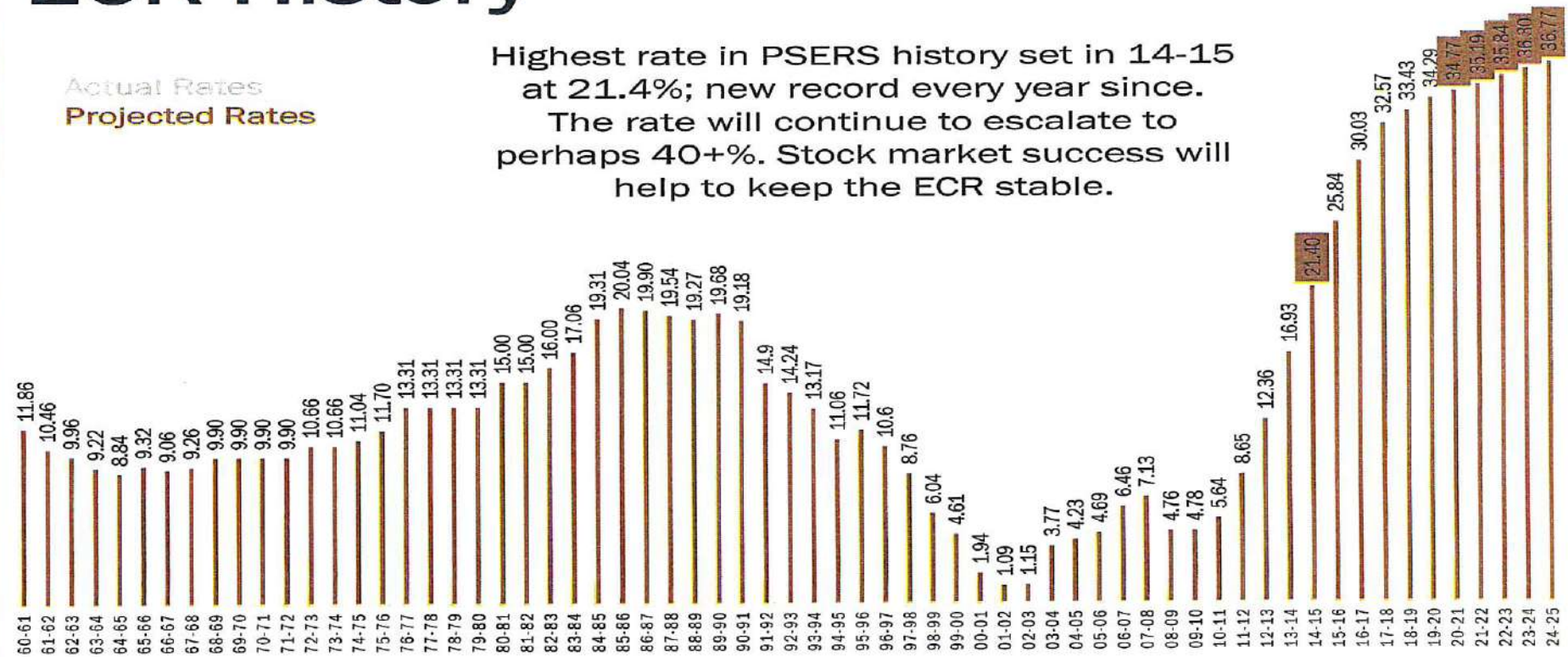
	Expenditure					
	14-15 YTD	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted	19/20 Budget
	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
ALL						
10 General Fund						
1000 Instruction						
100 Personal Services-salaries	5,803,919	5,951,970	6,214,022	6,246,070	6,287,519	6,429,416
200 Personal Svcs-employee Benefit	3,126,678	3,496,344	3,793,846	3,999,645	4,059,712	4,192,062
1000 Function (I) Sub Total	8,930,597	9,448,314	10,007,868	10,245,715	10,347,231	10,621,478
2000 Support Services						
100 Personal Services-salaries	2,790,308	2,853,500	3,020,718	3,027,637	3,108,242	3,162,993
200 Personal Svcs-employee Benefit	1,493,489	1,601,793	1,860,938	1,997,341	2,052,019	1,989,877
2000 Function (I) Sub Total	4,283,797	4,455,293	4,881,656	5,024,978	5,160,261	5,152,870
3000 Oper Of Noninstructional Svcs						
100 Personal Services-salaries	302,376	321,231	306,243	311,071	311,427	291,059
200 Personal Svcs-employee Benefit	50,025	64,464	64,738	71,496	80,207	82,596
3000 Sub Total	352,401	385,695	370,981	382,567	391,634	373,655
10 Sub Total	13,566,795	14,289,302	15,260,505	15,653,260	15,899,126	16,148,003
Report Totals	13,566,795	14,289,302	15,260,505	15,653,260	15,899,126	16,148,003

ECR History

Actual Rates
Projected Rates

Highest rate in PSERS history set in 14-15 at 21.4%; new record every year since.

The rate will continue to escalate to perhaps 40+%. Stock market success will help to keep the ECR stable.



Expenditures - Special Education Costs

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Riverview School District Budget Summary Report

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		Expenditure				
		14-15 YTD	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
ALL						
10	General Fund					
1200	Special Programs - Elem/sec					
100	Personal Services-salaries	851,237	884,647	906,675	900,949	947,507
200	Personal Svcs-employee Benefit	446,003	498,673	551,638	573,646	597,774
300	Purchased Professionaltech Svcs	223,698	219,109	183,387	232,655	218,580
500	Other Purchased Svcs	432,343	527,467	607,071	619,408	788,700
600	Supplies	14,644	9,413	6,933	8,713	11,900
700	Property	0	4,413	2,961	1,934	8,500
800	Other Objects	300	883	1,093	1,106	1,000
1200	Sub Total	1,968,225	2,144,605	2,260,558	2,338,411	2,573,961
10	Sub Total	1,968,225	2,144,605	2,260,558	2,338,411	2,573,961
Report Totals		1,968,225	2,144,605	2,260,558	2,338,411	2,573,961

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Riverview School District Budget Summary Report

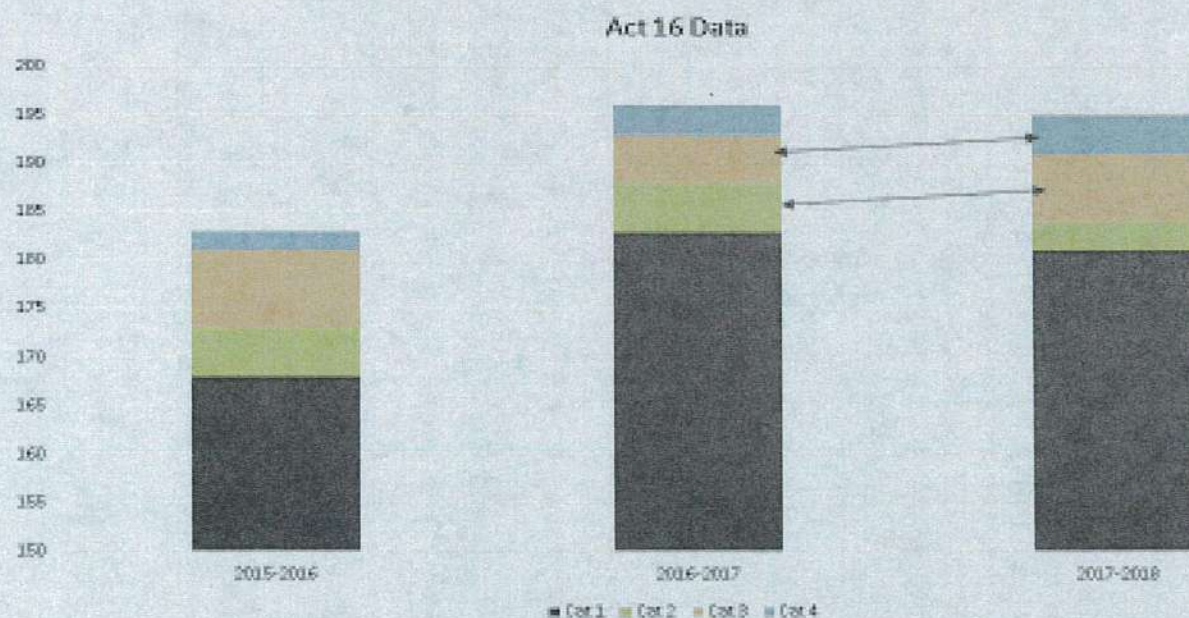
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		Revenue				
		14/15 YTD	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted
		Revenues	Revenues	Revenues	Revenues	Revenues
ALL						
10	General Fund					
7200	Subsidies For Specific Educational	643,867	660,243	664,033	673,251	679,776
10	Sub Total	643,867	660,243	664,033	673,251	679,776
Report Totals		643,867	660,243	664,033	673,251	679,776

Special Education Funding - \$21,052

\$50 Million Increase (4.4%) over 2018-2019 Total \$1.18 Billion in SEF

= \$149 million running through the formula for 2019-2020, Remaining SEF BASE



Category	Expense
1	\$1 - \$25,628
2	\$25,628 - \$51,257
3	\$51,257 - \$76,885
4	\$76,885 and OVER

Expenditures - Transportation

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Riverview School District

Budget Summary Report

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		Expenditure				
		14-15 YTD	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
						19/20 Budget
						Expenditures
ALL						
10	General Fund					
	1000 Instruction					
	500 Other Purchased Svcs	34,806	29,023	69,270	69,688	33,700
	1000 Function (E) Sub Total	34,806	29,023	69,270	69,688	33,700
	2000 Support Services					
	500 Other Purchased Svcs	798,829	890,348	880,493	998,301	1,102,263
	2000 Function (E) Sub Total	798,829	890,348	880,493	998,301	1,102,263
	3000 Oper Of Noninstructional Svcs					
	500 Other Purchased Svcs	60,688	79,664	65,467	59,779	81,050
	3000 Sub Total	60,688	79,664	65,467	59,779	81,050
	10 Sub Total	894,323	999,035	1,015,230	1,127,768	1,217,013
	Report Totals	894,323	999,035	1,015,230	1,127,768	1,217,013
						1,290,500

Expenditures - Charter Schools

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Riverview School District

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Budget Summary Report

BPR007

		Expenditure				
		14-15 YTD	15/16 YTD	16/17 YTD	17/18 YTD	18/19 Budgeted
		Expenditures	Expenditures	Expenditures	Expenditures	Expenditures
						19/20 Budget
						Expenditures
ALL						
10	General Fund					
	1000 Instruction					
	500 Other Purchased Svcs	153,773	225,187	321,940	375,794	396,573
	1000 Sub Total	153,773	225,187	321,940	375,794	396,573
	10 Sub Total	153,773	225,187	321,940	375,794	396,573
	Report Totals	153,773	225,187	321,940	375,794	396,573
						425,000

Overall Expenditures VS Overall Revenues

Date: 02/27/19
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Riverview School District Budget Summary Report

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	Expenditure					
	14-15 YTD Expenditures	15/16 YTD Expenditures	16/17 YTD Expenditures	17/18 YTD Expenditures	18/19 Budgeted Expenditures	19/20 Budget Expenditures
ALL						
10 General Fund						
1000 Instruction	10,464,777	11,041,220	11,688,826	12,213,175	12,386,884	13,348,278
2000 Support Services	6,659,971	7,228,763	7,710,956	7,656,656	8,013,200	8,068,338
3000 Oper Of Noninstructional Svcs	674,907	733,404	701,923	706,263	776,884	810,895
4000 Facilities Acq,const & Impv	6,849	502,250	225,897	17,156	22,500	73,000
5000 Other Financing Uses	1,400,541	1,326,679	2,187,555	2,240,706	1,878,729	1,905,488
10 Sub Total	19,207,045	20,832,316	22,515,157	22,833,956	23,078,197	24,205,999
Report Totals	19,207,045	20,832,316	22,515,157	22,833,956	23,078,197	24,205,999

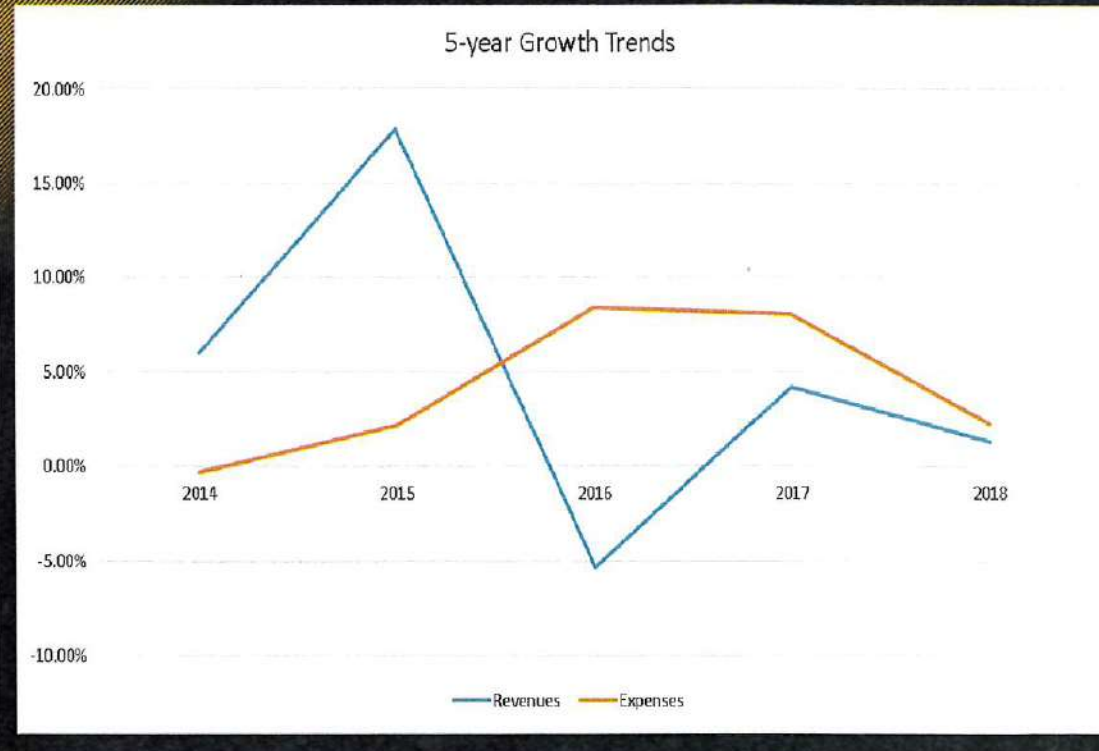
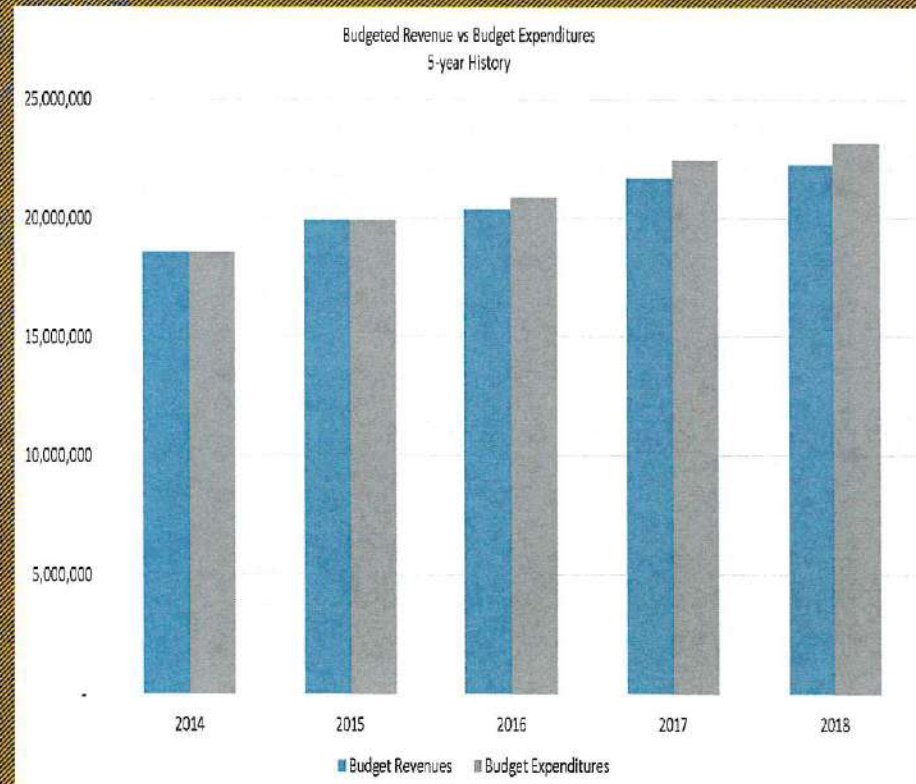
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Riverview School District Budget Summary Report

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	Revenue					
	14/15 YTD Revenues	15/16 YTD Revenues	16/17 YTD Revenues	17/18 YTD Revenues	18/19 Budgeted Revenues	19/20 Budget Revenues
ALL						
10 General Fund						
6000 Medical Overhead Spread	14,665,988	15,056,555	15,427,363	15,964,973	16,132,992	16,700,131
7000 Revenue From State Sources	5,763,414	6,097,040	6,679,847	6,479,453	6,594,884	6,627,491
8000 Revenue From Federal Sources	195,487	379,018	329,408	294,334	349,527	340,700
9000 Other Financing Sources	0	0	402	0	0	0
10 Sub Total	20,624,889	21,532,613	22,437,020	22,738,760	23,077,403	23,668,322
Report Totals	20,624,889	21,532,613	22,437,020	22,738,760	23,077,403	23,668,322

Revenues & Expenditures Trends



County Assessment - (Estimates, No Homestead/Farmstead numbers at this time)

- The new certified assessment used as the tax base for the 2019-2020 Real Estate Taxes is \$640,371,411. It is a \$19 million increase from current year.
- If no increase in millage rate (no tax increase) Local Revenue Generated is \$13,658,631 an increase of \$423,169.
- If an increase in millage rate to max index, Local Revenue Generated is \$13,980,571 an increase of \$745,109.
- If an increase in millage rate to $\frac{1}{4}$ max index, Local Revenue Generated is \$13,739,116 an increase of \$503,654.
- If an increase in millage rate to $\frac{1}{2}$ max index, Local Revenue Generated is \$13,819,236, an increase of 583,774.

Important Impacts (Previous and Current):

Compounding Cuts

- Building Budgets
 - Tenth Street Elementary - \$120,900 - It is \$44,200 less than it was 5 years ago.
 - Jr/Sr High School - \$288,900 - It is \$37,683 less than it was 5 years ago.
 - Verner Elementary - \$83,500. It is \$20,641 less than 5 years ago.
 - Gifted Budget - Increase of \$700, Currently operating at the same level as 5 years ago.
 - Technology - \$351,900 - It is only \$5,000 more that it was 5 years ago
 - Maintenance - \$770,750 - It is \$161,698 less than 5 years ago.

New expenditures considered

- Athletic Budget & Uniform Rotation - \$324,800, It is \$32,825 less than it was 5 years ago.
 - B/G Track - \$7,500
 - Softball - \$2,500
 - Volleyball - \$6,000
- Curriculum Schedule for 19-20
 - Math Textbooks to be replaced
 - Quote - \$112,000 - \$143,000
- Box Truck for meal delivery needs replaced (Municipal Bid List) - \$37,000
- Classroom Painting - \$19,000
- New Smartboard - Phase in \$60,000 est (15 @ \$4,000)

2019-2020 and beyond

- Challenges Coming
 - Addressing the structural problem of expenditure growth occurring at a much faster speed than revenue growth
 - Acknowledging that large assessment growth is going to slow and level as the Riverfront Complex development finishes
 - Recognizing that the community is ageing and can't sustain year-over-year tax increases
 - Accepting the demographic changes in both communities in regards to both population and socio-economic need.
 - UNFUNDED MANDATES
 - Low ACT 1 LIMITS
 - Continued Low State Funding - POTENTIAL LOSSES
 - Continued Enrollment Decline

Facilities Management - Capital Projects Fund

Debt Service Fund



• 18-19 Site work

- Ballistic Film at Verner & 10th Street
- Main Entrance ADA Ramp for Verner
- Reseal Parking Lot - Verner
- Repoint Brick/Windows - Verner
- Guard Rail on Roof - Verner
- Carpet Replacement (entire) - Verner
- Replace VCT at Stage - Verner
- Door Hardware at Stair Towers - Verner
- Fire Strobes in Music Rooms - Verner
- Reseal Parking Lot - 10th Street
- Repoint Exterior Brick - 10th Street
- Replace Gym Floor - 10th Street
- Replace Sanitary Line - 10th Street
- Install Emergency Door Locks - 10th Street
- Intercom & Clock System - HS
- Replace Glass Block - 10th Street
- Reseal Parking Lot - HS
- Repoint/Reflash Select Brick - HS
- Emergency Door Hardware Café - HS

• 19-20 Site work

- Connector to Lower Parking Lot
- Signage to exterior building HS
- New Elevator
- Emergency Stairwell Lights
- Emergency Door Hardware Cafeteria
- Window Security Film
- Concrete Patio Work
- New Playground Surfaces and drainage repairs
- Roof Replacement and Guard Rail
- Stairwell doors
- Fire Alarms Systems
- Pa Systems
- Clock Systems
- Phone Systems
- CAT 6 Wiring
- Concrete repairs
- Outdoor stairs replacement
- Emergency Door Locks
- Carpet replacement
- Auditorium Walls and Acoustic panels
- AC to Gym
- Hot Water Pumpdrives
- Safety Alterations to Entrance/Nurse

2019-2020 Proposed Final Budget		
March 4, 2019 (Options)		
Budget Currently at No Tax Increase		
Total Operating Revenue	\$ 24,668,322	
+ Tax Increase (1/4)		\$ 30,485
+ Tax Increase (1/2)		\$ 100,000
+ Tax Increase (Max)		\$ 221,040
Total Revenues	\$ 24,668,322	
Total Operating Expenditures	\$ 24,205,999	
Deficit	\$ 537,677	
Options		
Revenue Generation		
Pay for Play - Athletic Participation Fees	\$3000-\$9000	
Explore Another Retirement Incentive	???	
Explore Facility Rental Charges	???	
Non-Mandated Expenditures Currently in the Budget		
Personnel	\$ 557,031	
Eliminate Activity/Late Bus	\$ 40,404	
Eliminate All Transportation (Except Mandated)	\$ 400,000	
Eliminate Athletics	\$ 561,971	
Reduce Athletic Salaries (1 Head, 1 Asst)	\$ 50,452	
Eliminate Athletic Jr High Program	\$ 25,550	
Remove Athletic Uniforms	\$ 10,000	
Eliminate Library Books	\$ 15,000	
Reduce Building Supplies	\$ 30,000	
Eliminate Smartboards	\$ 60,000	
Eliminate Box Truck	\$ 33,000	
Eliminate Painting Classrooms	\$ 19,000	
Eliminate ROTC Program	\$ 48,240	
Eliminate Field Trips	\$ 33,700	
Remove Math Textbook Allocation	\$ 112,000	
Eliminate Reimbursement for AP Testing Fees	\$ 6,963	
Eliminate Reimbursement for Credit Recovery Fees	\$ 2,125	
Eliminate Purchasing Caps & Gowns Staff & Students	\$ 2,320	
Eliminate All Overline (impact facility use)	\$ 51,854	