

2021-2022

Final  
General Operating Fund  
Budget



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

For June 7, 2021 School Board Regular Meeting

2021-2022

## 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 2021-2022, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 3.0%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Final General Fund Budget includes total expenditures of \$95,755,046 and total revenues of \$94,746,409 and a utilization of assigned fund balance of \$1,008,637 for capital improvements. The budget includes an estimated tax millage rate of 19.5867 mills. This represents a flat millage rate from the current fiscal year.

The budget includes a number of assumptions and estimates. Some property assessment and exemption appeals have been filed with Allegheny County and continue to be unresolved. Resolution of these appeals continually changes the total assessed value for our community which is the school district's real estate tax base. The District receives updated figures periodically from Allegheny County and the District's solicitor's office for pending appeals. These figures are continuously monitored each year.

#### Other Local Revenue

- The Pine-Richland School District assesses an activity fee for each participating student in grades seven through 12. This \$100 fee allows each student to participate in an unlimited number of sports and student activities throughout the school year. If a student chooses not to participate, the fee will not be assessed. The revenue generated from the student activity fee offsets a portion of costs associated with supplemental payments to administer after school activities, athletic programs and clubs.

#### State Funding

- The Taxpayer Relief Act also provides for the use of State gaming revenue to lower property taxes for homeowners in the District with an approved homestead application on file with Allegheny County. In prior years, the State Property Tax Reduction allocation for the Pine-

Richland community has been \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. In 2021-2022, this will provide \$177.01 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
  - Preliminary estimates for basic education instructional subsidy reflect a minimal increase for the District over the amount included in the current year budget.
  - Special education subsidy for 2021-2022 is projected to be \$1,751,295 which represents small increase from the current year budget. 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. Pine-Richland is anticipating a decrease of \$15,465 based on estimated subsidy calculations for next year.
  - Historically, school district construction projects were reimbursed by the State based on a series of calculations. Each individual project was given a separate reimbursement percentage determined at the time construction took place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2021-2022, estimates show a small decrease in reimbursement from the current year budgeted allocation. Future funding for school districts in this category continues to uncertain from budget deliberations at the State level.
  - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2021-2022, this represents \$8,016,727 of the District’s total budgeted revenue.
  - Pennsylvania Department of Education no longer provides reimbursements to school districts for a portion of cyber/charter school enrollments, dual enrollment or for homebound instruction.

2021-2022  
Final General Operating Fund Budget  
Expenditures

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Salaries & Wages

- Personnel costs for administration, faculty & support staff represent approximately 66% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

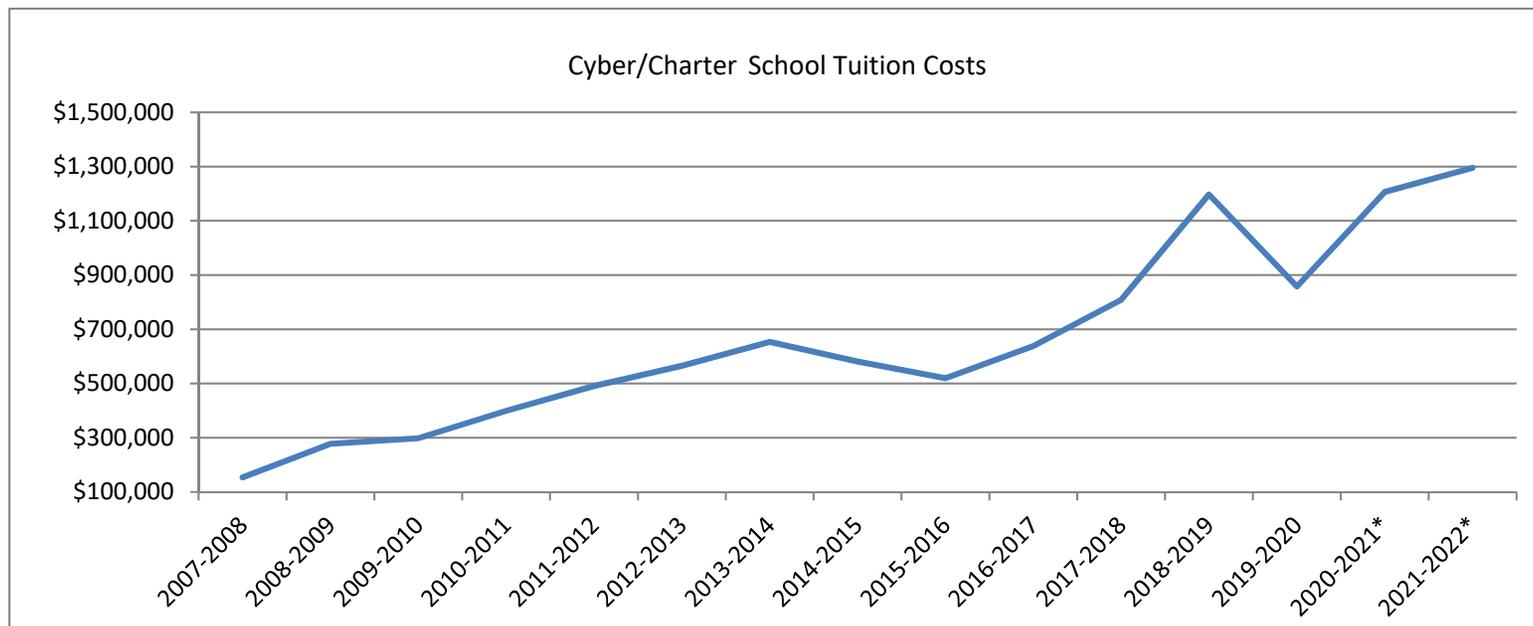
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 34.94% of salary cost from 34.51% in 2020-2021. This will result in increased expenditures to the District for next year's budget of \$577,778 (or \$290,000 in increased costs to the District after receiving state funding for retirement contributions). This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to 37.23% of salary cost in the 2025-2026 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Medical insurance premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 5% for covered employees. Dental insurance premiums will be held with no increase, and Vision insurance premiums will increase by 7%. Overall group health insurance expenditures for the District are budgeted to increase by \$364,770 from the 2020-2021 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 \$6,169,918 of the District's overall expenditures.

## Tuition Expenditures

- The District is projecting \$1,948,385 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of \$1,462,000.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to increase by \$6,042 from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. The District's expenditures for cyber/charter school tuition are more than eight times more than the cost in 2007-2008. Projections for 2021-2022 show an outlay of \$1,295,371. During the 2020-2021 fiscal year, the District paid \$12,058.38 for each regular education student and \$26,021.98 for each special education student enrolled in cyber/charter schools.



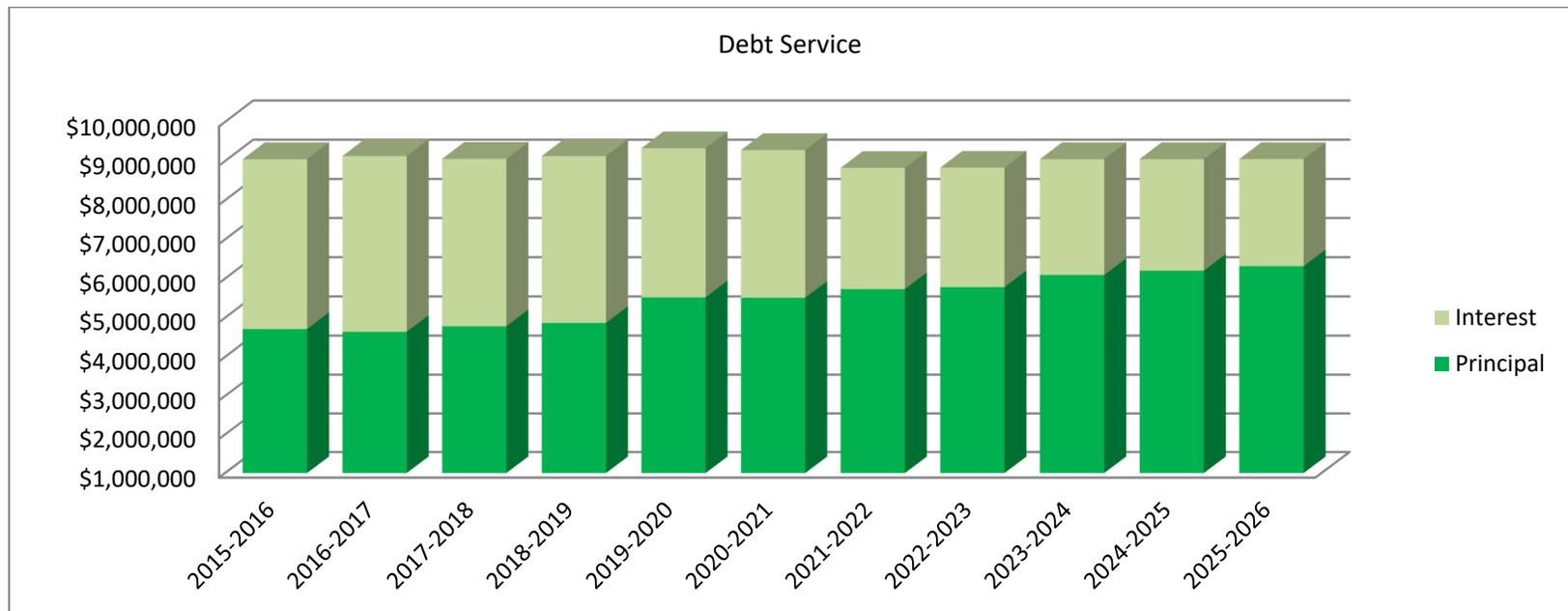
**\*Budgeted figures are included in the chart above for 2020-2021 and 2021-2022. All other amounts are based on actual.**

### Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2021-2022 fiscal year is equal to \$3,958,485. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

### Debt Service

- Interest and principal redemption on debt service represents \$8,824,461, or 9.2% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will decrease by \$454,502 from the 2020-2021 fiscal year budget. The District just completed a refunding in April 2021 which generated approximately \$225,000 in interest savings over the remaining life of the bonds. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



## Budgetary Reserve

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

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SUMMARY LIST OF 2021-2022 BUDGET CHANGES

Description	Function	Object	Amount	Totals	3/1/2021	5/3/2021	
					Draft Proposed Final Budget	Proposed Final Budget	
<b>EXPENDITURE CHANGES:</b>							
<i>Personnel:</i>							
Net changes to personnel salary / wages / employer benefits cost - (March and April 2021	various	100-299's	(666,016.00)				
Added cell phone allocation to custodian at the High School for assistance with athletic field:	3250	299	480.00				
<i>Operating:</i>							
Reduction in building based budgets for copy / print paper (surplus left from current year	1110	610	(84,176.00)				
Increase in operating budget shares for A.W. Beattie Career Center	1390	564	6,295.00				
Estimated increase in annual cost of cyber insurance	2818	529	1,900.00				
Reduction in contracted services - technology	2818	329	(11,000.00)				
Reduction in printing services - technology	2818	550	(200.00)				
Reduction in allocation for contracted services - recruiting / placemen	2832	329	(600.00)				
Reduction in estimate for advertising costs - recruiting / placemen	2832	540	(700.00)				
Estimated increase in HR software for tracking clearances, trainings, etc	2833	650	1,550.00				
Reduction in allocation for travel - staff accounting services:	2833	580	(250.00)				
Reduction in MS student activities - printing services:	3210	550	(500.00)				
Reduction in MS student activities - supplies	3210	610	(400.00)				
Reduction in estimate for Naviance software costs (based on 21-22 invoice received)	2122	650	(1,185.00)				
Reduction in estimate for security services	2660	350	(20,000.00)				
<i>Debt Service:</i>							
Debt service reduction to due final pricing ~ Refunding Bond Issue - 2021 (refunded Series 2016)	5110	832/912	(4,749.00)				
<i>Capital Funding Plan (CFP):</i>							
Delayed replacement of boilers at Hance Elementary to 2022-202:	5230	930	(32,000.00)				
Reduced allocation for replacement of unit ventilators at Hance Elementary - unused funds in current year CFI	5230	930	(4,321.00)				
CFP	5230	930	(2,000.00)				
Reduced allocation for replacement of unit ventilators at Wexford Elementary - unused funds in current year CFI	5230	930	(10,000.00)				
Increased line item for engineering / architectural fees for green gym / HS gym project (schematic design phase	5230	930	90,000.00				
Reduced allocation for repairs to water boosting system at Eden Hall - unused funds in prior year CFI	5230	930	(2,200.00)				
Delayed replacement of boiler water pumps at Pine-Richland Middle School to 2022-202:	5230	930	(4,750.00)				
Delayed allocation for replacement of unit ventilators at Pine-Richland Middle School to 2023-2024 - unused funds in current year CFP	5230	930	(10,000.00)				
Reduced line item for repair / replacement of rooftop units at Pine-Richland Middle Schoo	5230	930	(30,000.00)				
Added line item for moveable bleachers to be purchased for the Ram Cage	5230	930	36,000.00				
Delayed replacement of tractor with plow at Richland Elementary to 2022-202:	5230	930	(25,000.00)				
Delayed replacement of hot water tanks at Eden Hall to 2023-2024	5230	930	(6,750.00)				
Delayed replacement of heating pumps at Pine-Richland High School to 2022-202:	5230	930	(3,025.00)				
Delayed improvements for restrooms at Pine-Richland High School to 2022-2023 (library, offices, horseshoe	5230	930	(100,000.00)				
Added a second allocation of funds for Richland Elementary restroom project - \$220,000 set aside in current year CFP	5230	930	120,000.00				
Reduced allocation for automatic temperature control maintenance - unused funds in current year CFP	5230	930	(10,500.00)				
Reduced line item for repair / replacement of rooftop units at Pine-Richland High Schoo	5230	930	(5,000.00)				
Reduced line item for repair / replacement air handlers at Pine-Richland High Schoo	5230	930	(4,000.00)				
Reduced line item for replacement of doors in the pool area at Pine-Richland High School (based on price quote for April 2021 approval)	5230	930	(495.00)				
Reduced line item for replacement of floor in the pool area at Pine-Richland High School (based on price quote for April 2021 approval)	5230	930	(12,300.00)				
Removed allocation for pool robot - item purchased during current fiscal year	5230	930	(2,675.00)				
<b>TOTAL EXPENDITURE CHANGES</b>					<b>(\$798,567)</b>	96,756,744.00	95,958,177.00
<b>REVENUE CHANGES:</b>							
Adjustment in state share of social security and employer retirement contribution	R7112/R7820		(96,033.00)				
<b>TOTAL REVENUE CHANGES:</b>					<b>(\$96,033)</b>	94,808,321.00	94,712,288.00
						-	-
					<b>fund balance utilization / budgetary deficit</b>	<b>1,948,423.00</b>	<b>1,245,889.00</b>
					<b>net change</b>	<b>\$702,534</b>	<b>(\$1,948,423)</b>
						<b>(\$1,245,889)</b>	

SUMMARY LIST OF 2021-2022 BUDGET CHANGES

Description	Function	Object	Amount	Totals	5/3/2021	6/7/2021
					Proposed Final Budget	Final Budget
<b>EXPENDITURE CHANGES:</b>						
<i>Personnel:</i>						
Net changes to personnel salary / wages / employer benefits cost - (May 2021)	various	100-299's	69,935.21			
Reallocated waiver payments to salary/wage line items and moved from group insuranc	various	100-299's	0.00			
Decrease in estimated cost for workers' compensation insuranc	various	260's	(10,054.00)			
<i>Operating:</i>						
Increase in estimate for Title III expenditures for English as a Second Language (federally funde	1190	650	1,900.00			
Decreased estimate for out of district placements - other tuitio	1200	569	(70,000.00)			
Decreased estimate for IU services	1224	322	(16,000.00)			
Reduced allocation for annual fee for Blackboarc	1490	810	(6,842.00)			
Reduction in allocation for non-public services (federally funded) - n	1500	610 / 650	(5,958.00)			
Decreased estimate for technology support equipment repai	2220	432	(1,000.00)			
Decreased estimate for principal services dues & fee:	2380	810	(399.00)			
Reduction in allocation for school dentist service	2430	330	(50.00)			
Reduced allocation for cost of check stocl	2513	550	(300.00)			
Reduced allocation for paying agent fee	2519	810	(2,000.00)			
Reduced allocation for managed print service	2540	448	(10,000.00)			
Decrease in estimated cost for copy center supplie	2540	610	(15,000.00)			
Decrease in estimated cost for General Liability/Boiler/Umbrella insuranc	2620	523	(1,721.00)			
Reduced allocation for contracted services for pool management/testing - based on March board approv	2620	330	(1,500.00)			
Decreased estimate for exterior window cleaning service	2620	413	(1,797.00)			
Decreased estimate for laundry / uniform service	2620	415	(3,370.00)			
Decreased estimate for equipment rental - operations & maintenanc	2620	442	(5,700.00)			
Reduced allocation for mileage reimbursement - operations & maintenanc	2620	580	(720.00)			
Decreased estimate for electricity	2620	622	(5,000.00)			
Decreased estimate for natural gas	2620	622	(30,000.00)			
Reduced allocation for contracted services for lawn / grounds	2630	414	(6,600.00)			
Decrease in estimated cost for repairs needed for maintenance vehicle	2650	433	(2,600.00)			
Reallocate a portion of special education contracted carrier transportation to SBAP ACCESS fundi	2720	513	0.00			
Reduction in contracted services - technolog	2818	329	(11,000.00)			
Increase in HR software for recruitment portal (based on price quote for May 2021 approva	2832	650	534.00			
Increase in estimated cost for Educators Legal Liability insuranc	2839	525	1,861.00			
Moved allocations for yearbook printing and dues & fee	3210	550 / 810	(10,850.00)			
Moved allocation for membership fee to correct function code according to PDE Chart of Accour	2512 / 2514	810	0.00			
<i>Debt Service:</i>						
<i>Capital Funding Plan (CFP):</i>						
Delayed replacement of carpet and vestibule flooring at Eden Hall to 2022-202	5230	930	(70,000.00)			
Delayed replacement of carpet and flooring at Wexford Elementary to 2022-202	5230	930	(75,000.00)			
Reduced line item for tennis court resurfacing at Pine-Richland High School (based on price quote for May 202 approval)	5230	930	(52,000.00)			
Accelerated paving project at Pine-Richland Middle School from 2022-2023 to 2021-202	5230	930	110,000.00			
Added allocation for benches and tables near Ram Cage concession buildin	5230	930	13,200.00			
Added allocation for amphitheater covering at Hance Elementar	5230	930	16,000.00			
Reduced line item for generator maintenanc	5230	930	(1,100.00)			
<b>TOTAL EXPENDITURE CHANGES</b>					<b>(S203,131)</b>	95,958,177.00 95,755,046.21
<b>REVENUE CHANGES:</b>						
Increase in estimated real estate transfer tax revenue	6153		80,000.00			
Decrease in investment incom	6510		(50,000.00)			
Increase in estimated revenue from energy curtailment prograr	6992		8,770.00			
Increase in real estate tax revenue estimate based on April 28, 2021 assessed valuation listing from Alleghen County	7111		16,963.00			
Adjustment in state share of social security and employer retirement contribution	7112 / 7820		9,487.00			
Net adjustment to pupil transportation subsidy (public and nonpublic shar	7311 / 7312		(27,155.00)			
Reduction in state property tax reduction allocation (as per PDE May 2021	7340		(4,448.00)			
Increase in estimated revenue for Title IV gran	8517		504.00			
<b>TOTAL REVENUE CHANGES:</b>				<b>\$34,121</b>	94,712,288.00	94,746,409.00
					<b>fund balance utilization / budgetary deficit</b>	<b>1,245,889.00 1,008,637.21</b>
				<b>net change</b>	<b>\$237,252</b>	<b>(\$1,245,889) (\$1,008,637)</b>

## Key Assumptions

### Revenues

- Real estate tax millage
  - **Reflects no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Based on certified assessed value listing provided by Allegheny County as of April 2021 + estimated growth rate of 0.02% for Richland Township and 0.08% for the Township of Pine
      - This reflects an estimated growth rate for assessed value changes between May 2021 and June 2021
- Earned income tax
  - Reflects estimate for 2021-2022 and 2.04% increase annually in future years
- State funding
  - Basic education – reflects estimate for 2021-2022 and an assumed 1% increase annually
  - Special education – reflects estimate for 2021-2022 and an assumed 1% increase annually
  - Transportation reflects decrease from current year budget allocation and 2.67% annually in future years
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 10)
- 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, Title IIA and Title IV based on current year allocation
  - Reflects an estimated decrease in 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 \$364,770 from the current year budget assumes 5% annual increase next year and in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 7) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2020
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2021-2022 (as of May 2021) = \$3,958,485

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$1,008,637

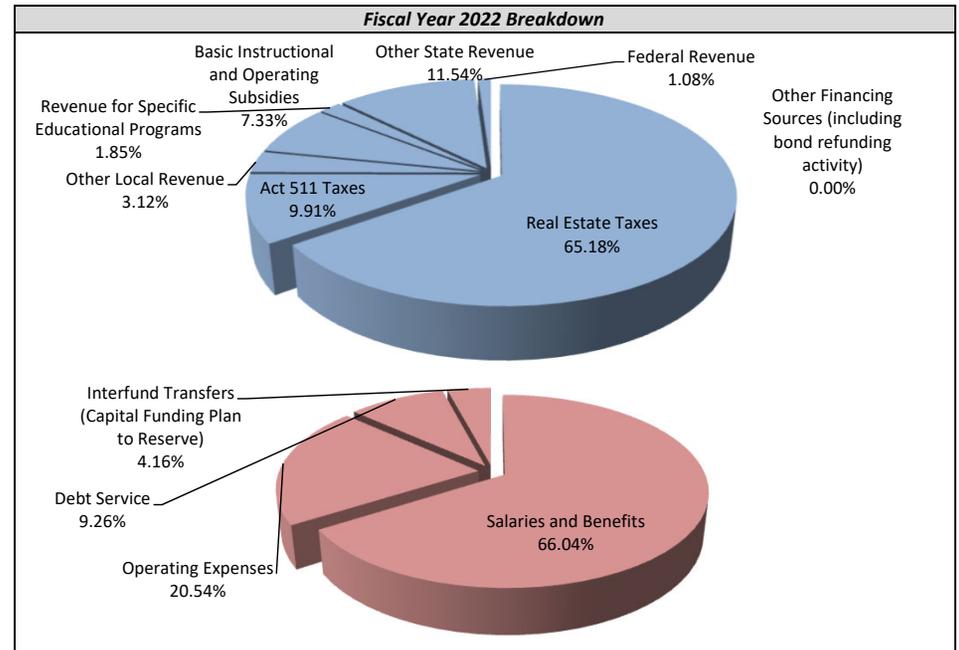
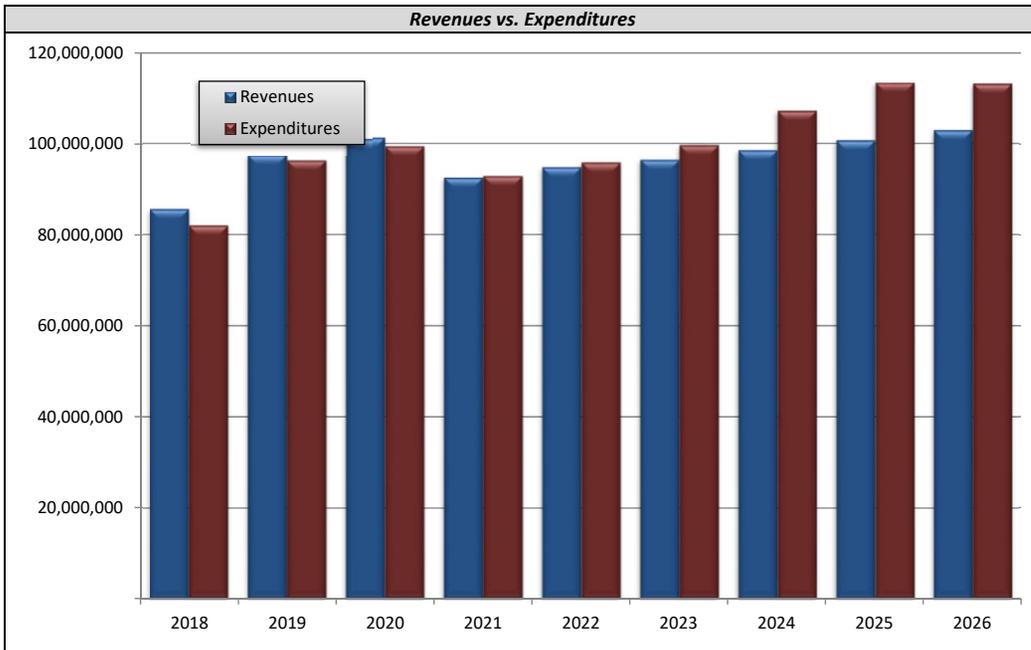
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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REVENUES									
Real Estate Taxes	55,426,034	56,063,206	58,799,600	59,804,283	61,755,808	63,038,243	64,347,323	65,683,655	67,047,829
Act 511 Taxes	8,470,830	8,908,497	8,869,708	8,478,771	9,385,663	9,569,794	9,757,571	9,949,067	10,144,357
Other Local Revenue	3,454,069	3,763,578	3,412,473	3,520,722	2,955,190	2,967,503	2,980,004	2,992,705	3,005,615
Basic Instructional and Operating Subsidies	6,314,695	6,508,348	6,753,433	6,847,140	6,948,155	7,075,136	7,198,153	7,324,872	7,455,449
Revenue for Specific Educational Programs	1,776,546	1,672,780	1,733,955	1,733,955	1,751,295	1,768,807	1,786,496	1,804,361	1,822,404
Other State Revenue	9,673,683	9,796,196	10,372,976	11,175,308	10,929,175	11,396,262	11,853,117	12,330,971	12,870,106
Federal Revenue	431,647	594,759	695,896	861,577	1,021,123	517,347	518,863	520,387	521,918
Other Financing Sources (including bond refunding activity)	5,931	10,118,167	10,589,591						
<b>TOTAL REVENUES</b>	<b>85,553,435</b>	<b>97,425,532</b>	<b>101,227,632</b>	<b>92,421,756</b>	<b>94,746,409</b>	<b>96,333,091</b>	<b>98,441,527</b>	<b>100,606,017</b>	<b>102,867,678</b>

EXPENDITURES									
Salaries and Benefits	52,527,064	55,440,960	57,795,127	60,439,181	62,900,659	65,966,211	69,144,228	72,472,286	76,033,542
Operating Expenses	17,471,743	17,890,408	16,548,586	20,122,770	19,561,941	20,289,695	21,033,254	21,825,100	22,657,689
Debt Service	9,054,975	9,126,617	9,327,118	9,278,963	8,824,461	8,830,217	9,047,150	9,049,542	9,050,043
Interfund Transfers (Capital Funding Plan to Reserve)	2,644,576	4,529,886	4,982,599	2,403,337	3,958,485	3,976,550	7,351,729	9,460,609	4,793,494
Other Financing Uses (including bond refunding activity)	261,779	9,229,271	10,684,405	528,500	509,500	514,141	518,879	523,717	528,657
<b>TOTAL EXPENDITURES</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>99,337,835</b>	<b>92,772,751</b>	<b>95,755,046</b>	<b>99,576,814</b>	<b>107,095,240</b>	<b>113,331,254</b>	<b>113,063,425</b>

<b>NET OPERATING BALANCE</b>	<b>3,593,298</b>	<b>1,208,389</b>	<b>1,889,797</b>	<b>(350,995)</b>	<b>(1,008,637)</b>	<b>(3,243,723)</b>	<b>(8,653,714)</b>	<b>(12,725,237)</b>	<b>(10,195,747)</b>
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<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>27,718,821</b>	<b>26,710,184</b>	<b>23,466,462</b>	<b>14,812,748</b>	<b>2,087,510</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>27,718,821</b>	<b>26,710,184</b>	<b>23,466,462</b>	<b>14,812,748</b>	<b>2,087,510</b>	<b>(8,108,236)</b>



# Pine-Richland School District

## Overall General Fund Chart



	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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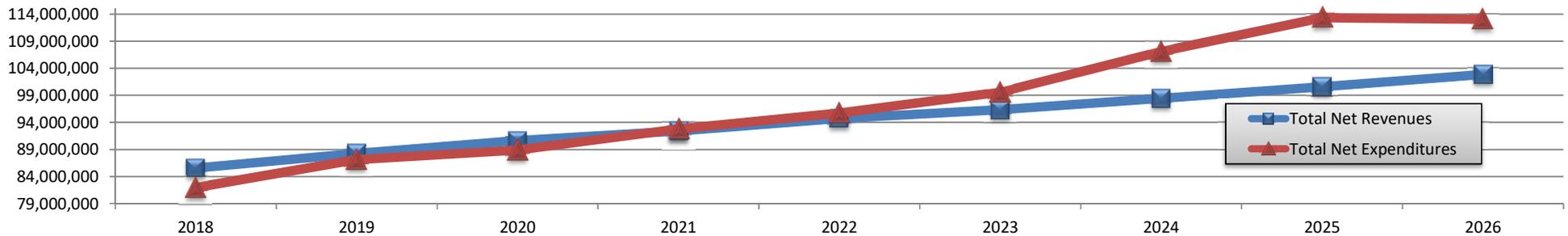
### REVENUES VS. EXPENDITURES

<b>Total Revenues</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Bond Refunding Activity</b>		(9,173,110)	(10,589,486)						
<b>Total Net Revenues</b>	85,553,435	88,252,422	90,638,145	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Bond Refunding Activity</b>		(9,075,066)	(10,440,084)						
<b>Total Net Expenditures</b>	81,960,137	87,142,076	88,897,751	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

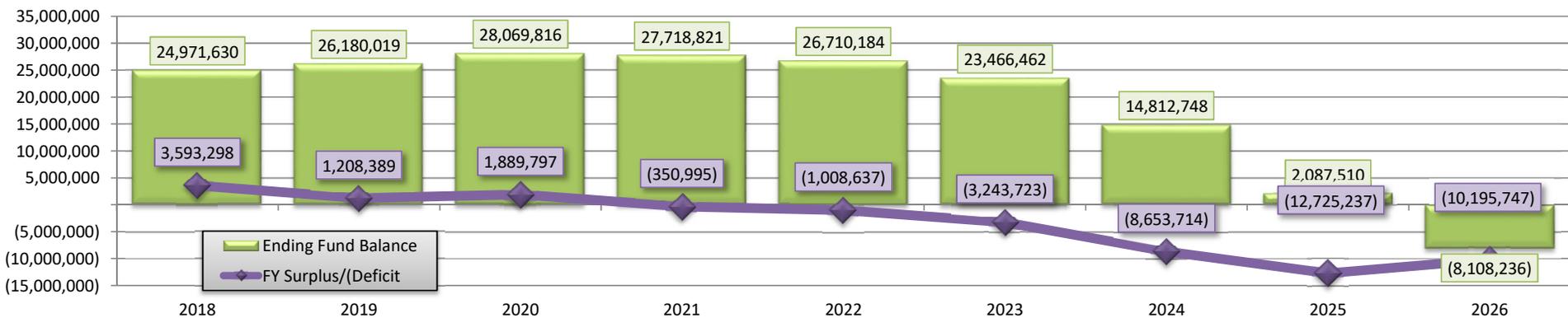
### GENERAL FUND BALANCE

<b>Beginning of the Year</b>	21,378,332	24,971,630	26,180,019	28,069,816	27,718,821	26,710,184	23,466,462	14,812,748	2,087,510
<b>End of the Year</b>	24,971,630	26,180,019	28,069,816	27,718,821	26,710,184	23,466,462	14,812,748	2,087,510	(8,108,236)
<b>As a % of Expenditures</b>	30.47%	27.21%	28.26%	29.88%	27.89%	23.57%	13.83%	1.84%	(7.17%)

### GENERAL FUND GAP ANALYSIS



### GENERAL FUND BALANCE PROJECTIONS



	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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### REVENUES VS. EXPENDITURES

<b>Total Revenues</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

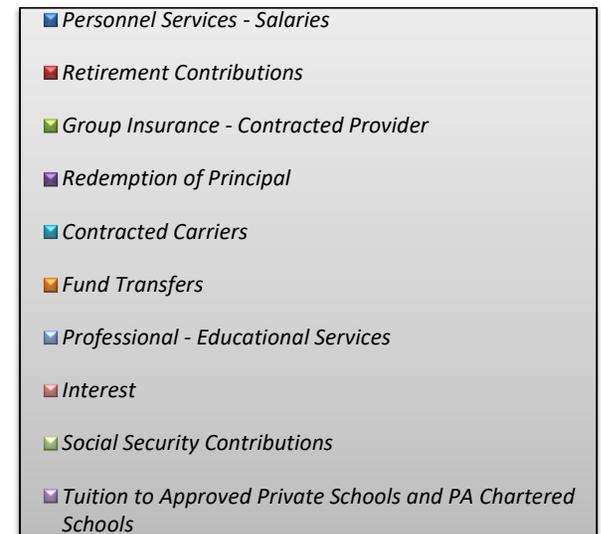
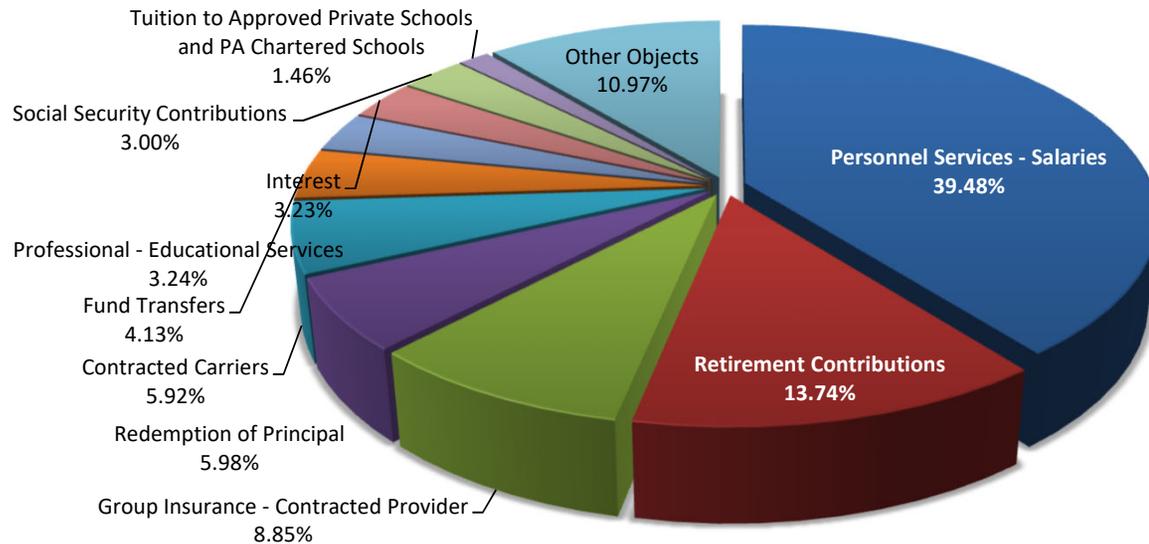
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2022

Select fiscal year here

2022

Rank	Amount	% of Total	Object	Name
1	37,801,746	39.48%	100	Personnel Services - Salaries
2	13,156,658	13.74%	230	Retirement Contributions
3	8,471,077	8.85%	210	Group Insurance - Contracted Provider
4	5,730,000	5.98%	910	Redemption of Principal
5	5,664,018	5.92%	513	Contracted Carriers
6	3,958,485	4.13%	930	Fund Transfers
7	3,099,842	3.24%	320	Professional - Educational Services
8	3,094,461	3.23%	830	Interest
9	2,876,799	3.00%	220	Social Security Contributions
10	1,393,269	1.46%	567	Tuition to Approved Private Schools and PA Chartered Schools
Other	10,508,691	10.97%		Other Objects
<b>TOTAL</b>	<b>95,755,046</b>	<b>100.00%</b>		





	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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### REVENUES VS. EXPENDITURES

Total Revenues	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
Total Expenditures	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
Operating Balance	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

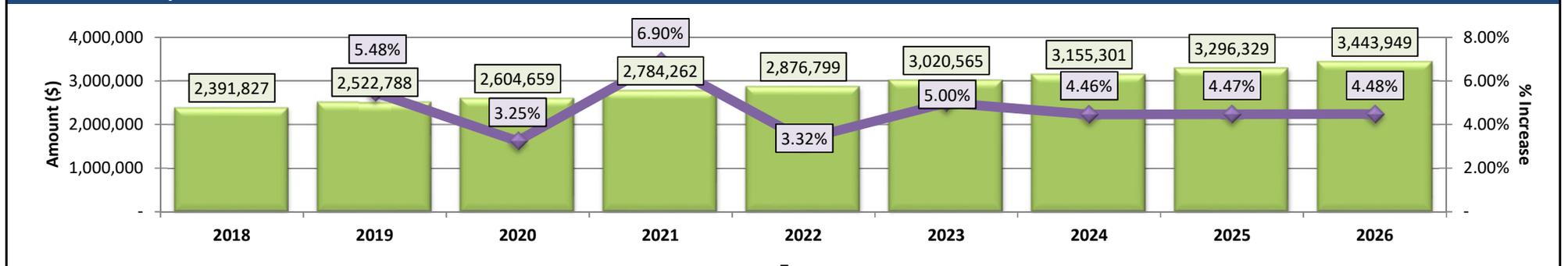
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



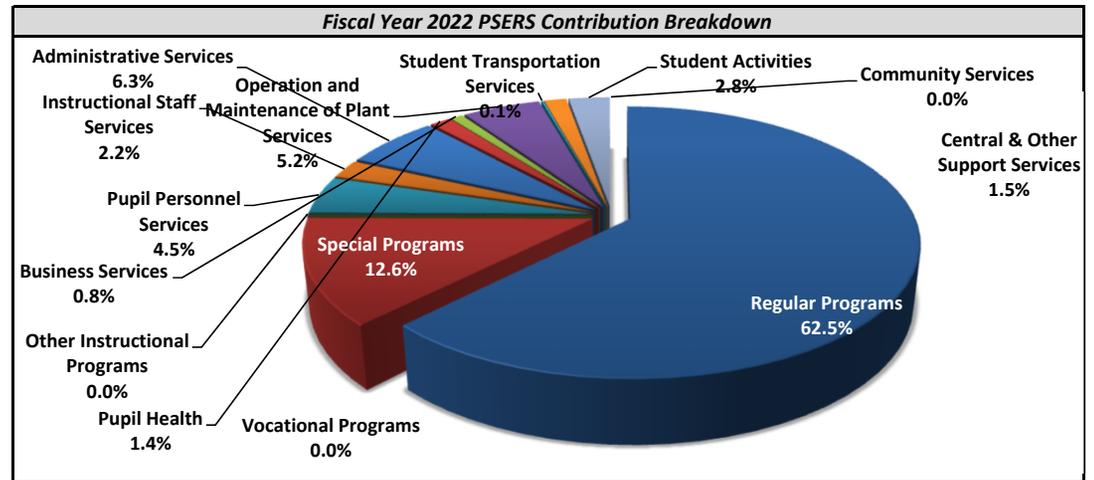
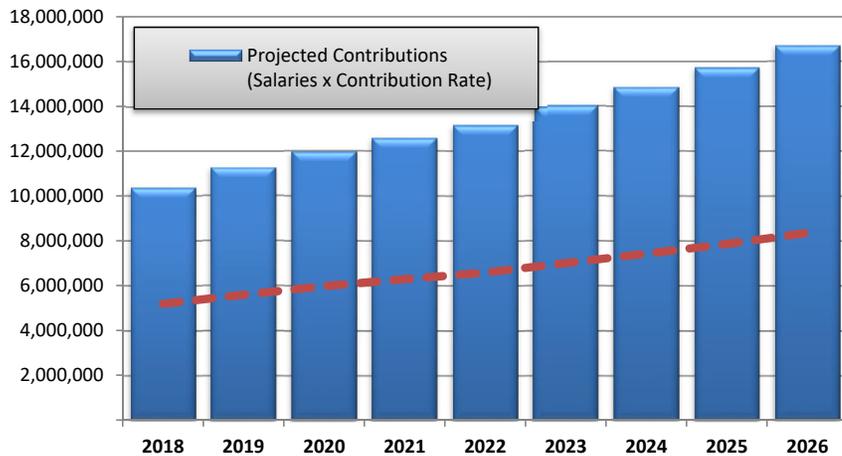
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	31,901,927	33,747,393	35,026,501	36,445,673	37,801,746	39,484,512	41,245,770	43,089,271	45,018,945
	<b>Less: Non-PSERS Eligible Salaries</b>	(89,360)	(115,351)	(107,507)	(1,040)	(152,000)	(152,000)	(152,000)	(152,000)	(152,000)
	<b>Net PSERS Eligible Salaries</b>	31,812,567	33,632,042	34,918,994	36,444,633	37,649,746	39,332,512	41,093,770	42,937,271	44,866,945
	<b>PSERS Contribution Rates *</b>	<b>32.57%</b>	<b>33.43%</b>	<b>34.29%</b>	<b>34.51%</b>	<b>34.94%</b>	<b>35.62%</b>	<b>36.12%</b>	<b>36.60%</b>	<b>37.23%</b>
	<b>Projected Contributions</b> <i>(Salaries x Contribution Rate)</i>	<b>10,361,353</b>	<b>11,243,192</b>	<b>11,973,723</b>	<b>12,577,043</b>	<b>13,154,821</b>	<b>14,010,241</b>	<b>14,843,070</b>	<b>15,715,041</b>	<b>16,703,964</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	10,361,353	11,243,192	11,973,723						

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

<b>REVENUES</b>										
	<b>Projected Contributions (from above)</b>	10,361,353	11,243,192	11,973,723	12,577,043	13,154,821	14,010,241	14,843,070	15,715,041	16,703,964
	<b>Projected State Reimbursement</b>	<b>50.00%</b>	<b>5,180,677</b>	<b>5,621,596</b>	<b>5,986,861</b>	<b>6,288,522</b>	<b>6,578,329</b>	<b>7,005,120</b>	<b>7,421,535</b>	<b>7,857,521</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	5,183,231	5,591,777	5,971,027						
	<b>Actual State Reimbursement %</b>	<b>49.88%</b>	50.02%	49.73%	49.87%					
	<b>(Average)</b>									

	<b>Net PSERS Contribution</b>	<b>5,178,122</b>	<b>5,651,415</b>	<b>6,002,696</b>	<b>6,288,329</b>	<b>6,578,329</b>	<b>7,005,120</b>	<b>7,421,535</b>	<b>7,857,521</b>	<b>8,351,982</b>
	<b>Net Increase Over Prior Year</b>	<b>437,824</b>	<b>473,293</b>	<b>351,281</b>	<b>285,633</b>	<b>290,000</b>	<b>426,791</b>	<b>416,415</b>	<b>435,986</b>	<b>494,461</b>





	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

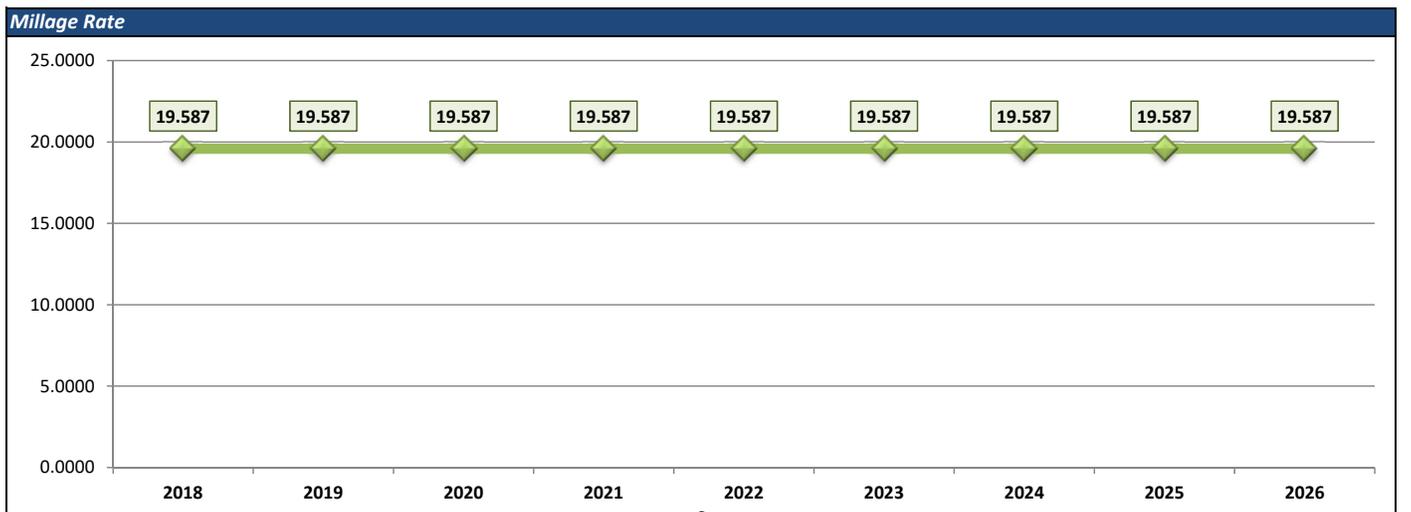
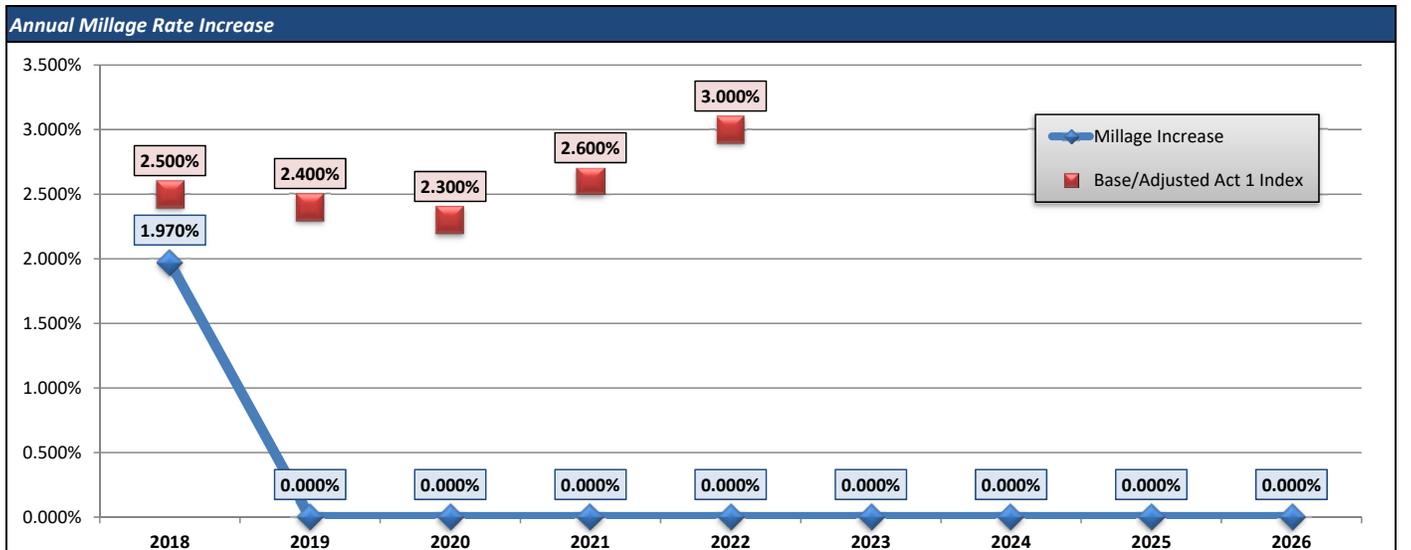
MILLAGE RATE									
Year	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Millage Rate</b>	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	1.970%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

<b>Additional % millage rate increase needed for balanced budget</b>	1.627%	5.130%	13.419%	19.346%	15.197%
<b>Total % millage rate increase needed for balanced budget</b>	1.627%	5.130%	13.419%	19.346%	15.197%

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



This figure represents the assessed valuation listing from Allegheny County dated April 2021 + a small assumed growth rate of 0.08% (Twp. of Pine) ad 0.02% (Richland Twp.) for estimated growth between May 2021 and June 2021.



	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

TAX LEVY									
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Taxable Assessed Value</b>	3,175,640,475	3,258,015,036	3,323,175,336	3,389,638,843	3,457,431,620	3,526,580,252			
<b>Assumed Growth Rate</b>		0.700%	2.000%	2.000%	2.000%	2.000%			

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

B	Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	62,200,317	63,813,763	65,090,038	66,391,839	67,719,676	69,074,069		
D	Less: State Property Tax Reduction Allocation	1,249,996	1,245,548	1,245,548	1,245,548	1,245,548	1,245,548	1,245,548	1,245,548
E = C-D	<b>Net Tax Levy</b>	<b>60,950,321</b>	<b>62,568,215</b>	<b>63,844,490</b>	<b>65,146,291</b>	<b>66,474,128</b>	<b>67,828,521</b>		

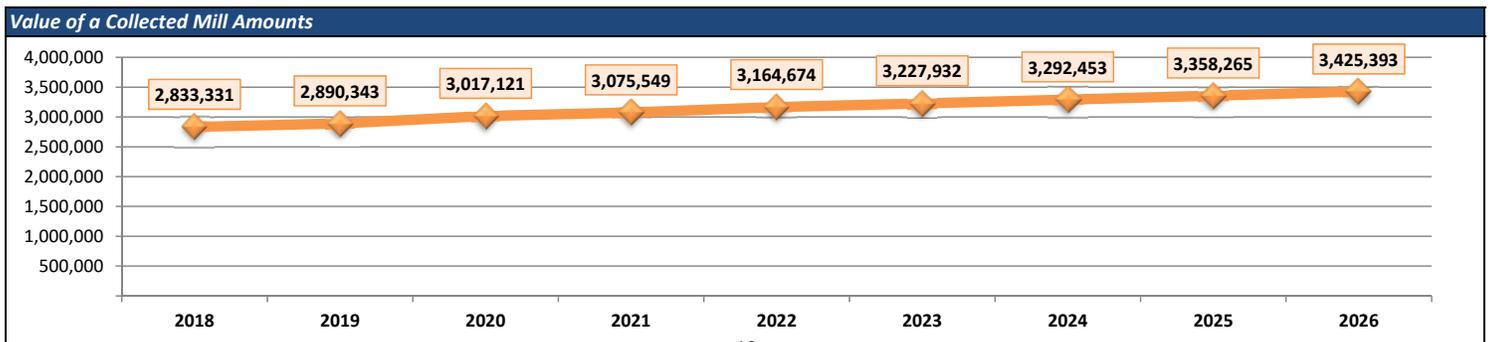
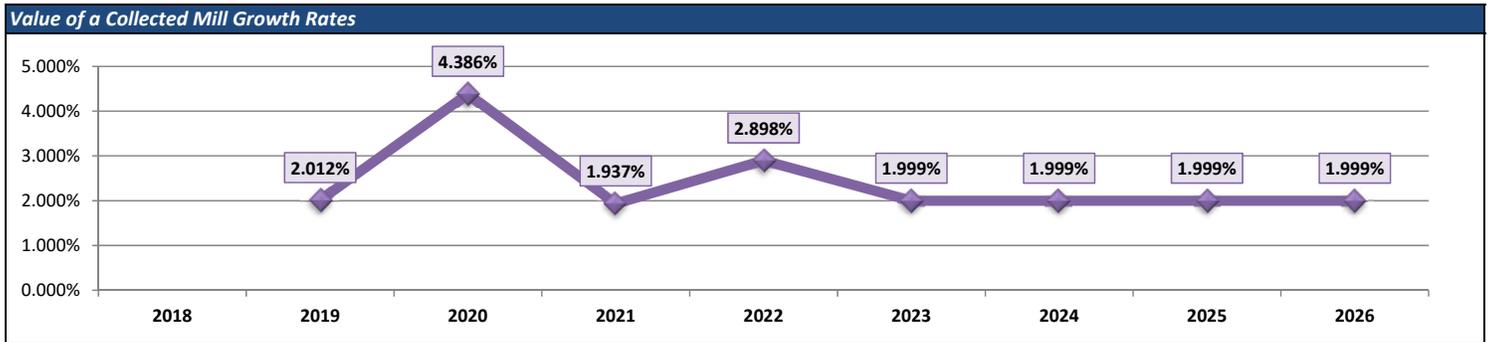
F	<b>Collection Rate</b>	<b>96.7835%</b>	<b>97.0780%</b>						
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G = E x F **Current Real Estate Taxes 58,989,861 60,739,971 61,978,980 63,242,743 64,531,780 65,846,599**

VALUE OF A COLLECTED MILL									
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Current Real Estate Taxes</b>	54,251,056	55,355,633	57,849,437	58,989,861	60,739,971	61,978,980	63,242,743	64,531,780	65,846,599
State Property Tax Reduction Allocation	1,244,543	1,256,641	1,246,004	1,249,996	1,245,548	1,245,548	1,245,548	1,245,548	1,245,548
<b>Total Collections</b>	<b>55,495,598</b>	<b>56,612,274</b>	<b>59,095,441</b>	<b>60,239,857</b>	<b>61,985,519</b>	<b>63,224,528</b>	<b>64,488,291</b>	<b>65,777,328</b>	<b>67,092,147</b>

Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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<b>Value of Collected Mill</b>	<b>2,833,331</b>	<b>2,890,343</b>	<b>3,017,121</b>	<b>3,075,549</b>	<b>3,164,674</b>	<b>3,227,932</b>	<b>3,292,453</b>	<b>3,358,265</b>	<b>3,425,393</b>
<b>% Increase</b>		<b>2.012%</b>	<b>4.386%</b>	<b>1.937%</b>	<b>2.898%</b>	<b>1.999%</b>	<b>1.999%</b>	<b>1.999%</b>	<b>1.999%</b>



# Pine-Richland School District

## Capital Planning Page

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



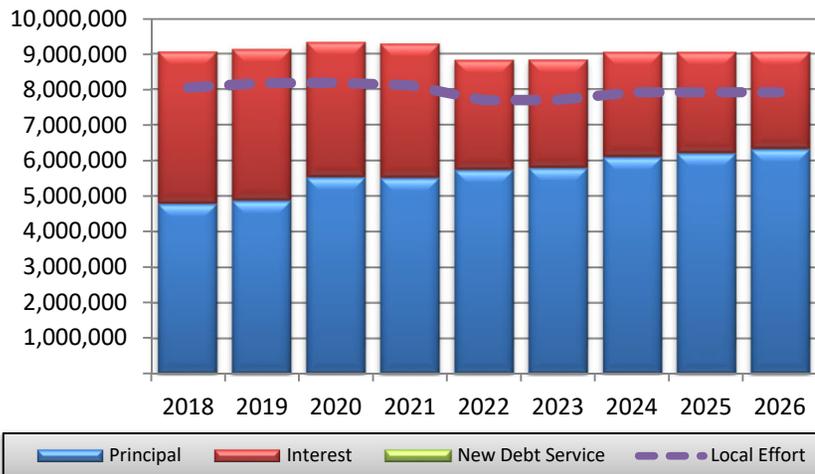
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	95,755,046	99,576,814	107,095,240	113,331,254	113,063,425
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,008,637)	(3,243,723)	(8,653,714)	(12,725,237)	(10,195,747)

### EXISTING DEBT SERVICE

Principal	4,780,000	4,865,000	5,520,000	5,510,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000
Interest	4,274,975	4,261,617	3,807,118	3,768,963	3,094,461	3,050,217	2,957,150	2,849,542	2,735,043
<b>Total Debt Service</b>	<b>9,054,975</b>	<b>9,126,617</b>	<b>9,327,118</b>	<b>9,278,963</b>	<b>8,824,461</b>	<b>8,830,217</b>	<b>9,047,150</b>	<b>9,049,542</b>	<b>9,050,043</b>
Less: State Aid	993,584	933,476	1,127,173	1,154,897	1,117,134	1,117,979	1,117,918	1,118,202	1,120,182
<b>Total Local Effort</b>	<b>8,061,391</b>	<b>8,193,141</b>	<b>8,199,945</b>	<b>8,124,066</b>	<b>7,707,327</b>	<b>7,712,238</b>	<b>7,929,232</b>	<b>7,931,340</b>	<b>7,929,861</b>
<b>Debt Service as % of Total Exp</b>	<b>11.05%</b>	<b>9.49%</b>	<b>9.39%</b>	<b>10.00%</b>	<b>9.22%</b>	<b>8.87%</b>	<b>8.45%</b>	<b>7.99%</b>	<b>8.00%</b>

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



	2022	2023	2024	2025	2026
<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>					

	2022	2023	2024	2025	2026
<b>Overall Debt Service</b>	<b>\$8,824,461</b>	<b>\$8,830,217</b>	<b>\$9,047,150</b>	<b>\$9,049,542</b>	<b>\$9,050,043</b>

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

### ESTIMATED BORROWING CAPACITY PROJECTION

(For Illustrative Purposes Only)

	2018	2019	2020	2021	2022	2023	2024	2025	2026
<b>Applicable Revenues</b>	85,547,504	87,307,365	90,638,041	92,421,756	94,746,409	96,333,091	98,441,527	100,606,017	102,867,678
Less: Exclusions	(993,584)	(933,476)	(1,127,173)	(1,154,897)	(1,117,134)	(1,117,979)	(1,117,918)	(1,118,202)	(1,120,182)
<b>Total Net Revenues</b>	<b>84,553,920</b>	<b>86,373,889</b>	<b>89,510,868</b>	<b>91,266,859</b>	<b>93,629,275</b>	<b>95,215,112</b>	<b>97,323,609</b>	<b>99,487,814</b>	<b>101,747,496</b>
Borrowing Base (225% of Previous 3 Year Average)					200,363,712	205,805,251	210,083,434	214,625,997	219,019,901
Less: Principal Outstanding (as of June 30th of Each Year)					93,001,956	87,221,956	81,131,956	74,931,956	68,616,956
<b>Estimated Borrowing Capacity</b>					<b>107,361,756</b>	<b>118,583,296</b>	<b>128,951,479</b>	<b>139,694,041</b>	<b>150,402,946</b>

(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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### REVENUES

#### LOCAL REVENUE

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Real Estate Taxes</b>									
Current Real Estate Taxes	54,251,056	55,355,633	57,849,437	58,989,861	60,739,971	61,978,980	63,242,743	64,531,780	65,846,599
Interim Real Estate Taxes	1,113,479	643,966	890,086	750,986	950,987	993,116	1,037,111	1,083,055	1,131,034
Public Utility Realty Taxes	61,499	63,608	60,077	63,436	64,850	66,147	67,470	68,819	70,196
<b>Total Real Estate Taxes</b>	<b>55,426,034</b>	<b>56,063,206</b>	<b>58,799,600</b>	<b>59,804,283</b>	<b>61,755,808</b>	<b>63,038,243</b>	<b>64,347,323</b>	<b>65,683,655</b>	<b>67,047,829</b>
<b>Act 511 Taxes</b>									
Current Per Capita Taxes, Sec. 679	76,212	76,686	78,199	78,868	80,143	81,025	81,916	82,817	83,728
Current Act 511 Per Capita Taxes	76,212	76,686	78,199	78,868	80,143	81,025	81,916	82,817	83,728
Earned Income Taxes	7,037,795	7,244,604	7,524,168	7,143,617	7,900,377	8,061,545	8,226,000	8,393,811	8,565,044
Real Estate Transfer Taxes	1,280,610	1,510,520	1,189,141	1,177,418	1,325,000	1,346,200	1,367,739	1,389,623	1,411,857
<b>Total Act 511 Taxes</b>	<b>8,470,830</b>	<b>8,908,497</b>	<b>8,869,708</b>	<b>8,478,771</b>	<b>9,385,663</b>	<b>9,569,794</b>	<b>9,757,571</b>	<b>9,949,067</b>	<b>10,144,357</b>
<b>Other Local Revenue</b>									
Delinquent on Taxes Levied/Assessed by the LEA	1,478,518	1,313,517	1,149,125	1,725,215	1,398,000	1,404,990	1,412,015	1,419,075	1,426,170
Earnings on Investments	396,032	741,585	772,479	200,000	150,000	151,650	153,318	155,005	156,710
Revenue From Student Activities	225,656	187,843	186,451	191,600	197,000	197,099	197,197	197,296	197,394
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls			118,269						
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	746,995	740,848	718,375	718,375	721,570	721,570	721,570	721,570	721,570
Federal ARRA IDEA Pass Through Revenue									
Rentals	138,107	164,806	130,249	155,000	131,000	133,620	136,292	139,018	141,799
Contributions and Donations from Private Sources	13,191	19,315	4,075	5,000	8,350	9,185	10,104	11,114	12,225
Tuition from Patrons									
Regular Day School Tuition									
Receipts from Other LEAS in PA - Education									
Refunds and Other Misc. Revenue	1,540	1,050	10,000	2,000	2,000	2,000	2,000	2,000	2,000
Refunds of Prior Years' Expenditures	101,978	238,436	59,243	200,000	60,000	60,000	60,000	60,000	60,000
Energy Efficiency Revenues and Incentives		59,598	40,400	25,257	49,270	49,270	49,270	49,270	49,270
All Other Local Revenues	352,054	296,581	223,808	298,275	238,000	238,119	238,238	238,357	238,476
<b>Total Other Local Revenue</b>	<b>3,454,069</b>	<b>3,763,578</b>	<b>3,412,473</b>	<b>3,520,722</b>	<b>2,955,190</b>	<b>2,967,503</b>	<b>2,980,004</b>	<b>2,992,705</b>	<b>3,005,615</b>
<b>TOTAL LOCAL REVENUE</b>	<b>67,350,933</b>	<b>68,735,281</b>	<b>71,081,782</b>	<b>71,803,776</b>	<b>74,096,661</b>	<b>75,575,539</b>	<b>77,084,898</b>	<b>78,625,427</b>	<b>80,197,801</b>

#### STATE REVENUE

<b>Basic Instructional and Operating Subsidies</b>									
Basic Education Funding - Formula	5,137,591	5,270,522	5,455,204	5,455,204	5,509,756	5,564,854	5,620,502	5,676,707	5,733,474
Basic Education Funding - Social Security	1,174,599	1,237,826	1,275,059	1,391,936	1,438,399	1,510,283	1,577,651	1,648,165	1,721,975
Tuition for Orphans & Children Placed in Private Homes	2,505		23,171						
<b>Total Basic Instructional and Operating Subsidies</b>	<b>6,314,695</b>	<b>6,508,348</b>	<b>6,753,433</b>	<b>6,847,140</b>	<b>6,948,155</b>	<b>7,075,136</b>	<b>7,198,153</b>	<b>7,324,872</b>	<b>7,455,449</b>
<b>Revenue for Specific Educational Programs</b>									
Special Education - Funding for School Aged Pupils	1,776,546	1,672,780	1,733,955	1,733,955	1,751,295	1,768,807	1,786,496	1,804,361	1,822,404
<b>Total Revenue for Specific Educational Programs</b>	<b>1,776,546</b>	<b>1,672,780</b>	<b>1,733,955</b>	<b>1,733,955</b>	<b>1,751,295</b>	<b>1,768,807</b>	<b>1,786,496</b>	<b>1,804,361</b>	<b>1,822,404</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,749,500	1,490,383	1,504,645	1,492,955	1,477,490	1,516,939	1,557,441	1,599,025	1,641,719
Rental and Sinking Fund Payments	993,584	933,476	1,127,173	1,154,897	1,117,134	1,117,979	1,117,918	1,118,202	1,120,182
Health Services	83,953	93,470	92,052	92,000	92,000	92,000	92,000	92,000	92,000

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
State Property Tax Reduction Allocation	1,244,543	1,256,641	1,246,004	1,249,996	1,245,548	1,245,548	1,245,548	1,245,548	1,245,548
Ready to Learn Block Grant	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675	418,675
Safe Schools		11,717	13,283	478,071					
Additional grants not listed elsewhere	198	57	117						
Revenue from Social Security Payments									
Revenue from Retirement Payments	5,183,231	5,591,777	5,971,027	6,288,714	6,578,329	7,005,120	7,421,535	7,857,521	8,351,982
Classrooms for the Future									
<b>Total Other State Revenue</b>	<b>9,673,683</b>	<b>9,796,196</b>	<b>10,372,976</b>	<b>11,175,308</b>	<b>10,929,175</b>	<b>11,396,262</b>	<b>11,853,117</b>	<b>12,330,971</b>	<b>12,870,106</b>
<b>TOTAL STATE REVENUE</b>	<b>17,764,924</b>	<b>17,977,324</b>	<b>18,860,364</b>	<b>19,756,403</b>	<b>19,628,624</b>	<b>20,240,205</b>	<b>20,837,765</b>	<b>21,460,203</b>	<b>22,147,959</b>

#### FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	126,969	140,659	130,647	139,089	137,600	137,600	137,600	137,600	137,600
NCLB - Preparing, Training and Recruiting Teachers/Principals	70,166	71,417	71,076	71,152	64,084	64,084	64,084	64,084	64,084
NCLB - Language Instruction	780	300	1,325	750	1,900	1,900	1,900	1,900	1,900
NCLB - 21st Century Schools	9,453	10,184	10,865	10,000	10,504	10,504	10,504	10,504	10,504
ESSER				113,757	505,285				
Medical Assistance Reimbursement Through the Commonwealth	223,121	370,272	480,577	525,000	300,000	301,500	303,008	304,523	306,045
Medical Asstnc. Reimb. For Health-Related Admin.	1,158	1,927	1,406	1,829	1,750	1,759	1,768	1,776	1,785
<b>Total Revenue from Federal Sources</b>	<b>431,647</b>	<b>594,759</b>	<b>695,896</b>	<b>861,577</b>	<b>1,021,123</b>	<b>517,347</b>	<b>518,863</b>	<b>520,387</b>	<b>521,918</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>431,647</b>	<b>594,759</b>	<b>695,896</b>	<b>861,577</b>	<b>1,021,123</b>	<b>517,347</b>	<b>518,863</b>	<b>520,387</b>	<b>521,918</b>

#### OTHER FINANCING SOURCES

Other Financing Sources									
Proceeds From Refunding Bonds		7,760,000	10,505,000						
Bond Premiums		1,413,110	84,486						
Capital Projects Fund Transfers		936,011							
Enterprise Fund Transfers									
Sale or Compensation for Loss of Fixed Assets	5,931	9,046	104						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
<b>Total Revenue from Other Sources</b>	<b>5,931</b>	<b>10,118,167</b>	<b>10,589,591</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>5,931</b>	<b>10,118,167</b>	<b>10,589,591</b>						

<b>TOTAL REVENUES</b>	<b>85,553,435</b>	<b>97,425,532</b>	<b>101,227,632</b>	<b>92,421,756</b>	<b>94,746,409</b>	<b>96,333,091</b>	<b>98,441,527</b>	<b>100,606,017</b>	<b>102,867,678</b>
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#### EXPENDITURES

PERSONNEL									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	2,769,818	2,776,972	2,940,316	3,030,066	3,035,377	3,126,438	3,220,231	3,316,838	3,416,344
Official/Administrative Salaries - Temporary		12,883	15,283	13,400	15,000	15,098	15,198	15,302	15,409
Official/Administrative Salaries - Employee Ins. Opt Out		3,000	2,500		2,500	2,500	2,500	2,500	2,500
Professional - Educational Salaries - Regular	23,611,836	25,090,336	26,149,862	26,970,559	28,199,337	29,603,664	31,077,926	32,625,607	34,250,362
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Overtime	350								
Professional - Educational Salaries - Employee Ins. Opt Out		63,996	124,500		90,000	90,000	90,000	90,000	90,000
Professional - Other Salaries - Regular	1,248,860	1,314,025	1,284,470	1,389,970	1,401,865	1,429,713	1,458,289	1,487,614	1,517,712
Professional - Other Salaries - Temporary				6,122	6,122	6,183	6,245	6,307	6,370
Professional - Other Salaries - Overtime	73,968	71,315	44,580	74,000	80,361	82,973	85,669	88,454	91,328
Professional - Other Salaries - Employee Ins. Opt Out		1,500	2,500		8,500	8,500	8,500	8,500	8,500
Technical Salaries - Regular	185,102	216,288	271,112	341,163	322,410	332,888	343,707	354,878	366,411

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Technical Salaries - Overtime					7,932	8,190	8,456	8,731	9,015
Office/Clerical Salaries - Regular	1,002,631	1,087,769	1,119,118	1,187,272	1,148,177	1,182,622	1,218,101	1,254,644	1,292,283
Office/Clerical Salaries - Overtime	187	9,804	18,675		42,721	44,109	45,543	47,023	48,551
Office/Clerical Salaries - Employee Ins. Opt Out		3,000	5,000		9,000	9,000	9,000	9,000	9,000
Service Work Salaries - Regular	1,366,965	1,369,540	1,318,286	1,495,550	1,531,758	1,581,540	1,632,940	1,686,011	1,740,806
Service Work Salaries - Temporary	48,356	41,795	14,043	60,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	110,546	139,727	125,016	110,715	93,000	96,023	99,143	102,365	105,692
Service Work Salaries - Employee Ins. Opt Out					9,000	9,000	9,000	9,000	9,000
Instructional Assistant Salaries - Regular	1,483,308	1,532,944	1,560,240	1,766,857	1,705,686	1,761,121	1,818,357	1,877,454	1,938,471
Instructional Assistant Salaries - Employee Ins. Opt Out		12,500	24,700		33,000	33,000	33,000	33,000	33,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,201,002	7,376,336	7,491,021	8,106,307	8,471,077	8,894,631	9,339,362	9,806,331	10,296,647
Social Security Contributions	2,391,827	2,522,788	2,604,659	2,784,262	2,876,799	3,020,565	3,155,301	3,296,329	3,443,949
Retirement Contributions	10,361,353	11,243,192	11,973,723	12,577,043	13,156,658	14,010,241	14,843,070	15,715,041	16,703,964
Tuition Reimbursements	48,098	39,497	35,713	44,800	44,800	44,800	44,800	44,800	44,800
Unemployment Compensation	30,399	20,517	42,660	43,378	43,253	43,469	43,687	43,905	44,125
Workmen's Compensation	153,199	151,190	148,552	150,263	137,353	141,474	145,718	150,089	154,592
Other Post Employment Benefits	416,783	312,913	446,893	261,715	342,453	300,000	300,000	300,000	300,000
Other Current Employee Benefits	22,475	27,136	25,405	25,740	26,520	26,520	26,520	26,520	26,520
<b>Total Personnel Expenditures</b>	<b>52,527,064</b>	<b>55,440,960</b>	<b>57,795,127</b>	<b>60,439,181</b>	<b>62,900,659</b>	<b>65,966,211</b>	<b>69,144,228</b>	<b>72,472,286</b>	<b>76,033,542</b>
<b>OPERATING</b>									
Purchased Professional & Technical Services									
Official/Administrative Services	227,964	228,029	234,645	244,050	245,250	260,777	256,272	261,910	267,672
Professional - Educational Services	2,793,720	2,822,612	2,655,115	3,184,890	3,099,842	3,168,039	3,237,735	3,308,966	3,381,763
Other Professional Services	338,720	219,553	244,621	442,900	317,960	324,873	331,935	339,152	346,526
Technical Services	128,311	97,182	100,325	124,758	125,558	128,320	131,143	134,028	136,977
Security/Safety Services	24,019	64,369	66,415	185,000	165,000	168,630	172,340	176,131	180,006
Training & Development Services		34,822	31,778	44,575	28,000	28,616	29,246	29,889	30,547
Purchased Property Services									
Cleaning Services	138,416	114,450	68,668	116,337	121,529	124,203	126,935	129,728	132,582
Utility Services	115,350	126,060	124,108	120,484	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	317,849	354,649	231,098	329,892	267,598	273,485	279,502	285,651	291,935
Rentals	476,026	467,719	339,925	368,446	342,746	350,286	357,993	365,869	373,918
Construction Services	4,636								
Extermination Services	9,139	8,426	9,568	11,050	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	4,976,200	5,136,302	4,414,968	5,571,997	5,664,018	5,833,939	6,008,957	6,189,225	6,374,902
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	11,264	7,047	7,882	7,756	8,379	8,563	8,752	8,944	9,141
General Property and Liability Insurance	140,901	125,476	132,984	141,805	151,428	154,759	158,164	161,644	165,200
Bonding Insurance	51,908	55,236	55,791	60,037	61,898	63,260	64,651	66,074	67,527
Other Insurance	12,725	19,399	19,341	19,646	22,125	22,346	22,570	22,795	23,023
Communications	128,875	152,514	172,937	165,900	159,480	162,989	166,574	170,239	173,984
Advertising	14,273	10,764	22,196	15,000	14,300	14,614	14,936	15,265	15,600
Printing & Binding	39,615	40,059	48,602	65,300	50,750	51,866	53,007	54,173	55,365
Tuition									
Tuition to Other School Districts Within the State				75,000	75,000	81,000	87,480	94,478	102,037
Tuition to Pennsylvania Charter Schools	808,304	1,196,791	857,795	1,206,571	1,295,371	1,399,001	1,510,921	1,631,794	1,762,338
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	568,465	590,151	653,834	676,781	682,823	737,449	796,445	860,160	928,973
Tuition to Approved Private Schools and PA Chartered Schools	1,144,348	1,276,159	1,179,437	1,292,286	1,393,269	1,504,730	1,625,109	1,755,118	1,895,527

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Tuition to PRRI and Detention Centers	46								
Tuition - Other	525,526	258,484	271,059	550,116	480,116	518,525	560,007	604,808	653,193
Travel	84,239	63,198	43,404	66,179	61,235	61,847	62,466	63,090	63,721
Miscellaneous Purchased Services	83,058	84,308	79,109	83,457	84,006	85,266	86,545	87,843	89,161
Supplies									
General Supplies	1,228,763	1,126,523	1,135,551	1,575,579	1,209,259	1,227,398	1,245,809	1,264,496	1,283,464
Energy	1,337,963	1,287,782	1,222,053	1,328,718	1,293,718	1,332,530	1,372,505	1,413,681	1,456,091
Food	4,956	4,838	8,055	6,885	7,405	7,627	7,856	8,092	8,334
Books & Periodicals	571,992	262,631	281,323	523,867	508,837	524,102	539,825	556,020	572,701
Supplies - Technology Related	907,262	1,232,644	1,480,306	1,200,736	1,260,613	1,298,431	1,337,384	1,377,506	1,418,831
Property									
Land and Improvements									
Equipment - Original & Additional	2,930	6,049		21,500					
Equipment - Replacement	20,040	43,091	19,694	10,000	10,000	10,000	10,000	10,000	10,000
Infrastructure Assets									
Other Objects									
Dues and Fees	213,655	287,918	310,703	210,272	182,894	186,915	191,024	195,224	199,516
Claims, Judgments and Penalties Against LEA	20,287	85,173	24,996	75,000	40,000	40,880	41,779	42,699	43,638
<b>Total Operating Expenditures</b>	<b>17,471,743</b>	<b>17,890,408</b>	<b>16,548,586</b>	<b>20,122,770</b>	<b>19,561,941</b>	<b>20,289,695</b>	<b>21,033,254</b>	<b>21,825,100</b>	<b>22,657,689</b>
<b>Debt Service</b>									
Interest	4,274,975	4,261,617	3,807,118	3,768,963	3,094,461	3,050,217	2,957,150	2,849,542	2,735,043
Redemption of Principal	4,780,000	4,865,000	5,520,000	5,510,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000
<b>Total Debt Service</b>	<b>9,054,975</b>	<b>9,126,617</b>	<b>9,327,118</b>	<b>9,278,963</b>	<b>8,824,461</b>	<b>8,830,217</b>	<b>9,047,150</b>	<b>9,049,542</b>	<b>9,050,043</b>
<b>INTERFUND TRANSFERS</b>									
Fund Transfers	2,644,576	4,529,886	4,982,599	2,403,337	3,958,485	3,976,550	7,351,729	9,460,609	4,793,494
<b>Total Interfund Transfers</b>	<b>2,644,576</b>	<b>4,529,886</b>	<b>4,982,599</b>	<b>2,403,337</b>	<b>3,958,485</b>	<b>3,976,550</b>	<b>7,351,729</b>	<b>9,460,609</b>	<b>4,793,494</b>
<b>OTHER FINANCING USES</b>									
Contingency			91	250,000	250,000	250,000	250,000	250,000	250,000
Grants to Municipal and Community Service Organizations	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	223,279	117,206	205,730	240,000	221,000	225,641	230,379	235,217	240,157
Other Financing Uses									
Miscellaneous Other Uses of Funds		9,075,066	10,440,084						
<b>Total Other Financing Uses</b>	<b>261,779</b>	<b>9,229,271</b>	<b>10,684,005</b>	<b>528,500</b>	<b>509,500</b>	<b>514,141</b>	<b>518,879</b>	<b>523,717</b>	<b>528,657</b>
<b>TOTAL EXPENDITURES</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>99,337,835</b>	<b>92,772,751</b>	<b>95,755,046</b>	<b>99,576,814</b>	<b>107,095,240</b>	<b>113,331,254</b>	<b>113,063,425</b>
<b>NET OPERATING BALANCE</b>	<b>3,593,298</b>	<b>1,208,389</b>	<b>1,889,797</b>	<b>(350,995)</b>	<b>(1,008,637)</b>	<b>(3,243,723)</b>	<b>(8,653,714)</b>	<b>(12,725,237)</b>	<b>(10,195,747)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>21,378,332</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>27,718,821</b>	<b>26,710,184</b>	<b>23,466,462</b>	<b>14,812,748</b>	<b>2,087,510</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>24,971,630</b>	<b>26,180,019</b>	<b>28,069,816</b>	<b>27,718,821</b>	<b>26,710,184</b>	<b>23,466,462</b>	<b>14,812,748</b>	<b>2,087,510</b>	<b>(8,108,236)</b>

# Pine-Richland School District

## Expenditure By Program Report



(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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### EXPENDITURES BY PROGRAM

#### REGULAR PROGRAMS - 1100

Error - No Object Code Found									
Professional - Educational Salaries - Regular	19,745,012	20,826,843	21,674,143	22,388,498	23,520,598	24,691,924	25,921,582	27,212,476	28,567,658
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Employee Ins. Opt Out		51,636	99,450		73,500	73,500	73,500	73,500	73,500
Professional - Other Salaries - Regular	21,333	(8,657)							
Technical Salaries - Regular	23,420	(23,420)							
Service Work Salaries - Overtime	2,578	134							
Instructional Assistant Salaries - Regular	2,170								
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	3,874,622	4,021,428	3,964,266	4,158,332	4,537,482	4,764,356	5,002,574	5,252,703	5,515,338
Social Security Contributions	1,493,033	1,566,691	1,628,637	1,712,786	1,799,467	1,889,394	1,973,673	2,061,887	2,154,225
Retirement Contributions	6,478,695	6,996,895	7,513,746	7,726,286	8,218,521	8,751,725	9,271,966	9,816,657	10,434,403
Tuition Reimbursements									
Unemployment Compensation	20,363	10,870	21,955	21,894	22,127	22,238	22,349	22,461	22,573
Workmen's Compensation	94,988	94,025	93,948	93,905	85,740	88,312	90,962	93,690	96,501
Other Post Employment Benefits	332,288	184,903	431,378	261,715	342,453	300,000	300,000	300,000	300,000
Other Current Employee Benefits		4,024							
Purchased Professional & Technical Services									
Professional - Educational Services	647,650	691,501	517,409	622,367	622,367	636,059	650,052	664,354	678,969
Technical Services									
Purchased Property Services									
Cleaning Services	2,975	2,913	845	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	14,149	23,703	9,161	18,740	18,340	18,743	19,156	19,577	20,008
Rentals		649	669	950	950	971	992	1,014	1,036
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	60,614	51,626	29,356	45,910	46,460	47,854	49,289	50,768	52,291
Communications			25						
Printing & Binding		203	5,583	250	250	256	261	267	273
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	441,992	608,483	429,978	610,000	658,800	711,504	768,424	829,898	896,290
Tuition to Approved Private Schools and PA Chartered Schools	19,565	1,172	4,618	30,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers	46								
Tuition - Other	8,025	15,300	3,000	8,500	8,500	9,180	9,914	10,708	11,564
Travel	7,542	4,461	5,805	2,400	2,150	2,172	2,193	2,215	2,237
Supplies									
General Supplies	609,114	550,828	456,663	605,611	494,085	501,496	509,019	516,654	524,404
Food		255							
Books & Periodicals	504,405	214,154	223,252	452,794	449,834	463,329	477,229	491,546	506,292
Supplies - Technology Related	57,756	162,935	395,670	37,243	44,355	45,686	47,056	48,468	49,922
Property									
Equipment - Original & Additional									
Equipment - Replacement		36,499							
Other Objects									
Dues and Fees	28,946	35,752	19,623	22,772	21,471	21,943	22,426	22,919	23,424

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Regular Programs</b>	<b>34,491,283</b>	<b>36,125,807</b>	<b>37,529,179</b>	<b>38,824,353</b>	<b>41,000,850</b>	<b>43,076,517</b>	<b>45,251,161</b>	<b>47,533,183</b>	<b>49,975,433</b>

**SPECIAL PROGRAMS - 1200**

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	2,655,304	2,993,649	3,141,050	3,148,307	3,196,219	3,355,391	3,522,489	3,697,909	3,882,065
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>		8,760	19,050		16,500	16,500	16,500	16,500	16,500
<i>Professional - Other Salaries - Regular</i>									
<i>Office/Clerical Salaries - Regular</i>									
<i>Instructional Assistant Salaries - Regular</i>	1,350,583	1,432,271	1,444,956	1,632,298	1,564,763	1,615,618	1,668,125	1,722,339	1,778,315
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>		11,000	22,200		33,000	33,000	33,000	33,000	33,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,472,330	1,499,674	1,601,793	1,802,550	1,782,288	1,871,402	1,964,973	2,063,221	2,166,382
<i>Social Security Contributions</i>	296,682	329,239	339,442	365,716	364,215	382,416	399,475	417,329	436,019
<i>Retirement Contributions</i>	1,307,687	1,479,287	1,582,175	1,649,787	1,663,487	1,771,411	1,876,712	1,986,961	2,111,997
<i>Unemployment Compensation</i>	3,030	3,100	6,552	7,050	6,735	6,769	6,803	6,837	6,871
<i>Workmen's Compensation</i>	19,357	19,130	17,922	19,587	17,348	17,868	18,404	18,957	19,525
<i>Other Post Employment Benefits</i>	16,950	41,870	6,100						
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	1,313,094	1,288,156	1,411,825	1,636,500	1,624,500	1,660,239	1,696,764	1,734,093	1,772,243
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	23			300	300	307	313	320	327
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	8,645	7,514	6,314	10,240	9,940	10,238	10,545	10,862	11,188
<i>Communications</i>	6	18	32						
<i>Printing &amp; Binding</i>		278	214	220	270	276	282	288	295
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>				75,000	75,000	81,000	87,480	94,478	102,037
<i>Tuition to Pennsylvania Charter Schools</i>	366,312	588,308	427,817	596,571	636,571	687,497	742,496	801,896	866,048
<i>Tuition to Nonpublic Schools</i>									
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	1,124,783	1,274,988	1,175,119	1,262,286	1,363,269	1,472,330	1,590,117	1,717,326	1,854,712
<i>Tuition - Other</i>	517,501	243,184	268,059	541,616	471,616	509,345	550,093	594,100	641,628
<i>Travel</i>	5,068	2,575	978	3,880	3,880	3,919	3,958	3,998	4,038
<i>Miscellaneous Purchased Services</i>	3,036		782						
<i>Supplies</i>									
<i>General Supplies</i>	27,301	28,711	28,334	36,065	34,895	35,418	35,950	36,489	37,036
<i>Energy</i>	177	49							
<i>Food</i>	73	87	54	350	350	361	371	382	394
<i>Books &amp; Periodicals</i>	7,998	5,707	2,554	9,350	8,400	8,652	8,912	9,179	9,454
<i>Supplies - Technology Related</i>	4,206	10,244	3,945	2,501	4,051	4,173	4,298	4,427	4,559
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	3,146	7,149	8,088	5,919	6,169	6,305	6,443	6,585	6,730
<b>Total Special Programs</b>	<b>10,503,289</b>	<b>11,274,949</b>	<b>11,515,355</b>	<b>12,806,093</b>	<b>12,883,766</b>	<b>13,550,435</b>	<b>14,244,503</b>	<b>14,977,477</b>	<b>15,761,364</b>

**VOCATIONAL PROGRAMS - 1300**

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>									

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation	(113)								
Workmen's Compensation	113								
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	568,465	590,151	653,834	676,781	682,823	737,449	796,445	860,160	928,973
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees									
<b>Total Vocational Programs</b>	<b>568,465</b>	<b>590,151</b>	<b>653,834</b>	<b>676,781</b>	<b>682,823</b>	<b>737,449</b>	<b>796,445</b>	<b>860,160</b>	<b>928,973</b>

**OTHER INSTRUCTIONAL PROGRAMS - 1400**

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	8,648	14,357	15,538	14,359	13,800	14,487	15,209	15,966	16,761
Instructional Assistant Salaries - Regular	12,663	7,241	11,576						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	51	27	18						
Social Security Contributions	1,579	1,608	2,037	1,099	1,056	1,109	1,158	1,210	1,264
Retirement Contributions	6,740	7,197	8,829	4,956	4,822	5,135	5,440	5,760	6,122
Unemployment Compensation	36	40	85	86	83	83	84	84	85
Workmen's Compensation	42	63	57	56	50	52	53	55	56
Purchased Professional & Technical Services									
Professional - Educational Services	372								
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other									
Travel	1,118	1,180	898						
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Dues and Fees	42,000	12,500	21,183	25,000	18,158	18,557	18,966	19,383	19,809
<b>Total Other Instructional Programs</b>	<b>73,249</b>	<b>44,214</b>	<b>60,221</b>	<b>45,556</b>	<b>37,969</b>	<b>39,423</b>	<b>40,910</b>	<b>42,458</b>	<b>44,098</b>

**NONPUBLIC SCHOOL PROGRAMS - 1500**

Professional - Educational Services	11,702	26,643	8,429	13,500	13,500	13,797	14,101	14,411	14,728
Training & Development Services		7,951	6,927						
General Supplies		3,938		6,894					
Books & Periodicals		523	339						
Supplies - Technology Related					936	964	993	1,023	1,053
<b>Total NonPublic School Programs</b>	<b>11,702</b>	<b>39,055</b>	<b>15,695</b>	<b>20,394</b>	<b>14,436</b>	<b>14,761</b>	<b>15,094</b>	<b>15,434</b>	<b>15,781</b>

**PUPIL PERSONNEL SERVICES - 2100**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	301,871	276,770	287,514	295,689	301,927	310,985	320,314	329,924	339,821
Official/Administrative Salaries - Temporary		12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000
Professional - Educational Salaries - Regular	818,784	865,297	911,871	998,638	1,035,171	1,086,723	1,140,841	1,197,655	1,257,298
Professional - Other Salaries - Regular	48,171	62,825	66,238	66,812	69,485	71,743	74,075	76,482	78,968
Office/Clerical Salaries - Regular	256,204	249,394	254,406	272,050	250,199	257,705	265,436	273,399	281,601
Office/Clerical Salaries - Overtime		2,422	3,504		21,033	21,717	22,422	23,151	23,903
Office/Clerical Salaries - Employee Ins. Opt Out		3,000	2,500		3,000	3,000	3,000	3,000	3,000
Service Work Salaries - Overtime	13,656	16,292	21,851	8,171					
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	355,604	365,233	383,984	422,465	445,927	468,223	491,635	516,216	542,027
Social Security Contributions	107,200	110,614	114,568	126,482	129,271	135,731	141,786	148,123	154,756
Retirement Contributions	464,856	497,502	531,075	570,575	590,421	628,727	666,101	705,232	749,611
Unemployment Compensation	773	858	1,870	1,901	1,907	1,917	1,926	1,936	1,945
Workmen's Compensation	6,923	6,826	6,423	6,465	6,155	6,340	6,530	6,726	6,928
Other Post Employment Benefits		10,945							
Other Current Employee Benefits	1,815	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	64,198	79,739	36,275	57,000	57,000	58,254	59,536	60,845	62,184
Technical Services	104,392	86,382	89,417	94,000	94,000	96,068	98,181	100,341	102,549
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		435		200	200	206	212	219	225
Communications			12						
Printing & Binding	182	402	282	1,150	1,150	1,175	1,201	1,228	1,255
Travel	2,231	1,930	934	2,500	2,450	2,475	2,499	2,524	2,549
Supplies									
General Supplies	113,053	27,423	31,034	48,054	50,204	50,957	51,722	52,498	53,285
Food		468	278	1,150	1,150	1,185	1,220	1,257	1,294
Books & Periodicals	3,412	3,443	1,765	5,435	4,735	4,877	5,023	5,174	5,329
Supplies - Technology Related	33,603	83,286	85,774	110,235	109,690	112,981	116,370	119,861	123,457
Property									
Equipment - Original & Additional				6,500					
Other Objects									
Dues and Fees	25,027	28,611	26,636	28,915	28,915	29,551	30,201	30,866	31,545
<b>Total Pupil Personnel Services</b>	<b>2,721,953</b>	<b>2,794,079</b>	<b>2,872,191</b>	<b>3,138,367</b>	<b>3,217,970</b>	<b>3,364,518</b>	<b>3,514,212</b>	<b>3,670,636</b>	<b>3,837,512</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	120,467	123,479	126,566	130,363	133,622	137,631	141,760	146,012	150,393
<i>Professional - Educational Salaries - Regular</i>	358,023	360,589	378,890	392,108	404,900	425,064	446,232	468,455	491,784
<i>Professional - Educational Salaries - Overtime</i>	350								
<i>Technical Salaries - Regular</i>	87,305	137,721	116,610	126,846	122,031	125,997	130,092	134,320	138,685
<i>Technical Salaries - Overtime</i>					7,932	8,190	8,456	8,731	9,015
<i>Office/Clerical Salaries - Regular</i>	86,425	85,535	85,409	89,839	88,448	91,101	93,834	96,650	99,549
<i>Office/Clerical Salaries - Overtime</i>	187	2,108	7,285		3,983	4,112	4,246	4,384	4,527
<i>Service Work Salaries - Overtime</i>	7,819	10,937	10,090						
<i>Instructional Assistant Salaries - Regular</i>	48,184	44,649	41,021	77,314	82,228	84,900	87,660	90,509	93,450
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	166,540	176,754	177,922	194,657	213,287	223,951	235,149	246,906	259,252
<i>Social Security Contributions</i>	52,662	56,795	56,534	62,029	64,056	67,257	70,257	73,397	76,684
<i>Retirement Contributions</i>	218,833	248,282	251,169	279,819	292,564	311,545	330,065	349,455	371,445
<i>Tuition Reimbursements</i>	22,357	10,328	16,852	21,800	21,800	21,800	21,800	21,800	21,800
<i>Unemployment Compensation</i>	652	563	1,190	1,235	1,266	1,272	1,279	1,285	1,292
<i>Workmen's Compensation</i>	3,572	3,482	3,589	3,553	3,051	3,143	3,237	3,334	3,434
<i>Other Post Employment Benefits</i>		12,165							
<i>Other Current Employee Benefits</i>	660	660	660	660	660	660	660	660	660
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	30,562	16,236	19,267	9,495	9,495	9,704	9,917	10,136	10,359
<i>Training &amp; Development Services</i>		11,335	13,342	30,000	15,000	15,330	15,667	16,012	16,364
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	3,997	6,323	9,698	6,700	5,700	5,825	5,954	6,085	6,218
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>		172							
<i>Communications</i>		7,500	7,500						
<i>Printing &amp; Binding</i>			711						
<i>Travel</i>	3,294	1,441	2,326	4,200	3,700	3,737	3,774	3,812	3,850
<i>Supplies</i>									
<i>General Supplies</i>	31,634	47,233	33,169	37,335	33,535	34,038	34,549	35,067	35,593
<i>Energy</i>									
<i>Food</i>	232	(1)	282						
<i>Books &amp; Periodicals</i>	52,257	36,632	48,555	52,810	41,990	43,250	44,547	45,884	47,260
<i>Supplies - Technology Related</i>	48,768	66,876	62,301	60,903	70,653	72,773	74,956	77,204	79,521
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>		6,049		15,000					
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	15,860	2,120	1,584	1,815	1,815	1,855	1,896	1,937	1,980
<b>Total Instructional Staff Services</b>	<b>1,360,638</b>	<b>1,475,962</b>	<b>1,472,524</b>	<b>1,598,481</b>	<b>1,621,716</b>	<b>1,693,136</b>	<b>1,765,986</b>	<b>1,842,034</b>	<b>1,923,114</b>

<b>ADMINISTRATIVE SERVICES - 2300</b>									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	1,677,015	1,702,517	1,835,176	1,883,311	1,936,991	1,995,101	2,054,954	2,116,602	2,180,100
<i>Official/Administrative Salaries - Temporary</i>		883	3,283	1,400	3,000	3,098	3,198	3,302	3,409
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>		1,500	2,500		2,500	2,500	2,500	2,500	2,500
<i>Office/Clerical Salaries - Overtime</i>		3,168	3,399		12,933	13,353	13,787	14,235	14,698
<i>Professional - Educational Salaries - Regular</i>									
<i>Professional - Other Salaries - Overtime</i>									
<i>Office/Clerical Salaries - Regular</i>	431,672	441,457	449,849	464,168	440,212	453,418	467,021	481,032	495,462

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Office/Clerical Salaries - Employee Ins. Opt Out			2,500		6,000	6,000	6,000	6,000	6,000
Service Work Salaries - Overtime	5,910	5,585	6,979	6,919					
Instructional Assistant Salaries - Regular	15,495	2,033	7,079						
Instructional Assistant Salaries - Employee Ins. Opt Out		1,500	2,500						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	462,739	448,152	444,296	455,782	456,959	479,807	503,797	528,987	555,437
Social Security Contributions	156,812	157,550	169,414	176,464	179,124	188,076	196,465	205,246	214,438
Retirement Contributions	682,335	715,882	784,645	812,503	835,114	889,295	942,158	997,506	1,060,278
Tuition Reimbursements									
Unemployment Compensation	864	856	1,871	1,884	1,836	1,845	1,854	1,864	1,873
Workmen's Compensation	9,864	9,552	9,209	9,213	8,720	8,982	9,251	9,529	9,814
Other Post Employment Benefits	55,000	5,145	5,775						
Other Current Employee Benefits	9,130	9,338	9,845	9,900	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services									
Official/Administrative Services	227,964	219,129	234,645	243,200	244,400	249,777	255,272	260,888	266,627
Professional - Educational Services	31,092	27,522	31,441	17,530	17,530	17,916	18,310	18,713	19,124
Other Professional Services	278,019	151,289	183,055	295,900	230,900	235,980	241,171	246,477	251,900
Technical Services	14,649	10,800	10,908	21,258	21,058	21,521	21,995	22,479	22,973
Purchased Property Services									
Repairs and Maintenance Services	1,353	1,462	6,441	4,500	4,700	4,803	4,909	5,017	5,127
Rentals	3,197	3,353		3,000	3,000	3,066	3,133	3,202	3,273
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	777	3,645	176	500	500	515	530	546	563
Insurance-General									
Bonding Insurance	11,660	14,755	14,755	15,020	15,020	15,350	15,688	16,033	16,386
Communications	5,058	5,565	7,342	4,125	4,325	4,420	4,517	4,617	4,718
Advertising	8,932	4,594	17,630	9,000	9,000	9,198	9,400	9,607	9,819
Printing & Binding	30,890	27,546	32,936	39,530	35,930	36,720	37,528	38,354	39,198
Travel	8,599	10,665	1,644	5,675	5,225	5,277	5,330	5,383	5,437
Supplies									
General Supplies	53,864	46,243	73,592	57,065	55,065	55,891	56,729	57,580	58,444
Food	3,361	2,619	3,184	4,200	4,700	4,841	4,986	5,136	5,290
Books & Periodicals	3,391	2,073	3,754	3,078	3,578	3,685	3,796	3,910	4,027
Supplies - Technology Related	10,550	16,547	14,736	9,772	15,572	16,039	16,520	17,016	17,526
Property									
Equipment - Original & Additional									
Equipment - Replacement		6,592							
Other Objects									
Dues and Fees	13,405	125,348	171,808	42,763	34,414	35,171	35,945	36,736	37,544
Claims, Judgments and Penalties Against LEA	20,287	85,173	24,996	75,000	40,000	40,880	41,779	42,699	43,638
Miscellaneous Other Uses of Funds									
<b>Total Administrative Services</b>	<b>4,233,884</b>	<b>4,270,034</b>	<b>4,571,364</b>	<b>4,672,660</b>	<b>4,638,206</b>	<b>4,812,426</b>	<b>4,988,427</b>	<b>5,171,096</b>	<b>5,365,524</b>

<b>PUPIL HEALTH - 2400</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	3,333								
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out		3,600	6,000						
Professional - Other Salaries - Regular	441,815	435,653	451,048	445,671	460,417	475,381	490,830	506,782	523,253
Professional - Other Salaries - Employee Ins. Opt Out					6,000	6,000	6,000	6,000	6,000
Instructional Assistant Salaries - Regular	54,214	46,749	55,607	57,245	58,695	60,603	62,572	64,606	66,705

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	113,338	90,914	89,962	103,717	111,653	117,236	123,097	129,252	135,715
<i>Social Security Contributions</i>	37,366	36,516	38,170	38,904	40,156	42,163	44,043	46,012	48,073
<i>Retirement Contributions</i>	161,447	161,750	174,145	175,502	183,408	195,307	206,917	219,073	232,859
<i>Unemployment Compensation</i>	226	260	607	555	557	560	563	565	568
<i>Workmen's Compensation</i>	2,340	2,122	2,069	1,989	1,913	1,970	2,030	2,090	2,153
<i>Other Post Employment Benefits</i>	7,920								
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	53,194	79,141	60,345	70,000	70,000	71,540	73,114	74,722	76,366
<i>Other Professional Services</i>	3,052	1,244	1,017	16,500	1,450	1,482	1,515	1,548	1,582
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	382	340		1,000	1,000	1,022	1,044	1,067	1,091
<i>Other Purchased Services</i>									
<i>Printing &amp; Binding</i>			399						
<i>Travel</i>		1,731	8	400	400	404	408	412	416
<i>Supplies</i>									
<i>General Supplies</i>	13,845	20,004	9,567	79,000	34,000	34,510	35,028	35,553	36,086
<i>Food</i>				30	30	31	32	33	34
<i>Books &amp; Periodicals</i>				200	100	103	106	109	113
<i>Supplies - Technology Related</i>					250	258	265	273	281
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>		5		100	100	102	104	107	109
<b>Total Pupil Health</b>	<b>892,472</b>	<b>880,029</b>	<b>888,942</b>	<b>990,813</b>	<b>970,129</b>	<b>1,008,670</b>	<b>1,047,669</b>	<b>1,088,206</b>	<b>1,131,404</b>

**BUSINESS SERVICES - 2500**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	152,395	138,516	139,388	143,569	148,235	152,682	157,263	161,980	166,840
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>		1,500							
<i>Office/Clerical Salaries - Regular</i>	80,079	138,705	145,886	164,189	167,505	172,530	177,706	183,037	188,528
<i>Office/Clerical Salaries - Overtime</i>									
<i>Service Work Salaries - Overtime</i>		9	429						
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	32,707	33,744	60,988	70,913	77,779	81,668	85,751	90,039	94,541
<i>Social Security Contributions</i>	17,744	20,882	21,002	23,180	23,817	25,007	26,123	27,290	28,512
<i>Retirement Contributions</i>	75,668	92,691	97,983	106,207	110,319	117,476	124,460	131,771	140,063
<i>Tuition Reimbursements</i>									
<i>Unemployment Compensation</i>	100	100	238	240	240	241	242	244	245
<i>Workmen's Compensation</i>	1,152	1,181	1,245	1,204	1,150	1,185	1,220	1,257	1,294
<i>Other Current Employee Benefits</i>	935	715	660	660	660	660	660	660	660
<i>Purchased Professional &amp; Technical Services</i>									
<i>Official/Administrative Services</i>		8,900		850	850	11,000	1,000	1,022	1,044
<i>Professional - Educational Services</i>	40,753	13,500	19,160	11,700	17,700	18,089	18,487	18,894	19,310
<i>Other Professional Services</i>		340							
<i>Purchased Property Services</i>									
<i>Rentals</i>	459,688	440,532	312,363	343,696	323,696	330,817	338,095	345,533	353,135
<i>Other Purchased Services</i>									
<i>Insurance-General</i>									
<i>Bonding Insurance</i>									
<i>Communications</i>	24,975	26,621	20,488	26,300	26,300	26,879	27,470	28,074	28,692

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Advertising									
Printing & Binding	824	738	1,740	1,700	1,400	1,431	1,462	1,494	1,527
Travel	474	792	375	400	400	404	408	412	416
Supplies									
General Supplies	11,631	12,412	27,468	33,150	16,950	17,204	17,462	17,724	17,990
Food	37	187	521	300	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related	65,783	49,091	67,577	83,945	58,500	60,255	62,063	63,925	65,842
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	30,755	17,359	8,761	17,208	14,922	15,250	15,586	15,929	16,279
<b>Total Business Services</b>	<b>995,700</b>	<b>998,512</b>	<b>926,271</b>	<b>1,029,411</b>	<b>990,723</b>	<b>1,033,088</b>	<b>1,055,777</b>	<b>1,089,614</b>	<b>1,125,258</b>

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

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	173,369	209,315	209,800	225,004	178,732	184,094	189,617	195,305	201,164
Professional - Other Salaries - Regular	28,187	84,248	81,785	93,439	84,732	87,486	90,329	93,265	96,296
Professional - Other Salaries - Overtime					6,361	6,568	6,781	7,002	7,229
Professional - Other Salaries - Employee Ins. Opt Out		1,500	2,500		2,500	2,500	2,500	2,500	2,500
Service Work Salaries - Regular	1,366,965	1,369,540	1,318,286	1,495,550	1,531,758	1,581,540	1,632,940	1,686,011	1,740,806
Service Work Salaries - Temporary	48,356	41,795	14,043	60,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	69,862	98,201	81,580	93,000	93,000	96,023	99,143	102,365	105,692
Service Work Salaries - Employee Ins. Opt Out					9,000	9,000	9,000	9,000	9,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	602,456	611,073	609,355	722,179	649,978	682,477	716,601	752,431	790,052
Social Security Contributions	124,205	133,375	125,473	150,475	149,526	156,998	164,002	171,332	179,004
Retirement Contributions	548,991	598,046	566,156	678,809	682,931	727,238	770,469	815,731	867,063
Unemployment Compensation	1,509	1,532	3,262	3,437	3,318	3,335	3,351	3,368	3,385
Workmen's Compensation	8,339	8,196	7,514	7,692	7,122	7,336	7,556	7,782	8,016
Other Post Employment Benefits		57,885	3,640						
Other Current Employee Benefits	5,940	6,220	6,825	7,920	8,220	8,220	8,220	8,220	8,220
Purchased Professional & Technical Services									
Professional - Educational Services	24,163	34,389	33,832	26,510	150	153	157	160	164
Other Professional Services	7,648	16,680	10,325	90,000	44,300	45,275	46,271	47,289	48,329
Technical Services	380								
Security/Safety Services	24,019	49,169	52,165	170,000	150,000	153,300	156,673	160,119	163,642
Purchased Property Services									
Cleaning Services	135,441	111,538	67,823	112,937	118,129	120,728	123,384	126,098	128,872
Utility Services	115,350	126,060	124,108	120,484	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	225,571	270,097	151,620	213,324	169,224	172,947	176,752	180,640	184,614
Rentals	895	14,517	7,560	10,000	4,300	4,395	4,491	4,590	4,691
Construction Services									
Extermination Services	9,139	8,426	9,568	11,050	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Automotive Liability Insurance	11,264	7,047	7,882	7,756	8,379	8,563	8,752	8,944	9,141
General Property and Liability Insurance	140,901	125,476	132,984	141,805	151,428	154,759	158,164	161,644	165,200
Communications	81,253	95,922	122,077	102,300	102,300	104,551	106,851	109,201	111,604
Advertising	309								
Printing & Binding		105	105						
Travel	2,309	3,153	4,007	2,550	1,830	1,848	1,867	1,885	1,904

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Supplies									
General Supplies	237,318	238,816	307,777	466,560	296,610	301,059	305,575	310,159	314,811
Energy	1,337,787	1,287,733	1,222,053	1,328,718	1,293,718	1,332,530	1,372,505	1,413,681	1,456,091
Food	70		238						
Supplies - Technology Related	2,595	28,530	22,670	22,200	22,200	22,866	23,552	24,259	24,986
Property									
Equipment - Original & Additional	(4,970)								
Equipment - Replacement	4,970			10,000	10,000	10,000	10,000	10,000	10,000
Other Objects									
Dues and Fees	10	873	1,140	950	950	971	992	1,014	1,036
<b>Total Operation and Maintenance of Plant Services</b>	<b>5,334,599</b>	<b>5,639,457</b>	<b>5,308,154</b>	<b>6,374,649</b>	<b>5,972,230</b>	<b>6,183,136</b>	<b>6,397,842</b>	<b>6,620,445</b>	<b>6,855,200</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	42,168	43,957	45,411	45,658	46,619	48,018	49,458	50,942	52,470
Office/Clerical Salaries - Overtime					2,690	2,777	2,868	2,961	3,057
Service Work Salaries - Overtime	2,322	3,029	3,439	2,625					
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	9,973	6,487	6,557	6,716	7,350	7,718	8,103	8,509	8,934
Social Security Contributions	3,318	3,541	3,677	3,694	3,772	3,961	4,137	4,322	4,516
Retirement Contributions	14,491	15,722	16,766	16,662	17,228	18,346	19,436	20,578	21,873
Unemployment Compensation	29	35	75	76	76	76	77	77	78
Workmen's Compensation	199	204	190	189	180	185	191	197	203
Other Current Employee Benefits	840	840	840	840	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	169,478	258,864	188,866	274,908	270,000	275,940	282,011	288,215	294,556
Other Purchased Services									
Contracted Carriers	4,785,785	4,926,415	4,296,659	5,403,147	5,494,918	5,659,766	5,829,559	6,004,445	6,184,579
Student Transportation Services from the IU									
Communications	26								
Advertising		1,118							
Printing & Binding									
Travel	14,421	416	169	450	250	253	255	258	260
Miscellaneous Purchased Services									
Supplies									
General Supplies	485	395	104	375	175	178	180	183	186
Energy									
Food	35	47	67	55	75	77	80	82	84
Books & Periodicals									
Supplies - Technology Related	6,895	6,995	6,995	6,995	6,995	7,205	7,421	7,644	7,873
Other Objects									
Dues and Fees	10,000	10,122	10,116	10,125	125	125	125	125	125
<b>Total Student Transportation Services</b>	<b>5,060,465</b>	<b>5,278,186</b>	<b>4,579,931</b>	<b>5,772,515</b>	<b>5,851,293</b>	<b>6,025,463</b>	<b>6,204,741</b>	<b>6,389,377</b>	<b>6,579,633</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	245,438	224,570	233,736	240,748	227,720	234,552	241,588	248,836	256,301
Professional - Educational Salaries - Regular	26,066	29,600	28,370	28,649	28,649	30,076	31,573	33,146	34,797
Technical Salaries - Regular	74,377	101,987	160,802	214,317	200,379	206,891	213,615	220,558	227,726
Office/Clerical Salaries - Regular	47,416	72,331	85,913	95,858	99,962	102,961	106,050	109,231	112,508
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	8,399	5,541	648						

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	71,142	70,510	95,179	111,681	126,197	132,507	139,132	146,089	153,393
<i>Social Security Contributions</i>	30,046	32,596	38,110	44,346	42,623	44,753	46,749	48,839	51,026
<i>Retirement Contributions</i>	131,603	145,136	165,192	200,019	194,612	207,238	219,557	232,455	247,083
<i>Tuition Reimbursements</i>	25,741	29,169	18,861	23,000	23,000	23,000	23,000	23,000	23,000
<i>Unemployment Compensation</i>	317	261	587	593	602	605	608	611	614
<i>Workmen's Compensation</i>	2,088	2,008	2,184	2,267	2,035	2,096	2,159	2,224	2,290
<i>Other Current Employee Benefits</i>	1,595	1,870	1,980	1,980	1,980	1,980	1,980	1,980	1,980
<i>Purchased Professional &amp; Technical Services</i>									
<i>Professional - Educational Services</i>	292,751	242,348	270,235	338,880	291,100	297,504	304,049	310,738	317,575
<i>Technical Services</i>	8,890			9,500	10,500	10,731	10,967	11,208	11,455
<i>Training &amp; Development Services</i>		15,536	11,509	14,575	13,000	13,286	13,578	13,877	14,182
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>	22,516	17,018	15,382	20,184	13,500	13,797	14,101	14,411	14,728
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Bonding Insurance</i>	40,248	40,481	41,036	45,017	46,878	47,909	48,963	50,041	51,141
<i>Other Insurance</i>		6,674	6,616	6,921	9,400	9,494	9,589	9,685	9,782
<i>Communications</i>	17,547	16,858	15,462	33,175	26,555	27,139	27,736	28,346	28,970
<i>Advertising</i>	5,032	5,052	4,567	6,000	5,300	5,416	5,536	5,657	5,782
<i>Printing &amp; Binding</i>		165	1,112	300	100	102	104	106	109
<i>Travel</i>	104	8,015	8,800	12,924	10,150	10,252	10,354	10,458	10,562
<i>Supplies</i>									
<i>General Supplies</i>	2,347	2,546	2,271	3,200	3,200	3,248	3,297	3,346	3,396
<i>Food</i>	275	765	387	800	800	824	849	874	900
<i>Books &amp; Periodicals</i>	528		1,104	200	200	206	212	219	225
<i>Supplies - Technology Related</i>	672,340	805,046	813,214	855,592	916,061	943,543	971,849	1,001,005	1,031,035
<i>Property</i>									
<i>Equipment - Original &amp; Additional</i>									
<i>Equipment - Replacement</i>	15,070								
<i>Infrastructure Assets</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	682	723	1,623	800	800	818	836	854	873
<b>Total Central &amp; Other Support Services</b>	<b>1,742,559</b>	<b>1,876,807</b>	<b>2,024,879</b>	<b>2,311,526</b>	<b>2,295,302</b>	<b>2,370,927</b>	<b>2,448,032</b>	<b>2,527,793</b>	<b>2,611,433</b>

**OTHER SUPPORT SERVICES - 2900**

<i>Other Purchased Services</i>									
<i>Miscellaneous Purchased Services</i>	80,022	84,308	78,327	83,457	84,006	85,266	86,545	87,843	89,161
<i>Other Objects</i>									
<b>Total Other Support Services</b>	<b>80,022</b>	<b>84,308</b>	<b>78,327</b>	<b>83,457</b>	<b>84,006</b>	<b>85,266</b>	<b>86,545</b>	<b>87,843</b>	<b>89,161</b>

**STUDENT ACTIVITIES - 3200**

<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	95,929	101,805	108,138	111,382	108,150	111,395	114,736	118,178	121,724
<i>Professional - Other Salaries - Regular</i>	709,354	739,957	685,400	784,048	787,231	795,103	803,054	811,085	819,196
<i>Professional - Other Salaries - Temporary</i>				6,122	6,122	6,183	6,245	6,307	6,370
<i>Professional - Other Salaries - Overtime</i>	73,968	71,315	44,580	74,000	74,000	76,405	78,888	81,452	84,099
<i>Office/Clerical Salaries - Regular</i>	58,666	56,390	52,243	55,510	55,232	56,889	58,596	60,353	62,164
<i>Office/Clerical Salaries - Overtime</i>		2,105	4,487		2,082	2,150	2,220	2,292	2,366
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	39,500	52,341	56,702	57,315	62,177	65,286	68,550	71,978	75,577
<i>Social Security Contributions</i>	71,181	73,379	67,595	79,087	79,716	83,700	87,433	91,341	95,432

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Retirement Contributions	270,008	284,803	281,842	355,918	363,231	386,797	409,790	433,863	461,166
Unemployment Compensation	2,614	2,040	4,369	4,427	4,506	4,529	4,551	4,574	4,597
Workmen's Compensation	4,220	4,400	4,202	4,143	3,889	4,006	4,126	4,250	4,377
Other Post Employment Benefits	4,625								
Other Current Employee Benefits	1,560	1,490	2,615	1,800	2,280	2,280	2,280	2,280	2,280
Purchased Professional & Technical Services									
Professional - Educational Services	114,712	64,573	58,032	106,500	106,500	108,843	111,238	113,685	116,186
Other Professional Services	50,000	50,000	50,225	40,500	41,310	42,136	42,979	43,839	44,715
Security/Safety Services		15,200	14,250	15,000	15,000	15,330	15,667	16,012	16,364
Purchased Property Services									
Repairs and Maintenance Services	49,858	35,705	38,796	65,144	54,834	56,040	57,273	58,533	59,821
Rentals	12,247	8,668	19,333	10,800	10,800	11,038	11,280	11,529	11,782
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	120,379	146,494	82,463	112,000	112,000	115,360	118,821	122,385	126,057
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,852	12,981	13,111	13,242
Communications	11	30							
Printing & Binding	7,720	10,622	5,521	22,150	11,650	11,906	12,168	12,436	12,710
Travel	39,079	26,838	17,458	30,800	30,800	31,108	31,419	31,733	32,051
Supplies									
General Supplies	128,173	147,976	165,570	202,270	190,540	193,398	196,299	199,244	202,232
Food	873	411	3,044						
Books & Periodicals		100							
Supplies - Technology Related	4,768	3,094	7,423	11,350	11,350	11,691	12,041	12,402	12,775
Property									
Equipment - Original & Additional	7,900								
Equipment - Replacement			19,694						
Other Objects									
Dues and Fees	43,823	47,356	40,141	53,905	55,055	56,266	57,504	58,769	60,062
<b>Total Student Activities</b>	<b>1,923,893</b>	<b>1,959,818</b>	<b>1,846,848</b>	<b>2,216,895</b>	<b>2,201,180</b>	<b>2,260,690</b>	<b>2,320,140</b>	<b>2,381,631</b>	<b>2,447,343</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	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	35,700	38,550	32,550	40,000	40,000	40,840	41,698	42,573	43,467
<b>Total Community Services</b>	<b>74,200</b>	<b>75,550</b>	<b>71,050</b>	<b>78,500</b>	<b>78,500</b>	<b>79,340</b>	<b>80,198</b>	<b>81,073</b>	<b>81,967</b>

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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<b>EXISTING SITE IMPROVEMENT SERVICES - 4200</b>									
Land and Improvements									
Dues and Fees									
<b>Total Existing Site Improvement Services</b>									

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

<b>EXISTING BUILDING IMPROVEMENT SERVICES - 4600</b>									
Purchased Professional & Technical Services									
Purchased Property Services									
Construction Services	4,636								
Equipment - Original & Additional									
Equipment - Replacement									
Infrastructure Assets									
<b>Total Existing Building Improvement Services</b>	<b>4,636</b>								

<b>DEBT SERVICE - 5100</b>									
Other Objects									
Interest	4,274,975	4,261,617	3,807,118	3,768,963	3,094,461	3,050,217	2,957,150	2,849,542	2,735,043
Refund of Prior Year's Receipts	187,579	78,656	173,180	200,000	181,000	184,801	188,682	192,644	196,690
Other Financing Uses									
Redemption of Principal	4,780,000	4,865,000	5,520,000	5,510,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000
Authority Obligations									
Miscellaneous Other Uses of Funds		9,075,066	10,440,084						
<b>Total Debt Service</b>	<b>9,242,553</b>	<b>18,280,338</b>	<b>19,940,382</b>	<b>9,478,963</b>	<b>9,005,461</b>	<b>9,015,018</b>	<b>9,235,832</b>	<b>9,242,186</b>	<b>9,246,733</b>

<b>INTERFUND TRANSFERS - 5200</b>									
Fund Transfers	2,644,576	4,529,886	4,982,599	2,403,337	3,958,485	3,976,550	7,351,729	9,460,609	4,793,494
<b>Total Interfund Transfers</b>	<b>2,644,576</b>	<b>4,529,886</b>	<b>4,982,599</b>	<b>2,403,337</b>	<b>3,958,485</b>	<b>3,976,550</b>	<b>7,351,729</b>	<b>9,460,609</b>	<b>4,793,494</b>

<b>BUDGETARY RESERVE - 5900</b>									
Other Objects									
Contingency			91	250,000	250,000	250,000	250,000	250,000	250,000
<b>Total Budgetary Reserve</b>			<b>91</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>

<b>TOTAL EXPENDITURES</b>	<b>81,960,137</b>	<b>96,217,142</b>	<b>99,337,835</b>	<b>92,772,751</b>	<b>95,755,046</b>	<b>99,576,814</b>	<b>107,095,240</b>	<b>113,331,254</b>	<b>113,063,425</b>
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**Pine-Richland School District  
Capital Funding Plan  
As of May 18, 2021**

Major projects by year		Major projects by year									
Field #6 2nd Allocation	Green Gym Renovation	HS Gym Allocation					Richland Elem. HVAC	Richland Elem. Roof	Wexford Elem. HVAC	Hance Elem. HVAC	Eden Hall Roof
Stadium Turf Replacement	Flooring Replacements	Paving	HS Gym Allocation	MS HVAC	MS Roof	MS Locker Replacement	Wexford Elem. Roof	Eden Hall HVAC Equip.	Network Infrastructure	Network Infrastructure	HS HVAC Equip.
SIS / FIS Conversion	Restroom Improvements	Tennis Courts	Flooring Replacements	Hance Elem. Roof	Planetarium Equipmen	Eden Hall Auto Temp	MS Kitchen/Café Impr.	MS Guidance Suite			
		Restroom Improvements			Santacroe Field	Baseball Field - turf					

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	21-22 through 30-31
Technology - District Wide	\$ 435,674.00	\$ 369,000.00	\$ 249,000.00	\$ 337,000.00	\$ 255,000.00	\$ 268,000.00	\$ 310,000.00	\$ 268,000.00	\$ 255,000.00	\$ 268,000.00	\$ 255,000.00	\$ 266,000.00	\$ 2,731,000.00
Building Systems	\$ 1,094,905.00	\$ 1,156,037.00	\$ 1,100,930.00	\$ 1,217,420.00	\$ 6,230,429.00	\$ 7,693,909.00	\$ 2,392,192.00	\$ 5,872,603.00	\$ 3,985,135.00	\$ 2,713,475.00	\$ 152,375.00	\$ 152,375.00	\$ 31,510,843.00
Facilities Department	\$ 377,000.00	\$ 350,000.00	\$ 170,000.00	\$ 275,000.00	\$ 150,000.00	\$ 350,000.00	\$ 50,000.00	\$ 104,000.00	\$ 110,000.00	\$ -	\$ -	\$ -	\$ 1,209,000.00
Athletics - District Wide	\$ 2,082,192.00	\$ 978,300.00	\$ 2,438,555.00	\$ 2,147,130.00	\$ 716,300.00	\$ 1,148,700.00	\$ 2,041,301.50	\$ 119,050.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 8,755,036.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 3,958,485.00	\$ 3,976,550.00	\$ 7,351,729.00	\$ 9,460,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,205,879.50

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	21-22 through 30-31
<b>Technology - District Wide</b>													
Visual Display Boards	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 62,500.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 962,500.00
Network Infrastructure	\$ 35,000.00	\$ 179,000.00	\$ 90,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,375,000.00
Cabling	\$ 35,000.00	\$ 104,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 135,000.00
SIS/FIS	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000.00
Tricaster/Camera Replacement	\$ -	\$ 31,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ 63,000.00
3D Printer Replacement	\$ -	\$ -	\$ -	\$ 37,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500.00
Clock System - Replacement	\$ 15,674.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Building Systems</b>													
Heating/Ventilation/AC	\$ 518,566.00	\$ 184,563.00	\$ 196,695.00	\$ 368,095.00	\$ 4,230,934.00	\$ 3,733,559.00	\$ 428,267.00	\$ 3,215,628.00	\$ 3,894,485.00	\$ 144,600.00	\$ 144,600.00	\$ 144,600.00	\$ 16,501,463.00
Plumbing	\$ 47,250.00	\$ 27,400.00	\$ 2,200.00	\$ 6,800.00	\$ 57,400.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ -	\$ -	\$ 163,200.00
Flooring	\$ 111,300.00	\$ 188,000.00	\$ 90,000.00	\$ 615,000.00	\$ 340,000.00	\$ 348,000.00	\$ 130,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 1,583,000.00
Electrical/Lighting	\$ 49,315.00	\$ 49,425.00	\$ 54,635.00	\$ 35,310.00	\$ 42,125.00	\$ 16,150.00	\$ 23,750.00	\$ 17,150.00	\$ 9,550.00	\$ 8,875.00	\$ 7,775.00	\$ 7,775.00	\$ 223,095.00
Roof	\$ -	\$ 134,200.00	\$ -	\$ -	\$ 1,500,000.00	\$ 2,900,000.00	\$ 1,350,000.00	\$ 1,500,000.00	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ 9,750,000.00
Window/Door	\$ 21,570.00	\$ 109,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00
Exterior/Interior Walls	\$ 47,900.00	\$ 145,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 305,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 530,000.00
Furniture	\$ 31,659.00	\$ 133,659.00	\$ 19,000.00	\$ 10,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,000.00
Paving	\$ 14,700.00	\$ 45,000.00	\$ 645,000.00	\$ 60,000.00	\$ -	\$ 150,000.00	\$ 22,000.00	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 892,000.00
Fencing	\$ 40,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 220,000.00
Maintenance Equipment	\$ 65,645.00	\$ 69,690.00	\$ 19,400.00	\$ 73,215.00	\$ 39,970.00	\$ 3,950.00	\$ 3,125.00	\$ 4,325.00	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 145,085.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ 29,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ 79,000.00
Other	\$ 147,000.00	\$ 27,600.00	\$ 16,000.00	\$ -	\$ -	\$ 500,000.00	\$ 18,000.00	\$ 808,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,342,000.00
<b>Facilities Department</b>													
Vehicles	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 322,000.00	\$ 300,000.00	\$ 120,000.00	\$ 225,000.00	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,000.00
Architectural Fees	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 350,000.00
<b>Athletics - District Wide</b>													
Field Maintenance & Improvements	\$ 1,456,924.00	\$ 30,000.00	\$ 79,200.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,658,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,384,726.50
Gymnasiums	\$ 33,000.00	\$ 587,800.00	\$ 1,931,050.00	\$ 1,641,480.00	\$ -	\$ 15,000.00	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,595,330.00
Santacroe	\$ 90,420.00	\$ -	\$ -	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ 83,050.00	\$ -	\$ -	\$ -	\$ -	\$ 1,295,250.00
Pool Area	\$ -	\$ 126,500.00	\$ 92,305.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,305.00
Tennis Courts	\$ -	\$ 100,000.00	\$ 148,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,400.00
Stadium	\$ 400,000.00	\$ 15,000.00	\$ 7,000.00	\$ 150,650.00	\$ 355,200.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 579,025.00
Architectural Fees	\$ 101,848.00	\$ 119,000.00	\$ 181,000.00	\$ 160,000.00	\$ 70,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000.00
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 3,958,485.00	\$ 3,976,550.00	\$ 7,351,729.00	\$ 9,460,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,205,879.50

	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	21-22 through 30-31
Food Service Department - Fund 51	\$ 79,200.00	\$ 65,246.00	\$ 69,700.00	\$ 112,000.00	\$ 162,000.00	\$ 85,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 528,700.00

Pine-Richland School District													
Capital Funding Plan													
As of May 18, 2021													
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	21-22 through 30-31
<b>Technology - District Wide</b>													
Visual Display Boards	\$ 25,000.00	\$ 25,000.00	\$ 50,000.00	\$ 62,500.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 962,500.00
Network Infrastructure	\$ 35,000.00	\$ 179,000.00	\$ 90,000.00	\$ 165,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,375,000.00
Cabling	\$ 35,000.00	\$ 104,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ 25,000.00	\$ 30,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Security Camera System	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 135,000.00
PRTV equipment	\$ -	\$ 31,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ 63,000.00
3D Printer Replacement	\$ -	\$ -	\$ -	\$ 37,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,500.00
SIS/FIS	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ 84,000.00	\$ 44,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 128,000.00
Clock System - Replacement	\$ 15,674.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ 2,731,000.00
<b>Hance</b>													
Heating/Ventilation/AC	\$ 18,695.00	\$ 33,241.00	\$ 6,050.00	\$ 192,587.00	\$ 16,614.00	\$ 54,353.00	\$ 16,938.00	\$ 17,200.00	\$ 3,016,685.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ 3,370,827.00
Plumbing	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ 1,000.00	\$ 850.00	\$ -	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,100.00	\$ -	\$ -	\$ 7,975.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ 10,070.00	\$ 12,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 3,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
Paving	\$ -	\$ 45,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00
Fencing	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 1,395.00	\$ 815.00	\$ 6,750.00	\$ 38,300.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ -	\$ -	\$ -	\$ -	\$ 46,100.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000.00
													\$ 4,967,902.00
<b>Richland</b>													
Heating/Ventilation/AC	\$ 244,838.00	\$ 51,972.00	\$ -	\$ 11,435.00	\$ 12,007.00	\$ 3,512,607.00	\$ 12,612.00	\$ 13,293.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 3,616,354.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -	\$ 120,000.00	\$ 40,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00
Electrical/Lighting	\$ 4,675.00	\$ 19,525.00	\$ 19,960.00	\$ 4,785.00	\$ 5,250.00	\$ 5,050.00	\$ 5,575.00	\$ 5,350.00	\$ 5,575.00	\$ 5,350.00	\$ 5,350.00	\$ 5,350.00	\$ 67,595.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ 4,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 7,200.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
Paving	\$ -	\$ -	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 12,050.00	\$ -	\$ 25,000.00	\$ 2,850.00	\$ 950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,800.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Other	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ 5,309,749.00
<b>Wexford</b>													
Heating/Ventilation/AC	\$ 17,000.00	\$ 20,800.00	\$ 150,000.00	\$ 21,000.00	\$ 21,000.00	\$ 17,710.00	\$ 27,710.00	\$ 3,018,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,255,420.00
Plumbing	\$ 6,800.00	\$ -	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ 46,300.00	\$ 8,000.00	\$ -	\$ 75,000.00	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 93,000.00
Electrical/Lighting	\$ 6,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 11,275.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 5,000.00	\$ 65,000.00	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Furniture	\$ 5,659.00	\$ 5,659.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 152,000.00
Fencing	\$ 10,000.00	\$ 22,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ 200,000.00
Maintenance Equipment	\$ 775.00	\$ -	\$ 12,650.00	\$ 8,215.00	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 25,090.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
													\$ 5,289,785.00

Eden Hall	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	21-22 through 30-31
Heating/Ventilation/AC	\$ 8,400.00	\$ 8,400.00	\$ 8,825.00	\$ 8,825.00	\$ 53,740.00	\$ 26,064.00	\$ 242,154.00	\$ 17,512.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ 1,107,120.00
Plumbing	\$ 5,900.00	\$ 10,700.00	\$ -	\$ 6,800.00	\$ 9,100.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,300.00
Flooring	\$ 5,000.00	\$ -	\$ -	\$ 130,000.00	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 220,000.00
Electrical/Lighting	\$ 4,055.00	\$ 22,625.00	\$ 24,325.00	\$ 2,750.00	\$ 4,625.00	\$ 2,900.00	\$ 4,950.00	\$ 3,050.00	\$ -	\$ -	\$ -	\$ -	\$ 42,600.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 3,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 4,000.00	\$ 34,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 155,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ 7,275.00	\$ 32,525.00	\$ -	\$ 850.00	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,850.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ 4,066,870.00
<b>Middle School</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>21-22 through 30-31</b>
Heating/Ventilation/AC	\$ 101,236.00	\$ 35,000.00	\$ 16,565.00	\$ 90,393.00	\$ 4,010,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 4,191,958.00
Plumbing	\$ 14,250.00	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ 40,000.00	\$ 95,000.00	\$ -	\$ 40,000.00	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000.00
Electrical/Lighting	\$ 26,000.00	\$ 850.00	\$ 1,100.00	\$ 925.00	\$ 1,200.00	\$ 1,000.00	\$ 1,325.00	\$ 1,100.00	\$ 1,325.00	\$ 1,325.00	\$ 1,325.00	\$ 1,325.00	\$ 11,950.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00
Window/Door	\$ 7,500.00	\$ 45,500.00	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,000.00
Exterior/Interior Walls	\$ 32,200.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 525,000.00
Furniture	\$ 7,000.00	\$ 80,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Paving	\$ -	\$ -	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 49,000.00	\$ 6,750.00	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ 3,275.00	\$ -	\$ -	\$ -	\$ -	\$ 12,050.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ 29,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,000.00	\$ -	\$ -	\$ 74,000.00
Other	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00
													\$ 8,967,958.00
<b>High School</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>21-22 through 30-31</b>
Heating/Ventilation/AC	\$ 128,397.00	\$ 35,150.00	\$ 15,255.00	\$ 43,855.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 959,784.00
Plumbing	\$ 8,900.00	\$ 11,500.00	\$ 2,200.00	\$ -	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ -	\$ -	\$ -	\$ -	\$ 84,900.00
Flooring	\$ -	\$ 85,000.00	\$ 90,000.00	\$ 250,000.00	\$ 225,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,000.00
Electrical/Lighting	\$ 7,585.00	\$ 4,725.00	\$ 8,150.00	\$ 25,000.00	\$ 28,650.00	\$ 5,200.00	\$ 9,250.00	\$ 5,450.00	\$ -	\$ -	\$ -	\$ -	\$ 81,700.00
Roof	\$ -	\$ 134,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ 42,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Paving	\$ 14,700.00	\$ -	\$ 400,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 7,200.00	\$ 17,550.00	\$ -	\$ 850.00	\$ 28,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,195.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 122,000.00	\$ 7,600.00	\$ -	\$ -	\$ -	\$ 500,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ 508,000.00
													\$ 2,908,579.00
<b>Facilities Department</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>21-22 through 30-31</b>
Vehicles	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ 114,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 322,000.00	\$ 300,000.00	\$ 120,000.00	\$ 225,000.00	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 745,000.00
Architectural Fees	\$ 25,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ 350,000.00
													\$ 1,209,000.00
<b>Athletics - District Wide</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>	<b>21-22 through 30-31</b>
Field Maintenance & Improvements	\$1,456,924.00	\$ 30,000.00	\$ 79,200.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,658,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,384,726.50
Gymnasiums	\$ 33,000.00	\$ 587,800.00	\$ 1,931,050.00	\$ 1,641,480.00	\$ -	\$ 15,000.00	\$ 7,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,595,330.00
Santacroe	\$ 90,420.00	\$ -	\$ -	\$ 121,000.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ 83,050.00	\$ -	\$ -	\$ -	\$ -	\$ 1,295,250.00
Pool Area	\$ -	\$ 126,500.00	\$ 92,305.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 176,305.00
Tennis Courts	\$ -	\$ 100,000.00	\$ 148,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 239,400.00
Stadium	\$ 400,000.00	\$ 15,000.00	\$ 7,000.00	\$ 150,650.00	\$ 355,200.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 579,025.00
Architectural Fees	\$ 101,848.00	\$ 119,000.00	\$ 181,000.00	\$ 160,000.00	\$ 70,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 485,000.00
													\$ 8,755,036.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 3,958,485.00	\$ 3,976,550.00	\$ 7,351,729.00	\$ 9,460,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,205,879.50

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

As of May 18, 2021

<i>Project Description</i>	<i>Building</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>2027-2028</i>	<i>2028-2029</i>	<i>2029-2030</i>	<i>2030-2031</i>
<b>TECHNOLOGY</b>													
Replace Promethean boards and projectors district-wide ***	District	25,000.00	25,000.00	50,000.00	62,500.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Improve network infrastructure ***	ALL	35,000.00	179,000.00	90,000.00	165,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Announcement System	MS	25,000.00											
Clock System Replacement	MS	15,674.00											
Conversion costs for SIS/FIS	District	300,000.00											
HS Structured Cabling	HS	35,000.00	104,000.00										
Announcement System	RE		30,000.00										
Tricaster replacement	District		13,000.00		13,000.00		13,000.00		13,000.00		13,000.00		11,000.00
PRTV HS studio camera replacement	HS		18,000.00										
VDI - Virtual Desktop Infrastructure	District			84,000.00	44,000.00								
Announcement System	WX			25,000.00									
3D Printer Replacement	HS				37,500.00								
Security Camera System	District				15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
<b>HANCE ELEMENTARY</b>													
Various classroom/building furniture	HA	3,000.00	2,000.00	2,000.00									
Custodial equipment	HA		815.00	6,750.00	13,300.00				1,050.00				
Ampitheater covering	HA			16,000.00									
Replace floor mats - vestibule entrance	HA		12,000.00										
Exterior painting / cleaning	HA		25,000.00										
Improvements to stairwell in rear classroom area	HA		25,000.00										
Paving - parking lot & entrance	HA		45,000.00										
Main office countertop	HA					10,000.00							
Replace tractor (with plow)*	HA				25,000.00								
Roof replacement (warranty expires 10-26-2015)	HA					1,500,000.00							
Paving - playground & sidewalk	HA										15,000.00		
Repair/Replace Boilers	HA				32,000.00		33,000.00						
Repair/Replace Boiler Pumps	HA		2,350.00			2,500.00							
Repair/Replace Chiller Pumps	HA		3,000.00			3,000.00							
Build chiller enclosure	HA		5,000.00										
Repair/Replace Unit Ventilators	HA	3,920.00	4,116.00		4,537.00	4,764.00	5,003.00	5,253.00	5,515.00				
Repair/Replace Air Handlers	HA		4,000.00				5,000.00						
Repair/Replace Roof Top Units	HA	9,000.00	9,000.00		150,000.00		5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00
HVAC Upgrade	HA									3,000,000.00			
Repair/Replace Hot Water Heater	HA	5,100.00	5,200.00		-								
Maintenance cost on Phase Protector	HA		850.00		925.00		1,000.00		1,100.00		1,100.00	1,100.00	1,100.00
Automatic Temp Control	HA	5,775.00	5,775.00	6,050.00	6,050.00	6,350.00	6,350.00	6,685.00	6,685.00	6,685.00	6,800.00	6,800.00	6,800.00
Generator Maintenance	HA	1,000.00				1,200.00		1,325.00		1,325.00			
<b>RICHLAND ELEMENTARY</b>													
Replacement of exterior doors	RE	4,000.00	10,000.00										
Various classroom/building furniture	RE	2,000.00	2,000.00	2,000.00									
Install new micro-processor (Chiller)	RE	19,500.00	19,500.00										
Install pipe insulation - first floor	RE		20,000.00										
Repoint exterior - gymnasium wall	RE		30,000.00										
Lighting upgrade - basement level and second floor	RE		15,000.00	15,000.00									

Project Description	Building	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Replace tractor (with plow)*	RE				25,000.00								
Parking lot - seal coat & painting	RE				60,000.00								
Roof replacement (warranty expires 8-5-2019)	RE							1,350,000.00					
Replace cafeteria flooring	RE					40,000.00							
Custodial equipment	RE		12,050.00			2,850.00	950.00						
Replace classroom flooring	RE				40,000.00			20,000.00					
Refinish floors in stairwell	RE				80,000.00								
Improve air flow in auditorium / ceiling fans	RE						5,000.00						
Repair/Replace Unit Ventilators	RE	9,878.00	10,372.00		11,435.00	12,007.00	12,607.00	12,612.00	13,293.00	13,600.00	13,600.00	13,600.00	13,600.00
Repair/Replace Air Handlers	RE	4,100.00	2,100.00										
HVAC Upgrade	RE						3,500,000.00						
Maintenance cost on Phase Protector	RE		850.00		925.00		1,000.00		1,100.00		1,100.00	1,100.00	1,100.00
Generator Maintenance	RE	1,000.00		1,100.00		1,200.00		1,325.00		1,325.00			
Elevator Maintenance & Repair	RE	3,675.00	3,675.00	3,860.00	3,860.00	4,050.00	4,050.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00	4,250.00
<b>WEXFORD ELEMENTARY</b>													
Repair dumpster storage area and various concrete/sidewalk repair	WX	10,000.00	22,000.00										
Installation of permanent divider wall in music room (moved to future year)	WX	5,000.00						5,000.00					
Purchase additional classroom furniture (anticipated growth)	WX	5,659.00	5,659.00										
Brick / mortar repairs	WX		50,000.00										
Exterior painting / cleaning	WX		15,000.00										
Carpet replacement	WX		8,000.00		15,000.00								
Custodial equipment	WX			12,650.00	8,215.00			3,125.00		1,100.00			
Replace flooring in area with student lockers	WX				60,000.00								
Replace parking lot - paving	WX			130,000.00									
Carpet replacement - office	WX						18,000.00						
Soundproof all-purpose room	WX							18,000.00					
Replace playground pavement (back of building)	WX							22,000.00					
Replace playground equipment (phase 1 and phase 2)	WX							100,000.00	100,000.00				
Maintenance cost on Phase Protector	WX		850.00		925.00		1,000.00		1,100.00		1,100.00		
Replace two hot water heaters	WX								14,000.00				
Replace water storage tank	WX					16,000.00							
Replace two boilers	WX								10,000.00				
Repair or replacement of rooftop cooling unit(s) - 10 total units	WX	9,000.00		150,000.00				15,000.00	8,000.00				
Repair or replacement of unit ventilator(s) - 28 total units	WX	8,000.00	20,800.00		21,000.00	21,000.00	17,710.00	12,710.00					
HVAC Upgrade	WX								3,000,000.00				
Roof replacement (warranty expires 8-31-2018)	WX								1,500,000.00				
Generator Maintenance	WX	1,000.00		1,100.00		1,200.00		1,325.00		1,325.00			
<b>EDEN HALL UPPER ELEMENTARY</b>													
Repair/replace section of cafeteria flooring	EH	5,000.00			60,000.00								
Various classroom/building furniture	EH	4,000.00	34,000.00										
Custodial equipment	EH		7,525.00		850.00		3,000.00						
Replace tractor (with plow)*	EH		25,000.00										
Upgrade to LED lighting	EH		20,000.00	20,000.00									
Rubber mulch replacement - playground area	EH		20,000.00		20,000.00								
Paving - back pathway / seal coat	EH			5,000.00									
Carpet replacement	EH				30,000.00			30,000.00	30,000.00	30,000.00			
Vestibule carpet	EH				40,000.00								
Replace ductless split systems	EH					24,000.00							
Replace Air Conditioning MDF Unit	EH					4,000.00							
Parking lot (seal/coat)	EH						150,000.00						
Repair/Replace Air Handlers and Roof Top Units	EH					10,000.00	10,000.00	10,000.00	10,000.00	750,000.00			

Project Description	Building	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Repair condensing units	EH					6,490.00	6,814.00	7,154.00	7,512.00				
Replace hot water tanks	EH	3,800.00	10,700.00		6,800.00	6,800.00							
Repair water booster pumping system	EH	2,100.00				2,300.00		2,400.00					
Roof replacement	EH										2,500,000.00		
Automatic Temp Control	EH	8,400.00	8,400.00	8,825.00	8,825.00	9,250.00	9,250.00	225,000.00					
Generator Maintenance	EH	1,430.00		1,575.00		1,725.00		1,900.00					
Elevator Maintenance & Repair	EH	2,625.00	2,625.00	2,750.00	2,750.00	2,900.00	2,900.00	3,050.00	3,050.00				
<b>MIDDLE SCHOOL</b>													
Replace carpet	MS	40,000.00	30,000.00										
Replace window blinds	MS	7,500.00	7,500.00										
Custodial equipment	MS		6,750.00			8,775.00			3,275.00				
Replace carpet / renovate library	MS		65,000.00										
Replace furniture in library & cost associated with moving materials	MS		75,000.00										
Auditorium door replacement	MS		18,000.00										
Paving - parking lot	MS			110,000.00									
Replace door handles and locks	MS		20,000.00	15,000.00									
Gymnasium door replacement	MS			18,000.00									
Various classroom/building furniture	MS	7,000.00	5,000.00	5,000.00									
Replace boiler water pumps	MS				4,750.00								
Exterior painting / cleaning	MS			25,000.00									
Replace cafeteria flooring	MS				40,000.00								
Replace projector and control system (auditorium)	MS				12,000.00								
Refinish stage floor (auditorium)	MS				10,000.00								
Tile cove base outside of auditorium	MS				7,000.00								
Replace lighting and sound system (auditorium)	MS										45,000.00		
Replace dust collector system in wood shop area	MS		20,000.00										
Plumbing upgrades to shower area	MS					30,000.00							
Abate asbestos floor tile (A, B, C) and replace tile	MS					75,000.00	80,000.00	80,000.00					
Replace lockers (blue)	MS							300,000.00					
Expand guidance suite into computer room	MS								150,000.00				
Cafeteria / Kitchen renovation	MS								800,000.00				
Covered walkway at bus entrance	MS									50,000.00			
Roof replacement (warranty expires 2023)	MS						2,900,000.00						
Repair/Replace Unit Ventilators	MS	35,000.00	30,000.00		36,750.00	10,000.00							
Repair/Replace Roof Top Units	MS	42,236.00	5,000.00	16,565.00	48,893.00				15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
HVAC Upgrade	MS					4,000,000.00							
Maintenance cost on Phase Protector	MS		850.00		925.00		1,000.00		1,100.00				
Generator Maintenance	MS	1,000.00		1,100.00		1,200.00		1,325.00		1,325.00	1,325.00	1,325.00	1,325.00
<b>HIGH SCHOOL</b>													
Paving - replace parking lot	HS			250,000.00									
Replace sidewalks - Stadium and STEAM wing	HS			150,000.00									
Various classroom/building furniture	HS	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00							
Library renovation	HS		30,000.00	30,000.00									
Replace Heating Pumps	HS	2,750.00			3,025.00								
Carpet replacement	HS		30,000.00	60,000.00									
Upgrade rubber roof section beyond insurance proceeds	HS		134,200.00										
Install card readers at weight room, teacher planning centers, copy center and gymnasium areas	HS		30,000.00										
Exterior door replacement	HS		12,000.00										
Planetarium equipment replacement	HS						500,000.00						
Planetarium maintenance	HS		7,600.00						8,000.00				

Project Description	Building	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Custodial equipment	HS		17,550.00		850.00	28,345.00							
Repair or cover damaged terrazzo flooring	HS		25,000.00		250,000.00	225,000.00	250,000.00						
Convert Lighting to LED	HS				20,000.00	20,000.00							
Repair AHU's	HS	8,275.00	7,000.00	3,000.00	7,000.00	10,000.00	10,500.00	11,025.00	11,575.00				
Repair Unit Ventilators	HS	7,021.00	5,000.00	4,000.00	5,000.00	8,533.00	8,960.00	9,408.00	9,878.00	10,000.00	10,000.00	10,000.00	10,000.00
Repair Booster Water System	HS	2,100.00		2,200.00		2,300.00		2,400.00					
Repair Fan Coil Units	HS	600.00	600.00	630.00	630.00	665.00	665.00	695.00	695.00	700.00	700.00	700.00	700.00
Repair Fan Powered Terminal Boxes	HS	1,000.00	1,000.00	1,050.00	1,050.00	1,100.00	1,100.00	1,150.00	1,150.00				
Repair RTU's	HS	22,711.00	10,000.00	5,000.00	15,000.00	84,600.00	88,850.00	93,350.00	98,000.00	88,500.00	88,500.00	88,500.00	88,500.00
Repair Exhaust Fans in Shops & Labs	HS	1,500.00	1,575.00	1,575.00	1,650.00	1,650.00	1,725.00	1,725.00	1,825.00				
Automatic Temp Control Maintenance	HS	9,975.00	9,975.00		10,500.00	11,025.00	11,025.00	11,500.00	11,500.00				
Elevator Maintenance & Repair	HS	4,725.00	4,725.00	5,000.00	5,000.00	5,200.00	5,200.00	5,450.00	5,450.00				
Generator Maintenance	HS	2,860.00		3,150.00		3,450.00		3,800.00					
Replace Hot Water Boiler & Burner	HS		11,500.00				37,250.00	7,250.00	33,500.00				
<b>OTHER - FACILITIES DEPARTMENT</b>													
Replacement maintenance vehicle(s) *	F	30,000.00							54,000.00	60,000.00	-	-	-
Maintenance service on five chillers (district-wide)	F		4,380.00										
Purchase motorized lift for High School building	F		13,520.00										
Purchase drain camera and locator	F		12,100.00										
District-wide restroom improvements	F	100,000.00	220,000.00	120,000.00	175,000.00	100,000.00	300,000.00						
District-wide roof repairs	F	200,000.00	50,000.00		50,000.00								
Estimated architect fees for facilities projects	F	25,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00	50,000.00			
<b>ATHLETICS ( DISTRICT-WIDE)</b>													
Various field maintenance and improvements	AT	30,000.00	30,000.00	30,000.00	30,000.00	24,800.00	24,550.00	24,275.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Replace scoreboard at Wexford Elementary	AT							7,800					
Replace carpet in stadium (Spirit Room, press box area, team rooms)	AT							25,000.00					
Remove bleachers and replace (one side only) - Richland Elementary	AT		37,800.00										
Replace press box - Santacroce	AT								83,050.00				
Replace coating and repaint tennis courts - Richland Elementary	AT					91,400.00							
Painting - stadium	AT		15,000.00										
Replace coating and repaint tennis courts - High School	AT		100,000.00	148,000.00									
Moveable bleachers; benches & tables near concession area- Ram Cage	AT			49,200.00									
Renovate pool restrooms	AT		71,500.00										
Replace floor in girls locker room - pool area *price adjusted based on April 2021 board motion	AT		50,000.00	(12,300.00)									
Replace announcement system in pool area	AT		5,000.00										
Convert green gym to two story fitness center	AT		550,000.00	850,000.00									
Replace rubber roof surface - stadium	AT				45,000.00								
Replace infield pro	AT			7,000.00									
New fencing separating field areas from Richland Elementary	AT				66,000.00								
Replace campus fencing along Meridian and Bakerstown Roads	AT				55,000.00								
Electric pressure washer - HS pool	AT			1,100.00									
Replace doors - pool area	AT			19,505.00									
Replace timing system & scoreboard in pool area	AT			84,000.00									
Renovate men and women locker rooms (adjacent to main gym)	AT			110,000.00									
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT			731,250.00	1,537,500.00								
Renovate fitness area into gym storage / officials/ team rooms	AT			239,800.00	23,980.00								
Refinish gymnasium floor - Richland Elementary	AT				50,000.00								
Replace Power Flame Burner (Stadium)	AT				26,500.00								
Replace roof at stadium (warranty expired in 2016)	AT					50,000.00							

<b>Project Description</b>	<b>Building</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2030-2031</b>
Corridor to visitors bleachers - pool area	AT				44,000.00								
Replace two scoreboards at Middle School	AT				15,000.00								
Refinish gymnasium floor - Eden Hall	AT				15,000.00								
Pave existing Meridian Road parking area (approx. 70 spaces)	AT					165,000.00							
New access driveway to concession building - Santacroce	AT					9,900.00							
Replace track surface (Stadium)	AT					300,000.00							
Convert baseball field #7 to synthetic turf infield / outfield	AT							1,259,351.50					
New full-size athletic field with 4' high fencing (track demo and drainage)	AT						537,900.00						
Community walking track (6 foot wide asphalt)	AT						63,800.00						
Construct restroom / concessions building at field level - Santacroce	AT							314,600.00					
Construct restroom / concessions building near fields #2 & #3	AT						198,000.00						
Install lighting and power systems at field #7	AT						220,000.00						
Upgrade basketball hoops to electric - Middle School	AT						15,000.00						
Pool - secondary filtration system	AT						40,000.00						
Estimated architect fees for athletic projects	AT	95,000.00	119,000.00	181,000.00	160,000.00	70,000.00	44,000.00	30,000.00					
Construct practice field #10	AT							374,550.00					
Repair 2 Heating Pumps (Stadium)	AT				2,200.00								
Repairs 6 Air Handling Units (Stadium)	AT				4,950.00	5,200.00	5,450.00	5,725.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Replace 2 Hot Water Boilers	AT				54,750.00								
Replace 2 Hot Water Storage Tanks	AT				17,250.00								
<b>Total Costs per Year ****</b>		<b>3,989,771.00</b>	<b>2,853,337.00</b>	<b>3,958,485.00</b>	<b>3,976,550.00</b>	<b>7,351,729.00</b>	<b>9,460,609.00</b>	<b>4,793,493.50</b>	<b>6,363,653.00</b>	<b>4,386,135.00</b>	<b>3,017,475.00</b>	<b>443,375.00</b>	<b>454,375.00</b>

<b>Total Costs per Year****</b>	<b>2019-2020</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>2025-2026</b>	<b>2026-2027</b>	<b>2027-2028</b>	<b>2028-2029</b>	<b>2029-2030</b>	<b>2029-2030</b>
<b>Technology</b>	435,674.00	369,000.00	249,000.00	337,000.00	255,000.00	268,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00	266,000.00
<b>Hance Elementary</b>	95,560.00	149,106.00	30,800.00	231,812.00	1,527,814.00	55,353.00	18,263.00	19,350.00	3,018,010.00	32,900.00	17,900.00	17,900.00
<b>Richland Elementary</b>	287,713.00	125,547.00	21,960.00	221,220.00	60,107.00	3,523,607.00	1,388,187.00	18,643.00	19,175.00	18,950.00	18,950.00	18,950.00
<b>Wexford Elementary</b>	97,534.00	122,309.00	293,750.00	105,140.00	38,200.00	36,710.00	177,160.00	4,633,100.00	2,425.00	1,100.00	-	-
<b>Eden Hall Upper Elementary</b>	38,130.00	128,250.00	38,150.00	169,225.00	67,465.00	181,964.00	279,504.00	50,562.00	780,000.00	2,500,000.00	-	-
<b>Pine-Richland Middle School</b>	277,186.00	283,100.00	190,665.00	160,318.00	4,124,975.00	2,981,000.00	381,325.00	969,375.00	66,325.00	61,325.00	16,325.00	16,325.00
<b>Pine-Richland High School</b>	298,782.00	347,725.00	525,605.00	329,705.00	411,868.00	915,275.00	147,753.00	181,573.00	99,200.00	99,200.00	99,200.00	99,200.00
<b>Other - facilities department</b>	377,000.00	350,000.00	170,000.00	275,000.00	150,000.00	350,000.00	50,000.00	104,000.00	110,000.00	-	-	-
<b>Athletics (district-wide)</b>	2,082,192.00	978,300.00	2,438,555.00	2,147,130.00	716,300.00	1,148,700.00	2,041,301.50	119,050.00	36,000.00	36,000.00	36,000.00	36,000.00
<b>Total</b>	<b>3,989,771.00</b>	<b>2,853,337.00</b>	<b>3,958,485.00</b>	<b>3,976,550.00</b>	<b>7,351,729.00</b>	<b>9,460,609.00</b>	<b>4,793,493.50</b>	<b>6,363,653.00</b>	<b>4,386,135.00</b>	<b>3,017,475.00</b>	<b>443,375.00</b>	<b>454,375.00</b>

Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	Current										
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>HANCE ELEMENTARY FOOD SERVICE</b>											
Cafeteria Tables											
Steamer w/Combi Oven (delayed to 21-22)		\$ 22,700.00									
Oven Replacement			\$ 10,000.00								
Dishmachine				\$ 30,000.00							
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven	\$ 21,749.00										
Dishmachine (delayed to 22-23)			30,000.00								
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>											
Steamer w/Combi Oven				\$ 35,000.00							
Oven Replacement			\$ 10,000.00								
<b>EDEN HALL FOOD SERVICE</b>											
Combi Replacment	\$ 43,497.00										
Oven Replacement				\$ 12,000.00							
Cafeteria Tables (6each)			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00					
Dishmachine					\$ 55,000.00						
Turbochef Oven (delayed to 21-22)		\$ 5,000.00									
<b>MIDDLE SCHOOL FOOD SERVICE</b>											
Oven Replacement						\$ 20,000.00					
CombiOven (replace steamers)						\$ 50,000.00					
<i>Line Renovation/update- per PDE, this project must be funded by the general fund - see under "Middle School"</i>											
<b>HIGH SCHOOL FOOD SERVICE</b>											
Oven Replacement		\$ 12,000.00									
Range Replacement			\$ 12,000.00								
Cafeteria Tables (6 tables)				\$ 15,000.00	\$ 15,000.00	\$ 15,000.00					
Dishmachine				\$ 45,000.00							
Walk In Cooler Upgrade (in kitchen)			\$ 35,000.00								
Impinger over - Pizza Station		\$ 15,000.00									
Turbochef Oven				\$ 10,000.00							
Central Food Service Office											
New Computer Upgrades		\$ 15,000.00									
<b>TOTAL</b>	<b>\$ 65,246.00</b>	<b>\$ 69,700.00</b>	<b>\$ 112,000.00</b>	<b>\$ 162,000.00</b>	<b>\$ 85,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ -</b>				

**2021-2022 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for July 1, 2021	Rate		<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County as of April 28, 2021			1,067,799,856	2,188,251,019	3,256,050,875
Less: Estimated homestead exclusion (state property tax reduction)			(30,614,092)	(32,977,453)	(63,591,545)
Adjustment for construction and growth	0.02%		213,560		213,560
Adjustment for construction and growth	0.08%			1,750,601	1,750,601
Projected assessed value of taxable properties			1,037,399,324	2,157,024,167	3,194,423,491
<b>Assumed 2021-2022 millage rate</b>		<b>0.0195867</b>			
Net tax levy			20,319,229	42,248,985	62,568,215
Estimated delinquent percentage	1.32%	98.00%	(268,620)	(558,532)	(827,152)
Estimated discounts	88%	2.0%	(357,618)	(743,582)	(1,101,201)
Estimated penalties	1.60%	10.0%	32,511	67,598	100,109
Total Real Estate Taxes Budgeted			19,725,501	41,014,470	60,739,971
			est. value of 1 mill (net collection rate)=		3,079,424
			PDE base index =		3.00%
			Exceptions =		0
			Millage equivalent (for exceptions)=		-
			possible millage increase up to index		0.587601
			Millage rate (assuming increase to index)		20.1743
			possible millage increase up to index & including exceptions		0.5876
			Millage rate (assuming increase to adjusted index & exceptions)		20.1743
			Est. revenue from max millage increase w/exceptions		1,809,472.77
			Est. revenue from tax increase to index		1,809,472.77

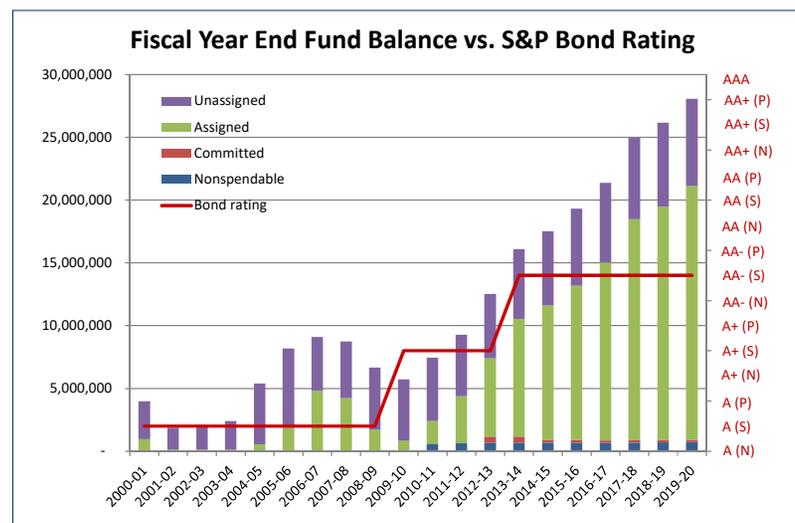
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### Pine-Richland School District

Underlying Credit Rating History - Standard & Poor's

Rating Action Date	Credit Rating	Outlook	Issue / Event	Rationale
2001-2005	A	Stable	Prior Issues	All carried insured only ratings and PA Act 150 program ratings
10/6/2005	A	Stable	Series of 2005	Participation in Commonwealth of PA State Intercept Program
2/18/2006	A	Stable	Series of 2006 (V)	Participation in Commonwealth of PA State Intercept Program
9/13/2007	A1		Series of 2007	Moody's Rating
3/9/2009	A	Stable	Market Commentary	Participation in Commonwealth of PA State Intercept Program - Rating Affirmed
6/4/2010	A+	New Rating	Series of 2010	Strong wealth, income and unemployment; Strong reserves and modest tax growth; Pressured from continued enrollment growth; High debt burden
6/27/2011	A+	Stable	Series of 2011, 2011 A-C	
1/25/2012	A+	Stable	Series of 2012	
4/10/2014	AA-	Upgrade	Series of 2014 A-B	Extremely strong wealth, very strong income and unemployment; Sound finances and strong reserves, modest tax growth; Pressured from continued enrollment growth; High debt burden; Exposure to variable-rate debt
8/26/2014	AA-	Stable	Series of 2014 A-B	
3/30/2015	AA-	Stable	Series of 2015 A-B	
2/13/2016	AA-	Stable	Series of 2016	Extremely strong wealth and income, good financial management practices under FMA
4/18/2017	AA-	Stable	Series of 2017	
5/9/2019	AA-	Stable	Series of 2019	Strong budgetary performance of operating surpluses for eight consecutive years; very strong available reserves; extremely strong wealth, income levels, diverse tax base; offset by increasing pension costs; high debt burden; some derivative exposure
11/13/2019	AA-	Stable	Series of 2019 A-B	
6/8/2020	AA-	Stable	Series of 2020 A-B	Strong budgetary performance of operating surpluses for nine consecutive years, despite increasing pension costs; very strong available reserves; extremely strong wealth and very strong outcomes with a very diverse tax base; and good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio

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



Bond 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, 2019:

Nonspendable - prepaid expense	700,804.00	<u>Notes:</u> represents July 2019 healthcare premiums paid in June 2019 \$477,261 was committed via board resolution during 2012-2013; \$284,790
Committed for the Public School Employees' Retirement System	192,471.00	was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	10,702,755.85	added \$959,589.61 at June 30, 2019
Assigned for 2018-2019 budget	-	no utilization of fund balance included in 2019-2020 budget
Assigned for athletic account	17,690.40	cash balance of athletic account as of June 30, 2019
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	7,212,932.63	consistent with py
Unassigned fund balance	6,717,727.12	8% of 18-19 budgeted expenditures (excl. interfund transfers and other financing uses)
Total fund balance as of June 30, 2019	26,180,019.00	

Total budgeted expenditures (final) - excluding other financing uses for 19-20	86,594,414.00	
8% of total budgeted expenditures (excluding other financing uses)	6,927,553.12	8.0%

General Fund as of June 30, 2020:

Nonspendable - prepaid expense	724,137.00	<u>Notes:</u> represents July 2020 healthcare premiums paid in June 2020 \$477,261 was committed via board resolution during 2012-2013; \$284,790
Committed for the Public School Employees' Retirement System	192,471.00	was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	12,009,362.13	added \$1,306,606.28 at June 30, 2020
Assigned for 2020-2021 budget	350,995.00	budgeted reduction in fund balance for capital improvements
Assigned for athletic account	16,728.12	cash balance of athletic account as of June 30, 2020
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	7,212,932.63	consistent with py
Unassigned fund balance	6,927,553.12	8% of 19-20 budgeted expenditures (excl. interfund transfers and other financing uses)
Total fund balance as of June 30, 2020	28,069,817.00	

Increase from 2019-2020 fiscal year      1,889,798.00

32.42%

As of 10/14/2020

	2019-2020 Adjusted Budget	2019-2020 Actual	(negative) positive variance	% of budget
<b>Revenues:</b>				
6000 Local sources	71,259,377	70,964,837	(294,540)	-0.41% <b>w</b>
7000 State sources	19,493,410	18,860,364	(633,046)	-3.25% <b>w</b>
8000 Federal sources	705,108	694,571	(10,537)	-1.49% <b>w</b>
<b>Total revenues</b>	<b>91,457,895</b>	<b>90,519,772</b>		
<b>Expenditures:</b>				
1100 General education	37,963,967	37,529,178	434,789	1.15% <b>w</b>
1200 Special education	11,867,167	11,515,449	351,718	2.96% <b>w</b>
1300 Vocational instruction	673,835	653,834	20,001	2.97% <b>w</b>
1400 Other instructional programs	41,541	60,221	(18,680)	-44.97% <b>w</b>
1500 Nonpublic school programs - (Federal Title grants)	13,500	15,695	(2,195)	-16.26% <b>w</b>
2100 Pupil personnel	2,988,902	2,872,181	116,721	3.91% <b>w</b>
2200 Instructional staff	1,585,032	1,472,523	112,508	7.10% <b>w</b>
2300 Administration	4,632,192	4,571,363	60,829	1.31% <b>w</b>
2400 Health services	937,035	888,942	48,093	5.13% <b>w</b>
2500 Business services	988,737	926,271	62,466	6.32% <b>w</b>
2600 Operation of plant & maintenance	5,724,710	5,308,154	416,556	7.28% <b>w</b>
2700 Student transportation	5,234,468	4,579,929	654,539	12.50% <b>B</b>
2800 Central services	2,120,984	2,024,880	96,104	4.53% <b>w</b>
2900 Other support services	81,392	78,327	3,065	3.77% <b>w</b>
3200 Student activities & athletics (+athletic officials)	2,213,467	1,846,847	366,620	16.56% <b>C</b>
3300 Community services	71,050	71,050	-	0.00% <b>w</b>
4000 Capital outlay	-	-	-	0.00% <b>w</b>
5110 Debt service	9,281,373	9,327,120	(45,747)	-0.49% <b>w</b>
<b>Total expenditures</b>	<b>86,419,350</b>	<b>83,741,963</b>		
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,038,545</b>	<b>6,777,809</b>		
<b>Other financing sources (uses):</b>				
Sale of fixed assets	-	104	(104)	100.00% <b>w</b>
Proceeds from issuance of refunding debt	-	10,505,000	(10,505,000)	100.00% <b>A</b>
Bond premium	-	84,486	(84,486)	100.00% <b>A</b>
Interfund transfers out	(4,863,481)	(4,864,330)	849	-0.02% <b>w</b>
Refunded bonds - escrow	-	(10,440,084)	10,440,084	100.00% <b>A</b>
Budgetary reserve	-	-	-	0.00% <b>w</b>
5130 Refund - prior year receipts (real estate tax refunds)	(175,064)	(173,188)	(1,876)	1.07% <b>w</b>
<b>Total other financing sources (uses)</b>	<b>(5,038,545)</b>	<b>(4,888,011)</b>		
<b>Net change in fund balance</b>	<b>(0)</b>	<b>1,889,798</b>		
<b>Fund balance - June 30, 2019</b>		<b>26,180,019</b>		
<b>Fund balance - June 30, 2020</b>		<b>28,069,817</b>		

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

Variance Descriptions

<b>A</b>	Variations shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year
<b>B</b>	In March 2020, the school district transitioned to an online learning platform (K-12) due to COVID-19. This online model continued through the end of the school year. The school district agreed to pay for a portion of fixed costs associated with the student transportation contract. This portion was less than the total amount budgeted for contracted services and for propane / fuel.
<b>C</b>	As noted above, the school district moved to a virtual learning platform in mid-March 2020 due to COVID-19. Because school was virtual for spring 2020, there were a number of costs associated with sports, activities, club and academic competitions which were not possible.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2016	2,284	2,261	4,545
2017	2,279	2,272	4,551
2018	2,309	2,270	4,579
2019	2,353	2,234	4,587
2020	2,355	2,181	4,536
2021*	2,321	2,149	4,470

\*As of October 1, 2020

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2022	2,410	2,186	4,596

## Act 1 Timeline for 2021-2022 Budget Process – KKLL Version

Preliminary Notes: (1) This document is a work in progress based on the PDE Timeline format – with appropriate dates and other changes, additions, and explanations from KKLL. (2) Timeline dates apply to all school districts except Philadelphia, Pittsburgh, and Scranton. (3) Concerning the various forms referred to in this Timeline, forms listed with the **title typed in bold are PDE forms**; forms listed with the **title typed in bold italics are KKLL forms**.

Act 25 Exceptions Change Note: ***On June 30, 2011, Act 25 was adopted and signed into law. Act 25 eliminated all referendum exceptions other than: (1) grandfathered debt; (2) debt approved by voter referendum; (3) special education costs, net of state reimbursement, in excess of the index (measured by look back – compare 2 prior years); (4) PSERS cost in excess of the index. For PSERS cost, the exception freezes the wage base at 2011-12 levels, such that the exception cannot be used to cover increased costs applicable to wage base increases, even if the district hires new employees or total salary costs otherwise exceed the 2011-12 wage base. The exception applies based on the increase between the current year and estimated payments for the next year, as determined by PDE. PDE provides guidance on how to calculate estimated payments in the PDE annual publication entitled "Referendum Exception Guidelines" and also in the "Retirement Contributions Referendum Exception Worksheet."***

Date/Deadline	Description	Law Section
Now	<b>School district</b> begin development of 2021-2022 <b>Proposed Preliminary Budget</b> . As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2020 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to publish in Pennsylvania Bulletin 2021-2022 permitted tax increase base index.	Section 333(I)
September 30, 2020 <i>(annual deadline)</i>	<b>Department of Education</b> deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
<p style="text-align: center;"><b>----- MAJOR STEP #1 -----</b></p> <p>December 2020/January 2021 <i>(If school district will adopt <b>Accelerated Budget Opt Out Resolution</b>, this step does not apply)</i></p>	<b>School district</b> adopt <b><i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i></b> – Documents #4, #5, and #5A. [ <b>Note:</b> Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKLL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b> ] <b>N/A if opt out.</b>	
<b>December 15, 2020 – tax certification deadline</b> <i>(annual deadline)</i>	<b>School district</b> (that imposed earned income tax in 2019 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2019 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – <b>Document #2.</b>	Sections 503(b)(2); 324(2)

<p>December 29, 2020 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p><b>Department of Education</b> deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v) (special education).</p>	<p>Section 333(j)(4)</p>
<p>December 31, 2020 – <b>homestead notice</b> <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p><b>School district</b> deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>January 2021</p>	<p><b>School districts</b> should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p><b>----- MAJOR STEP #2 -----</b> <b>January 28, 2021 – preliminary budget public display or opt out</b> <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p><b>School district</b> deadline to <b>either</b>: (1) make 2021-2022 <b>Proposed Preliminary Budget</b> on form PDE-2028 available for public inspection (public display); <b>or</b> (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (<b>Accelerated Budget Opt Out Resolution – Document #6</b>).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>February 2, 2021 <i>(and within 5 days after opt out resolution adoption)</i></p>	<p><b>School district</b> deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases (<b>Real Estate Tax Rate Report – Document #10</b>). To be filed online in Consolidated Financial System (CFRS)</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, skip to Feb 13, Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts <b>Accelerated Budget Opt Out Resolution</b>, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb 13, Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 7, 2021 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to publish notice of intent to adopt 2021-2022 Preliminary Budget (<b>Preliminary Budget Notice – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. N/A if opt out.</b></p>	<p>Section 311(c)</p>
<p>February 12, 2021 <i>(and within 10 days after PDE receipt of opt out resolution)</i></p>	<p><b>Department of Education</b> deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p><b>February 15, 2021 – elected or municipality appointed tax collector qualification</b> (law does not mandate this item or state a deadline for this item; KKLL suggests this item as best practice and February 15 deadline)</p>	<p>In the <u>first year of service</u> by, or in the <u>first year of a new term of</u>, an elected or municipality appointed tax collector, prior to delivery of the tax duplicate or tax bills to the collector, the <b>school district should receive</b> copies of:  (1) DCED Qualified Tax Collector Certificate;  (2) Criminal history background information report;  (3) Bond in proper form;   Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p><b>-----KEY DATE -----</b>  <b>February 15, 2021 – elected tax collector compensation</b> (<i>deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2021</i>)</p>	<p><b>School districts</b> that collect real estate taxes directly, and also those with elected tax collectors, should complete data collection and analysis to establish official elected tax collector compensation rate. February 15, 2021 is deadline for school board action to establish or change the compensation rate applicable to anyone who runs for office, is elected, or serves for years starting 2022.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p><b>----- MAJOR STEP #3 -----</b>  <b>February 17, 2021</b>  <b>Preliminary Budget</b>  <i>(90 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to adopt <b>Preliminary Budget</b> on form PDE-2028 unless opt out resolution was adopted (<b>Resolution Approving Preliminary Budget and Authorizing [Referendum Exception and] Final Budget Notice – Documents #7, #8, and #9</b>). If school district does not intend adoption of a Proposed Final Budget, school board president sign and submit to PDE <b>Certification of Use of PDE-2028 – Document #14</b>. To be filed online in the CFRS. (See also May 31, and discussion at end of timeline on <b>Required Budget Votes and Related Steps</b>.) <b>N/A if opt out.</b></p>	<p>Section 311(a)</p>
<p>February 22, 2021  <i>(85 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit to PDE Preliminary Budget and related proposed tax rate increases (<b>PDE-2028, including Real Estate Tax Rate Report – Document #10</b>). To be filed in the CFRS. <b>N/A if opt out.</b></p>	<p>Section 333(e)</p>
<p>February 25, 2021  <i>(and at least 1 week prior to filing referendum exception request) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to publish and post on district website notice of intent to apply to PDE for referendum exceptions (<b>Act 1 Referendum Exception Notice – Document #5A or #8</b>). <b>N/A if opt out.</b></p>	<p>Section 333(j)(2)</p>
<p><b>March 1, 2021 – Homestead Application</b> (<i>annual deadline</i>)</p>	<p><b>Homeowner</b> deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2020.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 4, 2021  <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p><b>Department of Education</b> deadline to notify school districts (that did not adopt an opt out resolution and therefore submitted a Preliminary Budget to PDE) whether the proposed tax rates are equal to or less than index. <b>N/A if opt out.</b></p>	<p>Section 333(e)</p>
<p><b>March 4, 2021 – file referendum exception request</b>  <i>(75 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to request approval from PDE for referendum exceptions (<b>Referendum Exception Application – Document #11</b>). <b>N/A if opt out.</b></p>	<p>Section 333(j)</p>

<p>March 19, 2020 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to PDE. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See also March 29 if referendum exception request submitted.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(3)</p>
<p>March 24, 2021 <i>(55 days prior to primary election) (n/a if opt out)</i></p>	<p><b>Department of Education</b> deadline to rule on school district request for referendum exception. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(i)</p>
<p>March 29, 2021 <i>(50 days prior to primary election) (n/a if opt out)</i></p>	<p><b>School district</b> deadline, if PDE denies all or a part of referendum exception request, to submit to county election officials primary election referendum question seeking voter approval of tax rate increase in excess of index for denied portion of the referendum exception request. <b>N/A if opt out.</b></p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2021 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2021 <i>(annual deadline)</i></p>	<p><b>Secretary of Budget</b> notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p><b>----- KEY DATE -----</b> <b>May 18, 2021 – primary election</b> <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p><b>Primary election.</b> If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also March 19 and March 29.) <b>N/A if opt out.</b></p>	<p>Section 333(c)(4)</p>
<p>May/June of 2021</p>	<p><b>School district</b> consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. <b>[Note:</b> As to timing for transfers, the School Accounting Manual, under Budgetary Transfers, states: “Transfers may not be made after the end of the budgeted fiscal year.” However, relying on Municipal Code legal authority, many districts make transfers to a Municipal Code capital reserve fund as part of finalizing the audit after the fiscal year end. As to timing for fund balance commitment or assignment, this may occur at any time, but generally should be done before fiscal year end in connection with budget adoption.</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>

<p><b>May 1, 2021 – slot money notice</b> <i>(annual deadline)</i></p>	<p><b>Department of Education</b> notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p><b>May 1, 2021 – county homestead report</b> <i>(annual deadline)</i></p>	<p><b>County assessment office</b> provides each school district a <b>certified</b> report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>
<p><b>May regular school board meeting</b></p>	<p><b>School district</b> appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (<b>Direct Tax Collection Tax Collector Appointment Resolution</b> and <b>Direct Tax Collection Acceptance of Appointment as Tax Collector – Documents #12 and #12A</b>) – if school district collects directly rather than through elected tax collector. <b>School district</b> approve any tax collection procedure changes. <b>School district</b> adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)</p>	<p>Section 683 (School Code)</p>
<p>May 31, 2021 <i>(annual deadline/optional action) (adoption must occur within 30 days of receipt of PDE notice of slot money)</i></p>	<p><b>School district</b> deadline to adopt resolution declining slot money and allowing voter decision. (See also June 5 and August 4.)</p>	<p>Section 903(a)</p>
<p>May 31, 2021 <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (in order to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). [<b>Note:</b> DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965</p>
<p>----- <b>MAJOR STEP #4</b> ----- <b>May 31, 2021 – Proposed Final Budget</b> <i>(and at least 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</i></p>	<p><b>School district</b> deadline to adopt <b>Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising – Documents #13 and #9)</b> – and to submit to PDE <b>Certification of Use of PDE-2028 – Document #14</b>. [<b>Notes:</b> (1) We understand PDE has directed that the certification of use be filed online in the CFRS. (2) PDE believes this action should occur in all cases, even if the school district adopted a Preliminary Budget. KKLL believes this action approving the specific Proposed Final Budget before adoption is mandatory if the school board previously adopted an opt out resolution and therefore did not previously adopt a Preliminary Budget. KKLL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKLL recommends following the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on <b>Required Budget Votes and Related Steps.</b>]</p>	<p>Section 687(a)(1) (School Code)</p>

June 5, 2021 (and within 5 days after slot money rejection resolution adoption)	<b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).	Section 903(b)
June 10, 2021 – <b>budget public display</b> (and at least 20 days prior to final budget adoption)	<b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).	Section 312(c); School Code Section 687(a)(2)(i)
June 20, 2021 (and at least 10 days prior to final budget adoption)	<b>School district</b> deadline to publish notice of intent to adopt Final Budget ( <b>Final Budget Notice – Document #9</b> ).	Section 312(c)
----- <b>MAJOR STEP #5</b> ----- <b>June 30, 2021 – Final Budget</b> (annual deadline) (the final budget must be adopted no later than the last day of the fiscal year)	<b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 ( <b>Final Budget for General Fund Approval Resolution – Document #15</b> ).	Section 312(a)
<b>June 30, 2021 – homestead exclusion</b> (annual deadline)	<b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion ( <b>Homestead and Farmstead Exclusion Resolution – Document #16</b> ).	Sections 321(d), 342, 505(a)(4)
<b>June 30, 2021 – tax levy</b> (annual deadline)	<b>School district</b> deadline to adopt <b>Annual Tax Levy Resolution – Document #17</b> (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). [ <b>Notes:</b> In school districts where a county-wide reassessment is applicable for the first time this year, calculating the permissible real estate tax rate requires two steps – an initial step of calculating a lower, revenue neutral tax rate, and a second step of calculating the permissible tax rate – using the Act 1 index for the <b>preceding year</b> (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of <b>Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate</b> , followed by <b>Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate</b> . The two-vote procedure is now optional for school districts.]	Section 687 (School Code)  53 Pa.C.S.A. § 8823  53 P.S. § 6926.327
July 1, 2021 – <b>tax bills</b> (annual deadline)	<b>School district</b> deadline to furnish tax collector with tax duplicate/ <b>Tax Bills – Document #18</b> . [ <b>Note:</b> Tax bills should be dated July 1 and mailed on or before July 1.]	
July 15, 2021 (annual deadline)	<b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)	71 P.S. § 965

<p><b>July 15, 2021</b> <i>(annual deadline – and within 15 days after final budget adoption)</i></p>	<p><b>School district</b> deadline to submit Final Budget to PDE on form PDE-2028. In order to show compliance with School Code § 688 eight percent (8%) general fund balance limit; also file <b>Certification of Estimated Ending Fund Balance from 2021-2022 General Fund Budget</b>. To be filed in the CFRS. In addition, if referendum exceptions were approved, must file <b>Certification of Utilization of Referendum Exceptions – Document #19</b>.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p><b>August 4, 2021</b> <i>(and within 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></p>	<p><b>Department of Education</b> deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 31 and June 5.)</p>	<p>Section 904(b)</p>
<p><b>August 26, 2021</b> <i>(fourth Thursday in August)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p><b>October 28, 2021</b> <i>(fourth Thursday in October)</i></p>	<p><b>Department of Education</b> pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p><b>November 1, 2021</b></p>	<p>Date on which unpaid school district real estate tax becomes delinquent. <b>School district</b> or <b>tax collector</b> send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p><b>November 2, 2021</b> <i>(first Tuesday after first Monday in November)</i></p>	<p><b>General election.</b> For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2021-2022. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 5, and August 4.)</p>	<p>Sections 904(c), (d)</p>
<p><b>December 1, 2021</b> <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</i></p>	<p><b>School district</b> deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). [<b>Note:</b> DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(2); 71 P.S. § 965.</p>

**Meaning of deadlines:** Various deadlines require the school district to “submit” various items or to “seek approval” by specified dates. Act 1 does not expressly state whether this requires receipt by the other party by the specified date, or merely requires mailing by the specified date. In order to avoid any question, the school district should assume that the item must be received by the other party by the specified date.

**Deadlines that fall on Saturday or Sunday:** The Pennsylvania Statutory Construction Act, 1 Pa. C.S.A. § 1908, provides as follows: “When any period of time is referred to in any statute, such period in all cases ... shall be so computed as to exclude the first and include the last day of such period. Whenever the last day of any such period shall fall on Saturday or Sunday, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.” However, for statutes that require action on a specified annual date, such as December 15, February 15, March 1, or May 1, the law is unclear as to what deadline applies when the specified date falls on a Saturday or Sunday. To avoid potential issues, school districts should assume the deadlines are not extended.

**Required Budget Votes and Related Steps:**

1. Act 1 of 2006 §§ 311 and 312 enacted new provisions governing the budget process. When these provisions were written, the drafters failed to consider the pre-existing School Code § 687 provisions on the budget process. The end result is inconsistency and uncertainty on how to reconcile the Act 1 and School Code § 687 budget process provisions.
2. School Code § 687 provisions that predated Act 1 include the following:
  - Section 687 refers to a **Proposed Budget**. (Before Act 1, the Proposed Budget was often referred to as the Preliminary Budget. However, there was no reference in § 687 or any other statute to a Preliminary Budget, Preliminary Budget Proposal, or Proposed Final Budget. Under § 687, the only document expressly required to be approved before the Final Budget was the Proposed Budget.)
  - Section 687 mandates that the school board adopt the Proposed Budget at least 30 days before adoption of the **Final Budget**.
  - Section 687 mandates public display of the Proposed Budget at least 20 days before adoption of the Final Budget, and mandates publishing notice of the Proposed Budget at least 10 days before adoption of the Final Budget.
  - Section 687 mandates that, on the date of school board adoption of the Proposed Budget, the school board president certify to PDE that the Proposed Budget was prepared, presented, and will be made available for public inspection using PDE form 2028. For this purpose, PDE has directed use of the PDE form **Certification of Use of PDE-2028 – Document #14**.
  - School Code §§ 671 and 672 mandate adoption by June 30 of the Final Budget.

3. Act 1 provisions include the following:
  - Unless an opt out resolution is adopted, § 311 mandates that the school board adopt a **Preliminary Budget Proposal** at least 90 days before the primary election.
  - Act 1 mandates 20-day public display and 10-day published notice of intent to adopt before adoption of the Preliminary Budget Proposal (but does not state any requirement for a school board vote prior to adoption of the Preliminary Budget Proposal 90 days before the primary election).
  - Act 1 next repeats the School Code requirements for adoption of the Final Budget by June 30, and for 20-day public display and 10-day published notice of intent to adopt before adoption of the Final Budget. (Once again, other than the requirement for adoption of the Preliminary Budget Proposal 90 days before the primary election, Act 1 does not state any requirement for the school board to vote on the Final Budget before its adoption by June 30.)
4. Act 1 does not address whether the Act 1 **Preliminary Budget Proposal** is the same as or something different from the School Code § 687 **Proposed Budget**. KKLL believes these two terms should be interpreted as meaning the same thing, and that adoption of the Preliminary Budget Proposal early in the year satisfies the School Code § 687 requirement for adopting a proposed budget 30 days before adoption of the Final Budget. However, PDE takes a different view. PDE interprets the Act 1 Preliminary Budget Proposal as something different from the § 687 Proposed Budget, and therefore believes school districts that have not adopted an opt out resolution are required to adopt both a Preliminary Budget Proposal and also another version labeled Proposed Final Budget at least 30 days in advance of adopting the Final Budget. In fact, PDE also believes school districts that do not intend to adopt an opt out resolution should also adopt a Proposed Preliminary Budget before adopting the Preliminary Budget Proposal.
5. PDE's interpretation is that **4 separate votes** are required as follows if the school district has not adopted an opt out resolution:

December/January/February

1. Adopt Proposed Preliminary Budget
2. Adopt Preliminary Budget

May/June

3. Adopt Proposed Final Budget (at least 30 days before step 4)
4. Adopt Final Budget

6. Although KKLL believes that steps 1 and 3 are optional, we suggest following PDE's interpretation in order to avoid unnecessary questions.

**Tax and Fund Balance Limits (other than Act 1):**

1. LTEA limits the amount of taxes that may be imposed under LTEA. Under LTEA § 320, the aggregate amount of all taxes imposed under LTEA during one fiscal year may not exceed the amount that is equal to the market value of all real estate in the district times 12 mills. In calculating whether a district has exceeded the limit, realty transfer taxes are not included for any year in which 100 or more new homes or major improvements were constructed.
2. The School Code also limits the amount of real estate taxes that may be levied. Under School Code § 672, school districts are limited to a tax rate of 25 mills. There is an exception to the 25 mill tax limit. Taxes may be levied in an unlimited amount to pay salaries and debt service. If a school district tax levy will exceed 25 mills, additional language should be added to the Resolution Levying Taxes.
3. School Code § 688 imposes limits on school district unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage provided below. Note that based on GASB 54 change in accounting terminology, PDE considers “undesignated” to mean not “committed” or “assigned.”

<u>School district budget size</u>	<u>Fund balance limit</u>
≤ \$11,999,999	12.0%
\$12,000,000 - \$12,999,000	11.5%
\$13,000,000 - \$13,999,000	11.0%
\$14,000,000 - \$14,999,000	10.5%
\$15,000,000 - \$15,999,000	10.0%
\$16,000,000 - \$16,999,000	9.5%
\$17,000,000 - \$17,999,000	9.0%
\$18,000,000 - \$18,999,000	8.5%
≥ \$19,000,000	8.0%

**Delayed Budget Adoption:** School Code § 671(b) permits schools districts to delay adoption of the annual budget beyond June 30 when state legislation providing the appropriation for basic education has not been enacted by June 15. In such event, a district must adopt its budget no later than 15 days after the state enacts the basic education funding provisions, and must provide the public with 10 days notice prior to final action. School Code § 672 allows delay of the annual tax levy beyond June 30 to a date no later than 20 days after enactment of the basic education funding provisions.

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

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

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Dana Kirk

(724)625-7773

Extn :6303

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
dkirk@pinerichland.org

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine-Richland SD	COUNTY : Allegheny	AUN : 103021003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes

No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$95755046
Ending Unassigned Fund Balance	\$7159941
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.47%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

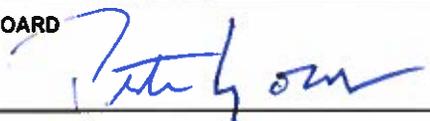
24 PS 6-687(a)(1)

(03/2006)

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

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/3/21
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is included for unanticipated expenditures which could occur throughout the fiscal year. Expenditures are not made from this account but rather transferred for specific reasons in accordance with School Code and board policy.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	In accordance with board policy, this amount falls within the 8% limitation of total budgeted expenditures. Reserves are invested in accordance with School Code & board policy for increased investment income which supports programs provided for students.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The school board committed this portion of fund balance for future retirement contributions.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This provides for a portion of the 10-year plan of capital improvements/replacements within each building and for technology assets and athletic fields/facilities. Funds have also been assigned for employee benefit costs and debt service.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	729,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	19,874,661
0850 Unassigned Fund Balance	6,922,689
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$26,989,821</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	74,096,659
7000 Revenue from State Sources	19,628,627
8000 Revenue from Federal Sources	1,021,123
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$94,746,409</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$121,736,230</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	60,739,971
6112 Interim Real Estate Taxes	950,985
6113 Public Utility Realty Taxes	64,850
6120 Current Per Capita Taxes, Section 679	80,143
6140 Current Act 511 Taxes - Flat Rate Assessments	80,143
6150 Current Act 511 Taxes - Proportional Assessments	9,225,377
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,398,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	197,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	721,570
6910 Rentals	131,000
6920 Contributions and Donations from Private Sources	8,350
6990 Refunds and Other Miscellaneous Revenue	349,270
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$74,096,659</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	5,509,756
7112 Basic Education Funding-Social Security	1,438,399
7271 Special Education funds for School-Aged Pupils	1,751,295
7311 Pupil Transportation Subsidy	1,295,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	182,490
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,117,134
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	1,245,549
7505 Ready to Learn Block Grant	418,675
7820 State Share of Retirement Contributions	6,578,329
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,628,627</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	137,600
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,084
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,900
8517 NCLB, Title IV - 21st Century Schools	10,504
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	505,285
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000 57

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,750
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,021,123</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>94,746,409</b>
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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$60,739,971</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,245,713</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$61,985,684</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$63,813,766</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$3,175,640,475	\$3,175,640,475
b. Real Estate Mills	19.5867	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$2,916,134,002	\$2,916,134,002
d. Assessed Value	\$3,258,015,160	\$3,258,015,160
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$62,200,317	\$62,200,317
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$62,200,317	\$62,200,317
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	97.07825%	97.07825%
k. Tax Levy Needed	\$63,813,766	\$63,813,766
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>19.5867</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$63,813,766	\$63,813,766
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$62,568,053
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	59	\$60,739,971
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$60,739,971
Amount of Tax Relief for Homestead Exclusions	<u>\$1,245,713</u>
Total Approx. Tax Revenue:	\$61,985,684
Approx. Tax Levy for Tax Rate Calculation:	\$63,813,766

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.1743	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,728,175	\$65,728,175
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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,037.00	
Number of Homestead/Farmstead Properties	7043	7043
Median Assessed Value of Homestead Properties		\$261,900

Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$60,739,971</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,245,713</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$61,985,684</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$63,813,766</b>
	<b>Allegheny</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,245,549	Lowering RE Tax Rate	\$0	\$1,245,549
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$164			\$164
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,245,713</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	3,258,015,160	19.5867	63,813,766			97.07825%	
<b>Totals:</b>	<b>3,258,015,160</b>		<b>63,813,766</b>	- 1,245,713	= 62,568,053	X 97.07825%	= 60,739,971

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,143
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	80,143
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 80,143 80,143**

	<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%	7,900,377	7,900,377
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,325,000	1,325,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 9,225,377 9,225,377**

**Total Act 511, Current Taxes 9,305,520**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,916,134,002 X</b>	<b>12</b>	<b>34,993,608</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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	41,000,851
1200 Special Programs - Elementary / Secondary	12,883,766
1300 Vocational Education	682,823
1400 Other Instructional Programs - Elementary / Secondary	37,969
1500 Nonpublic School Programs	14,436
<b>Total Instruction</b>	<b>\$54,619,845</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,217,970
2200 Support Services - Instructional Staff	1,621,716
2300 Support Services - Administration	4,638,206
2400 Support Services - Pupil Health	970,129
2500 Support Services - Business	990,723
2600 Operation and Maintenance of Plant Services	5,972,230
2700 Student Transportation Services	5,851,293
2800 Support Services - Central	2,295,302
2900 Other Support Services	84,006
<b>Total Support Services</b>	<b>\$25,641,575</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,201,180
3300 Community Services	78,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,279,680</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,005,461
5200 Interfund Transfers - Out	3,958,485
5900 Budgetary Reserve	250,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,213,946</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$95,755,046</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	23,594,098
200 Personnel Services - Employee Benefits	15,005,791
300 Purchased Professional and Technical Services	622,367
400 Purchased Property Services	22,690
500 Other Purchased Services	746,160
600 Supplies	988,274
800 Other Objects	21,471
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$41,000,851</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,810,482
200 Personnel Services - Employee Benefits	3,834,073
300 Purchased Professional and Technical Services	1,624,500
400 Purchased Property Services	300
500 Other Purchased Services	2,560,546
600 Supplies	47,696
800 Other Objects	6,169
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,883,766</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	682,823
<b>Total Vocational Education</b>	<b>\$682,823</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,800
200 Personnel Services - Employee Benefits	6,011
800 Other Objects	18,158
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$37,969</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	13,500
600 Supplies	936
<b>Total Nonpublic School Programs</b>	<b>\$14,436</b>
<b>Total Instruction</b>	<b>\$54,619,845</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,692,815
200 Personnel Services - Employee Benefits	1,175,661
300 Purchased Professional and Technical Services	151,000
500 Other Purchased Services	3,800
600 Supplies	165,779
800 Other Objects	28,915
<b>Total Support Services - Students</b>	<b>\$3,217,970</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	843,144

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	596,684
300 Purchased Professional and Technical Services	24,495
400 Purchased Property Services	5,700
500 Other Purchased Services	3,700
600 Supplies	146,178
800 Other Objects	1,815
<b>Total Support Services - Instructional Staff</b>	<b>\$1,621,716</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,401,636
200 Personnel Services - Employee Benefits	1,491,653
300 Purchased Professional and Technical Services	513,888
400 Purchased Property Services	7,700
500 Other Purchased Services	70,000
600 Supplies	78,915
800 Other Objects	74,414
<b>Total Support Services - Administration</b>	<b>\$4,638,206</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	525,112
200 Personnel Services - Employee Benefits	337,687
300 Purchased Professional and Technical Services	71,450
400 Purchased Property Services	1,000
500 Other Purchased Services	400
600 Supplies	34,380
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$970,129</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	315,740
200 Personnel Services - Employee Benefits	213,965
300 Purchased Professional and Technical Services	18,550
400 Purchased Property Services	323,696
500 Other Purchased Services	28,100
600 Supplies	75,750
800 Other Objects	14,922
<b>Total Support Services - Business</b>	<b>\$990,723</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,966,083
200 Personnel Services - Employee Benefits	1,501,095
300 Purchased Professional and Technical Services	194,450
400 Purchased Property Services	423,187
500 Other Purchased Services	263,937
600 Supplies	1,612,528
700 Property	10,000
800 Other Objects	950
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,972,230</b>
<b>2700 <u>Student Transportation Services</u></b>	

## 2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	49,309
200 Personnel Services - Employee Benefits	29,446
300 Purchased Professional and Technical Services	270,000
500 Other Purchased Services	5,495,168
600 Supplies	7,245
800 Other Objects	125
<b>Total Student Transportation Services</b>	<b>\$5,851,293</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	556,710
200 Personnel Services - Employee Benefits	391,049
300 Purchased Professional and Technical Services	314,600
400 Purchased Property Services	13,500
500 Other Purchased Services	98,382
600 Supplies	920,261
800 Other Objects	800
<b>Total Support Services - Central</b>	<b>\$2,295,302</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	84,006
<b>Total Other Support Services</b>	<b>\$84,006</b>
<b>Total Support Services</b>	<b>\$25,641,575</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,032,817
200 Personnel Services - Employee Benefits	515,799
300 Purchased Professional and Technical Services	162,810
400 Purchased Property Services	65,634
500 Other Purchased Services	167,175
600 Supplies	201,890
800 Other Objects	55,055
<b>Total Student Activities</b>	<b>\$2,201,180</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	78,500
<b>Total Community Services</b>	<b>\$78,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,279,680</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	3,275,461
900 Other Uses of Funds	5,730,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,005,461</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	3,958,485
<b>Total Interfund Transfers - Out</b>	<b>\$3,958,485</b>
<b>5900 <u>Budgetary Reserve</u></b>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	250,000
<b>Total Budgetary Reserve</b>	<b>\$250,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$13,213,946</b>
<b>TOTAL EXPENDITURES</b>	<b>\$95,755,046</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	29,970,000	27,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,750,000	8,650,000
Other Capital Projects Fund	3,952,745	4,003,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	72,082	159,700
Child Care Operations Fund		
Other Enterprise Funds	18,984	16,500
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>\$40,763,811</b>	<b>\$40,329,200</b>

**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$40,763,811</b>	<b>\$40,329,200</b>
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**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**General Fund**

0510 Bonds Payable	104,791,960	99,061,960
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,225,000	1,100,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	43,000	
0599 Other Noncurrent Liabilities	7,018,118	6,993,118

**Total General Fund**

**\$113,078,078**

**\$107,155,078**

**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase 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**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase 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**

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

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase 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**

**Capital Reserve Fund - § 690, §1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- 0530 Lease-Purchase 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-Purchase 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-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

853,000

720,000

**Total Other Capital Projects Fund**

**\$853,000**

**\$720,000**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

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-Purchase 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-Purchase 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-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

**Investment Trust Fund**

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

**Total Activity Fund**

**Other Agency Fund**

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

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase 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>\$113,931,078</b>	<b>\$107,875,078</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	10,121,000	9,900,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	720,000	439,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	133,000	138,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$10,974,000</b>	<b>\$10,477,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$124,905,078</b>	<b>\$118,352,078</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	729,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	18,628,772
0850 Unassigned Fund Balance	7,159,941
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$25,981,184</b>
<b>5900 Budgetary Reserve</b>	<b>250,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$26,960,184</b>