

2023-2024

Final  
General Operating Fund  
Budget



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

For June 12, 2023 Joint Governance Meeting and School Board Planning Meeting

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

2023-2024  
Final General Operating Fund Budget

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Ms. Barbara Williams, School Board Secretary

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2023-2024

## 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 2023-2024, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 4.1%. 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 \$106,845,488 and total revenues of \$103,725,288 and a utilization of assigned fund balance of \$3,120,200 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. The State Property Tax Reduction allocation for the Pine-Richland community is approximately

\$1.57 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 2023-2024, this will provide \$217.35 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
  - Preliminary estimates for basic education instructional subsidy reflect an increase for the District of \$374,750 over the amount included in the current year budget.
  - Special education subsidy for 2023-2024 is projected to be \$1,891,591 which represents an increase from the current year budget in the amount of \$96,514. 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. This subsidy projection could be changed by the status of the approval of the state budget. Pine-Richland is anticipating a decrease of \$156,804 based on estimated subsidy calculations for next year.
  - Historically, school district construction projects were reimbursed by the State based on a series of calculations. Each individual project was given a separate reimbursement percentage determined at the time construction took 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 2023-2024, estimates show a small decrease in reimbursement from the current year budgeted allocation. Future funding for school districts in this category continues to 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 2023-2024, this represents \$8,431,470 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.

2023-2024  
Final General Operating Fund Budget  
Expenditures

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Salaries & Wages

- Personnel costs for administration, faculty & support staff represent 63.48% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

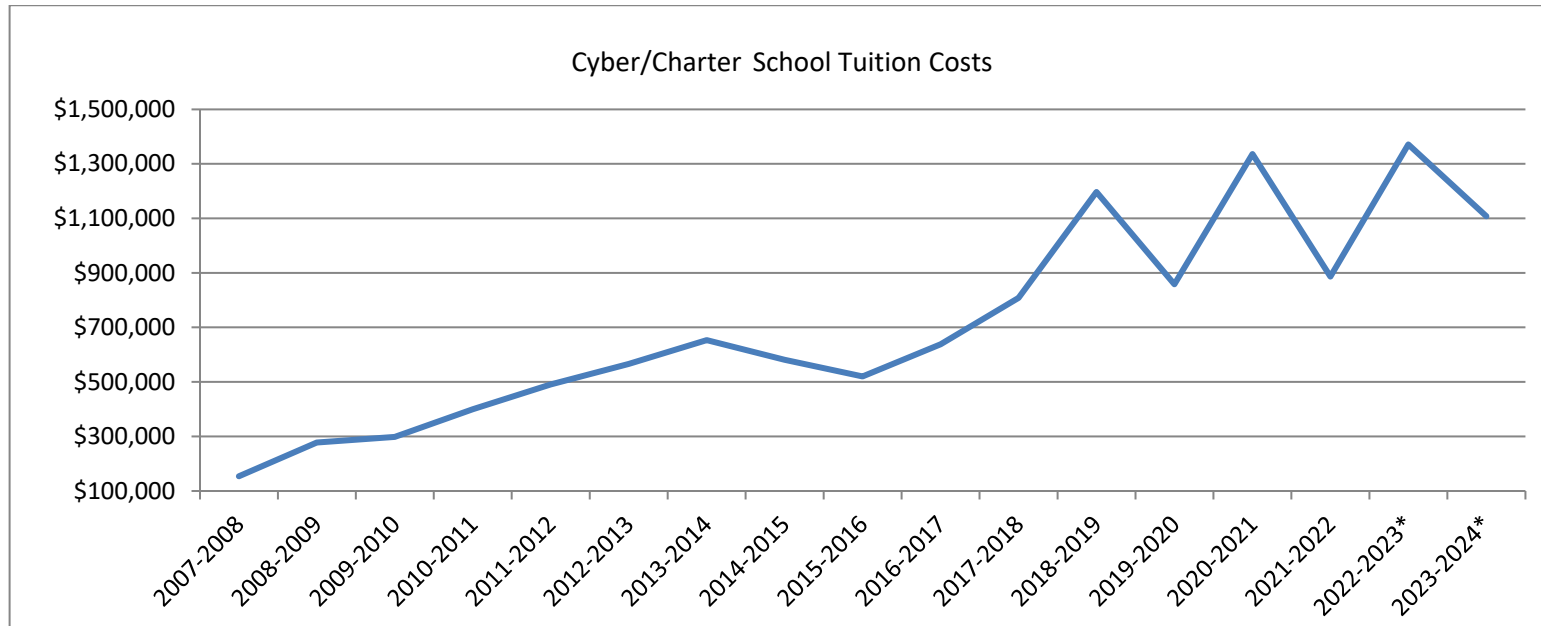
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will decrease to 34% of salary cost from 35.26% in 2022.2023. This will result in increased expenditures to the District for next year's budget of \$48,973 due to personnel changes (or \$7,867 in increased 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 36.67% of salary cost in the 2027-2028 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 14% for covered employees. Dental and vision insurance premiums will increase by 3%. Overall group health insurance expenditures for the District are budgeted to increase by \$1,078,045 from the 2022-2023 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 \$6,170,000 of the District's overall expenditures.

## Tuition Expenditures

- The District is projecting 1,913,385 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 \$1,517,000.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to be decreasing slightly 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 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 more than eight times more than the cost in 2007-2008. Projections for 2023-2024 show an outlay of \$1,107,421. During the 2022-2023 fiscal year, the District is paying \$12,533.19 for each regular education student and \$27,532.44 for each special education student enrolled in cyber/charter schools.



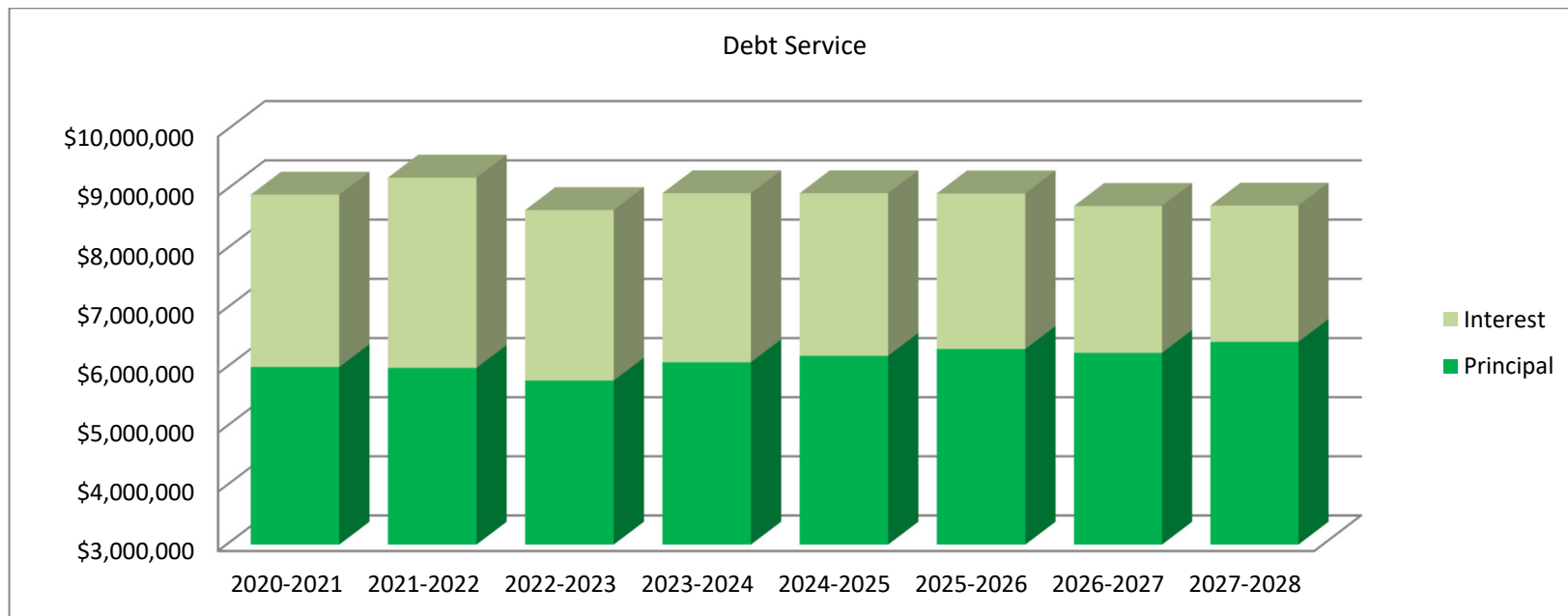
**\*Budgeted figures are included in the chart above for 2022-2023 and 2023-2024. All other amounts are based on actual.**

### 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 2023-2024 fiscal year is equal to \$8,354,123. This is reflected as an interfund transfer to the Capital Reserve Fund.

### Debt Service

- Interest and principal redemption on debt service represents \$8,938,229 or 8.41% of total budgeted expenditures (net of state aid). Based on the individual amortization schedules, the District's costs will increase by \$283,469 from the current year budget. 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 2023-2024 BUDGET CHANGES**  
**AS OF 6-5-2023**

Description	Function	Object	Amount	Totals	5/8/2023 Proposed Final Budget	6/12/2023 Final Budget
<b><u>EXPENDITURE CHANGES:</u></b>						
<i>Personnel:</i>						
Net changes to personnel salary / wages / employer benefits cost	various	100-299's	106,166.00			
<i>Operating:</i>						
Reduction in allocation for facilities maintenance under the athletic department budget	3250	431	(7,000.00)			
Add allocation for laundry services - football	3250	415	7,000.00			
Reduction for Educators' Legal Liability insurance premium	2839	525	(4,177.00)			
Reduction for insurance premium	2818	529	(3,046.00)			
Increase in allocation for auto insurance premium from original estimate	2650	522	1,168.00			
Reduction for online curriculum platform software - already accounted for in the district-wide curriculum budget	1490	810	(18,158.00)			
Increase in property / general liability insurance premium rom estimates	2620	523	9,592.00			
Increase in estimated cost for technology supplies - district-wide curriculum	1110	650	100,000.00			
Reduction in allocation for consumable supplies at Richland Elementary	1233	610	(900.00)			
Reduction in allocation for learning support books at Eden Hall	1243	640	(3,000.00)			
Increase in allocation for copy paper at various buildings	various	610	17,013.00			
Moved allocation for PFM long range budget model to technology fees / licensing	2512	329	(6,000.00)			
Moved allocation for PFM long range budget model to technology fees / licensing	2512	650	6,000.00			
Added allocation for Frontline Comparative Analytics licensing (5 users)	2512	650	8,999.00			
Reduction in allocation for tuition reimbursement	2834	240	(5,000.00)			
Removed allocation for GoGuardian as non-grant funded payment	2818	650	(42,000.00)			
Added allocation for GoGuardian as grant funded payment	2818	650	68,108.00			
Added allocation for psychological services - assessment / testing - grant funded	2140	329	7,418.00			
Reduction in insurance premium for board treasurer bond coverage	2320	525	(162.00)			
Added allocation for maintenance supplies at the High School	2620	610	20,000.00			
Reduction in allocation for IU services - hearing	1221	322	(175,000.00)			
Increase in allocation for IU services - speech / language	1225	322	230,000.00			
Reduction in allocation for tuition charges from other LEAs	1200	561	(35,000.00)			
Reduction in estimate for cyber / charter school tuition	1200	562	(65,000.00)			
Increased estimate for budgetary reserve	5900	840	200,000.00			
Added allocation for psychological services - school-based mental health services - grant funded	2140	329	47,874.00			
Added allocation for staff services licensing - Calm.com - grant funded	2839	650	8,831.00			
Removed allocation for School Resource Officer as non-grant funded payment	2660	350	(96,000.00)			
Added allocation for School Resource Officer as grant funded payment	2660	350	101,794.00			
<i>Debt Service :</i>						
<i>Capital Funding Plan (CFP):</i>						
Track and Field drainage project added for 2023-2024	5230	930	12,000.00			
Music lab software upgrade at Eden Hall added for 2023-2024	5230	930	13,000.00			
Addition to Wexford Playground #2 allocation	5230	930	1,000.00			
<b>TOTAL EXPENDITURE CHANGES</b>				<b>\$505,520</b>	106,339,969.00	106,845,489.00

SUMMARY LIST OF 2023-2024 BUDGET CHANGES

AS OF 6-5-2023

Description	Function	Object	Amount	Totals	5/8/2023		6/12/2023					
					Proposed	Final	Proposed	Final				
					Budget		Budget					
<b>REVENUE CHANGES:</b>												
Adjustment in state share of social security and employer retirement contributions		R7112/R7820	26,631.00									
Increase in estimated nonpublic transportation subsidy		R7312	20,405.00									
Increase in estimated public transportation subsidy		R7311	122,145.00									
Increase in state proerty tax reduction allocation		R7340	3,495.00									
Increase in real estate tax valuation - based on April 2023 listing from Allegheny County		R6111	95,752.40									
Increase in estimated investment income		R6510	350,000.00									
Increase in estimated delinquent real estate tax income		R6411	180,000.00									
Added PCCD grant revenue		R7362	234,024.00									
<b>TOTAL REVENUE CHANGES:</b>				<b>\$1,032,452</b>		102,692,837.00		103,725,289.40				
					-		-					
					<b>fund balance utilization / budgetary deficit</b>		<b>3,647,132.00</b>		<b>3,120,199.60</b>			
					net change		\$526,932		(\$3,647,132)		(\$3,120,200)	

## 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 dated April 2023 + estimated growth rate of 0.04% for Richland Township and 0.67% for the Township of Pine – estimated reduction in assessed value for outstanding exemption/reduction appeals filed by property owners
      - This reflects an estimated growth rate for assessed value changes between April 2023 and June 2023
- Earned income tax
  - Reflects estimate for 2023-2024 and 2.1% increase annually in future years
- State funding
  - Basic education – reflects an estimate for the 2023-2024 fiscal year and assumed 1% increase annually for future years
  - Special education – reflects an estimate for the 2023-2024 fiscal year and assumed 1% increase annually for future years
  - Transportation subsidy reflects a decrease from the current year budget allocation to align with actual amounts received in the most recent two fiscal years. The model also includes an assumption of level funding 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 11)
- 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 level funding for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

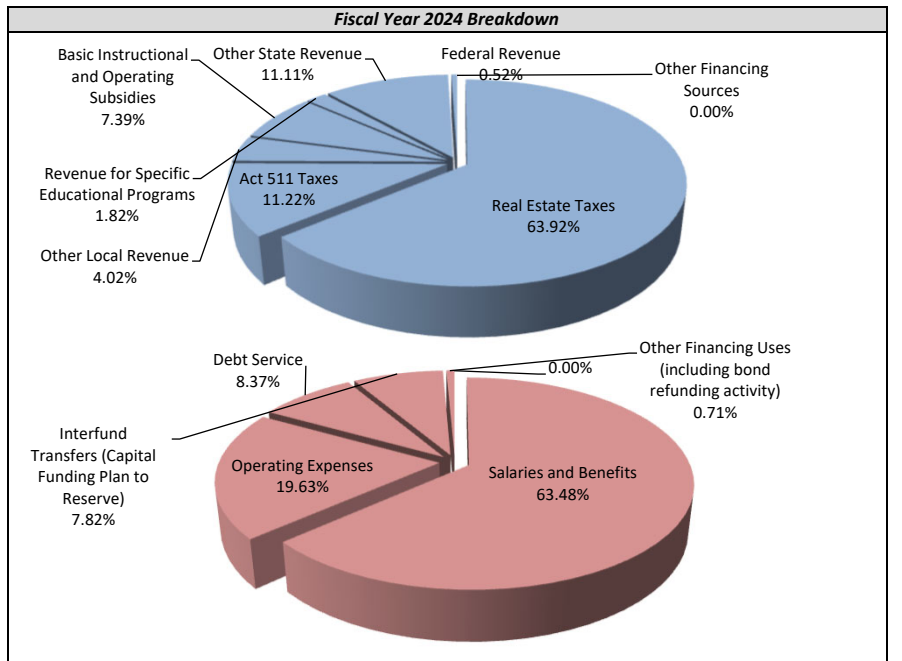
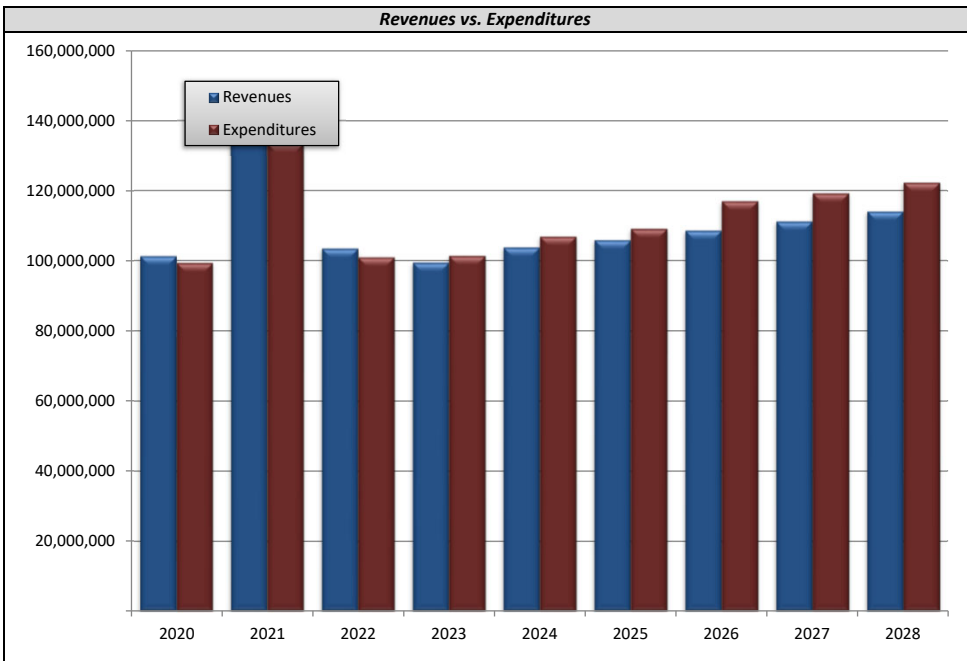
### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$1,078,045 from the current year budget assumes 5% annual increase next year and in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 8) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2022
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2023-2024 (as of May 2023) = \$8,354,123

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$3,120,200

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>REVENUES</b>									
Real Estate Taxes	58,799,600	60,208,571	62,677,687	64,120,797	66,300,002	67,991,039	69,724,255	71,500,701	73,321,456
Act 511 Taxes	8,869,708	10,281,100	10,893,737	10,455,389	11,638,034	11,882,432	12,131,963	12,386,735	12,646,856
Other Local Revenue	3,412,473	3,176,139	3,326,513	2,978,620	4,169,817	3,957,545	4,008,849	4,077,790	4,148,201
Basic Instructional and Operating Subsidies	6,753,433	6,860,311	7,004,822	7,220,690	7,663,191	7,794,869	7,929,642	8,068,441	8,211,434
Revenue for Specific Educational Programs	1,733,955	1,733,891	1,747,236	1,795,077	1,891,591	1,910,507	1,929,612	1,948,908	1,968,397
Other State Revenue	10,372,976	10,434,631	10,604,976	11,411,478	11,525,754	11,742,242	12,243,036	12,552,585	13,057,256
Federal Revenue	695,896	1,358,543	1,257,904	1,455,525	536,900	548,147	559,631	571,356	583,327
Other Financing Sources	10,589,591	43,059,156	5,885,050						
<b>TOTAL REVENUES</b>	<b>101,227,632</b>	<b>137,112,341</b>	<b>103,397,926</b>	<b>99,437,577</b>	<b>103,725,288</b>	<b>105,826,781</b>	<b>108,526,988</b>	<b>111,106,515</b>	<b>113,936,928</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	57,795,127	60,934,329	63,177,781	64,993,078	67,821,645	71,233,359	74,813,730	78,531,547	82,370,769
Operating Expenses	16,548,586	17,537,288	17,846,274	21,890,160	20,977,991	21,719,656	22,497,357	23,313,355	24,170,076
Debt Service	9,327,118	8,914,502	9,202,238	8,654,760	8,938,229	8,937,675	8,934,931	8,723,245	8,730,336
Interfund Transfers (Capital Funding Plan to Reserve)	4,982,599	3,171,337	4,617,173	5,305,414	8,354,123	6,385,249	9,887,732	7,809,443	6,130,190
Other Financing Uses (including bond refunding activity)	10,684,405	43,034,988	6,097,780	509,500	753,500	758,225	763,049	767,975	773,004
<b>TOTAL EXPENDITURES</b>	<b>99,337,835</b>	<b>133,592,444</b>	<b>100,941,246</b>	<b>101,352,911</b>	<b>106,845,488</b>	<b>109,034,165</b>	<b>116,896,799</b>	<b>119,145,565</b>	<b>122,174,375</b>
<b>NET OPERATING BALANCE</b>	<b>1,889,797</b>	<b>3,519,897</b>	<b>2,456,680</b>	<b>(1,915,334)</b>	<b>(3,120,200)</b>	<b>(3,207,384)</b>	<b>(8,369,812)</b>	<b>(8,039,051)</b>	<b>(8,237,447)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>32,131,059</b>	<b>29,010,859</b>	<b>25,803,475</b>	<b>17,433,664</b>	<b>9,394,613</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>28,069,816</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>32,131,059</b>	<b>29,010,859</b>	<b>25,803,475</b>	<b>17,433,664</b>	<b>9,394,613</b>	<b>1,157,166</b>



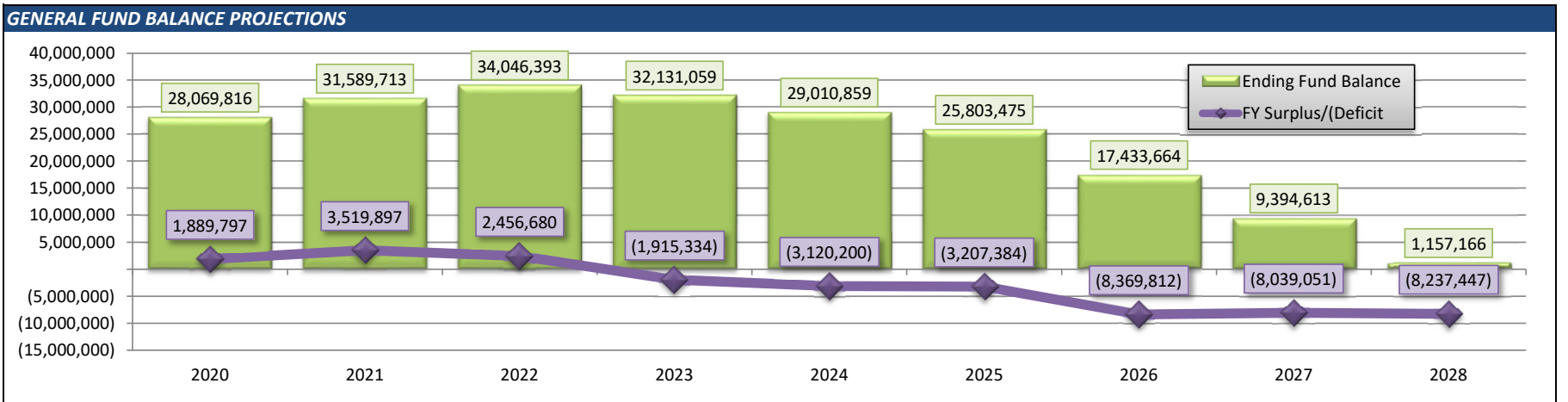
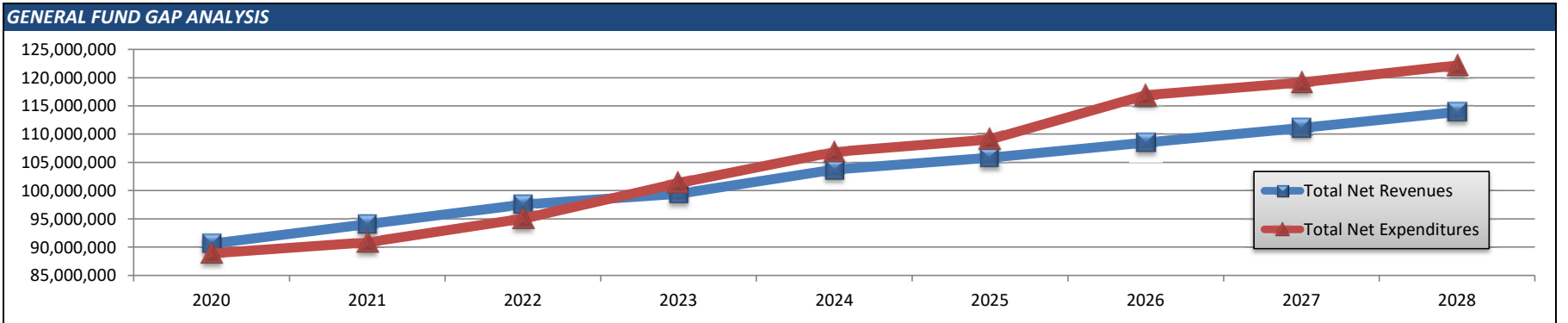
# Pine-Richland School District

## Overall General Fund Chart



	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>REVENUES VS. EXPENDITURES</b>									
<b>Total Revenues</b>	101,227,632	137,112,341	103,397,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
<b>Bond Refunding Activity</b>	(10,589,486)	(43,058,628)	(5,885,000)						
<b>Total Net Revenues</b>	90,638,146	94,053,713	97,512,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
<b>Bond Refunding Activity</b>	(10,440,084)	(42,720,958)	(5,885,000)						
<b>Total Net Expenditures</b>	88,897,751	90,871,486	95,056,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

<b>GENERAL FUND BALANCE</b>									
<b>Beginning of the Year</b>	26,180,019	28,069,816	31,589,713	34,046,393	32,131,059	29,010,859	25,803,475	17,433,664	9,394,613
<b>End of the Year</b>	28,069,816	31,589,713	34,046,393	32,131,059	29,010,859	25,803,475	17,433,664	9,394,613	1,157,166
<b>As a % of Expenditures</b>	28.26%	23.65%	33.73%	31.70%	27.15%	23.67%	14.91%	7.88%	0.95%





	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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### REVENUES VS. EXPENDITURES

Total Revenues	101,227,632	137,112,341	103,397,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
Total Expenditures	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
Operating Balance	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

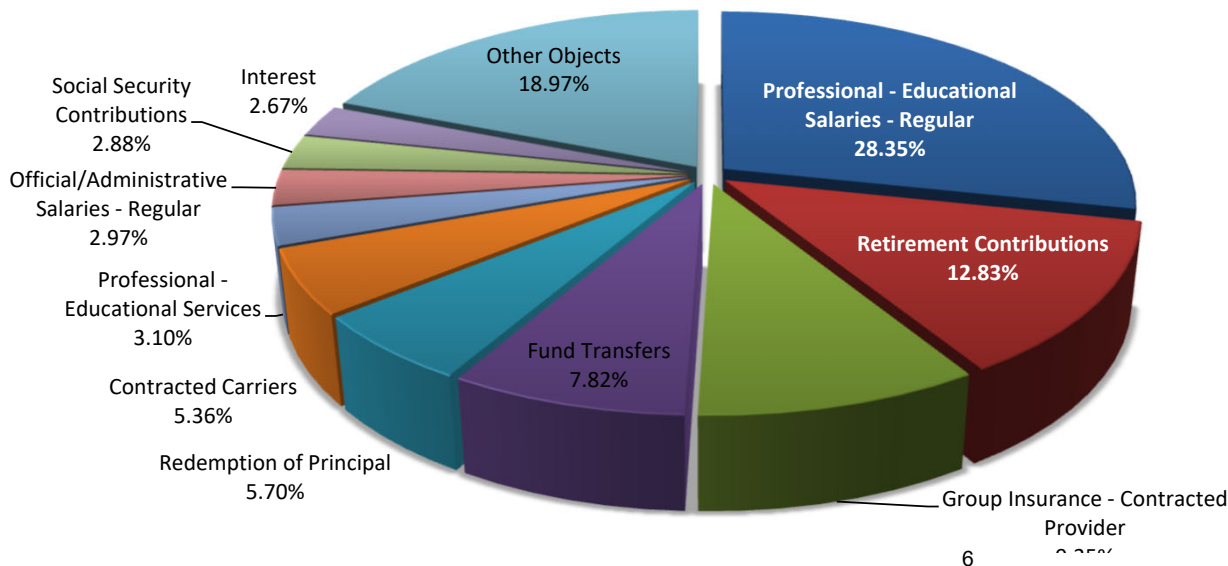
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2024

Select fiscal year here

2024

Rank	Amount	% of Total	Object	Name
1	40,476,511	37.88%	100	Personnel Services - Salaries
2	13,708,387	12.83%	230	Retirement Contributions
3	9,991,882	9.35%	210	Group Insurance - Contracted Provider
4	8,354,123	7.82%	930	Fund Transfers
5	6,085,000	5.70%	910	Redemption of Principal
6	5,730,243	5.36%	513	Contracted Carriers
7	3,312,902	3.10%	320	Professional - Educational Services
8	3,081,497	2.88%	220	Social Security Contributions
9	2,853,229	2.67%	830	Interest
10	1,576,534	1.48%	650	Supplies - Technology Related
Other	11,675,180	10.93%		Other Objects
<b>TOTAL</b>	<b>106,845,488</b>	<b>100.00%</b>		



# Pine-Richland School District

Custom Expenditure Display Chart

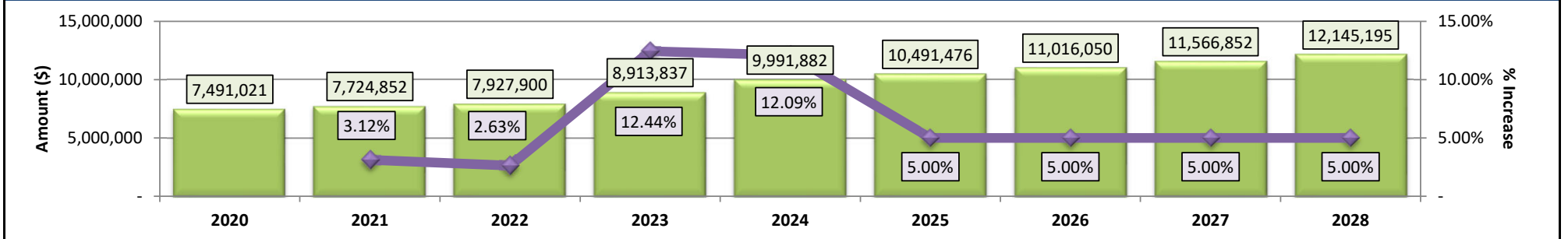


	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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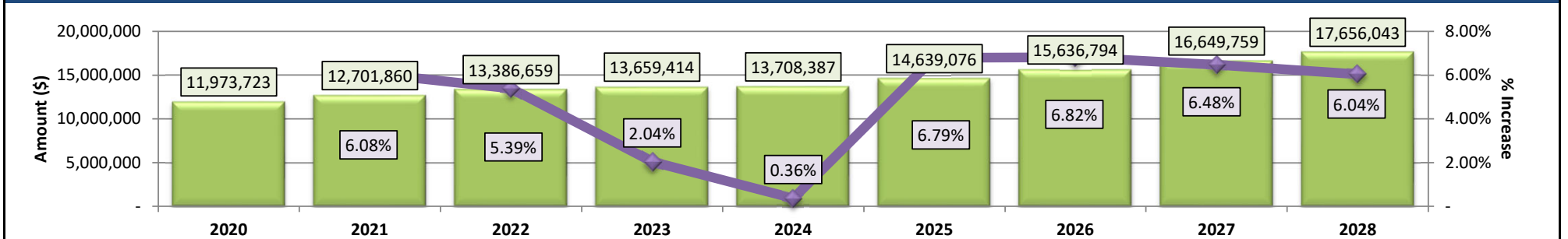
## REVENUES VS. EXPENDITURES

Total Revenues	101,227,632	137,112,341	103,397,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
Total Expenditures	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
Operating Balance	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

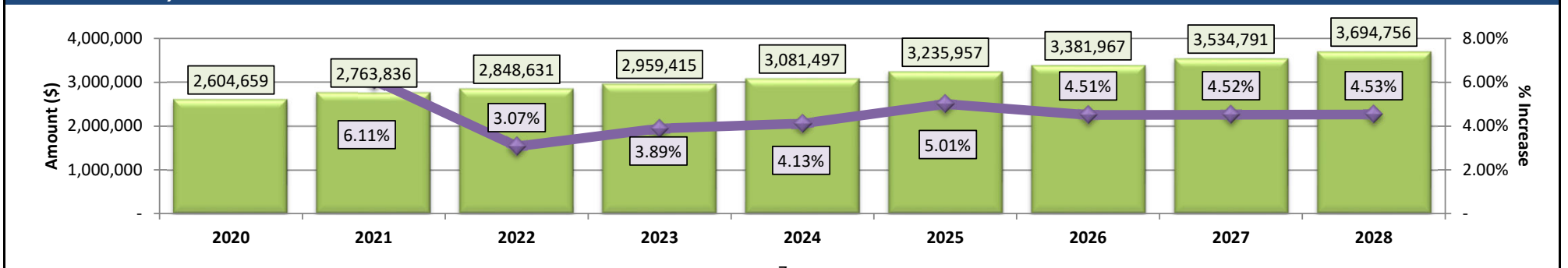
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions





	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Revenue</b>	101,227,632	137,112,341	103,397,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
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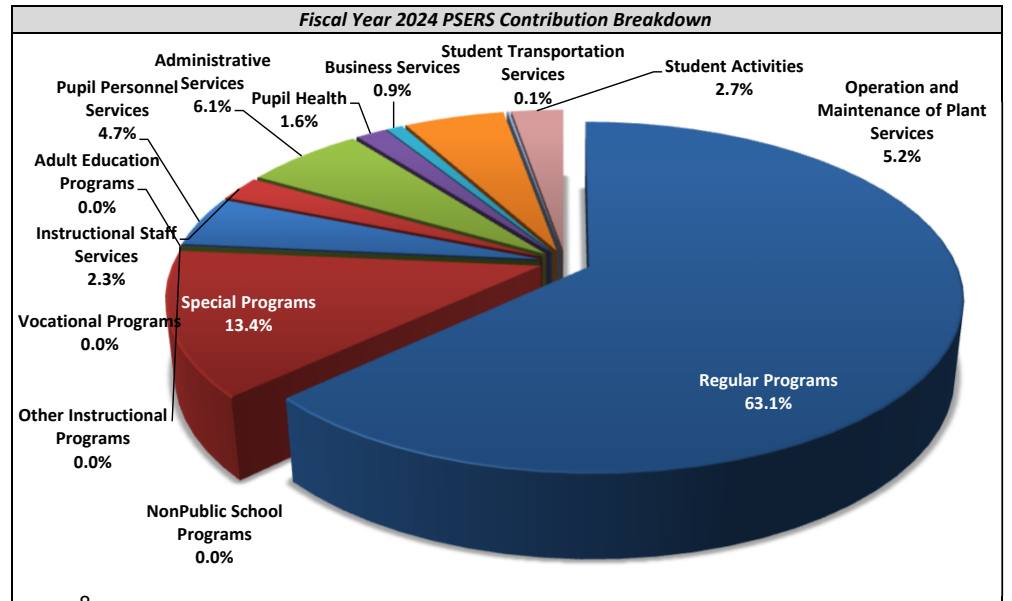
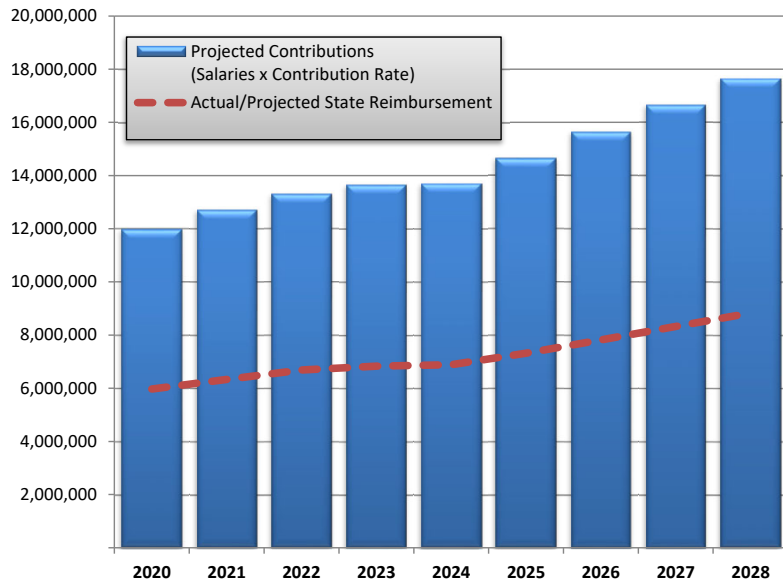
**EXPENDITURES**

<b>100</b>	<b>Personnel Services - Salaries</b>	35,026,501	36,996,454	38,243,244	38,902,742	40,476,511	42,300,098	44,208,718	46,206,425	48,297,467
	<b>Less: Non-PSERS Eligible Salaries</b>	(107,507)	(190,137)	(184,700)	(155,000)	(149,000)	(149,000)	(149,000)	(149,000)	(149,000)
	<b>Net PSERS Eligible Salaries</b>	34,918,994	36,806,318	38,058,544	38,747,742	40,327,511	42,151,098	44,059,718	46,057,425	48,148,467
	<b>PSERS Contribution Rates *</b>	<b>34.29%</b>	<b>34.51%</b>	<b>34.94%</b>	<b>35.26%</b>	<b>34.00%</b>	<b>34.73%</b>	<b>35.49%</b>	<b>36.15%</b>	<b>36.67%</b>
	<b>Projected Contributions</b> (Salaries x Contribution Rate)	<b>11,973,723</b>	<b>12,701,860</b>	<b>13,297,655</b>	<b>13,662,454</b>	<b>13,711,354</b>	<b>14,639,076</b>	<b>15,636,794</b>	<b>16,649,759</b>	<b>17,656,043</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	11,973,723	12,701,860	13,386,659						

\* Source: PSERS as of December 2022. Contribution rates in blue can be modified to reflect different budgeted contribution rates

**REVENUES**

	<b>Projected Contributions (from above)</b>	11,973,723	12,701,860	13,297,655	13,662,454	13,711,354	14,639,076	15,636,794	16,649,759	17,656,043
	<b>Projected State Reimbursement</b> <b>50.00%</b>	<b>5,986,861</b>	<b>6,350,930</b>	<b>6,648,828</b>	<b>6,831,227</b>	<b>6,872,260</b>	<b>7,319,538</b>	<b>7,818,397</b>	<b>8,324,879</b>	<b>8,828,021</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	5,971,027	6,334,157	6,688,561						
	<b>Actual State Reimbursement %</b> <b>49.90%</b> (Average)	49.87%	49.87%	49.96%						
	<b>Net PSERS Contribution</b>	<b>5,986,861</b>	<b>6,350,930</b>	<b>6,648,828</b>	<b>6,831,227</b>	<b>6,839,094</b>	<b>7,319,538</b>	<b>7,818,397</b>	<b>8,324,879</b>	<b>8,828,021</b>
	<b>Net Increase Over Prior Year</b>	<b>473,293</b>	<b>364,069</b>	<b>297,898</b>	<b>182,399</b>	<b>7,867</b>	<b>480,444</b>	<b>498,859</b>	<b>506,483</b>	<b>503,142</b>





	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Revenue</b>	101,227,632	137,112,341	103,397,926	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

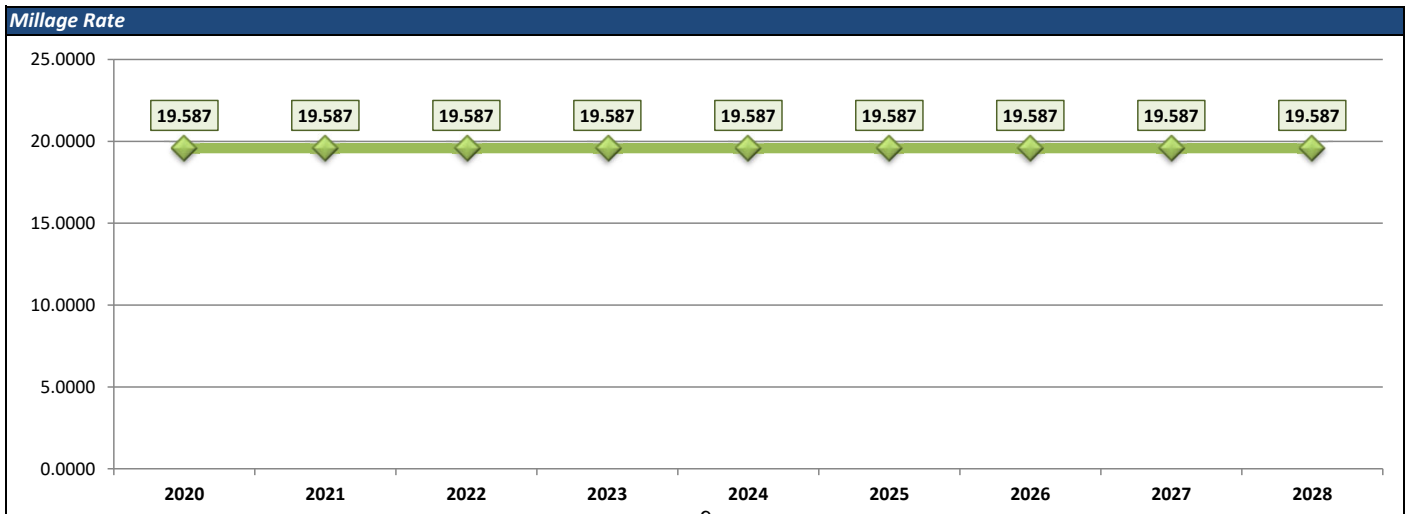
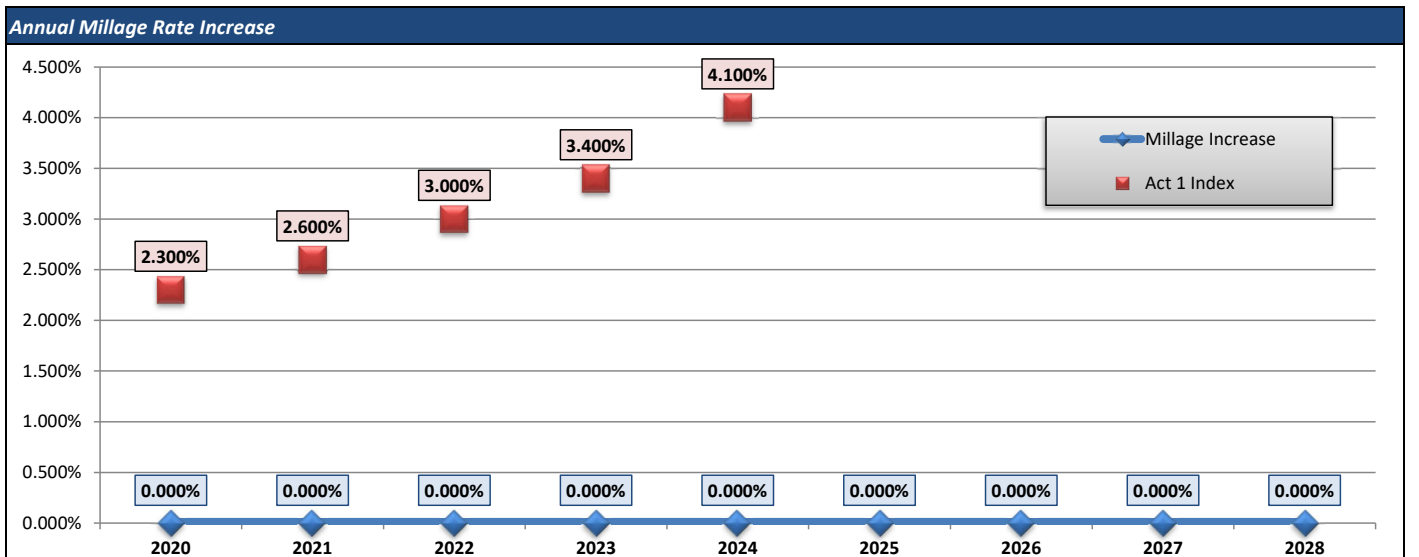
MILLAGE RATE									
Year	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Millage Rate</b>	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	0.000%	0.000%	0.000%	0.000%	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>	4.677%	4.691%	11.942%	11.191%	11.187%
<b>Total % millage rate increase needed for balanced budget</b>	4.677%	4.691%	11.942%	11.191%	11.187%

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



# Pine-Richland School District

Real Estate Planning Page

This figure represents the assessed valuation listing from Allegheny County dated April 2023 + a assumed growth rate for the Twp. of Pine and Richland Twp. for estimated growth between April 2023 and June 2023. This also includes an estimate for a reduction of assessed value for multiple exemption/reduction appeals filed by property owners which are still in process.

pfm

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

TAX LEVY									
	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Taxable Assessed Value</b>	3,394,378,128	3,506,059,754	3,593,711,247	3,683,554,029	3,775,642,879	3,870,033,951			
<b>Assumed Growth Rate</b>				3.290%	2.500%	2.500%	2.500%	2.500%	2.500%

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

B	Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	66,484,666	68,672,141	70,388,944	72,148,668	73,952,384	75,801,194		
D	Less: State Property Tax Reduction Allocation	1,572,308	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
E = C-D	<b>Net Tax Levy</b>	<b>64,912,358</b>	<b>67,098,794</b>	<b>68,815,597</b>	<b>70,575,321</b>	<b>72,379,037</b>	<b>74,227,847</b>		

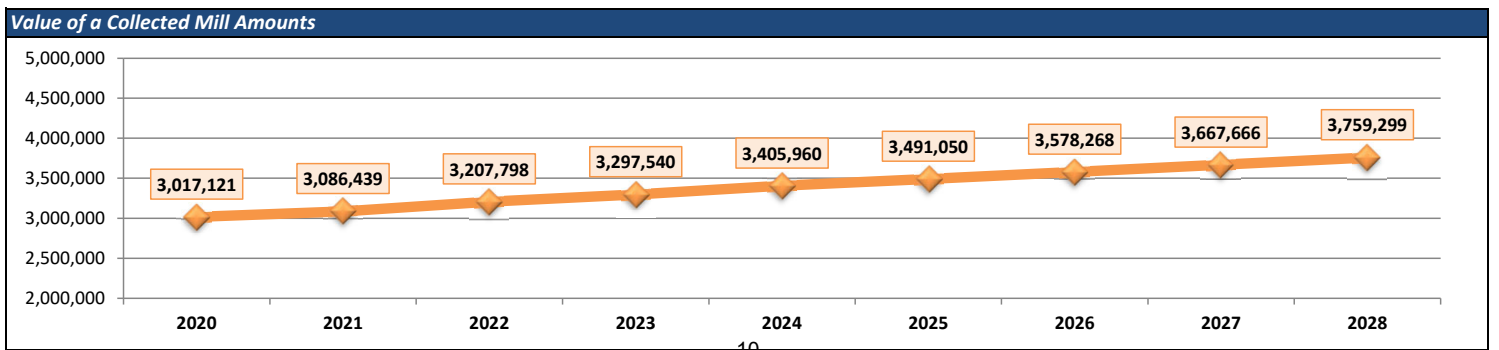
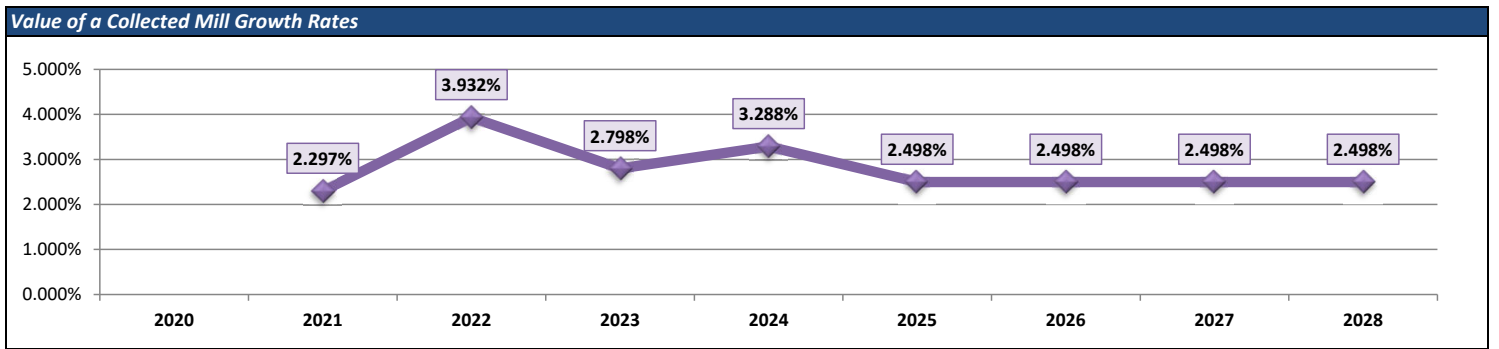
F	<b>Collection Rate</b>	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%
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G = E x F	<b>Current Real Estate Taxes</b>	63,015,621	65,138,169	66,804,808	68,513,113	70,264,125	72,058,912		
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VALUE OF A COLLECTED MILL									
	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Current Real Estate Taxes	57,849,437	59,203,151	61,584,638	63,015,621	65,138,169	66,804,808	68,513,113	70,264,125	72,058,912
State Property Tax Reduction Allocation	1,246,004	1,249,996	1,245,549	1,572,308	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
<b>Total Collections</b>	<b>59,095,441</b>	<b>60,453,147</b>	<b>62,830,187</b>	<b>64,587,929</b>	<b>66,711,516</b>	<b>68,378,155</b>	<b>70,086,460</b>	<b>71,837,472</b>	<b>73,632,259</b>

Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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<b>Value of Collected Mill</b>	<b>3,017,121</b>	<b>3,086,439</b>	<b>3,207,798</b>	<b>3,297,540</b>	<b>3,405,960</b>	<b>3,491,050</b>	<b>3,578,268</b>	<b>3,667,666</b>	<b>3,759,299</b>
<b>% Increase</b>		<b>2.297%</b>	<b>3.932%</b>	<b>2.798%</b>	<b>3.288%</b>	<b>2.498%</b>	<b>2.498%</b>	<b>2.498%</b>	<b>2.498%</b>



# Pine-Richland School District

## Capital Planning Page

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



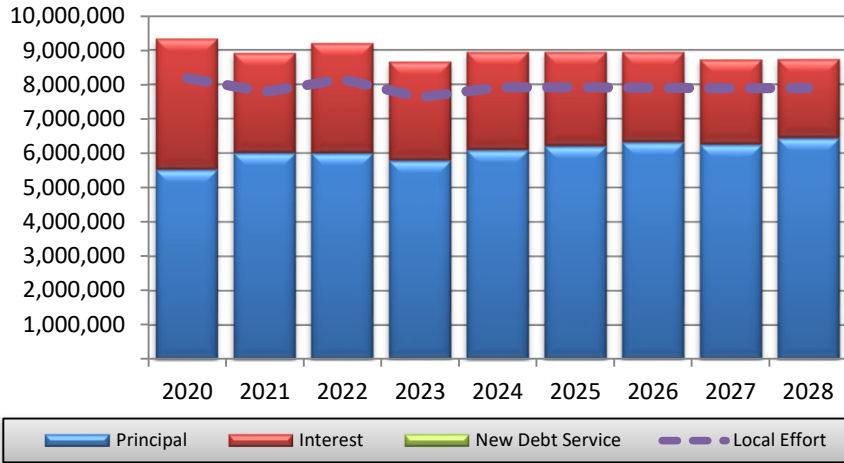
	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(3,120,200)	(3,207,384)	(8,369,812)	(8,039,051)	(8,237,447)

### EXISTING DEBT SERVICE

Principal	5,520,000	6,005,000	5,990,932	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000
Interest	3,807,118	2,909,502	3,211,306	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336
<b>Total Debt Service</b>	<b>9,327,118</b>	<b>8,914,502</b>	<b>9,202,238</b>	<b>8,654,760</b>	<b>8,938,229</b>	<b>8,937,675</b>	<b>8,934,931</b>	<b>8,723,245</b>	<b>8,730,336</b>
Less: State Aid	1,127,173	1,115,946	1,042,706	1,014,767	1,014,977	1,014,986	1,016,921	819,988	821,517
<b>Total Local Effort</b>	<b>8,199,945</b>	<b>7,798,556</b>	<b>8,159,532</b>	<b>7,639,993</b>	<b>7,923,252</b>	<b>7,922,689</b>	<b>7,918,010</b>	<b>7,903,258</b>	<b>7,908,819</b>
<b>Debt Service as % of Total Exp.</b>	<b>9.39%</b>	<b>6.67%</b>	<b>9.12%</b>	<b>8.54%</b>	<b>8.37%</b>	<b>8.20%</b>	<b>7.64%</b>	<b>7.32%</b>	<b>7.15%</b>

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2024	2025	2026	2027	2028
<b>Issue Amount</b>					
<b>Assumed Rate</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Term</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>New Principal</b>					
<b>New Interest</b>					
<b>New Debt Service</b>					
<b>Overall Debt Service</b>	<b>\$8,938,229</b>	<b>\$8,937,675</b>	<b>\$8,934,931</b>	<b>\$8,723,245</b>	<b>\$8,730,336</b>

Note: For these purposes, assumes level debt service structure. Please consult with your Financial Advisor regarding potential debt service structuring alternatives. Assumes no PlanCon reimbursement. Assumed rates are estimates.

### ESTIMATED BORROWING CAPACITY PROJECTION

(For Illustrative Purposes Only)

	2020	2021	2022	2023	2024	2025	2026	2027	2028
Applicable Revenues	90,638,041	94,053,185	97,512,876	99,437,577	103,725,288	105,826,781	108,526,988	111,106,515	113,936,928
Less: Exclusions	(1,127,173)	(1,115,946)	(1,042,706)	(1,014,767)	(1,000,000)	(1,014,986)	(1,016,921)	(819,988)	(821,517)
<b>Total Net Revenues</b>	<b>89,510,868</b>	<b>92,937,239</b>	<b>96,470,170</b>	<b>98,422,810</b>	<b>102,725,288</b>	<b>104,811,795</b>	<b>107,510,067</b>	<b>110,286,527</b>	<b>113,115,411</b>
Borrowing Base (225% of Previous 3 Year Average)					215,872,664	223,213,701	229,469,920	236,285,362	241,956,292
Less: Principal Outstanding (as of June 30th of Each Year)					81,302,511	75,107,511	68,797,511	62,552,511	56,122,511
<b>Estimated Borrowing Capacity</b>					<b>134,570,154</b>	<b>148,106,190</b>	<b>160,672,409</b>	<b>173,732,852</b>	<b>185,833,781</b>

(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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## REVENUES

### LOCAL REVENUE

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	57,849,437	59,203,151	61,584,638	63,015,621	65,138,169	66,804,808	68,513,113	70,264,125	72,058,912
Interim Real Estate Taxes	890,086	940,555	1,024,441	1,036,576	1,092,033	1,114,966	1,138,380	1,162,286	1,186,694
Public Utility Realty Taxes	60,077	64,864	68,607	68,600	69,800	71,266	72,762	74,290	75,850
<b>Total Real Estate Taxes</b>	<b>58,799,600</b>	<b>60,208,571</b>	<b>62,677,687</b>	<b>64,120,797</b>	<b>66,300,002</b>	<b>67,991,039</b>	<b>69,724,255</b>	<b>71,500,701</b>	<b>73,321,456</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	78,199	79,446	80,654	82,205	87,005	88,832	90,697	92,602	94,546
Current Act 511 Per Capita Taxes	78,199	79,446	80,654	82,205	87,005	88,832	90,697	92,602	94,546
Emergency and Municipal Services Tax									
Earned Income Taxes	7,524,168	8,275,432	8,915,476	8,780,479	9,807,024	10,012,972	10,223,244	10,437,932	10,657,129
Real Estate Transfer Taxes	1,189,141	1,846,776	1,816,952	1,510,500	1,657,000	1,691,797	1,727,325	1,763,599	1,800,635
Business Privilege Taxes									
<b>Total Act 511 Taxes</b>	<b>8,869,708</b>	<b>10,281,100</b>	<b>10,893,737</b>	<b>10,455,389</b>	<b>11,638,034</b>	<b>11,882,432</b>	<b>12,131,963</b>	<b>12,386,735</b>	<b>12,646,856</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,149,125	1,350,495	1,539,633	1,393,000	1,670,002	1,705,072	1,740,879	1,777,437	1,814,763
Earnings on Investments	772,479	168,911	66,545	151,650	1,050,000	787,500	787,500	804,038	820,922
Revenue From Student Activities	186,451	109,341	264,206	293,100	286,200	292,210	298,347	304,612	311,009
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls	118,269								
State Revenue Received from Other Public Schools									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	718,375	741,475	916,558	740,670	742,000	742,000	742,000	742,000	742,000
Rentals	130,249	68,972	164,054	131,000	133,620	136,426	139,291	142,216	145,203
Contributions and Donations from Private Sources	4,075	8,489	11,269	11,350	11,350	11,350	11,350	11,350	11,350
Tuition from Patrons									
Regular Day School Tuition									
Revenue From Local Government Units		250,000							
Federal Revenue Received from Other Public Schools									
Federal ARRA IDEA Pass Through Revenue									
Receipts from Other LEAS in PA - Education									
Energy Efficiency Revenues and Incentives	40,400	19,765	36,741	25,000	28,000	29,120	30,285	31,496	32,756
Summer School Tuition									
Adult Education Tuition									
Receipts from Other LEAS in PA - Education									
Transportation Services Provided Other PA LEAs									
Refunds and Other Misc. Revenue	10,000	140,814	2,915						
Refunds of Prior Years' Expenditures	59,243	158,048	203,612	75,000	95,000	96,994	99,031	101,111	103,234
All Other Local Revenues	223,808	159,828	120,982	157,850	153,646	156,872	160,166	163,530	166,964
<b>Total Other Local Revenue</b>	<b>3,412,473</b>	<b>3,176,139</b>	<b>3,326,513</b>	<b>2,978,620</b>	<b>4,169,817</b>	<b>3,957,545</b>	<b>4,008,849</b>	<b>4,077,790</b>	<b>4,148,201</b>
<b>TOTAL LOCAL REVENUE</b>	<b>71,081,782</b>	<b>73,665,809</b>	<b>76,897,937</b>	<b>77,554,806</b>	<b>82,107,853</b>	<b>83,831,016</b>	<b>85,865,067</b>	<b>87,965,225</b>	<b>90,116,513</b>

### STATE REVENUE

<b>Basic Instructional and Operating Subsidies</b>									
Basic Instructional Subsidy (In Gross)									
Basic Education Funding - Formula	5,455,204	5,455,196	5,600,959	5,740,983	6,115,733	6,176,890	6,238,659	6,301,045	6,364,056
Basic Education Funding - Social Security	1,275,059	1,357,406	1,396,839	1,479,707	1,547,458	1,617,979	1,690,983	1,767,396	1,847,378

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<i>Charter Schools</i>									
<i>Tuition for Orphans &amp; Children Placed in Private Homes</i>	23,171	47,708	7,024						
<b>Total Basic Instructional and Operating Subsidies</b>	<b>6,753,433</b>	<b>6,860,311</b>	<b>7,004,822</b>	<b>7,220,690</b>	<b>7,663,191</b>	<b>7,794,869</b>	<b>7,929,642</b>	<b>8,068,441</b>	<b>8,211,434</b>
<b>Revenue for Specific Educational Programs</b>									
<i>Vocational Education</i>									
<i>Special Education - Funding for School Aged Pupils</i>	1,733,955	1,733,891	1,747,236	1,795,077	1,891,591	1,910,507	1,929,612	1,948,908	1,968,397
<b>Total Revenue for Specific Educational Programs</b>	<b>1,733,955</b>	<b>1,733,891</b>	<b>1,747,236</b>	<b>1,795,077</b>	<b>1,891,591</b>	<b>1,910,507</b>	<b>1,929,612</b>	<b>1,948,908</b>	<b>1,968,397</b>
<b>Other State Revenue</b>									
<i>Transportation (Regular and Additional)</i>	1,504,645	1,183,146	1,114,075	1,482,500	1,325,696	1,325,696	1,325,696	1,325,696	1,325,696
<i>Rental and Sinking Fund Payments</i>	1,127,173	1,115,946	1,042,706	1,014,767	1,000,000	1,014,986	1,016,921	819,988	821,517
<i>Health Services</i>	92,052	87,502	89,023	92,000	90,000	90,000	90,000	90,000	90,000
<i>Safe Schools</i>	13,283	45,000			234,024				
<i>Additional grants not listed elsewhere</i>	117	209	6,388						
<i>State Property Tax Reduction Allocation</i>	1,246,004	1,249,996	1,245,549	1,572,308	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
<i>Ready to Learn Block Grant</i>	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675
<i>PA Accountability Grant</i>									
<i>Dual Enrollment</i>									
<i>Revenue from Social Security Payments</i>									
<i>Revenue from Retirement Payments</i>	5,971,027	6,334,157	6,688,561	6,831,228	6,884,012	7,319,538	7,818,397	8,324,879	8,828,021
<b>Total Other State Revenue</b>	<b>10,372,976</b>	<b>10,434,631</b>	<b>10,604,976</b>	<b>11,411,478</b>	<b>11,525,754</b>	<b>11,742,242</b>	<b>12,243,036</b>	<b>12,552,585</b>	<b>13,057,256</b>
<b>TOTAL STATE REVENUE</b>	<b>18,860,364</b>	<b>19,028,833</b>	<b>19,357,034</b>	<b>20,427,245</b>	<b>21,080,536</b>	<b>21,447,618</b>	<b>22,102,290</b>	<b>22,569,934</b>	<b>23,237,087</b>

**FEDERAL REVENUE**

<b>Revenue from Federal Sources</b>									
<i>NCLB - Education of Disadvantaged Children</i>	130,647	145,920	131,807	136,067	132,000	134,772	137,602	140,492	143,442
<i>NCLB - Preparing, Training and Recruiting Teachers/Principals</i>	71,076	59,998	67,878	64,218	62,000	63,302	64,631	65,989	67,374
<i>NCLB - Language Instruction</i>	1,325	1,901	1,143	1,300	1,300	1,300	1,300	1,300	1,300
<i>NCLB - 21st Century Schools</i>	10,865	9,570	10,994	10,291	10,600	10,822	11,050	11,282	11,519
<i>Other ESEA &amp; IDEA Programs</i>									
<i>ARRA - IDEA, Section 619</i>									
<i>Other Restricted Federal Grants-in-Aid Through the Commonwealth</i>		52,017							
<i>ESSER</i>		246,960	6,894						
<i>Governor's Emergency Education Relief Fund (GEER)</i>			27,535						
<i>ESSER II - Elementary and Secondary School Emergency Relief Fund</i>			505,587						
<i>ARP ESSER</i>			140,093	941,649					
<i>Other CARES Act, CRSSA Act, and ARP Act Funding</i>		293,465							
<i>ARP ESSER Learning Loss</i>			7,947						
<i>ARP ESSER Homeless Children and Youth Funds (ARP-HCY)</i>			8,365						
<i>Medical Asstnc. Reimb. For Health-Related Admin.</i>	1,406	2,072	7,156	2,000	6,000	6,126	6,255	6,386	6,520
<i>ARRA - Title I, Part A</i>									
<i>ARRA - State Fiscal Stabilization Fund</i>									
<i>ARRA Education Jobs Fund</i>									
<i>Medical Assistance Reimbursement Through the Commonwealth</i>	480,577	546,640	342,505	300,000	325,000	331,825	338,793	345,908	353,172
<b>Total Revenue from Federal Sources</b>	<b>695,896</b>	<b>1,358,543</b>	<b>1,257,904</b>	<b>1,455,525</b>	<b>536,900</b>	<b>548,147</b>	<b>559,631</b>	<b>571,356</b>	<b>583,327</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>695,896</b>	<b>1,358,543</b>	<b>1,257,904</b>	<b>1,455,525</b>	<b>536,900</b>	<b>548,147</b>	<b>559,631</b>	<b>571,356</b>	<b>583,327</b>

**OTHER FINANCING SOURCES**

<b>Other Financing Sources</b>									
<i>Capital Projects Fund Transfers</i>									
<i>Proceeds From Refunding Bonds</i>	10,505,000	37,915,000	5,885,000						
<i>Bond Premiums</i>	84,486	5,143,628	13						

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Enterprise Fund Transfers									
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Insurance Recoveries		251	50						
Sale or Compensation for Loss of Fixed Assets	104	278							
<b>Total Revenue from Other Sources</b>	<b>10,589,591</b>	<b>43,059,156</b>	<b>5,885,050</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>10,589,591</b>	<b>43,059,156</b>	<b>5,885,050</b>						
<b>TOTAL REVENUES</b>	<b>101,227,632</b>	<b>137,112,341</b>	<b>103,397,926</b>	<b>99,437,577</b>	<b>103,725,288</b>	<b>105,826,781</b>	<b>108,526,988</b>	<b>111,106,515</b>	<b>113,936,928</b>

(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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**EXPENDITURES**

<b>PERSONNEL</b>								
Personnel Services - Salaries								
Official/Administrative Salaries - Regular	2,940,316	2,960,329	3,002,282	3,103,320	3,170,574	3,265,691	3,363,662	3,464,572
Official/Administrative Salaries - Employee Ins. Opt Out	2,500	2,500		2,500	2,500	2,500	2,500	2,500
Professional - Educational Salaries - Regular	26,149,862	27,720,756	28,697,509	29,086,654	30,289,549	31,797,969	33,381,507	35,043,906
Professional - Educational Salaries - Temporary			726					
Professional - Educational Salaries - Sabbatical Leave								
Professional - Other Salaries								
Technical Salaries - Regular	277,412	306,954	258,210	332,642	345,445	356,672	368,264	380,232
Technical Salaries - Overtime		15,159	15,530	8,149	8,669	8,951	9,242	9,542
Office/Clerical Salaries - Regular	1,119,118	1,146,706	1,181,116	1,168,787	1,199,151	1,235,126	1,272,179	1,310,345
Office/Clerical Salaries - Temporary								
Crafts and Trades Salaries - Regular								
Crafts and Trades Salaries - Temporary								
Crafts and Trades Salaries - Overtime								
Crafts and Trades Salaries - Termination or Leave Payout								
Operative and Laborer Salaries - Regular								
Operative and Laborer Salaries - Overtime								
Official/Administrative Salaries - Temporary	15,283	3,998	15,053	18,000	30,000	30,975	31,982	33,021
Professional - Educational Salaries - Overtime								
Professional - Educational Salaries - Employee Ins. Opt Out	124,500	126,450	128,700	96,000	93,000	93,000	93,000	93,000
Professional - Other Salaries - Regular	1,284,470	1,355,700	1,409,158	1,398,155	1,507,928	1,556,936	1,607,536	1,659,781
Professional - Other Salaries - Temporary		27,356	62,877	6,246	6,310	6,373	6,437	6,501
Professional - Other Salaries - Overtime	44,580	7,595	8,744	80,520	80,731	83,355	86,064	88,861
Professional - Other Salaries - Employee Ins. Opt Out	2,500	8,500	11,000	8,500	11,500	11,500	11,500	11,500
Office/Clerical Salaries - Overtime	18,675	71,780	57,770	44,104	44,210	45,647	47,130	48,662
Office/Clerical Salaries - Employee Ins. Opt Out	5,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Service Work Salaries - Temporary	14,043	13,668	35,821	60,000	60,000	61,950	63,963	66,042
Service Work Salaries - Overtime	125,016	89,962	180,471	93,000	93,000	96,023	99,143	102,365
Service Work Salaries - Employee Ins. Opt Out				6,000	6,000	6,000	6,000	6,000
Instructional Assistant Salaries - Employee Ins. Opt Out	24,700	35,400	36,000	33,000	27,000	27,000	27,000	27,000
Personnel Services - Employee Benefits								
Service Work Salaries - Regular	1,318,286	1,430,043	1,406,662	1,577,622	1,619,553	1,672,188	1,726,535	1,782,647
Instructional Assistant Salaries - Regular	1,560,240	1,652,239	1,698,485	1,770,543	1,872,391	1,933,244	1,996,074	2,060,947
Instructional Assistant Salaries - Temporary								
Instructional Assistant Salaries - Overtime		12,360	28,130					
Group Insurance - Contracted Provider	7,491,021	7,724,852	7,927,900	8,913,837	9,991,882	10,491,476	11,016,050	11,566,852
Social Security Contributions	2,604,659	2,763,836	2,848,631	2,959,415	3,081,497	3,235,957	3,381,967	3,534,791
Retirement Contributions	11,973,723	12,701,860	13,386,659	13,659,414	13,708,387	14,639,076	15,636,794	16,649,759
Tuition Reimbursements	35,713	74,343	41,867	44,800	39,800	39,800	39,800	39,800
Unemployment Compensation	42,660	42,030	53,917	43,632	43,719	43,938	44,157	44,378
Workmen's Compensation	148,552	129,374	137,445	141,338	150,650	153,813	157,044	160,341
Other Post Employment Benefits	446,893	476,187	511,703	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits	25,405	25,393	26,415	27,900	29,200	29,200	29,200	29,200
<b>Total Personnel Expenditures</b>	<b>57,795,127</b>	<b>60,934,329</b>	<b>63,177,781</b>	<b>64,993,078</b>	<b>67,821,645</b>	<b>71,233,359</b>	<b>74,813,730</b>	<b>78,531,547</b>

<b>OPERATING</b>								
Purchased Professional & Technical Services								
Purchased Property Services								
Contracted Carriers	4,414,968	4,622,409	5,233,378	5,509,837	5,730,243	5,902,150	6,079,215	6,261,591
Official/Administrative Services	234,645	244,671	273,616	245,250	293,700	299,868	306,165	312,594



	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Professional - Educational Services	2,655,115	2,739,993	2,998,598	3,169,646	3,312,902	3,382,473	3,453,505	3,526,028	3,600,075
Other Professional Services	244,621	456,567	379,723	378,468	491,841	502,169	512,715	523,482	534,475
Technical Services	100,325	122,135	91,077	112,558	121,508	124,060	126,665	129,325	132,041
Security/Safety Services	66,415	92,708	163,765	155,000	160,794	164,171	167,618	171,138	174,732
Training & Development Services	31,778	42,347	59,780	28,000	28,000	28,588	29,188	29,801	30,427
Cleaning Services	68,668	103,752	85,128	111,366	120,450	122,979	125,562	128,199	130,891
Utility Services	124,108	98,369	153,734	124,184	173,934	177,587	181,316	185,124	189,011
Repairs and Maintenance Services	231,098	202,728	226,158	268,348	262,244	267,751	273,374	279,115	284,976
Rentals	339,925	353,208	57,298	370,746	372,851	380,681	388,675	396,837	405,171
Construction Services			43,862	2,102,126					
Extermination Services	9,568	9,870	8,957	11,050	11,050	11,282	11,519	11,761	12,008
Other Purchased Services									
Student Transportation Services									
Bonding Insurance	55,791	59,772	62,796	64,963	63,014	63,644	64,281	64,923	65,573
Tuition to Other School Districts Within the State		14,279		50,000	15,000	16,200	17,496	18,896	20,407
Tuition to Pennsylvania Charter Schools	857,795	1,336,070	886,101	1,371,421	1,107,421	1,196,015	1,291,696	1,395,032	1,506,634
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	653,834	676,781	683,023	686,933	653,054	705,298	761,722	822,660	888,473
Tuition to Approved Private Schools and PA Chartered Schools	1,179,737	1,187,177	1,397,440	1,418,269	1,418,269	1,531,731	1,654,269	1,786,610	1,929,539
Tuition to PRRI and Detention Centers			4,073						
Tuition - Other	271,059	293,682	330,950	480,116	480,116	518,525	560,007	604,808	653,193
Supplies									
Supplies - Technology Related	1,480,306	1,403,880	1,282,700	1,334,292	1,576,534	1,609,641	1,643,444	1,677,956	1,713,193
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,882	7,756	7,609	5,914	7,673	7,834	7,999	8,167	8,338
General Property and Liability Insurance	132,984	140,728	151,436	167,969	194,358	198,440	202,607	206,861	211,206
Other Insurance	19,341	19,646	33,101	37,725	34,679	34,679	34,679	34,679	34,679
Communications	172,937	125,790	129,768	126,716	134,596	137,423	140,308	143,255	146,263
Advertising	22,196	7,116	14,290	14,300	14,300	14,600	14,907	15,220	15,540
Printing & Binding	48,602	43,019	30,998	49,475	50,750	51,816	52,904	54,015	55,149
Tuition									
Travel	43,404	35,273	47,450	59,920	60,285	60,888	61,497	62,112	62,733
Miscellaneous Purchased Services	79,109	86,908	86,626	87,106	90,590	91,949	93,328	94,728	96,149
General Supplies	1,135,551	1,120,049	1,170,361	1,298,450	1,476,087	1,542,511	1,611,924	1,684,460	1,760,261
Energy	1,222,053	1,236,261	1,413,696	1,291,518	1,495,718	1,527,128	1,559,198	1,591,941	1,625,372
Food	8,055	2,999	8,982	6,150	7,100	7,249	7,401	7,557	7,715
Books & Periodicals	281,323	129,486	128,325	506,647	787,833	804,377	821,269	838,516	856,125
Equipment - Original & Additional		5,259	19,295	14,125					
Equipment - Replacement	19,694		11,370	7,000	7,000	7,147	7,297	7,450	7,607
Infrastructure Assets									
Other Objects									
Dues and Fees	310,703	449,332	157,467	184,570	184,097	187,963	191,910	195,940	200,055
Claims, Judgments and Penalties Against LEA	24,996	67,267	13,345	40,000	40,000	40,840	41,698	42,573	43,467
<b>Total Operating Expenditures</b>	<b>16,548,586</b>	<b>17,537,288</b>	<b>17,846,274</b>	<b>21,890,160</b>	<b>20,977,991</b>	<b>21,719,656</b>	<b>22,497,357</b>	<b>23,313,355</b>	<b>24,170,076</b>
<b>DEBT SERVICE</b>									
Interest	3,807,118	2,909,502	3,211,306	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336
Redemption of Principal	5,520,000	6,005,000	5,990,932	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000
<b>Total Debt Service</b>	<b>9,327,118</b>	<b>8,914,502</b>	<b>9,202,238</b>	<b>8,654,760</b>	<b>8,938,229</b>	<b>8,937,675</b>	<b>8,934,931</b>	<b>8,723,245</b>	<b>8,730,336</b>

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>INTERFUND TRANSFERS</b>									
Fund Transfers	4,982,599	3,171,337	4,617,173	5,305,414	8,354,123	6,385,249	9,887,732	7,809,443	6,130,190
<b>Total Fund Transfers</b>	<b>4,982,599</b>	<b>3,171,337</b>	<b>4,617,173</b>	<b>5,305,414</b>	<b>8,354,123</b>	<b>6,385,249</b>	<b>9,887,732</b>	<b>7,809,443</b>	<b>6,130,190</b>
<b>OTHER FINANCING USES</b>									
Contingency	91			250,000	450,000	450,000	450,000	450,000	450,000
Grants to Municipal and Community Service Organizations	38,500	37,000	37,000	38,500	38,500	38,500	38,500	38,500	38,500
Other Financing Uses									
Miscellaneous Other Uses of Funds	10,440,084	42,720,958	5,885,000						
Refund of Prior Year's Receipts	205,730	277,030	175,780	221,000	265,000	269,725	274,549	279,475	284,504
<b>Total Other Financing Uses</b>	<b>10,684,405</b>	<b>43,034,988</b>	<b>6,097,780</b>	<b>509,500</b>	<b>753,500</b>	<b>758,225</b>	<b>763,049</b>	<b>767,975</b>	<b>773,004</b>
<b>TOTAL EXPENDITURES</b>	<b>99,337,835</b>	<b>133,592,444</b>	<b>100,941,246</b>	<b>101,352,911</b>	<b>106,845,488</b>	<b>109,034,165</b>	<b>116,896,799</b>	<b>119,145,565</b>	<b>122,174,375</b>
<b>NET OPERATING BALANCE</b>	<b>1,889,797</b>	<b>3,519,897</b>	<b>2,456,680</b>	<b>(1,915,334)</b>	<b>(3,120,200)</b>	<b>(3,207,384)</b>	<b>(8,369,812)</b>	<b>(8,039,051)</b>	<b>(8,237,447)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>32,131,059</b>	<b>29,010,859</b>	<b>25,803,475</b>	<b>17,433,664</b>	<b>9,394,613</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>28,069,816</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>32,131,059</b>	<b>29,010,859</b>	<b>25,803,475</b>	<b>17,433,664</b>	<b>9,394,613</b>	<b>1,157,166</b>

# Pine-Richland School District

## Expenditure By Program Report



(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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### EXPENDITURES BY PROGRAM

#### REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	21,674,143	23,191,115	23,773,835	24,115,473	25,048,885	26,296,319	27,605,876	28,980,649	30,423,885
Professional - Educational Salaries - Temporary			726						
Professional - Educational Salaries - Employee Ins. Opt Out	99,450	110,250	105,900	79,500	76,500	76,500	76,500	76,500	76,500
Professional - Other Salaries - Regular									
Technical Salaries - Regular									
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,964,266	4,150,750	4,193,933	4,686,314	5,362,767	5,630,905	5,912,451	6,208,073	6,518,477
Social Security Contributions	1,628,637	1,749,270	1,791,031	1,844,871	1,916,298	2,012,353	2,103,152	2,198,190	2,297,667
Retirement Contributions	7,513,746	8,057,377	8,487,031	8,503,142	8,516,632	9,094,843	9,714,697	10,344,023	10,969,199
Tuition Reimbursements									
Unemployment Compensation	21,955	21,214	27,582	22,047	22,047	22,157	22,268	22,379	22,491
Workmen's Compensation	93,948	79,125	85,070	87,899	93,539	95,503	97,509	99,557	101,647
Other Post Employment Benefits	431,378	404,475	382,976	300,000	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	517,409	568,560	683,296	625,367	642,515	656,008	669,784	683,849	698,210
Technical Services					950	970	990	1,011	1,032
Purchased Property Services									
Cleaning Services	845	420	1,689	3,400	3,200	3,267	3,336	3,406	3,477
Repairs and Maintenance Services	9,161	8,404	6,710	18,140	17,540	17,908	18,284	18,668	19,060
Rentals	669	3,040		950	950	970	990	1,011	1,032
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	29,356	664	29,499	44,010	54,410	56,042	57,724	59,455	61,239
Communications	25								
Printing & Binding	5,583	649		250					
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	429,978	747,003	500,669	743,000	640,000	691,200	746,496	806,216	870,713
Tuition to Approved Private Schools and PA Chartered Schools	4,618		5,885	30,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers			4,073						
Tuition - Other	3,000	4,187	17,670	8,500	8,500	9,180	9,914	10,708	11,564
Travel	5,805	454	5,208	2,150	3,950	3,990	4,029	4,070	4,110
Supplies									
General Supplies	456,663	354,247	338,271	544,985	554,971	579,945	606,042	633,314	661,813
Food			38		1,250	1,276	1,303	1,330	1,358
Books & Periodicals	223,252	89,978	77,389	447,394	733,470	748,873	764,599	780,656	797,050
Supplies - Technology Related	395,670	81,875	139,849	36,606	140,596	143,549	146,563	149,641	152,783
Property									
Equipment - Original & Additional									
Equipment - Replacement			4,208						
Other Objects									
Dues and Fees	19,623	7,410	14,589	23,160	46,862	47,846	48,851	49,877	50,924

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Regular Programs</b>	<b>37,529,179</b>	<b>39,630,468</b>	<b>40,677,126</b>	<b>42,167,157</b>	<b>44,215,832</b>	<b>46,522,005</b>	<b>48,946,351</b>	<b>51,470,374</b>	<b>54,085,049</b>

**SPECIAL PROGRAMS - 1200**

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	3,141,050	3,152,728	3,499,445	3,463,696	3,622,847	3,803,265	3,992,667	4,191,502	4,400,239
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	19,050	14,100	22,500	16,500	16,500	16,500	16,500	16,500	16,500
<i>Professional - Other Salaries - Regular</i>									
<i>Office/Clerical Salaries - Regular</i>									
<i>Instructional Assistant Salaries - Regular</i>	1,444,956	1,544,341	1,544,771	1,588,560	1,692,457	1,747,462	1,804,254	1,862,893	1,923,437
<i>Instructional Assistant Salaries - Overtime</i>		12,360	28,130						
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	22,200	35,400	36,000	33,000	27,000	27,000	27,000	27,000	27,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,601,793	1,610,413	1,736,356	1,968,689	2,182,702	2,291,837	2,406,429	2,526,750	2,653,088
<i>Social Security Contributions</i>	339,442	350,145	373,620	386,268	405,932	426,279	445,514	465,645	486,718
<i>Retirement Contributions</i>	1,582,175	1,628,793	1,772,199	1,780,368	1,804,143	1,926,630	2,057,938	2,191,253	2,323,689
<i>Unemployment Compensation</i>	6,552	6,831	8,395	6,875	6,875	6,909	6,944	6,978	7,013
<i>Workmen's Compensation</i>	17,922	20,080	18,699	18,398	19,813	20,229	20,654	21,088	21,530
<i>Other Post Employment Benefits</i>	6,100	43,177	35,720						
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	1,411,825	1,495,499	1,415,750	1,609,500	1,664,500	1,699,455	1,735,143	1,771,581	1,808,784
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>				300	300	306	313	319	326
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	6,314		839	9,400	7,550	7,777	8,010	8,250	8,498
<i>Communications</i>	32								
<i>Printing &amp; Binding</i>	214		86	270	450	459	469	479	489
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>		14,279		50,000	15,000	16,200	17,496	18,896	20,407
<i>Tuition to Pennsylvania Charter Schools</i>	427,817	589,067	385,432	628,421	467,421	504,815	545,200	588,816	635,921
<i>Tuition to Nonpublic Schools</i>									
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	1,175,119	1,187,177	1,391,555	1,388,269	1,388,269	1,499,331	1,619,277	1,748,819	1,888,725
<i>Tuition - Other</i>	268,059	289,494	313,280	471,616	471,616	509,345	550,093	594,100	641,628
<i>Travel</i>	978	565	1,698	3,680	3,680	3,717	3,754	3,792	3,829
<i>Miscellaneous Purchased Services</i>	782	2,902							
<i>Supplies</i>									
<i>General Supplies</i>	28,334	35,660	23,473	33,745	35,965	37,583	39,275	41,042	42,889
<i>Energy</i>									
<i>Food</i>	54		23	350	350	357	365	373	380
<i>Books &amp; Periodicals</i>	2,554	1,736	9,494	7,100	3,950	4,033	4,118	4,204	4,292
<i>Supplies - Technology Related</i>	3,945	4,296	15,265	5,101	6,900	7,045	7,193	7,344	7,498
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	8,088	5,021	3,720	5,109	3,709	3,787	3,866	3,948	4,031

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Special Programs</b>	<b>11,515,355</b>	<b>12,044,063</b>	<b>12,636,453</b>	<b>13,475,215</b>	<b>13,847,929</b>	<b>14,560,321</b>	<b>15,312,471</b>	<b>16,101,572</b>	<b>16,926,912</b>

**VOCATIONAL PROGRAMS - 1300**

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>									
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>									
<i>Social Security Contributions</i>									
<i>Retirement Contributions</i>									
<i>Unemployment Compensation</i>									
<i>Workmen's Compensation</i>									
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>									
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>									
<i>Printing &amp; Binding</i>									
<i>Tuition</i>									
<i>Tuition to Career and Technology Centers</i>	653,834	676,781	683,023	686,933	653,054	705,298	761,722	822,660	888,473
<i>Travel</i>									
<i>Supplies</i>									
<i>General Supplies</i>									
<i>Food</i>									
<i>Books &amp; Periodicals</i>									
<i>Supplies - Technology Related</i>									
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>									
<b>Total Vocational Programs</b>	<b>653,834</b>	<b>676,781</b>	<b>683,023</b>	<b>686,933</b>	<b>653,054</b>	<b>705,298</b>	<b>761,722</b>	<b>822,660</b>	<b>888,473</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	15,538	759	7,450	13,800	13,800	14,487	15,209	15,966	16,761
<i>Instructional Assistant Salaries - Regular</i>	11,576								
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	18	197	116						
<i>Social Security Contributions</i>	2,037	55	508	1,056	1,056	1,109	1,159	1,211	1,266
<i>Retirement Contributions</i>	8,829	262	2,580	4,866	4,691	5,009	5,351	5,698	6,042

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Unemployment Compensation	85	83	103	83	83	84	84	84	85
Workmen's Compensation	57	46	49	50	52	53	54	55	56
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other									
Travel	898								
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	21,183	17,200	18,408	18,158					
<b>Total Other Instructional Programs</b>	<b>60,221</b>	<b>18,603</b>	<b>29,214</b>	<b>38,013</b>	<b>19,682</b>	<b>20,742</b>	<b>21,856</b>	<b>23,014</b>	<b>24,210</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

Professional - Educational Services	8,429	5,500		13,500	13,500	13,784	14,073	14,368	14,670
Training & Development Services	6,927	1,914	18,606						
General Supplies		29	944						
Books & Periodicals	339								
Supplies - Technology Related		8,590	7,619	936	936	956	976	996	1,017
<b>Total NonPublic School Programs</b>	<b>15,695</b>	<b>16,033</b>	<b>27,169</b>	<b>14,436</b>	<b>14,436</b>	<b>14,739</b>	<b>15,049</b>	<b>15,365</b>	<b>15,687</b>

**ADULT EDUCATION PROGRAMS - 1600**

<b>Total Adult Education Programs</b>									

**HIGHER EDUCATION PROGRAMS - 1700**

<b>Total Higher Education Programs</b>									

**PUPIL PERSONNEL SERVICES - 2100**

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	<b>(Actual) 2020</b>	<b>(Actual) 2021</b>	<b>(Actual) 2022</b>	<b>(Budget) 2023</b>	<b>(Projected) 2024</b>	<b>(Projected) 2025</b>	<b>(Projected) 2026</b>	<b>(Projected) 2027</b>	<b>(Projected) 2028</b>
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	287,514	293,133	302,766	311,848	337,068	347,180	357,595	368,323	379,373
<i>Official/Administrative Salaries - Temporary</i>	12,000			12,000	30,000	30,975	31,982	33,021	34,094
<i>Professional - Educational Salaries - Regular</i>	911,871	950,611	978,352	1,039,066	1,126,164	1,182,247	1,241,123	1,302,931	1,367,817
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>		2,100	300						
<i>Professional - Other Salaries - Regular</i>	66,238	67,461	69,282	71,743	74,614	77,039	79,543	82,128	84,797
<i>Office/Clerical Salaries - Regular</i>	254,406	255,409	251,659	258,299	271,651	279,801	288,195	296,840	305,746
<i>Office/Clerical Salaries - Overtime</i>	3,504	38,497	25,121	21,779	22,478	23,209	23,963	24,742	25,546
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
<i>Service Work Salaries - Overtime</i>	21,851								
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	383,984	389,289	378,921	413,804	468,552	491,980	516,579	542,408	569,528
<i>Social Security Contributions</i>	114,568	119,357	120,441	131,177	142,441	149,581	156,330	163,394	170,789
<i>Retirement Contributions</i>	531,075	553,925	566,305	604,616	633,072	676,053	722,128	768,909	815,380
<i>Unemployment Compensation</i>	1,870	1,842	2,377	1,864	1,888	1,897	1,907	1,916	1,926
<i>Workmen's Compensation</i>	6,423	5,304	6,050	6,247	6,951	7,097	7,246	7,398	7,554
<i>Other Post Employment Benefits</i>									
<i>Other Current Employee Benefits</i>	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	36,275	65,475	72,080	102,400	171,192	174,787	178,458	182,205	186,031
<i>Technical Services</i>	89,417	103,077	91,077	94,000	94,000	95,974	97,989	100,047	102,148
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>			181	200	200	206	212	219	225
<i>Communications</i>	12								
<i>Printing &amp; Binding</i>	282	150		675	600	613	625	639	652
<i>Travel</i>	934		111	2,100	1,850	1,869	1,887	1,906	1,925
<i>Supplies</i>									
<i>General Supplies</i>	31,034	42,100	41,161	48,054	48,719	50,911	53,202	55,596	58,098
<i>Food</i>	278	12	150	650	800	817	834	851	869
<i>Books &amp; Periodicals</i>	1,765	2,533	2,988	3,885	3,335	3,405	3,477	3,550	3,624
<i>Supplies - Technology Related</i>	85,774	97,849	104,394	134,141	127,675	130,356	133,094	135,889	138,742
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	26,636	23,018	25,141	28,915	30,315	30,952	31,602	32,265	32,943
<b>Total Pupil Personnel Services</b>	<b>2,872,191</b>	<b>3,016,120</b>	<b>3,043,838</b>	<b>3,292,445</b>	<b>3,598,545</b>	<b>3,761,927</b>	<b>3,932,950</b>	<b>4,110,157</b>	<b>4,292,787</b>

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>INSTRUCTIONAL STAFF SERVICES - 2200</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	126,566	129,730	133,946	137,965	130,551	134,468	138,502	142,657	146,936
Professional - Educational Salaries - Regular	378,890	390,893	406,998	425,413	448,358	470,686	494,126	518,734	544,567
Professional - Educational Salaries - Overtime									
Technical Salaries - Regular	116,610	119,986	123,684	125,502	129,588	133,800	138,148	142,638	147,274
Technical Salaries - Overtime		15,159	15,530	8,149	8,669	8,951	9,242	9,542	9,852
Office/Clerical Salaries - Regular	85,409	91,103	93,329	90,927	95,654	98,524	101,479	104,524	107,659
Office/Clerical Salaries - Overtime	7,285	4,683	3,883	4,095	4,275	4,414	4,557	4,706	4,858
Service Work Salaries - Overtime	10,090								
Instructional Assistant Salaries - Regular	41,021	48,633	76,056	92,274	88,124	90,988	93,945	96,998	100,151
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	177,922	193,378	196,246	217,899	232,178	243,787	255,976	268,775	282,214
Social Security Contributions	56,534	59,267	63,110	67,187	68,763	72,210	75,468	78,878	82,448
Retirement Contributions	251,169	261,382	273,031	309,673	305,614	326,363	348,606	371,189	393,623
Tuition Reimbursements	16,852	19,405	23,806	21,800	21,800	21,800	21,800	21,800	21,800
Unemployment Compensation	1,190	1,196	1,578	1,329	1,309	1,316	1,322	1,329	1,335
Workmen's Compensation	3,589	2,916	2,999	3,200	3,356	3,426	3,498	3,572	3,647
Other Post Employment Benefits									
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	19,267	15,000	32,672	18,495	18,495	18,883	19,280	19,685	20,098
Training & Development Services	13,342	25,758	24,043	15,000	15,000	15,315	15,637	15,965	16,300
Purchased Property Services									
Repairs and Maintenance Services	9,698	11,542	7,165	5,700	5,500	5,616	5,733	5,854	5,977
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		848							
Communications	7,500								
Printing & Binding	711								
Travel	2,326	1,083	3,528	3,700	3,700	3,737	3,774	3,812	3,850
Supplies									
General Supplies	33,169	30,136	27,231	30,085	34,435	35,985	37,604	39,296	41,064
Energy									
Food	282	37	254						
Books & Periodicals	48,555	34,560	35,752	44,190	44,110	45,036	45,982	46,948	47,934
Supplies - Technology Related	62,301	57,474	61,136	74,353	69,735	71,199	72,695	74,221	75,780
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	1,584	220	4,664	1,815	1,815	1,853	1,892	1,932	1,972
<b>Total Instructional Staff Services</b>	<b>1,472,524</b>	<b>1,515,051</b>	<b>1,611,301</b>	<b>1,699,411</b>	<b>1,731,689</b>	<b>1,809,015</b>	<b>1,889,927</b>	<b>1,973,713</b>	<b>2,060,000</b>



(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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<b>ADMINISTRATIVE SERVICES - 2300</b>									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	1,835,176	1,882,338	1,956,349	1,977,505	1,990,404	2,050,116	2,111,620	2,174,968	2,240,217
<i>Official/Administrative Salaries - Temporary</i>	3,283	3,998	15,053	6,000					
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>	2,500	2,500		2,500	2,500	2,500	2,500	2,500	2,500
<i>Professional - Educational Salaries - Regular</i>									
<i>Professional - Other Salaries - Overtime</i>									
<i>Office/Clerical Salaries - Regular</i>	449,849	465,294	471,629	443,562	439,310	452,489	466,064	480,046	494,447
<i>Office/Clerical Salaries - Overtime</i>	3,399	13,640	12,487	13,331	12,372	12,774	13,189	13,618	14,060
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	2,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
<i>Service Work Salaries - Overtime</i>									
<i>Instructional Assistant Salaries - Regular</i>	7,079								
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	2,500								
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	444,296	442,021	467,061	505,613	550,319	577,835	606,727	637,063	668,916
<i>Social Security Contributions</i>	169,414	174,346	180,139	182,255	183,711	192,920	201,624	210,735	220,272
<i>Retirement Contributions</i>	784,645	812,446	846,329	858,369	830,309	886,680	947,111	1,008,466	1,069,416
<i>Tuition Reimbursements</i>									
<i>Unemployment Compensation</i>	1,871	1,826	2,288	1,856	1,814	1,823	1,832	1,841	1,851
<i>Workmen's Compensation</i>	9,209	7,559	8,570	8,892	9,118	9,309	9,505	9,705	9,908
<i>Other Post Employment Benefits</i>									
<i>Other Current Employee Benefits</i>	9,845	9,790	9,570	9,900	9,900	9,900	9,900	9,900	9,900
<i>Purchased Professional &amp; Technical Services</i>									
<i>Official/Administrative Services</i>	234,645	244,671	273,616	244,400	293,700	299,868	306,165	312,594	319,159
<i>Professional - Educational Services</i>	31,441	26,741	34,242	19,100	19,100	19,501	19,911	20,329	20,756
<i>Other Professional Services</i>	183,055	354,978	258,196	275,900	348,400	355,716	363,186	370,813	378,600
<i>Technical Services</i>	10,908	19,058		18,058	18,058	18,437	18,824	19,220	19,623
<i>Security/Safety Services</i>									
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	6,441	1,535	469	3,550	2,350	2,399	2,450	2,501	2,554
<i>Rentals</i>		4,498	3,381	4,000	4,000	4,084	4,170	4,257	4,347
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	176		1,695	500					
<i>Insurance-General</i>									
<i>Bonding Insurance</i>	14,755	14,755	15,366	16,220	16,058	16,219	16,381	16,545	16,710
<i>Communications</i>	7,342	5,905	6,231	4,325	8,005	8,173	8,345	8,520	8,699
<i>Advertising</i>	17,630	2,654	12,053	9,000	9,000	9,189	9,382	9,579	9,780
<i>Printing &amp; Binding</i>	32,936	31,898	23,059	34,930	36,350	37,113	37,893	38,688	39,501
<i>Travel</i>	1,644	1,009	1,733	5,125	3,825	3,863	3,902	3,941	3,980
<i>Supplies</i>									
<i>General Supplies</i>	73,592	54,271	58,130	52,365	58,565	61,200	63,954	66,832	69,840
<i>Food</i>	3,184	1,758	3,321	3,950	3,450	3,522	3,596	3,672	3,749
<i>Books &amp; Periodicals</i>	3,754	679	2,701	3,778	2,668	2,724	2,781	2,840	2,899
<i>Supplies - Technology Related</i>	14,736	22,568	12,378	15,976	10,279	10,495	10,715	10,940	11,170
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	171,808	342,477	31,274	35,180	35,544	36,290	37,053	37,831	38,625
<i>Claims, Judgments and Penalties Against LEA</i>	24,996	67,267	13,345	40,000	40,000	40,840	41,698	42,573	43,467

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Administrative Services</b>	<b>4,571,364</b>	<b>5,033,273</b>	<b>4,750,009</b>	<b>4,802,140</b>	<b>4,945,109</b>	<b>5,131,982</b>	<b>5,326,478</b>	<b>5,526,518</b>	<b>5,730,948</b>

**PUPIL HEALTH - 2400**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular									
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out	6,000								
Professional - Other Salaries - Regular	451,048	455,394	516,575	437,527	535,095	552,486	570,441	588,981	608,123
Professional - Other Salaries - Employee Ins. Opt Out		6,000	6,000	6,000	9,000	9,000	9,000	9,000	9,000
Instructional Assistant Salaries - Regular	55,607	59,265	77,657	89,709	91,810	94,794	97,875	101,056	104,340
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	89,962	101,725	116,032	142,393	149,488	156,962	164,811	173,051	181,704
Social Security Contributions	38,170	38,798	44,677	40,798	48,444	50,872	53,168	55,570	58,085
Retirement Contributions	174,145	177,816	207,521	188,043	215,309	229,927	245,597	261,507	277,312
Unemployment Compensation	607	538	694	617	687	690	694	697	701
Workmen's Compensation	2,069	1,632	1,880	1,943	2,364	2,414	2,464	2,516	2,569
Other Post Employment Benefits			53,467						
Purchased Professional & Technical Services									
Professional - Educational Services	60,345	49,039	68,628	62,000	58,000	59,218	60,462	61,731	63,028
Other Professional Services	1,017	1,814	1,950	1,250	1,250	1,276	1,303	1,330	1,358
Purchased Property Services									
Repairs and Maintenance Services		196	294	1,000	1,000	1,021	1,042	1,064	1,087
Other Purchased Services									
Printing & Binding	399								
Travel	8	3		250	200	202	204	206	208
Supplies									
General Supplies	9,567	22,827	16,090	29,400	25,000	26,125	27,301	28,529	29,813
Food			14		100	102	104	106	109
Books & Periodicals				100	100	102	104	106	109
Supplies - Technology Related		450		200	200	204	208	213	217
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees			210	100	250	255	261	266	272
<b>Total Pupil Health</b>	<b>888,942</b>	<b>915,493</b>	<b>1,111,690</b>	<b>1,001,328</b>	<b>1,138,297</b>	<b>1,185,651</b>	<b>1,235,039</b>	<b>1,285,931</b>	<b>1,338,033</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	139,388	143,918	148,595	153,053	161,095	165,928	170,906	176,033	181,314
Official/Administrative Salaries - Employee Ins. Opt Out									
Office/Clerical Salaries - Regular	145,886	149,112	167,161	172,200	178,774	184,137	189,661	195,351	201,212
Office/Clerical Salaries - Overtime		28	245						
Service Work Salaries - Overtime	429								
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	60,988	62,988	68,428	70,122	79,095	83,050	87,202	91,562	96,140
Social Security Contributions	21,002	21,775	23,437	24,507	25,944	27,244	28,474	29,760	31,107

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Retirement Contributions	97,983	101,110	109,834	114,684	115,555	123,400	131,811	140,349	148,832
Tuition Reimbursements									
Unemployment Compensation	238	233	299	240	240	241	242	244	245
Workmen's Compensation	1,245	987	1,131	1,185	1,269	1,296	1,323	1,351	1,379
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services				850					
Professional - Educational Services	19,160	11,700	19,600	15,900					
Other Professional Services									
Purchased Property Services									
Rentals	312,363	330,146	25,825	343,696	343,301	350,510	357,871	365,386	373,059
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	20,488	13,550	14,800	22,800	21,800	22,258	22,725	23,202	23,690
Advertising									
Printing & Binding	1,740		2,347	1,600	1,600	1,634	1,668	1,703	1,739
Travel	375	103	1,112	435	400	404	408	412	416
Supplies									
General Supplies	27,468	11,660	15,238	11,450	17,175	17,948	18,756	19,600	20,482
Food	521	294	683	300	300	306	313	319	326
Books & Periodicals									
Supplies - Technology Related	67,577	83,391	52,343	62,500	77,499	79,126	80,788	82,485	84,217
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	8,761	14,397	13,599	15,198	13,952	14,245	14,544	14,850	15,161
<b>Total Business Services</b>	<b>926,271</b>	<b>946,051</b>	<b>665,336</b>	<b>1,011,379</b>	<b>1,038,659</b>	<b>1,072,388</b>	<b>1,107,352</b>	<b>1,143,267</b>	<b>1,179,979</b>

<b>OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	209,800	168,604	152,944	179,537	188,879	194,545	200,382	206,393	212,585
Professional - Other Salaries - Regular	81,785	86,964	91,447	86,852	89,674	92,588	95,598	98,704	101,912
Professional - Other Salaries - Overtime				6,520	6,731	6,950	7,176	7,409	7,650
Professional - Other Salaries - Employee Ins. Opt Out	2,500	2,500	5,000	2,500	2,500	2,500	2,500	2,500	2,500
Service Work Salaries - Regular	1,318,286	1,430,043	1,406,662	1,577,622	1,619,553	1,672,188	1,726,535	1,782,647	1,840,583
Service Work Salaries - Temporary	14,043	13,668	35,821	60,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	81,580	89,962	180,471	93,000	93,000	96,023	99,143	102,365	105,692
Service Work Salaries - Employee Ins. Opt Out				6,000	6,000	6,000	6,000	6,000	6,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	609,355	568,647	578,857	744,510	784,409	823,629	864,811	908,051	953,454
Social Security Contributions	125,473	132,106	138,348	153,270	157,424	165,315	172,774	180,581	188,754
Retirement Contributions	566,156	605,474	638,514	706,445	699,664	747,166	798,088	849,789	901,149
Unemployment Compensation	3,262	3,330	4,137	3,498	3,502	3,520	3,537	3,555	3,573
Workmen's Compensation	7,514	6,311	6,999	7,300	7,684	7,845	8,010	8,178	8,350
Other Post Employment Benefits	3,640	13,740	17,240						
Other Current Employee Benefits	6,825	6,660	6,800	8,700	9,180	9,180	9,180	9,180	9,180

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	33,832	443							
<i>Other Professional Services</i>	10,325	58,626	63,396	59,182	99,212	101,295	103,423	105,595	107,812
<i>Technical Services</i>									
<i>Security/Safety Services</i>	52,165	86,913	148,280	140,000	145,794	148,856	151,982	155,173	158,432
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	67,823	103,332	77,387	107,966	110,250	112,565	114,929	117,343	119,807
<i>Utility Services</i>	124,108	98,369	153,734	124,184	173,934	177,587	181,316	185,124	189,011
<i>Repairs and Maintenance Services</i>	151,620	142,937	178,226	169,924	171,770	175,377	179,060	182,820	186,660
<i>Rentals</i>	7,560	2,461	796	4,300	4,300	4,390	4,482	4,577	4,673
<i>Construction Services</i>									
<i>Extermination Services</i>	9,568	9,870	8,957	11,050	11,050	11,282	11,519	11,761	12,008
<i>Other Purchased Services</i>									
<i>Automotive Liability Insurance</i>	7,882	7,756	7,609	5,914	7,673	7,834	7,999	8,167	8,338
<i>General Property and Liability Insurance</i>	132,984	140,728	151,436	167,969	194,358	198,440	202,607	206,861	211,206
<i>Communications</i>	122,077	86,686	44,653	44,303	49,503	50,543	51,604	52,688	53,794
<i>Advertising</i>									
<i>Printing &amp; Binding</i>	105		77						
<i>Travel</i>	4,007	3,047	2,579	1,830	1,830	1,848	1,867	1,885	1,904
<i>Supplies</i>									
<i>General Supplies</i>	307,777	366,323	435,912	349,660	466,800	487,806	509,757	532,696	556,668
<i>Energy</i>	1,222,053	1,236,261	1,413,696	1,291,518	1,495,718	1,527,128	1,559,198	1,591,941	1,625,372
<i>Food</i>	238	352	751						
<i>Supplies - Technology Related</i>	22,670	18,078	10,320	44,850	39,000	39,819	40,655	41,509	42,381
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>		5,259	8,395						
<i>Equipment - Replacement</i>			7,162	7,000	7,000	7,147	7,297	7,450	7,607
<i>Other Objects</i>									
<i>Dues and Fees</i>	1,140	913	1,090	950	950	970	990	1,011	1,032
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,308,154</b>	<b>5,496,360</b>	<b>5,977,696</b>	<b>6,166,355</b>	<b>6,707,342</b>	<b>6,942,286</b>	<b>7,186,381</b>	<b>7,437,997</b>	<b>7,696,273</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

<i>Personnel Services - Salaries</i>									
<i>Office/Clerical Salaries - Regular</i>	45,411	46,270	47,987	47,776	49,332	50,812	52,336	53,906	55,524
<i>Office/Clerical Salaries - Overtime</i>		5,630	2,977	2,757	2,847	2,940	3,035	3,134	3,236
<i>Service Work Salaries - Overtime</i>	3,439								
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	6,557	6,954	6,399	7,527	8,476	8,900	9,345	9,812	10,303
<i>Social Security Contributions</i>	3,677	3,909	3,834	3,866	3,992	4,192	4,381	4,579	4,786
<i>Retirement Contributions</i>	16,766	17,911	17,116	17,818	17,741	18,945	20,237	21,548	22,850
<i>Unemployment Compensation</i>	75	73	95	77	77	77	78	78	78
<i>Workmen's Compensation</i>	190	155	177	184	195	199	203	208	212
<i>Other Current Employee Benefits</i>	840	840	840	840	840	840	840	840	840
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	188,866	176,351	246,276	238,784	247,000	252,187	257,483	262,890	268,411
<i>Other Purchased Services</i>									
<i>Contracted Carriers</i>	4,296,659	4,511,809	5,084,525	5,343,727	5,555,083	5,721,735	5,893,388	6,070,189	6,252,295
<i>Student Transportation Services from the IU</i>									

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Communications									
Advertising									
Printing & Binding									
Travel	169		195		200	202	204	206	208
Miscellaneous Purchased Services									
Supplies									
General Supplies	104	8,921	3,278	175	1,000	1,045	1,092	1,141	1,193
Energy									
Food	67			100	50	51	52	53	54
Books & Periodicals									
Supplies - Technology Related	6,995	6,995	1,295	8,290	10,095	10,307	10,523	10,744	10,970
Other Objects									
Dues and Fees	10,116	123	114	130	125	128	130	133	136
<b>Total Student Transportation Services</b>	<b>4,579,931</b>	<b>4,785,941</b>	<b>5,415,108</b>	<b>5,672,050</b>	<b>5,897,053</b>	<b>6,072,560</b>	<b>6,253,327</b>	<b>6,439,462</b>	<b>6,631,095</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	233,736	223,032	227,410	234,233	249,853	257,349	265,069	273,021	281,212
Professional - Educational Salaries - Regular	28,370	34,649	31,428	29,207	29,495	30,964	32,506	34,125	35,824
Technical Salaries - Regular	160,802	186,968	134,527	207,140	215,857	222,872	230,116	237,594	245,316
Office/Clerical Salaries - Regular	85,913	84,636	89,964	99,048	103,516	106,621	109,820	113,115	116,508
Office/Clerical Salaries - Overtime		4,306	4,238						
Service Work Salaries - Overtime	648								
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	95,179	107,686	80,252	106,992	117,645	123,527	129,704	136,189	142,998
Social Security Contributions	38,110	42,191	37,658	43,587	45,817	48,114	50,285	52,557	54,935
Retirement Contributions	165,192	183,019	168,587	200,859	203,568	217,389	232,205	247,247	262,190
Tuition Reimbursements	18,861	54,938	18,062	23,000	18,000	18,000	18,000	18,000	18,000
Unemployment Compensation	587	575	750	602	610	613	616	619	622
Workmen's Compensation	2,184	1,860	2,000	2,080	2,237	2,284	2,332	2,381	2,431
Other Current Employee Benefits	1,980	1,953	2,475	2,640	3,300	3,300	3,300	3,300	3,300
Purchased Professional & Technical Services									
Professional - Educational Services	270,235	279,173	354,930	358,100	372,100	379,914	387,892	396,038	404,355
Technical Services				500	8,500	8,679	8,861	9,047	9,237
Training & Development Services	11,509	14,675	17,131	13,000	13,000	13,273	13,552	13,836	14,127
Purchased Property Services									
Repairs and Maintenance Services	15,382	11,086	1,105	20,200	20,200	20,624	21,057	21,500	21,951
Rentals		211	1,175						
Other Purchased Services									
Bonding Insurance	41,036	45,017	47,430	48,743	46,956	47,426	47,900	48,379	48,863
Other Insurance	6,616	6,921	20,376	25,000	21,954	21,954	21,954	21,954	21,954
Communications	15,462	19,650	63,826	55,288	55,288	56,449	57,634	58,845	60,081

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Advertising	4,567	4,462	2,237	5,300	5,300	5,411	5,525	5,641	5,759
Printing & Binding	1,112	77	303	100	100	102	104	106	109
Travel	8,800		2,725	9,850	9,850	9,949	10,048	10,148	10,250
Supplies									
General Supplies	2,271	949	4,539	3,200	3,200	3,344	3,494	3,652	3,816
Food	387	262	679	800	800	817	834	851	869
Books & Periodicals	1,104			200	200	204	208	213	217
Supplies - Technology Related	813,214	1,019,204	846,800	917,339	1,059,619	1,081,871	1,104,590	1,127,787	1,151,470
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Infrastructure Assets									
Other Objects									
Dues and Fees	1,623	820	884	800	1,020	1,041	1,063	1,086	1,108
Other Professional Services			3,500						
<b>Total Central &amp; Other Support Services</b>	<b>2,024,879</b>	<b>2,328,320</b>	<b>2,164,991</b>	<b>2,407,809</b>	<b>2,607,985</b>	<b>2,682,091</b>	<b>2,758,670</b>	<b>2,837,230</b>	<b>2,917,503</b>

<b>OTHER SUPPORT SERVICES - 2900</b>									
Other Purchased Services									
Miscellaneous Purchased Services	78,327	84,006	86,626	87,106	90,590	91,949	93,328	94,728	96,149
Other Objects									
<b>Total Other Support Services</b>	<b>78,327</b>	<b>84,006</b>	<b>86,626</b>	<b>87,106</b>	<b>90,590</b>	<b>91,949</b>	<b>93,328</b>	<b>94,728</b>	<b>96,149</b>

<b>STUDENT ACTIVITIES - 3200</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	108,138	119,574	80,272	109,180	112,724	116,106	119,589	123,177	126,872
Professional - Other Salaries - Regular	685,400	745,882	731,854	802,033	808,545	834,823	861,954	889,968	918,892
Professional - Other Salaries - Temporary		27,356	62,877	6,246	6,310	6,373	6,437	6,501	6,566
Professional - Other Salaries - Overtime	44,580	7,595	8,744	74,000	74,000	76,405	78,888	81,452	84,099
Office/Clerical Salaries - Regular	52,243	54,883	59,387	56,976	60,914	62,741	64,624	66,562	68,559
Office/Clerical Salaries - Overtime	4,487	4,996	8,819	2,142	2,238	2,311	2,386	2,463	2,543
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	56,702	90,803	105,298	49,973	56,251	59,064	62,017	65,118	68,373
Social Security Contributions	67,595	72,616	71,828	80,574	81,675	85,769	89,639	93,690	97,929
Retirement Contributions	281,842	302,346	297,611	370,532	362,089	386,672	413,025	439,781	466,361
Unemployment Compensation	4,369	4,290	5,617	4,545	4,587	4,610	4,633	4,656	4,679
Workmen's Compensation	4,202	3,399	3,822	3,958	4,072	4,158	4,245	4,334	4,425
Other Post Employment Benefits									

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Other Current Employee Benefits	2,615	2,850	3,430	2,520	2,680	2,680	2,680	2,680	2,680
Purchased Professional & Technical Services									
Professional - Educational Services	58,032	46,513	71,124	106,500	106,500	108,737	111,020	113,351	115,732
Other Professional Services	50,225	41,150	41,310	42,136	42,979	43,881	44,803	45,744	46,704
Security/Safety Services	14,250	5,795	14,440	15,000	15,000	15,315	15,637	15,965	16,300
Purchased Property Services									
Repairs and Maintenance Services	38,796	27,028	25,708	49,534	43,584	44,499	45,434	46,388	47,362
Rentals	19,333	12,853	26,121	17,800	20,300	20,726	21,162	21,606	22,060
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	82,463	109,088	116,638	112,000	113,000	116,390	119,882	123,478	127,182
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,725	12,725	12,725	12,725
Communications			258						
Printing & Binding	5,521	10,246	5,126	11,650	11,650	11,895	12,144	12,399	12,660
Travel	17,458	29,008	28,560	30,800	30,800	31,108	31,419	31,733	32,051
Supplies									
General Supplies	165,570	192,928	206,094	195,331	230,257	240,619	251,446	262,761	274,586
Food	3,044	283	3,071						
Books & Periodicals									
Supplies - Technology Related	7,423	3,111	31,300	34,000	34,000	34,714	35,443	36,187	36,947
Property									
Equipment - Original & Additional			10,900	14,125					
Equipment - Replacement	19,694								
Other Objects									
Dues and Fees	40,141	37,734	43,775	55,055	49,555	50,596	51,658	52,743	53,851
Cleaning Services			6,052		7,000	7,147	7,297	7,450	7,607
<b>Total Student Activities</b>	<b>1,846,848</b>	<b>1,965,052</b>	<b>2,082,762</b>	<b>2,259,335</b>	<b>2,293,435</b>	<b>2,380,062</b>	<b>2,470,186</b>	<b>2,562,914</b>	<b>2,657,747</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									

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Food									
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	38,500	37,000	37,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	32,550	32,700	36,900	40,000	40,000	40,000	40,000	40,000	40,000
<b>Total Community Services</b>	<b>71,050</b>	<b>69,700</b>	<b>73,900</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>	<b>78,500</b>

<b>EXISTING SITE IMPROVEMENT SERVICES - 4200</b>									
Land and Improvements									
Dues and Fees									
Other Professional Services			6,850						
<b>Total Existing Site Improvement Services</b>			<b>6,850</b>						

<b>EXISTING BUILDING IMPROVEMENT SERVICES - 4600</b>									
Construction Services			43,862	2,102,126					
Other Professional Services			4,521						
Repairs and Maintenance Services			6,481						
<b>Total Existing Building Improvement Services</b>			<b>54,864</b>	<b>2,102,126</b>					

<b>ARCH. &amp; ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400</b>									
Purchased Professional & Technical Services									
<b>Total Arch. &amp; Engin Services/Educational Specifications Dev - Im</b>									

<b>DEBT SERVICE - 5100</b>									
Other Objects									
Interest	3,807,118	2,909,502	3,211,306	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336
Refund of Prior Year's Receipts	173,180	244,330	138,880	181,000	225,000	229,725	234,549	239,475	244,504
Other Financing Uses									
Redemption of Principal	5,520,000	6,005,000	5,990,932	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000
Miscellaneous Other Uses of Funds	10,440,084	42,720,958	5,885,000						



	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Debt Service</b>	19,940,382	51,879,790	15,226,117	8,835,760	9,163,229	9,167,400	9,169,480	8,962,720	8,974,840
<b>INTERFUND TRANSFERS - 5200</b>									
<i>Fund Transfers</i>	4,982,599	3,171,337	4,617,173	5,305,414	8,354,123	6,385,249	9,887,732	7,809,443	6,130,190
<b>Total Interfund Transfers</b>	4,982,599	3,171,337	4,617,173	5,305,414	8,354,123	6,385,249	9,887,732	7,809,443	6,130,190
<b>BUDGETARY RESERVE - 5900</b>									
<i>Other Objects</i>									
<i>Contingency</i>	91			250,000	450,000	450,000	450,000	450,000	450,000
<b>Total Budgetary Reserve</b>	91			250,000	450,000	450,000	450,000	450,000	450,000
<b>TOTAL EXPENDITURES</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,845,488	109,034,165	116,896,799	119,145,565	122,174,375



Pine-Richland School District												
Capital Bonding Plan												
As of May 31, 2023												
	current											
Technology - District Wide	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Visual Display Boards	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$100,000	\$100,000	\$100,000	\$ 940,000.00
Network Infrastructure	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$140,000	\$140,000	\$140,000	\$ 1,400,000.00
Music Lab Upgrade	\$ -	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,000.00
Announcement Systems	\$ -	\$ 175,155.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,155.00
Security Camera System	\$ 51,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 150,000.00
PRTV equipment	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 61,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,744,155.00
<b>Hance</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>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>23-24 through 32-33</b>
Heating/Ventilation/AC	\$ 30,587.00	\$ 5,000.00	\$ 15,003.00	\$ 10,253.00	\$ 46,515.00	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,076,771.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ 18,425.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ 2,200,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ 5,000.00	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00
Other	\$ 6,444.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 6,394,271.00
<b>Richland</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>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>23-24 through 32-33</b>
Heating/Ventilation/AC	\$ -	\$ 5,000.00	\$ 12,607.00	\$ 12,612.00	\$ 4,013,293.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,043,512.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ 140,000.00	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Electrical/Lighting	\$ 30,925.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 5,463,512.00
<b>Wexford</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>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>23-24 through 32-33</b>
Heating/Ventilation/AC	\$ 10,000.00	\$ -	\$ 3,030,000.00	\$ 27,710.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,075,710.00
Plumbing	\$ -	\$ -	\$ 16,000.00	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ 80,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ 16,925.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 51,023.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 135,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Playground	\$ -	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,000.00
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
												\$ 5,591,710.00



Pine-Richland School District  
 Capital Funding Plan  
 Summary Page - Detailed Project Listing

As of May 31, 2023

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
<b>TECHNOLOGY</b>												
Replace Promethean boards and projectors district-wide ***	District	40,000.00	40,000.00	50,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Music lab software upgrade (EH)	EH		13,000.00									
Improve network infrastructure ***	ALL	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Tricaster replacement	District	13,000.00		13,000.00		13,000.00		13,000.00		11,000.00		11,000.00
Announcement systems (HS / EH)	District		175,155.00									
Security Camera System	District	51,800.00	15,000.00	15,000.00	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>												
Amphitheater covering	HA	6,444.00										
Replace salt spreader	HA	5,000.00										
Playground equipment	HA	5,000.00										
Exterior lighting improvements	HA	17,500.00										
Repair / replace HVAC	HA	24,537.00	5,000.00	15,003.00	10,253.00	46,515.00						
Repair to electrical system - stage	HA		7,500.00									
Main office countertop	HA				10,000.00							
Library refresh	HA			40,000.00								
Roof replacement	HA				2,200,000.00							
HVAC Upgrade	HA						4,000,000.00					
Replace tractor (with plow)*	HA						25,000.00					
Paving - playground & sidewalk	HA				20,000.00			15,000.00				
Maintenance cost on Phase Protector	HA	925.00										
Automatic Temp Control	HA	6,050.00										
<b>RICHLAND ELEMENTARY</b>												
Various classroom/building furniture	RE	50,000.00										
Lighting upgrade	RE	20,000.00										
Exterior lighting improvements	RE	10,000.00										
Parking lot - seal coat & painting	RE	60,000.00										
Replace flooring	RE	85,000.00										
Refinish floors in stairwell	RE	55,000.00										
Interior painting	RE	20,000.00										
Replace cafeteria flooring	RE				40,000.00							
Replace tractor (with plow)*	RE							25,000.00				
Improve air flow in auditorium	RE							5,000.00				
Roof replacement	RE			1,350,000.00								
Repair / replace HVAC	RE		5,000.00	12,607.00	12,612.00	13,293.00						
HVAC Upgrade	RE					4,000,000.00						
Maintenance cost on Phase Protector	RE	925.00										
<b>WEXFORD ELEMENTARY</b>												
Carpet replacement	WX	20,500.00										
Replace flooring	WX	60,000.00										
Lighting upgrade	WX	16,000.00										
Replace parking lot - paving	WX	135,000.00										
Maintenance cost on Phase Protector	WX	925.00										

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Various classroom/building furniture	WX	51,023.00										
Playground improvements (added to \$50,000 set aside in 21/22)	WX		51,000.00									
Tree removal	WX		10,000.00									
Replace water storage tank	WX			16,000.00								
Repair / replace HVAC	WX	10,000.00		30,000.00	27,710.00	32,000.00						
Sidewalk replacement / curbing	WX						25,000.00					
HVAC Upgrade	WX			3,000,000.00								
Roof replacement	WX					2,400,000.00						
<b>EDEN HALL UPPER ELEMENTARY</b>												
Repair/replace section of cafeteria flooring	EH	5,000.00										
Exterior lighting improvements	EH	25,000.00										
HVAC compressor replacement	EH	26,785.00										
Rubber mulch replacement - playground area	EH	20,000.00										
Carpet replacement	EH	55,000.00										
Parking lot (seal/coat)	EH	80,000.00				70,000.00						
Outdoor classroom - concrete pad and walkway	EH	18,000.00	5,000.00									
Boiler room door replacement	EH	5,000.00										
Replace hot water tanks	EH	6,800.00			6,800.00							
Exhaust piping for boiler	EH		15,000.00									
Repair/Replace Air Handlers and Roof Top Units	EH			10,000.00	10,000.00	10,000.00	750,000.00					
Repair condensing units	EH			6,814.00	7,154.00	7,512.00	6,490.00					
Replace ductless split systems	EH					24,000.00						
Replace Air Conditioning MDF Unit	EH				4,000.00							
Repair water booster pumping system	EH				2,400.00		2,300.00					
Vestibule carpet	EH				40,000.00							
Roof replacement	EH							2,500,000.00				
Automatic Temp Control	EH			9,250.00	225,000.00							
<b>MIDDLE SCHOOL</b>												
Custodial equipment	MS			10,000.00								
Replace boiler water pumps	MS	4,750.00										
Auditorium upgrades (projector, stage floor, tile cove base, lighting, rigging)	MS	100,000.00										
HVAC Upgrade	MS		4,967,844.00					30,000.00				
Interior lighting improvements	MS		10,000.00									
Plumbing upgrades to shower area	MS											
Abate asbestos floor tile and replace tile	MS		19,000.00	15,000.00		75,000.00	80,000.00	80,000.00				
Replace lockers (blue)	MS				300,000.00							
Cafeteria / Kitchen renovation	MS					150,000.00						
Replace cafeteria flooring	MS					80,000.00						
Covered walkway at bus entrance	MS						50,000.00					
Roof replacement (warranty expires 2023)	MS				4,000,000.00							
Repair/Replace Unit Ventilators	MS	15,000.00										
<b>HIGH SCHOOL</b>												
Paving	HS						30,000.00					
Replacement band instruments	HS	25,000.00	25,000.00	25,000.00								
Library renovation	HS	20,000.00										
Repair/replace grease trap in kitchen area	HS	15,000.00										
Planetarium equipment replacement	HS			500,000.00								
Planetarium maintenance	HS					8,000.00						
Custodial equipment	HS	850.00	17,600.00									

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Repair or cover damaged terrazzo flooring	HS		7,000.00		250,000.00	250,000.00	225,000.00					
Exterior lighting improvements	HS	15,000.00										
Auditorium lighting, carpet, stage refinishing, rigging, sound system	HS	120,000.00			125,000.00							
Classroom upgrades (horseshoe area)	HS	40,000.00										
Aluminum window mullions (DeWitt Blank room)	HS		30,000.00									
Interior painting	HS		10,000.00	50,000.00								
Replace Heating Pumps	HS	3,025.00										
Repair AHU's	HS	7,000.00		10,500.00	11,025.00	11,575.00						
Repair Unit Ventilators	HS	5,000.00		8,960.00	9,408.00	9,878.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Repair Booster Water System	HS			2,300.00	2,400.00							
Repair Fan Coil Units	HS			665.00	695.00	695.00	700.00	700.00	700.00	700.00	700.00	700.00
Repair Fan Powered Terminal Boxes	HS			1,100.00	1,150.00	1,150.00						
Repair RTU's	HS	6,570.00	7,000.00	88,850.00	93,350.00	98,000.00	88,500.00	88,500.00	88,500.00	88,500.00	88,500.00	88,500.00
Repair Exhaust Fans in Shops & Labs	HS			1,725.00	1,725.00	1,825.00	1,800.00					
Automatic Temp Control Maintenance	HS	10,500.00		11,025.00	11,500.00	11,500.00						
Replace Hot Water Boiler & Burner	HS			37,250.00	7,250.00	33,500.00						
OTHER - FACILITIES DEPARTMENT												
Replacement maintenance vehicle(s)	F					54,000.00	60,000.00					
Maintenance vehicle with plow	F		75,000.00									
District-wide restroom improvements	F	144,100.00				175,000.00	50,000.00	300,000.00				
District-wide roof repairs	F	50,000.00	50,000.00									
HVAC studies	F	10,000.00										
Traffic signal upgrade project	F		58,364.00									
Land purchase	F	1,500,000.00										
Estimated architect fees for facilities projects	F	280,000.00	100,000.00	50,000.00	50,000.00	50,000.00	50,000.00					
ATHLETICS ( DISTRICT-WIDE)												
Various field maintenance and improvements	AT	20,000.00	20,000.00	24,550.00	24,275.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Track and Field drainage project	AT		12,000.00									
Replace scoreboard at Wexford Elementary	AT				7,800							
Replace carpet in stadium (Spirit Room, press box area, team rooms)	AT				25,000.00							
Remove press box - Santacroce	AT			20,000.00								
Replace coating and repaint tennis courts - Richland Elementary	AT						104,400.00					
Replace coating and repaint tennis courts - High School	AT							150,000.00				
Replace rubber roof surface - stadium	AT							85,000.00				
Replace infield pro	AT											
New fencing separating field areas from Richland Elementary	AT							72,000.00				
Replace campus fencing along Meridian and Bakerstown Roads	AT							60,000.00				
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT	1,537,500.00	1,397,053.00									
Renovate fitness area into gym storage / officials/ team rooms	AT	23,980.00	193,657.00									
Replace scoreboard at HS gymnasium	AT		282,100.00									
Replace scoreboard at Baseball field	AT		40,850.00									
Refinish gymnasium floor - Middle School	AT				50,000.00							
Replace Power Flame Burner (Stadium)	AT				26,500.00							
Repair stadium entrance stairs	AT	15,000.00										
Repair lighting at Santacroce	AT	20,000.00										
Replace dugout doors	AT	10,000.00										
Refinish gymnasium floor - Eden Hall	AT					15,000.00						
Pave existing Meridian Road parking area (approx. 70 spaces)	AT							180,000.00				

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
New access driveway to concession building - Santacroce	AT							11,000.00				
Replace track surface & fencing (Stadium)	AT		350,000.00									
Replace fencing (Stadium)	AT		50,000.00									
Convert baseball field #7 to synthetic turf infield / outfield	AT				1,374,000.00							
Baseball backstop fence	AT				20,000.00							
New full-size athletic field with 4' high fencing (track demo and drainage)	AT								590,000.00			
Community walking track (6 foot wide asphalt)	AT								70,000.00			
Construct restroom / concessions building at field level - Santacroce	AT									350,000.00		
Replace scoreboard at the stadium	AT			400,000.00								
Construct restroom / concessions building near fields #2 & #3	AT			216,000.00								
Install lighting and power systems at field #7	AT				240,000.00							
Upgrade basketball hoops to electric - Middle School	AT			15,000.00								
Upgrade basketball hoops - Hance Elementary	AT					2,000.00						
Pool - secondary filtration system	AT			40,000.00								
Estimated architect fees for athletic projects	AT	160,000.00	150,000.00	70,000.00	150,000.00			30,000.00	80,000.00			
Construct practice field #10	AT								500,000.00			
Repair 2 Heating Pumps (Stadium)	AT			2,200.00								
Repairs 6 Air Handling Units (Stadium)	AT			5,450.00	5,725.00	6,000.00	6,000.00	6,000.00	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>5,304,489.00</b>	<b>8,354,123.00</b>	<b>6,385,249.00</b>	<b>9,887,732.00</b>	<b>7,809,443.00</b>	<b>6,130,190.00</b>	<b>3,676,200.00</b>	<b>1,660,200.00</b>	<b>751,200.00</b>	<b>390,200.00</b>	<b>401,200.00</b>

Total Costs per Year****	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2031-2032
<b>Technology</b>	244,800.00	383,155.00	218,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00	266,000.00	255,000.00	266,000.00
<b>Hance Elementary</b>	65,456.00	12,500.00	55,003.00	2,240,253.00	46,515.00	4,025,000.00	15,000.00	-	-	-	-
<b>Richland Elementary</b>	300,925.00	5,000.00	1,362,607.00	52,612.00	4,013,293.00	-	30,000.00	-	-	-	-
<b>Wexford Elementary</b>	293,448.00	61,000.00	3,046,000.00	27,710.00	2,432,000.00	25,000.00	-	-	-	-	-
<b>Eden Hall Upper Elementary</b>	241,585.00	20,000.00	26,064.00	295,354.00	111,512.00	788,790.00	2,530,000.00	30,000.00	-	-	-
<b>Pine-Richland Middle School</b>	119,750.00	4,996,844.00	25,000.00	4,300,000.00	305,000.00	130,000.00	110,000.00	-	-	-	-
<b>Pine-Richland High School</b>	267,945.00	96,600.00	737,375.00	513,503.00	426,123.00	356,000.00	99,200.00	99,200.00	99,200.00	99,200.00	99,200.00
<b>Other - facilities department</b>	1,984,100.00	283,364.00	50,000.00	225,000.00	154,000.00	410,000.00	-	-	-	-	-
<b>Athletics (district-wide)</b>	1,786,480.00	2,495,660.00	865,200.00	1,923,300.00	53,000.00	140,400.00	624,000.00	1,276,000.00	386,000.00	36,000.00	36,000.00
<b>5,304,489.00</b>	<b>8,354,123.00</b>	<b>6,385,249.00</b>	<b>9,887,732.00</b>	<b>7,809,443.00</b>	<b>6,130,190.00</b>	<b>3,676,200.00</b>	<b>1,660,200.00</b>	<b>751,200.00</b>	<b>390,200.00</b>	<b>401,200.00</b>	



Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	Current 2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
<b>HANCE ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven	22,700.00										
Oven Replacement	10,000.00										
Dishmachine		30,000.00	30,000.00								
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>											
Dishmachine		30,000.00									
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven			35,000.00								
Oven Replacement											
<b>EDEN HALL FOOD SERVICE</b>											
Oven Replacement			12,000.00								
Cafeteria Tables								15,000.00	15,000.00	15,000.00	
Dishmachine			55,000.00								
<b>MIDDLE SCHOOL FOOD SERVICE</b>											
CombiOven (replace steamers)			45,000.00								
Cafeteria Tables		15,000.00	15,000.00	15,000.00							
Open air coolers	15,000.00										
Line Renovation/update		80,000.00									
<b>HIGH SCHOOL FOOD SERVICE</b>											
Combi Replacement	43,496.00										
Range Replacement				12,000.00							
Cafeteria Tables		15,000.00	15,000.00	15,000.00							
Dishmachine		45,000.00									
Open air coolers											
Walk In Cooler Upgrade (in kitchen)		35,000.00									
Impinger over - Pizza Station											
Central Food Service Office											
New Computer Upgrades											
<b>TOTAL</b>	<b>91,196.00</b>	<b>250,000.00</b>	<b>207,000.00</b>	<b>42,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>-</b>

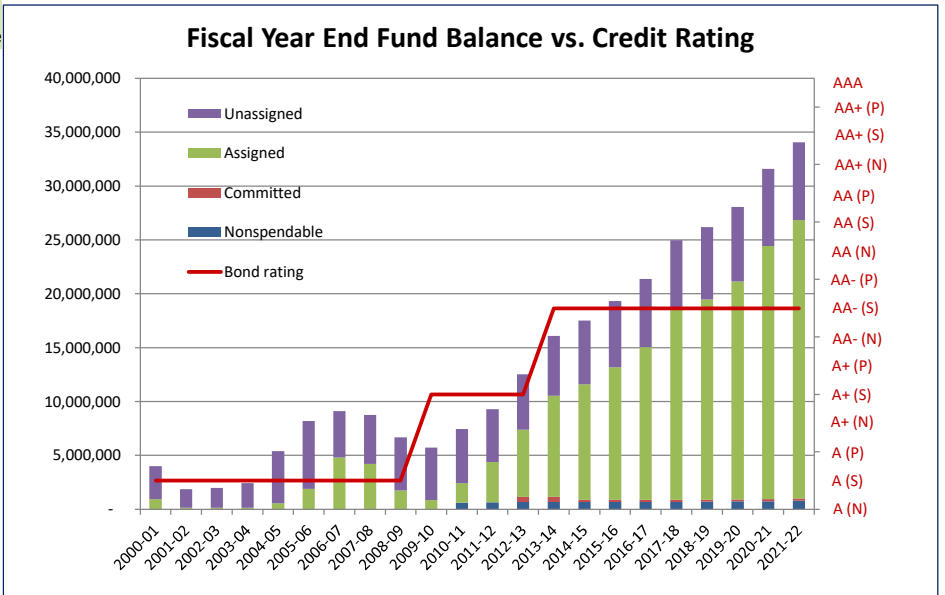
**2023-2024 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for July 1, 2023	Rate	<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>	
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2023		1,117,098,056	2,372,618,192	3,489,716,248	
Less: Estimated homestead exclusion (state property tax reduction)		(37,505,950)	(42,821,150)	(80,327,100)	(1,573,342.81)
Adjustment for construction and growth	0.04%	446,839		446,839	
Adjustment for construction and growth	0.67%		15,896,542	15,896,542	
Projected assessed value of taxable properties		1,080,038,945	2,345,693,584	3,425,732,529	3,506,059,629
<b>Assumed 2023-2024 millage rate</b>		<b>0.0195867</b>			
Net tax levy		21,154,399	45,944,397	67,098,795	
Estimated delinquent percentage	1.32%	98.00%	(279,661)	(607,385)	(887,046)
Estimated discounts	88%	2.0%	(372,317)	(808,621)	(1,180,939)
Estimated penalties	1.60%	10.0%	33,847	73,511	107,358
Total Real Estate Taxes Budgeted		20,536,267	44,601,901	65,138,169	97.08%
		est. value of 1 mill (net collection rate)=		3,302,406	
		PDE base index =		4.10%	
		Exceptions =		0	
		Millage equivalent (for exceptions)=		-	
		possible millage increase up to index		0.8030547	
		Millage rate (assuming increase to index)		20.3897	
		<b>possible millage increase for \$1M in additional tax revenue</b>		<b>0.3115</b>	
		<b>Millage rate (assuming increase for \$1M of additional tax revenue)</b>		<b>19.8982</b>	
		<b>Est. revenue from millage for \$1M in additional tax revenue</b>		<b>1,028,789.84</b>	
		Est. revenue from tax increase to index		2,652,012.79	

# 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
6/8/2020	AA-	Stable	Series A&B of 2020	Strong budgetary performance of operating surpluses for nine consecutive years, despite increasing pension costs; very strong available reserves; extremely strong wealth and very strong incomes with a very diverse tax base; and good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio.
4/15/2021	AA-	Stable	Series of 2021	Strong budgetary performance of operating surpluses; very strong available reserves; extremely strong wealth; good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio.

Fiscal Year	Nonspendable	Committed	Assigned	Unassigned	Total FYE Fund Balance
2000-01	-	-	943,924	3,043,637	3,987,561
2001-02	-	-	126,645	1,742,297	1,868,942
2002-03	-	-	131,250	1,843,122	1,974,372
2003-04	-	-	128,383	2,283,362	2,411,745
2004-05	-	-	555,272	4,847,037	5,402,309
2005-06	-	-	1,879,517	6,297,083	8,176,600
2006-07	-	-	4,807,437	4,292,649	9,100,086
2007-08	-	-	4,220,872	4,518,662	8,739,534
2008-09	-	-	1,727,668	4,940,691	6,668,359
2009-10	-	-	837,428	4,892,579	5,730,007
2010-11	609,376	-	1,805,050	5,031,144	7,445,570
2011-12	637,255	-	3,744,319	4,900,765	9,282,339
2012-13	672,750	477,261	6,240,737	5,132,357	12,523,105
2013-14	679,689	477,261	9,381,318	5,561,653	16,099,921
2014-15	675,584	192,471	10,750,089	5,895,708	17,513,852
2015-16	679,079	192,471	12,311,901	6,139,630	19,323,081
2016-17	674,877	192,471	14,178,813	6,332,172	21,378,333
2017-18	685,349	192,471	17,609,383	6,484,429	24,971,632
2018-19	700,804	192,471	18,569,017	6,717,727	26,180,019
2019-20	724,137	192,471	20,225,656	6,927,553	28,069,817
2020-21	743,168	192,471	23,485,565	7,168,510	31,589,714
2021-22	799,872	192,471	25,858,787	7,195,264	34,046,394



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, 2021:

Nonspendable - prepaid expense	743,167.52
Committed for the Public School Employees' Retirement System	192,471.00
Assigned for future capital improvements	14,628,019.93
Assigned for 2021-2022 budget	1,008,637.00
Assigned for athletic account	337.12
Assigned for debt service expenditures	635,638.00
Assigned for employee benefit obligations	7,212,932.63
Unassigned fund balance	7,168,510.50
Total fund balance as of June 30, 2021	31,589,713.70

Notes:

represents July 2021 healthcare/life insurance premiums paid in June 2021 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015 added \$2,618,657.80 at June 30, 2021 budgeted reduction in fund balance for capital improvements cash balance of general fund - athletic cash account as of June 30, 2021 consistent with py consistent with py 8% of 20-21 budgeted expenditures (excl. interfund transfers and other financing uses)

Total budgeted expenditures (final) - excluding other financing uses for 21-22	90,961,773.47
8% of total budgeted expenditures (excluding other financing uses)	7,276,941.88

8.0%

General Fund as of June 30, 2022:

Nonspendable - prepaid expense	799,871.68
Committed for the Public School Employees' Retirement System	192,471.00
Assigned for future capital improvements	17,166,377.58
Assigned for 2022-2023 budget	1,915,334.00
Assigned for general fund - athletic cash account	32,583.15
Assigned for debt service expenditures	635,638.00
Assigned for employee benefit obligations	6,108,854.06
Unassigned fund balance	7,195,264.50
Total fund balance as of June 30, 2022	34,046,393.97

Notes:

represents July 2022 healthcare/life insurance premiums paid in June 2022 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015 added \$2,538,357.65 at June 30, 2022 budgeted reduction in fund balance for capital improvements cash balance of general fund - athletic cash account as of June 30, 2022 consistent with py reduced by \$1,104,078.57 at June 30, 2022 8% of 21-22 budgeted expenditures (excl. interfund transfers and other financing uses)

Increase from 2021-2022 fiscal year      2,456,680.27

37.43%

Pine-Richland School District  
Budget to Actual Analysis  
Fiscal Year 2021-2022

**Scope: reviewed variances which exceed \$50,000 and 10%**  
Variance does not meet scope; however, explanation is provided based on dollar amount and/or percentage.

Final as of 10/27/2022

	2021-2022 Adjusted Budget	2021-2022 Actual	(negative) positive variance	% of budget	
<b>Revenues:</b>					
6000 Local sources	74,098,560	76,899,079	2,800,519	4%	<b>I</b>
7000 State sources	19,628,626	19,357,035	(271,591)	-1%	<b>w</b>
8000 Federal sources	1,019,223	1,256,762	237,539	23%	<b>A</b>
<b>Total revenues</b>	<b>94,746,409</b>	<b>97,512,876</b>	<b>2,766,467</b>		
<b>Expenditures:</b>					
1100 General education	40,715,924	40,677,126	38,798	0%	<b>w</b>
1200 Special education	12,877,828	12,636,452	241,376	2%	<b>w</b>
1300 Vocational instruction	682,823	683,023	(200)	0%	<b>w</b>
1400 Other instructional programs	37,969	29,214	8,755	23%	<b>w</b>
1500 Nonpublic school programs - (Federal Title grants)	14,436	27,170	(12,734)	-88%	<b>w</b>
2100 Pupil personnel - student support services	3,217,970	3,043,838	174,132	5%	<b>w</b>
2200 Instructional support services	1,637,658	1,611,302	26,356	2%	<b>w</b>
2300 Administration	4,666,970	4,750,011	(83,041)	-2%	<b>w</b>
2400 Health services	1,092,095	1,111,690	(19,595)	-2%	<b>w</b>
2500 Business services	970,858	665,338	305,520	31%	<b>B</b>
2600 Operation of plant & maintenance	6,194,781	5,977,696	217,085	4%	<b>w</b>
2700 Student transportation	5,253,735	5,415,108	(161,373)	-3%	<b>w</b>
2800 Central services	2,317,479	2,164,992	152,487	7%	<b>w</b>
2900 Other support services	86,627	86,626	1	0%	<b>w</b>
3200 Student activities & athletics (+athletic officials)	2,201,089	2,082,763	118,326	5%	<b>w</b>
3300 Community services	74,900	73,900	1,000	1%	<b>w</b>
4000 Capital outlay	20,197	61,714	(41,517)	0%	<b>w</b>
5110 Debt service	8,898,434	9,202,238	(303,804)	-3%	<b>B</b>
<b>Total expenditures</b>	<b>90,961,771</b>	<b>90,300,201</b>	<b>661,570</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,784,638</b>	<b>7,212,675</b>			
<b>Other financing sources (uses):</b>					
Interfund transfers out	(4,617,173)	(4,617,173)	-	0%	<b>w</b>
Insurance recoveries	-	50	(50)	100%	<b>w</b>
Issuance of refunding bonds	-	5,885,000	(5,885,000)	100%	<b>C</b>
Payment to refunded bond escrow agent	-	(5,885,000)	5,885,000	100%	<b>C</b>
5130 Refund - prior year receipts (real estate tax refunds)	(176,100)	(138,872)	(37,228)	21%	<b>w</b>
<b>Total other financing sources (uses)</b>	<b>(4,793,273)</b>	<b>(4,755,995)</b>			
<b>Net change in fund balance</b>	<b>(1,008,635)</b>	<b>2,456,680</b>			
Fund balance - June 30, 2021		<u>31,589,714</u>			
Fund balance - June 30, 2022		<u><u>34,046,394</u></u>			

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

Variance Descriptions

<b>I</b>	This variance is primarily attributable to three sources of revenue: (1) earned income tax received was higher than budgeted by \$1 M and (2) real estate transfer tax was higher than expected by \$492,000, and (3) real estate revenue exceeded the budget by approximately \$900,000.
<b>A</b>	The ARP ESSER / ESSER III funds have been included in the 2022-2023 budget. However, due to the timing of the HVAC project in spring 2022, one month of expenditures and grant revenue has been recorded in the 2021-2022 fiscal year. In addition, the school district drew down additional grant funds for the School-Based ACCESS program in the amount of \$42,505 to offset additional special education transportation costs.
<b>B</b>	Due to the new Governmental Accounting Standards Board statement #87 for leases, the accounting for the managed services / copier agreement has changed. Essentially, an audit adjustment has been made to reclassify the cost for the lease under debt service (5100's) instead of business services (2500's).
<b>C</b>	Variances shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year

## Enrollment Information

## Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2018	2,313	2,270	4,583
2019	2,353	2,234	4,587
2020	2,367	2,204	4,571
2021	2,321	2,149	4,470
2022	2,369	2,154	4,523
2023*	2,372	2,142	4,514

\*As of October 1, 2022

## Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2024	2,477	2,218	4,695

## Act 1 Timeline for 2023-2024 Budget Process – KKLL 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 KKLL. (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 KKLL forms.

Act 25 Exceptions Change Note: ***On June 30, 2011, Act 25 was adopted and signed into law. Act 25 eliminated 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 2023-2024 <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, 2022 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin the permitted 2022-2023 tax increase base index.	Section 333(I)
September 30, 2022 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
<b>----- MAJOR STEP #1 -----</b>  December 2022/January 2023 <i>(If school district will adopt Accelerated Budget Opt Out Resolution, 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 KKLL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b> ] <b>N/A if opt out.</b>	
<b>December 15, 2022 – tax certification deadline</b> <i>(annual deadline)</i>	<b>School district</b> (that imposed earned income tax in 2021 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2021 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

<p>December 27, 2022 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p><b>Department of Education</b> deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v) (special education).</p>	<p>Section 333(j)(4)</p>
<p>December 31, 2022 – <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>January 2022</p>	<p><b>School districts</b> should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p style="text-align: center;"><b>----- MAJOR STEP #2 -----</b></p> <p><b>January 26, 2023 – 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 2023-2024 <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 31, 2023 <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 Feb 11, Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb 11, Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 6, 2023 <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 2022-2023 Preliminary Budget (<b>Preliminary Budget Notice</b> – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. <b>N/A if opt out.</b></p>	<p>Section 311(c)</p>
<p>February 11, 2023 <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>February 15, 2023 – elected or municipality appointed tax collector qualification</b> (law does not mandate this item or state a deadline for this item; KKLL suggests this item as best practice and February 15 deadline)</p>	<p>In the <u>first year of service</u> by, or in the <u>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:</p> <p>(1) DCED Qualified Tax Collector Certificate;  (2) Criminal history background information report;  (3) Bond in proper form;</p> <p>Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p style="text-align: center;"><b>-----KEY DATE -----</b></p> <p><b>February 15, 2025 – elected tax collector compensation</b> (deadline is <u>before</u> Feb. 15 of municipal election year – every 4 years – the next applicable year is 2025)</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, 2025 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 2026.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p style="text-align: center;"><b>----- MAJOR STEP #3 -----</b></p> <p><b>February 15, 2023</b> <b>Preliminary Budget</b> (90 days prior to primary election) (n/a if opt out)</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 22, 2023 (85 days prior to primary election) (n/a if opt out)</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 24, 2023 (and at least 1 week prior to filing referendum exception request) (n/a if opt out)</p>	<p><b>School district</b> deadline to publish and post on district website notice of intent to apply to PDE for referendum exceptions (<b>Act 1 Referendum Exception Notice</b> – Document #5A or #8). <b>N/A if opt out.</b></p>	<p>Section 333(j)(2)</p>
<p><b>March 1, 2023 – 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. 31, 2022.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 2, 2023 (75 days prior to primary election) (n/a if opt out)</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>March 17, 2023 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to PDE. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See also March 27 if referendum exception request submitted.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(3)</p>
<p>March 22, 2023 <i>(55 days prior to primary election) (n/a if opt out)</i></p>	<p><b>Department of Education</b> deadline to rule on school district request for referendum exception. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(i)</p>
<p>March 27, 2023 <i>(50 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline, if PDE denies all or a part of referendum exception request, to submit to county election officials primary election referendum question seeking voter approval of tax rate increase in excess of index for denied portion of the referendum exception request. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2023 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2023 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p><b>----- KEY DATE -----</b> <b>May 16, 2023 – primary election</b> <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p><b>Primary election.</b> If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also March 17 and March 27.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(4)</p>
<p>May/June of 2023</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, 2023 – 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, 2023 – 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><i>Direct Tax Collection Tax Collector Appointment Resolution</i></b> and <b><i>Direct Tax Collection Acceptance of Appointment as Tax Collector</i></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, 2023 <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, 2023 <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (in order to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). [<b>Note:</b> DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965</p>
<p style="text-align: center;"><b>----- MAJOR STEP #4 -----</b></p> <p><b>May 31, 2023 – 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. KKLL 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. KKLL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKLL 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>

<p>June 5, 2023 <i>(and within 5 days after slot money rejection resolution adoption)</i></p>	<p><b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).</p>	<p>Section 903(b)</p>
<p>June 10, 2023 – <b>budget public display</b> <i>(and at least 20 days prior to final budget adoption)</i></p>	<p><b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).</p>	<p>Section 312(c); School Code Section 687(a)(2)(i)</p>
<p>June 20, 2023 <i>(and at least 10 days prior to final budget adoption)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt Final Budget (<b>Final Budget Notice</b> – Document #9).</p>	<p>Section 312(c)</p>
<p style="text-align: center;"><b>----- MAJOR STEP #5 -----</b></p> <p><b>June 30, 2022 – Final Budget</b> <i>(annual deadline) (the final budget must be adopted no later than the last day of the fiscal year)</i></p>	<p><b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 (<b>Final Budget for General Fund Approval Resolution</b> – Document #15).</p>	<p>Section 312(a)</p>
<p><b>June 30, 2023 – homestead exclusion</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion (<b>Homestead and Farmstead Exclusion Resolution</b> – Document #16).</p>	<p>Sections 321(d), 342, 505(a)(4)</p>
<p><b>June 30, 2023 – tax levy</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to adopt <b>Annual Tax Levy Resolution</b> – Document #17 (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). [<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.]</p>	<p>Section 687 (School Code)</p> <p>53 Pa.C.S.A. § 8823</p> <p>53 P.S. § 6926.327</p>
<p>July 1, 2023 – <b>tax bills</b> <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to furnish tax collector with tax duplicate/<b>Tax Bills</b> – Document #18. [<b>Note:</b> Tax bills should be dated July 1 and mailed on or before July 1.]</p>	
<p>July 15, 2023 <i>(annual deadline)</i></p>	<p><b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)</p>	<p>71 P.S. § 965</p>

<p>July 15, 2023 <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 2022-2023 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</b> – Document #19.</p>	<p>Sections 687(b), 688  (School Code)</p>
<p>August 4, 2023 <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 24, 2023 <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 26, 2023 <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, 2023</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district or tax collector</b> send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 7, 2023 <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 2023-2024. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 5, and August 4.)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2023 <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 different provisions governing the budget process than the School Code. 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(a) 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**. KKLL 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 KKLL 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 2023-2024

## 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 2023-2024 GENERAL FUND BUDGET

57

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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2023-2024 (compared to 2022-2023)?

Yes

No

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$106845488
Ending Unassigned Fund Balance	\$8054140
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.53%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2023

# CERTIFICATION OF USE OF PDE-2028 FOR PUBLIC INSPECTION OF 2023-2024 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> 5/9/23
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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 throughout the fiscal year. Expenditures are not made from this account but rather transferred for specific reasons in accordance with School Code and board policy.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	In accordance with board policy, this amount falls within the 8% limitation of total budgeted expenditures. Reserves are invested in accordance with School Code & board policy for 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 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 for technology assets and athletic fields/facilities. Funds have also been assigned for employee benefits 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	799,872
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	25,858,787
0850 Unassigned Fund Balance	7,195,264
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$33,246,522</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	82,107,852
7000 Revenue from State Sources	21,080,536
8000 Revenue from Federal Sources	536,900
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$103,725,288</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$136,971,810</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	65,138,167
6112 Interim Real Estate Taxes	1,092,034
6113 Public Utility Realty Taxes	69,800
6120 Current Per Capita Taxes, Section 679	87,005
6140 Current Act 511 Taxes - Flat Rate Assessments	87,005
6150 Current Act 511 Taxes - Proportional Assessments	11,464,024
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,670,002
6500 Earnings on Investments	1,050,000
6700 Revenues from LEA Activities	286,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	742,000
6910 Rentals	133,620
6920 Contributions and Donations from Private Sources	11,350
6990 Refunds and Other Miscellaneous Revenue	276,645

**REVENUE FROM LOCAL SOURCES \$82,107,852**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,115,733
7112 Basic Education Funding-Social Security	1,547,458
7271 Special Education funds for School-Aged Pupils	1,891,591
7311 Pupil Transportation Subsidy	1,122,801
7312 Nonpublic and Charter School Pupil Transportation Subsidy	202,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,000,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	1,573,347
7360 Safe Schools	234,024
7505 Ready to Learn Block Grant	418,675
7820 State Share of Retirement Contributions	6,884,012

**REVENUE FROM STATE SOURCES \$21,080,536**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	132,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	62,000
8516 Title III - Language Instruction for English Learners and Immigrant Students	1,300
8517 Title IV - 21st Century Schools	10,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	325,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$536,900</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>103,725,288</b>
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Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$65,138,167
Amount of Tax Relief for Homestead Exclusions	<u>\$1,573,406</u>
Total Approx. Tax Revenue:	\$66,711,573
Approx. Tax Levy for Tax Rate Calculation:	\$68,672,138

Allegheny

Total

2022-23 Data		
a. Assessed Value	\$3,394,378,128	\$3,394,378,128
b. Real Estate Mills	19.5867	
I. 2023-24 Data		
c. 2021 STEB Market Value	\$3,163,567,019	\$3,163,567,019
d. Assessed Value	\$3,506,059,629	\$3,506,059,629
e. Assessed Value of New Constr/ Renov	\$0	\$0
2022-23 Calculations		
f. 2022-23 Tax Levy	\$66,484,666	\$66,484,666
(a * b)		
2023-24 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$66,484,666	\$66,484,666
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.07809%	97.07809%
k. Tax Levy Needed	\$68,672,138	\$68,672,138
(Approx. Tax Levy * g)		
<b>I. 2023-24 Real Estate Tax Rate</b>	<b>19.5867</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$68,672,138	\$68,672,138
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$67,098,732
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	63	\$65,138,167
(n * Est. Pct. Collection)		



Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$65,138,167</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,573,406</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$66,711,573</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,672,138</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3897	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,487,504	\$71,487,504
<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	\$11,097.00	
Number of Homestead/Farmstead Properties	7245	7245
Median Assessed Value of Homestead Properties		\$273,700

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Act 1 Index (current): 4.1%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$65,138,167</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,573,406</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,711,573</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,672,138</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,573,347	Lowering RE Tax Rate	\$0	\$1,573,347
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$59			\$59
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,573,406</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	3,506,059,629	19.5867	68,672,138			97.07809%	
<b>Totals:</b>	<b>3,506,059,629</b>		<b>68,672,138</b>	<b>1,573,406</b>	<b>67,098,732</b>	<b>97.07809%</b>	<b>65,138,167</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		87,005
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	87,005
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 87,005 87,005**

	<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%	9,807,024	9,807,024
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,657,000	1,657,000
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 11,464,024 11,464,024**

**Total Act 511, Current Taxes 11,551,029**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,163,567,019 X</b>	<b>12</b>	<b>37,962,804</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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	4.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	44,215,831
1200 Special Programs - Elementary / Secondary	13,847,929
1300 Vocational Education	653,054
1400 Other Instructional Programs - Elementary / Secondary	19,682
1500 Nonpublic School Programs	14,436
<b>Total Instruction</b>	<b>\$58,750,932</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,598,545
2200 Support Services - Instructional Staff	1,731,689
2300 Support Services - Administration	4,945,109
2400 Support Services - Pupil Health	1,138,297
2500 Support Services - Business	1,038,659
2600 Operation and Maintenance of Plant Services	6,707,342
2700 Student Transportation Services	5,897,053
2800 Support Services - Central	2,607,985
2900 Other Support Services	90,590
<b>Total Support Services</b>	<b>\$27,755,269</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,293,435
3300 Community Services	78,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,371,935</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,163,229
5200 Interfund Transfers - Out	8,354,123
5900 Budgetary Reserve	450,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,967,352</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$106,845,488</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	25,125,385
200 Personnel Services - Employee Benefits	16,211,282
300 Purchased Professional and Technical Services	643,465
400 Purchased Property Services	21,690
500 Other Purchased Services	736,860
600 Supplies	1,430,287
800 Other Objects	46,862
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$44,215,831</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,358,804
200 Personnel Services - Employee Benefits	4,419,465
300 Purchased Professional and Technical Services	1,664,500
400 Purchased Property Services	300
500 Other Purchased Services	2,353,986
600 Supplies	47,165
800 Other Objects	3,709
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$13,847,929</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	653,054
<b>Total Vocational Education</b>	<b>\$653,054</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,800
200 Personnel Services - Employee Benefits	5,882
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$19,682</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,500
600 Supplies	936
<b>Total Nonpublic School Programs</b>	<b>\$14,436</b>
<b>Total Instruction</b>	<b>\$58,750,932</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,864,975
200 Personnel Services - Employee Benefits	1,254,884
300 Purchased Professional and Technical Services	265,192
500 Other Purchased Services	2,650
600 Supplies	180,529
800 Other Objects	30,315
<b>Total Support Services - Students</b>	<b>\$3,598,545</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	905,219
200 Personnel Services - Employee Benefits	633,680

2023-2024 Final General Fund Budget

LEA : 103021003<sup>70</sup> Pine-Richland SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	33,495
400 Purchased Property Services	5,500
500 Other Purchased Services	3,700
600 Supplies	148,280
800 Other Objects	1,815
<b>Total Support Services - Instructional Staff</b>	<b>\$1,731,689</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,450,586
200 Personnel Services - Employee Benefits	1,585,171
300 Purchased Professional and Technical Services	679,258
400 Purchased Property Services	6,350
500 Other Purchased Services	73,238
600 Supplies	74,962
800 Other Objects	75,544
<b>Total Support Services - Administration</b>	<b>\$4,945,109</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	635,905
200 Personnel Services - Employee Benefits	416,292
300 Purchased Professional and Technical Services	59,250
400 Purchased Property Services	1,000
500 Other Purchased Services	200
600 Supplies	25,400
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$1,138,297</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	339,869
200 Personnel Services - Employee Benefits	222,763
400 Purchased Property Services	343,301
500 Other Purchased Services	23,800
600 Supplies	94,974
800 Other Objects	13,952
<b>Total Support Services - Business</b>	<b>\$1,038,659</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,066,337
200 Personnel Services - Employee Benefits	1,661,863
300 Purchased Professional and Technical Services	245,006
400 Purchased Property Services	471,304
500 Other Purchased Services	253,364
600 Supplies	2,001,518
700 Property	7,000
800 Other Objects	950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,707,342</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	52,179
200 Personnel Services - Employee Benefits	31,321

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	247,000
500 Other Purchased Services	5,555,283
600 Supplies	11,145
800 Other Objects	125
<b>Total Student Transportation Services</b>	<b>\$5,897,053</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	598,721
200 Personnel Services - Employee Benefits	391,177
300 Purchased Professional and Technical Services	393,600
400 Purchased Property Services	20,200
500 Other Purchased Services	139,448
600 Supplies	1,063,819
800 Other Objects	1,020
<b>Total Support Services - Central</b>	<b>\$2,607,985</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	90,590
<b>Total Other Support Services</b>	<b>\$90,590</b>
<b>Total Support Services</b>	<b>\$27,755,269</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,064,731
200 Personnel Services - Employee Benefits	511,354
300 Purchased Professional and Technical Services	164,479
400 Purchased Property Services	70,884
500 Other Purchased Services	168,175
600 Supplies	264,257
800 Other Objects	49,555
<b>Total Student Activities</b>	<b>\$2,293,435</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>\$2,371,935</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	3,078,229
900 Other Uses of Funds	6,085,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,163,229</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	8,354,123
<b>Total Interfund Transfers - Out</b>	<b>\$8,354,123</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	450,000



<u>Description</u>	<u>Amount</u>
<b>Total Budgetary Reserve</b>	<b>\$450,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,967,352</b>
<b>TOTAL EXPENDITURES</b>	<b>\$106,845,488</b>

**Cash and Short-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	39,696,700	32,561,000
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	11,400,600	7,780,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	952,000	378,000
Child Care Operations Fund		
Other Enterprise Funds	11,687	9,400
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>\$52,060,987</b>	<b>\$40,728,400</b>

**Long-Term Investments**

**06/30/2023 Estimate**

**06/30/2024 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

06/30/2023 Estimate

06/30/2024 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$52,060,987</b>	<b>\$40,728,400</b>
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**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

<b>General Fund</b>		
0510 Bonds Payable	88,751,284	82,681,284
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	1,306,600	1,289,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	6,740,961	6,593,093
<b>Total General Fund</b>	<b>\$96,798,845</b>	<b>\$90,563,577</b>

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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>		

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

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

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Internal Service Fund**

**Long-Term Indebtedness**

**06/30/2023 Estimate**

**06/30/2024 Projection**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Activity Fund**

Long-Term Indebtedness

06/30/2023 Estimate

06/30/2024 Projection

**Other Agency Fund**

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

**Total Permanent Fund**

<b>Total Long-Term Indebtedness</b>	<b>\$96,798,845</b>	<b>\$90,563,577</b>
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**Short-Term Payables**

**06/30/2023 Estimate**

**06/30/2024 Projection**

General Fund	10,975,650	10,825,300
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	667,000	447,200
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	130,500	141,800
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>\$11,773,150</b>	<b>\$11,414,300</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$108,571,995</b>	<b>\$101,977,877</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	799,872
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	21,879,711
0850 Unassigned Fund Balance	8,054,140
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$30,126,322</b>
<b>5900 Budgetary Reserve</b>	<b>450,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$31,376,194</b>