

2024-2025

Draft – Proposed Final
General Operating Fund
Budget



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

For February 12, 2024 Joint Governance Meeting

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

2024-2025
Draft - Proposed Final General Operating Fund Budget

Board of Directors

Mr. Phillip Morrisette, President
Ms. Amy Terchick, Vice-President
Mr. Marc Casciani, Treasurer
Ms. Christina Brussalis
Mr. Joseph Cassidy
Ms. Lisa Hillman
Ms. Ashley Fortier
Ms. Leslie Miller
Mr. Michael Wiethorn

Dr. Brian R. Miller, Superintendent
Dr. Michael Pasquinelli, Assistant Superintendent of Secondary Education and Curriculum
Dr. Kristen Justus, Assistant Superintendent of Elementary Education and Curriculum
Mr. Brian Glickman, Director of Human Resources
Ms. Christopher Juzwick, Director of Financial and Operational Services
Ms. Barbara Williams, School Board Secretary

www.pinerichland.org

Table of Contents

Long-Range Budget Projections

Key Assumptions	1
Concise General Fund Summary	2
Overall General Fund Chart	3
Top Ten Expenditure Chart	4
Custom Expenditure Display Chart	5
Retirement Planning Chart	6
Real Estate Planning Chart	7-8
Capital Planning Chart	9
General Fund Detail Report	10-15
Expenditure by Program Report	16-28
Capital Funding Plan – as of January 2024	29-36

Reference Materials

Real Estate Tax Revenue Estimate	37
Bond Rating vs. Fund Balance (<i>prepared in conjunction with PNC Capital Markets, LLC</i>)	38
Assignment of Fund Balance – as of June 30, 2023	39
Budget to Actual Report – 2022-2023	40
Enrollment Data	41
Act 1 Timeline	42-45

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 2024 + estimated growth rate of 0.04% for Richland Township and .60 % 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 2024 and June 2024 ~ new values from Allegheny County will be received in May 2024
- Earned income tax
 - Reflects estimate for 2024-2025 and 2.1% increase annually in future years
- State funding
 - Basic education – reflects an estimate for 2024-2025 with no increase and a 1% increase going forward.
 - Special education – reflects an estimate for 2024-2025 assumed 1% increase annually
 - Transportation subsidy reflects level funding
 - 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 stable to slight decreases in Title Funding (I, II, III, IV)
 - Reflects a small increase for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

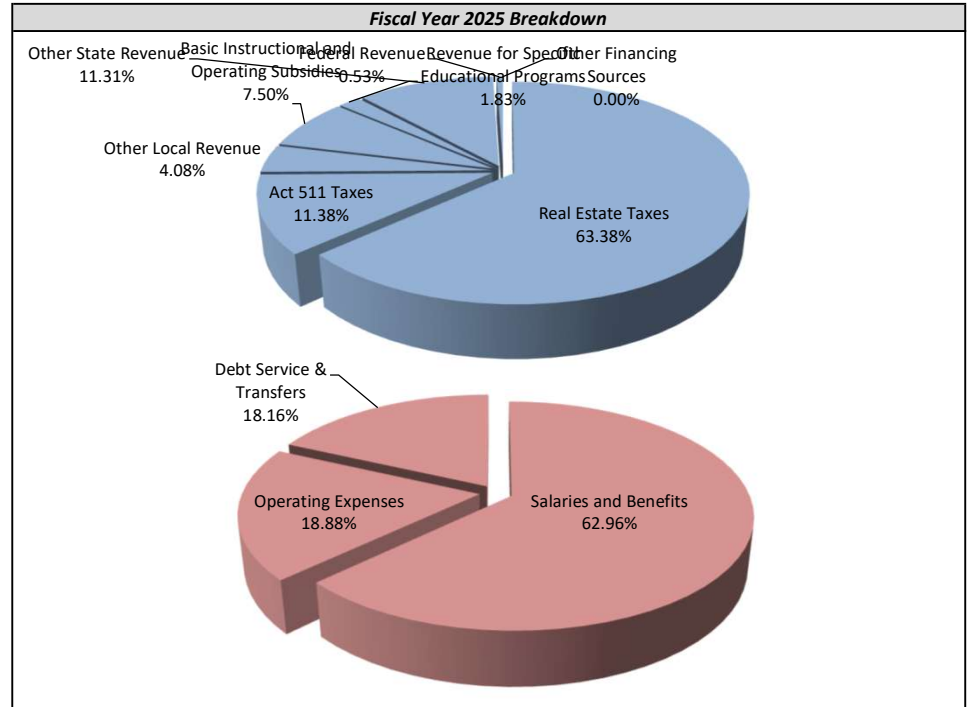
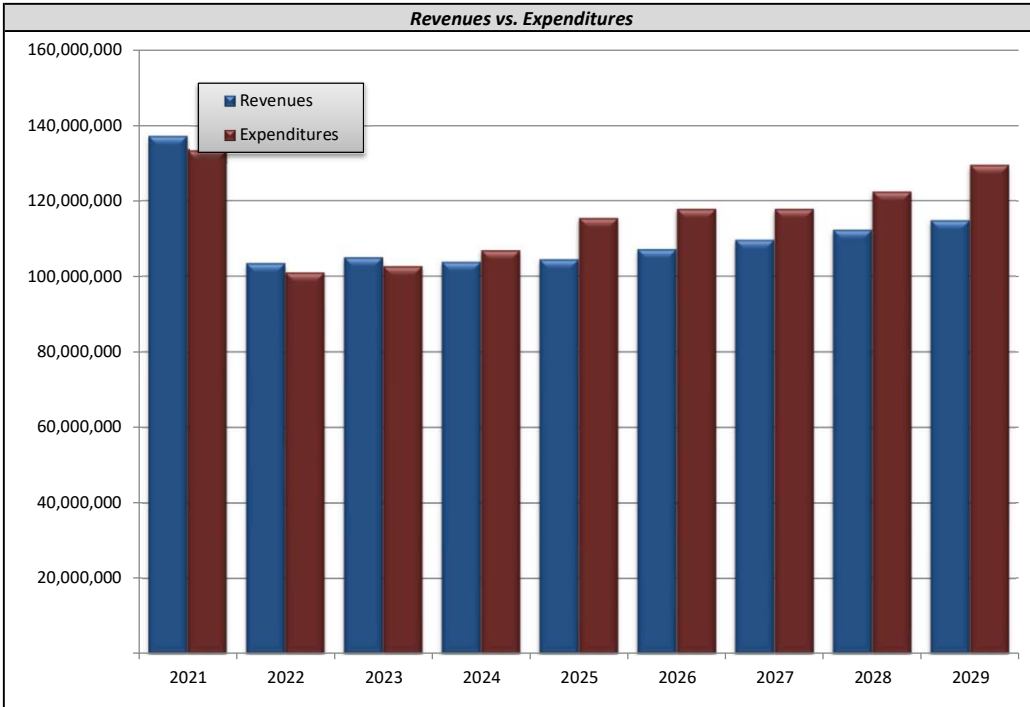
Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$1,498,782 from the current year budget assumes 14% increase next year and 10% increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2023
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2024-2025 (as of January 2024) = \$11,011,699

Estimated Budgetary Deficit – (\$10,937,632)

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
REVENUES									
Real Estate Taxes	60,208,571	62,677,687	64,273,732	66,300,002	66,158,286	67,845,683	69,575,165	71,347,782	73,164,611
Act 511 Taxes	10,281,100	10,893,737	11,267,959	11,638,034	11,882,432	12,131,963	12,386,735	12,646,856	12,912,440
Other Local Revenue	3,176,139	3,326,513	5,670,849	4,169,817	4,257,677	4,347,403	4,439,035	4,532,615	4,628,184
Basic Instructional and Operating Subsidies	6,860,311	7,004,822	7,433,111	7,663,191	7,823,994	7,963,247	8,086,694	8,208,041	8,326,739
Revenue for Specific Educational Programs	1,733,891	1,747,236	1,872,833	1,891,591	1,910,507	1,929,612	1,948,908	1,968,397	1,988,081
Other State Revenue	10,434,631	10,604,976	11,296,797	11,525,755	11,806,973	12,326,428	12,566,133	12,964,584	13,122,624
Federal Revenue	1,358,543	1,257,904	1,462,739	536,900	548,148	559,631	571,356	583,328	595,550
Other Financing Sources	43,059,156	5,885,050	1,675,188						
TOTAL REVENUES	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
EXPENDITURES									
Salaries and Benefits	60,934,329	63,177,781	64,569,584	67,821,647	72,604,501	76,892,353	80,678,241	84,437,921	88,263,443
Operating Expenses	17,020,690	17,675,462	21,077,507	20,753,892	21,773,647	22,582,394	23,431,402	24,323,192	25,260,463
Debt Service & Transfers	55,637,426	20,088,002	16,966,348	18,269,949	20,947,501	18,329,350	13,671,176	13,593,464	15,890,298
TOTAL EXPENDITURES	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
NET OPERATING BALANCE	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)
FUND BALANCE (BEGINNING OF THE YEAR)	28,069,816	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)
FUND BALANCE (END OF THE YEAR)	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)	(21,357,541)



Pine Richland School District

Overall General Fund Chart



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

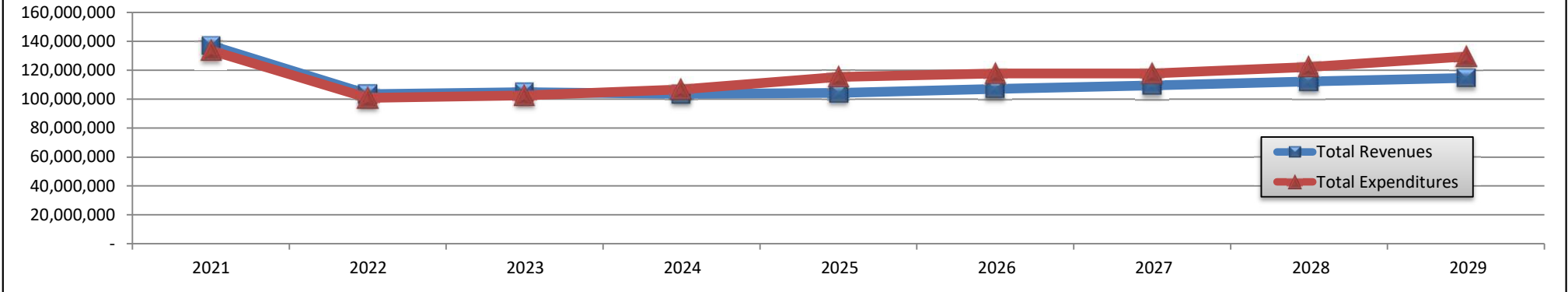
REVENUES VS. EXPENDITURES

Total Revenues	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

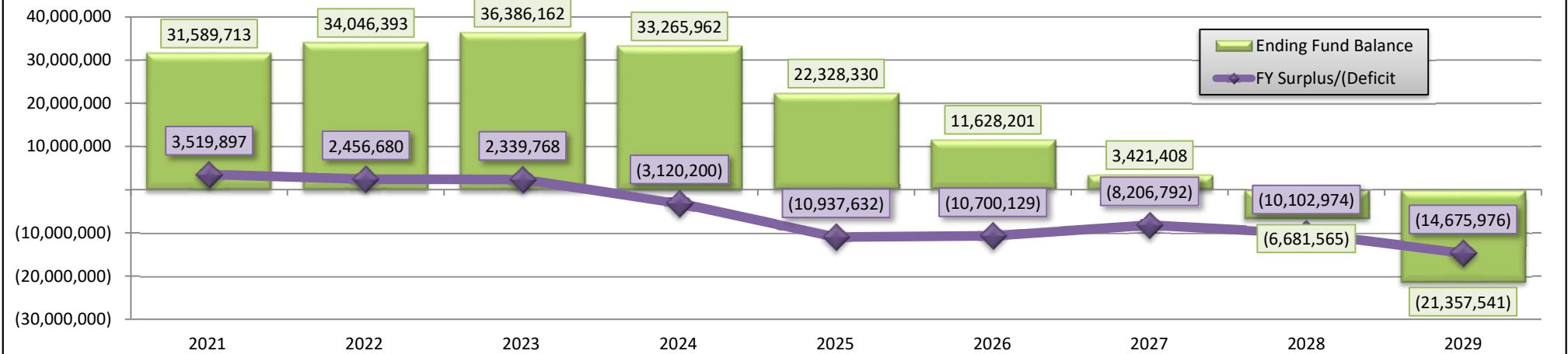
GENERAL FUND BALANCE

Beginning of the Year	28,069,816	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)
End of the Year	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)	(21,357,541)
As a % of Expenditures	23.65%	33.73%	35.46%	31.13%	19.36%	9.87%	2.90%	(5.46%)	(16.50%)

GENERAL FUND GAP ANALYSIS



GENERAL FUND BALANCE PROJECTIONS



Top Ten Expenditure Chart

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

REVENUES VS. EXPENDITURES

Total Revenues	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

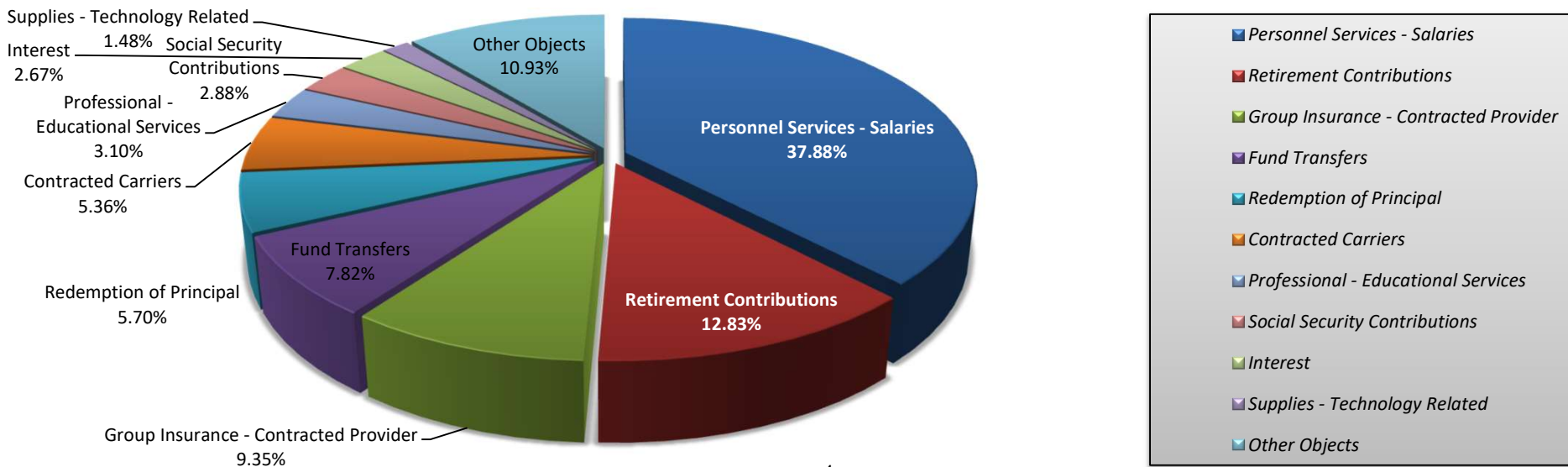
Top Ten Expenditures

Fiscal Year Ending June 30, 2024

Rank	Amount	% of Total	Object	Name
1	40,476,511	37.88%	100	Personnel Services - Salaries
2	13,708,388	12.83%	230	Retirement Contributions
3	9,991,881	9.35%	210	Group Insurance - Contracted Provider
4	8,354,123	7.82%	930	Fund Transfers
5	6,085,000	5.70%	910	Redemption of Principal
6	5,730,243	5.36%	513	Contracted Carriers
7	3,312,902	3.10%	320	Professional - Educational Services
8	3,081,497	2.88%	220	Social Security Contributions
9	2,853,229	2.67%	830	Interest
10	1,576,534	1.48%	650	Supplies - Technology Related
Other	11,675,180	10.93%		Other Objects
TOTAL	106,845,488	100.00%		

Select fiscal year here

2024



Pine Richland School District

Custom Expenditure Display Chart

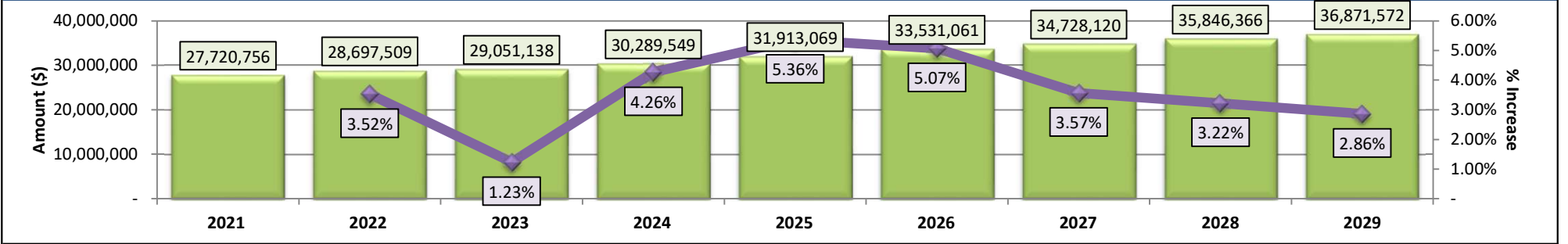


	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

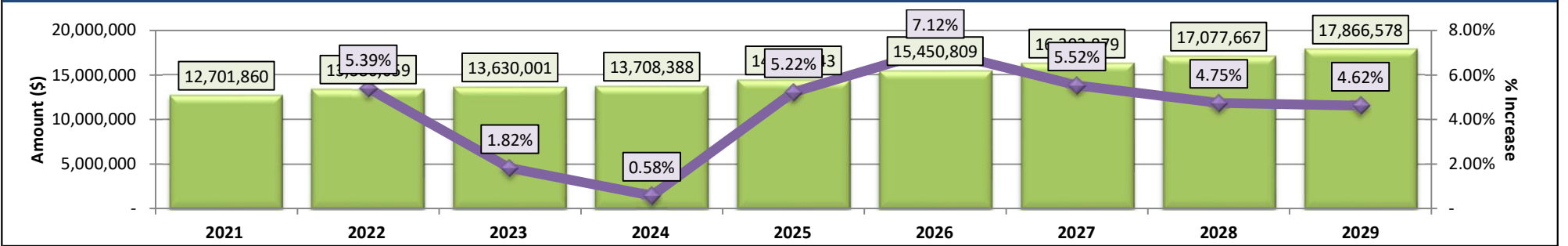
REVENUES VS. EXPENDITURES

Total Revenues	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

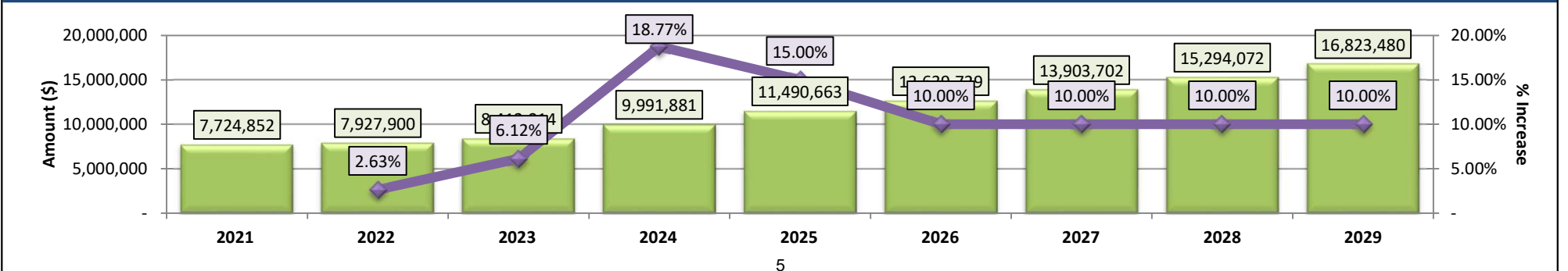
121 - Professional - Educational Salaries - Regular



230 - Retirement Contributions



210 - Group Insurance - Contracted Provider



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Total Revenue	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

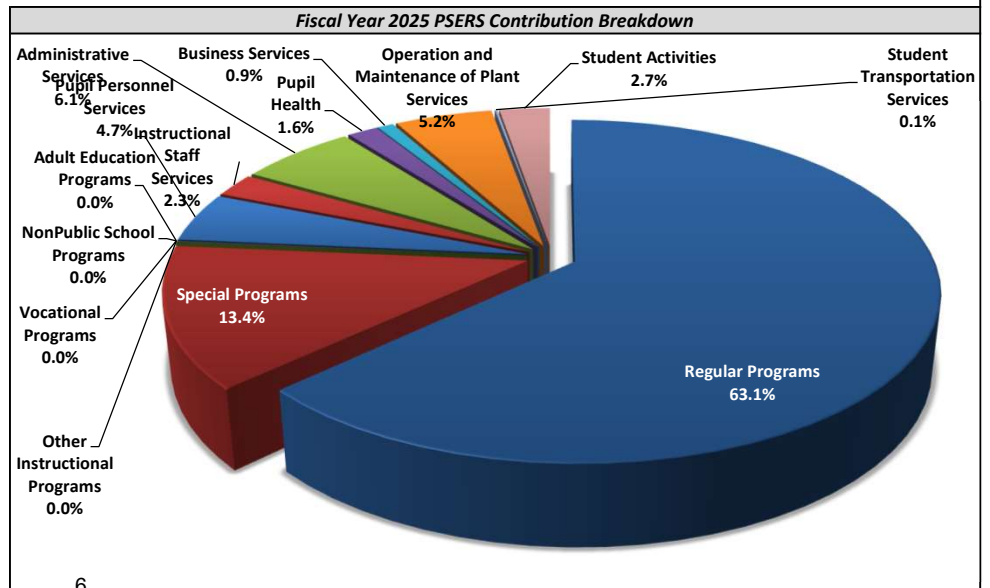
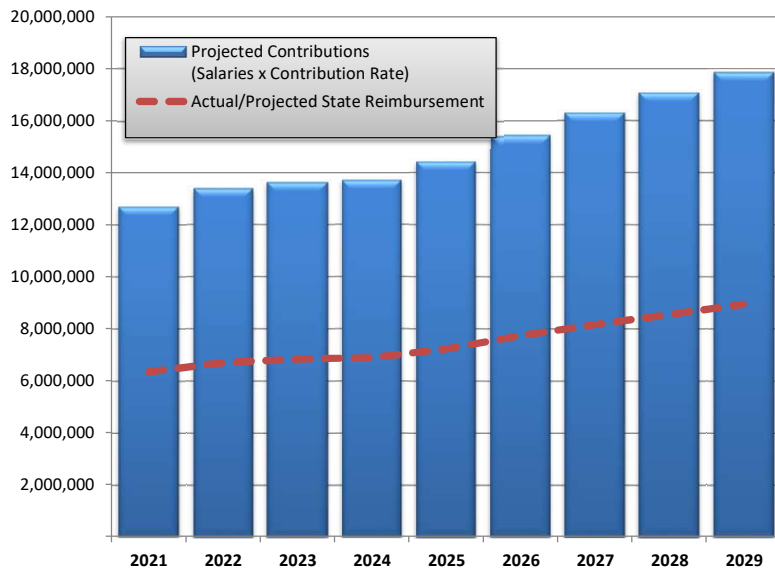
EXPENDITURES

100	Personnel Services - Salaries	36,996,454	38,243,244	39,009,567	40,476,511	42,706,521	44,658,901	46,200,870	47,674,882	49,067,051
	Less: Non-PSERS Eligible Salaries	(190,137)	70,031	(744,544)	(157,722)	(157,722)	(157,722)	(157,722)	(157,722)	(157,722)
	Net PSERS Eligible Salaries	36,806,318	38,313,276	38,265,023	40,318,789	42,548,799	44,501,178	46,043,148	47,517,159	48,909,329
	PSERS Contribution Rates *	34.51%	34.94%	35.62%	34.00%	33.90%	34.72%	35.41%	35.94%	36.53%
	Projected Contributions <i>(Salaries x Contribution Rate)</i>	12,701,860	13,386,659	13,630,001	13,708,388	14,424,043	15,450,809	16,303,879	17,077,667	17,866,578
230	Actual Contributions (from AFR)	12,701,860	13,386,659	13,630,001						

* Source: PSERS as of December 3, 2020. Contributor rates in blue can be modified to reflect different budgeted contribution rates

REVENUES

	Projected Contributions (from above)	12,701,860	13,386,659	13,630,001	13,708,388	14,424,043	15,450,809	16,303,879	17,077,667	17,866,578
	Projected State Reimbursement 50.00%	6,350,930	6,693,329	6,815,001	6,854,194	7,212,021	7,725,405	8,151,939	8,538,834	8,933,289
7820	Actual Reimbursement (from AFR)	6,334,157	6,688,561	6,822,048						
	Actual State Reimbursement % <i>(Average)</i>	49.96%	49.87%	49.96%	50.05%					
	Net PSERS Contribution	6,350,930	6,693,329	6,815,001	6,854,194	7,212,021	7,725,405	8,151,939	8,538,834	8,933,289
	Net Increase Over Prior Year		342,399	121,671	39,194	357,827	513,383	426,535	386,894	394,455



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Total Revenue	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

MILLAGE RATE									
Year	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase		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

▲
▼

▲
▼

▲
▼

▲
▼

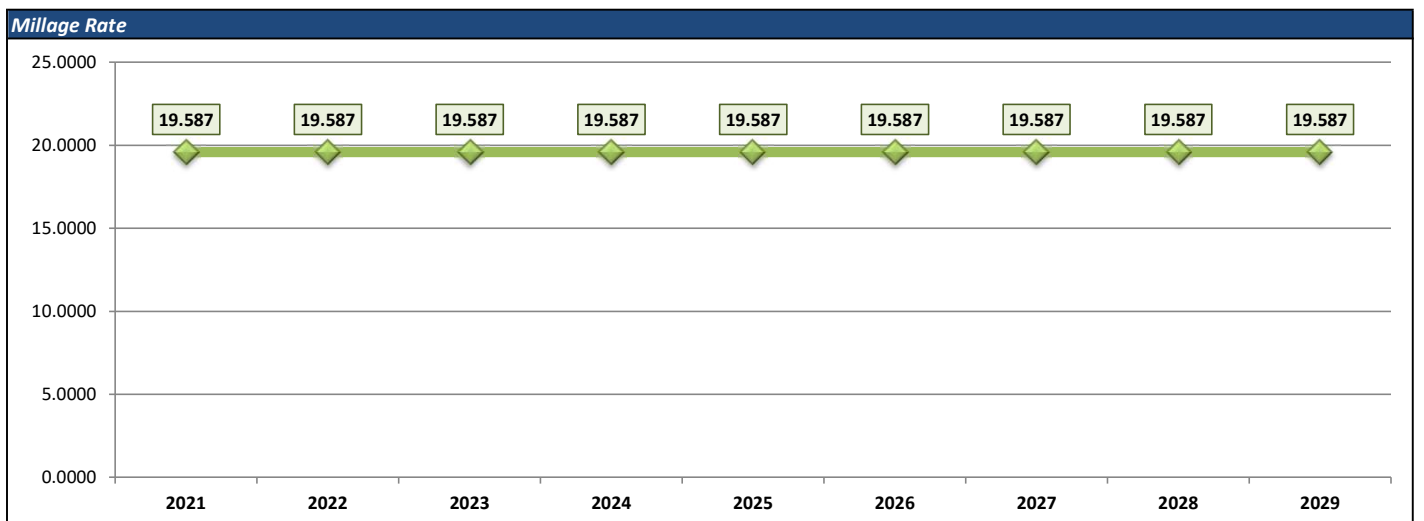
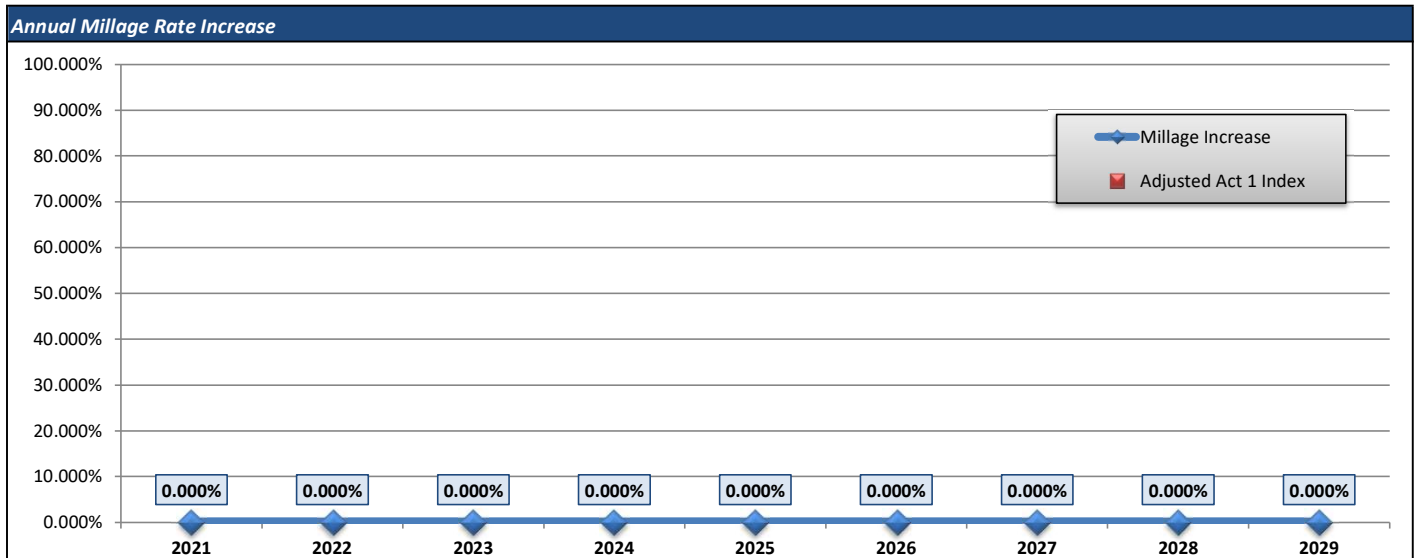
▲
▼

FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	16.436%	15.688%	11.739%	14.099%	19.981%
Total % millage rate increase needed for balanced budget	16.436%	15.688%	11.739%	14.099%	19.981%

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

(Balance) (Balance) (Balance) (Balance) (Balance)



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Total Revenue	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)

TAX LEVY									
	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Taxable Assessed Value	3,506,059,754	3,497,323,509	3,584,756,597	3,674,375,512	3,766,234,900	3,860,390,772			
Assumed Growth Rate				(0.249%)	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

▲
▼

▲
▼

▲
▼

▲
▼

▲
▼

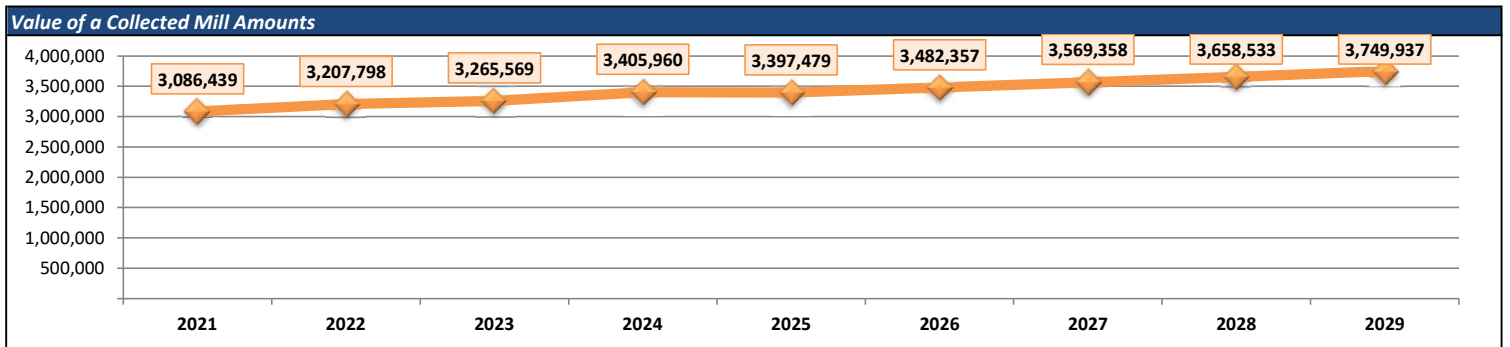
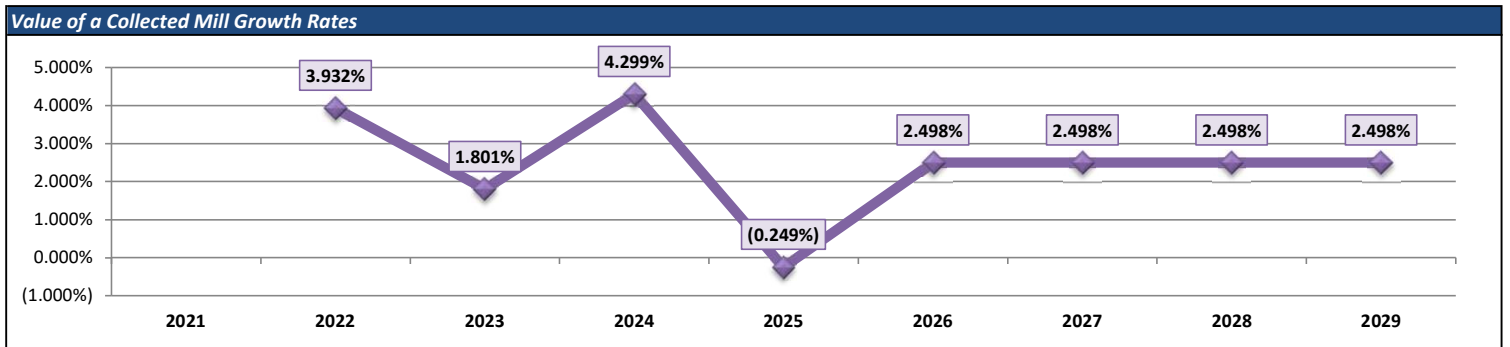
B	Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	68,672,141	68,501,026	70,213,552	71,968,891	73,768,113	75,612,316		
D	Less: State Property Tax Reduction Allocation	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
E = C-D	Net Tax Levy	67,098,793	66,927,679	68,640,205	70,395,543	72,194,766	74,038,969		
F	Collection Rate	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%

G = E x F **Current Real Estate Taxes** 65,138,169 64,972,055 66,634,541 68,338,588 70,085,237 71,875,553

VALUE OF A COLLECTED MILL									
	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Current Real Estate Taxes	59,203,151	61,584,638	62,389,416	65,138,169	64,972,055	66,634,541	68,338,588	70,085,237	71,875,553
State Property Tax Reduction Allocation	1,249,996	1,245,549	1,572,308	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
Total Collections	60,453,147	62,830,187	63,961,724	66,711,516	66,545,402	68,207,888	69,911,936	71,658,585	73,448,900

Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
--------------	---------	---------	---------	---------	---------	---------	---------	---------	---------

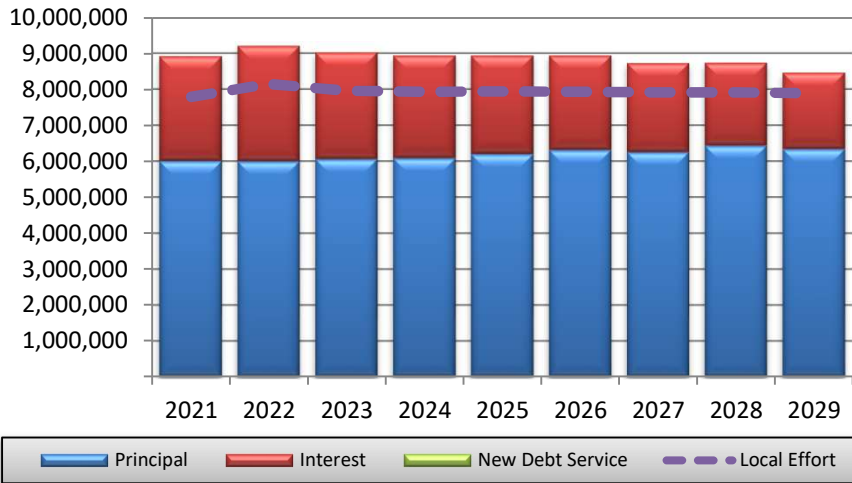
Value of Collected Mill	3,086,439	3,207,798	3,265,569	3,405,960	3,397,479	3,482,357	3,569,358	3,658,533	3,749,937
% Increase		3.932%	1.801%	4.299%	(0.249%)	2.498%	2.498%	2.498%	2.498%



	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Total Revenue	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Total Expenditures	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
Operating Balance	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)
EXISTING DEBT SERVICE									
Principal	6,005,000	5,990,932	6,059,041	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000	6,335,000
Interest	2,909,502	3,211,306	2,961,954	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336	2,128,451
Total Debt Service	8,914,502	9,202,238	9,020,995	8,938,229	8,937,675	8,934,931	8,723,245	8,730,336	8,463,451
Less: State Aid	1,115,946	1,042,706	1,049,853	1,000,000	987,731	989,614	798,506	805,696	564,821
Total Local Effort	7,798,556	8,159,532	7,971,142	7,938,229	7,949,944	7,945,317	7,924,739	7,924,640	7,898,630

ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2025	2026	2027	2028	2029
Issue Amount					
Assumed Rate	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Term	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
New Principal					
New Interest					
New Debt Service					
Overall Debt Service	\$8,937,675	\$8,934,931	\$8,723,245	\$8,730,336	\$8,463,451

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)

	2021	2022	2023	2024	2025	2026	2027	2028	2029
Applicable Revenues	94,053,185	97,512,876	103,278,020	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228
Less: Exclusions	(1,115,946)	(1,042,706)	(1,049,853)	(1,000,000)	(987,731)	(989,614)	(798,506)	(805,696)	(564,821)
Total Net Revenues	92,937,239	96,470,170	102,228,167	102,725,288	103,400,286	106,114,353	108,775,520	111,445,907	114,173,407
Borrowing Base (225% of Previous 3 Year Average)					226,067,719	231,265,306	234,179,946	238,717,619	244,751,836
Less: Principal Outstanding (as of June 30th of Each Year)					75,107,511	68,797,511	62,552,511	56,122,511	49,787,511
Estimated Borrowing Capacity					150,960,208	162,467,795	171,627,435	182,595,109	194,964,325

(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

REVENUES

LOCAL REVENUE

Real Estate Taxes

Current Real Estate Taxes	59,203,151	61,584,638	62,389,416	65,138,169	64,972,055	66,634,541	68,338,588	70,085,237	71,875,553
Interim Real Estate Taxes	940,555	1,024,441	1,814,545	1,092,033	1,114,966	1,138,380	1,162,286	1,186,694	1,211,615
Public Utility Realty Taxes	64,864	68,607	69,770	69,800	71,266	72,762	74,290	75,850	77,443
Total Real Estate Taxes	60,208,571	62,677,687	64,273,732	66,300,002	66,158,286	67,845,683	69,575,165	71,347,782	73,164,611

Act 511 Taxes

Current Per Capita Taxes, Sec. 679	79,446	80,654	82,687	87,005	88,832	90,698	92,602	94,547	96,532
Current Act 511 Per Capita Taxes	79,446	80,654	82,147	87,005	88,832	90,698	92,602	94,547	96,532
Emergency and Municipal Services Tax									
Earned Income Taxes	8,275,432	8,915,476	9,554,165	9,807,024	10,012,971	10,223,244	10,437,932	10,657,128	10,880,928
Real Estate Transfer Taxes	1,846,776	1,816,952	1,548,960	1,657,000	1,691,797	1,727,325	1,763,599	1,800,634	1,838,447
Business Privilege Taxes									
Total Act 511 Taxes	10,281,100	10,893,737	11,267,959	11,638,034	11,882,432	12,131,963	12,386,735	12,646,856	12,912,440

Other Local Revenue

Delinquent on Taxes Levied/Assessed by the LEA	1,350,495	1,539,633	2,690,579	1,670,002	1,705,072	1,740,879	1,777,437	1,814,763	1,852,873
Earnings on Investments	168,911	66,545	1,404,154	1,050,000	1,072,050	1,094,563	1,117,549	1,141,017	1,164,979
Revenue From Student Activities	109,341	264,206	286,288	286,200	292,210	298,347	304,612	311,009	317,540
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
State Revenue Received from Other Public Schools									
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	741,475	916,558	793,079	742,000	757,582	773,491	789,735	806,319	823,252
Rentals	68,972	164,054	154,237	133,620	136,426	139,291	142,216	145,203	148,252
Contributions and Donations from Private Sources	8,489	11,269	84,264	11,350	11,350	11,350	11,350	11,350	11,350
Tuition from Patrons									
Regular Day School Tuition									
Revenue From Local Government Units	250,000								
Federal Revenue Received from Other Public Schools									
Federal ARRA IDEA Pass Through Revenue									
Receipts from Other LEAS in PA - Education									
Energy Efficiency Revenues and Incentives	19,765	36,741	26,582	28,000	29,120	30,285	31,496	32,756	34,066
Summer School Tuition									
Adult Education Tuition									
Receipts from Other LEAS in PA - Education									
Transportation Services Provided Other PA LEAs									
Refunds and Other Misc. Revenue	140,814	2,915							
Refunds of Prior Years' Expenditures	158,048	203,612	46,239	95,000	96,995	99,032	101,112	103,235	105,403
All Other Local Revenues	159,828	120,982	185,427	153,645	156,872	160,166	163,529	166,963	170,470
Total Other Local Revenue	3,176,139	3,326,513	5,670,849	4,169,817	4,257,677	4,347,403	4,439,035	4,532,615	4,628,184

TOTAL LOCAL REVENUE	73,665,809	76,897,937	81,212,540	82,107,852	82,298,395	84,325,049	86,400,935	88,527,253	90,705,235
----------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

STATE REVENUE

Basic Instructional and Operating Subsidies

Basic Instructional Subsidy (In Gross)									
Basic Education Funding - Formula	5,455,196	5,600,959	5,995,710	6,115,733	6,115,733	6,176,891	6,238,660	6,301,046	6,364,057
Basic Education Funding - Social Security	1,357,406	1,396,839	1,424,241	1,547,458	1,708,261	1,786,356	1,848,035	1,906,995	1,962,682
Charter Schools									
Tuition for Orphans & Children Placed in Private Homes	47,708	7,024	13,160						
Total Basic Instructional and Operating Subsidies	6,860,311	7,004,822	7,433,111	7,663,191	7,823,994	7,963,247	8,086,694	8,208,041	8,326,739

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Revenue for Specific Educational Programs									
Vocational Education									
Special Education - Funding for School Aged Pupils	1,733,891	1,747,236	1,872,833	1,891,591	1,910,507	1,929,612	1,948,908	1,968,397	1,988,081
Total Revenue for Specific Educational Programs	1,733,891	1,747,236	1,872,833	1,891,591	1,910,507	1,929,612	1,948,908	1,968,397	1,988,081
Other State Revenue									
Transportation (Regular and Additional)	1,183,146	1,114,075	1,325,696	1,325,696	1,325,696	1,325,696	1,325,696	1,325,696	1,325,696
Rental and Sinking Fund Payments	1,115,946	1,042,706	1,049,853	1,000,000	987,731	989,614	798,506	805,696	564,821
Health Services	87,502	89,023	90,036	90,000	90,000	90,000	90,000	90,000	90,000
Safe Schools	45,000			234,024	199,502	203,692	207,969	212,336	216,795
Additional grants not listed elsewhere	209	6,388	18,183						
State Property Tax Reduction Allocation	1,249,996	1,245,549	1,572,308	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347	1,573,347
Ready to Learn Block Grant	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675
PA Accountability Grant									
Dual Enrollment									
Revenue from Social Security Payments									
Revenue from Retirement Payments	6,334,157	6,688,561	6,822,048	6,884,012	7,212,021	7,725,405	8,151,939	8,538,834	8,933,289
Total Other State Revenue	10,434,631	10,604,976	11,296,797	11,525,755	11,806,973	12,326,428	12,566,133	12,964,584	13,122,624
TOTAL STATE REVENUE	19,028,833	19,357,034	20,602,741	21,080,536	21,541,474	22,219,287	22,601,735	23,141,022	23,437,443

FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	145,920	131,807	142,643	132,000	134,772	137,602	140,492	143,442	146,454
NCLB - Preparing, Training and Recruiting Teachers/Principals	59,998	67,878	63,470	62,000	63,302	64,631	65,989	67,374	68,789
NCLB - Language Instruction	1,901	1,143		1,300	1,300	1,300	1,300	1,300	1,300
NCLB - 21st Century Schools	9,570	10,994	10,993	10,600	10,823	11,050	11,282	11,519	11,761
Other ESEA & IDEA Programs									
ARRA - IDEA, Section 619									
Other Restricted Federal Grants-in-Aid Through the Commonwealth	52,017								
ESSER	246,960	6,894							
Governor's Emergency Education Relief Fund (GEER)		27,535							
ESSER II - Elementary and Secondary School Emergency Relief Fund		505,587							
ARP ESSER		140,093	870,595						
Other CARES Act, CRSSA Act, and ARP Act Funding	293,465								
ARP ESSER Learning Loss		7,947	27,973						
ARP ESSER Homeless Children and Youth Funds (ARP-HCY)		8,365							
Medical Asstnc. Reimb. For Health-Related Admin.	2,072	7,156	5,285	6,000	6,126	6,255	6,386	6,520	6,657
ARP ESSER			11,354						
ARRA - State Fiscal Stabilization Fund									
ARRA Education Jobs Fund									
Medical Assistance Reimbursement Through the Commonwealth	546,640	342,505	330,425	325,000	331,825	338,793	345,908	353,172	360,589
Total Revenue from Federal Sources	1,358,543	1,257,904	1,462,739	536,900	548,148	559,631	571,356	583,328	595,550
TOTAL FEDERAL REVENUE	1,358,543	1,257,904	1,462,739	536,900	548,148	559,631	571,356	583,328	595,550

OTHER FINANCING SOURCES

Other Financing Sources									
Capital Projects Fund Transfers			1,668,455						
Proceeds From Refunding Bonds	37,915,000	5,885,000							
Bond Premiums	5,143,628								
Enterprise Fund Transfers									
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Insurance Recoveries	251	50	6,733						
Sale or Compensation for Loss of Fixed Assets	278								
Total Revenue from Other Sources	43,059,156	5,885,050	1,675,188						
TOTAL OTHER FINANCING SOURCES	43,059,156	5,885,050	1,675,188						

	<i>(Actual)</i> 2021	<i>(Actual)</i> 2022	<i>(Actual)</i> 2023	<i>(Budget)</i> 2024	<i>(Projected)</i> 2025	<i>(Projected)</i> 2026	<i>(Projected)</i> 2027	<i>(Projected)</i> 2028	<i>(Projected)</i> 2029
TOTAL REVENUES	137,112,341	103,397,926	104,953,208	103,725,288	104,388,017	107,103,967	109,574,027	112,251,603	114,738,228

(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

EXPENDITURES

PERSONNEL									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	2,960,329	3,002,282	3,009,983	3,170,574	3,265,691	3,363,662	3,464,572	3,568,509	3,675,564
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>	2,500		4,250	2,500	2,500	2,500	2,500	2,500	2,500
<i>Professional - Educational Salaries - Regular</i>	27,720,756	28,697,509	29,051,138	30,289,549	31,913,069	33,531,061	34,728,120	35,846,366	36,871,572
<i>Professional - Educational Salaries - Temporary</i>		726							
<i>Professional - Educational Salaries - Sabbatical Leave</i>									
<i>Professional - Other Salaries</i>									
<i>Technical Salaries - Regular</i>	306,954	258,210	336,003	345,445	356,672	368,264	380,232	392,590	405,349
<i>Technical Salaries - Overtime</i>	15,159	15,530	16,254	8,669	8,951	9,242	9,542	9,852	10,172
<i>Office/Clerical Salaries - Regular</i>	1,146,706	1,181,116	1,235,267	1,199,151	1,300,126	1,339,129	1,379,303	1,420,682	1,463,303
<i>Office/Clerical Salaries - Temporary</i>									
<i>Crafts and Trades Salaries - Regular</i>									
<i>Crafts and Trades Salaries - Temporary</i>									
<i>Crafts and Trades Salaries - Overtime</i>									
<i>Crafts and Trades Salaries - Termination or Leave Payout</i>									
<i>Operative and Laborer Salaries - Regular</i>									
<i>Operative and Laborer Salaries - Overtime</i>									
<i>Official/Administrative Salaries - Temporary</i>	3,998	15,053		30,000	30,975	31,982	33,021	34,094	35,202
<i>Professional - Educational Salaries - Overtime</i>									
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	126,450	128,700	118,800	93,000	93,000	93,000	93,000	93,000	93,000
<i>Professional - Other Salaries - Regular</i>	1,355,700	1,409,158	1,454,884	1,507,928	1,764,348	1,821,689	1,880,894	1,942,023	2,005,139
<i>Professional - Other Salaries - Temporary</i>	27,356	62,877	73,825	6,310	6,373	6,437	6,501	6,566	6,632
<i>Professional - Other Salaries - Overtime</i>	7,595	8,744	7,124	80,731	83,355	86,064	88,861	91,749	94,731
<i>Professional - Other Salaries - Employee Ins. Opt Out</i>	8,500	11,000	10,600	11,500	11,500	11,500	11,500	11,500	11,500
<i>Office/Clerical Salaries - Overtime</i>	71,780	57,770	52,247	44,210	45,647	47,130	48,662	50,244	51,877
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	9,000	9,000	12,000	9,000	9,000	9,000	9,000	9,000	9,000
<i>Service Work Salaries - Temporary</i>	13,668	35,821	52,270	60,000	61,950	63,963	66,042	68,189	70,405
<i>Service Work Salaries - Overtime</i>	89,962	180,471	238,616	93,000	96,023	99,143	102,365	105,692	109,127
<i>Service Work Salaries - Employee Ins. Opt Out</i>			6,000	6,000	6,000	6,000	6,000	6,000	6,000
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	35,400	36,000	37,500	27,000	27,000	27,000	27,000	27,000	27,000
<i>Personnel Services - Employee Benefits</i>									
<i>Service Work Salaries - Regular</i>	1,430,043	1,406,662	1,475,635	1,619,553	1,672,188	1,726,535	1,782,647	1,840,583	1,900,402
<i>Instructional Assistant Salaries - Regular</i>	1,652,239	1,698,485	1,784,972	1,872,391	1,952,155	2,015,600	2,081,107	2,148,743	2,218,577
<i>Instructional Assistant Salaries - Temporary</i>									
<i>Instructional Assistant Salaries - Overtime</i>	12,360	28,130	32,201						
<i>Group Insurance - Contracted Provider</i>	7,724,852	7,927,900	8,413,014	9,991,881	11,490,663	12,639,729	13,903,702	15,294,072	16,823,480
<i>Social Security Contributions</i>	2,763,836	2,848,631	2,904,287	3,081,497	3,416,522	3,572,712	3,696,070	3,813,991	3,925,364
<i>Retirement Contributions</i>	12,701,860	13,386,659	13,630,001	13,708,388	14,424,043	15,450,809	16,303,879	17,077,667	17,866,578
<i>Tuition Reimbursements</i>	74,343	41,867	38,857	39,800	39,800	39,800	39,800	39,800	39,800
<i>Unemployment Compensation</i>	42,030	53,917	43,615	43,719	43,938	44,158	44,378	44,600	44,823
<i>Workmen's Compensation</i>	129,374	137,445	138,800	150,650	153,814	157,044	160,342	163,709	167,147
<i>Other Post Employment Benefits</i>	476,187	511,703	363,548	300,000	300,000	300,000	300,000	300,000	300,000
<i>Other Current Employee Benefits</i>	25,393	26,415	27,895	29,200	29,200	29,200	29,200	29,200	29,200
Total Personnel Expenditures	60,934,329	63,177,781	64,569,584	67,821,647	72,604,501	76,892,353	80,678,241	84,437,921	88,263,443

OPERATING									
<i>Purchased Professional & Technical Services</i>									
<i>Purchased Property Services</i>									
<i>Contracted Carriers</i>	4,622,409	5,233,378	5,550,214	5,730,243	5,930,801	6,138,379	6,353,222	6,575,585	6,805,731
<i>Official/Administrative Services</i>	244,671	273,616	266,417	293,700	299,868	306,165	312,594	319,159	325,861
<i>Professional - Educational Services</i>	2,739,993	2,998,598	3,381,489	3,312,902	3,382,473	3,453,505	3,526,028	3,600,075	3,675,677
<i>Other Professional Services</i>	456,567	379,723	475,138	491,841	502,170	512,715	523,482	534,475	545,699
<i>Technical Services</i>	122,135	91,077	112,514	121,508	124,060	126,665	129,325	132,041	134,814
<i>Security/Safety Services</i>	92,708	163,765	212,139	160,794	418,315	427,100	436,069	445,226	454,576

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Training & Development Services	42,347	59,780	61,748	28,000	28,588	29,188	29,801	30,427	31,066
Cleaning Services	103,752	85,128	81,871	120,450	122,979	125,562	128,199	130,891	133,640
Utility Services	98,369	153,734	152,444	173,934	177,587	181,316	185,124	189,011	192,980
Repairs and Maintenance Services	202,728	226,158	158,458	262,244	267,751	273,374	279,115	284,976	290,961
Rentals	353,208	57,298	54,899	372,851	380,681	388,675	396,837	405,171	413,680
Construction Services		43,862	2,069,666						
Extermination Services	9,870	8,957	12,449	11,050	11,282	11,519	11,761	12,008	12,260
Other Purchased Services									
Student Transportation Services									
Bonding Insurance	59,772	62,796	64,613	63,014	63,644	64,280	64,923	65,572	66,228
Tuition to Other School Districts Within the State	14,279			15,000	16,200	17,496	18,896	20,407	22,040
Tuition to Pennsylvania Charter Schools	1,336,070	886,101	790,048	1,107,421	1,196,015	1,291,696	1,395,032	1,506,634	1,627,165
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	676,781	683,023	687,133	653,054	705,298	761,722	822,659	888,472	959,550
Tuition to Approved Private Schools and PA Chartered Schools	1,187,177	1,397,440	1,639,635	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	293,682	330,950	226,856	480,116	518,525	560,007	604,808	653,193	705,448
Supplies									
Supplies - Technology Related	1,403,880	1,282,700	1,492,565	1,576,534	1,609,641	1,643,444	1,677,956	1,713,193	1,749,170
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,756	7,609	5,911	7,673	7,835	7,999	8,167	8,339	8,514
General Property and Liability Insurance	140,728	151,436	171,721	194,358	198,440	202,607	206,862	211,206	215,641
Other Insurance	19,646	33,101	33,801	34,679	34,679	34,679	34,679	34,679	34,679
Communications	125,790	129,768	142,802	134,596	137,423	140,308	143,255	146,263	149,335
Advertising	7,116	14,290	14,720	14,300	14,600	14,907	15,220	15,540	15,866
Printing & Binding	43,019	30,998	28,293	50,750	51,816	52,904	54,015	55,149	56,307
Tuition									
Travel	35,273	47,450	101,075	60,285	60,888	61,497	62,112	62,733	63,360
Miscellaneous Purchased Services	86,908	86,626	86,896	90,590	91,949	93,328	94,728	96,149	97,591
General Supplies	1,120,049	1,170,361	1,363,514	1,476,085	1,542,509	1,611,922	1,684,458	1,760,259	1,839,471
Energy	1,236,261	1,413,696	1,328,097	1,495,718	1,527,128	1,559,198	1,591,941	1,625,372	1,659,504
Food	2,999	8,982	6,689	7,100	7,249	7,401	7,557	7,715	7,877
Books & Periodicals	129,486	128,325	260,970	787,833	804,377	821,269	838,516	856,125	874,104
Equipment - Original & Additional	5,259	19,295	31,725						
Equipment - Replacement		11,370	10,977	7,000	7,147	7,297	7,450	7,607	7,767
Infrastructure Assets									
Other Objects									
Fund Transfers	3,171,337	4,617,173	7,379,221	8,354,123	11,011,699	8,375,332	3,907,443	3,800,790	6,342,200
Total Operating Expenditures	17,020,690	17,675,462	21,077,507	20,753,892	21,773,647	22,582,394	23,431,402	24,323,192	25,260,463

DEBT SERVICE AND TRANSFERS									
Redemption of Principal	6,005,000	5,990,932	6,059,041	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000	6,335,000
Fund Transfers	3,171,337	4,617,173	7,379,221	8,354,123	11,011,699	8,375,332	3,907,443	3,800,790	6,342,200
Interest	2,909,502	3,211,306	2,961,954	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336	2,128,451
Dues and Fees	449,332	157,467	161,470	184,097	187,963	191,910	195,940	200,055	204,256
Claims, Judgments and Penalties Against LEA	67,267	13,345	46,840	40,000	40,840	41,698	42,573	43,467	44,380
Contingency				450,000	459,450	469,098	478,950	489,007	499,277
Grants to Municipal and Community Service Organizations	37,000	37,000	38,500	38,500	39,309	40,134	40,977	41,837	42,716
Miscellaneous Other Uses of Funds	42,720,958	5,885,000							
Refund of Prior Year's Receipts	277,030	175,780	319,321	265,000	270,565	276,247	282,048	287,971	294,018
Total Debt Service and Transfers	55,637,426	20,088,002	16,966,348	18,269,949	20,947,501	18,329,350	13,671,176	13,593,464	15,890,298

TOTAL EXPENDITURES	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
---------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

	<i>(Actual)</i> 2021	<i>(Actual)</i> 2022	<i>(Actual)</i> 2023	<i>(Budget)</i> 2024	<i>(Projected)</i> 2025	<i>(Projected)</i> 2026	<i>(Projected)</i> 2027	<i>(Projected)</i> 2028	<i>(Projected)</i> 2029
NET OPERATING BALANCE	3,519,897	2,456,680	2,339,768	(3,120,200)	(10,937,632)	(10,700,129)	(8,206,792)	(10,102,974)	(14,675,976)
FUND BALANCE (BEGINNING OF THE YEAR)	28,069,816	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)
FUND BALANCE (END OF THE YEAR)	31,589,713	34,046,393	36,386,162	33,265,962	22,328,330	11,628,201	3,421,408	(6,681,565)	(21,357,541)

(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

EXPENDITURES BY PROGRAM

REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	23,191,115	23,773,835	24,014,779	25,048,885	26,391,506	27,729,555	28,719,500	29,644,268	30,492,094
Professional - Educational Salaries - Temporary		726							
Professional - Educational Salaries - Employee Ins. Opt Out	110,250	105,900	102,000	76,500	76,500	76,500	76,500	76,500	76,500
Professional - Other Salaries - Regular									
Technical Salaries - Regular									
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	4,150,750	4,193,933	4,579,866	5,362,767	6,167,182	6,783,900	7,462,290	8,208,519	9,029,371
Social Security Contributions	1,749,270	1,791,031	1,809,374	1,916,298	2,124,640	2,221,771	2,298,484	2,371,815	2,441,075
Retirement Contributions	8,057,377	8,487,031	8,517,809	8,516,632	8,961,248	9,599,149	10,129,137	10,609,870	11,099,998
Tuition Reimbursements									
Unemployment Compensation	21,214	27,582	21,434	22,047	22,157	22,268	22,380	22,491	22,604
Workmen's Compensation	79,125	85,070	82,001	93,539	95,504	97,509	99,557	101,647	103,782
Other Post Employment Benefits	404,475	382,976	258,905	300,000	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	568,560	683,296	781,061	642,515	656,008	669,784	683,849	698,210	712,873
Technical Services				950	970	990	1,011	1,032	1,054
Purchased Property Services									
Cleaning Services	420	1,689	1,613	3,200	3,267	3,336	3,406	3,477	3,550
Repairs and Maintenance Services	8,404	6,710	11,001	17,540	17,908	18,284	18,668	19,060	19,461
Rentals	3,040		831	950	970	990	1,011	1,032	1,054
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	664	29,499	58,597	54,410	56,314	58,285	60,325	62,437	64,622
Communications									
Printing & Binding	649								
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	747,003	500,669	416,959	640,000	691,200	746,496	806,216	870,713	940,370
Tuition to Approved Private Schools and PA Chartered Schools		5,885	18,720	30,000	32,400	34,992	37,791	40,815	44,080
Tuition to PRRI and Detention Centers		4,073							
Tuition - Other	4,187	17,670	10,563	8,500	9,180	9,914	10,708	11,564	12,489
Travel	454	5,208	19,936	3,950	3,990	4,029	4,070	4,110	4,151
Supplies									
General Supplies	354,247	338,271	441,259	554,969	579,943	606,040	633,312	661,811	691,592
Food		38		1,250	1,276	1,303	1,330	1,358	1,387
Books & Periodicals	89,978	77,389	209,578	733,470	748,873	764,599	780,656	797,050	813,788
Supplies - Technology Related	81,875	139,849	137,862	140,596	143,549	146,563	149,641	152,783	155,992
Property									
Equipment - Original & Additional									
Equipment - Replacement		4,208							
Other Objects									
Dues and Fees	7,410	14,589	37,255	46,862	47,846	48,851	49,877	50,924	51,994

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Total Regular Programs	39,630,468	40,677,126	41,531,403	44,215,831	47,132,431	49,945,111	52,349,719	54,711,489	57,083,881
SPECIAL PROGRAMS - 1200									
<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	3,152,728	3,499,445	3,489,853	3,622,847	3,817,032	4,010,555	4,153,732	4,287,482	4,410,104
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	14,100	22,500	16,800	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>	1,544,341	1,544,771	1,623,462	1,692,457	1,764,556	1,821,904	1,881,116	1,942,252	2,005,375
<i>Instructional Assistant Salaries - Overtime</i>	12,360	28,130	32,201						
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	35,400	36,000	36,300	27,000	27,000	27,000	27,000	27,000	27,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,610,413	1,736,356	1,768,030	2,182,702	2,510,107	2,761,118	3,037,230	3,340,953	3,675,048
<i>Social Security Contributions</i>	350,145	373,620	381,524	405,932	450,066	470,641	486,891	502,425	517,097
<i>Retirement Contributions</i>	1,628,793	1,772,199	1,789,952	1,804,143	1,898,330	2,033,461	2,145,733	2,247,570	2,351,397
<i>Unemployment Compensation</i>	6,831	8,395	6,684	6,875	6,909	6,944	6,978	7,013	7,048
<i>Workmen's Compensation</i>	20,080	18,699	24,109	19,813	20,229	20,654	21,087	21,530	21,982
<i>Other Post Employment Benefits</i>	43,177	35,720	42,990						
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional & Technical Services</i>									
<i>Professional - Educational Services</i>	1,495,499	1,415,750	1,608,885	1,664,500	1,699,455	1,735,143	1,771,581	1,808,784	1,846,769
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>				300	306	313	319	326	333
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>		839	4,504	7,550	7,814	8,088	8,371	8,664	8,967
<i>Communications</i>									
<i>Printing & Binding</i>		86		450	459	469	479	489	499
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>	14,279			15,000	16,200	17,496	18,896	20,407	22,040
<i>Tuition to Pennsylvania Charter Schools</i>	589,067	385,432	373,089	467,421	504,815	545,200	588,816	635,921	686,795
<i>Tuition to Nonpublic Schools</i>									
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	1,187,177	1,391,555	1,620,915	1,388,269	1,499,331	1,619,277	1,748,819	1,888,725	2,039,823
<i>Tuition - Other</i>	289,494	313,280	216,293	471,616	509,345	550,093	594,100	641,628	692,959
<i>Travel</i>	565	1,698	58	3,680	3,717	3,754	3,792	3,829	3,868
<i>Miscellaneous Purchased Services</i>	2,902								
<i>Supplies</i>									
<i>General Supplies</i>	35,660	23,473	74,083	35,965	37,583	39,275	41,042	42,889	44,819
<i>Energy</i>									
<i>Food</i>		23	38	350	357	365	373	380	388
<i>Books & Periodicals</i>	1,736	9,494	5,973	3,950	4,033	4,118	4,204	4,292	4,383
<i>Supplies - Technology Related</i>	4,296	15,265	8,257	6,900	7,045	7,193	7,344	7,498	7,656
<i>Property</i>									
<i>Equipment - Original & Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	5,021	3,720	4,642	3,709	3,787	3,866	3,948	4,031	4,115
Total Special Programs	12,044,063	12,636,453	13,128,640	13,847,929	14,804,975	15,703,425	16,568,350	17,460,590	18,394,964

(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

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	676,781	683,023	687,133	653,054	705,298	761,722	822,659	888,472	959,550
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees									
Total Vocational Programs	676,781	683,023	687,133	653,054	705,298	761,722	822,659	888,472	959,550

OTHER INSTRUCTIONAL PROGRAMS - 1400									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	759	7,450	9,089	13,800	14,540	15,277	15,822	16,332	16,799
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	197	116	842						
Social Security Contributions	55	508	672	1,056	1,170	1,224	1,266	1,307	1,345
Retirement Contributions	262	2,580	3,205	4,692	4,937	5,288	5,580	5,845	6,115
Unemployment Compensation	83	103	80	83	83	84	84	84	85
Workmen's Compensation	46	49	47	52	53	54	55	56	57
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									
Supplies									

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	17,200	18,408							
Total Other Instructional Programs	18,603	29,214	13,935	19,682	20,783	21,927	22,808	23,624	24,401

NONPUBLIC SCHOOL PROGRAMS - 1500									
Professional - Educational Services	5,500		7,269	13,500	13,784	14,073	14,368	14,670	14,978
Training & Development Services	1,914	18,606	5,501						
General Supplies	29	944	1,143						
Books & Periodicals			1,057						
Supplies - Technology Related	8,590	7,619		936	956	976	996	1,017	1,038
Total NonPublic School Programs	16,033	27,169	14,970	14,436	14,739	15,049	15,365	15,687	16,017

ADULT EDUCATION PROGRAMS - 1600									
Total Adult Education Programs									

HIGHER EDUCATION PROGRAMS - 1700									
Total Higher Education Programs									

PUPIL PERSONNEL SERVICES - 2100									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	293,133	302,766	277,961	337,068	347,181	357,596	368,324	379,374	390,755
Official/Administrative Salaries - Temporary				30,000	30,975	31,982	33,021	34,094	35,202
Professional - Educational Salaries - Regular	950,611	978,352	1,076,330	1,126,164	1,186,526	1,246,683	1,291,190	1,332,766	1,370,883
Professional - Educational Salaries - Employee Ins. Opt Out	2,100	300							
Professional - Other Salaries - Regular	67,461	69,282	72,517	74,614	77,039	79,543	82,128	84,797	87,553
Office/Clerical Salaries - Regular	255,409	251,659	271,759	271,651	279,801	288,195	296,841	305,746	314,918
Office/Clerical Salaries - Overtime	38,497	25,121	27,327	22,478	23,209	23,963	24,742	25,546	26,376
Office/Clerical Salaries - Employee Ins. Opt Out	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	389,289	378,921	405,029	468,552	538,834	592,718	651,989	717,188	788,907
Social Security Contributions	119,357	120,441	128,183	142,441	157,928	165,147	170,850	176,300	181,449
Retirement Contributions	553,925	566,305	606,605	633,072	666,122	713,539	752,935	788,669	825,102
Unemployment Compensation	1,842	2,377	1,812	1,888	1,897	1,907	1,916	1,926	1,936
Workmen's Compensation	5,304	6,050	5,828	6,951	7,097	7,246	7,398	7,554	7,712
Other Post Employment Benefits									
Other Current Employee Benefits	1,980	1,980	2,035	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	65,475	72,080	159,679	171,192	174,787	178,458	182,205	186,031	189,938
Technical Services	103,077	91,077	94,106	94,000	95,974	97,989	100,047	102,148	104,293
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		181	116	200	207	214	222	230	238

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Communications									
Printing & Binding	150		59	600	613	625	639	652	666
Travel		111	269	1,850	1,869	1,887	1,906	1,925	1,944
Supplies									
General Supplies	42,100	41,161	21,306	48,719	50,911	53,202	55,596	58,098	60,713
Food	12	150	143	800	817	834	851	869	888
Books & Periodicals	2,533	2,988	2,387	3,335	3,405	3,477	3,550	3,624	3,700
Supplies - Technology Related	97,849	104,394	152,140	127,675	130,356	133,094	135,889	138,742	141,656
Property									
Equipment - Original & Additional									
Other Objects									
Dues and Fees	23,018	25,141	30,012	30,315	30,952	31,602	32,265	32,943	33,635
Total Pupil Personnel Services	3,016,120	3,043,838	3,338,603	3,598,545	3,811,478	4,014,880	4,199,484	4,384,204	4,573,444

INSTRUCTIONAL STAFF SERVICES - 2200

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	129,730	133,946	143,035	130,551	134,467	138,501	142,656	146,936	151,344
Official/Administrative Salaries - Employee Ins. Opt Out			750						
Professional - Educational Salaries - Regular	390,893	406,998	428,380	448,358	472,390	496,340	514,059	530,612	545,787
Professional - Educational Salaries - Overtime									
Technical Salaries - Regular	119,986	123,684	127,948	129,588	133,800	138,148	142,638	147,274	152,060
Technical Salaries - Overtime	15,159	15,530	16,254	8,669	8,951	9,242	9,542	9,852	10,172
Office/Clerical Salaries - Regular	91,103	93,329	99,615	95,654	98,524	101,479	104,524	107,660	110,889
Office/Clerical Salaries - Overtime	4,683	3,883	5,786	4,275	4,414	4,557	4,706	4,858	5,016
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular	48,633	76,056	67,583	88,124	91,878	94,865	97,948	101,131	104,418
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	193,378	196,246	208,655	232,178	267,005	293,706	323,076	355,384	390,922
Social Security Contributions	59,267	63,110	65,706	68,763	76,239	79,724	82,477	85,108	87,594
Retirement Contributions	261,382	273,031	292,002	305,614	321,568	344,459	363,477	380,728	398,316
Tuition Reimbursements	19,405	23,806	19,054	21,800	21,800	21,800	21,800	21,800	21,800
Unemployment Compensation	1,196	1,578	1,292	1,309	1,315	1,322	1,328	1,335	1,342
Workmen's Compensation	2,916	2,999	2,986	3,356	3,427	3,499	3,572	3,647	3,724
Other Post Employment Benefits			20,624						
Other Current Employee Benefits	660	660	468	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	15,000	32,672	35,365	18,495	18,883	19,280	19,685	20,098	20,520
Training & Development Services	25,758	24,043	37,506	15,000	15,315	15,637	15,965	16,300	16,643
Purchased Property Services									
Repairs and Maintenance Services	11,542	7,165	5,229	5,500	5,616	5,733	5,854	5,977	6,102
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	848								
Communications									
Printing & Binding			1,095						
Travel	1,083	3,528	6,732	3,700	3,737	3,774	3,812	3,850	3,889
Supplies									
General Supplies	30,136	27,231	30,726	34,435	35,985	37,604	39,296	41,064	42,912
Energy									
Food	37	254	91						
Books & Periodicals	34,560	35,752	40,104	44,110	45,036	45,982	46,948	47,934	48,940

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Supplies - Technology Related	57,474	61,136	69,938	69,735	71,199	72,695	74,221	75,780	77,371
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	220	4,664	1,724	1,815	1,853	1,892	1,932	1,972	2,014
Total Instructional Staff Services	1,515,051	1,611,301	1,728,646	1,731,688	1,834,062	1,930,898	2,020,175	2,109,960	2,202,435

ADMINISTRATIVE SERVICES - 2300

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,882,338	1,956,349	1,906,118	1,990,404	2,050,116	2,111,620	2,174,968	2,240,218	2,307,424
Official/Administrative Salaries - Temporary	3,998	15,053							
Official/Administrative Salaries - Employee Ins. Opt Out	2,500		3,500	2,500	2,500	2,500	2,500	2,500	2,500
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime									
Office/Clerical Salaries - Regular	465,294	471,629	483,282	439,310	452,490	466,064	480,046	494,448	509,281
Office/Clerical Salaries - Overtime	13,640	12,487	11,688	12,372	12,774	13,189	13,618	14,060	14,517
Office/Clerical Salaries - Employee Ins. Opt Out	6,000	6,000	9,000	6,000	6,000	6,000	6,000	6,000	6,000
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Instructional Assistant Salaries - Employee Ins. Opt Out			1,200						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	442,021	467,061	452,831	550,319	632,866	696,153	765,768	842,345	926,580
Social Security Contributions	174,346	180,139	176,818	183,711	203,684	212,996	220,350	227,380	234,020
Retirement Contributions	812,446	846,329	831,873	830,309	873,656	935,847	987,517	1,034,385	1,082,169
Tuition Reimbursements									
Unemployment Compensation	1,826	2,288	1,804	1,814	1,823	1,832	1,842	1,851	1,860
Workmen's Compensation	7,559	8,570	8,296	9,118	9,310	9,505	9,705	9,909	10,117
Other Post Employment Benefits	14,795	22,300	30,638						
Other Current Employee Benefits	9,790	9,570	9,158	9,900	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services									
Official/Administrative Services	244,671	273,616	266,417	293,700	299,868	306,165	312,594	319,159	325,861
Professional - Educational Services	26,741	34,242	35,321	19,100	19,501	19,911	20,329	20,756	21,192
Other Professional Services	354,978	258,196	333,276	348,400	355,716	363,186	370,813	378,600	386,551
Technical Services	19,058		18,408	18,058	18,437	18,824	19,220	19,623	20,035
Security/Safety Services		1,045							
Purchased Property Services									
Repairs and Maintenance Services	1,535	469		2,350	2,399	2,450	2,501	2,554	2,607
Rentals	4,498	3,381	3,816	4,000	4,084	4,170	4,257	4,347	4,438
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		1,695	579						
Insurance-General									
Bonding Insurance	14,755	15,366	15,304	16,058	16,219	16,381	16,545	16,710	16,877
Communications	5,905	6,231	7,008	8,005	8,173	8,345	8,520	8,699	8,882
Advertising	2,654	12,053	12,330	9,000	9,189	9,382	9,579	9,780	9,986
Printing & Binding	31,898	23,059	23,775	36,350	37,113	37,893	38,688	39,501	40,330
Travel	1,009	1,733	4,973	3,825	3,863	3,902	3,941	3,980	4,020
Supplies									
General Supplies	54,271	58,130	60,609	58,565	61,200	63,954	66,832	69,840	72,983
Food	1,758	3,321	1,831	3,450	3,522	3,596	3,672	3,749	3,828

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Books & Periodicals	679	2,701	1,596	2,668	2,724	2,781	2,840	2,899	2,960
Supplies - Technology Related	22,568	12,378	12,172	10,279	10,495	10,715	10,940	11,170	11,405
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	342,477	31,274	33,320	35,544	36,290	37,053	37,831	38,625	39,436
Claims, Judgments and Penalties Against LEA	67,267	13,345	46,840	40,000	40,840	41,698	42,573	43,467	44,380
Total Administrative Services	5,033,273	4,750,009	4,803,780	4,945,110	5,184,755	5,416,012	5,643,890	5,876,454	6,120,138

PUPIL HEALTH - 2400									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular									
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out									
Professional - Other Salaries - Regular	455,394	516,575	504,548	535,095	552,486	570,442	588,981	608,123	627,887
Professional - Other Salaries - Employee Ins. Opt Out	6,000	6,000	8,100	9,000	9,000	9,000	9,000	9,000	9,000
Instructional Assistant Salaries - Regular	59,265	77,657	93,927	91,810	95,721	98,832	102,044	105,361	108,785
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	101,725	116,032	123,532	149,488	171,912	189,103	208,013	228,814	251,696
Social Security Contributions	38,798	44,677	45,071	48,444	53,711	56,167	58,106	59,960	61,711
Retirement Contributions	177,816	207,521	210,048	215,309	226,549	242,676	256,074	268,228	280,618
Unemployment Compensation	538	694	599	687	691	694	698	701	705
Workmen's Compensation	1,632	1,880	1,813	2,364	2,414	2,465	2,517	2,569	2,623
Other Post Employment Benefits		53,467							
Purchased Professional & Technical Services									
Professional - Educational Services	49,039	68,628	85,285	58,000	59,218	60,462	61,731	63,028	64,351
Other Professional Services	1,814	1,950	1,300	1,250	1,276	1,303	1,330	1,358	1,387
Purchased Property Services									
Repairs and Maintenance Services	196	294	680	1,000	1,021	1,042	1,064	1,087	1,110
Other Purchased Services									
Printing & Binding									
Travel	3		2	200	202	204	206	208	210
Supplies									
General Supplies	22,827	16,090	15,662	25,000	26,125	27,301	28,529	29,813	31,155
Food		14	31	100	102	104	106	109	111
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		250	255	261	266	272	277
Total Pupil Health	915,493	1,111,690	1,090,598	1,138,298	1,200,989	1,260,367	1,318,986	1,378,956	1,441,958

BUSINESS SERVICES - 2500									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	143,918	148,595	153,424	161,095	165,928	170,906	176,033	181,314	186,753
Official/Administrative Salaries - Employee Ins. Opt Out									
Office/Clerical Salaries - Regular	149,112	167,161	172,490	178,774	249,137	256,611	264,309	272,239	280,406
Office/Clerical Salaries - Overtime	28	245	22						

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	62,988	68,428	69,028	79,095	90,959	100,055	110,060	121,066	133,173
Social Security Contributions	21,775	23,437	24,174	25,944	28,765	30,080	31,119	32,112	33,049
Retirement Contributions	101,110	109,834	114,946	115,555	121,588	130,243	137,434	143,957	150,607
Tuition Reimbursements									
Unemployment Compensation	233	299	233	240	241	242	244	245	246
Workmen's Compensation	987	1,131	1,106	1,269	1,296	1,323	1,351	1,379	1,408
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services									
Professional - Educational Services	11,700	19,600	6,417						
Other Professional Services									
Purchased Property Services									
Rentals	330,146	25,825	28,218	343,301	350,510	357,871	365,386	373,059	380,894
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	13,550	14,800	14,050	21,800	22,258	22,725	23,202	23,690	24,187
Advertising									
Printing & Binding		2,347	1,373	1,600	1,634	1,668	1,703	1,739	1,775
Travel	103	1,112	350	400	404	408	412	416	420
Supplies									
General Supplies	11,660	15,238	27,230	17,175	17,948	18,756	19,600	20,482	21,403
Food	294	683	893	300	306	313	319	326	333
Books & Periodicals									
Supplies - Technology Related	83,391	52,343	59,229	77,499	79,127	80,788	82,485	84,217	85,986
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	14,397	13,599	12,961	13,952	14,245	14,544	14,850	15,161	15,480
Total Business Services	946,051	665,336	686,864	1,038,660	1,145,006	1,187,193	1,229,167	1,272,062	1,316,781

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	168,604	152,944	179,972	188,878	194,545	200,381	206,393	212,584	218,962
Professional - Other Salaries - Regular	86,964	91,447	90,243	89,674	300,000	309,750	319,817	330,211	340,943
Professional - Other Salaries - Overtime				6,731	6,950	7,176	7,409	7,650	7,898
Professional - Other Salaries - Employee Ins. Opt Out	2,500	5,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Service Work Salaries - Regular	1,430,043	1,406,662	1,475,635	1,619,553	1,672,188	1,726,535	1,782,647	1,840,583	1,900,402
Service Work Salaries - Temporary	13,668	35,821	52,270	60,000	61,950	63,963	66,042	68,189	70,405
Service Work Salaries - Overtime	89,962	180,471	238,616	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	6,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	568,647	578,857	583,966	784,409	902,070	992,277	1,091,505	1,200,655	1,320,721
Social Security Contributions	132,106	138,348	146,468	157,424	174,540	182,519	188,821	194,845	200,535
Retirement Contributions	605,474	638,514	691,074	699,664	736,191	788,596	832,136	871,629	911,895
Unemployment Compensation	3,330	4,137	3,401	3,502	3,520	3,537	3,555	3,573	3,591
Workmen's Compensation	6,311	6,999	6,811	7,684	7,845	8,010	8,178	8,350	8,525
Other Post Employment Benefits	13,740	17,240	10,393						

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Other Current Employee Benefits	6,660	6,800	7,860	9,180	9,180	9,180	9,180	9,180	9,180
Purchased Professional & Technical Services									
Professional - Educational Services	443		125						
Other Professional Services	58,626	63,396	94,426	99,212	101,295	103,423	105,595	107,812	110,076
Technical Services									
Security/Safety Services	86,913	148,280	190,974	145,794	403,000	411,463	420,104	428,926	437,933
Purchased Property Services									
Cleaning Services	103,332	77,387	74,459	110,250	112,565	114,929	117,343	119,807	122,323
Utility Services	98,369	153,734	152,444	173,934	177,587	181,316	185,124	189,011	192,980
Repairs and Maintenance Services	142,937	178,226	128,645	171,770	175,377	179,060	182,820	186,660	190,579
Rentals	2,461	796	610	4,300	4,390	4,482	4,577	4,673	4,771
Construction Services									
Extermination Services	9,870	8,957	12,449	11,050	11,282	11,519	11,761	12,008	12,260
Other Purchased Services									
Automotive Liability Insurance	7,756	7,609	5,911	7,673	7,835	7,999	8,167	8,339	8,514
General Property and Liability Insurance	140,728	151,436	171,721	194,358	198,440	202,607	206,862	211,206	215,641
Communications	86,686	44,653	47,346	49,503	50,543	51,604	52,688	53,794	54,924
Advertising									
Printing & Binding		77	62						
Travel	3,047	2,579	5,807	1,830	1,848	1,867	1,885	1,904	1,923
Supplies									
General Supplies	366,323	435,912	489,177	466,800	487,806	509,757	532,696	556,668	581,718
Energy	1,236,261	1,413,696	1,328,097	1,495,718	1,527,128	1,559,198	1,591,941	1,625,372	1,659,504
Food	352	751	458						
Supplies - Technology Related	18,078	10,320	51,346	39,000	39,819	40,655	41,509	42,381	43,271
Property									
Equipment - Original & Additional	5,259	8,395							
Equipment - Replacement		7,162	5,412	7,000	7,147	7,297	7,450	7,607	7,767
Other Objects									
Dues and Fees	913	1,090	1,263	950	970	990	1,011	1,032	1,054
Total Operation and Maintenance of Plant Services	5,496,360	5,977,696	6,255,942	6,707,342	7,480,533	7,787,734	8,098,079	8,418,839	8,755,921

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	46,270	47,987	48,395	49,332	50,812	52,336	53,906	55,523	57,189
Office/Clerical Salaries - Overtime	5,630	2,977	2,289	2,847	2,940	3,035	3,134	3,236	3,341
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	6,954	6,399	7,194	8,476	9,747	10,722	11,794	12,973	14,271
Social Security Contributions	3,909	3,834	3,807	3,992	4,426	4,628	4,788	4,941	5,085
Retirement Contributions	17,911	17,116	17,871	17,741	18,667	19,996	21,100	22,101	23,122
Unemployment Compensation	73	95	74	77	77	78	78	79	79
Workmen's Compensation	155	177	172	195	199	203	207	212	216
Other Current Employee Benefits	840	840	840	840	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	176,351	246,276	299,998	247,000	252,187	257,483	262,890	268,411	274,047
Other Purchased Services									
Contracted Carriers	4,511,809	5,084,525	5,349,686	5,555,083	5,749,510	5,950,743	6,159,019	6,374,585	6,597,696
Student Transportation Services from the IU									
Communications									
Advertising									

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Printing & Binding									
Travel		195		200	202	204	206	208	210
Miscellaneous Purchased Services									
Supplies									
General Supplies	8,921	3,278	1,410	1,000	1,045	1,092	1,141	1,193	1,246
Energy									
Food				50	51	52	53	54	55
Books & Periodicals									
Supplies - Technology Related	6,995	1,295	16,720	10,095	10,307	10,523	10,744	10,970	11,200
Other Objects									
Dues and Fees	123	114	160	125	128	130	133	136	139
Total Student Transportation Services	4,785,941	5,415,108	5,748,615	5,897,051	6,101,138	6,312,066	6,530,034	6,755,461	6,988,736

CENTRAL & OTHER SUPPORT SERVICES - 2800									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	223,032	227,410	240,822	249,853	257,348	265,069	273,021	281,211	289,648
Professional - Educational Salaries - Regular	34,649	31,428	32,707	29,495	31,076	32,651	33,817	34,906	35,904
Technical Salaries - Regular	186,968	134,527	208,055	215,857	222,872	230,116	237,595	245,316	253,289
Office/Clerical Salaries - Regular	84,636	89,964	99,146	103,516	106,622	109,820	113,115	116,509	120,004
Office/Clerical Salaries - Overtime	4,306	4,238	768						
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	107,686	80,252	103,301	117,645	135,292	148,821	163,703	180,073	198,080
Social Security Contributions	42,191	37,658	43,916	45,817	50,798	53,120	54,954	56,708	58,364
Retirement Contributions	183,019	168,587	205,036	203,568	214,195	229,443	242,111	253,601	265,316
Tuition Reimbursements	54,938	18,062	19,803	18,000	18,000	18,000	18,000	18,000	18,000
Unemployment Compensation	575	750	1,785	610	613	616	619	622	625
Workmen's Compensation	1,860	2,000	1,941	2,237	2,284	2,332	2,381	2,431	2,482
Other Current Employee Benefits	1,953	2,475	3,245	3,300	3,300	3,300	3,300	3,300	3,300
Purchased Professional & Technical Services									
Professional - Educational Services	279,173	354,930	290,821	372,100	379,914	387,892	396,038	404,355	412,846
Technical Services				8,500	8,679	8,861	9,047	9,237	9,431
Training & Development Services	14,675	17,131	18,742	13,000	13,273	13,552	13,836	14,127	14,424
Purchased Property Services									
Repairs and Maintenance Services	11,086	1,105	1,248	20,200	20,624	21,057	21,500	21,951	22,412
Rentals	211	1,175							
Other Purchased Services									
Bonding Insurance	45,017	47,430	49,309	46,956	47,425	47,899	48,378	48,862	49,351
Other Insurance	6,921	20,376	21,076	21,954	21,954	21,954	21,954	21,954	21,954
Communications	19,650	63,826	74,339	55,288	56,449	57,634	58,845	60,081	61,342
Advertising	4,462	2,237	2,390	5,300	5,411	5,525	5,641	5,759	5,880
Printing & Binding	77	303		100	102	104	106	109	111
Travel		2,725	5,210	9,850	9,949	10,048	10,148	10,250	10,352
Supplies									
General Supplies	949	4,539	3,452	3,200	3,344	3,494	3,652	3,816	3,988
Food	262	679	709	800	817	834	851	869	888
Books & Periodicals			277	200	204	208	213	217	222
Supplies - Technology Related	1,019,204	846,800	956,079	1,059,619	1,081,871	1,104,590	1,127,787	1,151,470	1,175,651
Property									
Equipment - Original & Additional									
Equipment - Replacement									

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Infrastructure Assets									
Other Objects									
Dues and Fees	820	884	1,339	1,020	1,041	1,063	1,086	1,108	1,132
Other Professional Services		3,500	4,000						
Total Central & Other Support Services	2,328,320	2,164,991	2,389,514	2,607,984	2,693,458	2,778,006	2,861,698	2,946,843	3,034,996

OTHER SUPPORT SERVICES - 2900

Other Purchased Services									
Miscellaneous Purchased Services	84,006	86,626	86,896	90,590	91,949	93,328	94,728	96,149	97,591
Other Objects									
Total Other Support Services	84,006	86,626	86,896	90,590	91,949	93,328	94,728	96,149	97,591

STUDENT ACTIVITIES - 3200

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	119,574	80,272	108,650	112,724	116,106	119,589	123,177	126,872	130,678
Professional - Other Salaries - Regular	745,882	731,854	787,576	808,545	834,823	861,954	889,968	918,892	948,756
Professional - Other Salaries - Temporary	27,356	62,877	73,825	6,310	6,373	6,437	6,501	6,566	6,632
Professional - Other Salaries - Overtime	7,595	8,744	7,124	74,000	76,405	78,888	81,452	84,099	86,832
Office/Clerical Salaries - Regular	54,883	59,387	60,581	60,914	62,741	64,623	66,562	68,559	70,616
Office/Clerical Salaries - Overtime	4,996	8,819	4,307	2,238	2,311	2,386	2,463	2,543	2,626
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	90,803	105,298	110,741	56,251	64,689	71,157	78,273	86,101	94,711
Social Security Contributions	72,616	71,828	78,574	81,675	90,554	94,694	97,964	101,089	104,041
Retirement Contributions	302,346	297,611	349,580	362,089	380,992	408,113	430,645	451,084	471,922
Unemployment Compensation	4,290	5,617	4,416	4,587	4,610	4,633	4,656	4,680	4,703
Workmen's Compensation	3,399	3,822	3,692	4,072	4,157	4,245	4,334	4,425	4,518
Other Post Employment Benefits									
Other Current Employee Benefits	2,850	3,430	3,630	2,680	2,680	2,680	2,680	2,680	2,680
Purchased Professional & Technical Services									
Professional - Educational Services	46,513	71,124	71,263	106,500	108,737	111,020	113,351	115,732	118,162
Other Professional Services	41,150	41,310	42,136	42,979	43,882	44,803	45,744	46,705	47,685
Security/Safety Services	5,795	14,440	21,185	15,000	15,315	15,637	15,965	16,300	16,643
Purchased Property Services									
Repairs and Maintenance Services	27,028	25,708	11,655	43,584	44,499	45,434	46,388	47,362	48,357
Rentals	12,853	26,121	21,425	20,300	20,726	21,162	21,606	22,060	22,523
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	109,088	116,638	136,732	113,000	116,955	121,048	125,285	129,670	134,209
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,725	12,725	12,725	12,725
Communications		258	59						
Printing & Binding	10,246	5,126	1,929	11,650	11,895	12,144	12,399	12,660	12,926
Travel	29,008	28,560	57,737	30,800	31,108	31,419	31,733	32,051	32,371
Supplies									
General Supplies	192,928	206,094	197,456	230,257	240,619	251,447	262,762	274,586	286,942
Food	283	3,071	2,494						
Books & Periodicals									
Supplies - Technology Related	3,111	31,300	28,823	34,000	34,714	35,443	36,187	36,947	37,723
Property									
Equipment - Original & Additional		10,900	31,725						

	(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
Equipment - Replacement			5,565						
Other Objects									
Dues and Fees	37,734	43,775	38,793	49,555	50,596	51,658	52,743	53,851	54,981
Cleaning Services		6,052	5,799	7,000	7,147	7,297	7,450	7,607	7,767
Total Student Activities	1,965,052	2,082,762	2,280,197	2,293,435	2,385,358	2,480,637	2,573,015	2,665,844	2,761,728

COMMUNITY SERVICES - 3300									
Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	37,000	37,000	38,500	38,500	39,309	40,134	40,977	41,837	42,716
Refund of Prior Year's Receipts	32,700	36,900	32,450	40,000	40,840	41,698	42,573	43,467	44,380
Total Community Services	69,700	73,900	70,950	78,500	80,149	81,832	83,550	85,305	87,096

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

EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
Construction Services		43,862	2,069,666						
Other Professional Services		4,521							
Repairs and Maintenance Services		6,481							
Total Existing Building Improvement Services		54,864	2,069,666						

DEBT SERVICE - 5100									
Other Objects									
Interest	2,909,502	3,211,306	2,961,954	2,853,229	2,742,675	2,624,931	2,478,245	2,300,336	2,128,451
Refund of Prior Year's Receipts	244,330	138,880	286,871	225,000	229,725	234,549	239,475	244,504	249,638
Other Financing Uses									
Redemption of Principal	6,005,000	5,990,932	6,059,041	6,085,000	6,195,000	6,310,000	6,245,000	6,430,000	6,335,000
Miscellaneous Other Uses of Funds	42,720,958	5,885,000							
Total Debt Service	51,879,790	15,226,117	9,307,866	9,163,229	9,167,400	9,169,480	8,962,720	8,974,840	8,713,089

(Actual) 2021	(Actual) 2022	(Actual) 2023	(Budget) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029
------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

INTERFUND TRANSFERS - 5200									
Fund Transfers	3,171,337	4,617,173	7,379,221	8,354,123	11,011,699	8,375,332	3,907,443	3,800,790	6,342,200
Total Interfund Transfers	3,171,337	4,617,173	7,379,221	8,354,123	11,011,699	8,375,332	3,907,443	3,800,790	6,342,200

BUDGETARY RESERVE - 5900									
Other Objects									
Contingency				450,000	459,450	469,098	478,950	489,007	499,277
Total Budgetary Reserve				450,000	459,450	469,098	478,950	489,007	499,277

TOTAL EXPENDITURES	133,592,444	100,941,246	102,613,439	106,845,488	115,325,649	117,804,097	117,780,819	122,354,577	129,414,204
---------------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------	--------------------

Pine-Richland School District
Capital Funding Plan
As of January 22, 2024

Major projects by year

Main Gym/Green Gym MS HVAC Stadium track/fencing	Wexford Elem. HVAC Richland Elem. HVAC Planetarium Equipment Stadium Scoreboard	Hance Elem HVAC Wexford Elem. Roof MS Locker Replacement Eden Hall Auto Temp Baseball Field - turf	Richland Elem Roof MS Kitchen/Cafe Impr. Richland Elem Roof Stadium Press Box Roof	Hance Elem Roof Eden Hall HVAC Equip. Santacroce Projects Richland Tennis Courts	MS Roof HS Tennis Courts Santacroce Projects Stadium Roof	Santacroce Projects	HS Roof Santacroce Projects		Eden Hall Roof	
--	--	--	---	---	--	---------------------	--------------------------------	--	----------------	--

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34
Technology - District Wide	\$ 383,155.00	\$ 218,000.00	\$ 310,000.00	\$ 268,000.00	\$ 255,000.00	\$ 268,000.00	\$ 255,000.00	\$ 266,000.00	\$ 255,000.00	\$ 266,000.00	\$ 255,000.00	\$ 2,616,000.00
Building Systems	\$ 5,191,944.00	\$ 9,697,049.00	\$ 7,529,432.00	\$ 2,909,443.00	\$ 3,099,790.00	\$ 4,284,200.00	\$ 129,200.00	\$ 99,200.00	\$ 99,200.00	\$ 5,099,200.00	\$ -	\$ 32,946,714.00
Facilities Department	\$ 283,364.00	\$ 50,000.00	\$ 225,000.00	\$ 154,000.00	\$ 410,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 839,000.00
Athletics - District Wide	\$ 2,445,660.00	\$ 1,046,650.00	\$ 310,900.00	\$ 576,000.00	\$ 36,000.00	\$ 1,790,000.00	\$ 116,000.00	\$ 1,651,000.00	\$ 36,000.00	\$ 36,000.00	\$ -	\$ 5,598,550.00
	\$ 8,304,123.00	\$ 11,011,699.00	\$ 8,375,332.00	\$ 3,907,443.00	\$ 3,800,790.00	\$ 6,342,200.00	\$ 500,200.00	\$ 2,016,200.00	\$ 390,200.00	\$ 5,401,200.00	\$ 255,000.00	\$ 42,000,264.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34
Technology - District Wide												
Visual Display Boards	\$ 40,000.00	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00
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	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ 175,155.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Security Camera System	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 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	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 61,000.00
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems												
Hearing/Ventilation/AC	\$ 4,999,844.00	\$ 8,531,499.00	\$ 3,925,582.00	\$ 253,943.00	\$ 857,490.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ -	\$ 14,064,514.00
Plumbing	\$ -	\$ 55,550.00	\$ 18,850.00	\$ 47,500.00	\$ 2,300.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154,200.00
Flooring	\$ 26,000.00	\$ 265,000.00	\$ 330,000.00	\$ 380,000.00	\$ 110,000.00	\$ 110,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,225,000.00
Electrical/Lighting	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ 2,800,000.00	\$ 2,000,000.00	\$ 2,000,000.00	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	\$ 15,800,000.00
Window/Door	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 10,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
Furniture	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ -	\$ -	\$ 20,000.00	\$ 70,000.00	\$ 30,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Playground	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 17,600.00	\$ 10,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 7,500.00	\$ 70,000.00	\$ 125,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
Other	\$ 40,000.00	\$ 675,000.00	\$ -	\$ 158,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 833,000.00
Facilities Department												
Vehicles	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00
Land purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Architectural Fees	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 32,000.00	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 1,644,000.00	\$ 30,000.00	\$ 430,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ 2,290,275.00
Gymnasiums	\$ 1,913,660.00	\$ 55,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 110,000.00
Santacroce	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Pool Area	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Tennis Courts	\$ -	\$ -	\$ 104,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00
Stadium	\$ 350,000.00	\$ 749,650.00	\$ 32,225.00	\$ 506,000.00	\$ 6,000.00	\$ 116,000.00	\$ 6,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 2,633,875.00
Architectural Fees	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
	\$ 8,304,123.00	\$ 11,011,699.00	\$ 8,375,332.00	\$ 3,907,443.00	\$ 3,800,790.00	\$ 6,342,200.00	\$ 500,200.00	\$ 2,016,200.00	\$ 390,200.00	\$ 5,401,200.00	\$ 255,000.00	\$ 42,000,264.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34
Food Service Department - Fund 51	\$ 280,000.00	\$ 207,000.00	\$ 117,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ 369,000.00

**Pine-Richland School District
Capital Funding Plan
As of January 22, 2024**

	current												
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34	
Technology - District Wide													
Visual Display Boards	\$ 40,000.00	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00	
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	
Music Lab Upgrade	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Announcement Systems	\$ 175,155.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	
Security Camera System	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 150,000.00	
PRTV equipment	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
												\$ 2,616,000.00	
Hance													
Heating/Ventilation/AC	\$ 5,000.00	\$ 15,003.00	\$ 3,510,253.00	\$ 46,515.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,571,771.00	
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Furniture	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	
Paving	\$ -	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00	
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditorium	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
												\$ 5,681,771.00	
Richland													
Heating/Ventilation/AC	\$ 5,000.00	\$ 4,452,607.00	\$ 12,612.00	\$ 13,293.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,478,512.00	
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Flooring	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00	
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000.00	
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditorium	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
												\$ 6,618,512.00	
Wexford													
Heating/Ventilation/AC	\$ -	\$ 3,915,000.00	\$ 27,710.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,960,710.00	
Plumbing	\$ -	\$ 16,000.00	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof	\$ -	\$ -	\$ 2,800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,800,000.00	
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Fencing	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	
Playground	\$ 51,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
												\$ 6,615,710.00	
Eden Hall													
Heating/Ventilation/AC	\$ 15,000.00	\$ 26,064.00	\$ 246,154.00	\$ 41,512.00	\$ 756,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,070,220.00	
Plumbing	\$ -	\$ -	\$ 9,200.00	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00	
Flooring	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 130,000.00	
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000.00	\$ -	\$ 5,000,000.00	
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Paving	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00	
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Other	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
												\$ 6,281,720.00	
Middle School													
												\$ 24-25 through 33-34	

Heating/Ventilation/AC	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
Electrical/Lighting	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
														\$ 4,870,000.00
High School	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34		
Heating/Ventilation/AC	\$ 7,000.00	\$ 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	\$ -	\$ -	\$ -	\$ 983,301.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,000.00
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 10,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 17,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
Other	\$ 25,000.00	\$ 675,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 683,000.00
														\$ 2,679,001.00
Facilities Department	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34		
Vehicles	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00
Land purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Architectural Fees & HVAC Studies	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
														\$ 839,000.00
Athletics - District Wide	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	24-25 through 33-34		
Field Maintenance & Improvements	\$ 32,000.00	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 1,644,000.00	\$ 30,000.00	\$ 430,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 2,290,275.00
Gymnasiums	\$ 1,913,660.00	\$ 55,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Santacroce	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Pool Area	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Tennis Courts	\$ -	\$ -	\$ 104,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00
Stadium	\$ 350,000.00	\$ 749,650.00	\$ 32,225.00	\$ 506,000.00	\$ 6,000.00	\$ 116,000.00	\$ 6,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ -	\$ -	\$ 2,633,875.00
Architectural Fees	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
														\$ 5,598,550.00
	\$ 8,304,123.00	\$ 11,011,699.00	\$ 8,375,332.00	\$ 3,907,443.00	\$ 3,800,790.00	\$ 6,342,200.00	\$ 500,200.00	\$ 2,016,200.00	\$ 390,200.00	\$ 5,401,200.00	\$ 255,000.00	\$ -	\$ -	\$ 42,000,264.00
	\$ 8,304,123.00	\$ 11,011,699.00	\$ 8,375,332.00	\$ 3,907,443.00	\$ 3,800,790.00	\$ 6,342,200.00	\$ 500,200.00	\$ 2,016,200.00	\$ 390,200.00	\$ 5,401,200.00	\$ -	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 255,000.00	\$ -	\$ -	\$ -

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

As of January 22, 2024

Project Description	Building	current										
		2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
TECHNOLOGY												
Replace Promethean boards and projectors district-wide ***	District	40,000.00	50,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Music lab software upgrade (EH)	EH	13,000.00										
Improve network infrastructure ***	ALL	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Tricaster replacement	District		13,000.00		13,000.00				11,000.00		11,000.00	
Replace sound system in Hance Elementary gymnasium	District			5,000.00								
Announcement systems (HS / EH)	District	175,155.00										
Security Camera System	District	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
HANCE ELEMENTARY												
Amphitheater covering	HA											
Replace salt spreader	HA											
Playground equipment	HA											
Exterior lighting improvements	HA											
Repair / replace HVAC	HA	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					2,000,000.00						
HVAC Upgrade	HA			3,500,000.00								
Replace tractor (with plow)*	HA					25,000.00						
Paving - playground & sidewalk	HA			20,000.00			15,000.00					
Maintenance cost on Phase Protector	HA											
Automatic Temp Control	HA											
RICHLAND ELEMENTARY												
Various classroom/building furniture	RE											
Lighting upgrade	RE		70,000.00									
Exterior lighting improvements	RE											
Parking lot - seal coat & painting	RE											
Replace flooring	RE											
Refinish floors in stairwell	RE											
Interior painting	RE											
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					2,000,000.00						
Repair / replace HVAC	RE	5,000.00	12,607.00	12,612.00	13,293.00							
HVAC Upgrade	RE		4,440,000.00									
Maintenance cost on Phase Protector	RE											
WEXFORD ELEMENTARY												
Carpet replacement	WX											
Replace flooring	WX											
Lighting upgrade	WX											
Replace parking lot - paving	WX											
Maintenance cost on Phase Protector	WX											

Classroom upgrades (horseshoe area)	HS											
Aluminum window mullions (DeWitt Blank room)	HS	30,000.00										
Interior painting	HS	10,000.00	50,000.00									
Replace Heating Pumps	HS											
Repair AHU's	HS		10,500.00	11,025.00	11,575.00							
Repair Unit Ventilators	HS		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	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	700.00
Repair Fan Powered Terminal Boxes	HS		1,100.00	1,150.00	1,150.00							
Repair RTU's	HS	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	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		11,025.00	11,500.00	11,500.00							
Replace Hot Water Boiler & Burner	HS		37,250.00	7,250.00	33,500.00							
OTHER - FACILITIES DEPARTMENT												
Replacement maintenance vehicle(s)	F				54,000.00	60,000.00						
Maintenance vehicle with plow	F	75,000.00										
District-wide restroom improvements	F			175,000.00	50,000.00	300,000.00						
District-wide roof repairs	F	50,000.00										
HVAC studies	F											
Traffic signal upgrade project	F	58,364.00										
Land purchase	F											
Estimated architect fees for facilities projects	F	100,000.00	50,000.00	50,000.00	50,000.00	50,000.00						
ATHLETICS (DISTRICT-WIDE)												
Various field maintenance and improvements	AT	20,000.00	22,000.00	24,275.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Track and Field drainage project	AT	12,000.00										
Replace scoreboard at Wexford Elementary	AT											
Replace carpet in stadium (Spirit Room, press box area, team rooms)	AT						25,000.00					
Remove press box - Santacroce	AT		20,000.00									83,050.00
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											
Stadium - Painting	AT		20,000.00									
New fencing separating field areas from Richland Elementary	AT											66,000.00
Replace campus fencing along Meridian and Bakerstown Roads	AT											55,000.00
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT	1,397,053.00										
Renovate fitness area into gym storage / officials/ team rooms	AT	193,657.00										
Replace scoreboard at HS gymnasium	AT	282,100.00										
Replace scoreboard at Baseball field	AT	40,850.00										
Refinish gymnasium floor - Middle School	AT		40,000.00									
Refinish gymnasium floor - Richland	AT				40,000.00							
Replace Power Flame Burner (Stadium)	AT			26,500.00								
Replace Stadium artificial turf (warranty expires July 2017)	AT								1,200,000.00			
Replace Ram Cage Turf	AT								400,000.00			
Repair stadium entrance stairs	AT											
Repair lighting at Santacroce	AT											
Replace dugout doors	AT											
Refinish gymnasium floor - Eden Hall	AT								15,000.00			
Pave existing Meridian Road parking area (approx. 70 spaces)	AT											165,000.00
New access driveway to concession building - Santacroce	AT											9,900.00
Replace track surface & fencing (Stadium)	AT	350,000.00										
Replace fencing (Stadium)	AT		150,000.00									

Pine-Richland SD
 Food Service
 Capital Funding Plan

Project Description	Current										
	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
HANCE ELEMENTARY FOOD SERVICE											
Dishmachine			30,000.00								
RICHLAND ELEMENTARY FOOD SERVICE											
Cafeteria Tables	15,000.00										
Dishmachine		30,000.00									
WEXFORD ELEMENTARY FOOD SERVICE											
Steamer w/Combi Oven		35,000.00									
EDEN HALL FOOD SERVICE											
Oven Replacement		12,000.00									
Cafeteria Tables							15,000.00	15,000.00	15,000.00		
Dishmachine		55,000.00									
MIDDLE SCHOOL FOOD SERVICE											
CombiOven (replace steamers)		45,000.00									
Cafeteria Tables	15,000.00	15,000.00	15,000.00								
Line Renovation/update	200,000.00										
HIGH SCHOOL FOOD SERVICE											
Range Replacement			12,000.00								
Cafeteria Tables	15,000.00	15,000.00	15,000.00								
Dishmachine			45,000.00								
Deli cooler	TBD										
Open air coolers	TBD										
Walk In Cooler Upgrade (in kitchen)	35,000.00										
Walk In Cooler Upgrade (retail space)	TBD										
Central Food Service Office											
New Computer Upgrades											
TOTAL	280,000.00	207,000.00	117,000.00	-	-	-	15,000.00	15,000.00	15,000.00	-	-

2024-2025 Real Estate Tax Revenue Estimate

Projected Assessed Value of taxable properties for July 1, 2024	Rate		<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>	
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2024			1,141,273,342	2,421,117,810	3,562,391,152	
Less: Estimated homestead exclusion (state property tax reduction)			(37,327,355)	(42,823,544)	(80,150,899)	(1,569,891.61)
Adjustment for construction and growth	0.20%		2,282,547		2,282,547	
Adjustment for construction and growth	0.60%			14,526,707	14,526,707	
Projected assessed value of taxable properties			1,106,228,534	2,392,820,973	3,499,049,507	3,579,200,406
Assumed 2024-2025 millage rate		0.0195867				
Net tax levy			21,667,366	46,867,467	68,534,833	
Estimated delinquent percentage	1.32%	98.00%	(286,443)	(619,588)	(906,030)	
Estimated discounts	88%	2.0%	(381,346)	(824,867)	(1,206,213)	
Estimated penalties	1.60%	10.0%	34,668	74,988	109,656	
Total Real Estate Taxes Budgeted			21,034,246	45,497,999	66,532,245	97.08%
			est. value of 1 mill (net collection rate)=		3,373,084	
			PDE base index =		5.30%	
			Exceptions =		0	
			Millage equivalent (for exceptions)=		-	
			possible millage increase up to index		1.0380951	
			Millage rate (assuming increase to index)		20.6247	
			possible millage increase for \$1M in additional tax revenue		0.4290	
			Millage rate (assuming increase for \$1M of additional tax revenue)		20.0157	
			Est. revenue from millage for \$1M in additional tax revenue		1,447,213.31	
			Est. revenue from tax increase to index		3,501,581.69	

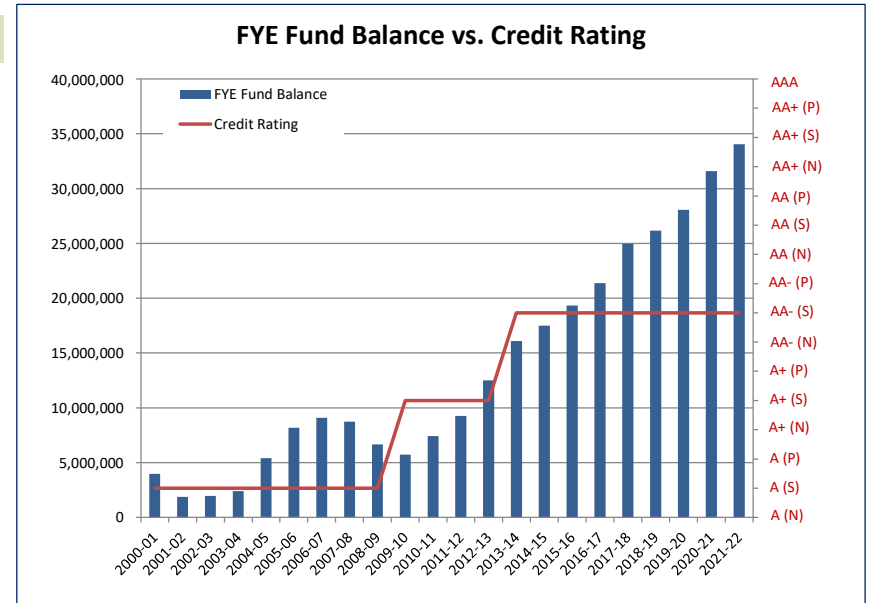
CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

Pine-Richland School District

Underlying Credit Rating History - Standard & Poor's

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

Fiscal Year	Notes	FYE Fund Balance	(Operating Surplus/(Deficit))	% Change
2000-01		3,987,561	(37,482)	-
2001-02		1,868,942	(2,118,619)	-53.1%
2002-03		1,974,372	105,430	5.6%
2003-04		2,411,745	437,373	22.2%
2004-05		5,402,309	2,990,564	124.0%
2005-06		8,176,600	2,774,291	51.4%
2006-07		9,100,086	923,486	11.3%
2007-08	Security System / Drainage	8,739,534	(360,552)	-4.0%
2008-09	Eden Hall Completion	6,668,359	(2,071,175)	-23.7%
2009-10	Athletic Facilities / Richland Elem	5,730,007	(938,352)	-14.1%
2010-11		7,445,570	1,715,563	29.9%
2011-12		9,282,339	1,836,769	24.7%
2012-13		12,523,105	3,240,766	34.9%
2013-14		16,099,921	3,576,816	28.6%
2014-15		17,513,852	1,413,931	8.8%
2015-16		19,323,081	1,809,229	10.3%
2016-17		21,378,333	2,055,252	10.6%
2017-18		24,971,632	3,593,299	16.8%
2018-19		26,180,019	1,208,387	4.8%
2019-20		28,069,817	1,889,798	7.2%
2020-21		31,589,714	3,519,897	12.5%
2021-22		34,046,394	2,456,680	7.8%



Credit Rating Category (Credit Outlook)



Pine-Richland School District
Assignment of Fund Balance

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

As per prior year audited financial statements:

General Fund as of June 30, 2022:

Nonspendable - prepaid expense	799,871.68	<u>Notes:</u> represents July 2022 healthcare/life insurance premiums paid in June 2022
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	17,166,377.58	added \$2,538,357.65 at June 30, 2022
Assigned for 2022-2023 budget	1,915,334.00	budgeted reduction in fund balance for capital improvements
Assigned for general fund - athletic cash account	32,583.15	cash balance of general fund - athletic cash account as of June 30, 2022
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	6,108,854.06	reduced by \$1,104,078.57 at June 30, 2022
Unassigned fund balance	7,195,264.50	8% of 21-22 budgeted expenditures (excl. interfund transfers and other financing uses)
Total fund balance as of June 30, 2022	<u>34,046,393.97</u>	

Total budgeted expenditures (final) - excluding other financing uses for 22-23	95,234,217.00	
<8% of total budgeted expenditures (excluding other financing uses)	7,598,407.00	8.0%

General Fund as of June 30, 2023:

Nonspendable - prepaid expense	898,298.84	<u>Notes:</u> represents July 2023 healthcare/life insurance premiums paid in June 2023
Committed for the Public School Employees' Retirement System	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	18,817,176.43	added \$1,650,798.85 at June 30, 2023
Assigned for 2023-2024 budget	3,120,200.00	budgeted reduction in fund balance for capital improvements
Assigned for general fund - athletic cash account	15,118.01	cash balance of general fund - athletic cash account as of June 30, 2023
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	5,108,854.06	reduced by \$1M at June 30, 2023
Unassigned fund balance	7,598,407.00	<8% of 22-23 budgeted expenditures (excl. interfund transfers and other financing uses)
Total fund balance as of June 30, 2023	<u>36,386,163.34</u>	

Increase from 2022-2023 fiscal year 2,339,769.37

38.21%

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 10-14-2023

	2022-2023 Adjusted Budget	2022-2023 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	77,556,107	81,212,537	3,656,430	5%	I
7000 State sources	20,427,244	20,602,743	175,499	1%	W
8000 Federal sources	1,454,225	1,462,739	8,514	1%	W
Total revenues	99,437,576	103,278,019	3,840,443		
Expenditures:					
1100 General education	42,069,139	41,531,403	537,736	1%	W
1200 Special education	13,498,143	13,128,640	369,503	3%	W
1300 Vocational instruction	686,933	687,133	(200)	0%	W
1400 Other instructional programs	14,934	13,936	998	7%	W
1500 Nonpublic school programs - (Federal Title grants)	14,436	14,970	(534)	-4%	W
2100 Pupil personnel	3,295,680	3,338,603	(42,923)	-1%	W
2200 Instructional staff	1,747,372	1,728,646	18,726	1%	W
2300 Administration	4,917,710	4,803,783	113,927	2%	W
2400 Health services	992,083	1,090,597	(98,514)	-10%	A
2500 Business services	716,690	686,864	29,826	4%	B
2600 Operation of plant & maintenance	6,150,218	6,255,941	(105,723)	-2%	W
2700 Student transportation	5,386,180	5,748,616	(362,436)	-7%	W
2800 Central services	2,368,559	2,389,513	(20,954)	-1%	W
2900 Other support services	87,106	86,896	210	0%	W
3200 Student activities & athletics (+athletic officials)	2,295,007	2,280,197	14,810	1%	W
3300 Community services	70,950	70,950	-	0%	W
4000 Capital outlay	2,102,126	2,069,666	32,460	0%	W
5110 Debt service	8,921,574	9,020,993	(99,419)	-1%	W
Total expenditures	95,334,840	94,947,347	387,493		
Excess (deficiency) of revenues over expenditures	4,102,736	8,330,672			
Other financing sources (uses):					
Insurance recoveries	-	6,733	(6,733)	100%	W
Interfund transfers out	(5,710,766)	(5,710,766)	-	0%	W
5130 Refund - prior year receipts (real estate tax refunds)	(307,325)	(286,870)	(20,455)	7%	W
Total other financing sources (uses)	(6,018,091)	(5,990,903)			
Net change in fund balance	(1,915,355)	2,339,769			
Fund balance - June 30, 2022		34,046,394			
Fund balance - June 30, 2023		36,386,163			

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

Variance Descriptions

I	This variance is primarily attributable to three sources of revenue: (1) earned income tax received was higher than budgeted by \$773,686, (2) investment income received was \$1.2M higher than expected and (3) delinquent real estate transfer tax was higher than expected by \$1.1M.
A	Staffing costs for building nurses were higher than anticipated. This because an additional nurse was added during the year.
B	Due to the new Governmental Accounting Standards Board statement #87 for leases, the accounting for the managed services / copier agreement has changed.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
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
2024*	2,376	2,132	4,508

*As of October 1, 2023

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2025	2,485	2,260	4,745

Timeline for Events Related to 2024-2025 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD, and Scranton SD

Date	Description	Section
September 1, 2023 <i>(Annual deadline)</i>	Department of Education publishes the 2024-2025 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2023 <i>(Annual deadline)</i>	Department of Education notifies school districts of their 2024-2025 adjusted index.	Section 313(2)
December 15, 2023 <i>(Annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2022 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2022 calendar year.)	Sections 503(b)(2); 324(2)
December 5, 2023 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
January 1, 2024 <i>(60 days prior to March 1 application deadline)</i>	School Districts send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions, and deadline to apply.	Section 341(b)
January 4, 2024 <i>(110 days prior to primary election)</i>	School district deadline to make 2024-2025 proposed version of preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
January 9, 2024 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education in the Consolidated Financial Reporting System (CFRS) application.	Section 311(d)(2)
January 14, 2024 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2024-2025 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2024-2025 Budget Process

Date	Description	Section
January 19, 2024 <i>(10 days after receipt of resolution)</i>	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2024-2025 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
January 24, 2024 <i>(90 days prior to primary election)</i>	School district deadline to adopt the 2024-2025 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
January 29, 2024 <i>(85 days prior to primary election)</i>	School district deadline to submit 2024-2025 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 1, 2024 <i>(1 week prior to filing of request for referendum exception)</i>	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2024 <i>(Annual deadline)</i>	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See January 1, 2024.)	Section 341(c), (e), (i)
February 8, 2024 <i>(75 days prior to primary election)</i>	Department of Education deadline to notify school districts that submitted the 2024-2025 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
February 8, 2024 <i>(75 days prior to primary election)</i>	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
February 23, 2024 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all its 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.	Section 333(c)(3)
February 28, 2024 <i>(55 days prior to primary election)</i>	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2024-2025 Budget Process

Date	Description	Section
March 4, 2024 <i>(50 days prior to primary election)</i>	School district deadline, if the Department of Education denies all or a part of the school district’s request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.	Sections 333(j)(5)
April 15, 2024 <i>(Annual deadline)</i>	Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2024-2025.	Section 503(a)(1), (e)
April 20, 2024 <i>(Annual deadline)</i>	Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.	Section 503(d)
May 1, 2024 <i>(Annual deadline)</i>	Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2024, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2024-2025.	Section 505(a)(4)
May 1, 2024 <i>(Annual deadline)</i>	Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).	Section 341(g)(3)
Prior to April 23, 2024	General Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See February 23 or March 4, 2024)	Section 333(c)(4)
No later than May 31, 2024 <i>(Optional action)</i>	Deadline for school district board of directors electing to adopt resolution rejecting 2024-2025 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2024, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2024-2025. (This action applies only if a school district has not rejected a previous state property tax allocation.)	Section 903(a)
No later than May 31, 2024	School district deadline to adopt 2024-2025 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.	Section 687(a)(1) (School Code)
June 5, 2024	School district deadline to submit copy of resolution (if adopted) rejecting 2024-2025 property tax allocation to Department of Education. (See May 31, 2024.)	Section 903(b)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2024-2025 Budget Process

Date	Description	Section
June 10, 2024 <i>(20 days prior to final budget adoption deadline)</i>	School district deadline to make 2024-2025 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2024 <i>(10 days prior to final budget adoption deadline)</i>	School district deadline to offer public notice of its intent to adopt the 2024-2025 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2024 <i>(Annual deadline)</i>	School district deadline to adopt the 2024-2025 final budget.	Section 312(a)
June 30, 2024 <i>(Annual deadline)</i>	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2024, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2024-2025.	Section 321(d), 342, 505(a)(4)
July 15, 2024 <i>(Annual deadline)</i>	School district deadline to submit 2024-2025 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2024 <i>(60 days after receipt of resolution)</i>	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2024-2025 property tax relief allocation under Section 903(a). (See May 31, 2024.)	Section 904(b)
August 22, 2024	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2024, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2024-2025.	Section 505(b)
October 24, 2024	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2024, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2024-2025.	Section 505(b)
December 1, 2024	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals, and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2025.	Section 351(f)(2)