

2025-2026

Final  
General Operating Fund  
Budget



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

For June 9, 2025 Joint Governance Meeting and School Board Planning Meeting

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

2025-2026  
Final General Operating Fund Budget

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Ms. Barbara Williams, School Board Secretary  
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2025-2026

## Final General Operating Fund Budget

### Revenue

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In July 2006, the Governor of Pennsylvania signed into law Act 1 of 2006, the Taxpayer Relief Act. The law imposes a limitation by which school board directors are not permitted to raise the real estate tax rate beyond a predetermined index or percentage each year. The law does provide for some exceptions to exceed this limitation. Examples of these include special education costs, retirement rate costs, and certain construction costs. Increases in tax rates beyond those permissible under the Act would require referendum approval by the voters of the Pine-Richland School District (District) before budget adoption could occur.

For 2025-2026, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 4.0% (prior year base index was 5.3%). The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Final General Fund Budget includes total expenditures of \$115,597,329 with operation expenditures of \$108,675,497 and total revenues of \$107,430,461 (No Millage Increase). The budget includes a millage rate of 19.5867. This represents no millage increase.

The budget includes a number of assumptions and estimates. Several property assessments and exemption appeals continue to be filed with Allegheny County and continue to be unresolved due to the Common Level Ratio adjustments. Resolution of these appeals continually changes the total assessed value for our community which is the school district's real estate tax base. Due to the large number of appeals, the District's real estate revenue has leveled or slightly reduced. The District receives updated figures periodically from Allegheny County and the District's solicitor's office for pending appeals. These figures are continuously monitored each year. In the 2024-2025 school year, the District is expected to refund over \$750,000 (\$1.1 million in 2023-2024) due to property reassessments for the taxing years of 2021, 2022, 2023, and 2024.

#### Other Local Revenue

- The Pine-Richland School District assesses an activity fee for each participating student in grades seven through twelve. This fee will be increased to \$150. The fee allows each student to participate in an unlimited number of sports and student activities throughout the school year. If a student chooses not to participate, the fee will not be assessed. The revenue generated from the student activity fee offsets a portion of costs associated with supplemental payments to administer after school activities, athletic programs and clubs.

## State Funding

The Taxpayer Relief Act also provides for the use of State gaming revenue to lower property taxes for homeowners in the District with an approved homestead application on file with Allegheny County. The State Property Tax Reduction allocation for the Pine-Richland community will be approximately \$2.176 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. Although the allocations were not finalized at the time the proposed final budget document was prepared, last year's provided the taxpayer \$293 in tax relief to each approved homestead in the District during 2025-2026.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor's budget allocations for the Commonwealth of Pennsylvania.
  - Preliminary estimates for basic education instructional subsidy reflect an increase for the District of \$50,948 over the amount included in the current year budget.
  - Special education subsidy for 2025-2026 is projected to be \$2,166,566 which represents an increase from the current year budget in the amount of \$209,999. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
  - Transportation revenue is estimated to be level-funded by the State. This subsidy projection could be changed by the status of the approval of the state budget. The actual funding allocation has not been released at the timing of this meeting.
  - Historically, school district construction projects were reimbursed by the State based on a series of calculations. Each individual project was given a separate reimbursement percentage determined at the time construction took place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2025-2026, estimates show a decrease in reimbursement of \$87,420 from the current year budgeted allocation. Future funding for school districts in this category continues to uncertain from budget deliberations at the State level.
  - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2025-2026, this represents \$9,318,195 of the District's total budgeted revenue.

## Federal Funding

- Federal Funding encompasses title funds and medical assistance reimbursement. This funding accounts for \$558,224 of the District's overall revenue.

2025-2026

## Final General Operating Fund Budget

### Expenditures

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#### Salaries & Wages

- Personnel costs for administration, faculty & support staff represent approximately 65% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

#### Employer Benefit Costs

- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 34.0% of salary cost from 33.9% in 2024-2025. This will result in increased expenditures to the District for next year's budget of \$517,550 due to compensation adjustments and additional personnel. This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to 36.49% of salary cost in the 2029-2030 fiscal year. Steady increases are projected through 2032-2033.
- Medical insurance premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 5.7% for covered employees. Dental and vision insurance premiums will increase by 3%. Overall group health insurance expenditures for the District are budgeted to increase by \$205,688 from the 2024-2025 budget for current employees. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

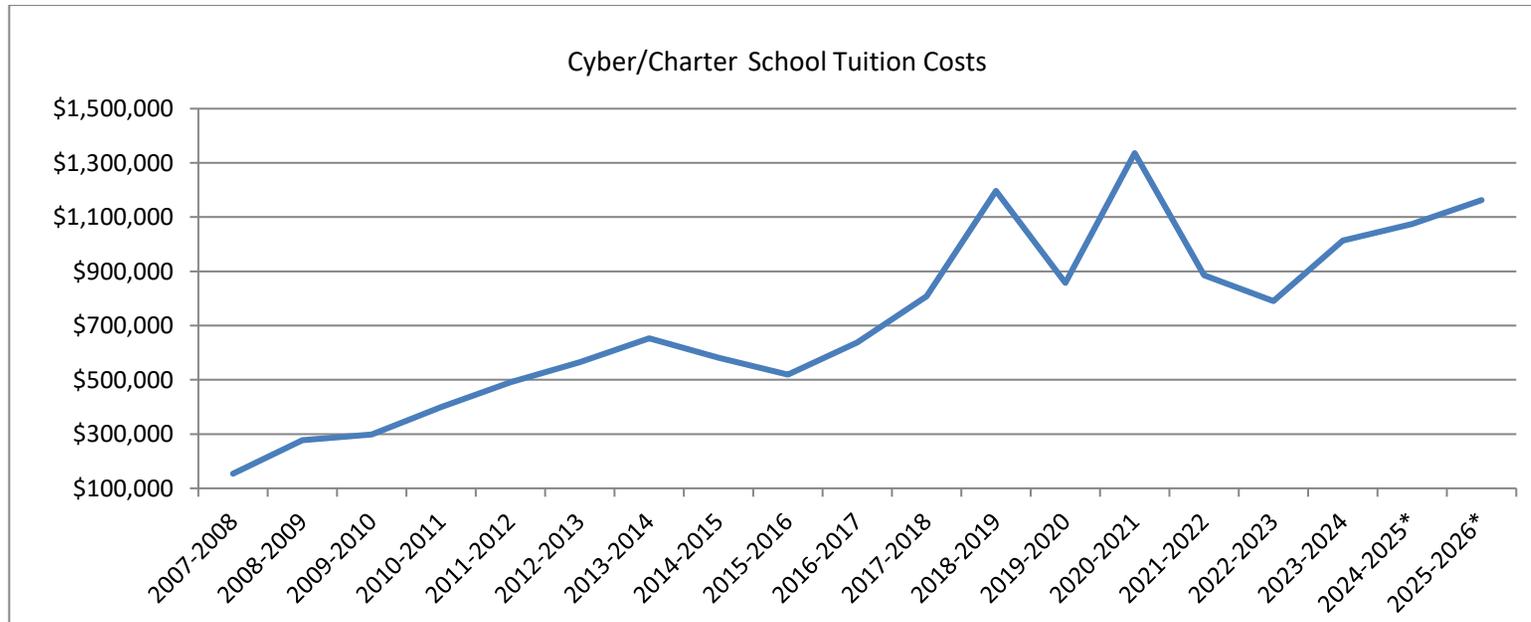
#### Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately \$7.2 million of the District's overall expenditures.

Expenditures

## Tuition Expenditures

- The District is projecting \$2,103,699 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of \$1,393,100.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to be decreasing slightly from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. Projections for 2025-2026 show an outlay of \$1,162,775.31. During the 2024-2025 fiscal year, the District is paying \$15,314.04 for each regular education student and \$32,857.01 post January 1, 2025 for each special education student enrolled in cyber and brick and mortar charter school respectively. Amounts will be finalized once the ADM numbers for 2023-2024 are released in May.



**\*Budgeted figures are included in the chart above for 2024-2025 and 2025-2026. All other amounts are based on actual.**

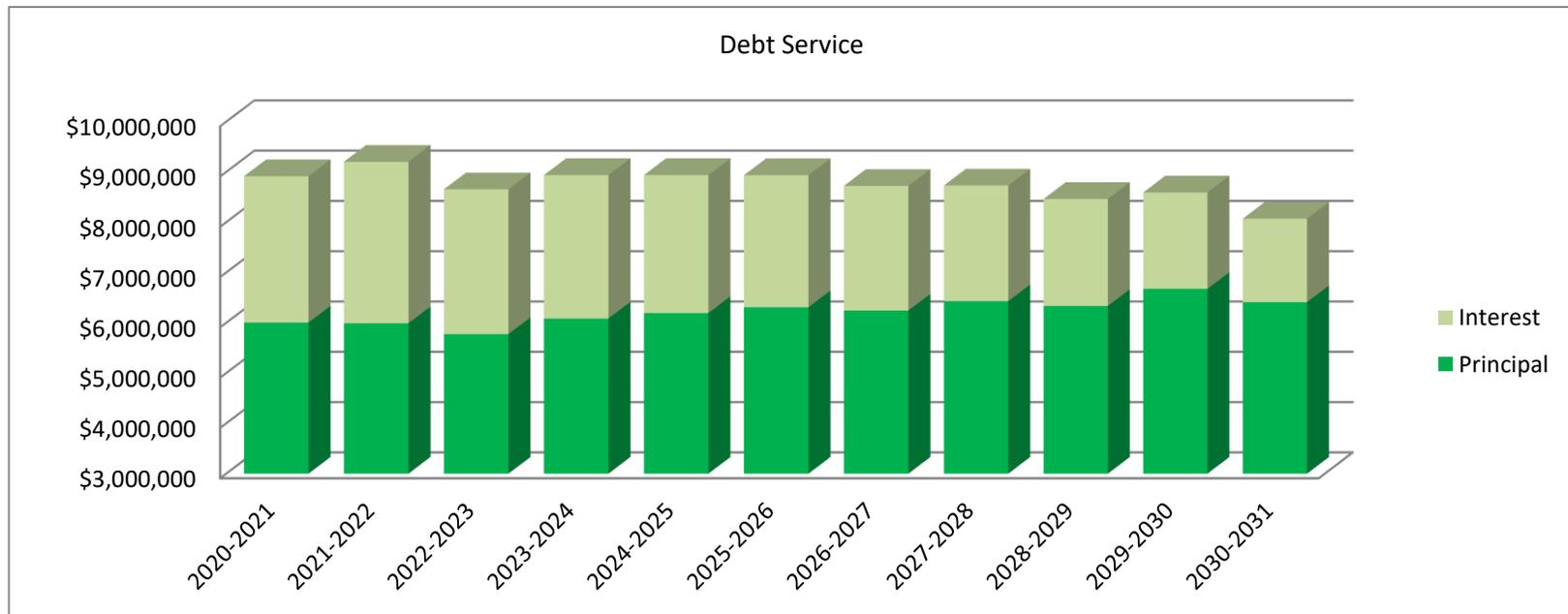
Expenditures

### Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2025-2026 fiscal year is equal to \$6,921,832. This is reflected as an interfund transfer to the Capital Reserve Fund. Transfer from the 2024-2025 Capital Funding Plan maybe moved into the 2025-2026 budgeting year that will have a zero net affect over the two years.

### Debt Service

- Interest and principal redemption on debt service represents \$8,934,931 or 7.7% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will decrease by \$2,744 from the current year budget. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



Expenditures

### Prior Year Refunds

- Prior year refunds represents expenditures represented in the current year that took place in prior year. The most common prior year refund are real estate refunds from reassessments or appeals of property owners that the adjustments are taking place for a year prior to the current. The reason for this notation is the Common Level Ratio ruling that has adjusted for the real estate taxing year of 2021 and forward. The District has consistently budgeted around \$250,000 for this refunds. Due to the unprecedented effect of property reassessments, the District is increasing this budgeted \$990,000 in 2024-2025. The District will adjust the budget to \$700,000 for 2025-2026.

### Budgetary Reserve

- The District budget includes various reserves for unforeseen operating contingencies. Direct expenditures are not permitted from this section of the budget. If the need arises for use of these reserves, a budget transfer would be presented and formally approved by the Board of Directors to the proper category of the District budget. Historically, the annual budget includes allocations for emergency purposes which are then divided into specific categories:
  - Special education reserve has been included if the District population of special needs students increases beyond expectations. Additional staff or services may be warranted based on the circumstances.
  - The District also estimates staffing costs for potential class size reduction or scheduling implications. All efforts are made to budget for staffing needs based on enrollment projections; however actual student enrollment for the following school year may vary.
  - Contingency estimates are included for emergencies which may occur at a District facility such as water damage, smoke or fire damage or any other significant unforeseen repair or replacement.

### Expenditures

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**Pine-Richland School District 2025-2026 Budget Adjustments**

Budget	Description	Add/(Subtract) from Operational Deficit	Deficit Impact
<b>05/12/25 Operational Deficit</b>	<b>Per the Proposed Final Budget Presentation on 05/12/25</b>	<b>\$ (1,225,333.87)</b>	
Contract - Supplementals	Supplemental Adjustments	\$ (37,044.63)	Negative
Resource Budget	Adjusted Resource Budget	\$ (2,954.94)	Negative
Real Estate Adjustment 5/2/25	Net Adjustment to Real Estate Due to Updated Value per County Profiles 5/2/25	\$ (9,132.00)	Negative
Homestead/Farmstead	Homestead/Farmstead Adjustment Due to Increase in Supplement	\$ 9,030.57	Positive
New Hire - Insurance	New Hire Health Insurance Add	\$ (6,867.85)	Negative
Supplemental Adjustment	PREA Supplemental Adjustments/Athletic Stipends	\$ (13,844.07)	Negative
Real Estate Adjustment 5/9/25	Net Adjustment to Real Estate Due to Updated Value per County Profiles 5/9/25	\$ (3,661.51)	Negative
Resource Budget	Social Studies Civics, Government and Economics Purchased in 24-25	\$ 67,314.56	Positive
Workers Comp	Workers Comp Adjustment for Prior Year Audit	\$ (3,443.20)	Negative
PREA Hire Adjustments	Adjustments for New Hires for the 2025-2026 School Year	\$ (4,811.68)	Negative
Real Estate Adjustment 5/23/25	Net Adjustment to Real Estate Due to Updated Value per County Profiles 5/23/25	\$ (2,621.49)	Negative
District Insurance Package	Increase Insurance Package	\$ (11,666.00)	Negative
Miscellaneous	Miscellaneous adjustments		
	<b>Balance as of the 06/09/25 Board Meeting</b>	<b>\$ (1,245,036.11)</b>	
Total Real Estate Adjustments	Real Estate Adjustments since 12/16/24	\$ (198,158.83)	Negative

## Key Assumptions

### Revenues

- Real estate tax millage
  - **Reflects no millage increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Based on common level ratio and appeals + estimated growth rate of 0.40% for Richland Township and the Township of Pine – estimated reduction in assessed value for outstanding exemption/reduction appeals filed by property owners
- Earned income tax
  - Reflects estimate for 2025-2026 of 2.5% and 2.1% increase annually in future years
- State funding
  - Basic education – reflects the state proposed estimate for the 2025-2026 fiscal year and assumed 1% increase annually for future years
  - Special education – reflects the state proposed estimate for the 2025-2026 fiscal year and assumed 1% increase annually for future years
  - 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 11)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes level funding in Title I and Title IIA based on current year allocation
  - Reflects level funding for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$205,608 from the current year budget assumes 10% annual increase next year and in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 8) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2024
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2025-2026 (as of May 2025) = \$6,921,832

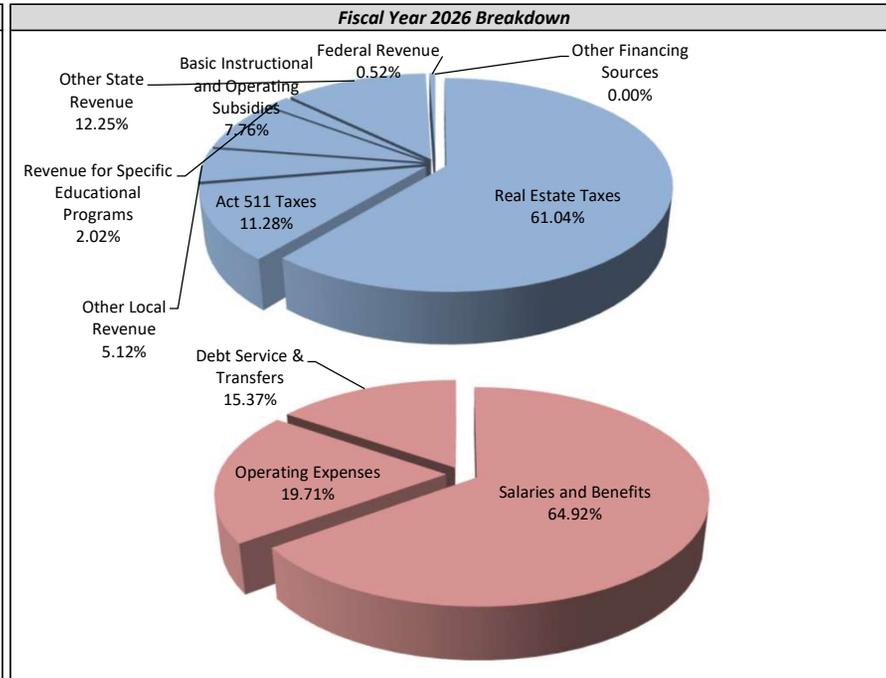
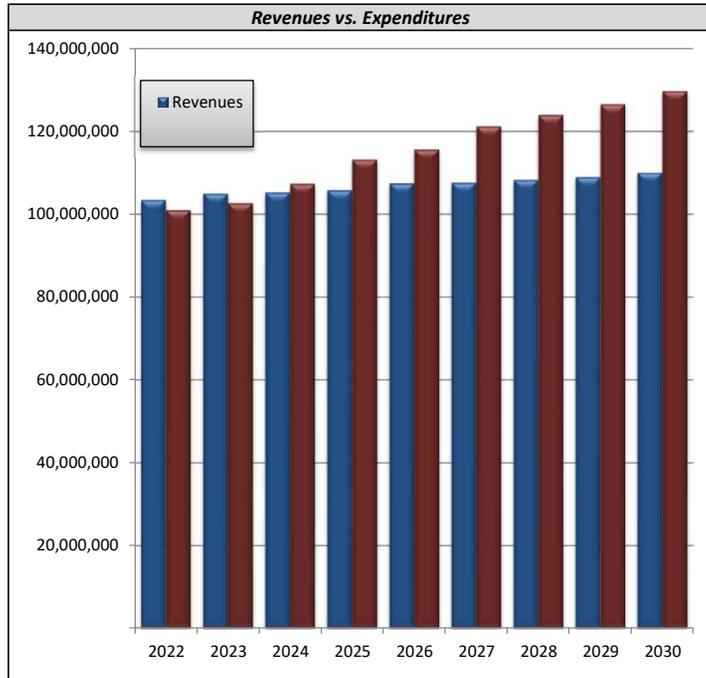
Estimated Assigned Fund Balance Utilization (Capital Improvements) – No Millage Increase - \$8,166,869

# Pine Richland School District

Concise Summary Report



	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>REVENUES</b>									
Real Estate Taxes	62,677,687	64,273,732	65,517,537	65,496,317	65,580,569	66,107,189	66,396,754	66,687,827	66,980,422
Act 511 Taxes	10,893,737	11,267,959	11,659,734	11,755,410	12,122,395	12,376,965	12,636,882	12,902,256	13,173,203
Other Local Revenue	3,326,513	5,670,849	5,593,067	4,766,665	5,500,430	4,533,889	4,088,153	3,903,610	3,850,473
Basic Instructional and Operating	7,004,822	7,433,111	7,882,857	8,183,364	8,338,658	8,523,864	8,648,923	8,771,487	8,896,341
Revenue for Specific Educational Programs	1,747,236	1,872,833	1,956,490	1,956,567	2,166,566	2,188,232	2,210,114	2,232,215	2,254,537
Other State Revenue	10,604,976	11,296,797	12,296,527	13,059,597	13,163,618	13,309,137	13,705,379	13,865,577	14,283,832
Federal Revenue	1,257,904	1,462,739	243,159	537,725	558,225	569,940	581,901	594,113	606,582
Other Financing Sources	5,885,050	1,675,188	112,594						
<b>TOTAL REVENUES</b>	<b>103,397,926</b>	<b>104,953,208</b>	<b>105,261,963</b>	<b>105,755,645</b>	<b>107,430,461</b>	<b>107,609,216</b>	<b>108,268,105</b>	<b>108,957,086</b>	<b>110,045,391</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	63,177,781	64,569,584	67,804,712	72,680,965	75,049,736	78,799,321	82,400,730	86,055,406	89,949,325
Operating Expenses	17,675,462	21,077,507	21,083,907	21,046,511	22,783,701	23,644,842	24,511,700	25,421,283	26,376,250
Debt Service & Transfers	20,088,002	16,966,348	18,441,516	19,407,518	17,763,491	18,756,816	17,053,345	15,095,168	13,490,079
<b>TOTAL EXPENDITURES</b>	<b>100,941,246</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>113,134,994</b>	<b>115,596,927</b>	<b>121,200,978</b>	<b>123,965,775</b>	<b>126,571,857</b>	<b>129,815,654</b>
<b>NET OPERATING BALANCE</b>	<b>2,456,680</b>	<b>2,339,768</b>	<b>(2,068,172)</b>	<b>(7,379,348)</b>	<b>(8,166,467)</b>	<b>(13,591,762)</b>	<b>(15,697,671)</b>	<b>(17,614,771)</b>	<b>(19,770,263)</b>
<b>FUND BALANCE (BEGINNING)</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>36,386,162</b>	<b>34,317,989</b>	<b>26,938,641</b>	<b>18,772,174</b>	<b>5,180,412</b>	<b>(10,517,258)</b>	<b>(28,132,029)</b>
<b>FUND BALANCE (END OF YEAR)</b>	<b>34,046,393</b>	<b>36,386,162</b>	<b>34,317,989</b>	<b>26,938,641</b>	<b>18,772,174</b>	<b>5,180,412</b>	<b>(10,517,258)</b>	<b>(28,132,029)</b>	<b>(47,902,292)</b>



# Pine Richland School District

## Overall General Fund Chart



	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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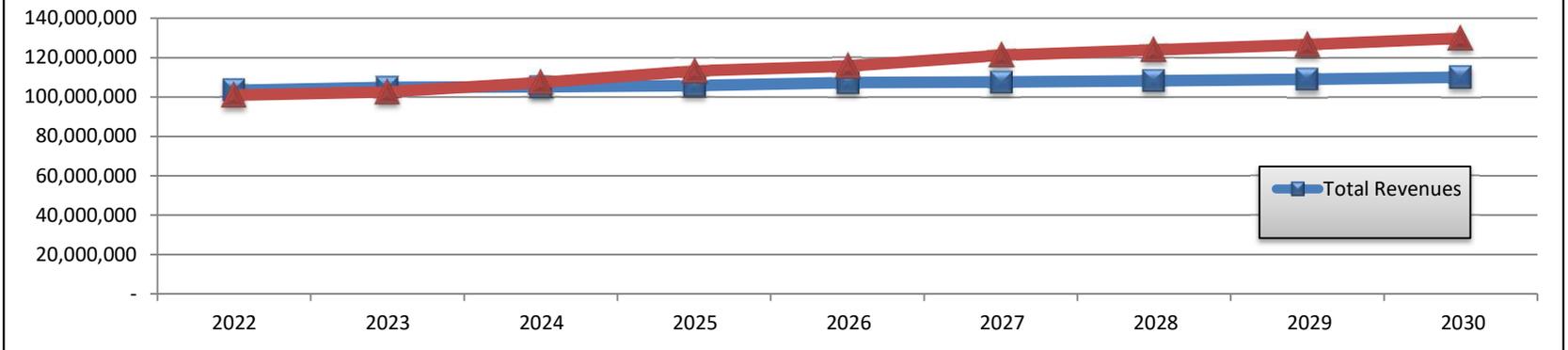
### REVENUES VS. EXPENDITURES

Total Revenues	103,397,926	104,953,208	105,261,963	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
Total Expenditures	100,941,246	102,613,439	107,330,135	113,134,994	115,596,927	121,200,978	123,965,775	126,571,857	129,815,654
Operating Balance	2,456,680	2,339,768	(2,068,172)	(7,379,348)	(8,166,467)	(13,591,762)	(15,697,671)	(17,614,771)	(19,770,263)

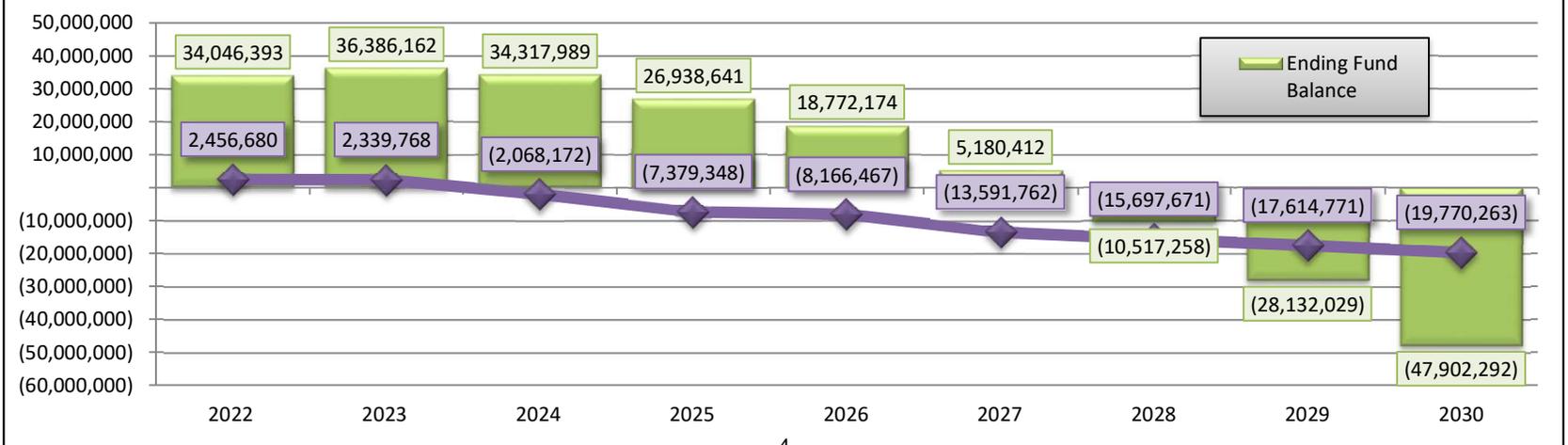
### GENERAL FUND BALANCE

Beginning of the Year	31,589,713	34,046,393	36,386,162	34,317,989	26,938,641	18,772,174	5,180,412	(10,517,258)	(28,132,029)
End of the Year	34,046,393	36,386,162	34,317,989	26,938,641	18,772,174	5,180,412	(10,517,258)	(28,132,029)	(47,902,292)
As a % of Expenditures	33.73%	35.46%	31.97%	23.81%	16.24%	4.27%	(8.48%)	(22.23%)	(36.90%)

### GENERAL FUND GAP ANALYSIS



### GENERAL FUND BALANCE PROJECTIONS



# Pine Richland School District



## Top Ten Expenditure Chart

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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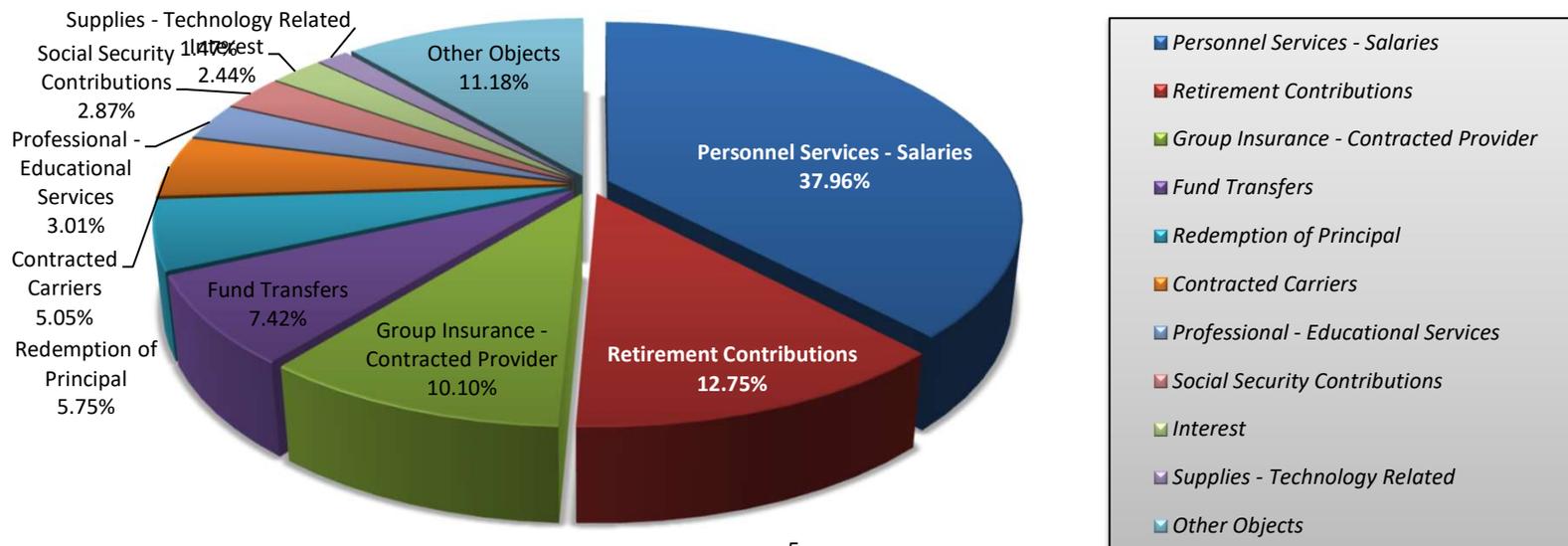
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### Top Ten Expenditures

Fiscal Year Ending June 30, 2025				
Rank	Amount	% of Total	Object	Name
1	42,948,533	37.96%	100	Personnel Services - Salaries
2	14,423,369	12.75%	230	Retirement Contributions
3	11,425,695	10.10%	210	Group Insurance - Contracted Provider
4	8,389,199	7.42%	930	Fund Transfers
5	6,507,000	5.75%	910	Redemption of Principal
6	5,715,857	5.05%	513	Contracted Carriers
7	3,408,475	3.01%	320	Professional - Educational Services
8	3,241,625	2.87%	220	Social Security Contributions
9	2,757,675	2.44%	830	Interest
10	1,664,590	1.47%	650	Supplies - Technology Related
Other	12,652,976	11.18%		Other Objects
<b>TOTAL</b>	<b>113,134,994</b>	<b>100.00%</b>		

Select fiscal year here

2025 ▼



# Pine Richland School District

## Custom Expenditure Display Chart

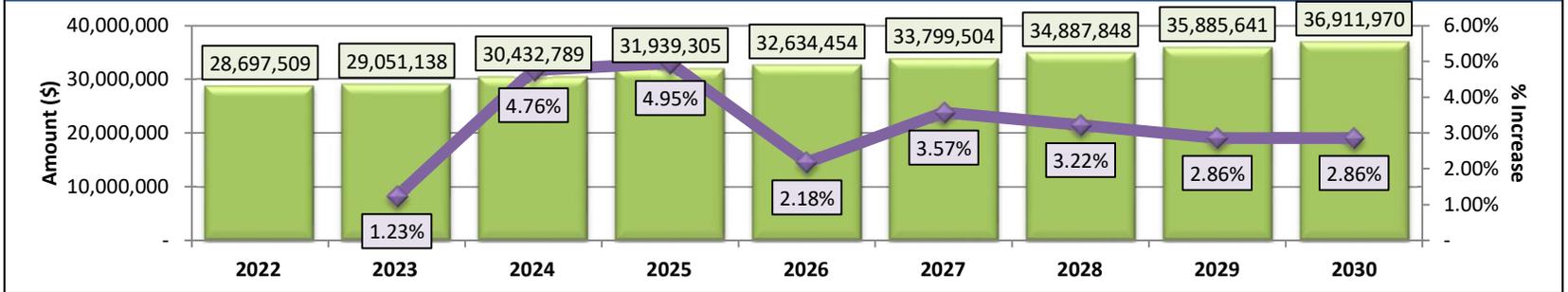


	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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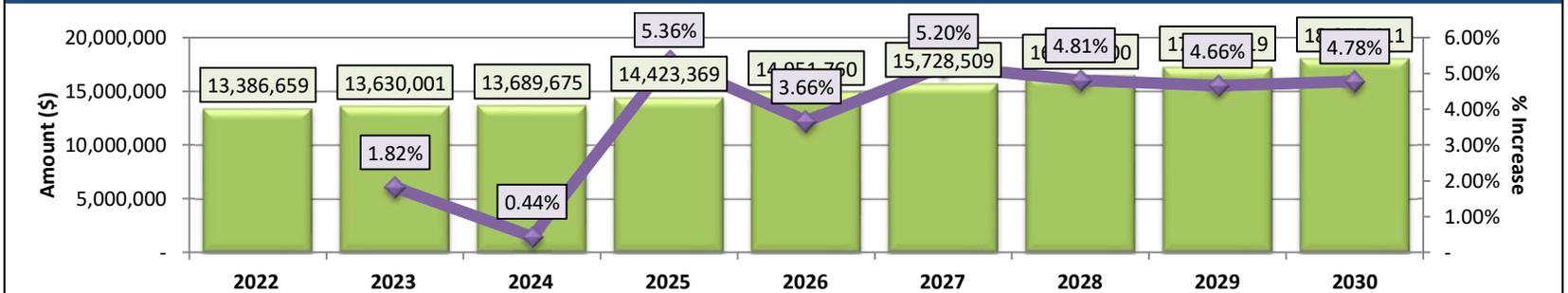
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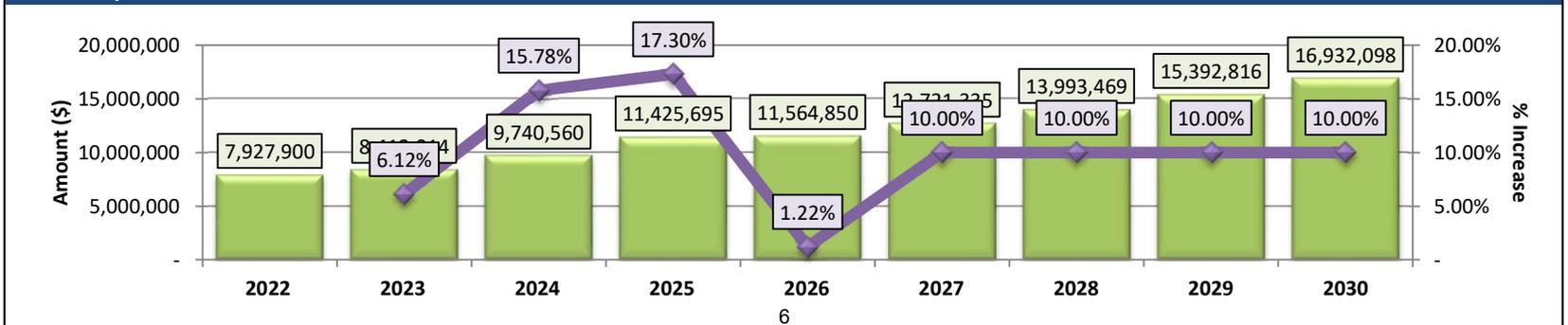
### 121 - Professional - Educational Salaries - Regular



### 230 - Retirement Contributions



### 210 - Group Insurance - Contracted Provider



# Pine Richland School District

Retirement Planning



	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Revenue</b>	103,397,926	104,953,208	105,261,963	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
<b>Total Expenditures</b>	100,941,246	102,613,439	107,330,135	113,134,994	115,596,927	121,200,978	123,965,775	126,571,857	129,815,654
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## EXPENDITURES

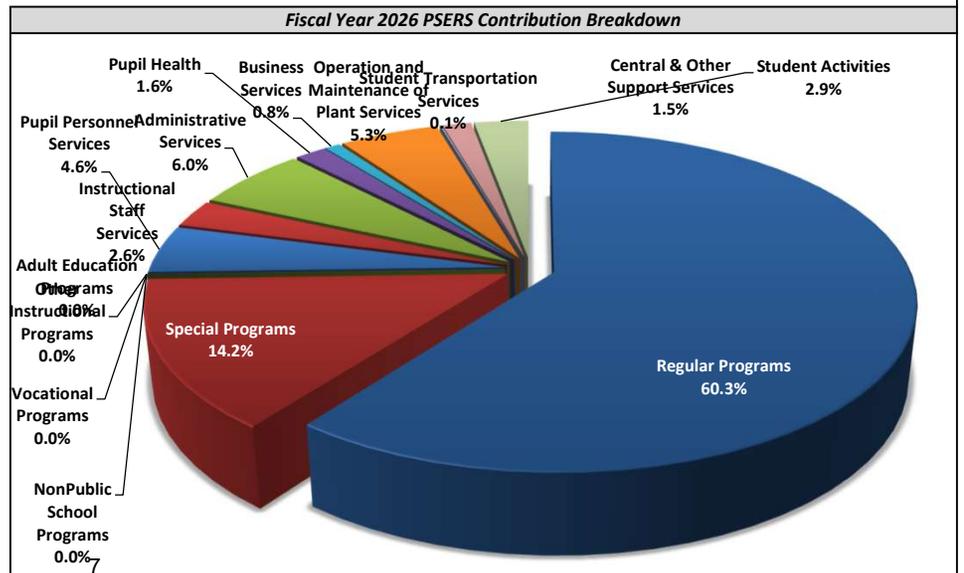
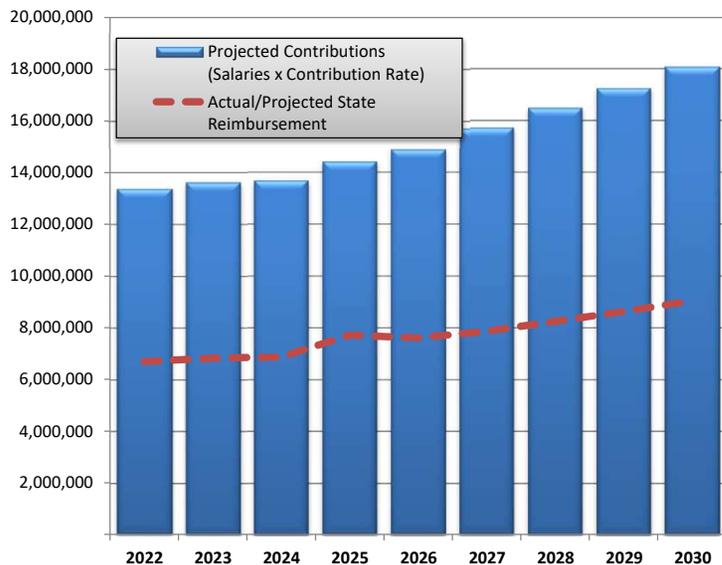
<b>100</b>	<b>Personnel Services - Salaries</b>	38,243,244	39,009,567	40,715,083	42,948,533	44,184,566	45,702,727	47,155,269	48,528,694	49,942,450
	<b>Less: Non-PSERS Eligible Salaries</b>	547,421	(353,863)	(451,333)	(401,723)	(401,723)	(401,723)	(401,723)	(401,723)	(401,723)
	<b>Net PSERS Eligible Salaries</b>	38,790,665	38,655,704	40,263,750	42,546,810	43,782,843	45,301,004	46,753,546	48,126,971	49,540,727
	<b>PSERS Contribution Rates *</b>	<b>34.51%</b>	<b>35.26%</b>	<b>34.00%</b>	<b>33.90%</b>	<b>34.00%</b>	<b>34.72%</b>	<b>35.26%</b>	<b>35.85%</b>	<b>36.49%</b>
	<b>Projected Contributions</b> (Salaries x Contribution Rate)	<b>13,386,659</b>	<b>13,630,001</b>	<b>13,689,675</b>	<b>14,423,369</b>	<b>14,886,167</b>	<b>15,728,509</b>	<b>16,485,300</b>	<b>17,253,519</b>	<b>18,077,411</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	13,386,659	13,630,001	13,689,675						

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

## REVENUES

	<b>Projected Contributions (from above)</b>	13,386,659	13,630,001	13,689,675	14,423,369	14,886,167	15,728,509	16,485,300	17,253,519	18,077,411
	<b>Projected State Reimbursement</b> <b>50.00%</b>	<b>6,693,329</b>	<b>6,815,001</b>	<b>6,844,838</b>	<b>7,211,684</b>	<b>7,443,083</b>	<b>7,864,254</b>	<b>8,242,650</b>	<b>8,626,759</b>	<b>9,038,706</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	6,688,561	6,822,048	6,866,375						
	<b>Actual State Reimbursement %</b> <b>(Average)</b>	49.96%	50.05%	50.16%						

	<b>Net PSERS Contribution</b>	<b>6,693,329</b>	<b>6,815,001</b>	<b>6,844,838</b>	<b>7,211,684</b>	<b>7,443,083</b>	<b>7,864,254</b>	<b>8,242,650</b>	<b>8,626,759</b>	<b>9,038,706</b>
	<b>Net Increase Over Prior Year</b>		<b>121,671</b>	<b>29,837</b>	<b>366,847</b>	<b>231,399</b>	<b>421,171</b>	<b>378,396</b>	<b>384,109</b>	<b>411,946</b>



	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Total Revenue	103,397,926	104,953,208	105,261,963	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
Total Expenditures	100,941,246	102,613,439	107,330,135	113,134,994	115,596,927	121,200,978	123,965,775	126,571,857	129,815,654
Operating Balance	2,456,680	2,339,768	(2,068,172)	(7,379,348)	(8,166,467)	(13,591,762)	(15,697,671)	(17,614,771)	(19,770,263)

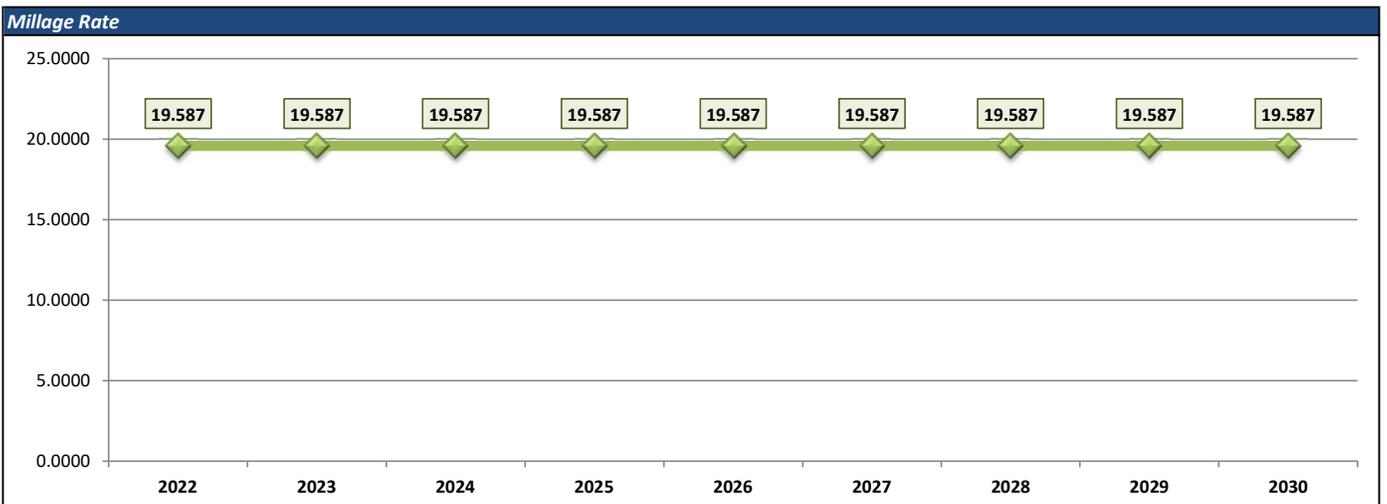
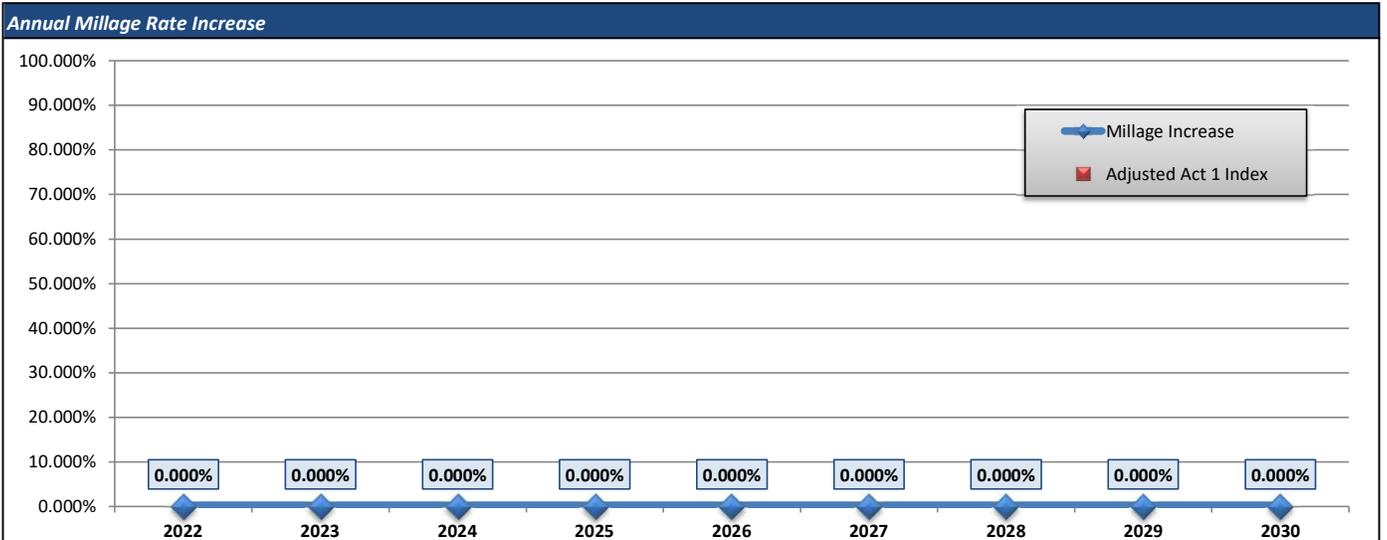
MILLAGE RATE									
Year	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	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	12.226%	20.195%	23.231%	25.965%	29.026%
Total % millage rate increase needed for balanced budget	12.226%	20.195%	23.231%	25.965%	29.026%

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





	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Revenue</b>	103,397,926	104,953,208	105,261,963	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
<b>Total Expenditures</b>	100,941,246	102,613,439	107,330,135	113,134,994	115,596,927	121,200,978	123,965,775	126,571,857	129,815,654
<b>Operating Balance</b>	2,456,680	2,339,768	(2,068,172)	(7,379,348)	(8,166,467)	(13,591,762)	(15,697,671)	(17,614,771)	(19,770,263)

TAX LEVY									
	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Taxable Assessed Value</b>	3,498,266,334	3,522,114,439	3,536,202,897	3,550,347,708	3,564,549,099	3,578,807,296			
<b>Assumed Growth Rate</b>				0.400%	0.400%	0.400%	0.400%	0.400%	0.400%

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

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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	68,519,493	68,986,599	69,262,545	69,539,595	69,817,754	70,097,025		
D	Less: State Property Tax Reduction Allocation	1,888,126	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
E = C-D	<b>Net Tax Levy</b>	<b>66,631,367</b>	<b>66,810,077</b>	<b>67,086,024</b>	<b>67,363,074</b>	<b>67,641,232</b>	<b>67,920,503</b>		

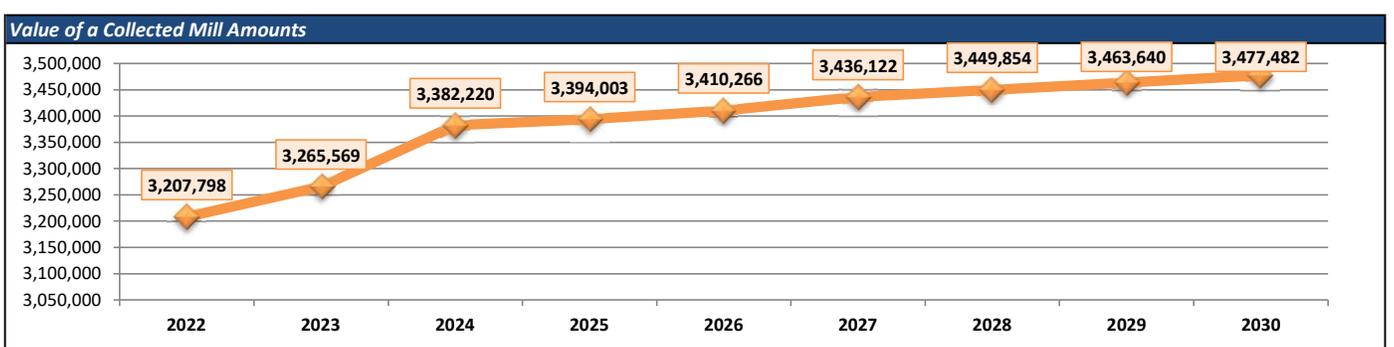
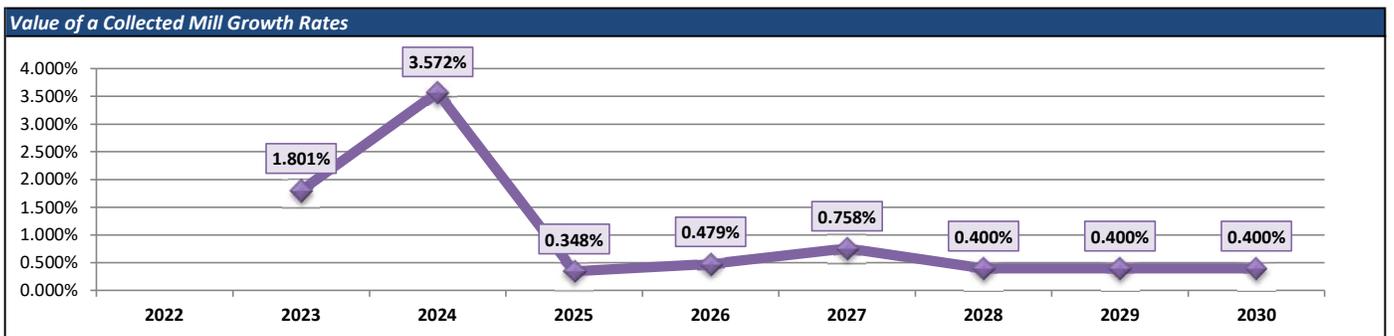
F	<b>Collection Rate</b>	96.9351%	97.0250%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%
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G = E x F	<b>Current Real Estate Taxes</b>	<b>64,589,190</b>	<b>64,822,462</b>	<b>65,125,773</b>	<b>65,394,728</b>	<b>65,664,758</b>	<b>65,935,869</b>		
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VALUE OF A COLLECTED MILL									
	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Current Real Estate Taxes	61,584,638	62,389,416	64,673,173	64,589,190	64,619,338	65,125,773	65,394,728	65,664,758	65,935,869
State Property Tax Reduction Allocation	1,245,549	1,572,308	1,573,347	1,888,126	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
<b>Total Collections</b>	<b>62,830,187</b>	<b>63,961,724</b>	<b>66,246,520</b>	<b>66,477,316</b>	<b>66,795,859</b>	<b>67,302,294</b>	<b>67,571,249</b>	<b>67,841,280</b>	<b>68,112,390</b>

Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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<b>Value of Collected</b>	<b>3,207,798</b>	<b>3,265,569</b>	<b>3,382,220</b>	<b>3,394,003</b>	<b>3,410,266</b>	<b>3,436,122</b>	<b>3,449,854</b>	<b>3,463,640</b>	<b>3,477,482</b>
<b>% Increase</b>		<b>1.801%</b>	<b>3.572%</b>	<b>0.348%</b>	<b>0.479%</b>	<b>0.758%</b>	<b>0.400%</b>	<b>0.400%</b>	<b>0.400%</b>



# Pine Richland School District



## Capital Planning Page

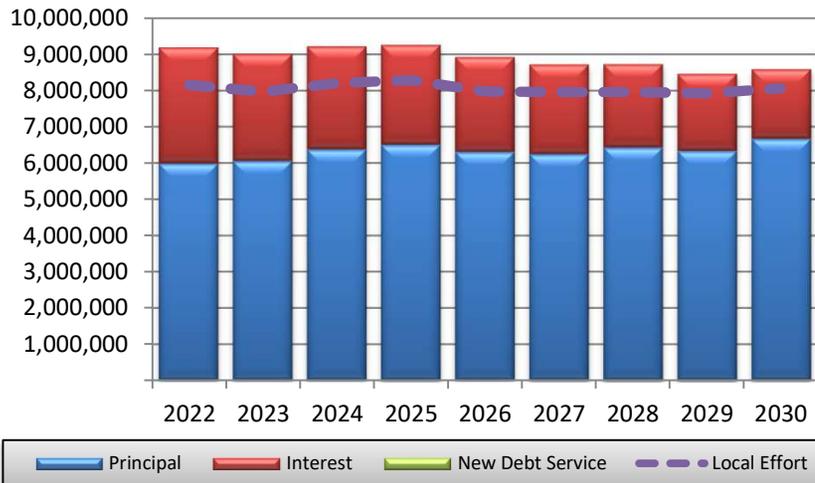
	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Revenue</b>	103,397,926	104,953,208	105,261,963	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
<b>Total Expenditures</b>	100,941,246	102,613,439	107,330,135	113,134,994	115,596,927	121,200,978	123,965,775	126,571,857	129,815,654
<b>Operating Balance</b>	2,456,680	2,339,768	(2,068,172)	(7,379,348)	(8,166,467)	(13,591,762)	(15,697,671)	(17,614,771)	(19,770,263)

### EXISTING DEBT SERVICE

Principal	5,990,932	6,059,041	6,377,389	6,507,000	6,310,000	6,245,000	6,430,000	6,335,000	6,675,000
Interest	3,211,306	2,961,954	2,850,222	2,757,675	2,624,931	2,478,245	2,300,336	2,128,451	1,916,344
<b>Total Debt Service</b>	<b>9,202,238</b>	<b>9,020,995</b>	<b>9,227,611</b>	<b>9,264,675</b>	<b>8,934,931</b>	<b>8,723,245</b>	<b>8,730,336</b>	<b>8,463,451</b>	<b>8,591,344</b>
Less: State Aid	1,042,706	1,049,853	1,014,111	975,000	954,292	766,299	772,520	536,893	531,392
<b>Total Local Effort</b>	<b>8,159,532</b>	<b>7,971,142</b>	<b>8,213,500</b>	<b>8,289,675</b>	<b>7,980,639</b>	<b>7,956,946</b>	<b>7,957,816</b>	<b>7,926,558</b>	<b>8,059,952</b>

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2026	2027	2028	2029	2030
<b>Issue Amount</b>					
<b>Assumed Rate</b>	<input type="text"/>				
<b>Term</b>	<input type="text"/>				
<b>New Principal</b>					
<b>New Interest</b>					
<b>New Debt Service</b>					

<b>Overall Debt Service</b>	<b>\$8,934,931</b>	<b>\$8,723,245</b>	<b>\$8,730,336</b>	<b>\$8,463,451</b>	<b>\$8,591,344</b>
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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)

	2022	2023	2024	2025	2026	2027	2028	2029	2030
Applicable Revenues	97,512,876	103,278,020	105,149,369	105,755,645	107,430,461	107,609,216	108,268,105	108,957,086	110,045,391
Less: Exclusions	(1,042,706)	(1,049,853)	(1,014,111)	(975,000)	(887,580)	(766,299)	(772,520)	(536,893)	(531,392)
<b>Total Net Revenues</b>	<b>96,470,170</b>	<b>102,228,167</b>	<b>104,135,257</b>	<b>104,780,645</b>	<b>106,542,881</b>	<b>106,842,917</b>	<b>107,495,585</b>	<b>108,420,193</b>	<b>109,513,999</b>
Borrowing Base (225% of Previous 3 Year Average)					233,358,052	236,594,087	238,624,833	240,661,037	242,069,021
Less: Principal Outstanding (as of June 30th of Each Year)					77,597,425	71,352,425	64,922,425	58,587,425	51,912,425
<b>Estimated Borrowing Capacity</b>					<b>155,760,628</b>	<b>165,241,663</b>	<b>173,702,408</b>	<b>182,073,612</b>	<b>190,156,597</b>



	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>REVENUES</b>									
<b>LOCAL REVENUE</b>									
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	61,584,638	62,389,416	64,673,173	64,589,190	64,619,338	65,125,773	65,394,728	65,664,758	65,935,869
Interim Real Estate Taxes	1,024,441	1,814,545	777,237	840,000	886,791	905,414	924,427	943,840	963,661
Public Utility Realty Taxes	68,607	69,770	67,127	67,127	74,440	76,003	77,599	79,228	80,892
<b>Total Real Estate Taxes</b>	<b>62,677,687</b>	<b>64,273,732</b>	<b>65,517,537</b>	<b>65,496,317</b>	<b>65,580,569</b>	<b>66,107,189</b>	<b>66,396,754</b>	<b>66,687,827</b>	<b>66,980,422</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	80,654	82,687	84,071	85,465	84,070	85,835	87,638	89,478	91,357
Current Act 511 Per Capita Taxes	80,654	82,147	84,071	85,465	84,070	85,835	87,638	89,478	91,357
Emergency and Municipal Services Tax									
Earned Income Taxes	8,915,476	9,554,165	10,245,778	10,444,480	10,705,592	10,930,409	11,159,948	11,394,307	11,633,587
Real Estate Transfer Taxes	1,816,952	1,548,960	1,245,814	1,140,000	1,248,663	1,274,885	1,301,658	1,328,992	1,356,901
Business Privilege Taxes									
<b>Total Act 511 Taxes</b>	<b>10,893,737</b>	<b>11,267,959</b>	<b>11,659,734</b>	<b>11,755,410</b>	<b>12,122,395</b>	<b>12,376,965</b>	<b>12,636,882</b>	<b>12,902,256</b>	<b>13,173,203</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,539,633	2,690,579	1,450,991	1,545,000	1,547,995	1,580,503	1,613,693	1,647,581	1,682,180
Earnings on Investments	66,545	1,404,154	2,390,022	1,625,000	2,077,146	1,038,573	519,287	259,643	129,822
Revenue From Student Activities	264,206	286,288	301,173	316,439	392,986	401,239	409,665	418,268	427,051
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	916,558	793,079	849,272	755,540	863,489	881,622	900,136	919,039	938,339
Rentals	164,054	154,237	146,401	215,000	241,250	246,316	251,489	256,770	262,162
Contributions and Donations from Private Sources	11,269	84,264	5,042	4,723					
Tuition from Patrons									
Regular Day School Tuition									
Revenue From Local Government Units									
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	36,741	26,582	6,447	8,595	7,521	7,822	8,135	8,460	8,798
Summer School Tuition									
Adult Education Tuition									
Receipts from Other LEAS in PA - Education									
Transportation Services Provided Other PA LEAs									
Refunds and Other Misc. Revenue	2,915								
Refunds of Prior Years' Expenditures	203,612	46,239	269,343	140,000	204,672	208,970	213,358	217,839	222,413

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
All Other Local Revenues	120,982	185,427	174,376	156,368	165,372	168,844	172,390	176,010	179,707
<b>Total Other Local Revenue</b>	<b>3,326,513</b>	<b>5,670,849</b>	<b>5,593,067</b>	<b>4,766,665</b>	<b>5,500,430</b>	<b>4,533,889</b>	<b>4,088,153</b>	<b>3,903,610</b>	<b>3,850,473</b>
<b>TOTAL LOCAL REVENUE</b>	<b>76,897,937</b>	<b>81,212,540</b>	<b>82,770,337</b>	<b>82,018,392</b>	<b>83,203,394</b>	<b>83,018,043</b>	<b>83,121,788</b>	<b>83,493,693</b>	<b>84,004,098</b>

### STATE REVENUE

Basic Instructional and Operating Subsidies									
Basic Instructional Subsidy (In Gross)									
Basic Education Funding - Formula	5,600,959	5,995,710	6,364,463	6,449,094	6,629,460	6,695,755	6,762,712	6,830,339	6,898,643
Basic Education Funding - Social Security	1,396,839	1,424,241	1,487,702	1,734,270	1,709,198	1,828,109	1,886,211	1,941,148	1,997,698
Charter Schools									
Tuition for Orphans & Children Placed in Private Homes	7,024	13,160	30,691						
<b>Total Basic Instructional and Op</b>	<b>7,004,822</b>	<b>7,433,111</b>	<b>7,882,857</b>	<b>8,183,364</b>	<b>8,338,658</b>	<b>8,523,864</b>	<b>8,648,923</b>	<b>8,771,487</b>	<b>8,896,341</b>
Revenue for Specific Educational Programs									
Vocational Education									
Special Education - Funding for School Aged Pupils	1,747,236	1,872,833	1,956,490	1,956,567	2,166,566	2,188,232	2,210,114	2,232,215	2,254,537
<b>Total Revenue for Specific Educa</b>	<b>1,747,236</b>	<b>1,872,833</b>	<b>1,956,490</b>	<b>1,956,567</b>	<b>2,166,566</b>	<b>2,188,232</b>	<b>2,210,114</b>	<b>2,232,215</b>	<b>2,254,537</b>
Other State Revenue									
Transportation (Regular and Additional)	1,114,075	1,325,696	2,001,526	1,787,466	1,886,570	1,896,003	1,905,483	1,915,010	1,924,585
Rental and Sinking Fund Payments	1,042,706	1,049,853	1,014,111	975,000	887,580	766,299	772,520	536,893	531,392
Health Services	89,023	90,036	86,969	89,578	85,285	85,285	85,285	85,285	85,285
Safe Schools			332,602	185,000					
Additional grants not listed elsewhere	6,388	18,183	2,921		100,000	102,100	104,244	106,433	108,668
State Property Tax Reduction Allocation	1,245,549	1,572,308	1,573,347	1,888,126	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
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	6,688,561	6,822,048	6,866,375	7,715,753	7,608,987	7,864,254	8,242,650	8,626,759	9,038,706
<b>Total Other State Revenue</b>	<b>10,604,976</b>	<b>11,296,797</b>	<b>12,296,527</b>	<b>13,059,597</b>	<b>13,163,618</b>	<b>13,309,137</b>	<b>13,705,379</b>	<b>13,865,577</b>	<b>14,283,832</b>
<b>TOTAL STATE REVENUE</b>	<b>19,357,034</b>	<b>20,602,741</b>	<b>22,135,873</b>	<b>23,199,528</b>	<b>23,668,842</b>	<b>24,021,233</b>	<b>24,564,416</b>	<b>24,869,279</b>	<b>25,434,710</b>

### FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	131,807	142,643	125,397	132,000	122,038	124,601	127,217	129,889	132,617
NCLB - Preparing, Training and Recruiting Teachers/Principals	67,878	63,470	61,816	62,000	66,615	68,014	69,442	70,900	72,389
NCLB - Language Instruction	1,143		360	1,300	360	360	360	360	360
NCLB - 21st Century Schools	10,994	10,993	10,813	10,600	10,813	11,040	11,272	11,509	11,750
Other ESEA & IDEA Programs									
ARRA - IDEA, Section 619									
Other Restricted Federal Grants-in-Aid Through the Commonwealth									
ESSER	6,894								

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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	11,969						
Other CARES Act, CRSSA Act, and ARP Act Funding									
ARP ESSER Learning Loss	7,947	27,973	20,853						
ARP ESSER			11,355						
ARP ESSER Homeless Children and Youth Funds (ARP-HCY)	8,365								
Medical Asstnc. Reimb. For Health-Related Admin.	7,156	5,285	596		8,399	8,575	8,755	8,939	9,127
ARP ESSER		11,354	(0)						
ARRA - State Fiscal Stabilization Fund									
ARRA Education Jobs Fund									
Medical Assistance Reimbursement Through the Commonwealth	342,505	330,425		331,825	350,000	357,350	364,854	372,516	380,339
<b>Total Revenue from Federal Sources</b>	<b>1,257,904</b>	<b>1,462,739</b>	<b>243,159</b>	<b>537,725</b>	<b>558,225</b>	<b>569,940</b>	<b>581,901</b>	<b>594,113</b>	<b>606,582</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>1,257,904</b>	<b>1,462,739</b>	<b>243,159</b>	<b>537,725</b>	<b>558,225</b>	<b>569,940</b>	<b>581,901</b>	<b>594,113</b>	<b>606,582</b>

**OTHER FINANCING SOURCES**

<b>Other Financing Sources</b>									
Capital Projects Fund Transfers		1,668,455							
Proceeds From Refunding Bonds	5,885,000								
Bond Premiums									
Enterprise Fund Transfers									
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Insurance Recoveries	50	6,733	112,594						
Sale or Compensation for Loss of Fixed Assets									
<b>Total Revenue from Other Sources</b>	<b>5,885,050</b>	<b>1,675,188</b>	<b>112,594</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,885,050</b>	<b>1,675,188</b>	<b>112,594</b>						

<b>TOTAL REVENUES</b>	<b>103,397,926</b>	<b>104,953,208</b>	<b>105,261,963</b>	<b>105,755,645</b>	<b>107,430,461</b>	<b>107,609,216</b>	<b>108,268,105</b>	<b>108,957,086</b>	<b>110,045,391</b>
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(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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**EXPENDITURES**

**PERSONNEL**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	3,002,282	3,009,983	3,210,503	3,418,714	3,567,653	3,674,683	3,784,923	3,898,471	4,015,425
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>		4,250	7,500	2,500	7,500	7,500	7,500	7,500	7,500
<i>Professional - Educational Salaries - Regular</i>	28,697,509	29,051,138	30,432,789	31,939,305	32,634,454	33,799,504	34,887,848	35,885,641	36,911,970
<i>Professional - Educational Salaries - Temporary</i>	726								
<i>Professional - Educational Salaries - Sabbatical Leave</i>									
<i>Professional - Other Salaries</i>									
<i>Technical Salaries - Regular</i>	258,210	336,003	343,925	350,475	357,643	369,266	381,267	393,658	406,452
<i>Technical Salaries - Overtime</i>	15,530	16,254	13,687	9,669	32,060	33,102	34,178	35,289	36,436
<i>Office/Clerical Salaries - Regular</i>	1,181,116	1,235,267	1,238,565	1,274,697	1,360,949	1,401,777	1,443,830	1,487,145	1,531,760
<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>	15,053								
<i>Professional - Educational Salaries - Overtime</i>									
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	128,700	118,800	105,900	96,000	125,500	125,500	125,500	125,500	125,500
<i>Professional - Other Salaries - Regular</i>	1,409,158	1,454,884	1,509,718	1,818,278	1,896,354	1,957,985	2,021,620	2,087,322	2,155,160
<i>Professional - Other Salaries - Temporary</i>	62,877	73,825	79,160	6,626	91,033	91,944	92,863	93,792	94,730
<i>Professional - Other Salaries - Overtime</i>	8,744	7,124	6,296	82,010	17,789	18,368	18,965	19,581	20,217
<i>Professional - Other Salaries - Employee Ins. Opt Out</i>	11,000	10,600	11,500	11,500	14,000	14,000	14,000	14,000	14,000
<i>Technical Salaries - Employee Ins. Opt Out</i>			2,100		3,000	3,098	3,198	3,302	3,409
<i>Office/Clerical Salaries - Overtime</i>	57,770	52,247	60,832	32,759	63,255	65,310	67,433	69,624	71,887
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	9,000	12,000	12,000	3,000	6,000	6,000	6,000	6,000	6,000
<i>Service Work Salaries - Temporary</i>	35,821	52,270	48,170	65,880	50,000	51,625	53,303	55,035	56,824
<i>Service Work Salaries - Overtime</i>	180,471	238,616	237,761	151,731	62,967	65,013	67,126	69,308	71,560
<i>Service Work Salaries - Employee Ins. Opt Out</i>		6,000	4,500	9,000	39,000	39,000	39,000	39,000	39,000
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	36,000	37,500	37,200	24,000	51,000	51,000	51,000	51,000	51,000
<i>Personnel Services - Employee Benefits</i>									
<i>Service Work Salaries - Regular</i>	1,406,662	1,475,635	1,404,563	1,702,051	1,679,213	1,733,787	1,790,136	1,848,315	1,908,385
<i>Instructional Assistant Salaries - Regular</i>	1,698,485	1,784,972	1,910,082	1,939,088	2,101,294	2,169,586	2,240,098	2,312,901	2,388,070
<i>Instructional Assistant Salaries - Temporary</i>									
<i>Instructional Assistant Salaries - Overtime</i>	28,130	32,201	38,332	11,250	23,902	24,679	25,481	26,309	27,164
<i>Group Insurance - Contracted Provider</i>	7,927,900	8,413,014	9,740,560	11,425,695	11,564,850	12,721,335	13,993,469	15,392,816	16,932,098
<i>Social Security Contributions</i>	2,848,631	2,904,287	3,026,663	3,241,625	3,361,697	3,656,218	3,772,422	3,882,295	3,995,396
<i>Retirement Contributions</i>	13,386,659	13,630,001	13,689,675	14,423,369	14,951,760	15,728,509	16,485,300	17,253,519	18,077,411
<i>Tuition Reimbursements</i>	41,867	38,857	47,482	42,550	43,849	43,849	43,849	43,849	43,849

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Unemployment Compensation	53,917	43,615		42,640	67,170	67,506	67,844	68,183	68,524
Workmen's Compensation	137,445	138,800	149,805	164,164	158,657	161,989	165,391	168,864	172,410
Other Post Employment Benefits	511,703	363,548	407,773	364,264	686,375	686,375	686,375	686,375	686,375
Other Current Employee Benefits	26,415	27,895	27,670	28,125	30,812	30,812	30,812	30,812	30,812
<b>Total Personnel Expenditures</b>	<b>63,177,781</b>	<b>64,569,584</b>	<b>67,804,712</b>	<b>72,680,965</b>	<b>75,049,736</b>	<b>78,799,321</b>	<b>82,400,730</b>	<b>86,055,406</b>	<b>89,949,325</b>

<b>OPERATING</b>									
Purchased Professional & Technical Services			30,728		30,000	30,630	31,273	31,930	32,600
Purchased Property Services					750	766	782	798	815
Contracted Carriers	5,233,378	5,550,214	5,601,489	<b>5,715,857</b>	<b>6,052,458</b>	6,264,294	6,483,544	6,710,468	6,945,334
Official/Administrative Services	273,616	266,417	260,299	<b>307,369</b>	<b>306,626</b>	313,065	319,640	326,352	333,206
Professional - Educational Services	2,998,598	3,381,489	3,678,424	<b>3,408,475</b>	<b>4,204,902</b>	4,293,204	4,383,362	4,475,412	4,569,396
Other Professional Services	379,723	475,138	718,272	<b>535,981</b>	<b>252,612</b>	257,916	263,333	268,863	274,509
Technical Services	91,077	112,514	120,718	<b>155,480</b>	<b>174,200</b>	177,858	181,593	185,407	189,300
Security/Safety Services	163,765	212,159	331,998	<b>560,000</b>	<b>616,883</b>	629,838	643,064	656,569	670,356
Training & Development Services	59,780	61,748	54,069	<b>36,000</b>	<b>48,180</b>	49,191	50,224	51,279	52,356
Cleaning Services	85,128	81,871	93,295	<b>119,809</b>	<b>129,634</b>	132,356	135,136	137,974	140,871
Utility Services	153,734	152,444	133,328	<b>152,432</b>	<b>146,661</b>	149,740	152,885	156,096	159,374
Repairs and Maintenance Services	226,158	158,458	362,330	<b>291,367</b>	<b>280,189</b>	286,073	292,081	298,215	304,477
Rentals	57,298	54,899	78,896	<b>81,557</b>	<b>78,150</b>	79,791	81,467	83,178	84,924
Construction Services	43,862	2,069,666	(12,478)						
Extermination Services	8,957	12,449	13,612	<b>16,954</b>	<b>14,429</b>	14,732	15,041	15,357	15,679
Other Purchased Services									
Student Transportation Services									
Bonding Insurance	62,796	64,613	61,590	<b>74,791</b>	47,929	48,408	48,892	49,381	49,875
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	886,101	790,048	1,013,647	<b>1,100,915</b>	<b>1,162,775</b>	1,255,797	1,356,261	1,464,762	1,581,943
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	683,023	687,133	653,254	<b>621,468</b>	<b>532,622</b>	612,515	661,517	714,438	771,593
Tuition to Approved Private Schools and PA Chartered Schools	1,397,440	1,639,635	1,596,104	<b>1,655,257</b>	<b>173,049</b>	186,893	201,844	217,992	235,431
Tuition to PRRI and Detention Centers	4,073								
Tuition - Other	330,950	226,856	340,474	<b>329,099</b>	<b>1,954,150</b>	2,110,482	2,279,321	2,461,666	2,658,600
Supplies					100	102	104	106	109
Supplies - Technology Related	1,282,700	1,492,565	1,905,044	<b>1,664,590</b>	<b>1,971,390</b>	2,012,789	2,055,057	2,098,214	2,142,276
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,609	5,911	7,673	<b>8,200</b>	<b>11,254</b>	11,490	11,732	11,978	12,230
General Property and Liability Insurance	151,436	171,721	194,692	<b>217,800</b>	<b>295,421</b>	301,625	307,959	314,426	321,029
Other Insurance	33,101	33,801	34,679	<b>34,679</b>	<b>35,640</b>	35,640	35,640	35,640	35,640
Communications	129,768	142,802	104,736	<b>86,846</b>	<b>87,706</b>	89,548	91,428	93,348	95,309
Advertising	14,290	14,720	5,341	<b>10,153</b>	<b>12,000</b>	12,252	12,509	12,772	13,040

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Printing & Binding	30,998	28,293	29,439	56,137	46,743	47,725	48,727	49,750	50,795
Tuition					15,000	16,200	17,496	18,896	20,407
Travel	47,450	101,075	81,643	62,497	68,130	68,811	69,499	70,194	70,896
Miscellaneous Purchased Services	86,626	86,896	92,843	102,127	100,000	101,500	103,023	104,568	106,136
General Supplies	1,170,361	1,363,514	1,811,668	1,530,893	1,536,362	1,605,498	1,677,745	1,753,244	1,832,140
Energy	1,413,696	1,328,097	1,495,254	1,381,549	1,807,215	1,845,167	1,883,915	1,923,478	1,963,871
Food	8,982	6,689	13,281	9,586	15,265	15,585	15,913	16,247	16,588
Books & Periodicals	128,325	260,970	133,728	696,906	556,746	568,438	580,375	592,563	605,007
Equipment - Original & Additional	19,295	31,725	31,230	14,237	16,931	17,286	17,649	18,020	18,399
Equipment - Replacement	11,370	10,977	12,609	7,500	1,601	1,635	1,669	1,704	1,740
Infrastructure Assets									
Other Objects									
Fund Transfers	4,617,173	7,379,221	8,354,123	8,389,199	6,921,832	8,433,943	6,689,790	4,964,200	3,196,200
<b>Total Operating Expenditures</b>	<b>17,675,462</b>	<b>21,077,507</b>	<b>21,083,907</b>	<b>21,046,511</b>	<b>22,783,701</b>	<b>23,644,842</b>	<b>24,511,700</b>	<b>25,421,283</b>	<b>26,376,250</b>

<b>DEBT SERVICE AND TRANSFERS</b>									
Redemption of Principal	5,990,932	6,059,041	6,377,389	6,507,000	6,634,000	6,245,000	6,430,000	6,335,000	6,675,000
Fund Transfers	4,617,173	7,379,221	8,354,123	8,389,199	6,921,832	8,433,943	6,689,790	4,964,200	3,196,200
Interest	3,211,306	2,961,954	2,850,222	2,757,675	2,640,933	2,478,245	2,300,336	2,128,451	1,916,344
Dues and Fees	157,467	161,470	239,745	185,144	260,746	266,222	271,812	277,520	283,348
Claims, Judgments and Penalties Against LEA	13,345	46,840	7,650	40,000	40,000	40,840	41,698	42,573	43,467
Contingency				500,000	375,000	382,875	390,915	399,125	407,506
Grants to Municipal and Community Service Organizations	37,000	38,500	38,500	38,500	38,500	39,309	40,134	40,977	41,837
Miscellaneous Other Uses of Funds	5,885,000								
Refund of Prior Year's Receipts	175,780	319,321	573,887	990,000	852,480	870,382	888,660	907,322	926,376
<b>Total Debt Service and Transfers</b>	<b>20,088,002</b>	<b>16,966,348</b>	<b>18,441,516</b>	<b>19,407,518</b>	<b>17,763,491</b>	<b>18,756,816</b>	<b>17,053,345</b>	<b>15,095,168</b>	<b>13,490,079</b>

<b>TOTAL EXPENDITURES</b>	<b>100,941,246</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>113,134,994</b>	<b>115,596,927</b>	<b>121,200,978</b>	<b>123,965,775</b>	<b>126,571,857</b>	<b>129,815,654</b>
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<b>NET OPERATING BALANCE</b>	<b>2,456,680</b>	<b>2,339,768</b>	<b>(2,068,172)</b>	<b>(7,379,348)</b>	<b>(8,166,467)</b>	<b>(13,591,762)</b>	<b>(15,697,671)</b>	<b>(17,614,771)</b>	<b>(19,770,263)</b>
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<b>FUND BALANCE (BEGINNING)</b>	<b>31,589,713</b>	<b>34,046,393</b>	<b>36,386,162</b>	<b>34,317,989</b>	<b>26,938,641</b>	<b>18,772,174</b>	<b>5,180,412</b>	<b>(10,517,258)</b>	<b>(28,132,029)</b>
<b>FUND BALANCE (END OF YEAR)</b>	<b>34,046,393</b>	<b>36,386,162</b>	<b>34,317,989</b>	<b>26,938,641</b>	<b>18,772,174</b>	<b>5,180,412</b>	<b>(10,517,258)</b>	<b>(28,132,029)</b>	<b>(47,902,292)</b>

# Pine Richland School District



## Expenditure By Program Report

(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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### EXPENDITURES BY PROGRAM

#### REGULAR PROGRAMS - 1100

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	23,773,835	24,014,779	24,968,976	25,967,183	26,503,340	27,449,509	28,333,383	29,143,718	29,977,228
<i>Professional - Educational Salaries - Temporary</i>	726								
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	105,900	102,000	93,900	79,500	104,500	104,500	104,500	104,500	104,500
<i>Professional - Other Salaries - Regular</i>									
<i>Technical Salaries - Regular</i>									
<i>Service Work Salaries - Overtime</i>									
<i>Instructional Assistant Salaries - Regular</i>									
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	4,193,933	4,579,866	5,268,789	5,829,306	6,159,819	6,775,800	7,453,380	8,198,718	9,018,590
<i>Social Security Contributions</i>	1,791,031	1,809,374	1,875,210	1,981,729	2,030,221	2,208,091	2,278,269	2,344,625	2,412,930
<i>Retirement Contributions</i>	8,487,031	8,517,809	8,488,066	8,825,082	9,023,206	9,491,964	9,948,679	10,412,289	10,909,498
<i>Tuition Reimbursements</i>									
<i>Unemployment Compensation</i>	27,582	21,434		23,690	43,694	43,912	44,132	44,352	44,574
<i>Workmen's Compensation</i>	85,070	82,001	92,804	105,151	92,853	94,803	96,793	98,826	100,901
<i>Other Post Employment Benefits</i>	382,976	258,905	293,298	360,000	493,862	493,862	493,862	493,862	493,862
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	683,296	781,061	769,729	681,534	836,817	854,390	872,332	890,651	909,355
<i>Technical Services</i>				6,200	1,700	1,736	1,772	1,809	1,847
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	1,689	1,613	1,119	3,200	3,800	3,880	3,961	4,044	4,129
<i>Repairs and Maintenance Services</i>	6,710	11,001	12,254	18,640	21,290	21,737	22,194	22,660	23,135
<i>Rentals</i>		831	788	950	1,050	1,072	1,095	1,118	1,141
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	29,499	58,597	37,197	54,560	63,210	65,422	67,712	70,082	72,535
<i>Communications</i>									
<i>Printing &amp; Binding</i>									
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>									
<i>Tuition to Pennsylvania Charter Schools</i>	500,669	416,959	512,808	576,119	604,925	653,319	705,584	762,031	822,994
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	5,885	18,720		30,000	30,000	32,400	34,992	37,791	40,815
<i>Tuition to PRRI and Detention Centers</i>	4,073								
<i>Tuition - Other</i>	17,670	10,563	4,824	8,500	8,500	9,180	9,914	10,708	11,564
<i>Travel</i>	5,208	19,936	15,147	6,750	7,900	7,979	8,059	8,139	8,221
<i>Supplies</i>									
<i>General Supplies</i>	338,271	441,259	887,673	544,953	520,715	544,147	568,633	594,222	620,962

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Food	38		367	1,050	1,050	1,072	1,095	1,118	1,141
Books & Periodicals	77,389	209,578	81,162	599,681	448,420	457,837	467,452	477,268	487,291
Supplies - Technology Related	139,849	137,862	506,624	238,110	405,542	414,058	422,753	431,631	440,695
Property									
Equipment - Original & Additional									
Equipment - Replacement	4,208		5,286						
Other Objects									
Dues and Fees	14,589	37,255	37,874	38,092	41,557	42,430	43,321	44,230	45,159
<b>Total Regular Programs</b>	<b>40,677,126</b>	<b>41,531,403</b>	<b>43,953,893</b>	<b>45,979,980</b>	<b>47,447,969</b>	<b>49,773,100</b>	<b>51,983,868</b>	<b>54,198,394</b>	<b>56,553,069</b>

**SPECIAL PROGRAMS - 1200**

<b>Personnel Services - Salaries</b>									
Professional - Educational Salaries - Regular	3,499,445	3,489,853	3,706,868	4,251,718	4,344,128	4,499,213	4,644,088	4,776,909	4,913,528
Professional - Educational Salaries - Employee Ins. Opt Out	22,500	16,800	12,000	16,500	18,000	18,000	18,000	18,000	18,000
Professional - Other Salaries - Regular									
Office/Clerical Salaries - Regular									
Instructional Assistant Salaries - Regular	1,544,771	1,623,462	1,742,388	1,752,002	1,859,913	1,920,360	1,982,771	2,047,211	2,113,746
Instructional Assistant Salaries - Overtime	28,130	32,201	38,332	11,250	23,902	24,679	25,481	26,309	27,164
Instructional Assistant Salaries - Employee Ins. Opt Out	36,000	36,300	34,200	24,000	48,000	48,000	48,000	48,000	48,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	1,736,356	1,768,030	2,093,312	2,590,537	2,578,340	2,836,173	3,119,791	3,431,770	3,774,947
Social Security Contributions	373,620	381,524	403,807	462,450	476,438	518,179	534,648	550,220	566,249
Retirement Contributions	1,772,199	1,789,952	1,857,284	2,050,025	2,117,500	2,227,505	2,334,684	2,443,481	2,560,162
Unemployment Compensation	8,395	6,684		8,085	7,710	7,749	7,787	7,826	7,865
Workmen's Compensation	18,699	24,109	19,792	21,203	25,718	26,258	26,809	27,372	27,947
Other Post Employment Benefits	35,720	42,990	25,595	4,264	153,905	153,905	153,905	153,905	153,905
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	1,415,750	1,608,885	1,698,119	1,690,833	1,788,850	1,826,416	1,864,771	1,903,931	1,943,913
Purchased Property Services									
Repairs and Maintenance Services				300	300	306	313	319	326
Rentals									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	839	4,504	6,442	8,100	6,050	6,262	6,481	6,708	6,943
Communications									
Printing & Binding	86		385	400	350	357	365	373	380
Tuition					15,000	16,200	17,496	18,896	20,407
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	385,432	373,089	500,839	524,796	557,850	602,478	650,677	702,731	758,949
Tuition to Nonpublic Schools									
Tuition to Approved Private Schools and PA Chartered Schools	1,391,555	1,620,915	1,596,104	1,625,257	143,049	154,493	166,852	180,201	194,617
Tuition - Other	313,280	216,293	335,650	320,599	1,945,650	2,101,302	2,269,406	2,450,959	2,647,035

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Travel	1,698	58	2,930	3,730	3,930	3,969	4,009	4,049	4,090
Miscellaneous Purchased Services									
Supplies									
General Supplies	23,473	74,083	29,306	39,365	38,425	40,154	41,961	43,849	45,823
Energy									
Food	23	38	180	350	350	357	365	373	380
Books & Periodicals	9,494	5,973	8,399	9,441	9,141	9,333	9,529	9,729	9,933
Supplies - Technology Related	15,265	8,257	5,489	7,510	6,900	7,045	7,193	7,344	7,498
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	3,720	4,642	4,547	4,059	4,909	5,012	5,117	5,225	5,335
<b>Total Special Programs</b>	<b>12,636,453</b>	<b>13,128,640</b>	<b>14,121,966</b>	<b>15,426,774</b>	<b>16,174,307</b>	<b>17,053,706</b>	<b>17,940,498</b>	<b>18,865,688</b>	<b>19,857,143</b>

**VOCATIONAL PROGRAMS - 1300**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers									
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	683,023	687,133	653,254	621,468	532,622	612,515	661,517	714,438	771,593
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Other Objects									
Dues and Fees									
<b>Total Vocational Programs</b>	<b>683,023</b>	<b>687,133</b>	<b>653,254</b>	<b>621,468</b>	<b>532,622</b>	<b>612,515</b>	<b>661,517</b>	<b>714,438</b>	<b>771,593</b>

<b>OTHER INSTRUCTIONAL PROGRAMS - 1400</b>									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	7,450	9,089	11,084	8,601	12,192	12,628	13,034	13,407	13,791
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	116	842	2,196	1,352	2,701	2,971	3,268	3,595	3,955
Social Security Contributions	508	672	813	658	933	1,014	1,047	1,077	1,109
Retirement Contributions	2,580	3,205	3,445	2,916	4,145	4,361	4,571	4,784	5,012
Unemployment Compensation	103	80							
Workmen's Compensation	49	47	52	32	49	50	51	52	53
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			37	100	100	101	102	103	104
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees	18,408								
<b>Total Other Instructional Programs</b>	<b>29,214</b>	<b>13,935</b>	<b>17,627</b>	<b>13,659</b>	<b>20,120</b>	<b>21,125</b>	<b>22,073</b>	<b>23,018</b>	<b>24,023</b>

<b>NONPUBLIC SCHOOL PROGRAMS - 1500</b>									
Professional - Educational Services		7,269	24,516	14,200	27,500	28,078	28,667	29,269	29,884
Training & Development Services	18,606	5,501	4,910		3,700	3,778	3,857	3,938	4,021
General Supplies	944	1,143							
Books & Periodicals		1,057							
Supplies - Technology Related	7,619			1,000	1,000	1,021	1,042	1,064	1,087
<b>Total NonPublic School Programs</b>	<b>27,169</b>	<b>14,970</b>	<b>29,426</b>	<b>15,200</b>	<b>32,200</b>	<b>32,876</b>	<b>33,567</b>	<b>34,271</b>	<b>34,991</b>

<b>ADULT EDUCATION PROGRAMS - 1600</b>									
<b>Total Adult Education Programs</b>									

(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
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**HIGHER EDUCATION PROGRAMS - 1700**

<b>Total Higher Education Programs</b>								

**PUPIL PERSONNEL SERVICES - 2100**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	302,766	277,961	202,194	432,652	311,712	321,063	330,695	340,616	350,835
<i>Official/Administrative Salaries - Temporary</i>									
<i>Professional - Educational Salaries - Regular</i>	978,352	1,076,330	1,219,720	1,262,110	1,280,321	1,326,029	1,368,727	1,407,873	1,448,138
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	300				3,000	3,000	3,000	3,000	3,000
<i>Professional - Other Salaries - Regular</i>	69,282	72,517	75,726	71,538	81,480	84,128	86,862	89,685	92,600
<i>Office/Clerical Salaries - Regular</i>	251,659	271,759	283,033	274,930	299,590	308,577	317,835	327,370	337,191
<i>Office/Clerical Salaries - Overtime</i>	25,121	27,327	30,271	10,648	31,597	32,624	33,684	34,779	35,909
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	3,000	3,000	3,000		3,000	3,000	3,000	3,000	3,000
<i>Service Work Salaries - Overtime</i>									
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	378,921	405,029	453,375	566,444	549,556	604,512	664,963	731,460	804,605
<i>Social Security Contributions</i>	120,441	128,183	134,135	157,237	153,360	166,796	172,097	177,109	182,269
<i>Retirement Contributions</i>	566,305	606,605	611,075	697,739	683,203	718,695	753,276	788,379	826,026
<i>Unemployment Compensation</i>	2,377	1,812		1,440	1,440	1,447	1,454	1,462	1,469
<i>Workmen's Compensation</i>	6,050	5,828	6,861	7,232	8,019	8,187	8,359	8,535	8,714
<i>Other Post Employment Benefits</i>			3,420						
<i>Other Current Employee Benefits</i>	1,980	2,035	2,640	2,040	2,100	2,100	2,100	2,100	2,100
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	72,080	159,679	192,930	90,834	105,800	108,022	110,290	112,606	114,971
<i>Technical Services</i>	91,077	94,106	97,418	94,000	116,000	118,436	120,923	123,463	126,055
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	181	116	190	200	200	207	214	222	230
<i>Communications</i>			98						
<i>Printing &amp; Binding</i>		59		100	100	102	104	106	109
<i>Travel</i>	111	269	586	1,100	1,500	1,515	1,530	1,545	1,561
<i>Supplies</i>									
<i>General Supplies</i>	41,161	21,306	34,100	50,898	52,564	54,929	57,401	59,984	62,684
<i>Food</i>	150	143		750	1,915	1,955	1,996	2,038	2,080
<i>Books &amp; Periodicals</i>	2,988	2,387	2,080	2,400	3,250	3,318	3,388	3,459	3,532
<i>Supplies - Technology Related</i>	104,394	152,140	40,777	175,955	187,155	191,085	195,098	199,195	203,378
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	25,141	30,012	32,304	32,599	33,049	33,743	34,451	35,175	35,913

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Pupil Personnel Services</b>	<b>3,043,838</b>	<b>3,338,603</b>	<b>3,425,932</b>	<b>3,932,846</b>	<b>3,909,910</b>	<b>4,093,471</b>	<b>4,271,449</b>	<b>4,453,160</b>	<b>4,646,368</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	133,946	143,035	255,832	130,551	275,380	283,641	292,151	300,915	309,943
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>		750							
<i>Professional - Educational Salaries - Regular</i>	406,998	428,380	493,147	449,692	458,838	475,219	490,521	504,550	518,980
<i>Professional - Educational Salaries - Overtime</i>									
<i>Technical Salaries - Regular</i>	123,684	127,948	119,781	126,414	129,426	133,632	137,975	142,459	147,089
<i>Technical Salaries - Overtime</i>	15,530	16,254	13,509	9,669	32,060	33,102	34,178	35,289	36,436
<i>Technical Salaries - Employee Ins. Opt Out</i>			2,100		3,000	3,098	3,198	3,302	3,409
<i>Office/Clerical Salaries - Regular</i>	93,329	99,615	99,400	98,134	102,269	105,337	108,497	111,752	115,104
<i>Office/Clerical Salaries - Overtime</i>	3,883	5,786	6,557	2,142	2,232	2,305	2,380	2,457	2,537
<i>Service Work Salaries - Overtime</i>									
<i>Instructional Assistant Salaries - Regular</i>	76,056	67,583	71,083	90,768	142,167	146,787	151,558	156,484	161,569
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	196,246	208,655	240,820	220,956	288,954	317,850	349,635	384,598	423,058
<i>Social Security Contributions</i>	63,110	65,706	78,301	69,186	84,525	91,931	94,853	97,615	100,459
<i>Retirement Contributions</i>	273,031	292,002	336,560	307,964	393,459	413,899	433,814	454,030	475,711
<i>Tuition Reimbursements</i>	23,806	19,054	21,092	18,550	20,405	20,405	20,405	20,405	20,405
<i>Unemployment Compensation</i>	1,578	1,292		1,265	4,380	4,402	4,424	4,446	4,468
<i>Workmen's Compensation</i>	2,999	2,986	3,356	3,275	4,453	4,547	4,642	4,740	4,839
<i>Other Post Employment Benefits</i>		20,624	52,717		38,608	38,608	38,608	38,608	38,608
<i>Other Current Employee Benefits</i>	660	468		685	700	700	700	700	700
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	32,672	35,365	48,555	40,995	159,495	162,844	166,264	169,756	173,321
<i>Training &amp; Development Services</i>	24,043	37,506	29,915	23,000	25,093	25,619	26,157	26,707	27,268
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	7,165	5,229	9,338	5,600	4,668	4,766	4,866	4,968	5,072
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>									
<i>Communications</i>									
<i>Printing &amp; Binding</i>		1,095							
<i>Travel</i>	3,528	6,732	3,751	4,200	4,500	4,545	4,590	4,636	4,683
<i>Supplies</i>									
<i>General Supplies</i>	27,231	30,726	25,276	32,935	32,340	33,795	35,316	36,905	38,566
<i>Energy</i>									
<i>Food</i>	254	91							
<i>Books &amp; Periodicals</i>	35,752	40,104	39,930	82,160	91,160	93,074	95,029	97,025	99,062
<i>Supplies - Technology Related</i>	61,136	69,938	108,109	87,825	111,835	114,184	116,581	119,030	121,529
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Equipment - Replacement									
Other Objects									
Dues and Fees	4,664	1,724	1,919	1,815	1,713	1,749	1,786	1,823	1,861
<b>Total Instructional Staff Services</b>	<b>1,611,301</b>	<b>1,728,646</b>	<b>2,061,048</b>	<b>1,807,782</b>	<b>2,411,659</b>	<b>2,516,038</b>	<b>2,618,127</b>	<b>2,723,198</b>	<b>2,834,677</b>

**ADMINISTRATIVE SERVICES - 2300**

<b>Personnel Services - Salaries</b>									
Official/Administrative Salaries - Regular	1,956,349	1,906,118	1,972,109	2,033,208	2,127,792	2,191,626	2,257,374	2,325,096	2,394,849
Official/Administrative Salaries - Temporary	15,053								
Official/Administrative Salaries - Employee Ins. Opt Out		3,500	7,500	2,500	7,500	7,500	7,500	7,500	7,500
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime									
Office/Clerical Salaries - Regular	471,629	483,282	476,688	478,866	506,004	521,184	536,820	552,924	569,512
Office/Clerical Salaries - Overtime	12,487	11,688	18,290	16,300	22,242	22,965	23,711	24,482	25,277
Office/Clerical Salaries - Employee Ins. Opt Out	6,000	9,000	9,000	3,000	3,000	3,000	3,000	3,000	3,000
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Instructional Assistant Salaries - Employee Ins. Opt Out		1,200	3,000		3,000	3,000	3,000	3,000	3,000
<b>Personnel Services - Employee Benefits</b>									
Group Insurance - Contracted Provider	467,061	452,831	508,480	674,010	718,934	790,828	869,911	956,902	1,052,592
Social Security Contributions	180,139	176,818	181,527	189,665	203,187	220,988	228,012	234,653	241,489
Retirement Contributions	846,329	831,873	825,028	842,408	903,053	949,967	995,675	1,042,074	1,091,835
<b>Tuition Reimbursements</b>									
Unemployment Compensation	2,288	1,804		1,800	1,800	1,809	1,818	1,827	1,836
Workmen's Compensation	8,570	8,296	9,118	9,235	10,594	10,817	11,044	11,276	11,513
Other Post Employment Benefits	22,300	30,638							
Other Current Employee Benefits	9,570	9,158	9,653	10,200	10,220	10,220	10,220	10,220	10,220
Purchased Professional & Technical Services			30,728		30,000	30,630	31,273	31,930	32,600
Official/Administrative Services	273,616	266,417	260,299	305,627	305,626	312,044	318,597	325,288	332,119
Professional - Educational Services	34,242	35,321	17,291	16,664	243,821	248,941	254,169	259,506	264,956
Other Professional Services	258,196	333,276	568,710	427,584	65,000	66,365	67,759	69,182	70,634
Technical Services		18,408	23,082	25,280	26,000	26,546	27,103	27,673	28,254
Security/Safety Services	1,045								
Purchased Property Services									
Repairs and Maintenance Services	469			2,350	2,350	2,399	2,450	2,501	2,554
Rentals	3,381	3,816	3,916	4,000	4,000	4,084	4,170	4,257	4,347
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	1,695	579	1,592	500	500	518	536	554	574
Insurance-General									
Bonding Insurance	15,366	15,304	14,037	20,468	18,544	18,729	18,916	19,105	19,296
Communications	6,231	7,008	9,155	10,766	9,938	10,147	10,360	10,577	10,799
Advertising	12,053	12,330	4,384	9,000	9,000	9,189	9,382	9,579	9,780

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Printing & Binding	23,059	23,775	26,294	41,677	32,630	33,315	34,015	34,729	35,458
Travel	1,733	4,973	4,244	4,850	5,500	5,555	5,611	5,667	5,723
Supplies									
General Supplies	58,130	60,609	48,641	56,834	58,400	61,028	63,774	66,644	69,643
Food	3,321	1,831	6,559	4,700	5,050	5,156	5,264	5,375	5,488
Books & Periodicals	2,701	1,596	2,157	3,124	4,700	4,799	4,899	5,002	5,107
Supplies - Technology Related	12,378	12,172	11,946	11,749	11,000	11,231	11,467	11,708	11,954
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	31,274	33,320	34,834	37,559	40,104	40,946	41,806	42,684	43,580
Claims, Judgments and Penalties Against LEA	13,345	46,840	7,650	40,000	40,000	40,840	41,698	42,573	43,467
<b>Total Administrative Services</b>	<b>4,750,009</b>	<b>4,803,780</b>	<b>5,095,913</b>	<b>5,283,925</b>	<b>5,429,489</b>	<b>5,666,366</b>	<b>5,901,334</b>	<b>6,147,488</b>	<b>6,408,958</b>

<b>PUPIL HEALTH - 2400</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular									
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out									
Professional - Other Salaries - Regular	516,575	504,548	554,589	575,947	614,425	634,394	655,012	676,299	698,279
Professional - Other Salaries - Employee Ins. Opt Out	6,000	8,100	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Instructional Assistant Salaries - Regular	77,657	93,927	96,611	96,318	99,215	102,439	105,768	109,206	112,755
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	116,032	123,532	140,626	166,592	99,174	109,091	120,001	132,001	145,201
Social Security Contributions	44,677	45,071	49,026	44,749	54,593	59,376	61,264	63,048	64,885
Retirement Contributions	207,521	210,048	221,636	195,346	242,638	255,243	267,524	279,991	293,361
Unemployment Compensation	694	599		540	600	603	606	609	612
Workmen's Compensation	1,880	1,813	2,364	2,045	2,855	2,915	2,976	3,038	3,102
Other Post Employment Benefits	53,467		10,865						
Purchased Professional & Technical Services									
Professional - Educational Services	68,628	85,285	130,291	90,000	139,987	142,926	145,928	148,992	152,121
Other Professional Services	1,950	1,300	4,100	8,250	8,250	8,423	8,600	8,781	8,965
Purchased Property Services					750	766	782	798	815
Repairs and Maintenance Services	294	680	359	1,000	500	511	521	532	543
Other Purchased Services									
Printing & Binding									
Travel		2	18	50	40	40	41	41	42
Supplies									
General Supplies	16,090	15,662	18,734	25,000	23,800	24,871	25,990	27,160	28,382
Food	14	31		100	50	51	52	53	54
Books & Periodicals				100	75	77	78	80	82
Supplies - Technology Related			676	200	200	204	208	213	217
Property									

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	210			250	130	133	136	138	141
<b>Total Pupil Health</b>	<b>1,111,690</b>	<b>1,090,598</b>	<b>1,238,894</b>	<b>1,215,487</b>	<b>1,296,281</b>	<b>1,351,063</b>	<b>1,404,486</b>	<b>1,459,980</b>	<b>1,518,557</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	148,595	153,424	167,152	145,250	149,608	154,096	158,719	163,481	168,385
Official/Administrative Salaries - Employee Ins. Opt Out									
Office/Clerical Salaries - Regular	167,161	172,490	184,833	191,711	210,481	216,796	223,299	229,998	236,898
Office/Clerical Salaries - Overtime	245	81	31	200	120	124	128	132	136
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	68,428	69,028	74,505	86,734	97,294	107,023	117,726	129,498	142,448
Social Security Contributions	23,437	24,174	26,183	25,846	27,547	29,960	30,912	31,813	32,740
Retirement Contributions	109,834	114,946	112,488	114,531	122,430	128,791	134,987	141,278	148,024
Tuition Reimbursements									
Unemployment Compensation	299	233		240	240	241	242	244	245
Workmen's Compensation	1,131	1,106	1,269	1,259	1,375	1,404	1,434	1,464	1,494
Other Post Employment Benefits			4,590						
Other Current Employee Benefits	660	660	1,018	1,180	1,180	1,180	1,180	1,180	1,180
Purchased Professional & Technical Services									
Official/Administrative Services				1,743	1,000	1,021	1,042	1,064	1,087
Professional - Educational Services	19,600	6,417	6,000	16,200	15,500	15,826	16,158	16,497	16,844
Other Professional Services									
Purchased Property Services									
Rentals	25,825	28,218	39,145	40,971	40,500	41,351	42,219	43,105	44,011
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	14,800	14,050	12,328	17,820	16,480	16,826	17,179	17,540	17,909
Advertising									
Printing & Binding	2,347	1,373	1,020	2,310	1,950	1,991	2,033	2,075	2,119
Travel	1,112	350	435	750	650	657	663	670	676
Supplies					100	102	104	106	109
General Supplies	15,238	27,230	18,450	20,745	21,000	21,945	22,933	23,964	25,043
Food	683	893	574	720	850	868	886	905	924
Books & Periodicals									
Supplies - Technology Related	52,343	59,229	62,527	81,374	80,125	81,808	83,526	85,280	87,070
Property									
Equipment - Original & Additional									
Equipment - Replacement									

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<i>Other Objects</i>									
<i>Dues and Fees</i>	13,599	12,961	16,201	15,616	17,100	17,459	17,826	18,200	18,582
<b>Total Business Services</b>	<b>665,336</b>	<b>686,864</b>	<b>728,747</b>	<b>765,199</b>	<b>805,530</b>	<b>839,467</b>	<b>873,197</b>	<b>908,495</b>	<b>945,924</b>

**OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	152,944	179,972	244,485	268,944	283,699	292,210	300,976	310,006	319,306
<i>Professional - Other Salaries - Regular</i>	91,447	90,243	91,048	301,595	237,436	245,153	253,121	261,347	269,841
<i>Professional - Other Salaries - Overtime</i>				4,310	8,346	8,617	8,897	9,186	9,485
<i>Professional - Other Salaries - Employee Ins. Opt Out</i>	5,000	2,500	2,500	2,500	5,000	5,000	5,000	5,000	5,000
<i>Service Work Salaries - Regular</i>	1,406,662	1,475,635	1,404,563	1,702,051	1,679,213	1,733,787	1,790,136	1,848,315	1,908,385
<i>Service Work Salaries - Temporary</i>	35,821	52,270	48,170	65,880	50,000	51,625	53,303	55,035	56,824
<i>Service Work Salaries - Overtime</i>	180,471	238,616	237,761	151,731	62,967	65,013	67,126	69,308	71,560
<i>Service Work Salaries - Employee Ins. Opt Out</i>		6,000	4,500	9,000	39,000	39,000	39,000	39,000	39,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	578,857	583,966	693,809	1,033,486	810,506	891,556	980,712	1,078,783	1,186,661
<i>Social Security Contributions</i>	138,348	146,468	149,280	177,496	177,607	193,167	199,307	205,112	211,087
<i>Retirement Contributions</i>	638,514	691,074	674,112	798,421	789,365	830,373	870,327	910,884	954,381
<i>Unemployment Compensation</i>	4,137	3,401		3,360	3,420	3,437	3,454	3,472	3,489
<i>Workmen's Compensation</i>	6,999	6,811	7,684	9,042	9,040	9,230	9,424	9,622	9,824
<i>Other Post Employment Benefits</i>	17,240	10,393	17,288						
<i>Other Current Employee Benefits</i>	6,800	7,860	7,590	7,428	8,952	8,952	8,952	8,952	8,952
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>		125							
<i>Other Professional Services</i>	63,396	94,426	102,484	100,147	109,831	112,138	114,493	116,897	119,352
<i>Technical Services</i>									
<i>Security/Safety Services</i>	148,280	190,974	306,538	545,000	589,075	601,446	614,076	626,972	640,138
<i>Purchased Property Services</i>									
<i>Cleaning Services</i>	77,387	74,459	86,535	116,609	118,834	121,329	123,877	126,479	129,135
<i>Utility Services</i>	153,734	152,444	133,328	152,432	146,661	149,740	152,885	156,096	159,374
<i>Repairs and Maintenance Services</i>	178,226	128,645	179,120	189,693	192,043	196,076	200,193	204,397	208,690
<i>Rentals</i>	796	610	13,714	12,836	9,800	10,006	10,216	10,430	10,649
<i>Construction Services</i>									
<i>Extermination Services</i>	8,957	12,449	13,612	16,954	14,429	14,732	15,041	15,357	15,679
<i>Other Purchased Services</i>									
<i>Automotive Liability Insurance</i>	7,609	5,911	7,673	8,200	11,254	11,490	11,732	11,978	12,230
<i>General Property and Liability Insurance</i>	151,436	171,721	194,692	217,800	295,421	301,625	307,959	314,426	321,029
<i>Communications</i>	44,653	47,346	1,874	2,959					
<i>Advertising</i>									
<i>Printing &amp; Binding</i>	77	62							
<i>Travel</i>	2,579	5,807	5,438	3,967	5,650	5,707	5,764	5,821	5,879
<i>Supplies</i>									
<i>General Supplies</i>	435,912	489,177	525,690	498,337	531,637	555,561	580,561	606,686	633,987

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Energy	1,413,696	1,328,097	1,495,254	1,381,549	1,807,215	1,845,167	1,883,915	1,923,478	1,963,871
Food	751	458	835	473	700	715	730	745	761
Supplies - Technology Related	10,320	51,346	58,098	35,656	22,000	22,462	22,934	23,415	23,907
Property									
Equipment - Original & Additional	8,395		5,231	9,237	9,237	9,431	9,629	9,831	10,038
Equipment - Replacement	7,162	5,412							
Other Objects									
Dues and Fees	1,090	1,263	1,816	1,458	2,050	2,093	2,137	2,182	2,228
<b>Total Operation and Maintenance</b>	<b>5,977,696</b>	<b>6,255,942</b>	<b>6,714,720</b>	<b>7,828,551</b>	<b>8,030,388</b>	<b>8,336,838</b>	<b>8,645,876</b>	<b>8,969,212</b>	<b>9,310,741</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	47,987	48,395	13,810	33,719	37,324	38,444	39,597	40,785	42,009
Office/Clerical Salaries - Overtime	2,977	2,289	406						
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	6,399	7,194	1,798	4,603	13,289	14,618	16,080	17,688	19,456
Social Security Contributions	3,834	3,807	1,070	2,580	2,855	3,105	3,204	3,297	3,394
Retirement Contributions	17,116	17,871	4,417	11,431	12,690	13,349	13,992	14,644	15,343
Unemployment Compensation	95	74		30	30	30	30	30	31
Workmen's Compensation	177	172	195	126	149	152	156	159	162
Other Current Employee Benefits	840	840	280	432	700	700	700	700	700
Purchased Professional & Technical Services									
Professional - Educational Services	246,276	299,998	431,107	374,075	445,911	455,275	464,836	474,598	484,564
Other Purchased Services									
Contracted Carriers	5,084,525	5,349,686	5,426,963	5,539,497	5,844,498	6,049,055	6,260,772	6,479,899	6,706,696
Student Transportation Services from the IU									
Communications									
Advertising									
Printing & Binding			60		100	102	104	106	109
Travel	195		65	200	1,000	1,010	1,020	1,030	1,041
Miscellaneous Purchased Services									
Supplies									
General Supplies	3,278	1,410	1,069	1,300	3,500	3,658	3,822	3,994	4,174
Energy									
Food				50	250	255	261	266	272
Books & Periodicals									
Supplies - Technology Related	1,295	16,720	19,804	24,400	31,500	32,162	32,837	33,526	34,231
Other Objects									
Dues and Fees	114	160	54,480	125	62,750	64,068	65,413	66,787	68,189
<b>Total Student Transportation Services</b>	<b>5,415,108</b>	<b>5,748,615</b>	<b>5,955,524</b>	<b>5,992,567</b>	<b>6,456,547</b>	<b>6,675,984</b>	<b>6,902,824</b>	<b>7,137,510</b>	<b>7,380,369</b>

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>CENTRAL &amp; OTHER SUPPORT SERVICES - 2800</b>									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	227,410	240,822	248,947	258,283	266,031	274,012	282,232	290,699	299,420
<i>Professional - Educational Salaries - Regular</i>	31,428	32,707	32,995		35,635	36,907	38,095	39,185	40,305
<i>Technical Salaries - Regular</i>	134,527	208,055	224,144	224,061	228,217	235,634	243,292	251,199	259,363
<i>Technical Salaries - Overtime</i>			178						
<i>Office/Clerical Salaries - Regular</i>	89,964	99,146	119,595	135,827	141,505	145,750	150,122	154,626	159,265
<i>Office/Clerical Salaries - Overtime</i>	4,238	768	1,276	1,469	2,823	2,914	3,009	3,107	3,208
<i>Service Work Salaries - Overtime</i>									
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	80,252	103,301	138,351	152,322	174,297	191,727	210,900	231,990	255,189
<i>Social Security Contributions</i>	37,658	43,916	47,641	47,362	52,133	56,700	58,503	60,206	61,960
<i>Retirement Contributions</i>	168,587	205,036	213,064	210,059	229,231	241,140	252,742	264,520	277,151
<i>Tuition Reimbursements</i>	18,062	19,803	26,391	24,000	23,444	23,444	23,444	23,444	23,444
<i>Unemployment Compensation</i>	750	1,785		480	480	482	485	487	490
<i>Workmen's Compensation</i>	2,000	1,941	2,237	2,312	2,697	2,753	2,811	2,870	2,931
<i>Other Current Employee Benefits</i>	2,475	3,245	3,300	3,400	3,460	3,460	3,460	3,460	3,460
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	354,930	290,821	278,268	335,802	353,171	360,588	368,160	375,891	383,785
<i>Technical Services</i>			217	30,000	30,500	31,141	31,794	32,462	33,144
<i>Training &amp; Development Services</i>	17,131	18,742	19,243	13,000	19,387	19,794	20,210	20,634	21,068
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	1,105	1,248	24,150	20,200	20,200	20,624	21,057	21,500	21,951
<i>Rentals</i>	1,175								
<i>Other Purchased Services</i>									
<i>Bonding Insurance</i>	47,430	49,309	47,553	54,323	29,385	29,679	29,976	30,275	30,578
<i>Other Insurance</i>	20,376	21,076	21,954	21,954	21,040	21,040	21,040	21,040	21,040
<i>Communications</i>	63,826	74,339	81,281	55,300	61,288	62,575	63,889	65,231	66,601
<i>Advertising</i>	2,237	2,390	957	1,153	3,000	3,063	3,127	3,193	3,260
<i>Printing &amp; Binding</i>	303								
<i>Travel</i>	2,725	5,210	4,701	6,000	6,560	6,626	6,692	6,759	6,826
<i>Supplies</i>									
<i>General Supplies</i>	4,539	3,452	7,875	5,025	6,975	7,289	7,617	7,960	8,318
<i>Food</i>	679	709	1,010	1,393	1,110	1,134	1,158	1,182	1,207
<i>Books &amp; Periodicals</i>		277							
<i>Supplies - Technology Related</i>	846,800	956,079	1,060,401	966,311	1,079,633	1,102,305	1,125,454	1,149,088	1,173,219
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>			12,420	5,000	5,000	5,105	5,212	5,322	5,433
<i>Equipment - Replacement</i>			7,323	7,500	1,601	1,635	1,669	1,704	1,740
<i>Infrastructure Assets</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	884	1,339	3,090	4,016	3,041	3,105	3,171	3,237	3,305
<i>Other Professional Services</i>	3,500	4,000			3,500	3,574	3,649	3,725	3,803

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Central &amp; Other Support Services</b>	<b>2,164,991</b>	<b>2,389,514</b>	<b>2,628,562</b>	<b>2,586,552</b>	<b>2,805,344</b>	<b>2,894,199</b>	<b>2,982,969</b>	<b>3,074,996</b>	<b>3,171,464</b>

**OTHER SUPPORT SERVICES - 2900**

<i>Other Purchased Services</i>									
<i>Miscellaneous Purchased Services</i>	86,626	86,896	92,843	102,127	100,000	101,500	103,023	104,568	106,136
<i>Other Objects</i>									
<b>Total Other Support Services</b>	<b>86,626</b>	<b>86,896</b>	<b>92,843</b>	<b>102,127</b>	<b>100,000</b>	<b>101,500</b>	<b>103,023</b>	<b>104,568</b>	<b>106,136</b>

**STUDENT ACTIVITIES - 3200**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	80,272	108,650	119,785	149,826	153,431	158,034	162,775	167,658	172,688
<i>Professional - Other Salaries - Regular</i>	731,854	787,576	788,356	869,198	963,012	994,310	1,026,625	1,059,990	1,094,440
<i>Professional - Other Salaries - Temporary</i>	62,877	73,825	79,160	6,626	91,033	91,944	92,863	93,792	94,730
<i>Professional - Other Salaries - Overtime</i>	8,744	7,124	6,296	77,700	9,444	9,751	10,067	10,395	10,732
<i>Office/Clerical Salaries - Regular</i>	59,387	60,581	61,207	61,510	63,776	65,690	67,660	69,690	71,781
<i>Office/Clerical Salaries - Overtime</i>	8,819	4,307	4,001	2,000	4,241	4,379	4,521	4,668	4,820
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	105,298	110,741	124,500	99,353	71,986	79,185	87,103	95,814	105,395
<i>Social Security Contributions</i>	71,828	78,574	79,670	82,668	98,298	106,910	110,308	113,520	116,827
<i>Retirement Contributions</i>	297,611	349,580	342,501	367,447	430,840	453,222	475,029	497,166	520,907
<i>Unemployment Compensation</i>	5,617	4,416		1,710	3,377	3,394	3,411	3,428	3,445
<i>Workmen's Compensation</i>	3,822	3,692	4,072	3,252	855	873	891	910	929
<i>Other Post Employment Benefits</i>									
<i>Other Current Employee Benefits</i>	3,430	3,630	3,190	2,760	3,500	3,500	3,500	3,500	3,500
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	71,124	71,263	81,619	57,339	88,050	89,899	91,787	93,714	95,682
<i>Other Professional Services</i>	41,310	42,136	42,979		46,030	46,997	47,984	48,992	50,020
<i>Security/Safety Services</i>	14,440	21,185	25,460	15,000	27,808	28,392	28,988	29,597	30,219
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	25,708	11,655	14,875	43,584	38,839	39,655	40,487	41,338	42,206
<i>Rentals</i>	26,121	21,425	21,334	22,800	22,800	23,279	23,768	24,267	24,776
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	116,638	136,732	129,105	113,000	138,000	142,830	147,829	153,003	158,358
<i>Insurance-General</i>									
<i>Other Insurance</i>	12,725	12,725	12,725	12,725	14,600	14,600	14,600	14,600	14,600
<i>Communications</i>	258	59							
<i>Printing &amp; Binding</i>	5,126	1,929	1,681	11,650	11,613	11,857	12,106	12,360	12,620
<i>Travel</i>	28,560	57,737	44,292	30,800	30,800	31,108	31,419	31,733	32,051
<i>Supplies</i>									
<i>General Supplies</i>	206,094	197,456	214,854	255,500	247,006	258,121	269,737	281,875	294,559
<i>Food</i>	3,071	2,494	3,757		3,940	4,022	4,107	4,193	4,281
<i>Books &amp; Periodicals</i>									

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
Supplies - Technology Related	31,300	28,823	30,592	34,500	34,500	35,225	35,964	36,719	37,491
Property									
Equipment - Original & Additional	10,900	31,725			2,694	2,751	2,808	2,867	2,928
Equipment - Replacement		5,565							
Other Objects									
Dues and Fees	43,775	38,793	52,681	49,555	54,343	55,484	56,649	57,839	59,054
Cleaning Services	6,052	5,799	5,642		7,000	7,147	7,297	7,450	7,607
<b>Total Student Activities</b>	<b>2,082,762</b>	<b>2,280,197</b>	<b>2,294,331</b>	<b>2,370,503</b>	<b>2,661,816</b>	<b>2,762,556</b>	<b>2,860,285</b>	<b>2,961,079</b>	<b>3,066,645</b>

**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	38,500	38,500	38,500	38,500	39,309	40,134	40,977	41,837
Refund of Prior Year's Receipts	36,900	32,450	34,500	40,000	52,480	53,582	54,707	55,856	57,029
<b>Total Community Services</b>	<b>73,900</b>	<b>70,950</b>	<b>73,000</b>	<b>78,500</b>	<b>90,980</b>	<b>92,891</b>	<b>94,841</b>	<b>96,833</b>	<b>98,866</b>

**EXISTING SITE IMPROVEMENT SERVICES - 4200**

Land and Improvements									
Dues and Fees									
Other Professional Services	6,850				20,000	20,420	20,849	21,287	21,734
<b>Total Existing Site Improvement</b>	<b>6,850</b>				<b>20,000</b>	<b>20,420</b>	<b>20,849</b>	<b>21,287</b>	<b>21,734</b>

**EXISTING BUILDING IMPROVEMENT SERVICES - 4600**

Construction Services	43,862	2,069,666	(12,478)						
Other Professional Services	4,521								
Repairs and Maintenance Services	6,481		122,233	10,000					
Equipment - Original & Additional			13,579						

	(Actual) 2022	(Actual) 2023	(Actual) 2024	(Budget) 2025	(Projected) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030
<b>Total Existing Building Improvements</b>	54,864	2,069,666	123,334	10,000					
<b>DEBT SERVICE - 5100</b>									
<i>Other Objects</i>									
<i>Interest</i>	3,211,306	2,961,954	2,850,222	2,757,675	2,640,933	2,478,245	2,300,336	2,128,451	1,916,344
<i>Refund of Prior Year's Receipts</i>	138,880	286,871	539,387	950,000	800,000	816,800	833,953	851,466	869,347
<i>Other Financing Uses</i>									
<i>Redemption of Principal</i>	5,990,932	6,059,041	6,377,389	6,507,000	6,634,000	6,245,000	6,430,000	6,335,000	6,675,000
<i>Miscellaneous Other Uses of Funds</i>	5,885,000								
<b>Total Debt Service</b>	<b>15,226,117</b>	<b>9,307,866</b>	<b>9,766,998</b>	<b>10,214,675</b>	<b>10,074,933</b>	<b>9,540,045</b>	<b>9,564,289</b>	<b>9,314,916</b>	<b>9,460,691</b>
<b>INTERFUND TRANSFERS - 5200</b>									
<i>Fund Transfers</i>	4,617,173	7,379,221	8,354,123	8,389,199	6,921,832	8,433,943	6,689,790	4,964,200	3,196,200
<b>Total Interfund Transfers</b>	<b>4,617,173</b>	<b>7,379,221</b>	<b>8,354,123</b>	<b>8,389,199</b>	<b>6,921,832</b>	<b>8,433,943</b>	<b>6,689,790</b>	<b>4,964,200</b>	<b>3,196,200</b>
<b>BUDGETARY RESERVE - 5900</b>									
<i>Other Objects</i>									
<i>Contingency</i>				500,000	375,000	382,875	390,915	399,125	407,506
<b>Total Budgetary Reserve</b>				<b>500,000</b>	<b>375,000</b>	<b>382,875</b>	<b>390,915</b>	<b>399,125</b>	<b>407,506</b>
<b>TOTAL EXPENDITURES</b>	<b>100,941,246</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>113,134,994</b>	<b>115,596,927</b>	<b>121,200,978</b>	<b>123,965,775</b>	<b>126,571,857</b>	<b>129,815,654</b>

**Pine-Richland School District  
Capital Funding Plan  
As of 05.12.2025**

**Major projects by year**

Main Gym/Green Gym MS HVAC Stadium track/fencing	Wexford Elem. HVAC - Split Richland Elem. HVAC - Split Planetarium Equipment Stadium Scoreboard	Hance Elem HVAC Split Wexford Elem. Roof Split MS Locker Replacement Eden Hall Auto Temp Wexford Elem. HVAC - Split Richland Elem. HVAC - Split MS Flooring	Richland Elem Roof Split Wexford Elem. Roof Split MS Kitchen/Café Impr. Hance Elem HVAC Split MS Flooring Richland Elem. - Final Payment Hance Elem. - Final Payment	Hance Elem Roof Richland Elem Roof Split Eden Hall HVAC Equip. Richland Tennis Courts Pool Phase 1	MS Roof HS Tennis Courts Stadium Roof	Stadium Press Box Roof	HS Stadium Turf and Track Baseball Field Turf	Pool Phase 2	Eden Hall Roof Split	Eden Hall Roof Split	Santacroe Projects
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	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	24-25 through 34-35
Technology - District Wide	\$ 383,155.00	\$ 218,000.00	\$ 352,000.00	\$ 226,000.00	\$ 249,000.00	\$ 354,000.00	\$ 331,000.00	\$ 252,000.00	\$ 275,000.00	\$ 136,000.00	\$ 239,000.00	\$ 206,000.00	\$ 2,838,000.00
Building Systems	\$ 192,100.00	\$ 940,550.00	\$ 808,850.00	\$ 1,750,500.00	\$ 1,312,300.00	\$ 1,320,000.00	\$ 510,000.00	\$ 345,000.00	\$ 150,000.00	\$ 125,000.00	\$ 295,000.00	\$ 245,000.00	\$ 7,802,200.00
<b>HVAC</b>	<b>\$ 4,999,844.00</b>	<b>\$ 6,033,999.00</b>	<b>\$ 3,327,082.00</b>	<b>\$ 3,624,693.00</b>	<b>\$ 1,000,740.00</b>	<b>\$ 159,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 14,740,914.00</b>
<b>Roofing</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,400,000.00</b>	<b>\$ 2,707,000.00</b>	<b>\$ 3,000,000.00</b>	<b>\$ 2,500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ -</b>	<b>\$ 16,107,000.00</b>
Facilities Department	\$ 283,364.00	\$ 50,000.00	\$ 495,000.00	\$ 335,000.00	\$ 575,000.00	\$ 140,000.00	\$ 65,000.00	\$ 65,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 1,925,000.00
Athletics - District Wide	\$ 2,445,660.00	\$ 1,146,650.00	\$ 538,900.00	\$ 76,000.00	\$ 636,000.00	\$ 491,000.00	\$ 691,000.00	\$ 2,685,000.00	\$ 1,136,000.00	\$ 36,000.00	\$ 688,000.00	\$ 1,366,650.00	\$ 9,491,200.00
	\$ 8,304,123.00	\$ 8,389,199.00	\$ 6,921,832.00	\$ 8,719,193.00	\$ 6,773,040.00	\$ 4,964,200.00	\$ 3,196,200.00	\$ 3,446,200.00	\$ 1,710,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,966,850.00	\$ 52,904,314.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	24-25 through 34-35
Technology - District Wide	\$ 40,000.00	\$ 50,000.00	\$ 150,000.00	\$ 98,000.00	\$ 100,000.00	\$ 300,000.00	\$ 300,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,348,000.00
Visual Display Boards	\$ 140,000.00	\$ 140,000.00	\$ 182,000.00	\$ 100,000.00	\$ 134,000.00	\$ 26,000.00	\$ 16,000.00	\$ 176,000.00	\$ 210,000.00	\$ 60,000.00	\$ 124,000.00	\$ 80,000.00	\$ 1,248,000.00
Network Infrastructure	\$ 13,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabling	\$ 175,155.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Announcement Systems	\$ 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	\$ 15,000.00	\$ 165,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tricaster/Camera Replacement	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 72,000.00
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems	\$ 4,999,844.00	\$ 6,033,999.00	\$ 3,327,082.00	\$ 3,624,693.00	\$ 1,000,740.00	\$ 159,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 14,740,914.00
<b>Heating/Ventilation/AC</b>	<b>\$ -</b>	<b>\$ 25,550.00</b>	<b>\$ 18,850.00</b>	<b>\$ 14,000.00</b>	<b>\$ 2,300.00</b>	<b>\$ 30,000.00</b>	<b>\$ -</b>	<b>\$ 90,700.00</b>					
Plumbing	\$ 26,000.00	\$ 295,000.00	\$ 330,000.00	\$ 588,500.00	\$ 305,000.00	\$ 255,000.00	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 170,000.00	\$ 170,000.00	\$ 2,318,500.00
Flooring	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ -	\$ -	\$ 1,400,000.00	\$ 2,707,000.00	\$ 3,000,000.00	\$ 2,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 3,000,000.00	\$ 2,000,000.00	\$ -	\$ 16,107,000.00
<b>Roof</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Window/Door	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
Exterior/Interior Walls	\$ 10,000.00	\$ 50,000.00	\$ 300,000.00	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ 25,000.00	\$ 75,000.00	\$ 50,000.00	\$ 100,000.00	\$ 50,000.00	\$ 760,000.00
Furniture	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving/Concrete	\$ -	\$ -	\$ -	\$ 855,000.00	\$ 720,000.00	\$ 950,000.00	\$ 400,000.00	\$ 245,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,170,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
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	\$ 50,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 250,000.00
Other	\$ 40,000.00	\$ 450,000.00	\$ 25,000.00	\$ 183,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 858,000.00
Facilities Department	\$ 75,000.00	\$ -	\$ -	\$ 165,000.00	\$ 155,000.00	\$ 65,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 415,000.00
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Improvements	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00
Building & Restroom Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Land purchase	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ 100,000.00	\$ 50,000.00	\$ 320,000.00	\$ 120,000.00	\$ 120,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 985,000.00
Architectural Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Athletics - District Wide	\$ 32,000.00	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 270,000.00	\$ 30,000.00	\$ 1,404,000.00	\$ 430,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 2,850,275.00
Field Maintenance & Improvements	\$ 1,913,660.00	\$ 55,000.00	\$ 103,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 200,000.00
Gymnasiums	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,330,650.00	\$ 1,350,650.00
Santacroe	\$ -	\$ 110,000.00	\$ 125,000.00	\$ -	\$ 600,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 700,000.00	\$ -	\$ -	\$ -	\$ 1,760,000.00
Pool Area	\$ -	\$ -	\$ 104,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 254,400.00
Tennis Courts	\$ 350,000.00	\$ 849,650.00	\$ 32,225.00	\$ 6,000.00	\$ 6,000.00	\$ 116,000.00	\$ 506,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,745,875.00
Stadium	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
Architectural Fees	\$ 8,304,123.00	\$ 8,389,199.00	\$ 6,921,832.00	\$ 8,719,193.00	\$ 6,773,040.00	\$ 4,964,200.00	\$ 3,196,200.00	\$ 3,446,200.00	\$ 1,710,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,966,850.00	\$ 52,904,314.00

	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	24-25 through 34-35
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



Flooring	\$ 19,000.00	\$ 15,000.00	\$ -	\$ 330,000.00	\$ 250,000.00	\$ 200,000.00	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ 45,000.00	\$ 840,000.00
Electrical/Lighting	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000.00
Window/Door	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Exterior/Interior Walls	\$ -	\$ -	\$ 300,000.00	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 480,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
													\$ 6,160,000.00
<b>High School</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>2033-2034</b>	<b>2034-2035</b>	<b>24-25 through 33-34</b>
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	\$ 99,200.00	\$ 99,200.00	\$ 1,082,501.00
Plumbing	\$ -	\$ 9,550.00	\$ 9,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,200.00
Flooring	\$ 7,000.00	\$ 280,000.00	\$ 250,000.00	\$ 258,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 888,500.00
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Exterior/Interior Walls	\$ 10,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 125,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ 350,000.00	\$ 280,000.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,380,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 17,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ 125,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00
Other	\$ 25,000.00	\$ 450,000.00	\$ 25,000.00	\$ 33,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 683,000.00
													\$ 4,413,201.00
<b>Facilities Department</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>2033-2034</b>	<b>2034-2035</b>	<b>24-25 through 33-34</b>
Vehicles	\$ 75,000.00	\$ -	\$ -	\$ 165,000.00	\$ 155,000.00	\$ 65,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 415,000.00
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	\$ 320,000.00	\$ 120,000.00	\$ 120,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 935,000.00
													\$ 1,875,000.00
<b>Athletics - District Wide</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>2031-2032</b>	<b>2032-2033</b>	<b>2033-2034</b>	<b>2034-2035</b>	<b>24-25 through 33-34</b>
Field Maintenance & Improvements	\$ 32,000.00	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 270,000.00	\$ 30,000.00	\$ 1,404,000.00	\$ 430,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 2,820,275.00
Gymnasiums	\$ 1,913,660.00	\$ 55,000.00	\$ 103,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ 200,000.00
Santacroce	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,330,650.00	\$ 20,000.00
Pool Area	\$ -	\$ 110,000.00	\$ 125,000.00	\$ -	\$ 600,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 700,000.00	\$ -	\$ -	\$ -	\$ 1,760,000.00
Tennis Courts	\$ -	\$ -	\$ 104,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ 254,400.00
Stadium	\$ 350,000.00	\$ 849,650.00	\$ 32,225.00	\$ 6,000.00	\$ 6,000.00	\$ 116,000.00	\$ 506,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 2,739,875.00
Architectural Fees	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 330,000.00
													\$ 8,124,550.00
	\$ 8,304,123.00	\$ 8,389,199.00	\$ 6,921,832.00	\$ 8,719,193.00	\$ 6,773,040.00	\$ 4,964,200.00	\$ 3,196,200.00	\$ 3,446,200.00	\$ 1,710,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,966,850.00	\$ 50,937,464.00
	8,304,123.00	8,389,199.00	6,921,832.00	8,719,193.00	6,773,040.00	4,964,200.00	3,196,200.00	3,446,200.00	1,710,200.00	3,446,200.00	3,371,200.00	1,966,850.00	\$ 17,876,989.00
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,570,489.00

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	2034-2035
<b>HANCE ELEMENTARY FOOD SERVICE</b>												
Cafeteria Tables												
Steamer w/Combi Oven												
Oven Replacement												
Dishmachine			30,000.00									
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>												
Cafeteria Tables	15,000.00											
Steamer w/Combi Oven												
Oven Replacement												
Griddle Top w/cart (to replace tilt skillets)												
Dishmachine		30,000.00										
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>												
Cafeteria Tables												
Steamer w/Combi Oven		35,000.00										
Oven Replacement												
Griddle Top w/cart (to replace tilt skillets)												
Dishmachine												
<b>EDEN HALL FOOD SERVICE</b>												
Combi Replacment												
Oven Replacement		12,000.00										
Cafeteria Tables							15,000.00	15,000.00	15,000.00			
Dishmachine		55,000.00										
Turbochef Oven (delayed to 21-22)												
<b>MIDDLE SCHOOL FOOD SERVICE</b>												
Oven Replacement												
CombiOven (replace steamers)		45,000.00										
Dishmachine												
Serving Unit Replacement												
Turbochef Oven												
Cafeteria Tables	15,000.00	15,000.00	15,000.00									
Open air coolers												
Line Renovation/update	200,000.00											
<b>HIGH SCHOOL FOOD SERVICE</b>												
Oven Replacement												
Combi Replacements												
Combi Replacement												
Floor scrubber for food court												
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											
<b>Central Food Service Office</b>												
New Computer Upgrades												
<b>TOTAL</b>	<b>280,000.00</b>	<b>207,000.00</b>	<b>117,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

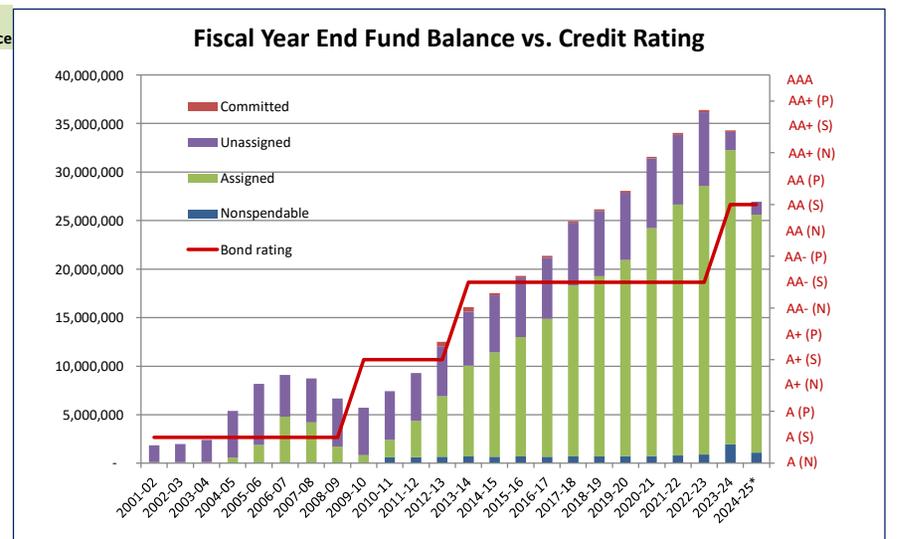
**2025-2026 Real Estate Tax Revenue Estimate**

	<u>Rate</u>	<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>	
Projected Assessed Value of taxable properties for May 23, 2025		1,135,513,497	2,379,589,557	3,515,103,054	
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2025/Municipal Site as of 5/23/2025					
Less: Estimated homestead exclusion (state property tax reduction)		(35,896,815)	(75,225,602)	(111,122,418)	(2,176,521.46)
Adjustment for construction and growth	0.01%	113,551		113,551	
Adjustment for construction and growth	0.03%		594,897	594,897	
Projected assessed value of taxable properties		1,099,730,233	2,304,958,852	3,404,689,085	3,515,811,503
<b>Assumed 2025-2026 millage rate</b>	<b>0.0195867</b>				
Net tax levy		21,540,086	45,146,538	66,686,624	
Estimated delinquent percentage	1.50%	98.50%	(323,101)	(677,198)	(1,000,299)
Estimated discounts	88%	2.0%	(379,106)	(794,579)	(1,173,685)
Estimated penalties	1.60%	10.0%	34,464	72,234	106,699
Total Real Estate Taxes Budgeted		20,872,343	43,746,995	64,619,338	96.90%
			est. value of 1 mill (net collection rate)=	3,299,144	3,299,143,723.34
			PDE base index =	4.00%	
			Exceptions =	0	
			Millage equivalent (for exceptions)=	-	
			possible millage increase up to index	0.783468	
			Millage rate (assuming increase to index)	20.3701	
			possible millage increase for \$1M in additional tax revenue	0.3115	
			Millage rate (assuming increase for \$1M of additional tax revenue)	19.8982	
			<b>Est. revenue from millage for \$1M in additional tax revenue</b>	<b>1,027,683.27</b>	
			Est. revenue from tax increase to index	2,584,773.53	

## Underlying Credit Rating History: Standard & Poor's

Rating Action Date	Credit Rating	Outlook	Issue / Event	Rationale
2001-2005	A	Stable	Prior Issues	All carried insured only ratings and PA Act 150 program ratings
10/6/2005	A	Stable	Series of 2005	Participation in Commonwealth of PA State Intercept Program
2/18/2006	A	Stable	Series of 2006 (V)	Participation in Commonwealth of PA State Intercept Program
9/13/2007	A1		Series of 2007	Moody's Rating
3/9/2009	A	Stable	Market Commentary	Participation in Commonwealth of PA State Intercept Program - Rating Affirmed
6/4/2010	A+	New Rating	Series of 2010	Strong wealth, income and unemployment; Strong reserves and modest tax growth; Pressured from continued enrollment growth; High debt burden
6/27/2011	A+	Stable	Series of 2011, 2011 A-C	
1/25/2012	A+	Stable	Series of 2012	
4/10/2014	AA-	Upgrade	Series of 2014 A-B	Extremely strong wealth, very strong income and unemployment; Sound finances and strong reserves, modest tax growth; Pressured from continued enrollment growth; High debt burden; Exposure to variable-rate debt
8/26/2014	AA-	Stable	Series of 2014 A-B	
3/30/2015	AA-	Stable	Series of 2015 A-B	
2/13/2016	AA-	Stable	Series of 2016	Extremely strong wealth and income, good financial management practices under FMA
4/18/2017	AA-	Stable	Series of 2017	
5/9/2019	AA-	Stable	Series of 2019	Strong budgetary performance of operating surpluses for eight consecutive years; very strong available reserves; extremely strong wealth, income levels, diverse tax base; offset by increasing pension costs; high debt burden; some derivative exposure
6/8/2020	AA-	Stable	Series A&B of 2020	Strong budgetary performance of operating surpluses for nine consecutive years, despite increasing pension costs; very strong available reserves; extremely strong wealth and very strong incomes with a very diverse tax base; and good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio.
4/15/2021	AA-	Stable	Series of 2021	Strong budgetary performance of operating surpluses; very strong available reserves; extremely strong wealth; good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio.
4/22/2024	AA	Stable		Strong budgetary performance of operating surpluses for thirteen 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. Termination of variable rate debt reduced exposure helping to raise rating.

Fiscal Year	Nonspendable	Committed	Assigned	Unassigned	Total FYE Fund Balance
2001-02	-	-	126,645	1,742,297	3,987,561
2002-03	-	-	131,250	1,843,122	1,868,942
2003-04	-	-	128,383	2,283,362	1,974,372
2004-05	-	-	555,272	4,847,037	2,411,745
2005-06	-	-	1,879,517	6,297,083	5,402,309
2006-07	-	-	4,807,437	4,292,649	8,176,600
2007-08	-	-	4,220,872	4,518,662	9,100,086
2008-09	-	-	1,727,668	4,940,691	8,739,534
2009-10	-	-	837,428	4,892,579	6,668,359
2010-11	609,376	-	1,805,050	5,031,144	5,730,007
2011-12	637,255	-	3,744,319	4,900,765	7,445,570
2012-13	672,750	477,261	6,240,737	5,132,357	9,282,339
2013-14	679,689	477,261	9,381,318	5,561,653	12,523,105
2014-15	675,584	192,471	10,750,089	5,895,708	16,099,921
2015-16	679,079	192,471	12,311,901	6,139,630	17,513,852
2016-17	674,877	192,471	14,178,813	6,332,172	19,323,081
2017-18	685,349	192,471	17,609,383	6,484,429	21,378,333
2018-19	700,804	192,471	18,569,017	6,717,727	26,180,019
2019-20	724,137	192,471	20,225,656	6,927,553	28,069,817
2020-21	743,168	192,471	23,485,565	7,168,510	31,589,714
2021-22	799,872	192,471	25,858,787	7,195,264	34,046,394
2022-23	898,299	192,471	27,696,987	7,598,407	36,386,163
2023-24	1,929,995	192,471	30,320,498	1,875,028	34,317,992
2024-25*	1,077,959		24,527,591	1,333,092	26,938,641



\* Fund balance based on 24-25 budget

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, 2023:

Notes:

Nonspendable - prepaid expense	898,298.84	represents July 2023 healthcare/life insurance premiums paid in June 2023
Committed for the Public School Employees' Retirement System		\$477,261 was committed via board resolution during 2012-2013; \$284,790
	192,471.00	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
		<8% of 22-23 budgeted expenditures (excl. interfund transfers and other
Unassigned fund balance	<u>7,598,407.00</u>	financing uses)
Total fund balance as of June 30, 2023	<u><u>36,386,163.34</u></u>	

Total budgeted expenditures (final) - excluding other financing uses for 23-24	98,976,011.00	
<8% of total budgeted expenditures (excluding other financing uses)	1,995,082.31	2.0%

General Fund as of June 30, 2024 - Proposed:

Notes:

Nonspendable - prepaid expense	1,929,995.00	represents July 2024 healthcare/life insurance premiums paid in June 2024
Committed for the Public School Employees' Retirement System		\$477,261 was committed via board resolution during 2012-2013; \$284,790
	192,471.00	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, 2024
Assigned for 2024-2025 budget	7,379,350.00	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	1,500,000.00	consistent with py
Assigned for employee benefit obligations	2,608,854.06	reduced by \$1M at June 30, 2024
		<8% of 23-24 budgeted expenditures (excl. interfund transfers and other
Unassigned fund balance	<u>1,875,028.00</u>	financing uses)
Total fund balance as of June 30, 2024	<u><u>34,317,992.50</u></u>	

Decrease from 2023-2024 fiscal year (2,068,170.84)

34.67%

**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 11-22-2024*

	2023-2024 Adjusted Budget	2023-2024 Actual	(negative) positive variance	% of budget	
<b>Revenues:</b>					
6000 Local sources	82,109,152	82,770,697	661,545	1%	w
7000 State sources	21,080,536	22,135,873	1,055,337	5%	w
8000 Federal sources	535,600	242,799	(292,801)	-55%	<b>A</b>
<b>Total revenues</b>	<b>103,725,288</b>	<b>105,149,369</b>	<b>1,424,081</b>		
<b>Expenditures:</b>					
1100 General education	44,237,690	43,953,894	283,796	1%	w
1200 Special education	13,859,850	14,121,966	(262,116)	-2%	w
1300 Vocational instruction	653,254	653,254	-	0%	w
1400 Other instructional programs	19,682	17,627	2,055	10%	w
1500 Nonpublic school programs - (Federal Title grants)	23,078	29,426	(6,348)	-28%	w
2100 Pupil personnel	3,451,757	3,425,931	25,826	1%	w
2200 Instructional staff	1,902,174	2,061,049	(158,875)	-8%	w
2300 Administration	5,115,462	5,095,912	19,550	0%	w
2400 Health services	1,165,857	1,238,894	(73,037)	-6%	w
2500 Business services	1,043,900	728,748	315,152	30%	<b>B</b>
2600 Operation of plant & maintenance	6,696,916	6,714,719	(17,803)	0%	w
2700 Student transportation	5,692,686	5,955,524	(262,838)	-5%	w
2800 Central services	2,565,122	2,628,561	(63,439)	-2%	w
2900 Other support services	92,842	92,843	(1)	0%	w
3200 Student activities & athletics (+athletic officials)	2,293,435	2,294,331	(896)	0%	w
3300 Community services	73,000	73,000	-	0%	w
4000 Capital outlay	115,951	123,334	(7,383)	0%	w
5110 Debt service	8,938,229	9,227,611	(289,382)	-3%	<b>B</b>
<b>Total expenditures</b>	<b>97,940,885</b>	<b>98,436,624</b>	<b>(495,739)</b>	<b>-0.51%</b>	
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,784,403</b>	<b>6,712,745</b>			
<b>Other financing sources (uses):</b>					
Insurance recoveries	-	112,594	(112,594)	100%	w
Interfund transfers out	(8,354,123)	(8,354,123)	-	0%	w
5130 Refund - prior year receipts (real estate tax refunds)	(550,480)	(539,387)	(11,093)	2%	w
<b>Total other financing sources (uses)</b>	<b>(8,904,603)</b>	<b>(8,780,916)</b>			
<b>Net change in fund balance</b>	<b>(3,120,200)</b>	<b>(2,068,171)</b>			
Fund balance - June 30, 2023		<u>36,386,163</u>			
Fund balance - June 30, 2024		<u><u>34,317,992</u></u>			

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

Variance Descriptions

<b>A</b>	Medical Assistance ACCESS Funds were not drawn on for the 2023-2024 school year. \$325,000 was budgeted for this revenue line item. These amounts carry over and are able to be drawn upon at any time and multiple times through the course of the fiscal year.
<b>B</b>	Due to the new Governmental Accounting Standards Board statement #87 for leases, the accounting for the managed services / copier agreement has changed.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
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*	2,385	2,134	4,519
2025*	2,402	2,152	4,554

\*As of October 1, 2024

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2026	2,471	2,270	4,741

## Timeline for Events Related to 2025-2026 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**

<b>Date</b>	<b>Description</b>	<b>Section</b>
September 1, 2024 <i>(Annual deadline)</i>	<b>Department of Education</b> publishes the 2025-2026 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2024 <i>(Annual deadline)</i>	<b>Department of Education</b> notifies school districts of their 2025-2026 adjusted index.	Section 313(2)
December 15, 2024 <i>(Annual deadline)</i>	<b>School districts</b> 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 2023 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 2023 calendar year.)	Sections 503(b)(2); 324(2)
December 31, 2024 <i>(30 days prior to preliminary budget public inspection deadline)</i>	<b>Department of Education</b> 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)
December 31, 2024 <i>(60 days prior to March 1 application deadline)</i>	<b>School Districts</b> 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 30, 2025 <i>(110 days prior to primary election)</i>	<b>School district</b> deadline to make 2025-2026 proposed version of preliminary budget available for public inspection <b>or</b> 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)
February 4, 2025 <i>(5 days after resolution adoption)</i>	<b>School district</b> 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)
February 9, 2025 <i>(10 days prior to preliminary budget adoption deadline)</i>	<b>School district</b> deadline to give public notice of the intent to adopt the 2025-2026 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 2025-2026 Budget Process**

Date	Description	Section
February 14, 2025 <i>(10 days after receipt of resolution)</i>	<b>Department of Education</b> deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2025-2026 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 19, 2025 <i>(90 days prior to primary election)</i>	<b>School district</b> deadline to adopt the 2025-2026 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 24, 2025 <i>(85 days prior to primary election)</i>	<b>School district</b> deadline to submit 2025-2026 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 27, 2025 <i>(1 week prior to filing of request for referendum exception)</i>	<b>School district</b> 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, 2025 <i>(Annual deadline)</i>	Deadline for <b>homeowners</b> 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 December 31, 2024)	Section 341(c), (e), (i)
March 6, 2025 <i>(75 days prior to primary election)</i>	<b>Department of Education</b> deadline to notify school districts that submitted the 2025-2026 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 6, 2025 <i>(75 days prior to primary election)</i>	<b>School district</b> deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 21, 2025 <i>(60 days prior to primary election)</i>	<b>School district</b> 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)
March 26, 2025 <i>(55 days prior to primary election)</i>	Deadline for <b>Department of Education</b> 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 2025-2026 Budget Process**

<b>Date</b>	<b>Description</b>	<b>Section</b>
<p>March 31, 2025 <i>(50 days prior to primary election)</i></p>	<p><b>School district</b> 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.</p>	<p>Sections 333(j)(5)</p>
<p>April 15, 2025 <i>(Annual deadline)</i></p>	<p><b>Secretary of the Budget</b> 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 2025-2026.</p>	<p>Section 503(a)(1), (e)</p>
<p>April 20, 2025 <i>(Annual deadline)</i></p>	<p><b>Secretary of the Budget</b> notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.</p>	<p>Section 503(d)</p>
<p>May 1, 2024 <i>(Annual deadline)</i></p>	<p><b>Department of Education</b> 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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2025 <i>(Annual deadline)</i></p>	<p><b>Assessor</b> provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).</p>	<p>Section 341(g)(3)</p>
<p>Prior to May 20, 2025</p>	<p><b>General Primary election.</b> 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 March 21 or March 31, 2025)</p>	<p>Section 333(c)(4)</p>
<p>No later than May 31, 2025 <i>(Optional action)</i></p>	<p>Deadline for <b>school district board of directors</b> electing to adopt resolution rejecting 2025-2026 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026. (This action applies only if a school district has not rejected a previous state property tax allocation.)</p>	<p>Section 903(a)</p>
<p>No later than May 31, 2025</p>	<p><b>School district</b> deadline to adopt 2025-2026 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 5, 2025</p>	<p><b>School district</b> deadline to submit copy of resolution (if adopted) rejecting 2025-2026 property tax allocation to Department of Education. (See May 31, 2025.)</p>	<p>Section 903(b)</p>

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2025-2026 Budget Process**

<b>Date</b>	<b>Description</b>	<b>Section</b>
June 10, 2025 <i>(20 days prior to final budget adoption deadline)</i>	<b>School district</b> deadline to make 2025-2026 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2025 <i>(10 days prior to final budget adoption deadline)</i>	<b>School district</b> deadline to offer public notice of its intent to adopt the 2025-2026 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2025 <i>(Annual deadline)</i>	<b>School district</b> deadline to adopt the 2025-2026 final budget.	Section 312(a)
June 30, 2025 <i>(Annual deadline)</i>	<b>School district</b> 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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 321(d), 342, 505(a)(4)
July 15, 2025 <i>(Annual deadline)</i>	<b>School district</b> deadline to submit 2025-2026 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2025 <i>(60 days after receipt of resolution)</i>	<b>Department of Education</b> deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2025-2026 property tax relief allocation under Section 903(a). (See May 31, 2025.)	Section 904(b)
August 28, 2025	<b>Department of Education</b> 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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 505(b)
October 23, 2025	<b>Department of Education</b> 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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.	Section 505(b)
December 1, 2025	Deadline for <b>school districts</b> 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, 2026.	Section 351(f)(2)

# FINAL GENERAL FUND BUDGET

Fiscal Year 2025-2026

## General Fund Budget Approval

### Date of Adoption of the General Fund Budget:

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
CHRISTOPHER JUZWICK

(724)625-7773

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
cjuzwick@pinerichland.org

\_\_\_\_\_  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Pine-Richland SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT  	DATE 5/12/25
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**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2300	Tax Data: 7340 State Property Tax Reduction Allocation amount entered must match PDE amount. Please correct on Tax Data Screen.  7340 LEA Amount: \$1,888,126.00 7340 PDE Amount: \$0.00	
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 2900, Object 100: \$100,000.00 Function 2900, Object 200: \$0.00 . Provide a justification.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	1,929,995
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	30,320,499
0850 Unassigned Fund Balance	1,875,028
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$32,387,998</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	83,203,394
7000 Revenue from State Sources	23,668,842
8000 Revenue from Federal Sources	558,225
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$107,430,461</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$139,818,459</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	64,619,334
6112 Interim Real Estate Taxes	886,791
6113 Public Utility Realty Taxes	74,440
6120 Current Per Capita Taxes, Section 679	84,070
6140 Current Act 511 Taxes - Flat Rate Assessments	84,070
6150 Current Act 511 Taxes - Proportional Assessments	11,954,255
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,547,997
6500 Earnings on Investments	2,077,147
6700 Revenues from LEA Activities	392,986
6800 Revenues from Intermediary Sources / Pass-Through Funds	863,490
6910 Rentals	241,250
6990 Refunds and Other Miscellaneous Revenue	377,564
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$83,203,394</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,629,460
7271 Special Education funds for School-Aged Pupils	2,166,566
7311 Pupil Transportation Subsidy	1,715,630
7312 Nonpublic and Charter School Pupil Transportation Subsidy	170,940
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	887,580
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,284
7340 State Property Tax Reduction Allocation	2,176,521
7505 Ready to Learn Block Grant	418,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7810 State Share of Social Security and Medicare Taxes	1,709,199
7820 State Share of Retirement Contributions	7,608,987
<b>REVENUE FROM STATE SOURCES</b>	<b>\$23,668,842</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	122,038
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,615
8516 Title III - Language Instruction for English Learners and Immigrant Students	360
8517 Title IV - 21st Century Schools	10,813
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000 49

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,399
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$558,225</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>107,430,461</b>
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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,619,334</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,176,521</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,795,855</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,849,269</b>

	Allegheny	Total
<hr/>		
<b>2024-25 Data</b>		
a. Assessed Value	\$3,499,498,934	\$3,499,498,934
b. Real Estate Mills	19.5867	
<b>I. 2025-26 Data</b>		
c. 2023 STEB Market Value	\$3,695,575,739	\$3,695,575,739
d. Assessed Value	\$3,515,103,054	\$3,515,103,054
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2024-25 Calculations</b>		
f. 2024-25 Tax Levy	\$68,543,636	\$68,543,636
(a * b)		
<b>2025-26 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$68,543,636	\$68,543,636
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.92016%	96.92016%
k. Tax Levy Needed	\$68,849,269	\$68,849,269
(Approx. Tax Levy * g)		
<b>I. 2025-26 Real Estate Tax Rate</b>	<b>19.5867</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$68,849,269	\$68,849,269
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$66,672,748
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	51	\$64,619,334
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$64,619,334
Amount of Tax Relief for Homestead Exclusions	<u>\$2,176,521</u>
Total Approx. Tax Revenue:	\$66,795,855
Approx. Tax Levy for Tax Rate Calculation:	\$68,849,269

Allegheny

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.3701	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,603,001	\$71,603,001
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$14,970.00	
Number of Homestead/Farmstead Properties	7426	7426
Median Assessed Value of Homestead Properties		\$277,150

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Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$64,619,334</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$2,176,521</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$66,795,855</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$68,849,269</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,176,521	Lowering RE Tax Rate	\$0	\$2,176,521
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,176,521</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,515,103,054	19.5867	68,849,269			96.92016%	
<b>Totals:</b>	<b>3,515,103,054</b>		<b>68,849,269</b>	- 2,176,521	= 66,672,748	X 96.92016%	= 64,619,334

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		84,070
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	84,070
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 84,070 84,070**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	10,705,592	10,705,592
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,248,663	1,248,663
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 11,954,255 11,954,255**

**Total Act 511, Current Taxes 12,038,325**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,695,575,739 X</b>	<b>12</b>	<b>44,346,909</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2024-25 (Rebalanced)	2025-26				2024-25 (Rebalanced)	2025-26		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	47,447,969
1200 Special Programs - Elementary / Secondary	16,174,307
1300 Vocational Education	532,622
1400 Other Instructional Programs - Elementary / Secondary	20,120
1500 Nonpublic School Programs	32,200
<b>Total Instruction</b>	<b>\$64,207,218</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,909,910
2200 Support Services - Instructional Staff	2,411,660
2300 Support Services - Administration	5,429,489
2400 Support Services - Pupil Health	1,296,281
2500 Support Services - Business	805,530
2600 Operation and Maintenance of Plant Services	8,030,788
2700 Student Transportation Services	6,456,547
2800 Support Services - Central	2,805,344
2900 Other Support Services	100,000
<b>Total Support Services</b>	<b>\$31,245,549</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,661,817
3300 Community Services	90,980
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,752,797</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,074,933
5200 Interfund Transfers - Out	6,921,832
5900 Budgetary Reserve	375,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,371,765</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$115,597,329</b>

2025-2026 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

Printed 5/30/2025 2:46:13 PM

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	26,607,840
200 Personnel Services - Employee Benefits	17,843,654
300 Purchased Professional and Technical Services	838,517
400 Purchased Property Services	26,140
500 Other Purchased Services	714,535
600 Supplies	1,375,726
800 Other Objects	41,557
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$47,447,969</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,293,943
200 Personnel Services - Employee Benefits	5,359,610
300 Purchased Professional and Technical Services	1,788,850
400 Purchased Property Services	300
500 Other Purchased Services	2,671,879
600 Supplies	54,816
800 Other Objects	4,909
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,174,307</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	532,622
<b>Total Vocational Education</b>	<b>\$532,622</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	12,192
200 Personnel Services - Employee Benefits	7,828
500 Other Purchased Services	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,120</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	31,200
600 Supplies	1,000
<b>Total Nonpublic School Programs</b>	<b>\$32,200</b>
<b>Total Instruction</b>	<b>\$64,207,218</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,010,700
200 Personnel Services - Employee Benefits	1,397,677
300 Purchased Professional and Technical Services	221,800
500 Other Purchased Services	1,800
600 Supplies	244,884
800 Other Objects	33,049
<b>Total Support Services - Students</b>	<b>\$3,909,910</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,145,372

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	835,484
300 Purchased Professional and Technical Services	184,588
400 Purchased Property Services	4,668
500 Other Purchased Services	4,500
600 Supplies	235,335
800 Other Objects	1,713
<b>Total Support Services - Instructional Staff</b>	<b>\$2,411,660</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,669,538
200 Personnel Services - Employee Benefits	1,847,789
300 Purchased Professional and Technical Services	670,447
400 Purchased Property Services	6,350
500 Other Purchased Services	76,111
600 Supplies	71,050
700 Property	8,100
800 Other Objects	80,104
<b>Total Support Services - Administration</b>	<b>\$5,429,489</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	722,640
200 Personnel Services - Employee Benefits	399,859
300 Purchased Professional and Technical Services	148,237
400 Purchased Property Services	1,250
500 Other Purchased Services	40
600 Supplies	24,125
800 Other Objects	130
<b>Total Support Services - Pupil Health</b>	<b>\$1,296,281</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	360,209
200 Personnel Services - Employee Benefits	250,066
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	40,500
500 Other Purchased Services	19,080
600 Supplies	102,075
800 Other Objects	17,100
<b>Total Support Services - Business</b>	<b>\$805,530</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,365,661
200 Personnel Services - Employee Benefits	1,798,890
300 Purchased Professional and Technical Services	698,906
400 Purchased Property Services	481,766
500 Other Purchased Services	312,725
600 Supplies	2,361,553
700 Property	9,237
800 Other Objects	2,050
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,030,788</b>

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,324
200 Personnel Services - Employee Benefits	29,714
300 Purchased Professional and Technical Services	445,911
500 Other Purchased Services	5,845,598
600 Supplies	35,250
800 Other Objects	62,750
<b>Total Student Transportation Services</b>	<b>\$6,456,547</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	674,209
200 Personnel Services - Employee Benefits	485,742
300 Purchased Professional and Technical Services	406,558
400 Purchased Property Services	20,200
500 Other Purchased Services	121,273
600 Supplies	1,087,720
700 Property	6,601
800 Other Objects	3,041
<b>Total Support Services - Central</b>	<b>\$2,805,344</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	100,000
<b>Total Other Support Services</b>	<b>\$100,000</b>
<b>Total Support Services</b>	<b>\$31,245,549</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,284,937
200 Personnel Services - Employee Benefits	608,856
300 Purchased Professional and Technical Services	161,889
400 Purchased Property Services	68,639
500 Other Purchased Services	195,013
600 Supplies	285,446
700 Property	2,694
800 Other Objects	54,343
<b>Total Student Activities</b>	<b>\$2,661,817</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	90,980
<b>Total Community Services</b>	<b>\$90,980</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,752,797</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	20,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$20,000</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	

<u>Description</u>	<u>Amount</u>
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,440,933
900 Other Uses of Funds	6,634,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,074,933</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	6,921,832
<b>Total Interfund Transfers - Out</b>	<b>\$6,921,832</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	375,000
<b>Total Budgetary Reserve</b>	<b>\$375,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$17,371,765</b>
<b>TOTAL EXPENDITURES</b>	<b>\$115,597,329</b>

**Cash and Short-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	26,829,063	18,329,783
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	13,177,472	12,703,290
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,258	1,500,258
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$41,506,793</b>	<b>\$32,533,331</b>
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**Long-Term Investments**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$41,506,793</b>	<b>\$32,533,331</b>

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

<b>General Fund</b>		
0510 Bonds Payable	70,645,000	64,410,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,459,047	1,531,999
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,825,000	5,815,000
<b>Total General Fund</b>	<b>\$77,929,047</b>	<b>\$71,756,999</b>

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

**Total Public Purpose (Expendable) Trust Fund**

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

**Total Other Comptroller-Approved Special Revenue Funds**

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

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

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

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

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

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

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

**Food Service / Cafeteria Operations Fund**

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

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

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

**Total Child Care Operations Fund**

**Other Enterprise Funds**

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

**Total Other Enterprise Funds**

**Internal Service Fund**

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

**Total Internal Service Fund**

**Long-Term Indebtedness**

**06/30/2025 Estimate**

**06/30/2026 Projection**

**Private Purpose Trust Fund**

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

**Total Private Purpose Trust Fund**

**Investment Trust Fund**

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

**Total Investment Trust Fund**

**Pension Trust Fund**

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

**Total Pension Trust Fund**

**Activity Fund**

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

**Total Activity Fund**

<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$77,929,047</b>	<b>\$71,756,999</b>

**Short-Term Payables**

**06/30/2025 Estimate**

**06/30/2026 Projection**

General Fund	9,974,932	9,770,336
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,000,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	115,000	125,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$13,089,932</b>	<b>\$11,895,336</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$91,018,979</b>	<b>\$83,652,335</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	1,929,995
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	22,000,000
0850 Unassigned Fund Balance	2,028,659
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$24,221,130</b>
<b>5900 Budgetary Reserve</b>	<b>375,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,526,125</b>