

2023-2024

Draft – Proposed Final  
General Operating Fund  
Budget



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

For February 13, 2023 Joint Governance Meeting

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

2023-2024  
Draft - Proposed Final General Operating Fund Budget

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## Key Assumptions

### Revenues

- Real estate tax millage
  - **Reflects no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Based on certified assessed value listing provided by Allegheny County as of January 2023 + estimated growth rate of 0.04% for Richland Township and 1.20 % 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 January 2023 and June 2023 ~ new values from Allegheny County will be received in May 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 2023-2024 assumed 1% increase annually
  - Special education – reflects an estimate for 2023-2024 assumed 1% increase annually
  - Transportation subsidy reflects a small decrease from current year budget allocation and level funded in future years
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes level funding in Title I and Title IIA based on current year allocation
  - Reflects a small increase for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

### Expenditures

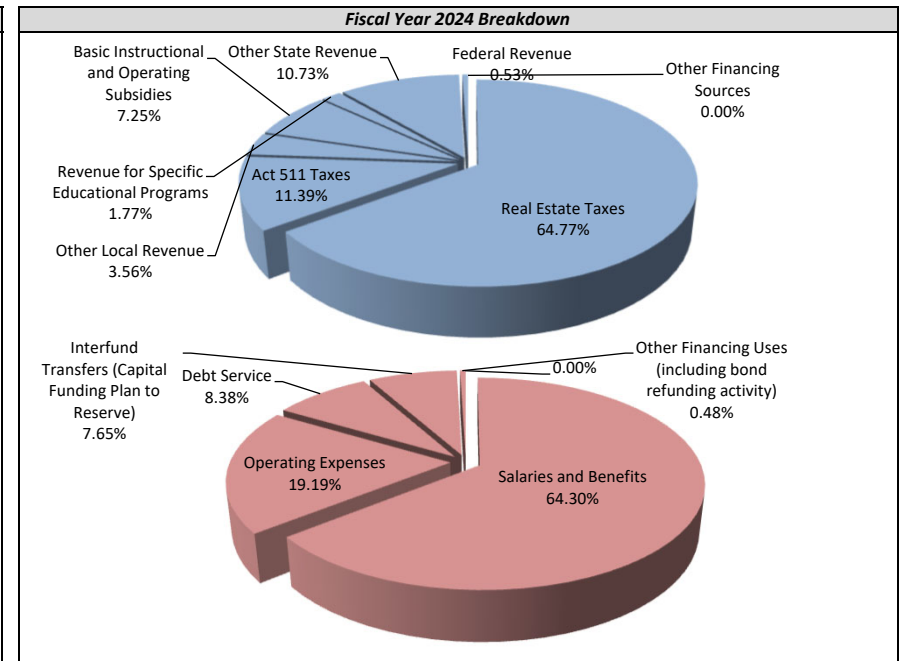
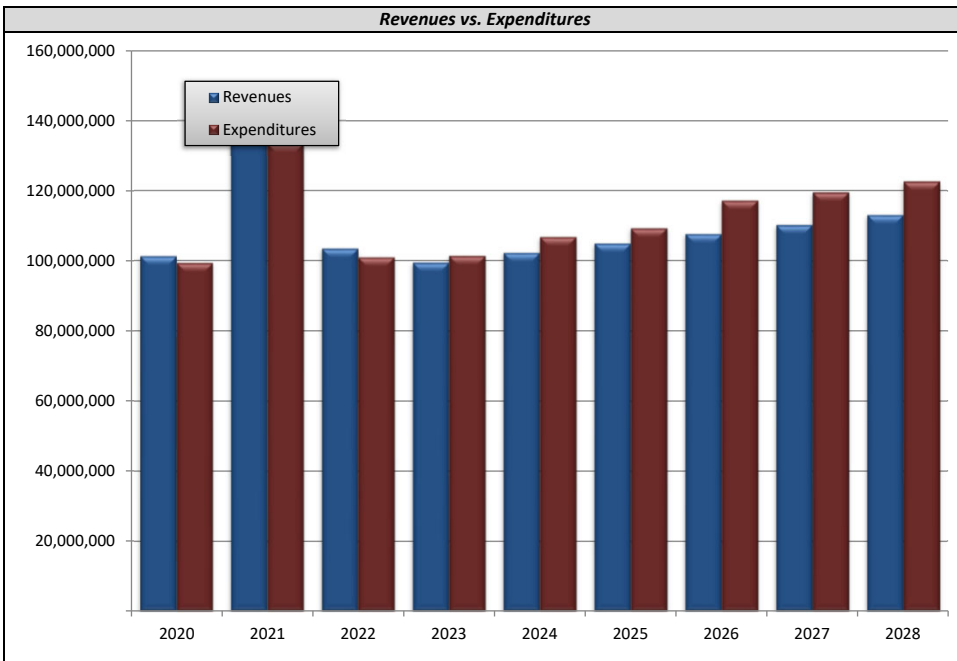
- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$1,604,490.65 from the current year budget assumes 5% annual increase next year and in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – 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 January 2023) = \$8,158,094

Estimated Budgetary Deficit – (\$4,496,249)

\*Options: Transfer remaining balance in Fund 34 after swap terminations (approx. \$1.7M) Assigned Fund Balance Utilization (Capital Improvements)

	(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	66,204,248	67,892,808	69,623,484	71,397,327	73,215,414
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	3,639,817	3,700,965	3,763,418	3,827,205	3,892,355
Basic Instructional and Operating Subsidies	6,753,433	6,860,311	7,004,822	7,220,690	7,410,834	7,539,518	7,672,060	7,808,622	7,949,373
Revenue for Specific Educational Programs	1,733,955	1,733,891	1,747,236	1,795,077	1,813,028	1,831,158	1,849,470	1,867,964	1,886,644
Other State Revenue	10,372,976	10,434,631	10,604,976	11,411,478	10,964,124	11,445,294	11,948,603	12,260,745	12,768,038
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>102,206,985</b>	<b>104,840,322</b>	<b>107,548,629</b>	<b>110,119,953</b>	<b>112,942,007</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	57,795,127	60,934,329	63,177,781	64,993,078	68,613,302	72,048,429	75,672,404	79,435,955	83,323,045
Operating Expenses	16,548,586	17,537,288	17,846,274	21,890,160	20,480,490	21,246,601	22,052,192	22,899,839	23,792,303
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	8,158,094	6,385,249	9,902,732	7,809,443	6,130,190
Other Financing Uses (including bond refunding activity)	10,684,405	43,034,988	6,097,780	509,500	513,120	516,997	520,955	524,997	529,123
<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>106,703,234</b>	<b>109,134,952</b>	<b>117,083,215</b>	<b>119,393,479</b>	<b>122,504,998</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>(4,496,249)</b>	<b>(4,294,630)</b>	<b>(9,534,586)</b>	<b>(9,273,526)</b>	<b>(9,562,991)</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>27,634,809</b>	<b>23,340,180</b>	<b>13,805,593</b>	<b>4,532,067</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>27,634,809</b>	<b>23,340,180</b>	<b>13,805,593</b>	<b>4,532,067</b>	<b>(5,030,924)</b>



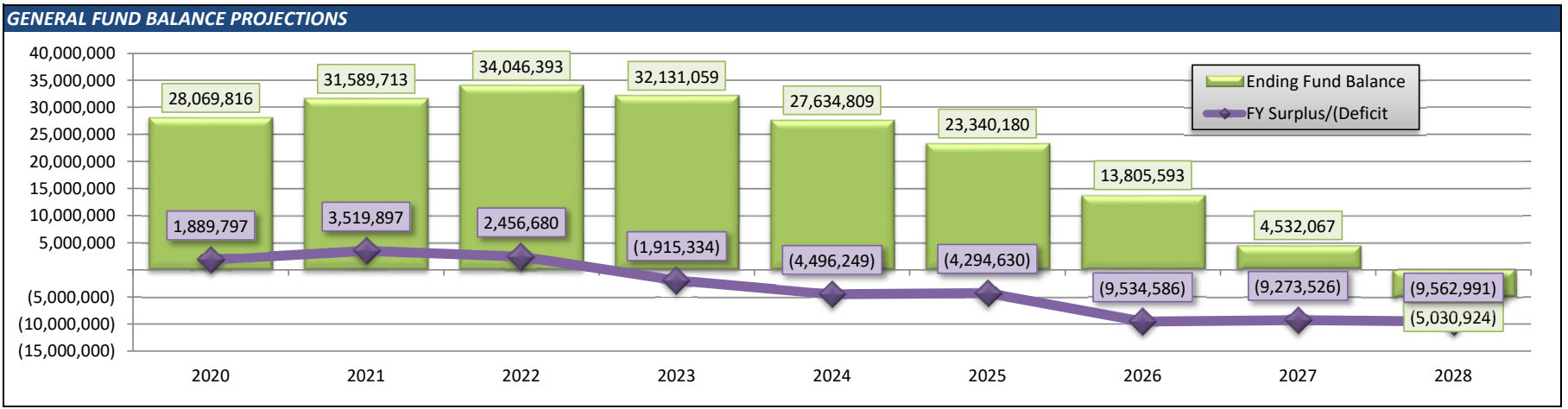
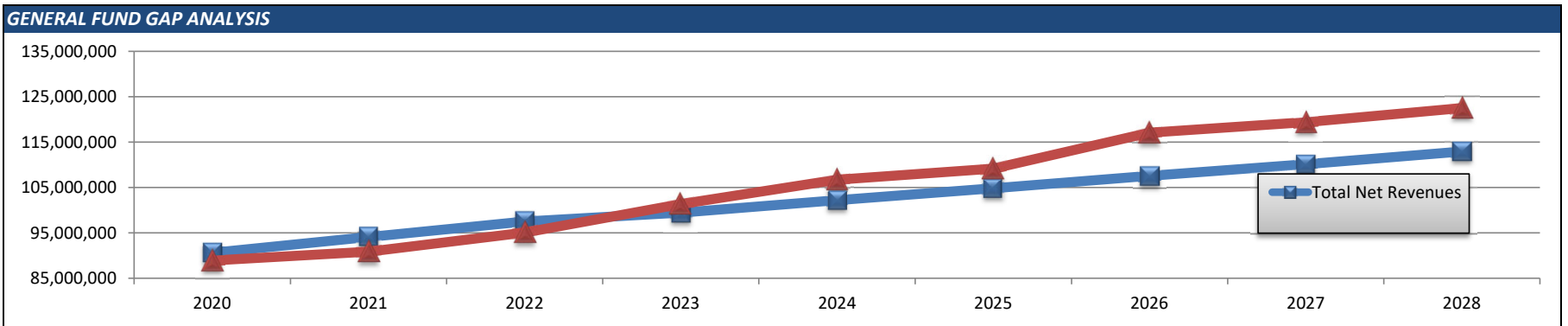
# Pine-Richland School District

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>									
Total Revenues	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
Bond Refunding Activity	(10,589,486)	(43,058,628)	(5,885,000)						
Total Net Revenues	90,638,146	94,053,713	97,512,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
Total Expenditures	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
Bond Refunding Activity	(10,440,084)	(42,720,958)	(5,885,000)						
Total Net Expenditures	88,897,751	90,871,486	95,056,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
Operating Balance	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

<b>GENERAL FUND BALANCE</b>									
Beginning of the Year	26,180,019	28,069,816	31,589,713	34,046,393	32,131,059	27,634,809	23,340,180	13,805,593	4,532,067
End of the Year	28,069,816	31,589,713	34,046,393	32,131,059	27,634,809	23,340,180	13,805,593	4,532,067	(5,030,924)
As a % of Expenditures	28.26%	23.65%	33.73%	31.70%	25.90%	21.39%	11.79%	3.80%	(4.11%)





	(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**

<b>Total Revenues</b>	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

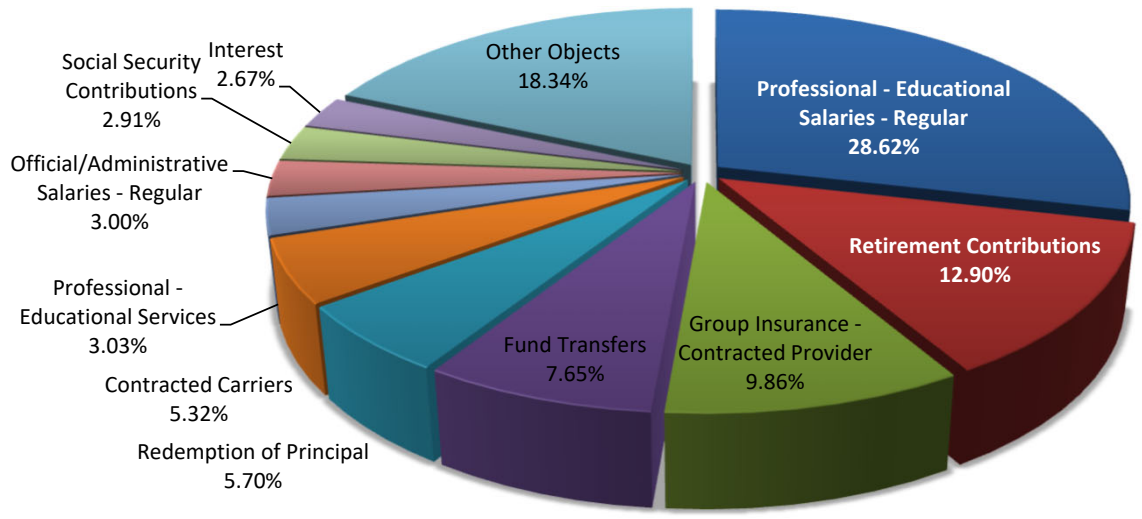
**Top Ten Expenditures**

**Fiscal Year Ending June 30, 2024**

Select fiscal year here

2024 ▼

Rank	Amount	% of Total	Object	Name
1	40,654,422	38.10%	100	Personnel Services - Salaries
2	13,769,803	12.90%	230	Retirement Contributions
3	10,518,328	9.86%	210	Group Insurance - Contracted Provider
4	8,158,094	7.65%	930	Fund Transfers
5	6,085,000	5.70%	910	Redemption of Principal
6	5,672,772	5.32%	513	Contracted Carriers
7	3,230,909	3.03%	320	Professional - Educational Services
8	3,110,063	2.91%	220	Social Security Contributions
9	2,853,229	2.67%	830	Interest
10	1,531,731	1.44%	567	Tuition to Approved Private Schools and PA Chartered Schools
Other	11,118,884	10.42%		Other Objects
<b>TOTAL</b>	<b>106,703,234</b>	<b>100.00%</b>		



- Professional - Educational Salaries - Regular
- Retirement Contributions
- Group Insurance - Contracted Provider
- Fund Transfers
- Redemption of Principal
- Contracted Carriers
- Professional - Educational Services
- Official/Administrative Salaries - Regular
- Social Security Contributions
- Interest
- Other Objects

# Pine-Richland School District

Custom Expenditure Display Chart

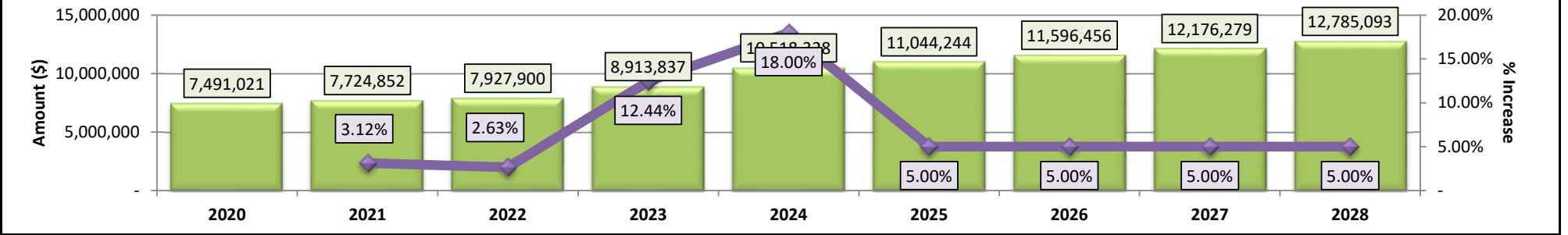


	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
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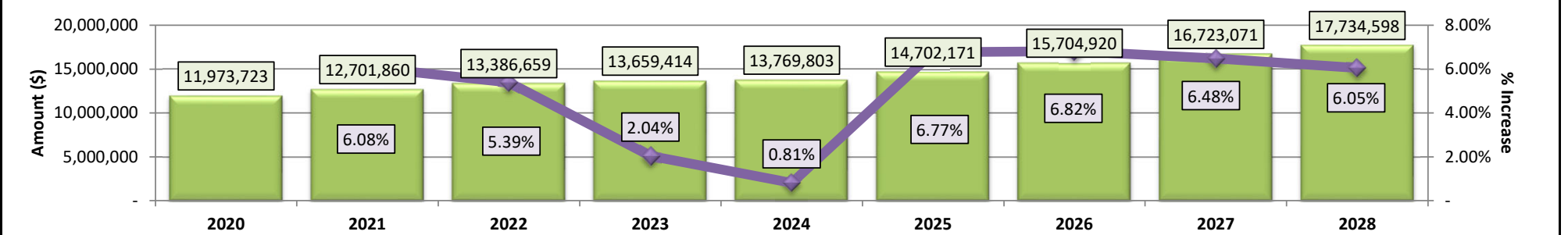
## REVENUES VS. EXPENDITURES

Total Revenues	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
Total Expenditures	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
Operating Balance	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

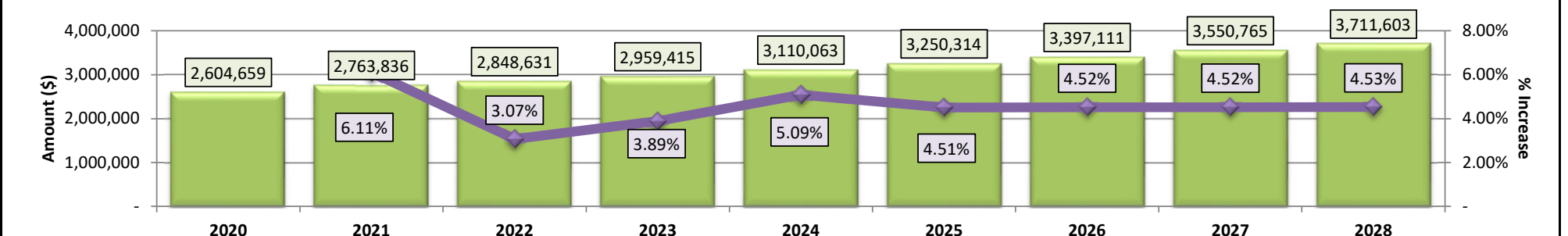
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



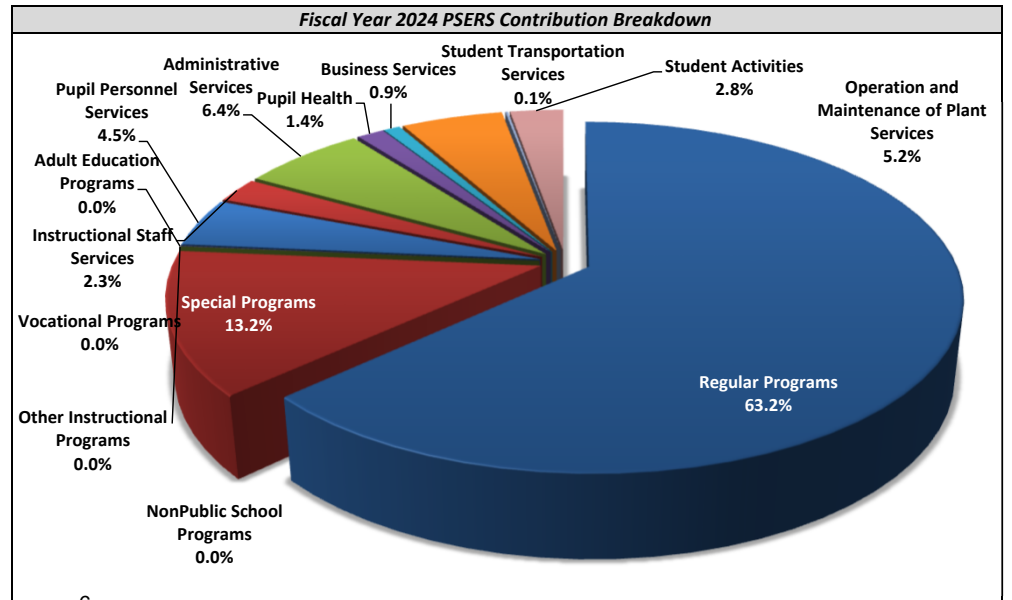
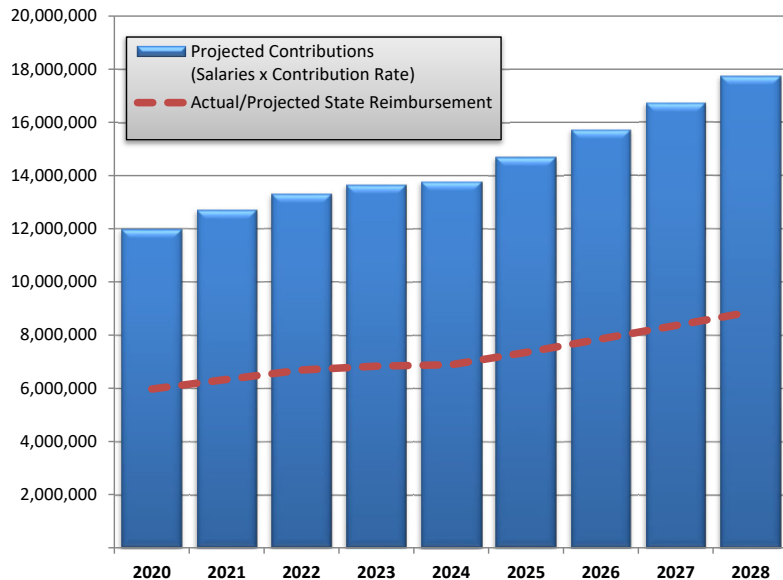


	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Revenue</b>	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	35,026,501	36,996,454	38,243,244	38,902,742	40,654,422	42,487,769	44,406,676	46,415,223	48,517,689
	<b>Less: Non-PSERS Eligible Salaries</b>	(107,507)	(190,137)	(184,700)	(155,000)	(155,000)	(155,000)	(155,000)	(155,000)	(155,000)
	<b>Net PSERS Eligible Salaries</b>	34,918,994	36,806,318	38,058,544	38,747,742	40,499,422	42,332,769	44,251,676	46,260,223	48,362,689
	<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>13,769,803</b>	<b>14,702,171</b>	<b>15,704,920</b>	<b>16,723,071</b>	<b>17,734,598</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

<b>REVENUES</b>										
	<b>Projected Contributions (from above)</b>	11,973,723	12,701,860	13,297,655	13,662,454	13,769,803	14,702,171	15,704,920	16,723,071	17,734,598
	<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>6,884,902</b>	<b>7,351,085</b>	<b>7,852,460</b>	<b>8,361,535</b>	<b>8,867,299</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>6,884,902</b>	<b>7,351,085</b>	<b>7,852,460</b>	<b>8,361,535</b>	<b>8,867,299</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>53,675</b>	<b>466,184</b>	<b>501,375</b>	<b>509,075</b>	<b>505,764</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	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

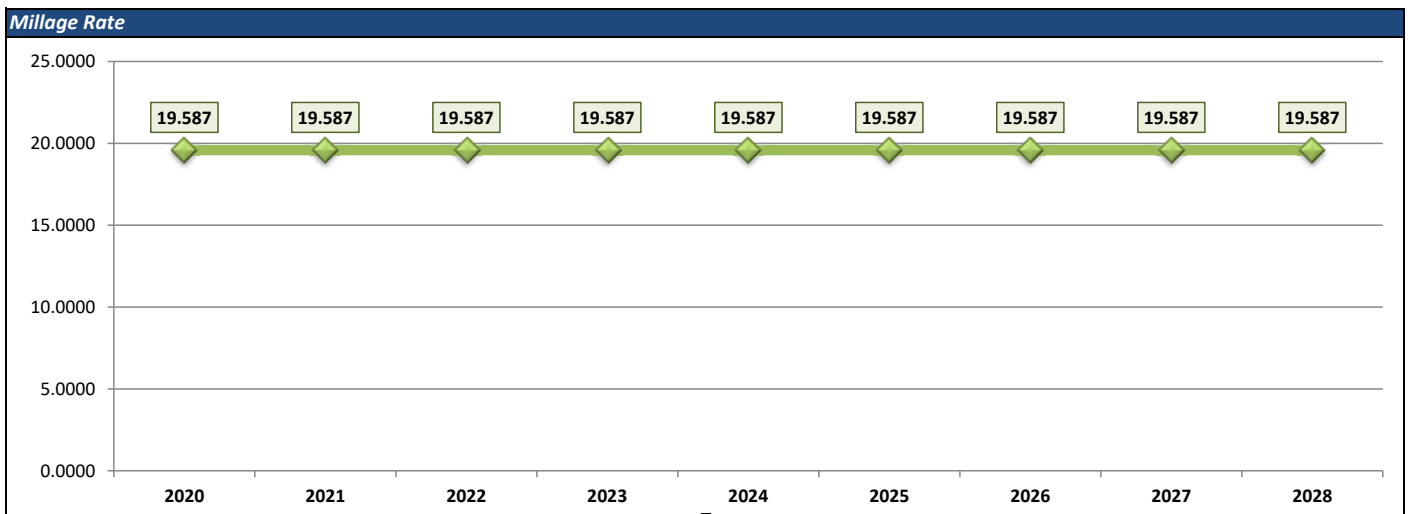
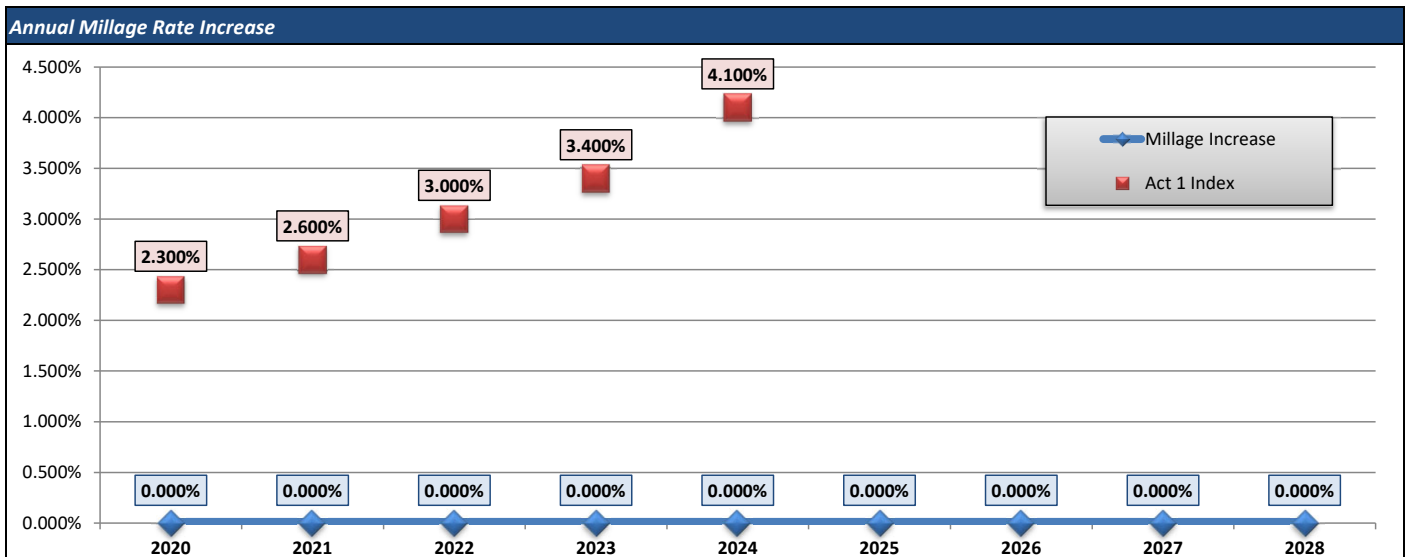
MILLAGE RATE									
Year	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Millage Rate</b>	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	0.000%	0.000%	0.000%	0.000%	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>	6.750%	6.290%	13.624%	12.928%	13.007%
<b>Total % millage rate increase needed for balanced budget</b>	6.750%	6.290%	13.624%	12.928%	13.007%

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 January 2023 + a assumed growth rate for the Twp. of Pine and Richland Twp. for estimated growth between January 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
<b>Total Revenue</b>	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
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<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

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	3,500,847,482	3,588,368,669	3,678,077,886	3,770,029,833	3,864,280,579			
<b>Assumed Growth Rate</b>				3.137%	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	68,570,049	70,284,301	72,041,408	73,842,443	75,688,504		
D	Less: State Property Tax Reduction Allocation	1,572,308	1,569,892	1,569,892	1,569,892	1,569,892	1,569,892	1,569,892	1,569,892
E = C-D	<b>Net Tax Levy</b>	<b>64,912,358</b>	<b>67,000,158</b>	<b>68,714,409</b>	<b>70,471,517</b>	<b>72,272,552</b>	<b>74,118,613</b>		

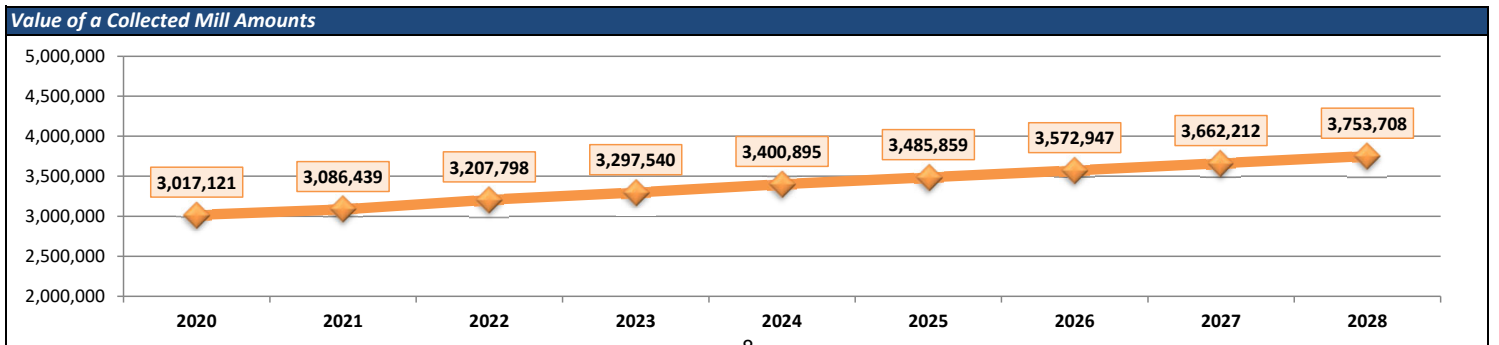
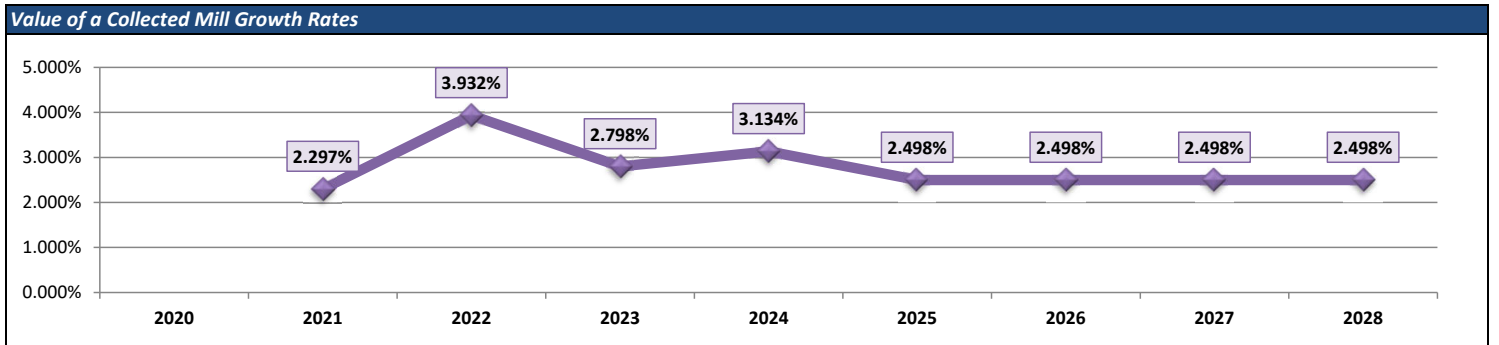
F	<b>Collection Rate</b>	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%
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G = E x F	<b>Current Real Estate Taxes</b>	63,015,621	65,042,416	66,706,577	68,412,342	70,160,751	71,952,870		
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VALUE OF A COLLECTED MILL									
	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Current Real Estate Taxes</b>	57,849,437	59,203,151	61,584,638	63,015,621	65,042,416	66,706,577	68,412,342	70,160,751	71,952,870
State Property Tax Reduction Allocation	1,246,004	1,249,996	1,245,549	1,572,308	1,569,892	1,569,892	1,569,892	1,569,892	1,569,892
<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>66,612,307</b>	<b>68,276,468</b>	<b>69,982,233</b>	<b>71,730,642</b>	<b>73,522,761</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>	3,017,121	3,086,439	3,207,798	3,297,540	3,400,895	3,485,859	3,572,947	3,662,212	3,753,708
<b>% Increase</b>		2.297%	3.932%	2.798%	3.134%	2.498%	2.498%	2.498%	2.498%



# Pine-Richland School District

## Capital Planning Page

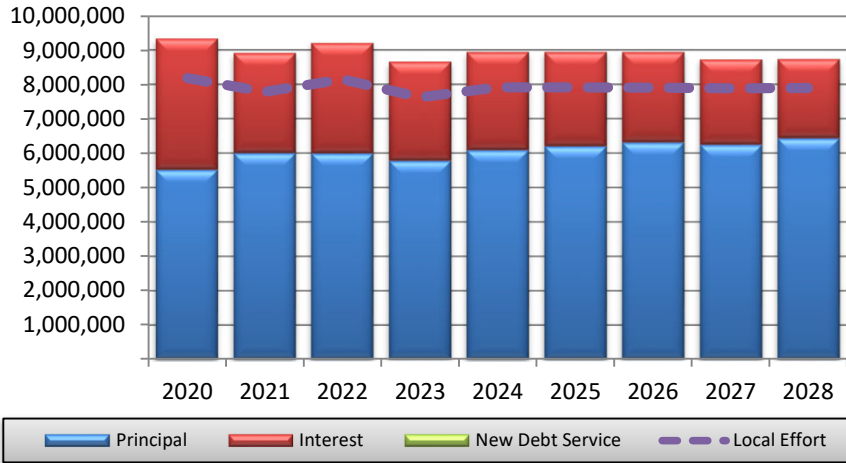
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition related expenditure'. It is reported as part of vocational education tuition accordingly.



	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
<b>Total Revenue</b>	101,227,632	137,112,341	103,397,926	99,437,577	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
<b>Total Expenditures</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998
<b>Operating Balance</b>	1,889,797	3,519,897	2,456,680	(1,915,334)	(4,496,249)	(4,294,630)	(9,534,586)	(9,273,526)	(9,562,991)

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>8.38%</b>	<b>8.19%</b>	<b>7.63%</b>	<b>7.31%</b>	<b>7.13%</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	102,206,985	104,840,322	107,548,629	110,119,953	112,942,007
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>101,206,985</b>	<b>103,825,336</b>	<b>106,531,708</b>	<b>109,299,966</b>	<b>112,120,490</b>
Borrowing Base (225% of Previous 3 Year Average)					215,872,664	222,074,974	227,591,348	233,673,022	239,742,757
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>146,967,463</b>	<b>158,793,838</b>	<b>171,120,511</b>	<b>183,620,246</b>

# Pine-Richland School District

General Fund Detail Report



(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	65,042,416	66,706,577	68,412,342	70,160,751	71,952,870
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>66,204,248</b>	<b>67,892,808</b>	<b>69,623,484</b>	<b>71,397,327</b>	<b>73,215,414</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	1,490,002	1,521,292	1,553,239	1,585,857	1,619,160
Earnings on Investments	772,479	168,911	66,545	151,650	700,001	714,701	729,710	745,034	760,680
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									
Error - No Object Code Found	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	153,645	156,872	160,166	163,529	166,963
<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>3,639,817</b>	<b>3,700,965</b>	<b>3,763,418</b>	<b>3,827,205</b>	<b>3,892,355</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>81,482,099</b>	<b>83,476,205</b>	<b>85,518,865</b>	<b>87,611,266</b>	<b>89,754,624</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	5,855,803	5,914,361	5,973,504	6,033,239	6,093,572
Basic Education Funding - Social Security	1,275,059	1,357,406	1,396,839	1,479,707	1,555,032	1,625,157	1,698,555	1,775,382	1,855,802

	(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>7,410,834</b>	<b>7,539,518</b>	<b>7,672,060</b>	<b>7,808,622</b>	<b>7,949,373</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	1,813,028	1,831,158	1,849,470	1,867,964	1,886,644
<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>1,813,028</b>	<b>1,831,158</b>	<b>1,849,470</b>	<b>1,867,964</b>	<b>1,886,644</b>
<b>Other State Revenue</b>									
<i>Transportation (Regular and Additional)</i>	1,504,645	1,183,146	1,114,075	1,482,500	1,000,656	1,000,656	1,000,656	1,000,656	1,000,656
<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							
<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	1,569,892	1,569,892	1,569,892	1,569,892	1,569,892
<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	6,884,902	7,351,085	7,852,460	8,361,535	8,867,299
<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>10,964,124</b>	<b>11,445,294</b>	<b>11,948,603</b>	<b>12,260,745</b>	<b>12,768,038</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>20,187,986</b>	<b>20,815,969</b>	<b>21,470,132</b>	<b>21,937,331</b>	<b>22,604,055</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	11						

	(Actual) 2020	(Actual) 2021	(Actual) 2022	(Budget) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028
Enterprise Fund Transfers									
Error - No Object Code Found									
Error - No Object Code Found			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>102,206,985</b>	<b>104,840,322</b>	<b>107,548,629</b>	<b>110,119,953</b>	<b>112,942,007</b>

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

**PERSONNEL**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	2,940,316	2,960,329	3,002,282	3,103,320	3,196,420	3,292,313	3,391,082	3,492,815	3,597,599
Official/Administrative Salaries - Employee Ins. Opt Out	2,500	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	30,535,170	32,055,821	33,652,201	35,328,080	37,087,419
Professional - Educational Salaries - Temporary			726						
Professional - Educational Salaries - Sabbatical Leave									
Professional - Other Salaries									
Technical Salaries - Regular	277,412	306,954	258,210	332,642	343,453	354,615	366,140	378,039	390,326
Technical Salaries - Overtime		15,159	15,530	8,149	8,414	8,687	8,970	9,261	9,562
Office/Clerical Salaries - Regular	1,119,118	1,146,706	1,181,116	1,168,787	1,203,851	1,239,967	1,277,166	1,315,480	1,354,945
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	18,585	19,189	19,813	20,457	21,121
Professional - Educational Salaries - Overtime									
Professional - Educational Salaries - Employee Ins. Opt Out	124,500	126,450	128,700	96,000	96,000	96,000	96,000	96,000	96,000
Professional - Other Salaries - Regular	1,284,470	1,355,700	1,409,158	1,398,155	1,443,595	1,490,512	1,538,954	1,588,970	1,640,611
Professional - Other Salaries - Temporary		27,356	62,877	6,246	6,308	6,372	6,435	6,500	6,565
Professional - Other Salaries - Overtime	44,580	7,595	8,744	80,520	83,137	85,839	88,629	91,509	94,483
Professional - Other Salaries - Employee Ins. Opt Out	2,500	8,500	11,000	8,500	8,500	8,500	8,500	8,500	8,500
Office/Clerical Salaries - Overtime	18,675	71,780	57,770	44,104	45,537	47,017	48,545	50,123	51,752
Office/Clerical Salaries - Employee Ins. Opt Out	5,000	9,000	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	61,950	63,963	66,042	68,189	70,405
Service Work Salaries - Overtime	125,016	89,962	180,471	93,000	96,023	99,143	102,365	105,692	109,127
Service Work Salaries - Employee Ins. Opt Out				6,000	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	33,000	33,000	33,000	33,000	33,000
Personnel Services - Employee Benefits									
Service Work Salaries - Regular	1,318,286	1,430,043	1,406,662	1,577,622	1,628,894	1,681,833	1,736,493	1,792,929	1,851,199
Instructional Assistant Salaries - Regular	1,560,240	1,652,239	1,698,485	1,770,543	1,828,085	1,887,498	1,948,842	2,012,179	2,077,575
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	10,518,328	11,044,244	11,596,456	12,176,279	12,785,093
Social Security Contributions	2,604,659	2,763,836	2,848,631	2,959,415	3,110,063	3,250,314	3,397,111	3,550,765	3,711,603
Retirement Contributions	11,973,723	12,701,860	13,386,659	13,659,414	13,769,803	14,702,171	15,704,920	16,723,071	17,734,598
Tuition Reimbursements	35,713	74,343	41,867	44,800	44,800	44,800	44,800	44,800	44,800
Unemployment Compensation	42,660	42,030	53,917	43,632	43,862	44,082	44,302	44,524	44,746
Workmen's Compensation	148,552	129,374	137,445	141,338	144,123	147,150	150,240	153,395	156,616
Other Post Employment Benefits	446,893	476,187	511,703	300,000	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits	25,405	25,393	26,415	27,900	27,900	27,900	27,900	27,900	27,900
<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>68,613,302</b>	<b>72,048,429</b>	<b>75,672,404</b>	<b>79,435,955</b>	<b>83,323,045</b>

**OPERATING**

Purchased Professional & Technical Services									
Purchased Property Services									
Contracted Carriers	4,414,968	4,622,409	5,233,378	5,509,837	5,672,772	5,842,955	6,018,244	6,198,791	6,384,755
Official/Administrative Services	234,645	244,671	273,616	245,250	250,155	255,408	260,772	266,248	271,839



	(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	3,230,909	3,298,758	3,368,032	3,438,761	3,510,975
Other Professional Services	244,621	456,567	379,723	378,468	386,037	394,144	402,421	410,872	419,500
Technical Services	100,325	122,135	91,077	112,558	114,809	117,220	119,682	122,195	124,761
Security/Safety Services	66,415	92,708	163,765	155,000	157,800	161,114	164,497	167,952	171,479
Training & Development Services	31,778	42,347	59,780	28,000	28,560	29,160	29,772	30,397	31,036
Cleaning Services	68,668	103,752	85,128	111,366	113,593	115,979	118,414	120,901	123,440
Utility Services	124,108	98,369	153,734	124,184	126,668	129,328	132,044	134,816	137,648
Repairs and Maintenance Services	231,098	202,728	226,158	268,348	272,724	278,452	284,299	290,269	296,365
Rentals	339,925	353,208	57,298	370,746	380,305	388,291	396,445	404,771	413,271
Construction Services			43,862	2,102,126					
Extermination Services	9,568	9,870	8,957	11,050	11,271	11,508	11,749	11,996	12,248
Other Purchased Services									
Student Transportation Services									
Bonding Insurance	55,791	59,772	62,796	64,963	67,515	68,190	68,872	69,561	70,257
Tuition to Other School Districts Within the State		14,279		50,000	54,000	58,320	62,986	68,024	73,466
Tuition to Pennsylvania Charter Schools	857,795	1,336,070	886,101	1,371,421	1,481,135	1,599,625	1,727,595	1,865,803	2,015,067
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	653,834	676,781	683,023	686,933	741,888	801,239	865,338	934,565	1,009,330
Tuition to Approved Private Schools and PA Chartered Schools	1,179,737	1,187,177	1,397,440	1,418,269	1,531,731	1,654,269	1,786,610	1,929,539	2,083,902
Tuition to PRRI and Detention Centers			4,073						
Tuition - Other	271,059	293,682	330,950	480,116	518,525	560,007	604,808	653,193	705,448
Supplies									
Supplies - Technology Related	1,480,306	1,403,880	1,282,700	1,334,292	1,360,298	1,388,864	1,418,030	1,447,809	1,478,213
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,882	7,756	7,609	5,914	6,032	6,159	6,288	6,420	6,555
General Property and Liability Insurance	132,984	140,728	151,436	167,969	171,329	174,927	178,600	182,351	186,180
Other Insurance	19,341	19,646	33,101	37,725	37,725	37,725	37,725	37,725	37,725
Communications	172,937	125,790	129,768	126,716	129,250	131,965	134,736	137,565	140,454
Advertising	22,196	7,116	14,290	14,300	14,480	14,784	15,095	15,412	15,735
Printing & Binding	48,602	43,019	30,998	49,475	50,230	51,284	52,361	53,461	54,584
Tuition									
Travel	43,404	35,273	47,450	59,920	60,113	60,714	61,321	61,934	62,554
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	1,349,840	1,410,583	1,474,059	1,540,392	1,609,710
Energy	1,222,053	1,236,261	1,413,696	1,291,518	1,317,348	1,345,013	1,373,258	1,402,096	1,431,540
Food	8,055	2,999	8,982	6,150	6,273	6,405	6,539	6,677	6,817
Books & Periodicals	281,323	129,486	128,325	506,647	516,780	527,632	538,713	550,026	561,576
Equipment - Original & Additional		5,259	19,295	14,125					
Equipment - Replacement	19,694		11,370	7,000	7,140	7,290	7,443	7,599	7,759
Infrastructure Assets									
Other Objects									
Dues and Fees	310,703	449,332	157,467	184,570	181,864	185,683	189,583	193,564	197,629
Claims, Judgments and Penalties Against LEA	24,996	67,267	13,345	40,000	40,800	41,657	42,532	43,425	44,337
<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>20,480,490</b>	<b>21,246,601</b>	<b>22,052,192</b>	<b>22,899,839</b>	<b>23,792,303</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	8,158,094	6,385,249	9,902,732	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>8,158,094</b>	<b>6,385,249</b>	<b>9,902,732</b>	<b>7,809,443</b>	<b>6,130,190</b>
<b>OTHER FINANCING USES</b>									
Contingency	91			250,000	250,000	250,000	250,000	250,000	250,000
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	224,620	228,497	232,455	236,497	240,623
<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>513,120</b>	<b>516,997</b>	<b>520,955</b>	<b>524,997</b>	<b>529,123</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>106,703,234</b>	<b>109,134,952</b>	<b>117,083,215</b>	<b>119,393,479</b>	<b>122,504,998</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>(4,496,249)</b>	<b>(4,294,630)</b>	<b>(9,534,586)</b>	<b>(9,273,526)</b>	<b>(9,562,991)</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>27,634,809</b>	<b>23,340,180</b>	<b>13,805,593</b>	<b>4,532,067</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>27,634,809</b>	<b>23,340,180</b>	<b>13,805,593</b>	<b>4,532,067</b>	<b>(5,030,924)</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	25,316,423	26,577,181	27,900,725	29,290,181	30,748,832
Professional - Educational Salaries - Temporary			726						
Professional - Educational Salaries - Employee Ins. Opt Out	99,450	110,250	105,900	79,500	79,500	79,500	79,500	79,500	79,500
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	5,529,851	5,806,343	6,096,660	6,401,493	6,721,568
Social Security Contributions	1,628,637	1,749,270	1,791,031	1,844,871	1,938,784	2,026,215	2,117,726	2,213,513	2,313,778
Retirement Contributions	7,513,746	8,057,377	8,487,031	8,503,142	8,571,860	9,152,270	9,776,492	10,410,303	11,039,990
Tuition Reimbursements									
Unemployment Compensation	21,955	21,214	27,582	22,047	22,157	22,268	22,380	22,491	22,604
Workmen's Compensation	93,948	79,125	85,070	87,899	89,657	91,540	93,462	95,425	97,429
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	637,874	651,270	664,946	678,910	693,167
Technical Services									
Purchased Property Services									
Cleaning Services	845	420	1,689	3,400	3,468	3,541	3,615	3,691	3,769
Repairs and Maintenance Services	9,161	8,404	6,710	18,140	18,503	18,891	19,288	19,693	20,107
Rentals	669	3,040		950	969	989	1,010	1,031	1,053
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	29,356	664	29,499	44,010	45,330	46,690	48,091	49,534	51,020
Communications	25								
Printing & Binding	5,583	649		250	255	260	266	271	277
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	429,978	747,003	500,669	743,000	802,440	866,635	935,966	1,010,843	1,091,711
Tuition to Approved Private Schools and PA Chartered Schools	4,618		5,885	30,000	32,400	34,992	37,791	40,815	44,080
Tuition to PRRI and Detention Centers			4,073						
Tuition - Other	3,000	4,187	17,670	8,500	9,180	9,914	10,708	11,564	12,489
Travel	5,805	454	5,208	2,150	2,172	2,193	2,215	2,237	2,260
Supplies									
General Supplies	456,663	354,247	338,271	544,985	569,509	595,137	621,918	649,905	679,150
Food			38						
Books & Periodicals	223,252	89,978	77,389	447,394	456,342	465,925	475,709	485,699	495,899
Supplies - Technology Related	395,670	81,875	139,849	36,606	37,338	38,122	38,923	39,740	40,575
Property									
Equipment - Original & Additional									
Equipment - Replacement			4,208						
Other Objects									
Dues and Fees	19,623	7,410	14,589	23,160	23,623	24,119	24,626	25,143	25,671

	(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>44,487,635</b>	<b>46,813,997</b>	<b>49,272,018</b>	<b>51,831,983</b>	<b>54,484,928</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	3,636,188	3,817,270	4,007,370	4,206,937	4,416,442
<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	1,640,188	1,693,494	1,748,533	1,805,360	1,864,035
<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	33,000	33,000	33,000	33,000	33,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,601,793	1,610,413	1,736,356	1,968,689	2,323,053	2,439,206	2,561,166	2,689,225	2,823,686
<i>Social Security Contributions</i>	339,442	350,145	373,620	386,268	405,931	424,237	443,397	463,452	484,445
<i>Retirement Contributions</i>	1,582,175	1,628,793	1,772,199	1,780,368	1,794,756	1,916,280	2,046,979	2,179,684	2,311,527
<i>Unemployment Compensation</i>	6,552	6,831	8,395	6,875	6,909	6,944	6,978	7,013	7,048
<i>Workmen's Compensation</i>	17,922	20,080	18,699	18,398	18,766	19,161	19,563	19,974	20,393
<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	1,641,690	1,676,165	1,711,365	1,747,304	1,783,997
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>				300	306	312	319	326	333
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	6,314		839	9,400	9,682	9,972	10,272	10,580	10,897
<i>Communications</i>	32								
<i>Printing &amp; Binding</i>	214		86	270	275	281	287	293	299
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>		14,279		50,000	54,000	58,320	62,986	68,024	73,466
<i>Tuition to Pennsylvania Charter Schools</i>	427,817	589,067	385,432	628,421	678,695	732,990	791,629	854,960	923,357
<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	1,499,331	1,619,277	1,748,819	1,888,725	2,039,823
<i>Tuition - Other</i>	268,059	289,494	313,280	471,616	509,345	550,093	594,100	641,628	692,959
<i>Travel</i>	978	565	1,698	3,680	3,717	3,754	3,792	3,829	3,868
<i>Miscellaneous Purchased Services</i>	782	2,902							
<i>Supplies</i>									
<i>General Supplies</i>	28,334	35,660	23,473	33,745	35,264	36,850	38,509	40,242	42,052
<i>Energy</i>									
<i>Food</i>	54		23	350	357	364	372	380	388
<i>Books &amp; Periodicals</i>	2,554	1,736	9,494	7,100	7,242	7,394	7,549	7,708	7,870
<i>Supplies - Technology Related</i>	3,945	4,296	15,265	5,101	5,203	5,312	5,424	5,538	5,654
<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	5,211	5,321	5,432	5,546	5,663

	(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>14,325,609</b>	<b>15,072,499</b>	<b>15,864,341</b>	<b>16,696,228</b>	<b>17,567,701</b>

**VOCATIONAL PROGRAMS - 1300**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular									
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									
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers									
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	653,834	676,781	683,023	686,933	741,888	801,239	865,338	934,565	1,009,330
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees									
<b>Total Vocational Programs</b>	<b>653,834</b>	<b>676,781</b>	<b>683,023</b>	<b>686,933</b>	<b>741,888</b>	<b>801,239</b>	<b>865,338</b>	<b>934,565</b>	<b>1,009,330</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	15,538	759	7,450	13,800	14,487	15,209	15,966	16,761	17,596
Instructional Assistant Salaries - Regular	11,576								
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	18	197	116						
Social Security Contributions	2,037	55	508	1,056	1,109	1,159	1,212	1,267	1,324
Retirement Contributions	8,829	262	2,580	4,866	4,905	5,237	5,595	5,957	6,318

	(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	51	52	53	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	18,521	18,910	19,307	19,713	20,127
<b>Total Other Instructional Programs</b>	<b>60,221</b>	<b>18,603</b>	<b>29,214</b>	<b>38,013</b>	<b>39,158</b>	<b>40,652</b>	<b>42,217</b>	<b>43,837</b>	<b>45,505</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

Professional - Educational Services	8,429	5,500		13,500	13,770	14,059	14,354	14,656	14,964
Training & Development Services	6,927	1,914	18,606						
General Supplies		29	944						
Books & Periodicals	339								
Supplies - Technology Related		8,590	7,619	936	955	975	995	1,016	1,037
<b>Total NonPublic School Programs</b>	<b>15,695</b>	<b>16,033</b>	<b>27,169</b>	<b>14,436</b>	<b>14,725</b>	<b>15,034</b>	<b>15,350</b>	<b>15,672</b>	<b>16,001</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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(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	2,036,830	2,097,935	2,160,873	2,225,699	2,292,470
<i>Official/Administrative Salaries - Temporary</i>	3,283	3,998	15,053	6,000	6,195	6,396	6,604	6,819	7,040
<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	456,869	470,575	484,692	499,233	514,210
<i>Office/Clerical Salaries - Overtime</i>	3,399	13,640	12,487	13,331	13,764	14,212	14,673	15,150	15,643
<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	596,623	626,454	657,777	690,665	725,199
<i>Social Security Contributions</i>	169,414	174,346	180,139	182,255	191,533	200,170	209,211	218,674	228,579
<i>Retirement Contributions</i>	784,645	812,446	846,329	858,369	865,306	923,896	986,910	1,050,891	1,114,457
<i>Tuition Reimbursements</i>									
<i>Unemployment Compensation</i>	1,871	1,826	2,288	1,856	1,865	1,875	1,884	1,893	1,903
<i>Workmen's Compensation</i>	9,209	7,559	8,570	8,892	9,070	9,261	9,455	9,654	9,856
<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	249,288	254,523	259,868	265,325	270,897
<i>Professional - Educational Services</i>	31,441	26,741	34,242	19,100	19,482	19,891	20,309	20,735	21,171
<i>Other Professional Services</i>	183,055	354,978	258,196	275,900	281,418	287,328	293,362	299,522	305,812
<i>Technical Services</i>	10,908	19,058		18,058	18,419	18,806	19,201	19,604	20,016
<i>Security/Safety Services</i>									
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	6,441	1,535	469	3,550	3,621	3,697	3,775	3,854	3,935
<i>Rentals</i>		4,498	3,381	4,000	4,080	4,166	4,253	4,342	4,434
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	176		1,695	500	515	530	546	563	580
<i>Insurance-General</i>									
<i>Bonding Insurance</i>	14,755	14,755	15,366	16,220	16,382	16,546	16,711	16,879	17,047
<i>Communications</i>	7,342	5,905	6,231	4,325	4,412	4,504	4,599	4,695	4,794
<i>Advertising</i>	17,630	2,654	12,053	9,000	9,180	9,373	9,570	9,771	9,976
<i>Printing &amp; Binding</i>	32,936	31,898	23,059	34,930	35,629	36,377	37,141	37,921	38,717
<i>Travel</i>	1,644	1,009	1,733	5,125	5,176	5,228	5,280	5,333	5,386
<i>Supplies</i>									
<i>General Supplies</i>	73,592	54,271	58,130	52,365	54,721	57,184	59,757	62,446	65,256
<i>Food</i>	3,184	1,758	3,321	3,950	4,029	4,114	4,200	4,288	4,378
<i>Books &amp; Periodicals</i>	3,754	679	2,701	3,778	3,854	3,934	4,017	4,101	4,188
<i>Supplies - Technology Related</i>	14,736	22,568	12,378	15,976	16,296	16,638	16,987	17,344	17,708
<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	35,884	36,637	37,407	38,192	38,994
<i>Claims, Judgments and Penalties Against LEA</i>	24,996	67,267	13,345	40,000	40,800	41,657	42,532	43,425	44,337

	(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>4,999,640</b>	<b>5,190,306</b>	<b>5,389,993</b>	<b>5,595,420</b>	<b>5,805,382</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	451,746	466,428	481,587	497,239	513,399
Professional - Other Salaries - Employee Ins. Opt Out		6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Instructional Assistant Salaries - Regular	55,607	59,265	77,657	89,709	92,624	95,634	98,743	101,952	105,265
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	89,962	101,725	116,032	142,393	168,024	176,425	185,246	194,508	204,234
Social Security Contributions	38,170	38,798	44,677	40,798	42,874	44,808	46,832	48,950	51,167
Retirement Contributions	174,145	177,816	207,521	188,043	189,562	202,398	216,202	230,219	244,144
Unemployment Compensation	607	538	694	617	620	623	626	629	632
Workmen's Compensation	2,069	1,632	1,880	1,943	1,982	2,024	2,066	2,110	2,154
Other Post Employment Benefits			53,467						
Purchased Professional & Technical Services									
Professional - Educational Services	60,345	49,039	68,628	62,000	63,240	64,568	65,924	67,308	68,722
Other Professional Services	1,017	1,814	1,950	1,250	1,275	1,302	1,329	1,357	1,386
Purchased Property Services									
Repairs and Maintenance Services		196	294	1,000	1,020	1,041	1,063	1,086	1,108
Other Purchased Services									
Printing & Binding	399								
Travel	8	3		250	253	255	258	260	263
Supplies									
General Supplies	9,567	22,827	16,090	29,400	30,723	32,106	33,550	35,060	36,638
Food			14						
Books & Periodicals				100	102	104	106	109	111
Supplies - Technology Related		450		200	204	208	213	217	222
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees			210	100	102	104	106	109	111
<b>Total Pupil Health</b>	<b>888,942</b>	<b>915,493</b>	<b>1,111,690</b>	<b>1,001,328</b>	<b>1,050,351</b>	<b>1,094,028</b>	<b>1,139,851</b>	<b>1,187,111</b>	<b>1,235,554</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	139,388	143,918	148,595	153,053	157,644	162,374	167,245	172,262	177,430
Official/Administrative Salaries - Employee Ins. Opt Out									
Office/Clerical Salaries - Regular	145,886	149,112	167,161	172,200	177,366	182,687	188,168	193,813	199,627
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	82,744	86,881	91,225	95,786	100,575
Social Security Contributions	21,002	21,775	23,437	24,507	25,754	26,915	28,131	29,403	30,735

	(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	115,611	123,439	131,858	140,407	148,899
Tuition Reimbursements									
Unemployment Compensation	238	233	299	240	241	242	244	245	246
Workmen's Compensation	1,245	987	1,131	1,185	1,209	1,234	1,260	1,287	1,314
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services				850	867	885	904	923	942
Professional - Educational Services	19,160	11,700	19,600	15,900	16,218	16,559	16,906	17,261	17,624
Other Professional Services									
Purchased Property Services									
Rentals	312,363	330,146	25,825	343,696	350,570	357,932	365,448	373,123	380,958
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	20,488	13,550	14,800	22,800	23,256	23,744	24,243	24,752	25,272
Advertising									
Printing & Binding	1,740		2,347	1,600	1,632	1,666	1,701	1,737	1,773
Travel	375	103	1,112	435	439	444	448	453	457
Supplies									
General Supplies	27,468	11,660	15,238	11,450	11,965	12,504	13,066	13,654	14,269
Food	521	294	683	300	306	312	319	326	333
Books & Periodicals									
Supplies - Technology Related	67,577	83,391	52,343	62,500	63,750	65,089	66,456	67,851	69,276
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	8,761	14,397	13,599	15,198	15,502	15,828	16,160	16,499	16,846
<b>Total Business Services</b>	<b>926,271</b>	<b>946,051</b>	<b>665,336</b>	<b>1,011,379</b>	<b>1,045,735</b>	<b>1,079,395</b>	<b>1,114,442</b>	<b>1,150,442</b>	<b>1,187,237</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	184,923	190,471	196,185	202,070	208,132
Professional - Other Salaries - Regular	81,785	86,964	91,447	86,852	89,675	92,589	95,598	98,705	101,913
Professional - Other Salaries - Overtime				6,520	6,732	6,951	7,177	7,410	7,651
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	1,628,894	1,681,833	1,736,493	1,792,929	1,851,199
Service Work Salaries - Temporary	14,043	13,668	35,821	60,000	61,950	63,963	66,042	68,189	70,405
Service Work Salaries - Overtime	81,580	89,962	180,471	93,000	96,023	99,143	102,365	105,692	109,127
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	878,522	922,448	968,571	1,016,999	1,067,849
Social Security Contributions	125,473	132,106	138,348	153,270	161,072	168,336	175,939	183,896	192,226
Retirement Contributions	566,156	605,474	638,514	706,445	712,154	760,375	812,235	864,893	917,207
Unemployment Compensation	3,262	3,330	4,137	3,498	3,516	3,534	3,551	3,569	3,587
Workmen's Compensation	7,514	6,311	6,999	7,300	7,446	7,603	7,763	7,926	8,092
Other Post Employment Benefits	3,640	13,740	17,240						
Other Current Employee Benefits	6,825	6,660	6,800	8,700	8,700	8,700	8,700	8,700	8,700

	(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	60,366	61,633	62,928	64,249	65,598
<i>Technical Services</i>									
<i>Security/Safety Services</i>	52,165	86,913	148,280	140,000	142,800	145,799	148,861	151,987	155,178
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	67,823	103,332	77,387	107,966	110,125	112,438	114,799	117,210	119,671
<i>Utility Services</i>	124,108	98,369	153,734	124,184	126,668	129,328	132,044	134,816	137,648
<i>Repairs and Maintenance Services</i>	151,620	142,937	178,226	169,924	173,322	176,962	180,678	184,473	188,347
<i>Rentals</i>	7,560	2,461	796	4,300	4,386	4,478	4,572	4,668	4,766
<i>Construction Services</i>									
<i>Extermination Services</i>	9,568	9,870	8,957	11,050	11,271	11,508	11,749	11,996	12,248
<i>Other Purchased Services</i>									
<i>Automotive Liability Insurance</i>	7,882	7,756	7,609	5,914	6,032	6,159	6,288	6,420	6,555
<i>General Property and Liability Insurance</i>	132,984	140,728	151,436	167,969	171,329	174,927	178,600	182,351	186,180
<i>Communications</i>	122,077	86,686	44,653	44,303	45,189	46,138	47,107	48,096	49,106
<i>Advertising</i>									
<i>Printing &amp; Binding</i>	105		77						
<i>Travel</i>	4,007	3,047	2,579	1,830	1,848	1,867	1,885	1,904	1,923
<i>Supplies</i>									
<i>General Supplies</i>	307,777	366,323	435,912	349,660	365,395	381,837	399,020	416,976	435,740
<i>Energy</i>	1,222,053	1,236,261	1,413,696	1,291,518	1,317,348	1,345,013	1,373,258	1,402,096	1,431,540
<i>Food</i>	238	352	751						
<i>Supplies - Technology Related</i>	22,670	18,078	10,320	44,850	45,747	46,708	47,689	48,690	49,713
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>		5,259	8,395						
<i>Equipment - Replacement</i>			7,162	7,000	7,140	7,290	7,443	7,599	7,759
<i>Other Objects</i>									
<i>Dues and Fees</i>	1,140	913	1,090	950	969	989	1,010	1,031	1,053
<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>6,438,043</b>	<b>6,667,519</b>	<b>6,907,050</b>	<b>7,154,041</b>	<b>7,407,615</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

<i>Personnel Services - Salaries</i>									
<i>Office/Clerical Salaries - Regular</i>	45,411	46,270	47,987	47,776	49,209	50,685	52,206	53,772	55,385
<i>Office/Clerical Salaries - Overtime</i>		5,630	2,977	2,757	2,847	2,939	3,035	3,133	3,235
<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	8,882	9,326	9,792	10,282	10,796
<i>Social Security Contributions</i>	3,677	3,909	3,834	3,866	4,063	4,246	4,437	4,638	4,848
<i>Retirement Contributions</i>	16,766	17,911	17,116	17,818	17,962	19,178	20,486	21,814	23,134
<i>Unemployment Compensation</i>	75	73	95	77	77	77	78	78	78
<i>Workmen's Compensation</i>	190	155	177	184	188	192	196	200	204
<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	243,560	248,674	253,897	259,228	264,672
<i>Other Purchased Services</i>									
<i>Contracted Carriers</i>	4,296,659	4,511,809	5,084,525	5,343,727	5,504,039	5,669,160	5,839,235	6,014,412	6,194,844
<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
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	3,344	3,494	3,652	3,816	3,988
Food	387	262	679	800	816	833	851	868	887
Books & Periodicals	1,104			200	204	208	213	217	222
Supplies - Technology Related	813,214	1,019,204	846,800	917,339	935,686	955,335	975,397	995,881	1,016,794
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>2,479,202</b>	<b>2,550,256</b>	<b>2,624,000</b>	<b>2,699,678</b>	<b>2,777,022</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	112,455	115,829	119,304	122,883	126,570
Professional - Other Salaries - Regular	685,400	745,882	731,854	802,033	828,099	855,012	882,800	911,491	941,115
Professional - Other Salaries - Temporary		27,356	62,877	6,246	6,308	6,372	6,435	6,500	6,565
Professional - Other Salaries - Overtime	44,580	7,595	8,744	74,000	76,405	78,888	81,452	84,099	86,832
Office/Clerical Salaries - Regular	52,243	54,883	59,387	56,976	58,685	60,445	62,259	64,127	66,050
Office/Clerical Salaries - Overtime	4,487	4,996	8,819	2,142	2,212	2,283	2,358	2,434	2,513
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	56,702	90,803	105,298	49,973	58,969	61,917	65,013	68,264	71,677
Social Security Contributions	67,595	72,616	71,828	80,574	84,675	88,494	92,491	96,674	101,053
Retirement Contributions	281,842	302,346	297,611	370,532	373,527	398,818	426,020	453,638	481,078
Unemployment Compensation	4,369	4,290	5,617	4,545	4,580	4,603	4,626	4,649	4,672
Workmen's Compensation	4,202	3,399	3,822	3,958	3,995	4,079	4,165	4,252	4,341
Other Post Employment Benefits									



	(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	184,620	188,497	192,455	196,497	200,623
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	9,122,849	9,126,172	9,127,386	8,919,742	8,930,959
<b>INTERFUND TRANSFERS - 5200</b>									
<i>Fund Transfers</i>	4,982,599	3,171,337	4,617,173	5,305,414	8,158,094	6,385,249	9,902,732	7,809,443	6,130,190
<b>Total Interfund Transfers</b>	4,982,599	3,171,337	4,617,173	5,305,414	8,158,094	6,385,249	9,902,732	7,809,443	6,130,190
<b>BUDGETARY RESERVE - 5900</b>									
<i>Other Objects</i>									
<i>Contingency</i>	91			250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Budgetary Reserve</b>	91			250,000	250,000	250,000	250,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	99,337,835	133,592,444	100,941,246	101,352,911	106,703,234	109,134,952	117,083,215	119,393,479	122,504,998

Pine-Richland School District  
Capital Funding Plan  
As of January 18, 2023

Major projects by year

HS Gym Allocation Land purchase Flooring Replacements Paving	Main Gym/Green Gym MS HVAC Stadium track/fencing	Wexford Elem. HVAC Richland Elem Roof Planetarium Equipment	Hance Elem & MS Roof MS Locker Replacement Eden Hall Auto Temp Baseball Field - turf	Richland Elem. HVAC Wexford Elem. Roof MS Kitchen/Café Impr.	Hance Elem. HVAC Eden Hall HVAC Equip. Santacroce Projects Richland Tennis Courts	Eden Hall Roof HS Tennis Courts Santacroce Projects Stadium Roof	Santacroce Projects	Santacroce Projects			
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	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
Technology - District Wide	\$ 244,800.00	\$ 205,000.00	\$ 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	\$ 2,566,000.00
Building Systems	\$ 1,289,109.00	\$ 5,218,877.00	\$ 5,252,049.00	\$ 7,429,432.00	\$ 7,334,443.00	\$ 5,324,790.00	\$ 2,784,200.00	\$ 129,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 33,770,591.00
Facilities Department	\$ 1,984,100.00	\$ 233,364.00	\$ 50,000.00	\$ 225,000.00	\$ 154,000.00	\$ 410,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,072,364.00
Athletics - District Wide	\$ 1,786,480.00	\$ 2,500,853.00	\$ 865,200.00	\$ 1,938,300.00	\$ 53,000.00	\$ 140,400.00	\$ 624,000.00	\$ 1,276,000.00	\$ 386,000.00	\$ 36,000.00	\$ 36,000.00	\$ 7,855,753.00
	\$ 5,304,489.00	\$ 8,158,094.00	\$ 6,385,249.00	\$ 9,902,732.00	\$ 7,809,443.00	\$ 6,130,190.00	\$ 3,676,200.00	\$ 1,660,200.00	\$ 751,200.00	\$ 390,200.00	\$ 401,200.00	\$ 45,264,708.00

	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
Technology - District Wide												
Visual Display Boards	\$ 40,000.00	\$ 50,000.00	\$ 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	\$ 950,000.00
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	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,400,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
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
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tricaster/Camera Replacement	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 61,000.00
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems												
Heating/Ventilation/AC	\$ 119,217.00	\$ 5,015,377.00	\$ 3,206,499.00	\$ 425,582.00	\$ 4,253,943.00	\$ 4,857,490.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 18,254,891.00
Plumbing	\$ 6,800.00	\$ -	\$ 55,550.00	\$ 18,850.00	\$ 47,500.00	\$ 2,300.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 154,200.00
Flooring	\$ 280,500.00	\$ 26,000.00	\$ 15,000.00	\$ 330,000.00	\$ 405,000.00	\$ 335,000.00	\$ 110,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 1,251,000.00
Electrical/Lighting	\$ 106,275.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Roof	\$ -	\$ -	\$ 1,350,000.00	\$ 6,200,000.00	\$ 2,400,000.00	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 12,450,000.00
Window/Door	\$ 5,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ 60,000.00	\$ 10,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,000.00
Furniture	\$ 121,023.00	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ 280,000.00	\$ -	\$ -	\$ 20,000.00	\$ 70,000.00	\$ 30,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Playground	\$ 20,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Maintenance Equipment	\$ 5,850.00	\$ 30,000.00	\$ 10,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 220,000.00	\$ 7,500.00	\$ -	\$ 125,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 137,500.00
Other	\$ 64,444.00	\$ 40,000.00	\$ 525,000.00	\$ -	\$ 158,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723,000.00
Facilities Department												
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 194,100.00	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000.00
Land purchase	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ -	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,364.00
Architectural Fees	\$ 290,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 30,000.00	\$ 64,800.00	\$ 240,550.00	\$ 1,658,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,673,625.00
Gymnasiums	\$ 1,561,480.00	\$ 1,966,053.00	\$ 415,000.00	\$ 72,800.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,853.00
Santacroce	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 323,000.00	\$ 660,000.00	\$ 350,000.00	\$ -	\$ -	\$ 1,353,000.00
Pool Area	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 254,400.00
Stadium	\$ 15,000.00	\$ 400,000.00	\$ 79,650.00	\$ 57,225.00	\$ 6,000.00	\$ 6,000.00	\$ 91,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 663,875.00
Architectural Fees	\$ 160,000.00	\$ 70,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 400,000.00
	\$ 5,304,489.00	\$ 8,158,094.00	\$ 6,385,249.00	\$ 9,902,732.00	\$ 7,809,443.00	\$ 6,130,190.00	\$ 3,676,200.00	\$ 1,660,200.00	\$ 751,200.00	\$ 390,200.00	\$ 401,200.00	\$ 45,264,708.00

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2031-2032	23-24 through 32-33
Food Service Department - Fund 51	\$ 91,196.00	\$ 250,000.00	\$ 207,000.00	\$ 42,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 544,000.00

Pine-Richland School District												
Capital Funding Plan												
As of January 18, 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	\$ 50,000.00	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$100,000	\$100,000	\$100,000	\$ 950,000.00
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
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,566,000.00
Hance	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
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
Richland	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
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
Wexford	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
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	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
												\$ 5,590,710.00

<b>Eden Hall</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	\$ 26,785.00	\$ 15,000.00	\$ 26,064.00	\$ 246,154.00	\$ 41,512.00	\$ 756,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,085,220.00
Plumbing	\$ 6,800.00	\$ -	\$ -	\$ 9,200.00	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
Flooring	\$ 60,000.00	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 130,000.00
Electrical/Lighting	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 18,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
												\$ 3,801,720.00
<b>Middle School</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	\$ 19,750.00	\$ 4,967,844.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,967,844.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ -	\$ 19,000.00	\$ 15,000.00	\$ -	\$ 155,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ 349,000.00
Electrical/Lighting	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Roof	\$ -	\$ -	\$ -	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
												\$ 9,866,844.00
<b>High School</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	\$ 32,095.00	\$ 22,533.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 101,000.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 1,005,834.00
Plumbing	\$ -	\$ -	\$ 39,550.00	\$ 9,650.00	\$ -	\$ 33,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,700.00
Flooring	\$ -	\$ 7,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,000.00
Electrical/Lighting	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Furniture	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 850.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 120,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
Other	\$ 40,000.00	\$ 25,000.00	\$ 525,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558,000.00
												\$ 2,653,534.00
<b>Facilities Department</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>
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 194,100.00	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000.00
Land purchase	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ -	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,364.00
Architectural Fees & HVAC Studies	\$ 290,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
												\$ 1,072,364.00
<b>Athletics - District Wide</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>
Field Maintenance & Improvements	\$ 30,000.00	\$ 64,800.00	\$ 240,550.00	\$ 1,658,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,673,625.00
Gymnasiums	\$ 1,561,480.00	\$ 1,966,053.00	\$ 415,000.00	\$ 72,800.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,470,853.00
Santacroe	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 323,000.00	\$ 660,000.00	\$ 350,000.00	\$ -	\$ -	\$ 1,353,000.00
Pool Area	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 254,400.00
Stadium	\$ 15,000.00	\$ 400,000.00	\$ 79,650.00	\$ 57,225.00	\$ 6,000.00	\$ 6,000.00	\$ 91,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 663,875.00
Architectural Fees	\$ 160,000.00	\$ 70,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 400,000.00
												\$ 7,855,753.00
	\$ 5,304,489.00	\$ 8,158,094.00	\$ 6,385,249.00	\$ 9,902,732.00	\$ 7,809,443.00	\$ 6,130,190.00	\$ 3,676,200.00	\$ 1,660,200.00	\$ 751,200.00	\$ 390,200.00	\$ 401,200.00	\$ 45,264,708.00

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

As of January 18, 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	50,000.00	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
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
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										
Various classroom/building furniture	WX	51,023.00										
Playground improvements (added to \$50,000 set aside in 21/22)	WX		50,000.00									

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
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						
EDEN HALL UPPER ELEMENTARY												
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					30,000.00	30,000.00	30,000.00			
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							
MIDDLE SCHOOL												
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										
HIGH SCHOOL												
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	30,000.00									
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										

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
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	7,000.00	10,500.00	11,025.00	11,575.00						
Repair Unit Ventilators	HS	5,000.00	8,533.00	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						
<b>OTHER - FACILITIES DEPARTMENT</b>												
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	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00					
<b>ATHLETICS ( DISTRICT-WIDE)</b>												
Various field maintenance and improvements	AT	20,000.00	24,800.00	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
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	194,000.00									
Replace scoreboard at HS	AT		325,000.00									
Replace scoreboard at Baseball field	AT		50,000.00									
Portable fencing - Ram Cage - softball	AT		40,000.00									
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										
Replace two scoreboards at Middle School	AT				15,000.00							
Refinish gymnasium floor - Eden Hall	AT					15,000.00						
Pave existing Meridian Road parking area (approx. 70 spaces)	AT							180,000.00				
New access driveway to concession building - Santacroce	AT							11,000.00				

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
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	70,000.00	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>8,158,094.00</b>	<b>6,385,249.00</b>	<b>9,902,732.00</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>

<b>Total Costs per Year****</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>2031-2032</b>
<b>Technology</b>		244,800.00	205,000.00	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	60,000.00	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	124,533.00	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	233,364.00	50,000.00	225,000.00	154,000.00	410,000.00	-	-	-	-	-
<b>Athletics (district-wide)</b>		1,786,480.00	2,500,853.00	865,200.00	1,938,300.00	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>8,158,094.00</b>	<b>6,385,249.00</b>	<b>9,902,732.00</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>

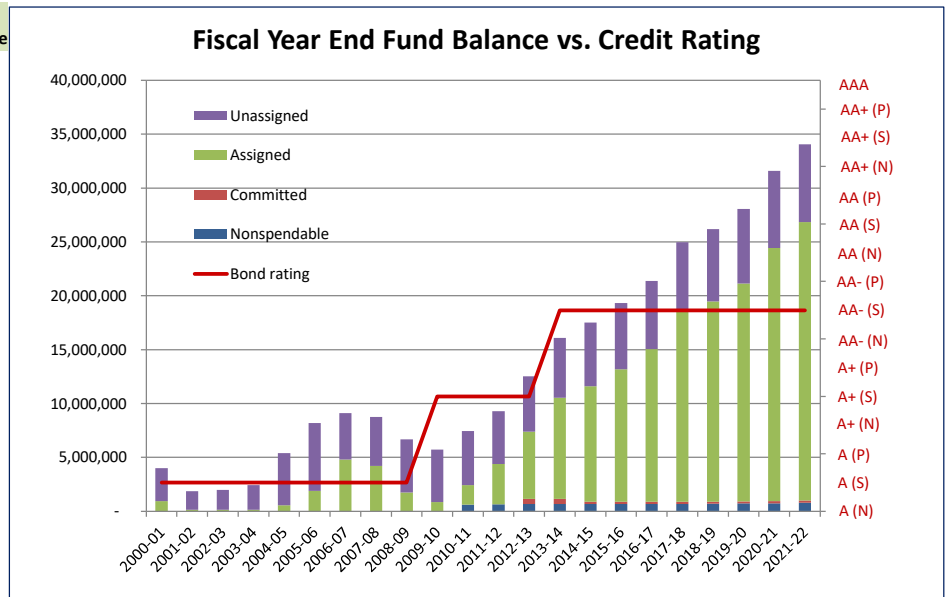
**2023-2024 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for July 1, 2023	Rate	Richland Twp	Twp of Pine	Totals	
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2023		1,109,600,056	2,362,454,292	3,472,054,348	
Less: Estimated homestead exclusion (state property tax reduction)		(37,500,950)	(42,649,950)	(80,150,900)	(1,569,891.63)
Adjustment for construction and growth	0.04%	443,840		443,840	
Adjustment for construction and growth	1.20%		28,349,452	28,349,452	
Projected assessed value of taxable properties		1,072,542,946	2,348,153,794	3,420,696,740	3,500,847,640
<b>Assumed 2023-2024 millage rate</b>		<b>0.0195867</b>			
Net tax levy		21,007,577	45,992,584	67,000,161	
Estimated delinquent percentage	1.32%	98.00%	(277,720)	(608,022)	(885,742)
Estimated discounts	88%	2.0%	(369,733)	(809,469)	(1,179,203)
Estimated penalties	1.60%	10.0%	33,612	73,588	107,200
Total Real Estate Taxes Budgeted		20,393,736	44,648,681	65,042,416	97.08%
		est. value of 1 mill (net collection rate)=		3,297,552	
			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	
		possible millage increase for \$1M in additional tax revenue		0.3115	
		Millage rate (assuming increase for \$1M of additional tax revenue)		19.8982	
		Est. revenue from millage for \$1M in additional tax revenue		1,027,277.53	
		Est. revenue from tax increase to index		2,648,114.36	

## 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%

**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>			
<b>Fund balance - June 30, 2021</b>		<b>31,589,714</b>			
<b>Fund balance - June 30, 2022</b>		<b>34,046,394</b>			

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:  (1) DCED Qualified Tax Collector Certificate;  (2) Criminal history background information report;  (3) Bond in proper form;   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 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 style="text-align: center;"><b>----- KEY DATE -----</b></p> <p><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>

June 5, 2023 <i>(and within 5 days after slot money rejection resolution adoption)</i>	<b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).	Section 903(b)
June 10, 2023 – <b>budget public display</b> <i>(and at least 20 days prior to final budget adoption)</i>	<b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).	Section 312(c); School Code Section 687(a)(2)(i)
June 20, 2023 <i>(and at least 10 days prior to final budget adoption)</i>	<b>School district</b> deadline to publish notice of intent to adopt Final Budget ( <b>Final Budget Notice</b> – Document #9).	Section 312(c)
<b>----- MAJOR STEP #5 -----</b> <b>June 30, 2022 – Final Budget</b> <i>(annual deadline) (the final budget must be adopted no later than the last day of the fiscal year)</i>	<b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 ( <b>Final Budget for General Fund Approval Resolution</b> – Document #15).	Section 312(a)
<b>June 30, 2023 – homestead exclusion</b> <i>(annual deadline)</i>	<b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion ( <b>Homestead and Farmstead Exclusion Resolution</b> – Document #16).	Sections 321(d), 342, 505(a)(4)
<b>June 30, 2023 – tax levy</b> <i>(annual deadline)</i>	<b>School district</b> deadline to adopt <b>Annual Tax Levy Resolution</b> – Document #17 (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). [ <b>Notes:</b> In school districts where a county-wide reassessment is applicable for the first time this year, calculating the permissible real estate tax rate requires two steps – an initial step of calculating a lower, revenue neutral tax rate, and a second step of calculating the permissible tax rate – using the Act 1 index for the <b>preceding year</b> (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of <b>Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate</b> , followed by <b>Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate</b> . The two-vote procedure is now optional for school districts.]	Section 687 (School Code)  53 Pa.C.S.A. § 8823  53 P.S. § 6926.327
July 1, 2023 – <b>tax bills</b> <i>(annual deadline)</i>	<b>School district</b> deadline to furnish tax collector with tax duplicate/ <b>Tax Bills</b> – Document #18. [ <b>Note:</b> Tax bills should be dated July 1 and mailed on or before July 1.]	
July 15, 2023 <i>(annual deadline)</i>	<b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)	71 P.S. § 965

<p>July 15, 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.