

2021-2022

Draft – Proposed Final  
General Operating Fund  
Budget



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

For March 1, 2021 Finance Committee Meeting

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

2021-2022  
Draft - Proposed Final General Operating Fund Budget

Board of Directors

Mr. Peter Lyons, President  
Ms. Christine Misback, Vice-President  
Mr. Marc Casciani, Treasurer  
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Dr. Matthew Mehalik  
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Dr. Michael Pasquinelli, Assistant Superintendent of Secondary Education and Curriculum  
Dr. Kristen Justus, Assistant Superintendent of Elementary Education and Curriculum  
Mr. Brian Glickman, Director of Human Resources  
Ms. Dana Kirk, Director of Financial and Operational Services  
Ms. Barbara Williams, School Board Secretary

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## Key Assumptions

### Revenues

- Real estate tax millage
  - **Reflects no tax increase – (current tax rate 19.5867 mills)**
    - Future years reflect no tax increases
    - Based on certified assessed value listing provided by Allegheny County as of January 2021 + estimated growth rate of 0.07% for Richland Township and 0.66% for the Township of Pine – estimated reduction in assessed value for outstanding exemption/reduction appeals filed by property owners
      - This reflects an estimated growth rate for assessed value changes between January 2021 and June 2021 ~ new values from Allegheny County will be received in May 2021
- Earned income tax
  - Reflects estimate for 2021-2022 and 2.04% increase annually in future years
- State funding
  - Basic education – reflects an assumed 1% increase annually
  - Special education – reflects an assumed 1% increase annually
  - Transportation level funding 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 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes level funding in Title I and Title IIA based on current year allocation
  - Reflects an estimated decrease in School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

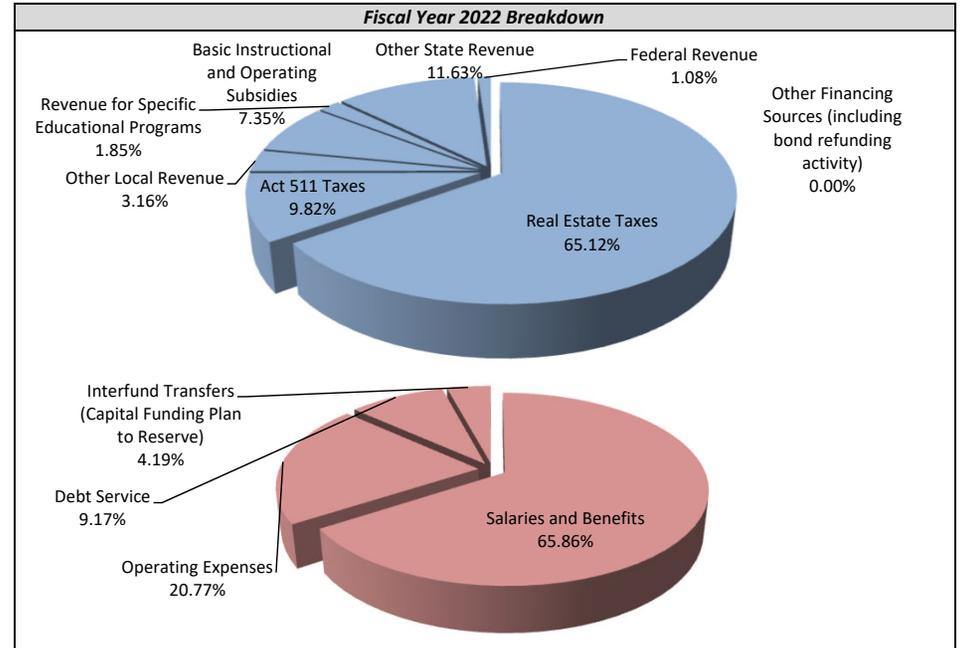
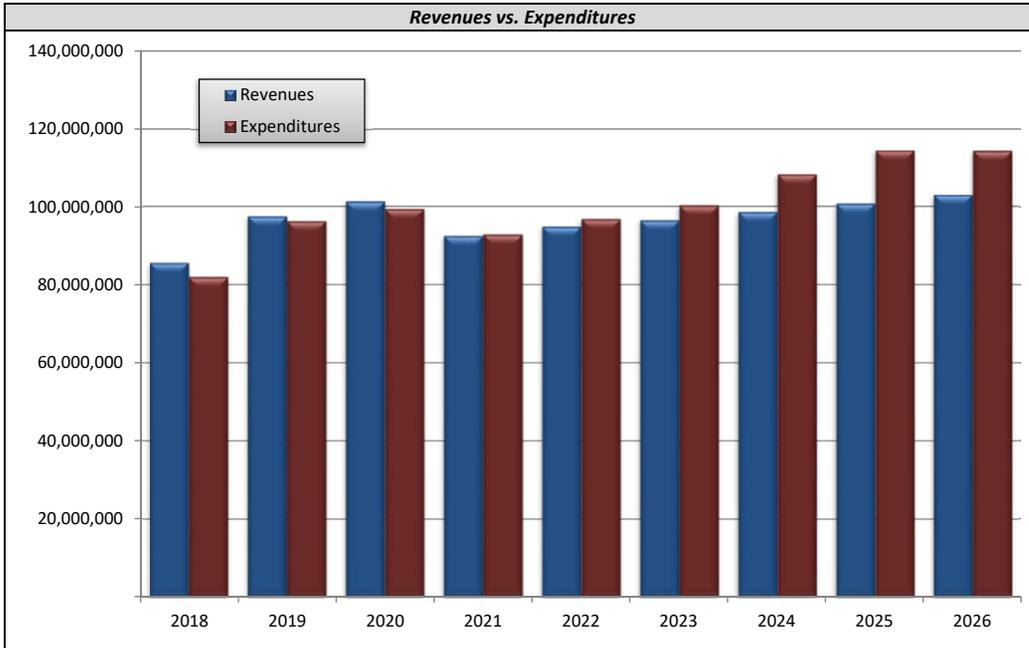
### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$414,809 from the current year budget assumes 5% annual increase next year and in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2020
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2021-2022 (as of February 2021) = \$4.036.401

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$1,948,423

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>REVENUES</b>									
Real Estate Taxes	55,426,034	56,063,206	58,799,600	59,804,283	61,738,845	63,021,000	64,329,822	65,665,890	67,029,795
Act 511 Taxes	8,470,830	8,908,497	8,869,708	8,478,771	9,305,663	9,488,514	9,674,991	9,865,166	10,059,113
Other Local Revenue	3,454,069	3,763,578	3,412,473	3,520,722	2,996,420	3,009,283	3,022,340	3,035,603	3,049,081
Basic Instructional and Operating Subsidies	6,314,695	6,508,348	6,753,433	6,847,140	6,965,296	7,085,335	7,208,950	7,336,291	7,467,513
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	11,030,184	11,502,966	11,964,434	12,447,065	12,991,539
Federal Revenue	431,647	594,759	695,896	861,577	1,020,619	516,843	518,359	519,883	521,414
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>94,808,321</b>	<b>96,392,748</b>	<b>98,505,392</b>	<b>100,674,257</b>	<b>102,940,860</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	52,527,064	55,440,960	57,795,127	60,439,181	63,391,134	66,470,838	69,676,598	73,033,476	76,625,463
Operating Expenses	17,471,743	17,890,408	16,548,586	20,122,770	19,990,499	20,731,813	21,489,549	22,296,229	23,144,349
Debt Service	9,054,975	9,126,617	9,327,118	9,278,963	8,829,210	8,832,143	9,048,875	9,050,723	9,054,668
Interfund Transfers (Capital Funding Plan to Reserve)	2,644,576	4,529,886	4,982,599	2,403,337	4,036,401	3,697,275	7,403,429	9,427,609	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>96,756,744</b>	<b>100,246,209</b>	<b>108,137,331</b>	<b>114,331,754</b>	<b>114,146,631</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>(1,948,423)</b>	<b>(3,853,462)</b>	<b>(9,631,938)</b>	<b>(13,657,497)</b>	<b>(11,205,771)</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>25,770,398</b>	<b>21,916,937</b>	<b>12,284,999</b>	<b>(1,372,499)</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>25,770,398</b>	<b>21,916,937</b>	<b>12,284,999</b>	<b>(1,372,499)</b>	<b>(12,578,270)</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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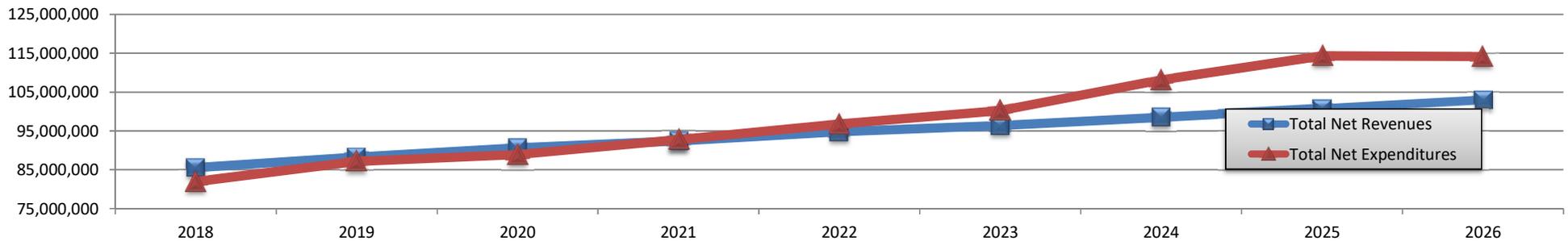
### REVENUES VS. EXPENDITURES

<b>Total Revenues</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
<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	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	96,756,744	100,246,209	108,137,331	114,331,754	114,146,631
<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	96,756,744	100,246,209	108,137,331	114,331,754	114,146,631
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,948,423)	(3,853,462)	(9,631,938)	(13,657,497)	(11,205,771)

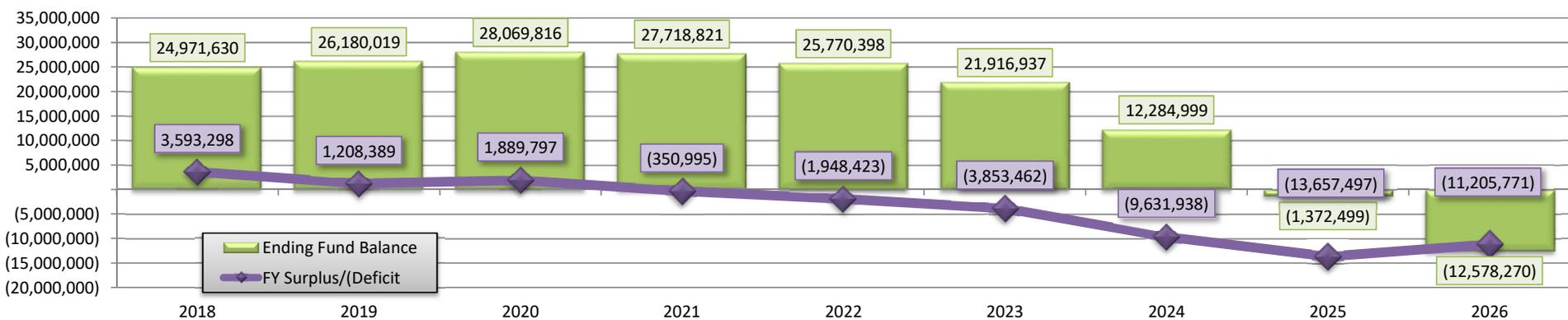
### GENERAL FUND BALANCE

<b>Beginning of the Year</b>	21,378,332	24,971,630	26,180,019	28,069,816	27,718,821	25,770,398	21,916,937	12,284,999	(1,372,499)
<b>End of the Year</b>	24,971,630	26,180,019	28,069,816	27,718,821	25,770,398	21,916,937	12,284,999	(1,372,499)	(12,578,270)
<b>As a % of Expenditures</b>	30.47%	27.21%	28.26%	29.88%	26.63%	21.86%	11.36%	(1.20%)	(11.02%)

### 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

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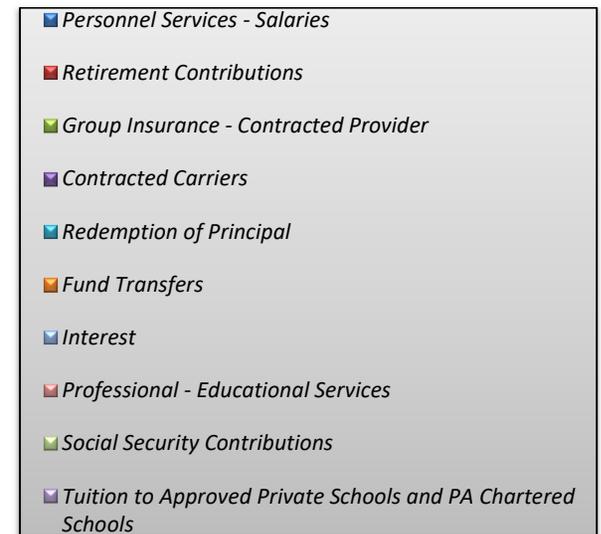
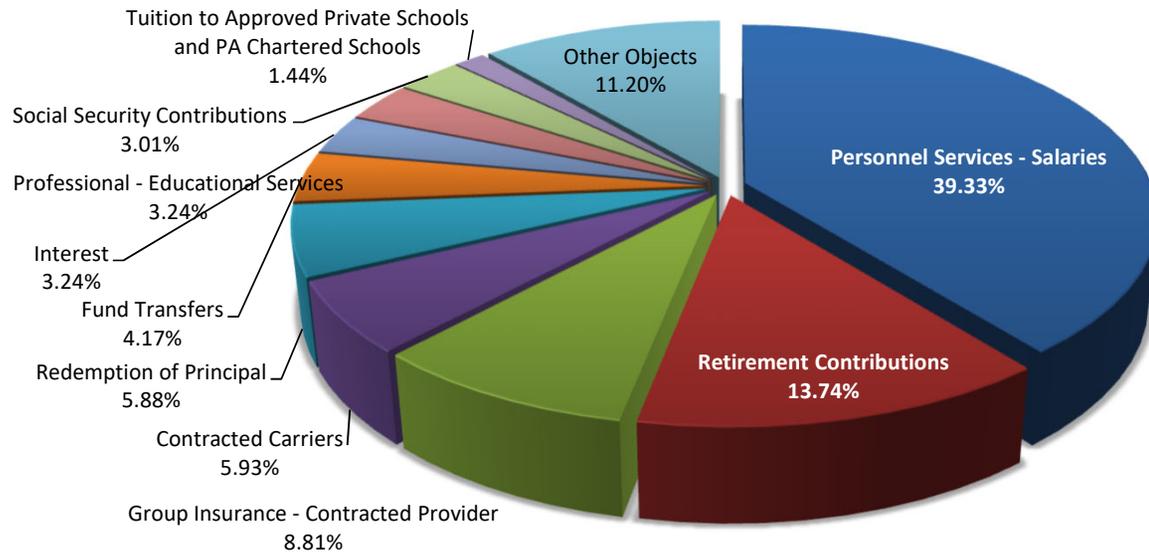
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2022

Select fiscal year here

2022

Rank	Amount	% of Total	Object	Name
1	38,053,325	39.33%	100	Personnel Services - Salaries
2	13,295,468	13.74%	230	Retirement Contributions
3	8,521,116	8.81%	210	Group Insurance - Contracted Provider
4	5,737,701	5.93%	513	Contracted Carriers
5	5,690,000	5.88%	910	Redemption of Principal
6	4,036,401	4.17%	930	Fund Transfers
7	3,139,210	3.24%	830	Interest
8	3,138,442	3.24%	320	Professional - Educational Services
9	2,911,079	3.01%	220	Social Security Contributions
10	1,393,269	1.44%	567	Tuition to Approved Private Schools and PA Chartered Schools
Other	10,840,732	11.20%		Other Objects
<b>TOTAL</b>	<b>96,756,744</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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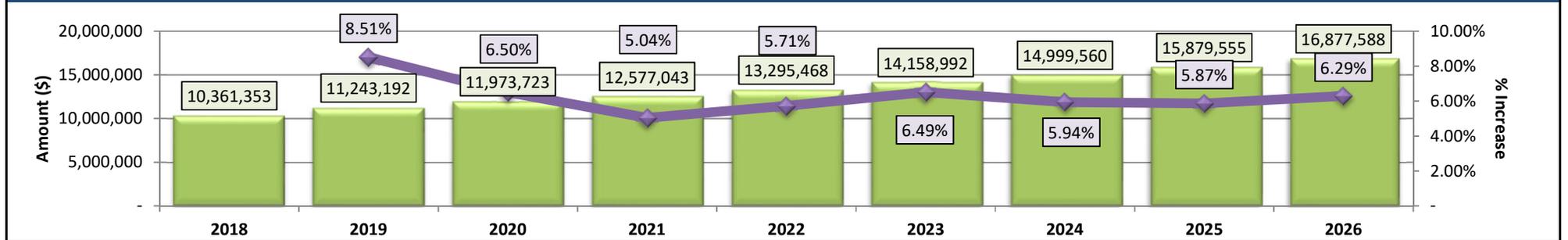
### REVENUES VS. EXPENDITURES

Total Revenues	85,553,435	97,425,532	101,227,632	92,421,756	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
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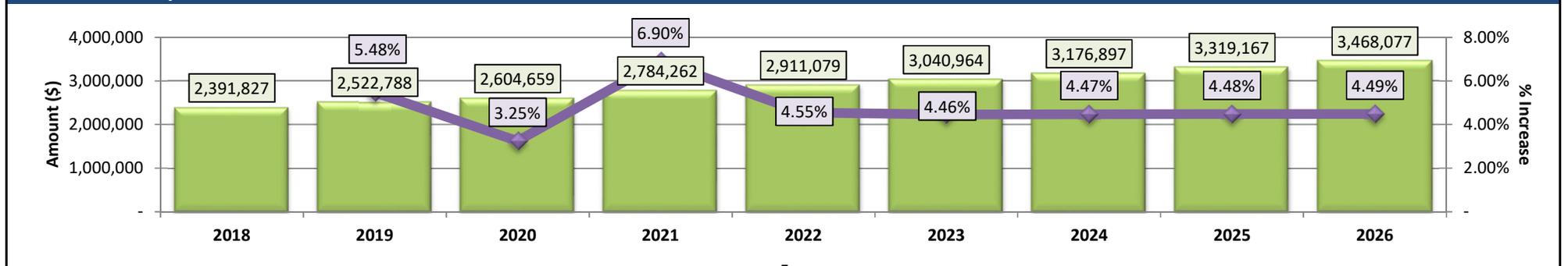
### 210 - Group Insurance - Contracted Provider



### 230 - Retirement Contributions



### 220 - Social Security Contributions



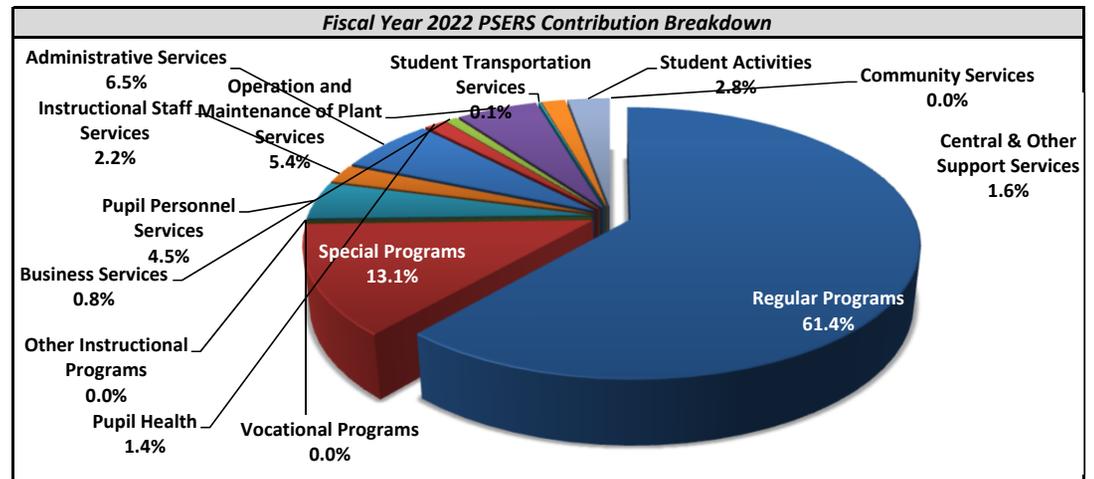
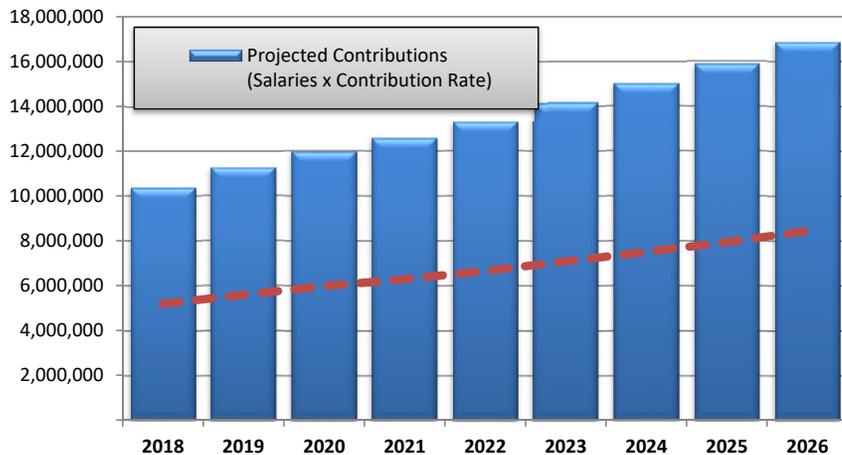
	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	96,756,744	100,246,209	108,137,331	114,331,754	114,146,631
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,948,423)	(3,853,462)	(9,631,938)	(13,657,497)	(11,205,771)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	31,901,927	33,747,393	35,026,501	36,445,673	38,053,325	39,751,159	41,528,060	43,387,802	45,334,341
	<b>Less: Non-PSERS Eligible Salaries</b>	(89,360)	(115,351)	(107,507)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)	(1,040)
	<b>Net PSERS Eligible Salaries</b>	31,812,567	33,632,042	34,918,994	36,444,633	38,052,285	39,750,119	41,527,020	43,386,762	45,333,301
	<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>13,295,468</b>	<b>14,158,992</b>	<b>14,999,560</b>	<b>15,879,555</b>	<b>16,877,588</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	13,295,468	14,158,992	14,999,560	15,879,555	16,877,588
	<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>6,647,734</b>	<b>7,079,496</b>	<b>7,499,780</b>	<b>7,939,778</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>6,647,734</b>	<b>7,079,496</b>	<b>7,499,780</b>	<b>7,939,778</b>	<b>8,438,794</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>359,405</b>	<b>431,762</b>	<b>420,284</b>	<b>439,998</b>	<b>499,016</b>





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<b>Total Revenue</b>	85,553,435	97,425,532	101,227,632	92,421,756	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	96,756,744	100,246,209	108,137,331	114,331,754	114,146,631
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,948,423)	(3,853,462)	(9,631,938)	(13,657,497)	(11,205,771)

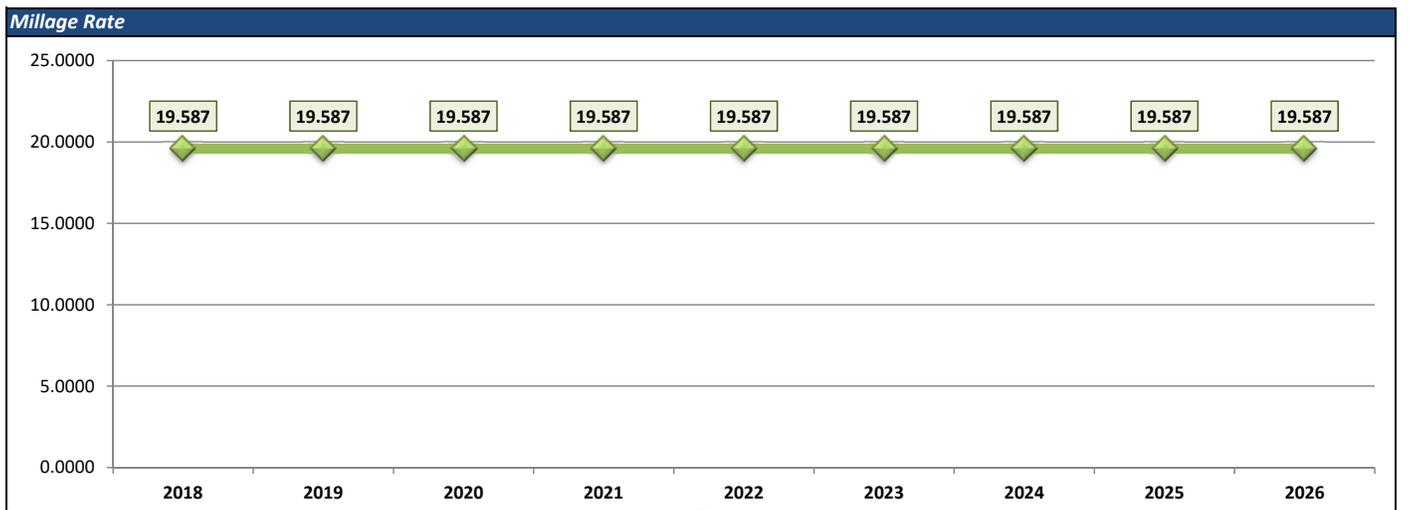
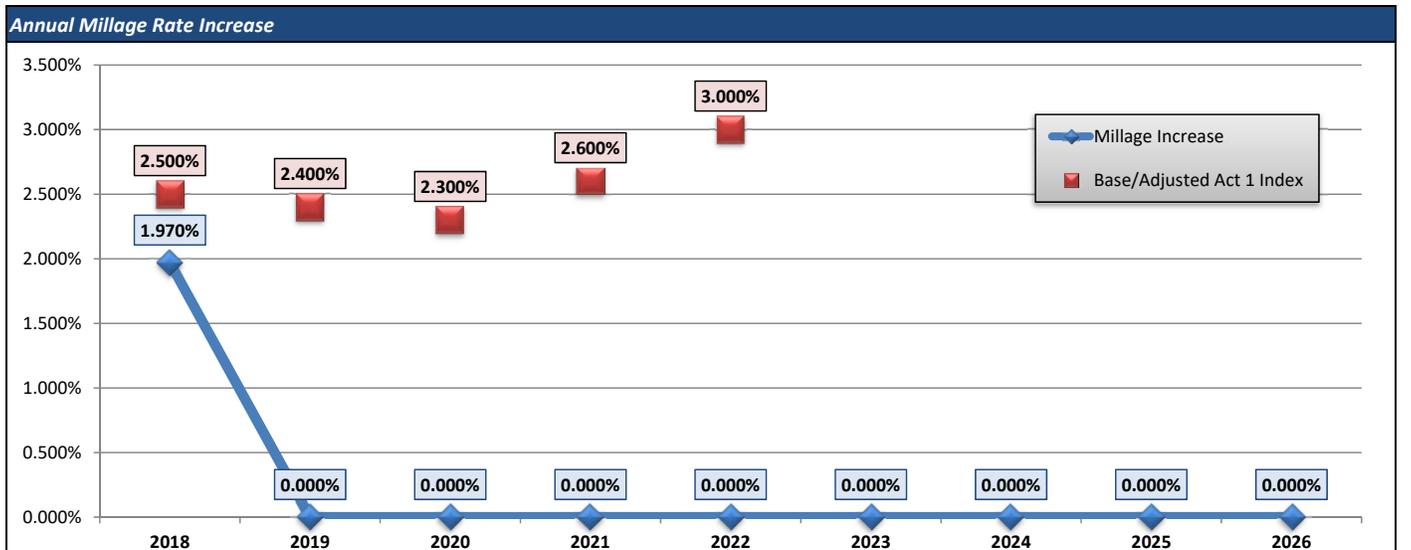
MILLAGE RATE									
Year	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<b>Millage Rate</b>	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
<b>% Increase</b>	1.970%	0.000%	0.000%	0.000%	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>	3.144%	6.096%	14.939%	20.767%	16.705%
<b>Total % millage rate increase needed for balanced budget</b>	3.144%	6.096%	14.939%	20.767%	16.705%

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



# Pine-Richland School District

Real Estate Planning Page



	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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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	3,257,348,697	3,322,495,671	3,388,945,584	3,456,724,496	3,525,858,986			
<b>Assumed Growth Rate</b>				0.700%	2.000%	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	63,800,712	65,076,726	66,378,260	67,705,826	69,059,942		
D	Less: State Property Tax Reduction Allocation	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
E = C-D	<b>Net Tax Levy</b>	<b>60,950,321</b>	<b>62,550,716</b>	<b>63,826,730</b>	<b>65,128,264</b>	<b>66,455,830</b>	<b>67,809,946</b>		

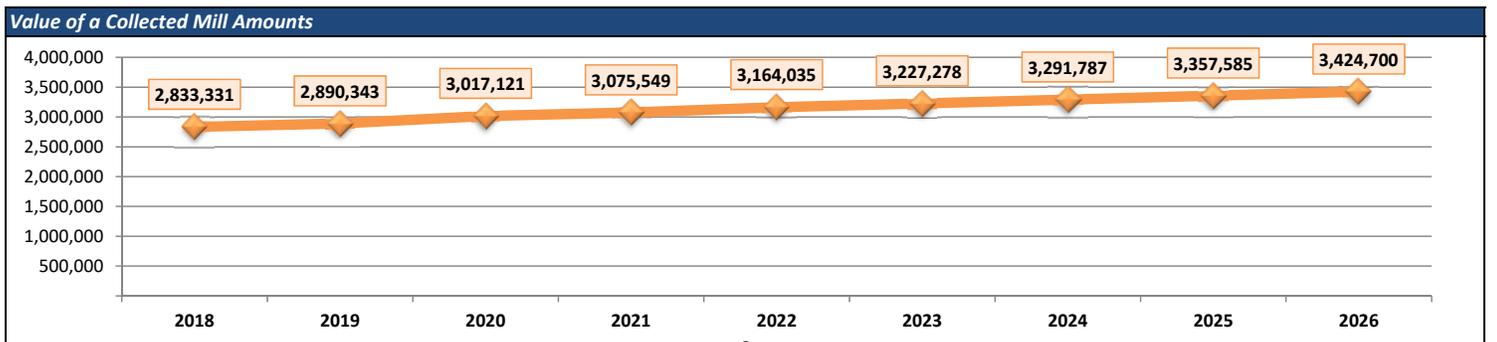
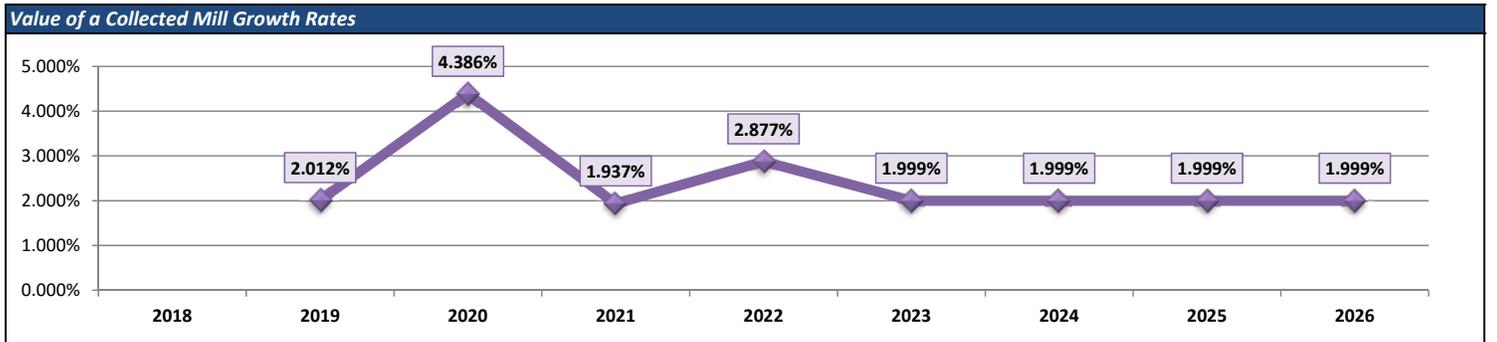
F	<b>Collection Rate</b>	<b>96.7835%</b>	<b>97.0780%</b>						
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**G = E x F**      **Current Real Estate Taxes**    58,989,861    60,723,009    61,961,738    63,225,243    64,514,017    65,828,567

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	60,723,009	61,961,738	63,225,243	64,514,017	65,828,567
State Property Tax Reduction Allocation	1,244,543	1,256,641	1,246,004	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
<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>61,973,005</b>	<b>63,211,734</b>	<b>64,475,239</b>	<b>65,764,013</b>	<b>67,078,563</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>3,164,035</b>	<b>3,227,278</b>	<b>3,291,787</b>	<b>3,357,585</b>	<b>3,424,700</b>
<b>% Increase</b>		<b>2.012%</b>	<b>4.386%</b>	<b>1.937%</b>	<b>2.877%</b>	<b>1.999%</b>	<b>1.999%</b>	<b>1.999%</b>	<b>1.999%</b>



# Pine-Richland School District

## Capital Planning Page

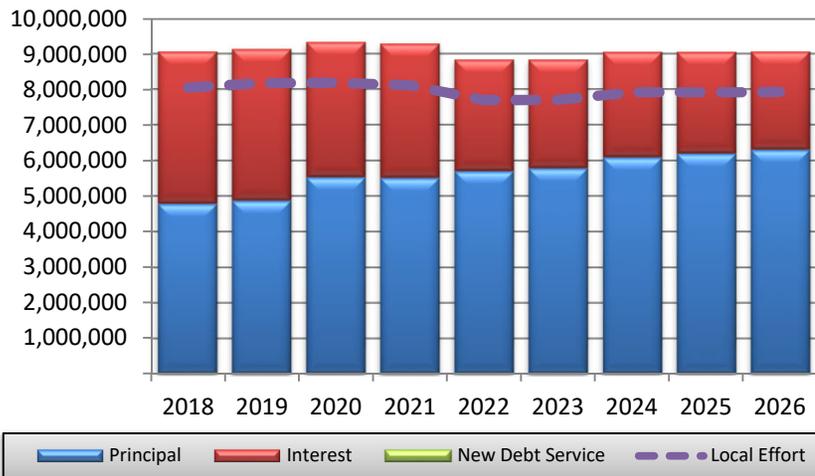
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. It is reported as part of vocational education tuition accordingly.



	(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	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
<b>Total Expenditures</b>	81,960,137	96,217,142	99,337,835	92,772,751	96,756,744	100,246,209	108,137,331	114,331,754	114,146,631
<b>Operating Balance</b>	3,593,298	1,208,389	1,889,797	(350,995)	(1,948,423)	(3,853,462)	(9,631,938)	(13,657,497)	(11,205,771)

<b>EXISTING DEBT SERVICE</b>									
Principal	4,780,000	4,865,000	5,520,000	5,510,000	5,690,000	5,775,000	6,080,000	6,185,000	6,300,000
Interest	4,274,975	4,261,617	3,807,118	3,768,963	3,139,210	3,057,143	2,968,875	2,865,723	2,754,668
<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>8,829,210</b>	<b>8,832,143</b>	<b>9,048,875</b>	<b>9,050,723</b>	<b>9,054,668</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>7,712,076</b>	<b>7,714,164</b>	<b>7,930,957</b>	<b>7,932,521</b>	<b>7,934,486</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>9.13%</b>	<b>8.81%</b>	<b>8.37%</b>	<b>7.92%</b>	<b>7.93%</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>\$8,829,210</b>	<b>\$8,832,143</b>	<b>\$9,048,875</b>	<b>\$9,050,723</b>	<b>\$9,054,668</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	94,808,321	96,392,748	98,505,392	100,674,257	102,940,860
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>93,691,187</b>	<b>95,274,768</b>	<b>97,387,475</b>	<b>99,556,055</b>	<b>101,820,678</b>
Borrowing Base (225% of Previous 3 Year Average)					200,363,712	205,851,686	210,174,611	214,765,073	219,163,723
Less: Principal Outstanding (as of June 30th of Each Year)					93,041,956	87,266,956	81,186,956	75,001,956	68,701,956
<b>Estimated Borrowing Capacity</b>					<b>107,321,756</b>	<b>118,584,730</b>	<b>128,987,655</b>	<b>139,763,117</b>	<b>150,461,767</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	60,723,009	61,961,738	63,225,243	64,514,017	65,828,567
Interim Real Estate Taxes	1,113,479	643,966	890,086	750,986	950,986	993,115	1,037,110	1,083,054	1,131,033
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>61,738,845</b>	<b>63,021,000</b>	<b>64,329,822</b>	<b>65,665,890</b>	<b>67,029,795</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	1,245,000	1,264,920	1,285,159	1,305,721	1,326,613
<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>9,305,663</b>	<b>9,488,514</b>	<b>9,674,991</b>	<b>9,865,166</b>	<b>10,059,113</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	200,000	202,200	204,424	206,673	208,946
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	40,500	40,500	40,500	40,500	40,500
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>2,996,420</b>	<b>3,009,283</b>	<b>3,022,340</b>	<b>3,035,603</b>	<b>3,049,081</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>74,040,928</b>	<b>75,518,796</b>	<b>77,027,153</b>	<b>78,566,658</b>	<b>80,137,989</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	1,455,540	1,520,482	1,588,448	1,659,583	1,734,039
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>6,965,296</b>	<b>7,085,335</b>	<b>7,208,950</b>	<b>7,336,291</b>	<b>7,467,513</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	1,504,645	1,544,819	1,586,066	1,628,414	1,671,892
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	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
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	6,647,734	7,079,496	7,499,780	7,939,778	8,438,794
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>11,030,184</b>	<b>11,502,966</b>	<b>11,964,434</b>	<b>12,447,065</b>	<b>12,991,539</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>19,746,774</b>	<b>20,357,109</b>	<b>20,959,880</b>	<b>21,587,716</b>	<b>22,281,456</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	10,000	10,000	10,000	10,000	10,000
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>1,020,619</b>	<b>516,843</b>	<b>518,359</b>	<b>519,883</b>	<b>521,414</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>431,647</b>	<b>594,759</b>	<b>695,896</b>	<b>861,577</b>	<b>1,020,619</b>	<b>516,843</b>	<b>518,359</b>	<b>519,883</b>	<b>521,414</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>94,808,321</b>	<b>96,392,748</b>	<b>98,505,392</b>	<b>100,674,257</b>	<b>102,940,860</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	3,119,934	3,213,532	3,309,938	3,409,237	3,511,514
Official/Administrative Salaries - Temporary		12,883	15,283	13,400	13,836	14,285	14,749	15,229	15,724
Official/Administrative Salaries - Employee Ins. Opt Out		3,000	2,500						
Professional - Educational Salaries - Regular	23,611,836	25,090,336	26,149,862	26,970,559	28,312,419	29,722,377	31,202,552	32,756,439	34,387,709
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Overtime	350								
Professional - Educational Salaries - Employee Ins. Opt Out		63,996	124,500						
Professional - Other Salaries - Regular	1,248,860	1,314,025	1,284,470	1,389,970	1,412,846	1,441,051	1,469,995	1,499,701	1,530,192
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	74,000	76,405	78,888	81,452	84,099
Professional - Other Salaries - Employee Ins. Opt Out		1,500	2,500						
Technical Salaries - Regular	185,102	216,288	271,412	341,163	352,251	363,699	375,519	387,724	400,325

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Office/Clerical Salaries - Regular	1,002,631	1,087,769	1,119,118	1,187,272	1,221,573	1,258,220	1,295,967	1,334,846	1,374,891
Office/Clerical Salaries - Overtime	187	9,804	18,675						
Office/Clerical Salaries - Employee Ins. Opt Out		3,000	5,000						
Service Work Salaries - Regular	1,366,965	1,369,540	1,318,286	1,495,550	1,544,155	1,594,340	1,646,156	1,699,657	1,754,895
Service Work Salaries - Temporary	48,356	41,795	14,043	60,000	61,950	63,963	66,042	68,189	70,405
Service Work Salaries - Overtime	110,546	139,727	125,016	110,715	114,313	118,028	121,864	125,825	129,914
Instructional Assistant Salaries - Regular	1,483,308	1,532,944	1,560,240	1,766,857	1,819,926	1,879,074	1,940,144	2,003,198	2,068,302
Instructional Assistant Salaries - Employee Ins. Opt Out		12,500	24,700						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,201,002	7,376,336	7,491,021	8,106,307	8,521,116	8,947,172	9,394,530	9,864,257	10,357,470
Social Security Contributions	2,391,827	2,522,788	2,604,659	2,784,262	2,911,079	3,040,964	3,176,897	3,319,167	3,468,077
Retirement Contributions	10,361,353	11,243,192	11,973,723	12,577,043	13,295,468	14,158,992	14,999,560	15,879,555	16,877,588
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	43,651	43,870	44,089	44,309	44,531
Workmen's Compensation	153,199	151,190	148,552	150,263	154,701	159,342	164,122	169,046	174,117
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	24,540	24,540	24,540	24,540	24,540
<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>63,391,134</b>	<b>66,470,838</b>	<b>69,676,598</b>	<b>73,033,476</b>	<b>76,625,463</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	3,138,442	3,207,488	3,278,052	3,350,170	3,423,873
Other Professional Services	338,720	219,553	244,621	442,900	319,510	326,457	333,554	340,807	348,217
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	185,000	189,070	193,230	197,481	201,825
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	133,296	136,229	139,226	142,289	145,419
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	274,008	280,036	286,197	292,493	298,928
Rentals	476,026	467,719	339,925	368,446	358,446	366,332	374,391	382,628	391,046
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	5,737,701	5,909,832	6,087,127	6,269,741	6,457,833
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	153,149	156,518	159,962	163,481	167,077
Bonding Insurance	51,908	55,236	55,791	60,037	60,037	61,358	62,708	64,087	65,497
Other Insurance	12,725	19,399	19,341	19,646	20,225	20,427	20,632	20,838	21,046
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	15,000	15,330	15,667	16,012	16,364
Printing & Binding	39,615	40,059	48,602	65,300	61,750	63,109	64,497	65,916	67,366
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	676,528	730,650	789,102	852,230	920,409
Tuition to Approved Private Schools and PA Chartered Schools	1,144,348	1,276,159	1,179,737	1,292,286	1,393,269	1,504,730	1,625,109	1,755,118	1,895,527
Tuition to PRRI and Detention Centers	46								
Tuition - Other	525,526	258,484	271,259	550,116	550,116	594,125	641,655	692,988	748,427

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Travel	84,239	63,198	43,404	66,179	62,205	62,827	63,455	64,090	64,731
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	1,315,729	1,335,465	1,355,497	1,375,830	1,396,467
Energy	1,337,963	1,287,782	1,222,053	1,328,718	1,368,580	1,409,637	1,451,926	1,495,484	1,540,348
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	1,258,378	1,296,129	1,335,013	1,375,064	1,416,316
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	190,310	194,494	198,770	203,140	207,607
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>19,990,499</b>	<b>20,731,813</b>	<b>21,489,549</b>	<b>22,296,229</b>	<b>23,144,349</b>
<b>Debt Service</b>									
Interest	4,274,975	4,261,617	3,807,118	3,768,963	3,139,210	3,057,143	2,968,875	2,865,723	2,754,668
Redemption of Principal	4,780,000	4,865,000	5,520,000	5,510,000	5,690,000	5,775,000	6,080,000	6,185,000	6,300,000
<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>8,829,210</b>	<b>8,832,143</b>	<b>9,048,875</b>	<b>9,050,723</b>	<b>9,054,668</b>
<b>INTERFUND TRANSFERS</b>									
Fund Transfers	2,644,576	4,529,886	4,982,599	2,403,337	4,036,401	3,697,275	7,403,429	9,427,609	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>4,036,401</b>	<b>3,697,275</b>	<b>7,403,429</b>	<b>9,427,609</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>10,684,405</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>96,756,744</b>	<b>100,246,209</b>	<b>108,137,331</b>	<b>114,331,754</b>	<b>114,146,631</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>(1,948,423)</b>	<b>(3,853,462)</b>	<b>(9,631,938)</b>	<b>(13,657,497)</b>	<b>(11,205,771)</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>25,770,398</b>	<b>21,916,937</b>	<b>12,284,999</b>	<b>(1,372,499)</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>25,770,398</b>	<b>21,916,937</b>	<b>12,284,999</b>	<b>(1,372,499)</b>	<b>(12,578,270)</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	23,503,445	24,673,917	25,902,678	27,192,631	28,546,824
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Employee Ins. Opt Out		51,636	99,450						
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	4,366,249	4,584,561	4,813,789	5,054,479	5,307,202
Social Security Contributions	1,493,033	1,566,691	1,628,637	1,712,786	1,790,800	1,870,700	1,954,322	2,041,842	2,133,446
Retirement Contributions	6,478,695	6,996,895	7,513,746	7,726,286	8,167,627	8,698,104	9,214,478	9,755,074	10,368,182
Tuition Reimbursements									
Unemployment Compensation	20,363	10,870	21,955	21,894	22,003	22,113	22,224	22,335	22,447
Workmen's Compensation	94,988	94,025	93,948	93,905	96,722	99,624	102,613	105,691	108,862
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	578,261	586,935	595,739	604,675	613,745
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	42,455	43,729	45,041	46,392	47,783
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>40,772,537</b>	<b>42,827,568</b>	<b>44,989,364</b>	<b>47,257,805</b>	<b>49,685,401</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	3,305,093	3,469,686	3,642,477	3,823,872	4,014,301
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>		8,760	19,050						
<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	1,680,994	1,735,626	1,792,034	1,850,275	1,910,409
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>		11,000	22,200						
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,472,330	1,499,674	1,601,793	1,802,550	1,892,678	1,987,311	2,086,677	2,191,011	2,300,561
<i>Social Security Contributions</i>	296,682	329,239	339,442	365,716	382,374	399,434	417,289	435,976	455,536
<i>Retirement Contributions</i>	1,307,687	1,479,287	1,582,175	1,649,787	1,744,026	1,857,298	1,967,559	2,082,992	2,213,909
<i>Unemployment Compensation</i>	3,030	3,100	6,552	7,050	7,085	7,121	7,156	7,192	7,228
<i>Workmen's Compensation</i>	19,357	19,130	17,922	19,587	20,175	20,780	21,403	22,045	22,707
<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	1,640,500	1,676,591	1,713,476	1,751,172	1,789,698
<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	541,616	584,945	631,741	682,280	736,863
<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>13,357,635</b>	<b>14,049,268</b>	<b>14,770,978</b>	<b>15,533,047</b>	<b>16,348,029</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	676,528	730,650	789,102	852,230	920,409
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>676,528</b>	<b>730,650</b>	<b>789,102</b>	<b>852,230</b>	<b>920,409</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	1,149	1,200	1,254	1,310	1,369
Retirement Contributions	6,740	7,197	8,829	4,956	5,239	5,579	5,911	6,257	6,651
Unemployment Compensation	36	40	85	86	86	87	87	88	88
Workmen's Compensation	42	63	57	56	58	59	61	63	65
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	25,000	25,550	26,112	26,687	27,274
<b>Total Other Instructional Programs</b>	<b>73,249</b>	<b>44,214</b>	<b>60,221</b>	<b>45,556</b>	<b>45,332</b>	<b>46,963</b>	<b>48,634</b>	<b>50,371</b>	<b>52,207</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	6,894	6,997	7,102	7,209	7,317
Books & Periodicals		523	339						
<b>Total NonPublic School Programs</b>	<b>11,702</b>	<b>39,055</b>	<b>15,695</b>	<b>20,394</b>	<b>20,394</b>	<b>20,794</b>	<b>21,203</b>	<b>21,620</b>	<b>22,045</b>

**PUPIL PERSONNEL SERVICES - 2100**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	301,871	276,770	287,514	295,689	304,560	313,696	323,107	332,801	342,785
Official/Administrative Salaries - Temporary		12,000	12,000	12,000	12,390	12,793	13,208	13,638	14,081
Professional - Educational Salaries - Regular	818,784	865,297	911,871	998,638	1,048,370	1,100,579	1,155,388	1,212,926	1,273,330
Professional - Other Salaries - Regular	48,171	62,825	66,238	66,812	68,984	71,226	73,541	75,931	78,398
Office/Clerical Salaries - Regular	256,204	249,394	254,406	272,050	280,212	288,618	297,276	306,195	315,381
Office/Clerical Salaries - Overtime		2,422	3,504						
Office/Clerical Salaries - Employee Ins. Opt Out		3,000	2,500						
Service Work Salaries - Overtime	13,656	16,292	21,851	8,171	8,437	8,711	8,994	9,286	9,588
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	355,604	365,233	383,984	422,465	443,588	465,768	489,056	513,509	539,184
Social Security Contributions	107,200	110,614	114,568	126,482	132,243	138,143	144,318	150,781	157,546
Retirement Contributions	464,856	497,502	531,075	570,575	603,167	642,342	680,476	720,398	765,675
Unemployment Compensation	773	858	1,870	1,901	1,911	1,920	1,930	1,939	1,949
Workmen's Compensation	6,923	6,826	6,423	6,465	6,659	6,859	7,064	7,276	7,495
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	110,875	114,201	117,627	121,156	124,791
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>3,263,179</b>	<b>3,411,584</b>	<b>3,563,762</b>	<b>3,722,767</b>	<b>3,892,398</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

Personnel Services - Salaries									
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	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Official/Administrative Salaries - Regular	120,467	123,479	126,566	130,363	134,274	138,302	142,451	146,725	151,126
Professional - Educational Salaries - Regular	358,023	360,589	378,890	392,108	411,635	432,134	453,655	476,247	499,964
Professional - Educational Salaries - Overtime	350								
Technical Salaries - Regular	87,305	137,721	116,610	126,846	130,968	135,225	139,620	144,157	148,843
Office/Clerical Salaries - Regular	86,425	85,535	85,409	89,839	92,534	95,310	98,170	101,115	104,148
Office/Clerical Salaries - Overtime	187	2,108	7,285						
Service Work Salaries - Overtime	7,819	10,937	10,090						
Instructional Assistant Salaries - Regular	48,184	44,649	41,021	77,314	79,827	82,421	85,100	87,865	90,721
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	166,540	176,754	177,922	194,657	204,390	214,609	225,340	236,607	248,437
Social Security Contributions	52,662	56,795	56,534	62,029	64,854	67,748	70,776	73,946	77,263
Retirement Contributions	218,833	248,282	251,169	279,819	295,803	315,015	333,716	353,295	375,499
Tuition Reimbursements	22,357	10,328	16,852	21,800	21,800	21,800	21,800	21,800	21,800
Unemployment Compensation	652	563	1,190	1,235	1,241	1,247	1,254	1,260	1,266
Workmen's Compensation	3,572	3,482	3,589	3,553	3,660	3,769	3,882	3,999	4,119
Other Post Employment Benefits		12,165							
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	30,562	16,236	19,267	9,495	9,495	9,704	9,917	10,136	10,359
Training & Development Services		11,335	13,342	30,000	15,000	15,330	15,667	16,012	16,364
Purchased Property Services									
Repairs and Maintenance Services	3,997	6,323	9,698	6,700	6,700	6,847	6,998	7,152	7,309
Other Purchased Services									
Student Transportation Services									
Contracted Carriers		172							
Communications		7,500	7,500						
Printing & Binding			711						
Travel	3,294	1,441	2,326	4,200	3,700	3,737	3,774	3,812	3,850
Supplies									
General Supplies	31,634	47,233	33,169	37,335	33,535	34,038	34,549	35,067	35,593
Energy									
Food	232	(1)	282						
Books & Periodicals	52,257	36,632	48,555	52,810	41,990	43,250	44,547	45,884	47,260
Supplies - Technology Related	48,768	66,876	62,301	60,903	70,653	72,773	74,956	77,204	79,521
Property									
Equipment - Original & Additional		6,049		15,000					
Equipment - Replacement									
Other Objects									
Dues and Fees	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>1,624,534</b>	<b>1,695,775</b>	<b>1,768,728</b>	<b>1,844,879</b>	<b>1,926,083</b>

<b>ADMINISTRATIVE SERVICES - 2300</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,677,015	1,702,517	1,835,176	1,883,311	1,939,810	1,998,005	2,057,945	2,119,683	2,183,274
Official/Administrative Salaries - Temporary		883	3,283	1,400	1,446	1,492	1,541	1,591	1,643
Official/Administrative Salaries - Employee Ins. Opt Out		1,500	2,500						
Office/Clerical Salaries - Overtime		3,168	3,399						
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime									
Office/Clerical Salaries - Regular	431,672	441,457	449,849	464,168	478,093	492,436	507,209	522,425	538,098
Office/Clerical Salaries - Employee Ins. Opt Out			2,500						
Service Work Salaries - Overtime	5,910	5,585	6,979	6,919	7,144	7,376	7,616	7,863	8,119

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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	478,571	502,500	527,625	554,006	581,706
Social Security Contributions	156,812	157,550	169,414	176,464	184,502	192,734	201,349	210,366	219,804
Retirement Contributions	682,335	715,882	784,645	812,503	858,915	914,700	969,003	1,025,852	1,090,327
Tuition Reimbursements									
Unemployment Compensation	864	856	1,871	1,884	1,893	1,903	1,912	1,922	1,932
Workmen's Compensation	9,864	9,552	9,209	9,213	9,489	9,774	10,067	10,369	10,680
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	34,813	35,579	36,362	37,162	37,979
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>4,715,079</b>	<b>4,892,279</b>	<b>5,072,124</b>	<b>5,258,796</b>	<b>5,457,532</b>

**PUPIL HEALTH - 2400**

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	460,155	475,110	490,551	506,494	522,955
Instructional Assistant Salaries - Regular	54,214	46,749	55,607	57,245	59,105	61,026	63,010	65,058	67,172
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	113,338	90,914	89,962	103,717	108,903	114,348	120,065	126,069	132,372
Social Security Contributions	37,366	36,516	38,170	38,904	40,676	42,491	44,390	46,378	48,459

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Retirement Contributions	161,447	161,750	174,145	175,502	185,527	197,577	209,306	221,586	235,512
Unemployment Compensation	226	260	607	555	558	561	563	566	569
Workmen's Compensation	2,340	2,122	2,069	1,989	2,049	2,110	2,173	2,239	2,306
Other Post Employment Benefits	7,920								
Purchased Professional & Technical Services									
Professional - Educational Services	53,194	79,141	60,345	70,000	70,000	71,540	73,114	74,722	76,366
Other Professional Services	3,052	1,244	1,017	16,500	1,500	1,533	1,567	1,601	1,636
Purchased Property Services									
Repairs and Maintenance Services	382	340		1,000	1,000	1,022	1,044	1,067	1,091
Other Purchased Services									
Printing & Binding			399						
Travel		1,731	8	400	400	404	408	412	416
Supplies									
General Supplies	13,845	20,004	9,567	79,000	34,000	34,510	35,028	35,553	36,086
Food				30	30	31	32	33	34
Books & Periodicals				200	100	103	106	109	113
Supplies - Technology Related					250	258	265	273	281
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees		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>964,353</b>	<b>1,002,726</b>	<b>1,041,728</b>	<b>1,082,268</b>	<b>1,125,479</b>

<b>BUSINESS SERVICES - 2500</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	152,395	138,516	139,388	143,569	148,235	152,682	157,263	161,980	166,840
Official/Administrative Salaries - Employee Ins. Opt Out		1,500							
Office/Clerical Salaries - Regular	80,079	138,705	145,886	164,189	167,659	172,689	177,869	183,206	188,702
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime		9	429						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	32,707	33,744	60,988	70,913	80,022	84,023	88,224	92,635	97,267
Social Security Contributions	17,744	20,882	21,002	23,180	24,236	25,317	26,449	27,633	28,873
Retirement Contributions	75,668	92,691	97,983	106,207	112,274	119,566	126,664	134,095	142,523
Tuition Reimbursements									
Unemployment Compensation	100	100	238	240	241	242	244	245	246
Workmen's Compensation	1,152	1,181	1,245	1,204	1,240	1,277	1,316	1,355	1,396
Other Current Employee Benefits	935	715	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services		8,900		850	850	11,000	1,000	1,022	1,044
Professional - Educational Services	40,753	13,500	19,160	11,700	17,700	18,089	18,487	18,894	19,310
Other Professional Services		340							
Purchased Property Services									
Rentals	459,688	440,532	312,363	343,696	333,696	341,037	348,540	356,208	364,045
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	24,975	26,621	20,488	26,300	26,300	26,879	27,470	28,074	28,692
Advertising									
Printing & Binding	824	738	1,740	1,700	1,700	1,737	1,776	1,815	1,855
Travel	474	792	375	400	400	404	408	412	416

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Supplies									
General Supplies	11,631	12,412	27,468	33,150	31,950	32,429	32,916	33,409	33,911
Food	37	187	521	300	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related	65,783	49,091	67,577	83,945	60,000	61,800	63,654	65,564	67,531
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	30,755	17,359	8,761	17,208	16,922	17,294	17,675	18,064	18,461
<b>Total Business Services</b>	<b>995,700</b>	<b>998,512</b>	<b>926,271</b>	<b>1,029,411</b>	<b>1,024,385</b>	<b>1,067,436</b>	<b>1,090,932</b>	<b>1,125,599</b>	<b>1,162,108</b>

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

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	173,369	209,315	209,800	225,004	231,754	238,707	245,868	253,244	260,841
Professional - Other Salaries - Regular	28,187	84,248	81,785	93,439	96,476	99,611	102,849	106,191	109,642
Professional - Other Salaries - Overtime									
Professional - Other Salaries - Employee Ins. Opt Out		1,500	2,500						
Service Work Salaries - Regular	1,366,965	1,369,540	1,318,286	1,495,550	1,544,155	1,594,340	1,646,156	1,699,657	1,754,895
Service Work Salaries - Temporary	48,356	41,795	14,043	60,000	61,950	63,963	66,042	68,189	70,405
Service Work Salaries - Overtime	69,862	98,201	81,580	93,000	96,023	99,143	102,365	105,692	109,127
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	602,456	611,073	609,355	722,179	758,288	796,202	836,012	877,813	921,704
Social Security Contributions	124,205	133,375	125,473	150,475	157,329	164,348	171,695	179,384	187,432
Retirement Contributions	548,991	598,046	566,156	678,809	717,584	764,190	809,557	857,052	910,918
Unemployment Compensation	1,509	1,532	3,262	3,437	3,454	3,471	3,489	3,506	3,524
Workmen's Compensation	8,339	8,196	7,514	7,692	7,923	8,160	8,405	8,657	8,917
Other Post Employment Benefits		57,885	3,640						
Other Current Employee Benefits	5,940	6,220	6,825	7,920	6,720	6,720	6,720	6,720	6,720
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	45,800	46,808	47,837	48,890	49,965
Technical Services	380								
Security/Safety Services	24,019	49,169	52,165	170,000	170,000	173,740	177,562	181,469	185,461
Purchased Property Services									
Cleaning Services	135,441	111,538	67,823	112,937	129,896	132,754	135,674	138,659	141,710
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	171,824	175,604	179,467	183,416	187,451
Rentals	895	14,517	7,560	10,000	10,000	10,220	10,445	10,675	10,909
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	153,149	156,518	159,962	163,481	167,077
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	2,550	2,576	2,601	2,627	2,654
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	1,368,580	1,409,637	1,451,926	1,495,484	1,540,348
Food	70		238						

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
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	275	281	287	294	300
<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>6,304,902</b>	<b>6,528,615</b>	<b>6,757,193</b>	<b>6,994,230</b>	<b>7,244,204</b>

**STUDENT TRANSPORTATION SERVICES - 2700**

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	42,168	43,957	45,411	45,658	47,028	48,439	49,892	51,388	52,930
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	2,322	3,029	3,439	2,625	2,710	2,798	2,889	2,983	3,080
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	9,973	6,487	6,557	6,716	7,052	7,404	7,775	8,163	8,572
Social Security Contributions	3,318	3,541	3,677	3,694	3,862	4,035	4,215	4,404	4,601
Retirement Contributions	14,491	15,722	16,766	16,662	17,614	18,758	19,871	21,037	22,359
Unemployment Compensation	29	35	75	76	76	76	77	77	78
Workmen's Compensation	199	204	190	189	195	201	207	213	219
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	5,565,241	5,732,199	5,904,165	6,081,290	6,263,728
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>5,922,238</b>	<b>6,098,527</b>	<b>6,280,002</b>	<b>6,466,902</b>	<b>6,659,491</b>

**CENTRAL & OTHER SUPPORT SERVICES - 2800**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	245,438	224,570	233,736	240,748	247,970	255,410	263,072	270,964	279,093
Professional - Educational Salaries - Regular	26,066	29,600	28,370	28,649	30,076	31,573	33,146	34,797	36,529
Technical Salaries - Regular	74,377	101,987	160,802	214,317	221,282	228,474	235,899	243,566	251,482
Office/Clerical Salaries - Regular	47,416	72,331	85,913	95,858	98,734	101,696	104,747	107,889	111,126
Office/Clerical Salaries - Overtime									
Service Work Salaries - Overtime	8,399	5,541	648						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	71,142	70,510	95,179	111,681	117,265	123,128	129,285	135,749	142,536
Social Security Contributions	30,046	32,596	38,110	44,346	46,366	48,435	50,600	52,866	55,237
Retirement Contributions	131,603	145,136	165,192	200,019	211,444	225,178	238,545	252,540	268,413

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Tuition Reimbursements	25,741	29,169	18,861	23,000	23,000	23,000	23,000	23,000	23,000
Unemployment Compensation	317	261	587	593	596	599	602	605	608
Workmen's Compensation	2,088	2,008	2,184	2,267	2,335	2,405	2,477	2,552	2,628
Other Current Employee Benefits	1,595	1,870	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	292,751	242,348	270,235	338,880	313,700	320,601	327,655	334,863	342,230
Technical Services	8,890			9,500	10,500	10,731	10,967	11,208	11,455
Training & Development Services		15,536	11,509	14,575	13,000	13,286	13,578	13,877	14,182
Purchased Property Services									
Repairs and Maintenance Services	22,516	17,018	15,382	20,184	13,500	13,797	14,101	14,411	14,728
Rentals									
Other Purchased Services									
Bonding Insurance	40,248	40,481	41,036	45,017	45,017	46,007	47,020	48,054	49,111
Other Insurance		6,674	6,616	6,921	7,500	7,575	7,651	7,727	7,805
Communications	17,547	16,858	15,462	33,175	26,555	27,139	27,736	28,346	28,970
Advertising	5,032	5,052	4,567	6,000	6,000	6,132	6,267	6,405	6,546
Printing & Binding		165	1,112	300	300	307	313	320	327
Travel	104	8,015	8,800	12,924	10,400	10,504	10,609	10,715	10,822
Supplies									
General Supplies	2,347	2,546	2,271	3,200	3,200	3,248	3,297	3,346	3,396
Food	275	765	387	800	800	824	849	874	900
Books & Periodicals	528		1,104	200	200	206	212	219	225
Supplies - Technology Related	672,340	805,046	813,214	855,592	913,977	941,396	969,638	998,727	1,028,689
Property									
Equipment - Original & Additional									
Equipment - Replacement	15,070								
Infrastructure Assets									
Other Objects									
Dues and Fees	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>2,366,498</b>	<b>2,444,449</b>	<b>2,524,080</b>	<b>2,606,454</b>	<b>2,692,892</b>

<b>OTHER SUPPORT SERVICES - 2900</b>									
Other Purchased Services									
Miscellaneous Purchased Services	80,022	84,308	78,327	83,457	84,006	85,266	86,545	87,843	89,161
Other Objects									
<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>

<b>STUDENT ACTIVITIES - 3200</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	95,929	101,805	108,138	111,382	113,331	116,731	120,233	123,840	127,555
Professional - Other Salaries - Regular	709,354	739,957	685,400	784,048	787,231	795,103	803,054	811,085	819,196
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	74,000	76,405	78,888	81,452	84,099
Office/Clerical Salaries - Regular	58,666	56,390	52,243	55,510	57,314	59,033	60,804	62,629	64,507
Office/Clerical Salaries - Overtime		2,105	4,487						
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	39,500	52,341	56,702	57,315	64,111	67,317	70,682	74,216	77,927
Social Security Contributions	71,181	73,379	67,595	79,087	82,689	86,379	90,240	94,281	98,511
Retirement Contributions	270,008	284,803	281,842	355,918	376,249	400,686	424,473	449,376	477,619
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	4,197	4,323	4,453	4,586	4,724
Other Post Employment Benefits	4,625								
			23						

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
Other Current Employee Benefits	1,560	1,490	2,615	1,800	1,800	1,800	1,800	1,800	1,800
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	57,644	58,912	60,208	61,533	62,887
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	115,360	118,821	122,385	126,057	129,839
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	22,150	22,637	23,135	23,644	24,164
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	190,940	193,804	196,711	199,662	202,657
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	53,905	55,091	56,303	57,542	58,807
<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>2,240,034</b>	<b>2,300,751</b>	<b>2,361,772</b>	<b>2,424,894</b>	<b>2,492,374</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>

**EXISTING SITE IMPROVEMENT SERVICES - 4200**

Land and Improvements									
Dues and Fees									

	(Actual) 2018	(Actual) 2019	(Actual) 2020	(Budget) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026
<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 - Im</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	3,139,210	3,057,143	2,968,875	2,865,723	2,754,668
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	5,690,000	5,775,000	6,080,000	6,185,000	6,300,000
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>9,010,210</b>	<b>9,016,944</b>	<b>9,237,557</b>	<b>9,243,367</b>	<b>9,251,358</b>
<b>INTERFUND TRANSFERS - 5200</b>									
Fund Transfers	2,644,576	4,529,886	4,982,599	2,403,337	4,036,401	3,697,275	7,403,429	9,427,609	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>4,036,401</b>	<b>3,697,275</b>	<b>7,403,429</b>	<b>9,427,609</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>96,756,744</b>	<b>100,246,209</b>	<b>108,137,331</b>	<b>114,331,754</b>	<b>114,146,631</b>

**Pine-Richland School District  
Capital Funding Plan  
As of February 2, 2021**

Major projects by year		Major projects by year									
Field #6 2nd Allocation	Green Gym Renovation	HS Gym 1st Allocation					Richland Elem. HVAC	Richland Elem. Roof	Wexford Elem. HVAC	Hance Elem. HVAC	Eden Hall Roof
Stadium Turf Replacement	Flooring Replacements	Paving	HS Gym 2nd 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	Flooring Replacements	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	\$ 1,270,576.00	\$ 1,123,145.00	\$ 6,241,129.00	\$ 7,660,909.00	\$ 2,392,192.00	\$ 5,872,603.00	\$ 3,985,135.00	\$ 2,713,475.00	\$ 152,375.00	\$ 152,375.00	\$ 31,563,914.00
Facilities Department	\$ 377,000.00	\$ 350,000.00	\$ 150,000.00	\$ 175,000.00	\$ 150,000.00	\$ 350,000.00	\$ 50,000.00	\$ 104,000.00	\$ 110,000.00	\$ -	\$ -	\$ -	\$ 1,089,000.00
Athletics - District Wide	\$ 2,082,192.00	\$ 978,300.00	\$ 2,366,825.00	\$ 2,062,130.00	\$ 757,300.00	\$ 1,148,700.00	\$ 2,041,301.50	\$ 119,050.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 36,000.00	\$ 8,639,306.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 4,036,401.00	\$ 3,697,275.00	\$ 7,403,429.00	\$ 9,427,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,023,220.50

	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	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00
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
Clock System - Replacement	\$ 15,674.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Building Systems</b>													
Heating/Ventilation/AC	\$ 518,566.00	\$ 184,563.00	\$ 312,291.00	\$ 333,820.00	\$ 4,248,434.00	\$ 3,700,559.00	\$ 428,267.00	\$ 3,215,628.00	\$ 3,894,485.00	\$ 144,600.00	\$ 144,600.00	\$ 144,600.00	\$ 16,567,284.00
Plumbing	\$ 47,250.00	\$ 27,400.00	\$ 11,150.00	\$ 6,800.00	\$ 50,600.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ -	\$ -	\$ 165,350.00
Flooring	\$ 111,300.00	\$ 188,000.00	\$ 235,000.00	\$ 470,000.00	\$ 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	\$ 55,735.00	\$ 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	\$ 224,195.00
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	\$ 535,000.00	\$ 170,000.00	\$ -	\$ 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	\$ 44,400.00	\$ 48,215.00	\$ 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	\$ -	\$ -	\$ -	\$ 500,000.00	\$ 18,000.00	\$ 808,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,326,000.00
<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	\$ 100,000.00	\$ 125,000.00	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000.00
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	\$ 30,000.00	\$ 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	\$ 2,335,526.50
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	\$ 107,775.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,775.00
Tennis Courts	\$ -	\$ 100,000.00	\$ 200,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,400.00
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	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,000.00
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 4,036,401.00	\$ 3,697,275.00	\$ 7,403,429.00	\$ 9,427,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,023,220.50

	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	\$ 77,246.00	\$ 109,700.00	\$ 112,000.00	\$ 110,000.00	\$ 85,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 516,700.00

Pine-Richland School District																	
Capital Funding Plan																	
As of February 2, 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	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00				
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				
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	\$ 42,371.00	\$ 166,087.00	\$ 44,114.00	\$ 21,353.00	\$ 16,938.00	\$ 17,200.00	\$ 3,016,685.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ 3,375,148.00				
Plumbing	\$ 11,400.00	\$ 5,200.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Flooring	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
Electrical/Lighting	\$ 1,000.00	\$ 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	\$ -	\$ -	\$ 9,075.00				
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
													\$ 4,957,323.00				
<b>Richland</b>																	
Heating/Ventilation/AC	\$ 244,838.00	\$ 51,972.00	\$ 2,000.00	\$ 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	\$ 3,618,354.00				
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -				
													\$ 5,311,749.00				
<b>Wexford</b>																	
Heating/Ventilation/AC	\$ 17,000.00	\$ 20,800.00	\$ 160,000.00	\$ 21,000.00	\$ 21,000.00	\$ 17,710.00	\$ 27,710.00	\$ 3,018,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,265,420.00				
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				
													\$ 5,299,785.00				

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	\$ 8,950.00	\$ 6,800.00	\$ 2,300.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,450.00
Flooring	\$ 5,000.00	\$ -	\$ 70,000.00	\$ 60,000.00	\$ -	\$ -	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
													\$ 4,069,020.00
<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	\$ 61,315.00	\$ 85,643.00	\$ 4,000,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 4,221,958.00
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
													\$ 8,997,958.00
<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	\$ 37,780.00	\$ 40,830.00	\$ 117,573.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 979,284.00
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
													\$ 2,928,079.00
<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	\$ 100,000.00	\$ 125,000.00	\$ 100,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 625,000.00
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
													\$ 1,089,000.00
<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	\$ 30,000.00	\$ 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	\$ 2,335,526.50
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
Santacroce	\$ 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	\$ 107,775.00	\$ 44,000.00	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 191,775.00
Tennis Courts	\$ -	\$ 100,000.00	\$ 200,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 291,400.00
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	\$ 91,000.00	\$ 75,000.00	\$ 111,000.00	\$ 44,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 351,000.00
													\$ 8,639,306.50
	\$ 3,989,771.00	\$ 2,853,337.00	\$ 4,036,401.00	\$ 3,697,275.00	\$ 7,403,429.00	\$ 9,427,609.00	\$ 4,793,493.50	\$ 6,363,653.00	\$ 4,386,135.00	\$ 3,017,475.00	\$ 443,375.00	\$ 454,375.00	\$ 44,023,220.50

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

As of February 2, 2021

Project Description	Building	current											
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
<b>TECHNOLOGY</b>													
Replace Promethean boards and projectors district-wide ***	District	25,000.00	25,000.00	50,000.00	100,000.00	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
WIFI bridge - Stadium connectivity	AT												
Announcement System	HE												
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									
Replace sound system in Hance Elementary gymnasium	HE							5,000.00					
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				
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	4,321.00	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		1,100.00		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										

Project Description	Building	current											
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Lighting upgrade - basement level and second floor	RE		15,000.00	15,000.00									
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	2,000.00	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
WEXFORD ELEMENTARY													
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	10,000.00	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			
EDEN HALL UPPER ELEMENTARY													
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						

Project Description	Building	current											
		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/Replace Air Handlers and Roof Top Units	EH					10,000.00	10,000.00	10,000.00	10,000.00	750,000.00			
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	6,750.00	6,800.00								
Repair water booster pumping system	EH	2,100.00		2,200.00		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				
MIDDLE SCHOOL													
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	10,000.00	36,750.00								
Repair/Replace Roof Top Units	MS	42,236.00	5,000.00	46,565.00	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
HIGH SCHOOL													
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						

Project Description	Building	current											
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
Planetarium maintenance	HS		7,600.00						8,000.00				
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	7,000.00	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	10,000.00	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	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				
OTHER - FACILITIES DEPARTMENT													
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	100,000.00	75,000.00	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			
ATHLETICS ( DISTRICT-WIDE)													
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	200,000.00									
Renovate pool restrooms	AT		71,500.00										
Replace floor in girls locker room - pool area	AT		50,000.00										
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									
Cleaner robot - HS pool	AT			2,675.00									
Replace doors - pool area	AT			20,000.00									
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							

Project Description	Building	current											
		2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031
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	91,000.00	75,000.00	111,000.00	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>4,036,401.00</b>	<b>3,697,275.00</b>	<b>7,403,429.00</b>	<b>9,427,609.00</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	52,221.00	205,312.00	1,555,314.00	22,353.00	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	48,960.00	196,220.00	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	378,750.00	30,140.00	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	117,100.00	99,225.00	60,665.00	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	125,415.00	265,568.00	4,114,975.00	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	548,130.00	326,680.00	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	150,000.00	175,000.00	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	2,366,825.00	2,062,130.00	757,300.00	1,148,700.00	2,041,301.50	119,050.00	36,000.00	36,000.00	36,000.00	36,000.00
		<b>3,989,771.00</b>	<b>2,853,337.00</b>	<b>4,036,401.00</b>	<b>3,697,275.00</b>	<b>7,403,429.00</b>	<b>9,427,609.00</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>\$ 77,246.00</b>	<b>\$ 109,700.00</b>	<b>\$ 112,000.00</b>	<b>\$ 110,000.00</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 January 2021			1,066,588,556	2,175,613,119	3,242,201,675
Less: Estimated homestead exclusion (state property tax reduction)			(30,614,092)	(33,204,520)	(63,818,612)
Adjustment for construction and growth	0.07%		789,276		789,276
Adjustment for construction and growth	0.66%			14,359,047	14,359,047
Projected assessed value of taxable properties			1,036,763,740	2,156,767,646	3,193,531,386
<b>Assumed 2021-2022 millage rate</b>		<b>0.0195867</b>			
Net tax levy			20,306,780	42,243,961	62,550,741
Estimated delinquent percentage	1.32%	98.00%	(268,456)	(558,465)	(826,921)
Estimated discounts	88%	2.0%	(357,399)	(743,494)	(1,100,893)
Estimated penalties	1.60%	10.0%	32,491	67,590	100,081
Total Real Estate Taxes Budgeted			19,713,416	41,009,592	60,723,009
			est. value of 1 mill (net collection rate)=		3,078,564
			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		1,808,967.44
			Est. revenue from tax increase to index		1,808,967.44

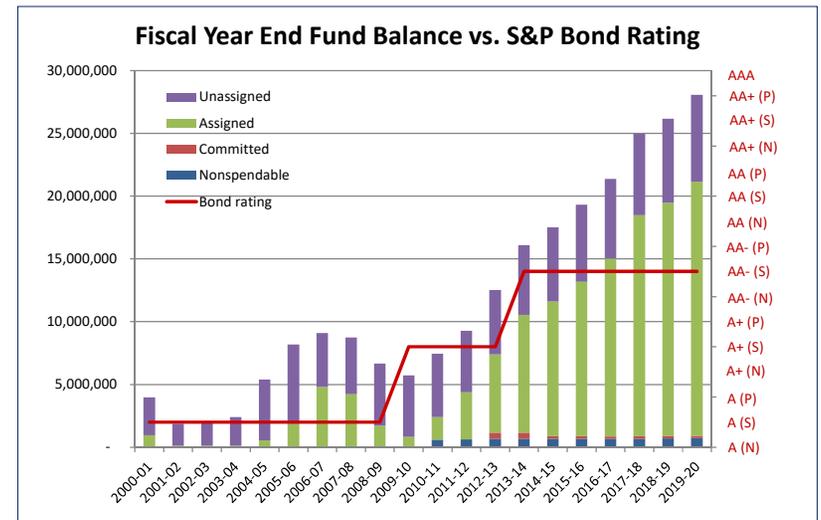
## CREDIT RATING HISTORY: Historical Summary of District Credit Rating and General Fund Balance

### 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	

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 Accelerated Budget Opt Out Resolution, 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 style="text-align: center;"><b>----- MAJOR STEP #2 -----</b></p> <p><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 (60 days prior to primary election) (n/a if opt out)</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 (55 days prior to primary election) (n/a if opt out)</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 (50 days prior to primary election) (n/a if opt out)</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 (annual deadline)</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 (annual deadline)</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> (fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</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 <i>(and within 5 days after slot money rejection resolution adoption)</i>	<b>School district</b> deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).	Section 903(b)
June 10, 2021 – <b>budget public display</b> <i>(and at least 20 days prior to final budget adoption)</i>	<b>School district</b> deadline to make <b>Proposed Final Budget</b> on form PDE-2028 available for public inspection (public display).	Section 312(c); School Code Section 687(a)(2)(i)
June 20, 2021 <i>(and at least 10 days prior to final budget adoption)</i>	<b>School district</b> deadline to publish notice of intent to adopt Final Budget ( <b>Final Budget Notice – Document #9</b> ).	Section 312(c)
----- <b>MAJOR STEP #5</b> ----- <b>June 30, 2021 – Final Budget</b> <i>(annual deadline) (the final budget must be adopted no later than the last day of the fiscal year)</i>	<b>School district</b> deadline to adopt <b>Final Budget</b> on form PDE-2028 ( <b>Final Budget for General Fund Approval Resolution – Document #15</b> ).	Section 312(a)
<b>June 30, 2021 – homestead exclusion</b> <i>(annual deadline)</i>	<b>School district</b> deadline to adopt resolution implementing homestead/farmstead exclusion ( <b>Homestead and Farmstead Exclusion Resolution – Document #16</b> ).	Sections 321(d), 342, 505(a)(4)
<b>June 30, 2021 – tax levy</b> <i>(annual deadline)</i>	<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> <i>(annual deadline)</i>	<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 <i>(annual deadline)</i>	<b>School district</b> deadline to submit copy of <b>Annual Tax Levy Resolution</b> to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)	71 P.S. § 965

<p><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.