

2022-2023

Draft – Proposed Final
General Operating Fund
Budget



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

For March 7, 2022 Joint Governance Meeting

2022-2023

DRAFT Proposed Final General Operating Fund Budget

Revenue

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

For 2022-2023, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 3.4%. The District chose not to seek approval for referendum exceptions for the upcoming budget year. The Draft Proposed Final General Fund Budget includes total expenditures of \$100,936,366 and total revenues of \$99,125,685 and a utilization of assigned fund balance of \$1,810,681 for capital improvements. The budget includes an estimated tax millage rate of 19.5867 mills. This represents a flat millage rate from the current fiscal year.

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

Other Local Revenue

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

State Funding

The Taxpayer Relief Act also provides for the use of State gaming revenue to lower property taxes for homeowners in the District with an approved homestead application on file with Allegheny County. In prior years, the State Property Tax Reduction allocation for the Pine-Richland community has been \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. Although the allocations have not been released at this time, it is estimated this will provide approximately \$177 in tax relief to each approved homestead in the District during 2022-2023.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
 - Preliminary estimates for basic education instructional subsidy reflect a small increase for the District over the amount included in the current year budget.
 - Special education subsidy for 2022-2023 is projected to be \$1,768,807 which represents small increase from the current year budget. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
 - Transportation revenue is estimated to be level-funded by the State. At this time, Pine-Richland is anticipating a small increase in subsidy based on current year budget. This subsidy projection could be negatively affected by the status of the state budget. This will continue to be an area of focus prior to the approval of the Final Budget in June 2022.
 - Historically, school district construction projects were reimbursed by the State based on a series of calculations. Each individual project was given a separate reimbursement percentage determined at the time construction took place. As the school district pays principal and interest payments on the bond issues used to finance each project, documentation is completed to receive a proportional amount of reimbursement from the State. For 2022-2023, estimates show a small decrease in reimbursement from the current year budgeted allocation. Future funding for school districts in this category continues to uncertain from budget deliberations at the State level.
 - State funding is provided to the District to share in the cost of employer share of social security and retirement for personnel. For 2022-2023, this represents \$8,367,227 of the District’s total budgeted revenue.
 - Pennsylvania Department of Education no longer provides reimbursements to school districts for a portion of cyber/charter school enrollments, dual enrollment or for homebound instruction.

2022-2023

DRAFT Proposed Final General Operating Fund Budget

Expenditures

Salaries & Wages

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

Employer Benefit Costs

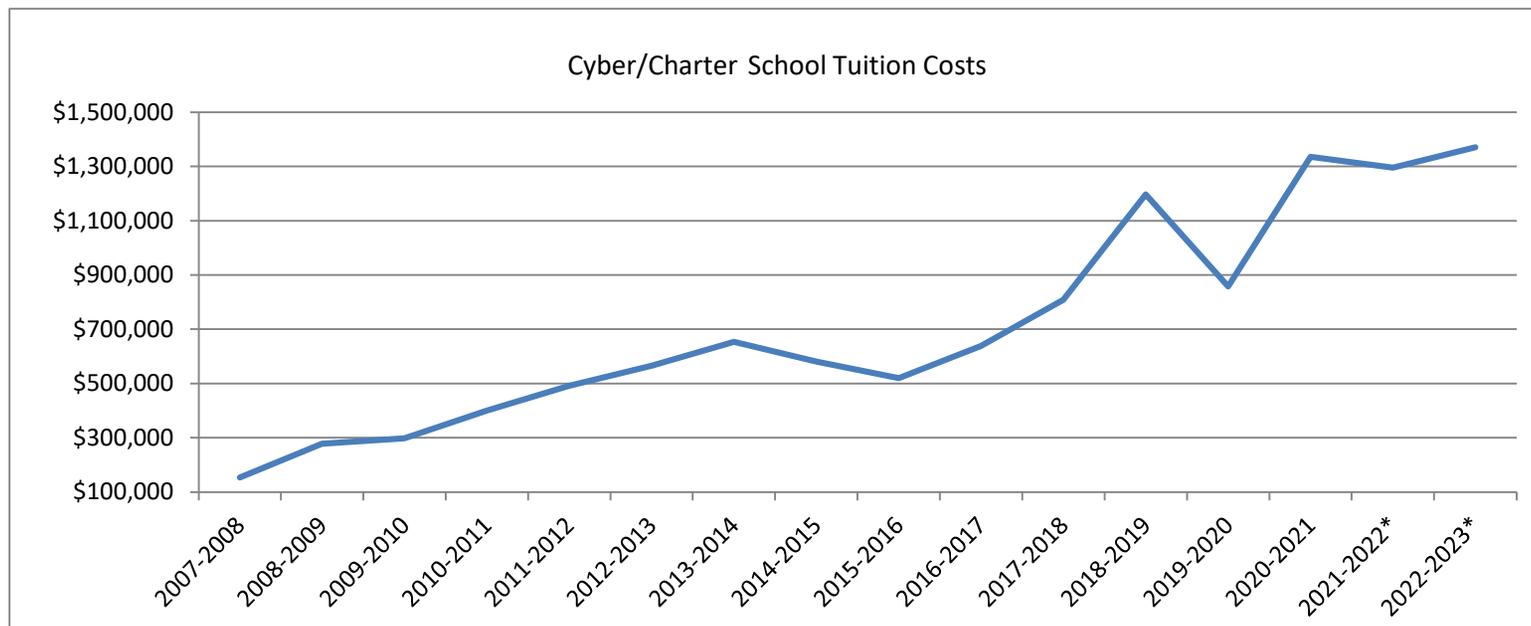
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 35.26% of salary cost from 34.94% in 2021-2022. This will result in increased expenditures to the District for next year's budget of \$600,145 (or \$300,072 in increased costs to the District after receiving state funding for retirement contributions). This contribution rate is set by the PSERS Board of Trustees and is mandated by State legislation. Future projections of the employer contribution rate show a steady increase to 36.78% of salary cost in the 2026-2027 fiscal year. At which point, the employer rate is expected to remain relatively level.
- Medical insurance premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 8% for covered employees. Dental and vision insurance premiums will increase by 3%. Overall group health insurance expenditures for the District are budgeted to increase by \$884,418 from the 2021-2022 budget for current employees. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately \$6,150,000 of the District's overall expenditures.

Tuition Expenditures

- The District is projecting 1,948,385 in tuition costs for outside placements and services for special needs students through approved private schools and other institutions. Additionally, the Allegheny Intermediate Unit provides specialized services for students at a cost of \$1,490,500.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to be level from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. The District's expenditures for cyber/charter school tuition are more than eight times more than the cost in 2007-2008. Projections for 2022-2023 show an outlay of \$1,371,421. During the 2021-2022 fiscal year, the District is paying \$12,375.83 for each regular education student and \$27,135.20 for each special education student enrolled in cyber/charter schools.



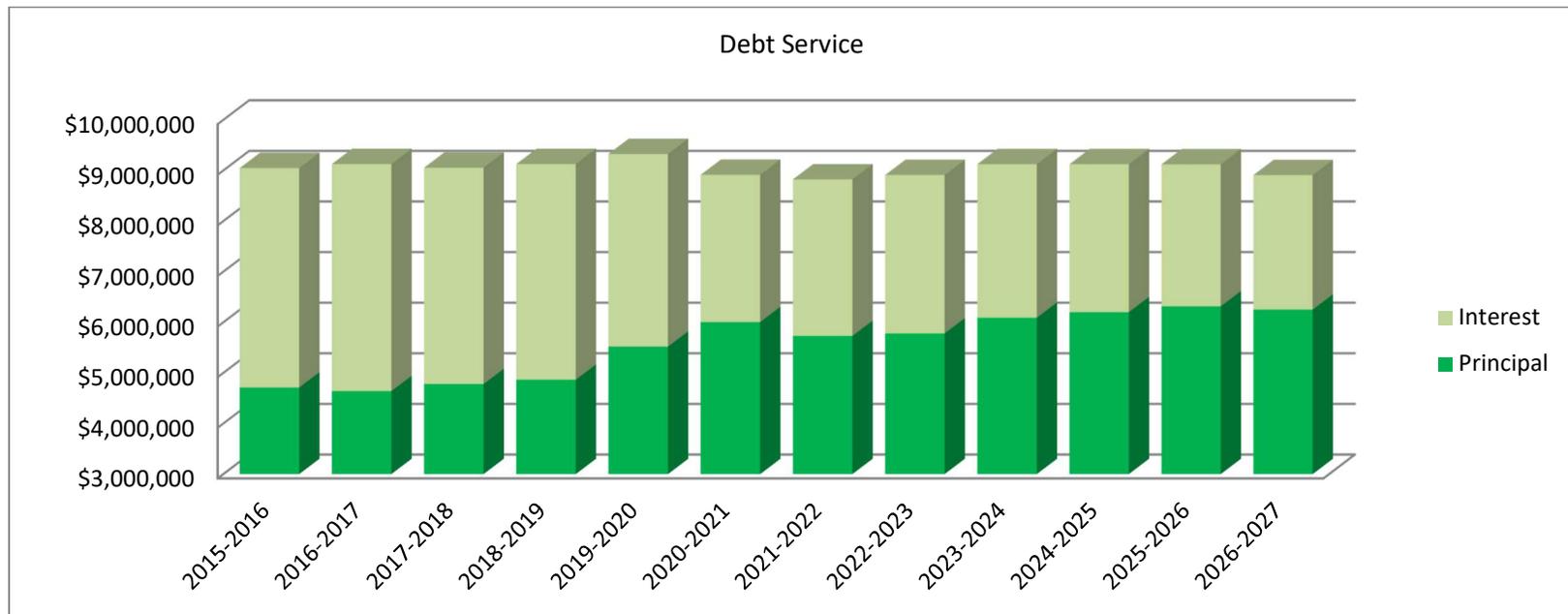
***Budgeted figures are included in the chart above for 2021-2022 and 2022-2023. All other amounts are based on actual.**

Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2022-2023 fiscal year is equal to \$5,060,006. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

Debt Service

- Interest and principal redemption on debt service represents \$8,910,267 or 8.83% of total budgeted expenditures (net of state aid). Based on the individual amortization schedules, the District's costs will increase by \$85,806 from the current year budget. The District is currently reviewing a refunding opportunity for the Series 2017 issue which could generate interest savings over the remaining life of the bonds. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



Budgetary Reserve

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

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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 2022 + 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 2022 and June 2022 ~ new values from Allegheny County will be received in May 2022
- Earned income tax
 - Reflects estimate for 2022-2023 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 subsidy reflects a small increase 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 level funding for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

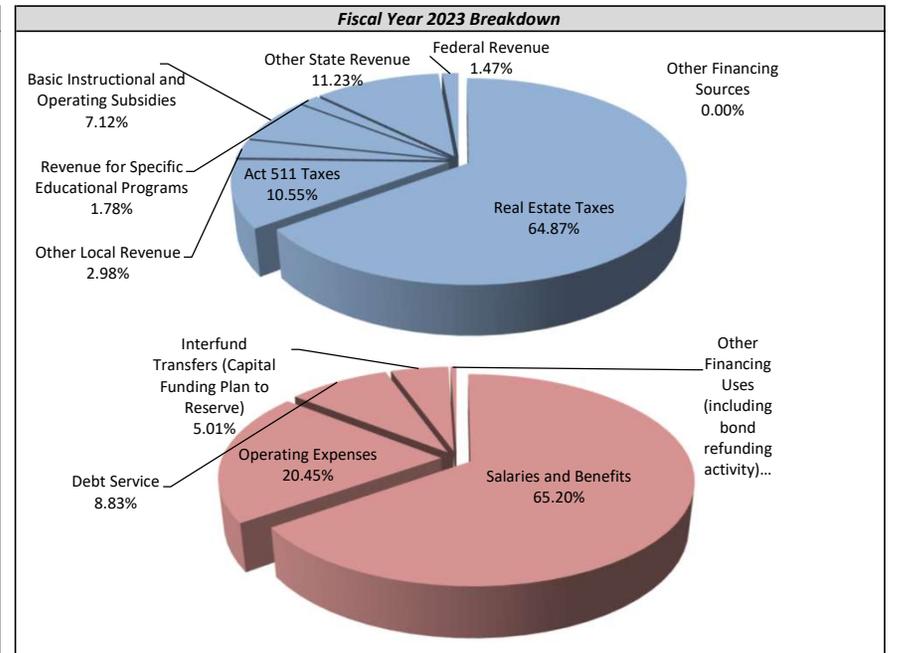
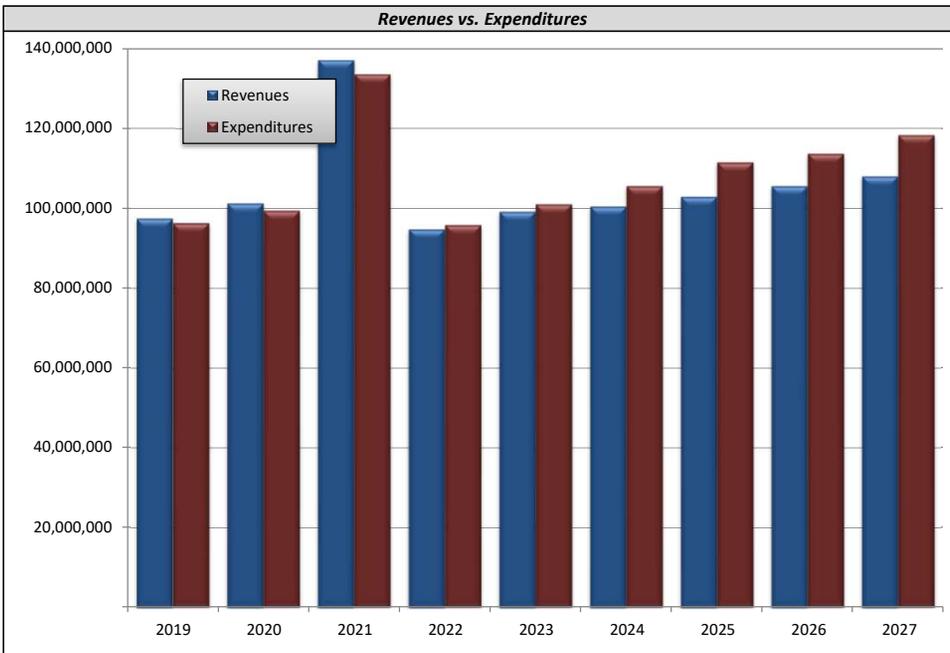
Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$884,418 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 2021
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2022-2023 (as of February 2022) = \$5,060,006

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$1,810,681

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
REVENUES									
Real Estate Taxes	56,063,206	58,799,600	60,208,571	61,755,808	64,299,326	65,956,809	67,656,609	69,399,821	71,187,574
Act 511 Taxes	8,908,497	8,869,708	10,281,100	9,385,663	10,455,389	10,439,954	10,624,559	10,833,938	11,047,478
Other Local Revenue	3,763,578	3,412,473	3,176,139	2,955,190	2,956,619	2,969,028	2,981,645	2,994,483	3,007,554
Basic Instructional and Operating Subsidies	6,508,348	6,753,433	6,860,311	6,948,155	7,054,597	7,185,383	7,311,400	7,441,238	7,575,059
Revenue for Specific Educational Programs	1,672,780	1,733,955	1,733,891	1,751,295	1,768,807	1,786,496	1,804,361	1,822,404	1,840,628
Other State Revenue	9,796,196	10,372,976	10,434,631	10,929,175	11,135,421	11,570,268	12,006,867	12,496,908	12,777,283
Federal Revenue	594,759	695,896	1,358,543	1,021,123	1,455,525	515,386	516,904	518,429	519,962
Other Financing Sources	10,118,167	10,589,591	43,059,156						
TOTAL REVENUES	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
EXPENDITURES									
Salaries and Benefits	55,440,960	57,795,127	60,934,329	62,900,659	65,813,875	68,973,368	72,225,814	75,695,547	79,263,502
Operating Expenses	17,890,408	16,548,586	17,537,288	19,561,941	20,642,718	20,493,562	21,254,124	22,053,432	22,894,005
Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,910,267	9,125,300	9,124,092	9,120,693	8,908,552
Interfund Transfers (Capital Funding Plan to Reserve)	4,529,886	4,982,599	3,171,337	3,958,485	5,060,006	6,441,139	8,334,759	6,220,144	6,707,853
Other Financing Uses (including bond refunding activity)	9,229,271	10,684,405	43,034,988	509,500	509,500	514,141	518,879	523,717	528,657
TOTAL EXPENDITURES	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
NET OPERATING BALANCE	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)
FUND BALANCE (BEGINNING OF THE YEAR)	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576
FUND BALANCE (END OF THE YEAR)	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576	(3,362,454)



Pine-Richland School District

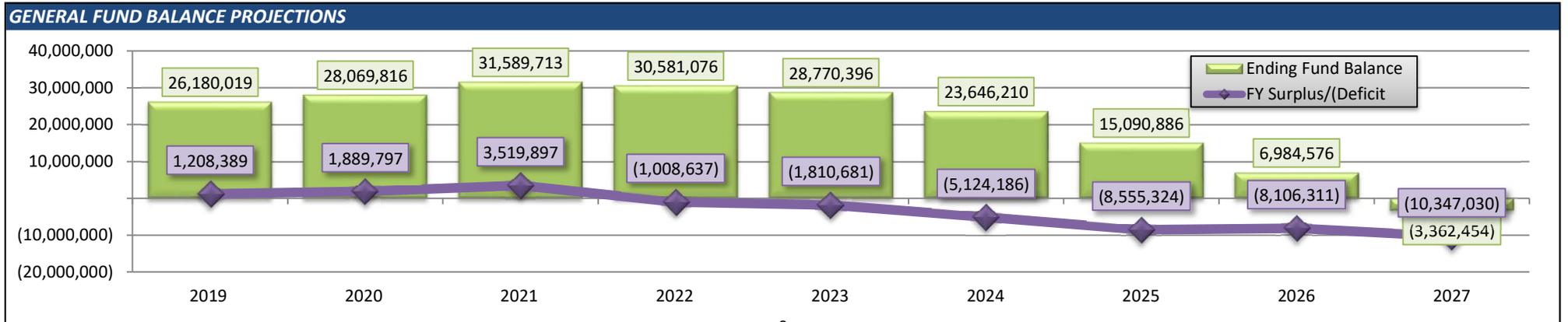
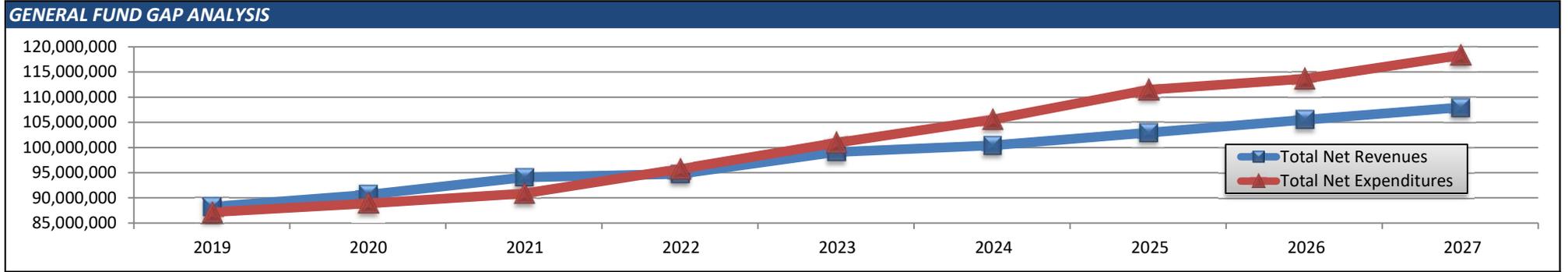
Overall General Fund Chart



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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REVENUES VS. EXPENDITURES									
Total Revenues	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Bond Refunding Activity	(9,173,110)	(10,589,486)	(43,058,628)						
Total Net Revenues	88,252,422	90,638,145	94,053,714	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Bond Refunding Activity	(9,075,066)	(10,440,084)	(42,720,958)						
Total Net Expenditures	87,142,077	88,897,751	90,871,486	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

GENERAL FUND BALANCE									
Beginning of the Year	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576
End of the Year	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576	(3,362,454)
As a % of Expenditures	27.21%	28.26%	23.65%	31.94%	28.50%	22.40%	13.54%	6.15%	(2.84%)



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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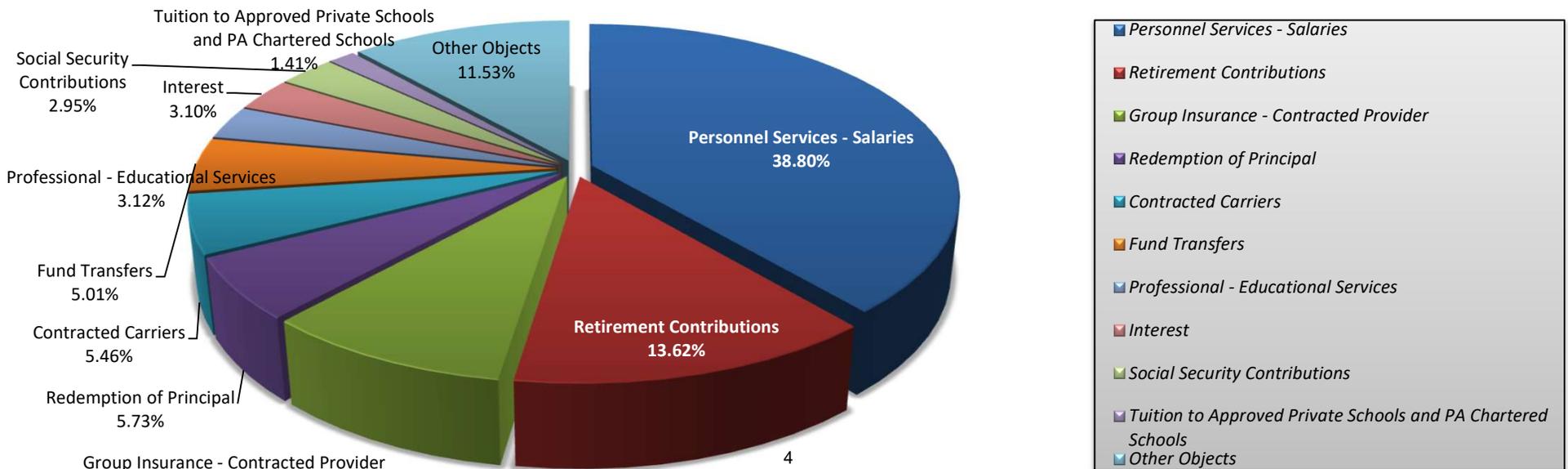
REVENUES VS. EXPENDITURES									
Total Revenues	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

Top Ten Expenditures

Fiscal Year Ending June 30, 2023				
Rank	Amount	% of Total	Object	Name
1	39,168,112	38.80%	100	Personnel Services - Salaries
2	13,751,924	13.62%	230	Retirement Contributions
3	9,355,495	9.27%	210	Group Insurance - Contracted Provider
4	5,780,000	5.73%	910	Redemption of Principal
5	5,507,431	5.46%	513	Contracted Carriers
6	5,060,006	5.01%	930	Fund Transfers
7	3,145,446	3.12%	320	Professional - Educational Services
8	3,130,267	3.10%	830	Interest
9	2,979,487	2.95%	220	Social Security Contributions
10	1,418,269	1.41%	567	Tuition to Approved Private Schools and PA Chartered Schools
Other	11,639,928	11.53%		Other Objects
TOTAL	100,936,366	100.00%		

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2023 ▼

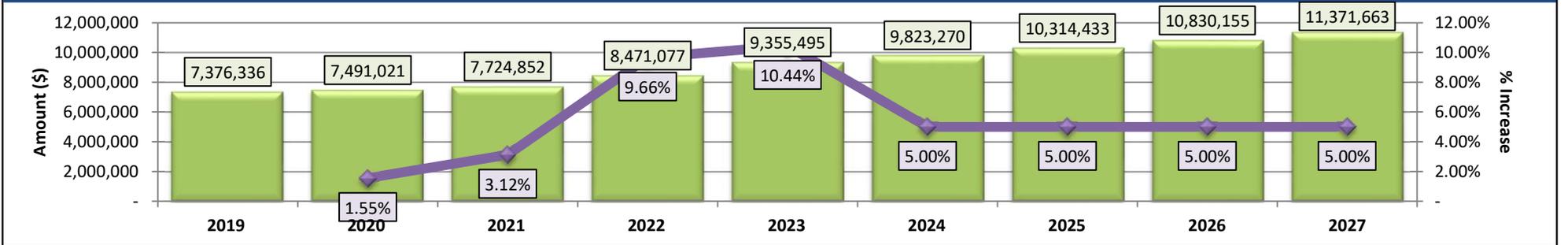


	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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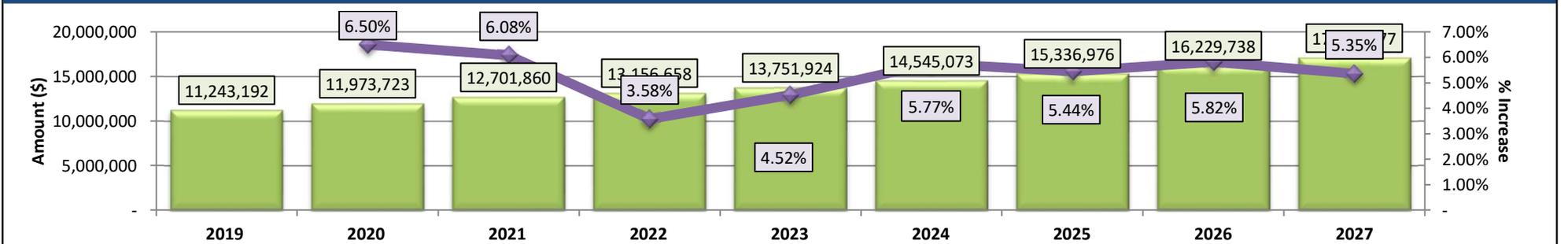
REVENUES VS. EXPENDITURES

Total Revenues	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

210 - Group Insurance - Contracted Provider



230 - Retirement Contributions



220 - Social Security Contributions



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Total Revenue	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
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EXPENDITURES

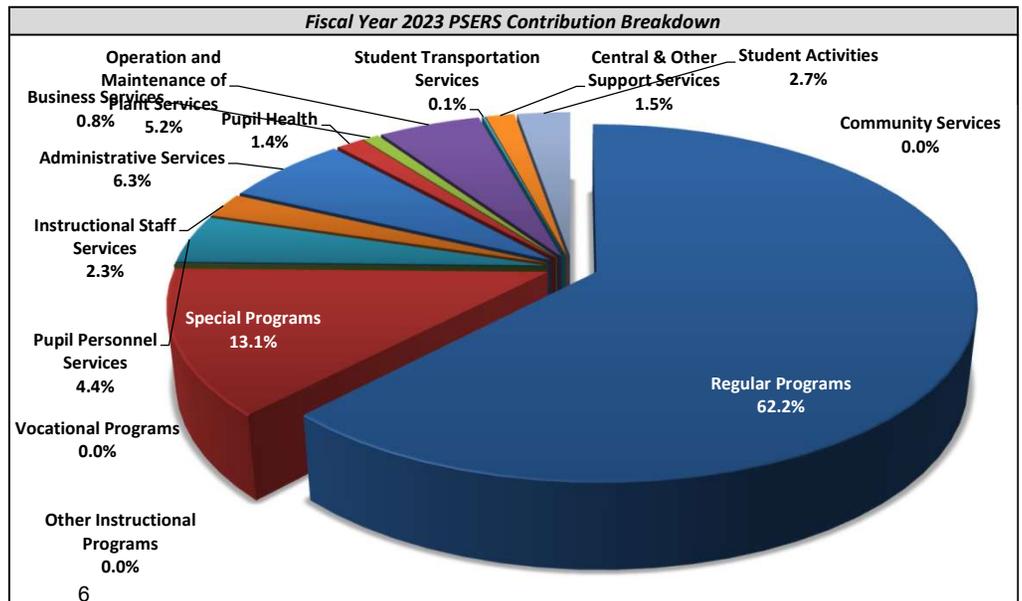
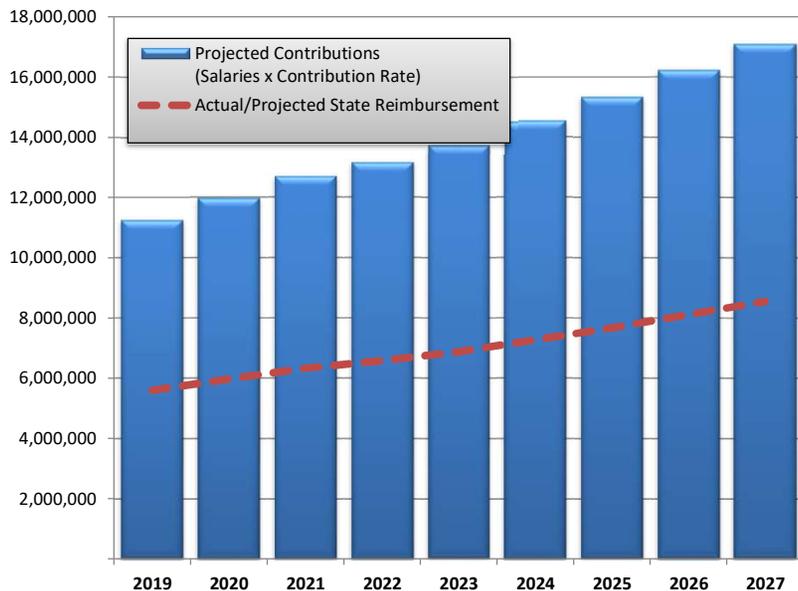
100	Personnel Services - Salaries	33,747,393	35,026,501	36,996,454	37,801,746	39,168,112	40,911,918	42,737,057	44,647,414	46,647,063
	Less: Non-PSERS Eligible Salaries	(115,351)	(107,507)	(190,137)	(152,000)	(158,000)	(158,000)	(158,000)	(158,000)	(158,000)
	Net PSERS Eligible Salaries	33,632,042	34,918,994	36,806,318	37,649,746	39,010,112	40,753,918	42,579,057	44,489,414	46,489,063
	PSERS Contribution Rates *	33.43%	34.29%	34.51%	34.94%	35.26%	35.69%	36.02%	36.48%	36.78%
	Projected Contributions <i>(Salaries x Contribution Rate)</i>	11,243,192	11,973,723	12,701,860	13,154,821	13,754,966	14,545,073	15,336,976	16,229,738	17,098,677
230	Actual Contributions (from AFR)	11,243,192	11,973,723	12,701,860						

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

REVENUES

	Projected Contributions (from above)	11,243,192	11,973,723	12,701,860	13,154,821	13,754,966	14,545,073	15,336,976	16,229,738	17,098,677
	Projected State Reimbursement	50.00%	5,621,596	5,986,861	6,350,930	6,577,411	6,877,483	7,272,537	7,668,488	8,114,869
7820	Actual Reimbursement (from AFR)	5,591,777	5,971,027	6,334,157						
	Actual State Reimbursement % (Average)	49.82%	49.73%	49.87%	49.87%					

	Net PSERS Contribution	5,621,596	5,986,861	6,350,930	6,577,411	6,877,483	7,272,537	7,668,488	8,114,869	8,549,339
	Net Increase Over Prior Year	473,293	365,266	364,069	226,480	300,072	395,054	395,952	446,381	434,469





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Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

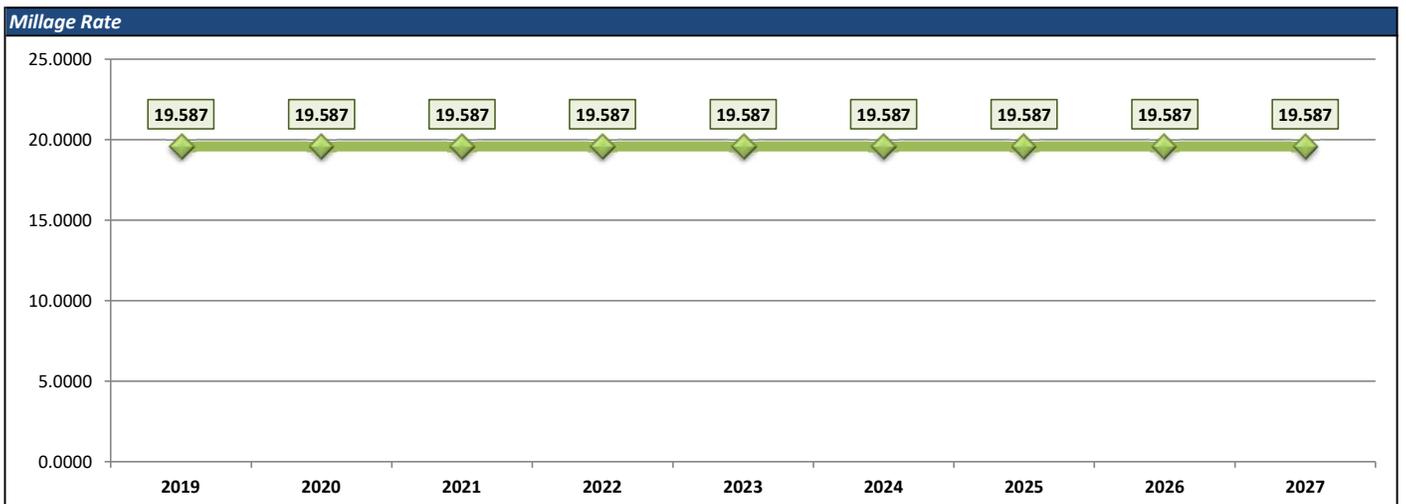
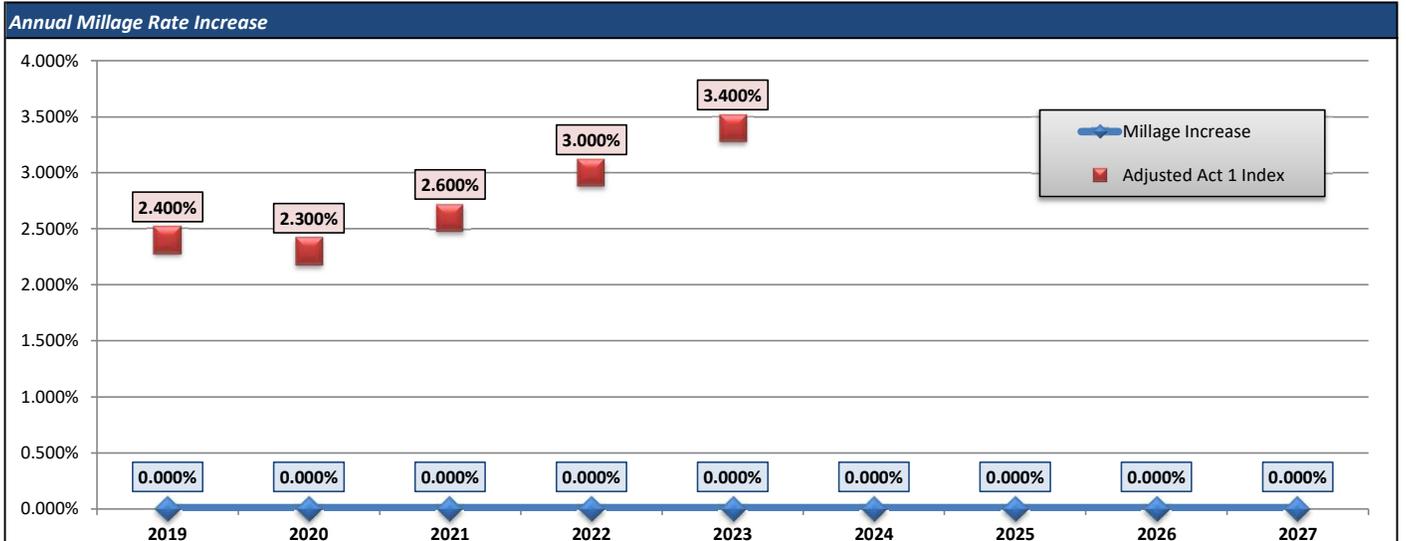
MILLAGE RATE									
Year	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

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

FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	2.810%	7.758%	12.636%	11.681%	14.547%
Total % millage rate increase needed for balanced budget	2.810%	7.758%	12.636%	11.681%	14.547%

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



This figure represents the assessed valuation listing from Allegheny County dated January 2022 + a assumed growth rate of 0.66% (Twp. of Pine) and 0.07% (Richland Twp.) for estimated growth between January 2022 and June 2022. This also includes an estimate for a reduction of assessed value for multiple exemption/reduction appeals filed by property owners which are still in process.



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Total Revenue	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

TAX LEVY									
	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Taxable Assessed Value	3,258,015,036	3,387,310,405	3,471,993,165	3,558,792,994	3,647,762,819	3,738,956,890			
Assumed Growth Rate		3.969%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%	2.500%

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

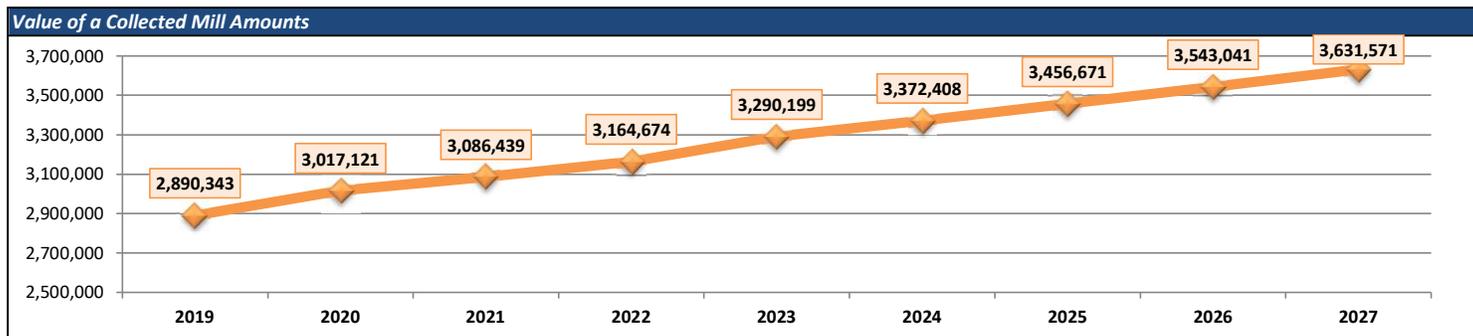
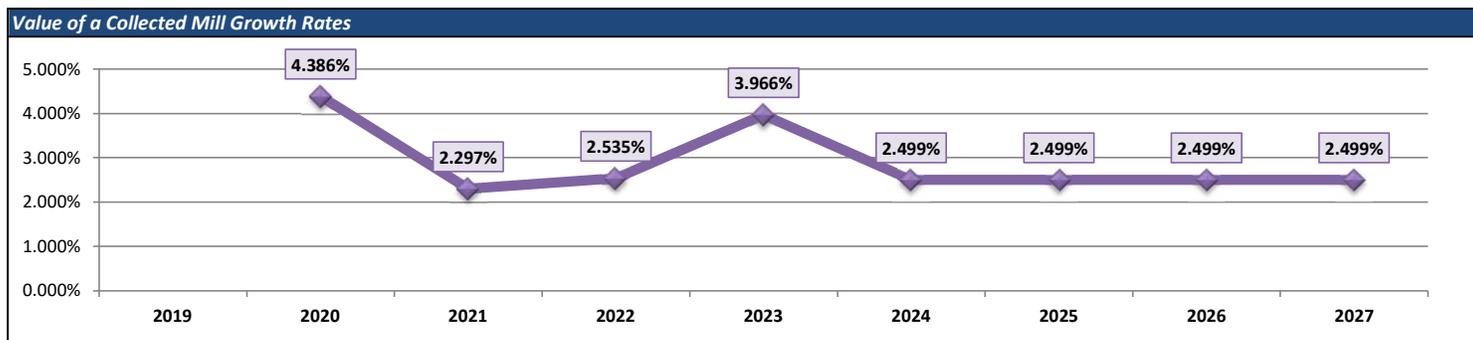
B	Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
C = (A/1000) x B	Gross Tax Levy	63,813,763	66,346,233	68,004,889	69,705,011	71,447,636	73,233,827		
D	Less: State Property Tax Reduction Allocation	1,245,548	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
E = C-D	Net Tax Levy	62,568,215	65,096,237	66,754,893	68,455,015	70,197,640	71,983,831		
F	Collection Rate	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%

G = E x F **Current Real Estate Taxes 60,739,971 63,194,151 64,804,341 66,454,787 68,146,493 69,880,492**

VALUE OF A COLLECTED MILL									
	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Current Real Estate Taxes	55,355,633	57,849,437	59,203,151	60,739,971	63,194,151	64,804,341	66,454,787	68,146,493	69,880,492
State Property Tax Reduction Allocation	1,256,641	1,246,004	1,249,996	1,245,548	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996
Total Collections	56,612,274	59,095,441	60,453,147	61,985,519	64,444,147	66,054,337	67,704,783	69,396,489	71,130,488

Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
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Value of Collected Mill	2,890,343	3,017,121	3,086,439	3,164,674	3,290,199	3,372,408	3,456,671	3,543,041	3,631,571
% Increase		4.386%	2.297%	2.535%	3.966%	2.499%	2.499%	2.499%	2.499%



Pine-Richland School District

Capital Planning Page

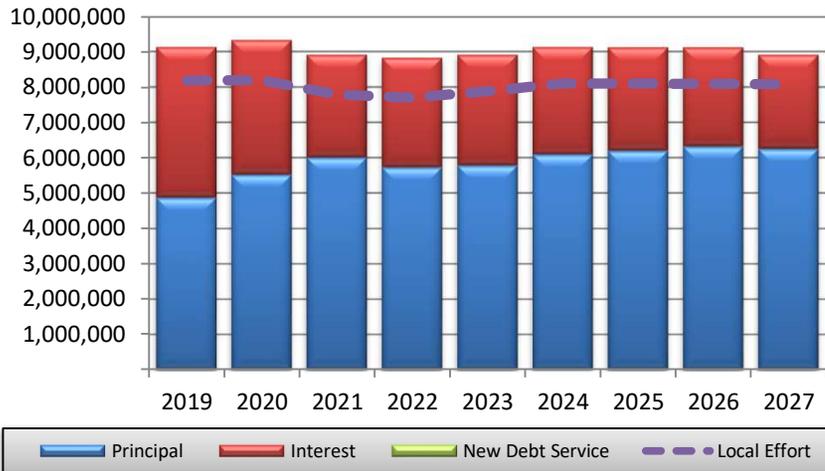
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition relation expenditure'. It is reported as part of vocational education tuition accordingly.



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Total Revenue	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)

EXISTING DEBT SERVICE									
Principal	4,865,000	5,520,000	6,005,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000	6,250,000
Interest	4,261,617	3,807,118	2,909,502	3,094,461	3,130,267	3,035,300	2,924,092	2,805,693	2,658,552
Total Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,910,267	9,125,300	9,124,092	9,120,693	8,908,552
Less: State Aid	933,476	1,127,173	1,115,946	1,117,134	1,014,767	1,014,977	1,014,986	1,016,921	819,988
Total Local Effort	8,193,141	8,199,945	7,798,556	7,707,327	7,895,501	8,110,323	8,109,106	8,103,772	8,088,565
Debt Service as % of Total Exp	9.49%	9.39%	6.67%	9.22%	8.83%	8.65%	8.19%	8.03%	7.53%

ADDITIONAL NEW MONEY NEEDS (For Illustrative Purposes Only)



	2023	2024	2025	2026	2027
Issue Amount					
Assumed Rate					
Term					
New Principal					
New Interest					
New Debt Service					

Overall Debt Service	\$8,910,267	\$9,125,300	\$9,124,092	\$9,120,693	\$8,908,552
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Note: For these purposes, assumes level debt service structure. Please consult with your Financial Advisor regarding potential debt service structuring alternatives. Assumes no PlanCon reimbursement. Assumed rates are estimates.

ESTIMATED BORROWING CAPACITY PROJECTION (For Illustrative Purposes Only)

	2019	2020	2021	2022	2023	2024	2025	2026	2027
Applicable Revenues	87,307,365	90,638,041	94,053,185	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
Less: Exclusions	(933,476)	(1,127,173)	(1,115,946)	(1,117,134)	(1,014,767)	(1,014,977)	(1,014,986)	(1,016,921)	(819,988)
Total Net Revenues	86,373,889	89,510,868	92,937,239	93,629,275	98,110,919	99,408,347	101,887,358	104,490,300	107,135,551
Borrowing Base (225% of Previous 3 Year Average)					207,058,037	213,508,075	218,361,405	224,554,968	229,339,504
Less: Principal Outstanding (as of June 30th of Each Year)					85,391,550	79,301,550	73,101,550	66,786,550	60,536,550
Estimated Borrowing Capacity					121,666,487	134,206,525	145,259,856	157,768,418	168,802,955

Pine-Richland School District

General Fund Detail Report



	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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REVENUES

LOCAL REVENUE

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Real Estate Taxes									
Current Real Estate Taxes	55,355,633	57,849,437	59,203,151	60,739,971	63,194,151	64,804,341	66,454,787	68,146,493	69,880,492
Interim Real Estate Taxes	643,966	890,086	940,555	950,987	1,036,576	1,082,496	1,130,451	1,180,530	1,232,827
Public Utility Realty Taxes	63,608	60,077	64,864	64,850	68,600	69,972	71,371	72,798	74,254
Total Real Estate Taxes	56,063,206	58,799,600	60,208,571	61,755,808	64,299,326	65,956,809	67,656,609	69,399,821	71,187,574
Act 511 Taxes									
Current Per Capita Taxes, Sec. 679	76,686	78,199	79,446	80,143	82,205	83,109	84,024	84,948	85,882
Current Act 511 Per Capita Taxes	76,686	78,199	79,446	80,143	82,205	83,109	84,024	84,948	85,882
Earned Income Taxes	7,244,604	7,524,168	8,275,432	7,900,377	8,780,479	8,959,601	9,142,377	9,328,881	9,519,190
Real Estate Transfer Taxes	1,510,520	1,189,141	1,846,776	1,325,000	1,510,500	1,314,135	1,314,135	1,335,161	1,356,524
Total Act 511 Taxes	8,908,497	8,869,708	10,281,100	9,385,663	10,455,389	10,439,954	10,624,559	10,833,938	11,047,478
Other Local Revenue									
Delinquent on Taxes Levied/Assessed by the LEA	1,313,517	1,149,125	1,350,495	1,398,000	1,372,000	1,378,860	1,385,754	1,392,683	1,399,646
Earnings on Investments	741,585	772,479	168,911	150,000	151,650	153,318	155,005	156,710	158,434
Revenue From Student Activities	187,843	186,451	109,341	197,000	198,100	198,199	198,298	198,398	198,497
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls		118,269							
Revenue From Local Government Units			250,000						
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	740,848	718,375	741,475	721,570	740,670	740,670	740,670	740,670	740,670
Federal ARRA IDEA Pass Through Revenue									
Rentals	164,806	130,249	68,972	131,000	131,000	133,620	136,292	139,018	141,799
Contributions and Donations from Private Sources	19,315	4,075	8,489	8,350	10,350	11,385	12,523	13,776	15,153
Tuition from Patrons									
Regular Day School Tuition									
Receipts from Other LEAS in PA - Education									
Refunds and Other Misc. Revenue	1,050	10,000	140,814	2,000					
Refunds of Prior Years' Expenditures	238,436	59,243	158,048	60,000	75,000	75,000	75,000	75,000	75,000
Energy Efficiency Revenues and Incentives	59,598	40,400	19,765	49,270	25,000	25,000	25,000	25,000	25,000
All Other Local Revenues	296,581	223,808	159,828	238,000	252,850	252,976	253,103	253,229	253,356
Total Other Local Revenue	3,763,578	3,412,473	3,176,139	2,955,190	2,956,619	2,969,028	2,981,645	2,994,483	3,007,554
TOTAL LOCAL REVENUE	68,735,281	71,081,782	73,665,809	74,096,661	77,711,335	79,365,792	81,262,813	83,228,242	85,242,606

STATE REVENUE

Basic Instructional and Operating Subsidies									
Basic Education Funding - Formula	5,270,522	5,455,204	5,455,196	5,509,756	5,564,854	5,620,502	5,676,707	5,733,474	5,790,809
Basic Education Funding - Social Security	1,237,826	1,275,059	1,357,406	1,438,399	1,489,744	1,564,881	1,634,692	1,707,764	1,784,250
Tuition for Orphans & Children Placed in Private Homes		23,171	47,708						
Total Basic Instructional and Operating Subsidies	6,508,348	6,753,433	6,860,311	6,948,155	7,054,597	7,185,383	7,311,400	7,441,238	7,575,059
Revenue for Specific Educational Programs									
Special Education - Funding for School Aged Pupils	1,672,780	1,733,955	1,733,891	1,751,295	1,768,807	1,786,496	1,804,361	1,822,404	1,840,628
Total Revenue for Specific Educational Programs	1,672,780	1,733,955	1,733,891	1,751,295	1,768,807	1,786,496	1,804,361	1,822,404	1,840,628
Other State Revenue									
Transportation (Regular and Additional)	1,490,383	1,504,645	1,183,146	1,477,490	1,482,500	1,522,083	1,562,723	1,604,447	1,647,286
Rental and Sinking Fund Payments	933,476	1,127,173	1,115,946	1,117,134	1,014,767	1,014,977	1,014,986	1,016,921	819,988
Health Services	93,470	92,052	87,502	92,000	92,000	92,000	92,000	92,000	92,000
State Property Tax Reduction Allocation	1,256,641	1,246,004	1,249,996	1,245,548	1,249,996	1,249,996	1,249,996	1,249,996	1,249,996

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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	45,000						
Additional grants not listed elsewhere	57	117	209						
Revenue from Social Security Payments									
Revenue from Retirement Payments	5,591,777	5,971,027	6,334,157	6,578,329	6,877,483	7,272,537	7,668,488	8,114,869	8,549,339
Classrooms for the Future									
Total Other State Revenue	9,796,196	10,372,976	10,434,631	10,929,175	11,135,421	11,570,268	12,006,867	12,496,908	12,777,283
TOTAL STATE REVENUE	17,977,324	18,860,364	19,028,833	19,628,624	19,958,825	20,542,146	21,122,628	21,760,550	22,192,970

FEDERAL REVENUE

Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	140,659	130,647	145,920	137,600	136,067	136,067	136,067	136,067	136,067
NCLB - Preparing, Training and Recruiting Teachers/Principals	71,417	71,076	59,998	64,084	64,218	64,218	64,218	64,218	64,218
NCLB - Language Instruction	300	1,325	1,901	1,900	1,300	1,300	1,300	1,300	1,300
NCLB - 21st Century Schools	10,184	10,865	9,570	10,504	10,291	10,291	10,291	10,291	10,291
Other Restricted Federal Grants-in-Aid Through the Commonwealth			52,017						
ESSER			246,960	505,285					
ARP ESSER					941,649				
Other CARES Act, CRSSA Act, and ARP Act Funding			293,465						
Medical Assistance Reimbursement Through the Commonwealth	370,272	480,577	546,640	300,000	300,000	301,500	303,008	304,523	306,045
Medical Asstnc. Reimb. For Health-Related Admin.	1,927	1,406	2,072	1,750	2,000	2,010	2,020	2,030	2,041
Total Revenue from Federal Sources	594,759	695,896	1,358,543	1,021,123	1,455,525	515,386	516,904	518,429	519,962
TOTAL FEDERAL REVENUE	594,759	695,896	1,358,543	1,021,123	1,455,525	515,386	516,904	518,429	519,962

OTHER FINANCING SOURCES

Other Financing Sources									
Proceeds From Refunding Bonds	7,760,000	10,505,000	37,915,000						
Bond Premiums	1,413,110	84,486	5,143,628						
Capital Projects Fund Transfers	936,011								
Enterprise Fund Transfers									
Sale or Compensation for Loss of Fixed Assets	9,046	104	278						
Other Finance Sources Not Listed Elsewhere in the 9000 Series									
Insurance Recoveries			251						
Total Revenue from Other Sources	10,118,167	10,589,591	43,059,156						
TOTAL OTHER FINANCING SOURCES	10,118,167	10,589,591	43,059,156						

TOTAL REVENUES	97,425,532	101,227,632	137,112,341	94,746,409	99,125,685	100,423,324	102,902,344	105,507,221	107,955,538
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EXPENDITURES

PERSONNEL									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	2,776,972	2,940,316	2,960,329	3,035,377	3,127,031	3,220,842	3,317,467	3,416,991	3,519,501
Official/Administrative Salaries - Temporary	12,883	15,283	3,998	15,000	18,000	18,195	18,396	18,604	18,819
Official/Administrative Salaries - Employee Ins. Opt Out	3,000	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Professional - Educational Salaries - Regular	25,090,336	26,149,862	27,720,756	28,199,337	29,208,043	30,662,604	32,189,601	33,792,643	35,475,517
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Overtime									
Professional - Educational Salaries - Employee Ins. Opt Out	63,996	124,500	126,450	90,000	96,000	96,000	96,000	96,000	96,000
Professional - Other Salaries - Regular	1,314,025	1,284,470	1,355,700	1,401,865	1,397,155	1,424,540	1,452,634	1,481,459	1,511,037
Professional - Other Salaries - Temporary			27,356	6,122	6,246	6,308	6,372	6,435	6,500
Professional - Other Salaries - Overtime	71,315	44,580	7,695	80,361	80,520	83,137	85,839	88,629	91,509

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Professional - Other Salaries - Employee Ins. Opt Out	1,500	2,500	8,500	8,500	8,500	8,500	8,500	8,500	8,500
Technical Salaries - Regular	216,288	277,412	306,954	322,410	332,642	343,453	354,615	366,140	378,040
Technical Salaries - Overtime			15,159	7,932	8,149	8,414	8,687	8,970	9,261
Office/Clerical Salaries - Regular	1,087,769	1,119,118	1,146,706	1,148,177	1,180,129	1,215,533	1,251,999	1,289,559	1,328,246
Office/Clerical Salaries - Overtime	9,804	18,675	71,780	42,721	44,159	45,594	47,076	48,606	50,186
Office/Clerical Salaries - Employee Ins. Opt Out	3,000	5,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Service Work Salaries - Regular	1,369,540	1,318,286	1,430,043	1,531,758	1,597,902	1,649,834	1,703,453	1,758,816	1,815,977
Service Work Salaries - Temporary	41,795	14,043	13,668	60,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	139,727	125,016	89,962	93,000	93,000	96,023	99,143	102,365	105,692
Service Work Salaries - Employee Ins. Opt Out				9,000	6,000	6,000	6,000	6,000	6,000
Instructional Assistant Salaries - Regular	1,532,944	1,560,240	1,652,239	1,705,686	1,857,136	1,917,493	1,979,811	2,044,155	2,110,590
Instructional Assistant Salaries - Overtime			12,360						
Instructional Assistant Salaries - Employee Ins. Opt Out	12,500	24,700	35,400	33,000	36,000	36,000	36,000	36,000	36,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,376,336	7,491,021	7,724,852	8,471,077	9,355,495	9,823,270	10,314,433	10,830,155	11,371,663
Social Security Contributions	2,522,788	2,604,659	2,763,836	2,876,799	2,979,487	3,129,762	3,269,385	3,415,527	3,568,500
Retirement Contributions	11,243,192	11,973,723	12,701,860	13,156,658	13,751,924	14,545,073	15,336,976	16,229,738	17,098,677
Tuition Reimbursements	39,497	35,713	74,343	44,800	44,800	44,800	44,800	44,800	44,800
Unemployment Compensation	20,517	42,660	42,030	43,253	43,867	44,086	44,307	44,528	44,751
Workmen's Compensation	151,190	148,552	129,374	137,353	142,290	146,558	150,955	155,484	160,148
Other Post Employment Benefits	312,913	446,893	476,187	342,453	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits	27,136	25,405	25,393	26,520	27,900	27,900	27,900	27,900	27,900
Total Personnel Expenditures	55,440,960	57,795,127	60,934,329	62,900,659	65,813,875	68,973,368	72,225,814	75,695,547	79,263,502

OPERATING									
Purchased Professional & Technical Services									
Official/Administrative Services	228,029	234,645	244,671	245,250	245,250	250,777	256,294	261,932	267,695
Professional - Educational Services	2,822,612	2,655,115	2,739,993	3,099,842	3,145,446	3,214,646	3,285,368	3,357,646	3,431,514
Other Professional Services	219,553	244,621	456,567	317,960	376,836	385,042	393,427	401,995	410,749
Technical Services	97,182	100,325	122,135	125,558	112,558	115,034	117,565	120,151	122,795
Security/Safety Services	64,369	66,415	92,708	165,000	155,000	158,410	161,895	165,457	169,097
Training & Development Services	34,822	31,778	42,347	28,000	28,000	28,616	29,246	29,889	30,547
Purchased Property Services									
Cleaning Services	114,450	68,668	103,752	121,529	111,366	113,816	116,320	118,879	121,494
Utility Services	126,060	124,108	98,369	120,484	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	354,649	231,098	202,728	267,598	265,113	270,946	276,907	282,999	289,225
Rentals	467,719	339,925	353,208	342,746	351,796	359,536	367,446	375,529	383,791
Construction Services					818,126				
Extermination Services	8,426	9,568	9,870	11,050	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	5,136,302	4,414,968	4,622,409	5,664,018	5,507,431	5,672,654	5,842,834	6,018,119	6,198,662
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,047	7,882	7,756	8,379	9,046	9,245	9,448	9,656	9,869
General Property and Liability Insurance	125,476	132,984	140,728	151,428	158,999	162,497	166,072	169,725	173,459
Bonding Insurance	55,236	55,791	59,772	61,898	65,394	66,833	68,303	69,806	71,341
Other Insurance	19,399	19,341	19,646	22,125	37,725	38,102	38,483	38,868	39,257
Communications	152,514	172,937	125,790	159,480	126,716	129,504	132,353	135,265	138,240
Advertising	10,764	22,196	7,116	14,300	14,300	14,614	14,936	15,265	15,600
Printing & Binding	40,059	48,602	43,019	50,750	45,280	46,276	47,294	48,335	49,398
Tuition									
Tuition to Other School Districts Within the State			14,279	75,000	50,000	54,000	58,320	62,986	68,024
Tuition to Pennsylvania Charter Schools	1,196,791	857,795	1,336,070	1,295,371	1,371,421	1,481,135	1,599,625	1,727,595	1,865,803

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	590,151	653,834	676,781	682,823	682,837	737,464	796,461	860,178	928,992
Tuition to Approved Private Schools and PA Chartered Schools	1,276,159	1,179,737	1,187,177	1,393,269	1,418,269	1,531,731	1,654,269	1,786,610	1,929,539
Tuition to PRRI and Detention Centers									
Tuition - Other	258,484	271,059	293,682	480,116	480,116	518,525	560,007	604,808	653,193
Travel	63,198	43,404	35,273	61,235	57,090	57,661	58,238	58,820	59,408
Miscellaneous Purchased Services	84,308	79,109	86,908	84,006	87,366	88,676	90,007	91,357	92,727
Supplies									
General Supplies	1,126,523	1,135,551	1,120,049	1,209,259	1,397,200	1,418,158	1,439,431	1,461,022	1,482,938
Energy	1,287,782	1,222,053	1,236,261	1,293,718	1,291,518	1,330,264	1,370,171	1,411,277	1,453,615
Food	4,838	8,055	2,999	7,405	7,250	7,467	7,691	7,922	8,160
Books & Periodicals	262,631	281,323	129,486	508,837	493,447	508,250	523,498	539,202	555,379
Supplies - Technology Related	1,232,644	1,480,306	1,403,880	1,260,613	1,306,830	1,346,034	1,386,415	1,428,008	1,470,848
Property									
Land and Improvements									
Equipment - Original & Additional	6,049		5,259		34,374				
Equipment - Replacement	43,091	19,694		10,000	27,945	7,000	7,000	7,000	7,000
Infrastructure Assets									
Other Objects									
Dues and Fees	287,918	310,703	449,332	182,894	191,139	195,341	199,636	204,025	208,511
Claims, Judgments and Penalties Against LEA	85,173	24,996	67,267	40,000	40,000	40,880	41,779	42,699	43,638
Total Operating Expenditures	17,890,408	16,548,586	17,537,288	19,561,941	20,642,718	20,493,562	21,254,124	22,053,432	22,894,005
DEBT SERVICE									
Interest	4,261,617	3,807,118	2,909,502	3,094,461	3,130,267	3,035,300	2,924,092	2,805,693	2,658,552
Redemption of Principal	4,865,000	5,520,000	6,005,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000	6,250,000
Total Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,910,267	9,125,300	9,124,092	9,120,693	8,908,552
INTERFUND TRANSFERS									
Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,060,006	6,441,139	8,334,759	6,220,144	6,707,853
Total Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,060,006	6,441,139	8,334,759	6,220,144	6,707,853
OTHER FINANCING USES									
Contingency		91		250,000	250,000	250,000	250,000	250,000	250,000
Grants to Municipal and Community Service Organizations	37,000	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	117,206	205,730	277,030	221,000	221,000	225,641	230,379	235,217	240,157
Other Financing Uses									
Miscellaneous Other Uses of Funds	9,075,066	10,440,084	42,720,958						
Total Other Financing Uses	9,229,271	10,684,405	43,034,988	509,500	509,500	514,141	518,879	523,717	528,657
TOTAL EXPENDITURES	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568
NET OPERATING BALANCE	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,810,681)	(5,124,186)	(8,555,324)	(8,106,311)	(10,347,030)
FUND BALANCE (BEGINNING OF THE YEAR)	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576
FUND BALANCE (END OF THE YEAR)	26,180,019	28,069,816	31,589,713	30,581,076	28,770,396	23,646,210	15,090,886	6,984,576	(3,362,454)

Pine-Richland School District

Expenditure By Program Report



(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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EXPENDITURES BY PROGRAM

REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	20,826,843	21,674,143	23,191,115	23,520,598	24,248,437	25,456,009	26,723,718	28,054,560	29,451,677
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Employee Ins. Opt Out	51,636	99,450	110,250	73,500	79,500	79,500	79,500	79,500	79,500
Professional - Other Salaries - Regular	(8,657)								
Technical Salaries - Regular	(23,420)								
Service Work Salaries - Overtime	134								
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	4,021,428	3,964,266	4,150,750	4,537,482	4,930,905	5,177,450	5,436,323	5,708,139	5,993,546
Social Security Contributions	1,566,691	1,628,637	1,749,270	1,799,467	1,855,043	1,948,605	2,035,535	2,126,524	2,221,766
Retirement Contributions	6,996,895	7,513,746	8,057,377	8,218,521	8,550,025	9,043,152	9,535,504	10,090,564	10,630,812
Tuition Reimbursements									
Unemployment Compensation	10,870	21,955	21,214	22,127	22,107	22,218	22,329	22,440	22,552
Workmen's Compensation	94,025	93,948	79,125	85,740	88,383	91,034	93,766	96,578	99,476
Other Post Employment Benefits	184,903	431,378	404,475	342,453	300,000	300,000	300,000	300,000	300,000
Other Current Employee Benefits	4,024								
Purchased Professional & Technical Services									
Professional - Educational Services	691,501	517,409	568,560	622,367	625,367	639,125	653,186	667,556	682,242
Technical Services									
Purchased Property Services									
Cleaning Services	2,913	845	420	3,400	3,400	3,475	3,551	3,629	3,709
Repairs and Maintenance Services	23,703	9,161	8,404	18,340	16,355	16,715	17,083	17,458	17,842
Rentals	649	669	3,040	950	1,950	1,993	2,037	2,082	2,127
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	51,626	29,356	664	46,460	44,010	45,330	46,690	48,091	49,534
Communications		25							
Printing & Binding	203	5,583	649	250	250	256	261	267	273
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	608,483	429,978	747,003	658,800	743,000	802,440	866,635	935,966	1,010,843
Tuition to Approved Private Schools and PA Chartered Schools	1,172	4,618		30,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers									
Tuition - Other	15,300	3,000	4,187	8,500	8,500	9,180	9,914	10,708	11,564
Travel	4,461	5,805	454	2,150	2,450	2,475	2,499	2,524	2,549
Supplies									
General Supplies	550,828	456,663	354,247	494,085	679,285	689,474	699,816	710,314	720,968
Food	255								
Books & Periodicals	214,154	223,252	89,978	449,834	447,294	460,713	474,534	488,770	503,433
Supplies - Technology Related	162,935	395,670	81,875	44,355	35,892	36,969	38,078	39,220	40,397
Property									
Equipment - Original & Additional					12,384				
Equipment - Replacement	36,499				8,945				
Other Objects									
Dues and Fees	35,752	19,623	7,410	21,471	33,589	34,328	35,083	35,855	36,644

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Total Regular Programs	36,125,807	37,529,179	39,630,468	41,000,850	42,767,071	44,892,840	47,111,035	49,478,536	51,922,270

SPECIAL PROGRAMS - 1200

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	2,993,649	3,141,050	3,152,728	3,196,219	3,452,120	3,624,036	3,804,513	3,993,977	4,192,877
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	8,760	19,050	14,100	16,500	16,500	16,500	16,500	16,500	16,500
<i>Professional - Other Salaries - Regular</i>									
<i>Office/Clerical Salaries - Regular</i>									
<i>Instructional Assistant Salaries - Regular</i>	1,432,271	1,444,956	1,544,341	1,564,763	1,675,153	1,729,595	1,785,807	1,843,846	1,903,771
<i>Instructional Assistant Salaries - Overtime</i>			12,360						
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	11,000	22,200	35,400	33,000	36,000	36,000	36,000	36,000	36,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,499,674	1,601,793	1,610,413	1,782,288	2,079,559	2,183,537	2,292,714	2,407,349	2,527,717
<i>Social Security Contributions</i>	329,239	339,442	350,145	364,215	392,007	411,778	430,148	449,376	469,503
<i>Retirement Contributions</i>	1,479,287	1,582,175	1,628,793	1,663,487	1,806,819	1,911,028	2,015,074	2,132,371	2,246,538
<i>Unemployment Compensation</i>	3,100	6,552	6,831	6,735	7,055	7,090	7,126	7,161	7,197
<i>Workmen's Compensation</i>	19,130	17,922	20,080	17,348	18,672	19,232	19,809	20,403	21,016
<i>Other Post Employment Benefits</i>	41,870	6,100	43,177						
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional & Technical Services</i>									
<i>Professional - Educational Services</i>	1,288,156	1,411,825	1,495,499	1,624,500	1,609,500	1,644,909	1,681,097	1,718,081	1,755,879
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>				300	300	307	313	320	327
<i>Rentals</i>					50	51	52	53	55
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	7,514	6,314		9,940	6,994	7,204	7,420	7,643	7,872
<i>Communications</i>	18	32							
<i>Printing & Binding</i>	278	214		270	300	307	313	320	327
<i>Tuition</i>									
<i>Tuition to Other School Districts Within the State</i>			14,279	75,000	50,000	54,000	58,320	62,986	68,024
<i>Tuition to Pennsylvania Charter Schools</i>	588,308	427,817	589,067	636,571	628,421	678,695	732,990	791,629	854,960
<i>Tuition to Nonpublic Schools</i>									
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	1,274,988	1,175,119	1,187,177	1,363,269	1,388,269	1,499,331	1,619,277	1,748,819	1,888,725
<i>Tuition - Other</i>	243,184	268,059	289,494	471,616	471,616	509,345	550,093	594,100	641,628
<i>Travel</i>	2,575	978	565	3,880	1,050	1,061	1,071	1,082	1,093
<i>Miscellaneous Purchased Services</i>		782	2,902						
<i>Supplies</i>									
<i>General Supplies</i>	28,711	28,334	35,660	34,895	26,850	27,253	27,662	28,076	28,498
<i>Energy</i>	49								
<i>Food</i>	87	54		350	1,950	2,009	2,069	2,131	2,195
<i>Books & Periodicals</i>	5,707	2,554	1,736	8,400	6,200	6,386	6,578	6,775	6,978
<i>Supplies - Technology Related</i>	10,244	3,945	4,296	4,051	3,751	3,864	3,979	4,099	4,222
<i>Property</i>									
<i>Equipment - Original & Additional</i>					8,990				
<i>Equipment - Replacement</i>					12,000				
<i>Other Objects</i>									
<i>Dues and Fees</i>	7,149	8,088	5,021	6,169	4,500	4,599	4,700	4,804	4,909
Total Special Programs	11,274,949	11,515,355	12,044,063	12,883,766	13,704,626	14,378,115	15,103,625	15,877,903	16,686,810

VOCATIONAL PROGRAMS - 1300

<i>Personnel Services - Salaries</i>									
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	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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Professional - Educational Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers									
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	590,151	653,834	676,781	682,823	682,837	737,464	796,461	860,178	928,992
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees									
Total Vocational Programs	590,151	653,834	676,781	682,823	682,837	737,464	796,461	860,178	928,992

OTHER INSTRUCTIONAL PROGRAMS - 1400									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	14,357	15,538	759	13,800	13,800	14,487	15,209	15,966	16,761
Instructional Assistant Salaries - Regular	7,241	11,576							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	27	18	197						
Social Security Contributions	1,608	2,037	55	1,056	1,056	1,109	1,159	1,211	1,265
Retirement Contributions	7,197	8,829	262	4,822	4,866	5,147	5,427	5,743	6,050
Unemployment Compensation	40	85	83	83	83	84	84	85	85
Workmen's Compensation	63	57	46	50	50	52	53	55	56
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other									
Travel	1,180	898							
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Dues and Fees	12,500	21,183	17,200	18,158	18,158	18,557	18,966	19,383	19,809
Total Other Instructional Programs	44,214	60,221	18,603	37,969	38,013	39,436	40,897	42,442	44,027

NONPUBLIC SCHOOL PROGRAMS - 1500

Professional - Educational Services	26,643	8,429	5,500	13,500	13,500	13,797	14,101	14,411	14,728
Training & Development Services	7,951	6,927	1,914						
General Supplies	3,938		29						
Books & Periodicals	523	339							
Supplies - Technology Related			8,590	936	936	964	993	1,023	1,053
Total NonPublic School Programs	39,055	15,695	16,033	14,436	14,436	14,761	15,094	15,434	15,781

PUPIL PERSONNEL SERVICES - 2100

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	276,770	287,514	293,133	301,927	311,848	321,203	330,840	340,765	350,988
Official/Administrative Salaries - Temporary	12,000	12,000		12,000	12,000	12,000	12,000	12,000	12,000
Professional - Educational Salaries - Regular	865,297	911,871	950,611	1,035,171	1,039,066	1,090,811	1,145,134	1,202,162	1,262,029
Professional - Educational Salaries - Employee Ins. Opt Out			2,100						
Professional - Other Salaries - Regular	62,825	66,238	67,461	69,485	71,743	74,075	76,482	78,968	81,534
Office/Clerical Salaries - Regular	249,394	254,406	255,409	250,199	259,121	266,895	274,901	283,149	291,643
Office/Clerical Salaries - Overtime	2,422	3,504	38,497	21,033	21,793	22,501	23,233	23,988	24,767
Office/Clerical Salaries - Employee Ins. Opt Out	3,000	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Service Work Salaries - Overtime	16,292	21,851							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	365,233	383,984	389,289	445,927	434,736	456,473	479,296	503,261	528,424
Social Security Contributions	110,614	114,568	119,357	129,271	131,241	137,860	144,010	150,448	157,186
Retirement Contributions	497,502	531,075	553,925	590,421	604,910	639,799	674,632	713,902	752,125
Unemployment Compensation	858	1,870	1,842	1,907	1,864	1,873	1,883	1,892	1,902
Workmen's Compensation	6,826	6,423	5,304	6,155	6,250	6,438	6,631	6,830	7,034
Other Post Employment Benefits	10,945								
Other Current Employee Benefits	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980	1,980
Purchased Professional & Technical Services									
Professional - Educational Services	79,739	36,275	65,475	57,000	62,400	63,773	65,176	66,610	68,075
Technical Services	86,382	89,417	103,077	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	402	282	150	1,150	750	767	783	801	818
Travel	1,930	934		2,450	2,350	2,374	2,397	2,421	2,445
Supplies									
General Supplies	27,423	31,034	42,100	50,204	49,860	50,608	51,367	52,138	52,920
Food	468	278	12	1,150	650	670	690	710	732
Books & Periodicals	3,443	1,765	2,533	4,735	3,685	3,796	3,909	4,027	4,147
Supplies - Technology Related	83,286	85,774	97,849	109,690	134,141	138,165	142,310	146,579	150,977
Property									
Equipment - Original & Additional									
Other Objects									
Dues and Fees	28,611	26,636	23,018	28,915	28,795	29,428	30,076	30,738	31,414
Total Pupil Personnel Services	2,794,079	2,872,191	3,016,120	3,217,970	3,276,383	3,420,762	3,569,124	3,726,927	3,888,915

(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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INSTRUCTIONAL STAFF SERVICES - 2200								
Personnel Services - Salaries								
Official/Administrative Salaries - Regular	123,479	126,566	129,730	133,622	137,965	142,104	146,367	150,758
Professional - Educational Salaries - Regular	360,589	378,890	390,893	404,900	425,413	446,599	468,839	492,187
Professional - Educational Salaries - Overtime								
Technical Salaries - Regular	137,721	116,610	119,986	122,031	125,502	129,581	133,792	138,140
Technical Salaries - Overtime			15,159	7,932	8,149	8,414	8,687	8,970
Office/Clerical Salaries - Regular	85,535	85,409	91,103	88,448	90,927	93,655	96,464	99,358
Office/Clerical Salaries - Overtime	2,108	7,285	4,683	3,983	4,095	4,228	4,366	4,507
Service Work Salaries - Overtime	10,937	10,090						
Instructional Assistant Salaries - Regular	44,649	41,021	48,633	82,228	92,274	95,273	98,369	101,566
Personnel Services - Employee Benefits								
Group Insurance - Contracted Provider	176,754	177,922	193,378	213,287	228,849	240,291	252,306	264,921
Social Security Contributions	56,795	56,534	59,267	64,056	67,187	70,576	73,724	77,020
Retirement Contributions	248,282	251,169	261,382	292,564	309,673	327,534	345,366	365,470
Tuition Reimbursements	10,328	16,852	19,405	21,800	21,800	21,800	21,800	21,800
Unemployment Compensation	563	1,190	1,196	1,266	1,329	1,336	1,342	1,349
Workmen's Compensation	3,482	3,589	2,916	3,051	3,200	3,296	3,395	3,497
Other Post Employment Benefits	12,165							
Other Current Employee Benefits	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services								
Professional - Educational Services	16,236	19,267	15,000	9,495	24,495	25,034	25,585	26,147
Training & Development Services	11,335	13,342	25,758	15,000	15,000	15,330	15,667	16,012
Purchased Property Services								
Repairs and Maintenance Services	6,323	9,698	11,542	5,700	4,700	4,803	4,909	5,017
Other Purchased Services								
Student Transportation Services								
Contracted Carriers	172		848					
Communications	7,500	7,500						
Printing & Binding		711						
Travel	1,441	2,326	1,083	3,700	3,700	3,737	3,774	3,812
Supplies								
General Supplies	47,233	33,169	30,136	33,535	27,095	27,501	27,914	28,333
Energy								
Food	(1)	282	37					
Books & Periodicals	36,632	48,555	34,560	41,990	32,190	33,156	34,150	35,175
Supplies - Technology Related	66,876	62,301	57,474	70,653	69,758	71,851	74,006	76,226
Property								
Equipment - Original & Additional	6,049							
Equipment - Replacement								
Other Objects								
Dues and Fees	2,120	1,584	220	1,815	1,500	1,533	1,567	1,601
Total Instructional Staff Services	1,475,962	1,472,524	1,515,051	1,621,716	1,695,461	1,768,290	1,843,051	1,922,528

ADMINISTRATIVE SERVICES - 2300								
Personnel Services - Salaries								
Official/Administrative Salaries - Regular	1,702,517	1,835,176	1,882,338	1,936,991	2,001,215	2,061,251	2,123,089	2,186,782
Official/Administrative Salaries - Temporary	883	3,283	3,998	3,000	6,000	6,195	6,396	6,604
Official/Administrative Salaries - Employee Ins. Opt Out	1,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Office/Clerical Salaries - Overtime	3,168	3,399	13,640	12,933	13,372	13,807	14,255	14,719
Professional - Educational Salaries - Regular								
Professional - Other Salaries - Overtime								

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Office/Clerical Salaries - Regular	441,457	449,849	465,294	440,212	454,081	467,703	481,735	496,187	511,072
Office/Clerical Salaries - Employee Ins. Opt Out		2,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Service Work Salaries - Overtime	5,585	6,979							
Instructional Assistant Salaries - Regular	2,033	7,079							
Instructional Assistant Salaries - Employee Ins. Opt Out	1,500	2,500							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	448,152	444,296	442,021	456,959	523,418	549,589	577,068	605,922	636,218
Social Security Contributions	157,550	169,414	174,346	179,124	184,877	194,202	202,865	211,933	221,425
Retirement Contributions	715,882	784,645	812,446	835,114	870,452	920,656	970,781	1,027,290	1,082,291
Tuition Reimbursements									
Unemployment Compensation	856	1,871	1,826	1,836	1,856	1,865	1,875	1,884	1,893
Workmen's Compensation	9,552	9,209	7,559	8,720	9,017	9,288	9,566	9,853	10,149
Other Post Employment Benefits	5,145	5,775	14,795						
Other Current Employee Benefits	9,338	9,845	9,790	9,900	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services									
Official/Administrative Services	219,129	234,645	244,671	244,400	244,400	249,777	255,272	260,888	266,627
Professional - Educational Services	27,522	31,441	26,741	17,530	19,100	19,520	19,950	20,389	20,837
Other Professional Services	151,289	183,055	354,978	230,900	275,900	281,970	288,173	294,513	300,992
Technical Services	10,800	10,908	19,058	21,058	18,058	18,455	18,861	19,276	19,700
Purchased Property Services									
Repairs and Maintenance Services	1,462	6,441	1,535	4,700	3,100	3,168	3,238	3,309	3,382
Rentals	3,353		4,498	3,000	4,000	4,088	4,178	4,270	4,364
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	3,645	176		500	500	515	530	546	563
Insurance-General									
Bonding Insurance	14,755	14,755	14,755	15,020	16,220	16,577	16,942	17,314	17,695
Communications	5,565	7,342	5,905	4,325	4,325	4,420	4,517	4,617	4,718
Advertising	4,594	17,630	2,654	9,000	9,000	9,198	9,400	9,607	9,819
Printing & Binding	27,546	32,936	31,898	35,930	31,130	31,815	32,515	33,230	33,961
Travel	10,665	1,644	1,009	5,225	4,375	4,419	4,463	4,508	4,553
Supplies									
General Supplies	46,243	73,592	54,271	55,065	46,865	47,568	48,281	49,006	49,741
Food	2,619	3,184	1,758	4,700	3,450	3,554	3,660	3,770	3,883
Books & Periodicals	2,073	3,754	679	3,578	3,778	3,891	4,008	4,128	4,252
Supplies - Technology Related	16,547	14,736	22,568	15,572	11,822	12,177	12,542	12,918	13,306
Property									
Equipment - Original & Additional									
Equipment - Replacement	6,592								
Other Objects									
Dues and Fees	125,348	171,808	342,477	34,414	32,364	33,076	33,804	34,547	35,307
Claims, Judgments and Penalties Against LEA	85,173	24,996	67,267	40,000	40,000	40,880	41,779	42,699	43,638
Miscellaneous Other Uses of Funds									
Total Administrative Services	4,270,034	4,571,364	5,033,273	4,638,206	4,851,075	5,028,023	5,208,144	5,399,107	5,593,187

PUPIL HEALTH - 2400									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular									
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out	3,600	6,000							
Professional - Other Salaries - Regular	435,653	451,048	455,394	460,417	437,527	451,747	466,428	481,587	497,239
Professional - Other Salaries - Employee Ins. Opt Out			6,000	6,000	6,000	6,000	6,000	6,000	6,000

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Instructional Assistant Salaries - Regular	46,749	55,607	59,265	58,695	89,709	92,625	95,635	98,743	101,952
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	90,914	89,962	101,725	111,653	149,623	157,104	164,959	173,207	181,868
Social Security Contributions	36,516	38,170	38,798	40,156	40,798	42,856	44,768	46,769	48,863
Retirement Contributions	161,750	174,145	177,816	183,408	188,043	198,888	209,717	221,924	233,806
Unemployment Compensation	260	607	538	557	617	620	623	626	629
Workmen's Compensation	2,122	2,069	1,632	1,913	1,943	2,001	2,061	2,123	2,187
Other Post Employment Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	79,141	60,345	49,039	70,000	70,000	71,540	73,114	74,722	76,366
Other Professional Services	1,244	1,017	1,814	1,450	1,250	1,277	1,306	1,334	1,364
Purchased Property Services									
Repairs and Maintenance Services	340		196	1,000	1,000	1,022	1,044	1,067	1,091
Other Purchased Services									
Printing & Binding		399							
Travel	1,731	8	3	400	250	253	255	258	260
Supplies									
General Supplies	20,004	9,567	22,827	34,000	34,400	34,915	35,439	35,971	36,510
Food				30					
Books & Periodicals				100	100	103	106	109	113
Supplies - Technology Related			450	250	200	206	212	219	225
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	5			100	100	102	104	107	109
Total Pupil Health	880,029	888,942	915,493	970,129	1,021,559	1,061,259	1,101,772	1,144,767	1,188,583

BUSINESS SERVICES - 2500

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	138,516	139,388	143,918	148,235	153,053	157,645	162,374	167,245	172,262
Official/Administrative Salaries - Employee Ins. Opt Out	1,500								
Office/Clerical Salaries - Regular	138,705	145,886	149,112	167,505	172,200	177,366	182,687	188,168	193,813
Office/Clerical Salaries - Overtime			28						
Service Work Salaries - Overtime	9	429							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	33,744	60,988	62,988	77,779	59,038	61,990	65,089	68,344	71,761
Social Security Contributions	20,882	21,002	21,775	23,817	24,507	25,743	26,891	28,094	29,352
Retirement Contributions	92,691	97,983	101,110	110,319	114,684	121,298	127,903	135,348	142,594
Tuition Reimbursements									
Unemployment Compensation	100	238	233	240	240	241	242	244	245
Workmen's Compensation	1,181	1,245	987	1,150	1,185	1,220	1,257	1,294	1,333
Other Current Employee Benefits	715	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Official/Administrative Services	8,900			850	850	1,000	1,022	1,044	1,067
Professional - Educational Services	13,500	19,160	11,700	17,700	17,700	18,089	18,487	18,894	19,310
Other Professional Services	340								
Purchased Property Services									
Rentals	440,532	312,363	330,146	323,696	323,696	330,817	338,095	345,533	353,135
Other Purchased Services									
Insurance-General									
Bonding Insurance									
			20						

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Communications	26,621	20,488	13,550	26,300	22,800	23,302	23,814	24,338	24,874
Advertising									
Printing & Binding	738	1,740		1,400	1,600	1,635	1,671	1,708	1,746
Travel	792	375	103	400	435	440	444	448	453
Supplies									
General Supplies	12,412	27,468	11,660	16,950	13,950	14,159	14,371	14,587	14,806
Food	187	521	294	300	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related	49,091	67,577	83,391	58,500	58,500	60,255	62,063	63,925	65,842
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	17,359	8,761	14,397	14,922	15,198	15,532	15,874	16,223	16,580
Total Business Services	998,512	926,271	946,051	990,723	980,596	1,011,702	1,043,264	1,076,425	1,110,171

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	209,315	209,800	168,604	178,732	179,537	184,923	190,471	196,185	202,070
Professional - Other Salaries - Regular	84,248	81,785	86,964	84,732	86,852	89,675	92,589	95,598	98,705
Professional - Other Salaries - Overtime				6,361	6,520	6,732	6,951	7,177	7,410
Professional - Other Salaries - Employee Ins. Opt Out	1,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Service Work Salaries - Regular	1,369,540	1,318,286	1,430,043	1,531,758	1,597,902	1,649,834	1,703,453	1,758,816	1,815,977
Service Work Salaries - Temporary	41,795	14,043	13,668	60,000	60,000	61,950	63,963	66,042	68,189
Service Work Salaries - Overtime	98,201	81,580	89,962	93,000	93,000	96,023	99,143	102,365	105,692
Service Work Salaries - Employee Ins. Opt Out				9,000	6,000	6,000	6,000	6,000	6,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	611,073	609,355	568,647	649,978	777,396	816,266	857,079	899,933	944,930
Social Security Contributions	133,375	125,473	132,106	149,526	154,821	162,630	169,885	177,479	185,427
Retirement Contributions	598,046	566,156	605,474	682,931	713,596	754,753	795,845	842,171	887,261
Unemployment Compensation	1,532	3,262	3,330	3,318	3,498	3,515	3,533	3,551	3,568
Workmen's Compensation	8,196	7,514	6,311	7,122	7,374	7,595	7,823	8,058	8,300
Other Post Employment Benefits	57,885	3,640	13,740						
Other Current Employee Benefits	6,220	6,825	6,660	8,220	8,700	8,700	8,700	8,700	8,700
Purchased Professional & Technical Services									
Professional - Educational Services	34,389	33,832	443	150					
Other Professional Services	16,680	10,325	58,626	44,300	57,550	58,816	60,110	61,432	62,784
Technical Services									
Security/Safety Services	49,169	52,165	86,913	150,000	140,000	143,080	146,228	149,445	152,733
Purchased Property Services									
Cleaning Services	111,538	67,823	103,332	118,129	107,966	110,341	112,769	115,250	117,785
Utility Services	126,060	124,108	98,369	120,484	120,484	123,135	125,844	128,612	131,442
Repairs and Maintenance Services	270,097	151,620	142,937	169,224	169,924	173,662	177,483	181,388	185,378
Rentals	14,517	7,560	2,461	4,300	4,300	4,395	4,491	4,590	4,691
Construction Services									
Extermination Services	8,426	9,568	9,870	11,050	11,050	11,293	11,542	11,795	12,055
Other Purchased Services									
Automotive Liability Insurance	7,047	7,882	7,756	8,379	9,046	9,245	9,448	9,656	9,869
General Property and Liability Insurance	125,476	132,984	140,728	151,428	158,999	162,497	166,072	169,725	173,459
Communications	95,922	122,077	86,686	102,300	44,303	45,278	46,274	47,292	48,332
Advertising									
Printing & Binding	105	105	21						

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Travel	3,153	4,007	3,047	1,830	1,830	1,848	1,867	1,885	1,904
Supplies									
General Supplies	238,816	307,777	366,323	296,610	328,660	333,590	338,594	343,673	348,828
Energy	1,287,733	1,222,053	1,236,261	1,293,718	1,291,518	1,330,264	1,370,171	1,411,277	1,453,615
Food		238	352						
Supplies - Technology Related	28,530	22,670	18,078	22,200	28,200	29,046	29,917	30,815	31,739
Property									
Equipment - Original & Additional			5,259						
Equipment - Replacement				10,000	7,000	7,000	7,000	7,000	7,000
Other Objects									
Dues and Fees	873	1,140	913	950	950	971	992	1,014	1,036
Total Operation and Maintenance of Plant Services	5,639,457	5,308,154	5,496,360	5,972,230	6,179,476	6,395,555	6,616,738	6,849,424	7,087,380

STUDENT TRANSPORTATION SERVICES - 2700

Personnel Services - Salaries									
Office/Clerical Salaries - Regular	43,957	45,411	46,270	46,619	47,776	49,209	50,686	52,206	53,772
Office/Clerical Salaries - Overtime			5,630	2,690	2,757	2,847	2,939	3,035	3,133
Service Work Salaries - Overtime	3,029	3,439							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	6,487	6,557	6,954	7,350	7,860	8,253	8,666	9,099	9,554
Social Security Contributions	3,541	3,677	3,909	3,772	3,866	4,061	4,242	4,432	4,630
Retirement Contributions	15,722	16,766	17,911	17,228	17,818	18,846	19,872	21,028	22,154
Unemployment Compensation	35	75	73	76	77	77	77	78	78
Workmen's Compensation	204	190	155	180	184	190	195	201	207
Other Current Employee Benefits	840	840	840	840	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	258,864	188,866	176,351	270,000	238,784	244,037	249,406	254,893	260,501
Other Purchased Services									
Contracted Carriers	4,926,415	4,296,659	4,511,809	5,494,918	5,343,727	5,504,039	5,669,160	5,839,235	6,014,412
Student Transportation Services from the IU									
Communications									
Advertising	1,118								
Printing & Binding									
Travel	416	169		250					
Miscellaneous Purchased Services									
Supplies									
General Supplies	395	104	8,921	175	175	178	180	183	186
Energy									
Food	47	67		75	100	103	106	109	112
Books & Periodicals									
Supplies - Technology Related	6,995	6,995	6,995	6,995	8,290	8,539	8,795	9,059	9,331
Other Objects									
Dues and Fees	10,122	10,116	123	125	130	130	130	130	130
Total Student Transportation Services	5,278,186	4,579,931	4,785,941	5,851,293	5,672,384	5,841,348	6,015,294	6,194,528	6,379,041

CENTRAL & OTHER SUPPORT SERVICES - 2800

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	224,570	233,736	223,032	227,720	234,233	241,260	248,498	255,953	263,631
Professional - Educational Salaries - Regular	29,600	28,370	34,649	28,649	29,207	30,662	32,188	33,791	35,474
Technical Salaries - Regular	101,987	160,802	186,968	200,379	207,140	213,872	220,823	228,000	235,410
Office/Clerical Salaries - Regular	72,331	85,913	84,636	99,962	99,048	102,019	105,080	108,232	111,479
Office/Clerical Salaries - Overtime			4,306						

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Service Work Salaries - Overtime	5,541	648							
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	70,510	95,179	107,686	126,197	111,705	117,290	123,155	129,313	135,778
Social Security Contributions	32,596	38,110	42,191	42,623	43,587	45,785	47,828	49,966	52,204
Retirement Contributions	145,136	165,192	183,019	194,612	200,859	212,444	224,010	237,050	249,741
Tuition Reimbursements	29,169	18,861	54,938	23,000	23,000	23,000	23,000	23,000	23,000
Unemployment Compensation	261	587	575	602	602	605	608	611	614
Workmen's Compensation	2,008	2,184	1,860	2,035	2,080	2,142	2,207	2,273	2,341
Other Current Employee Benefits	1,870	1,980	1,953	1,980	2,640	2,640	2,640	2,640	2,640
Purchased Professional & Technical Services									
Professional - Educational Services	242,348	270,235	279,173	291,100	358,100	365,978	374,030	382,258	390,668
Technical Services				10,500	500	511	522	534	545
Training & Development Services	15,536	11,509	14,675	13,000	13,000	13,286	13,578	13,877	14,182
Purchased Property Services									
Repairs and Maintenance Services	17,018	15,382	11,086	13,500	20,200	20,644	21,099	21,563	22,037
Rentals			211						
Other Purchased Services									
Bonding Insurance	40,481	41,036	45,017	46,878	49,174	50,256	51,361	52,491	53,646
Other Insurance	6,674	6,616	6,921	9,400	25,000	25,250	25,503	25,758	26,015
Communications	16,858	15,462	19,650	26,555	55,288	56,504	57,747	59,018	60,316
Advertising	5,052	4,567	4,462	5,300	5,300	5,416	5,536	5,657	5,782
Printing & Binding	165	1,112	77	100	100	102	104	106	109
Travel	8,015	8,800		10,150	9,850	9,949	10,048	10,148	10,250
Supplies									
General Supplies	2,546	2,271	949	3,200	3,200	3,248	3,297	3,346	3,396
Food	765	387	262	800	800	824	849	874	900
Books & Periodicals		1,104		200	200	206	212	219	225
Supplies - Technology Related	805,046	813,214	1,019,204	916,061	921,339	948,979	977,449	1,006,772	1,036,975
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Infrastructure Assets									
Other Objects									
Dues and Fees	723	1,623	820	800	800	818	836	854	873
Total Central & Other Support Services	1,876,807	2,024,879	2,328,320	2,295,302	2,416,951	2,493,691	2,572,206	2,654,304	2,738,234

OTHER SUPPORT SERVICES - 2900

Other Purchased Services									
Miscellaneous Purchased Services	84,308	78,327	84,006	84,006	87,366	88,676	90,007	91,357	92,727
Other Objects									
Total Other Support Services	84,308	78,327	84,006	84,006	87,366	88,676	90,007	91,357	92,727

STUDENT ACTIVITIES - 3200

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	101,805	108,138	119,574	108,150	109,180	112,455	115,829	119,304	122,883
Professional - Other Salaries - Regular	739,957	685,400	745,882	787,231	801,033	809,043	817,134	825,305	833,558
Professional - Other Salaries - Temporary			27,356	6,122	6,246	6,308	6,372	6,435	6,500
Professional - Other Salaries - Overtime	71,315	44,580	7,595	74,000	74,000	76,405	78,888	81,452	84,099
Office/Clerical Salaries - Regular	56,390	52,243	54,883	55,232	56,976	58,685	60,446	62,259	64,127
Office/Clerical Salaries - Overtime	2,105	4,487	4,996	2,082	2,142	2,212	2,283	2,358	2,434
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	52,341	56,702	90,803	62,177	52,406	55,026	57,778	60,666	63,700

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Social Security Contributions	73,379	67,595	72,616	79,716	80,497	84,557	88,329	92,278	96,410
Retirement Contributions	284,803	281,842	302,346	363,231	370,179	391,529	412,846	436,878	460,268
Unemployment Compensation	2,040	4,369	4,290	4,506	4,539	4,562	4,585	4,607	4,630
Workmen's Compensation	4,400	4,202	3,399	3,889	3,952	4,071	4,193	4,318	4,448
Other Post Employment Benefits									
Other Current Employee Benefits	1,490	2,615	2,850	2,280	2,520	2,520	2,520	2,520	2,520
Purchased Professional & Technical Services									
Professional - Educational Services	64,573	58,032	46,513	106,500	106,500	108,843	111,238	113,685	116,186
Other Professional Services	50,000	50,225	41,150	41,310	42,136	42,979	43,839	44,715	45,610
Security/Safety Services	15,200	14,250	5,795	15,000	15,000	15,330	15,667	16,012	16,364
Purchased Property Services									
Repairs and Maintenance Services	35,705	38,796	27,028	54,834	49,534	50,624	51,738	52,876	54,039
Rentals	8,668	19,333	12,853	10,800	17,800	18,192	18,592	19,001	19,419
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	146,494	82,463	109,088	112,000	112,000	115,360	118,821	122,385	126,057
Insurance-General									
Other Insurance	12,725	12,725	12,725	12,725	12,725	12,852	12,981	13,111	13,242
Communications	30								
Printing & Binding	10,622	5,521	10,246	11,650	11,150	11,396	11,646	11,902	12,164
Travel	26,838	17,458	29,008	30,800	30,800	31,108	31,419	31,733	32,051
Supplies									
General Supplies	147,976	165,570	192,928	190,540	186,861	189,664	192,509	195,397	198,327
Food	411	3,044	283						
Books & Periodicals	100								
Supplies - Technology Related	3,094	7,423	3,111	11,350	34,000	35,020	36,071	37,153	38,267
Property									
Equipment - Original & Additional					13,000				
Equipment - Replacement		19,694							
Other Objects									
Dues and Fees	47,356	40,141	37,734	55,055	55,055	56,266	57,504	58,769	60,062
Total Student Activities	1,959,818	1,846,848	1,965,052	2,201,180	2,250,232	2,295,007	2,353,225	2,415,120	2,477,366

COMMUNITY SERVICES - 3300

Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	37,000	38,500	37,000	38,500	38,500	38,500	38,500	38,500	38,500
Refund of Prior Year's Receipts	38,550	32,550	32,700	40,000	40,000	40,840	41,698	42,573	43,467

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Total Community Services	75,550	71,050	69,700	78,500	78,500	79,340	80,198	81,073	81,967
EXISTING SITE IMPROVEMENT SERVICES - 4200									
Land and Improvements									
Dues and Fees									
Total Existing Site Improvement Services									
ARCH. & ENGIN SERVICES/EDUCATIONAL SPECIFICATIONS DEV - IMPROVEMENTS - 4400									
Purchased Professional & Technical Services									
Other Professional Services									
Total Arch. & Engin Services/Educational Specifications Dev - Imp									
EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
Purchased Professional & Technical Services									
Purchased Property Services									
Construction Services					818,126				
Equipment - Original & Additional									
Equipment - Replacement									
Infrastructure Assets									
Total Existing Building Improvement Services					818,126				
DEBT SERVICE - 5100									
Other Objects									
Interest	4,261,617	3,807,118	2,909,502	3,094,461	3,130,267	3,035,300	2,924,092	2,805,693	2,658,552
Refund of Prior Year's Receipts	78,656	173,180	244,330	181,000	181,000	184,801	188,682	192,644	196,690
Other Financing Uses									
Redemption of Principal	4,865,000	5,520,000	6,005,000	5,730,000	5,780,000	6,090,000	6,200,000	6,315,000	6,250,000
Authority Obligations									
Miscellaneous Other Uses of Funds	9,075,066	10,440,084	42,720,958						
Total Debt Service	18,280,338	19,940,382	51,879,790	9,005,461	9,091,267	9,310,101	9,312,773	9,313,337	9,105,242
INTERFUND TRANSFERS - 5200									
Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,060,006	6,441,139	8,334,759	6,220,144	6,707,853
Total Interfund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,060,006	6,441,139	8,334,759	6,220,144	6,707,853
BUDGETARY RESERVE - 5900									
Other Objects									
Contingency		91		250,000	250,000	250,000	250,000	250,000	250,000
Total Budgetary Reserve		91		250,000	250,000	250,000	250,000	250,000	250,000
TOTAL EXPENDITURES	96,217,142	99,337,835	133,592,444	95,755,046	100,936,366	105,547,510	111,457,668	113,613,532	118,302,568

**Pine-Richland School District
Capital Funding Plan
As of February 16, 2022**

Major projects by year

HS Gym Allocation Paving Tennis Courts Restroom Improvements	HS Gym Allocation Land purchase Flooring Replacements Paving	MS HVAC Stadium track/fencing	Wexford Elem. HVAC MS Roof Planetarium Equipment	Richland Elem. Roof MS Locker Replacement Eden Hall Auto Temp Baseball Field - turf	Richland Elem. HVAC Wexford Elem. Roof MS Kitchen/Café Impr. MS Guidance Suite	Hance Elem. HVAC Eden Hall HVAC Equip. Santacroce Projects	Eden Hall Roof HS Tennis Courts Santacroce Projects	Santacroce Projects	Santacroce Projects
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	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Technology - District Wide	\$ 249,000.00	\$ 279,800.00	\$ 255,000.00	\$ 268,000.00	\$ 310,000.00	\$ 268,000.00	\$ 255,000.00	\$ 268,000.00	\$ 255,000.00	\$ 266,000.00	\$ 266,000.00	\$ 2,690,800.00
Building Systems	\$ 1,100,930.00	\$ 1,197,476.00	\$ 5,250,289.00	\$ 7,093,759.00	\$ 3,993,442.00	\$ 6,284,853.00	\$ 3,955,585.00	\$ 2,647,900.00	\$ 131,800.00	\$ 131,800.00	\$ 131,800.00	\$ 30,818,704.00
Facilities Department	\$ 170,000.00	\$ 1,715,000.00	\$ 225,000.00	\$ 400,000.00	\$ 50,000.00	\$ 104,000.00	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,604,000.00
Athletics - District Wide	\$ 2,438,555.00	\$ 1,867,730.00	\$ 710,850.00	\$ 573,000.00	\$ 1,866,701.50	\$ 51,000.00	\$ 240,050.00	\$ 390,900.00	\$ 717,700.00	\$ 350,600.00	\$ 36,000.00	\$ 6,804,531.50
	\$ 3,958,485.00	\$ 5,060,006.00	\$ 6,441,139.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,707,853.00	\$ 4,560,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 42,918,035.50

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Technology - District Wide												
Visual Display Boards	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00
Network Infrastructure	\$ 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	\$ 140,000.00	\$ 1,425,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Security Camera System	\$ -	\$ 51,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 186,800.00
VDI - Virtual Desktop Infrastructure	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tricaster/Camera Replacement	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 74,000.00
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems												
Heating/Ventilation/AC	\$ 46,695.00	\$ 126,182.00	\$ 4,209,919.00	\$ 3,233,559.00	\$ 428,267.00	\$ 3,700,628.00	\$ 3,879,485.00	\$ 129,600.00	\$ 129,600.00	\$ 129,600.00	\$ 129,600.00	\$ 16,096,440.00
Plumbing	\$ 2,200.00	\$ 6,800.00	\$ 57,400.00	\$ 37,250.00	\$ 12,050.00	\$ 47,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 161,000.00
Flooring	\$ 90,000.00	\$ 275,000.00	\$ 585,000.00	\$ 345,000.00	\$ 400,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,675,000.00
Electrical/Lighting	\$ 54,635.00	\$ 66,200.00	\$ 35,000.00	\$ 4,000.00	\$ -	\$ 4,400.00	\$ -	\$ 3,300.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 119,500.00
Roof	\$ -	\$ -	\$ -	\$ 2,900,000.00	\$ 2,850,000.00	\$ 1,500,000.00	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ 9,750,000.00
Window/Door	\$ 33,000.00	\$ 5,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,000.00
Exterior/Interior Walls	\$ 25,000.00	\$ 60,000.00	\$ 50,000.00	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 610,000.00
Furniture	\$ 19,000.00	\$ 20,000.00	\$ 10,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
Paving	\$ 645,000.00	\$ 365,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 380,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ 150,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ 19,400.00	\$ 5,850.00	\$ 64,970.00	\$ 3,950.00	\$ 3,125.00	\$ 4,325.00	\$ 26,100.00	\$ -	\$ -	\$ -	\$ -	\$ 108,320.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 191,000.00	\$ 183,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 379,000.00
Other	\$ 16,000.00	\$ 56,444.00	\$ 25,000.00	\$ 525,000.00	\$ -	\$ 808,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,414,444.00
Facilities Department												
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 120,000.00	\$ 80,000.00	\$ 175,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,000.00
Land purchase	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Architectural Fees	\$ 50,000.00	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 310,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 79,200.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,678,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,355,526.50
Gymnasiums	\$ 1,931,050.00	\$ 1,561,480.00	\$ 65,000.00	\$ 15,000.00	\$ 7,800.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,280.00
Santacroce	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 204,050.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ 1,315,250.00
Pool Area	\$ 92,305.00	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ 148,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 241,400.00
Stadium	\$ 7,000.00	\$ 96,250.00	\$ 459,650.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 628,075.00
Architectural Fees	\$ 181,000.00	\$ 160,000.00	\$ 70,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ 560,000.00
	\$ 3,958,485.00	\$ 5,060,006.00	\$ 6,441,139.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,707,853.00	\$ 4,560,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 42,918,035.50

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Food Service Department - Fund 51	\$ 80,000.00	\$ 121,196.00	\$ 190,000.00	\$ 157,000.00	\$ 57,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,196.00

Pine-Richland School District												
Capital Funding Plan												
As of February 16, 2022												
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Technology - District Wide												
Visual Display Boards	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 1,000,000.00
Network Infrastructure	\$ 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	\$ 140,000.00	\$ 1,425,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Security Camera System	\$ -	\$ 51,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 186,800.00
PRTV equipment	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 74,000.00
VDI - Virtual Desktop Infrastructure	\$ 84,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,690,800.00
Hance												
Heating/Ventilation/AC	\$ 6,050.00	\$ 42,587.00	\$ 16,614.00	\$ 54,353.00	\$ 16,938.00	\$ 17,200.00	\$ 3,016,685.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ 16,800.00	\$ 3,231,577.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ -	\$ 18,425.00	\$ 20,000.00	\$ 1,000.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ 41,625.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ 2,000.00	\$ -	\$ 10,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 20,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 6,750.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ 1,050.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 31,050.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 16,000.00	\$ 6,444.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,444.00
												\$ 4,880,696.00
Richland												
Heating/Ventilation/AC	\$ -	\$ -	\$ 12,007.00	\$ 12,607.00	\$ 12,612.00	\$ 3,513,293.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 13,600.00	\$ 3,618,519.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Flooring	\$ -	\$ 140,000.00	\$ 80,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00
Electrical/Lighting	\$ 19,960.00	\$ 30,925.00	\$ -	\$ 1,000.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 37,425.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,350,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Furniture	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 27,850.00	\$ 950.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,800.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 5,379,744.00
Wexford												
Heating/Ventilation/AC	\$ -	\$ 10,000.00	\$ 21,000.00	\$ 3,017,710.00	\$ 27,710.00	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,094,420.00
Plumbing	\$ -	\$ -	\$ 16,000.00	\$ -	\$ -	\$ 14,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ -	\$ 75,000.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 225,000.00
Electrical/Lighting	\$ 1,100.00	\$ 925.00	\$ -	\$ 1,000.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 7,425.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 130,000.00	\$ 135,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 12,650.00	\$ -	\$ -	\$ -	\$ 3,125.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ 4,225.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 4,996,070.00

Eden Hall	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Heating/Ventilation/AC	\$ 8,825.00	\$ -	\$ 44,490.00	\$ 26,064.00	\$ 242,154.00	\$ 17,512.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,080,220.00
Plumbing	\$ -	\$ 6,800.00	\$ 9,100.00	\$ -	\$ 2,400.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,300.00
Flooring	\$ -	\$ 60,000.00	\$ 30,000.00	\$ -	\$ 70,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 190,000.00
Electrical/Lighting	\$ 24,325.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 5,000.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
												\$ 3,976,520.00
Middle School	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Heating/Ventilation/AC	\$ 16,565.00	\$ 41,500.00	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,041,500.00
Plumbing	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ -	\$ -	\$ 75,000.00	\$ 80,000.00	\$ 80,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 275,000.00
Electrical/Lighting	\$ 1,100.00	\$ 925.00	\$ 15,000.00	\$ 1,000.00	\$ -	\$ 1,100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,025.00
Roof	\$ -	\$ -	\$ -	\$ 2,900,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00
Window/Door	\$ 33,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 300,000.00	\$ 150,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 500,000.00
Furniture	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 8,775.00	\$ -	\$ -	\$ 3,275.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,050.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 71,000.00	\$ 58,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 129,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00
												\$ 8,705,575.00
High School	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Heating/Ventilation/AC	\$ 15,255.00	\$ 32,095.00	\$ 115,808.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 1,030,204.00
Plumbing	\$ 2,200.00	\$ -	\$ 2,300.00	\$ 37,250.00	\$ 9,650.00	\$ 33,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,700.00
Flooring	\$ 90,000.00	\$ -	\$ 250,000.00	\$ 225,000.00	\$ 250,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 725,000.00
Electrical/Lighting	\$ 8,150.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ -	\$ 40,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 90,000.00
Furniture	\$ 10,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Paving	\$ 400,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ 850.00	\$ 28,345.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,195.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 120,000.00	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 245,000.00
Other	\$ -	\$ 40,000.00	\$ 25,000.00	\$ 525,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 598,000.00
												\$ 2,880,099.00
Facilities Department	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 120,000.00	\$ 80,000.00	\$ 175,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 605,000.00
Land purchase	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Architectural Fees & HVAC Studies	\$ 50,000.00	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 310,000.00
												\$ 2,604,000.00
Athletics - District Wide	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	22-23 through 31-32
Field Maintenance & Improvements	\$ 79,200.00	\$ 30,000.00	\$ 24,800.00	\$ 442,550.00	\$ 1,678,176.50	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,355,526.50
Gymnasiums	\$ 1,931,050.00	\$ 1,561,480.00	\$ 65,000.00	\$ 15,000.00	\$ 7,800.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,664,280.00
Santacrose	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 204,050.00	\$ 174,900.00	\$ 601,700.00	\$ 314,600.00	\$ -	\$ 1,315,250.00
Pool Area	\$ 92,305.00	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ 148,000.00	\$ -	\$ 91,400.00	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ 241,400.00
Stadium	\$ 7,000.00	\$ 96,250.00	\$ 459,650.00	\$ 5,450.00	\$ 30,725.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 628,075.00
Architectural Fees	\$ 181,000.00	\$ 160,000.00	\$ 70,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ 560,000.00
												\$ 6,804,531.50
	\$ 3,958,485.00	\$ 5,060,006.00	\$ 6,441,139.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,707,853.00	\$ 4,560,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 42,918,035.50

As of February 16, 2022

Project Description	Building	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
TECHNOLOGY												
Replace Promethean boards and projectors district-wide ***	District	50,000.00	50,000.00	100,000.00	100,000.00	150,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00
Improve network infrastructure ***	ALL	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	140,000.00
Tricaster replacement	District		13,000.00		13,000.00		13,000.00		13,000.00		11,000.00	11,000.00
VDI - Virtual Desktop Infrastructure	District	84,000.00	-									
Announcement System	WX	25,000.00										
Security Camera System	District		51,800.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
HANCE ELEMENTARY												
Various classroom/building furniture	HA	2,000.00										
Custodial equipment	HA	6,750.00					1,050.00					
Amphitheater covering	HA	16,000.00	6,444.00									
Replace salt spreader	HA		5,000.00									
Playground equipment	HA		5,000.00									
Exterior lighting improvements	HA		17,500.00	20,000.00								
Main office countertop	HA			10,000.00								
Library refresh	HA				40,000.00							
Repair/Replace Boilers	HA		32,000.00		33,000.00							
Repair/Replace Boiler Pumps	HA			2,500.00								
Repair/Replace Chiller Pumps	HA			3,000.00								
Roof replacement (warranty expires 10-26-2015)	HA					1,500,000.00						
Repair/Replace Unit Ventilators	HA		4,537.00	4,764.00	5,003.00	5,253.00	5,515.00					
Repair/Replace Air Handlers	HA				5,000.00							
Repair/Replace Roof Top Units	HA				5,000.00	5,000.00	5,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
HVAC Upgrade	HA							3,000,000.00				
Replace tractor (with plow)*	HA							25,000.00				
Paving - playground & sidewalk	HA								15,000.00			
Maintenance cost on Phase Protector	HA		925.00		1,000.00		1,100.00		1,100.00	1,100.00	1,100.00	1,100.00
Automatic Temp Control	HA	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	6,800.00
RICHLAND ELEMENTARY												
Various classroom/building furniture	RE	2,000.00										
Lighting upgrade	RE	15,000.00	20,000.00									
Exterior lighting improvements	RE		10,000.00									
Parking lot - seal coat & painting	RE		60,000.00									
Replace flooring	RE		60,000.00	40,000.00	40,000.00							
Refinish floors in stairwell	RE		80,000.00									
Interior painting	RE		20,000.00									
Replace cafeteria flooring	RE			40,000.00								
Custodial equipment	RE			2,850.00	950.00							
Replace tractor (with plow)*	RE			25,000.00								
Improve air flow in auditorium	RE				5,000.00							
Roof replacement (warranty expires 8-5-2019)	RE					1,350,000.00						
Repair/Replace Unit Ventilators	RE			12,007.00	12,607.00	12,612.00	13,293.00	13,600.00	13,600.00	13,600.00	13,600.00	13,600.00
HVAC Upgrade	RE						3,500,000.00					
Maintenance cost on Phase Protector	RE		925.00		1,000.00		1,100.00		1,100.00	1,100.00	1,100.00	1,100.00
Generator Maintenance	RE	1,100.00										
Elevator Maintenance & Repair	RE	3,860.00										
WEXFORD ELEMENTARY												
Carpet replacement	WX		15,000.00									
Custodial equipment	WX	12,650.00				3,125.00		1,100.00				
Replace flooring	WX		60,000.00	150,000.00								
Replace parking lot - paving	WX	130,000.00	135,000.00									
Maintenance cost on Phase Protector	WX		925.00		1,000.00		1,100.00		1,100.00			
Replace two hot water heaters	WX						14,000.00					

Project Description	Building	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
Replace water storage tank	WX			16,000.00								
Replace two boilers	WX						10,000.00					
Previously set aside for HVAC - changed to playground improvements	WX	150,000.00				15,000.00	8,000.00					
Repair or replacement of unit ventilator(s)	WX		10,000.00	21,000.00	17,710.00	12,710.00						
HVAC Upgrade	WX				3,000,000.00							
Generator Maintenance	WX	1,100.00										
Roof replacement (warranty expires 8-31-2018)	WX						1,500,000.00					
EDEN HALL UPPER ELEMENTARY												
Upgrade to LED lighting	EH	20,000.00										
Paving - back pathway / seal coat	EH	5,000.00										
Repair/replace section of cafeteria flooring	EH		5,000.00									
Custodial equipment	EH				3,000.00							
Rubber mulch replacement - playground area	EH		20,000.00									
Carpet replacement	EH		55,000.00	30,000.00		30,000.00	30,000.00					
Parking lot (seal/coat)	EH		150,000.00									
Outdoor classroom related costs	EH		10,000.00									
Boiler room door replacement	EH		5,000.00									
Replace hot water tanks	EH		6,800.00	6,800.00								
Repair/Replace Air Handlers and Roof Top Units	EH			10,000.00	10,000.00	10,000.00	10,000.00	750,000.00				
Repair condensing units	EH			6,490.00	6,814.00	7,154.00	7,512.00					
Replace ductless split systems	EH			24,000.00								
Replace Air Conditioning MDF Unit	EH			4,000.00								
Repair water booster pumping system	EH			2,300.00		2,400.00	40,000.00					
Vestibule carpet	EH											
Roof replacement	EH								2,500,000.00			
Automatic Temp Control	EH	8,825.00			9,250.00	225,000.00						
Generator Maintenance	EH	1,575.00										
Elevator Maintenance & Repair	EH	2,750.00										
MIDDLE SCHOOL												
Custodial equipment	MS			8,775.00			3,275.00					
Paving - parking lot	MS	110,000.00										
Replace door handles and locks	MS	15,000.00										
Gymnasium door replacement	MS	18,000.00										
Various classroom/building furniture	MS	5,000.00										
Replace boiler water pumps	MS		4,750.00									
Exterior painting / cleaning	MS	25,000.00										
Auditorium upgrades (projector, stage floor, tile cove base, lighting, rigging)	MS		71,000.00	58,000.00								
HVAC Upgrade	MS			4,000,000.00								
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						
Exterior lighting improvements	MS			15,000.00								
Replace lockers (blue)	MS					300,000.00						
Expand guidance suite into computer room	MS						150,000.00					
Cafeteria / Kitchen renovation	MS						800,000.00					
Replace cafeteria flooring	MS						40,000.00					
Covered walkway at bus entrance	MS							50,000.00				
Roof replacement (warranty expires 2023)	MS				2,900,000.00							
Repair/Replace Unit Ventilators	MS		36,750.00									
Repair/Replace Roof Top Units	MS	16,565.00										
Maintenance cost on Phase Protector	MS		925.00		1,000.00		1,100.00					
Generator Maintenance	MS	1,100.00										
HIGH SCHOOL												
Paving	HS	250,000.00	15,000.00									
Replace sidewalks - Stadium and STEAM wing	HS	150,000.00										
Various classroom/building furniture	HS	10,000.00										
Replacement band instruments	HS		25,000.00	25,000.00	25,000.00							
Library renovation	HS	30,000.00	20,000.00									
Repair/replace grease trap in kitchen area	HS		15,000.00									
Carpet replacement	HS	60,000.00										

Project Description	Building	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
Planetarium equipment replacement	HS				500,000.00							
Planetarium maintenance	HS						8,000.00					
Custodial equipment	HS		850.00	28,345.00								
Repair or cover damaged terrazzo flooring	HS			250,000.00	225,000.00	250,000.00						
Exterior lighting improvements	HS		15,000.00									
Auditorium lighting, carpet, stage refinishing, rigging, sound system	HS		120,000.00	125,000.00								
Classroom upgrades (horseshoe area)	HS		40,000.00									
Aluminum window mullions (DeWitt Blank room)	HS			30,000.00								
Interior painting	HS			50,000.00								
Replace Heating Pumps	HS		3,025.00									
Repair AHU's	HS	3,000.00	7,000.00	10,000.00	10,500.00	11,025.00	11,575.00					
Repair Unit Ventilators	HS	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	10,000.00
Repair Booster Water System	HS	2,200.00		2,300.00		2,400.00						
Repair Fan Coil Units	HS	630.00			665.00	695.00	695.00	700.00	700.00	700.00	700.00	700.00
Repair Fan Powered Terminal Boxes	HS	1,050.00			1,100.00	1,150.00	1,150.00					
Repair RTU's	HS	5,000.00	6,570.00	84,600.00	88,850.00	93,350.00	98,000.00	88,500.00	88,500.00	88,500.00	88,500.00	88,500.00
Repair Exhaust Fans in Shops & Labs	HS	1,575.00		1,650.00	1,725.00	1,725.00	1,825.00					
Automatic Temp Control Maintenance	HS		10,500.00	11,025.00	11,025.00	11,500.00	11,500.00					
Elevator Maintenance & Repair	HS	5,000.00										
Generator Maintenance	HS	3,150.00										
Replace Hot Water Boiler & Burner	HS				37,250.00	7,250.00	33,500.00					
OTHER - FACILITIES DEPARTMENT												
Replacement maintenance vehicle(s)	F						54,000.00	60,000.00				
Maintenance vehicle with plow	F		75,000.00									
District-wide restroom improvements	F	120,000.00	30,000.00	175,000.00	350,000.00							
District-wide roof repairs	F		50,000.00									
HVAC studies	F		10,000.00									
Land purchase	F		1,500,000.00									
Estimated architect fees for facilities projects	F	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	20,000.00	24,800.00	24,550.00	24,275.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Replace scoreboard at Wexford Elementary	AT					7,800						
Replace carpet in stadium (Spirit Room, press box area, team rooms)	AT					25,000.00						
Replace press box - Santacroce	AT							83,050.00				
Replace coating and repaint tennis courts - Richland Elementary	AT			91,400.00								
Replace coating and repaint tennis courts - High School	AT	148,000.00							150,000.00			
Moveable bleachers; benches & tables near concession area- Ram Cage	AT	49,200.00										
Replace floor in girls locker room - pool area *price adjusted based on April 2021 board motion	AT	(12,300.00)										
Replace announcement system in pool area	AT											
Convert green gym to two story fitness center	AT	850,000.00										
Replace rubber roof surface - stadium	AT			85,000.00								
Replace infield pro	AT	7,000.00										
New fencing separating field areas from Richland Elementary	AT							66,000.00				
Replace campus fencing along Meridian and Bakerstown Roads	AT							55,000.00				
Electric pressure washer - HS pool	AT	1,100.00										
Replace doors - pool area	AT	19,505.00										
Replace timing system & scoreboard in pool area	AT	84,000.00										
Renovate men and women locker rooms (adjacent to main gym)	AT	110,000.00										
Renovate main gym to accommodate 1500 seats (phase 1 & 2)	AT	731,250.00	1,537,500.00									
Renovate fitness area into gym storage / officials/ team rooms	AT	239,800.00	23,980.00									
Refinish gymnasium floor - Middle School	AT			50,000.00								
Replace Power Flame Burner (Stadium)	AT		26,500.00									
Repair stadium entrance stairs	AT		15,000.00									
Repair lighting at Santacroce	AT		20,000.00									
Replace dugout doors	AT		10,000.00									
Replace two scoreboards at Middle School	AT			15,000.00								
Refinish gymnasium floor - Eden Hall	AT						15,000.00					
Pave existing Meridian Road parking area (approx. 70 spaces)	AT								165,000.00			

Project Description	Building	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
New access driveway to concession building - Santacroce	AT								9,900.00			
Replace track surface & fencing (Stadium)	AT			350,000.00								
Convert baseball field #7 to synthetic turf infield / outfield	AT					1,259,351.50						
Baseball backstop fence	AT					20,000.00						
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	181,000.00	160,000.00	70,000.00	70,000.00	150,000.00			30,000.00	80,000.00		
Construct practice field #10	AT					374,550.00						
Repair 2 Heating Pumps (Stadium)	AT			2,200.00								
Repairs 6 Air Handling Units (Stadium)	AT			5,200.00	5,450.00	5,725.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Replace 2 Hot Water Boilers	AT		54,750.00									
Replace 2 Hot Water Storage Tanks	AT			17,250.00								
Total Costs per Year ****		3,958,485.00	5,060,006.00	6,441,139.00	8,334,759.00	6,220,143.50	6,707,853.00	4,560,635.00	3,306,800.00	1,104,500.00	748,400.00	433,800.00

Total Costs per Year****		2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
Technology		249,000.00	279,800.00	255,000.00	268,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00	266,000.00	266,000.00
Hance Elementary		30,800.00	77,456.00	46,614.00	95,353.00	1,516,938.00	19,350.00	3,041,685.00	32,900.00	17,900.00	17,900.00	17,900.00
Richland Elementary		21,960.00	250,925.00	119,857.00	59,557.00	1,362,612.00	3,514,393.00	13,600.00	14,700.00	14,700.00	14,700.00	14,700.00
Wexford Elementary		293,750.00	220,925.00	187,000.00	3,018,710.00	30,835.00	1,533,100.00	1,100.00	1,100.00	-	-	-
Eden Hall Upper Elementary		38,150.00	251,800.00	83,590.00	29,064.00	314,554.00	47,512.00	750,000.00	2,500,000.00	-	-	-
Pine-Richland Middle School		190,665.00	113,425.00	4,186,775.00	2,981,000.00	380,000.00	994,375.00	50,000.00	-	-	-	-
Pine-Richland High School		525,605.00	282,945.00	626,453.00	910,075.00	388,503.00	176,123.00	99,200.00	99,200.00	99,200.00	99,200.00	99,200.00
Other - facilities department		170,000.00	1,715,000.00	225,000.00	400,000.00	50,000.00	104,000.00	110,000.00	-	-	-	-
Athletics (district-wide)		2,438,555.00	1,867,730.00	710,850.00	573,000.00	1,866,701.50	51,000.00	240,050.00	390,900.00	717,700.00	350,600.00	36,000.00
		3,958,485.00	5,060,006.00	6,441,139.00	8,334,759.00	6,220,143.50	6,707,853.00	4,560,635.00	3,306,800.00	1,104,500.00	748,400.00	433,800.00

Technology	249,000.00	279,800.00	255,000.00	268,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00	266,000.00	266,000.00
Hance Elementary	30,800.00	77,456.00	46,614.00	95,353.00	1,516,938.00	19,350.00	3,041,685.00	32,900.00	16,800.00	16,800.00	16,800.00
Richland Elementary	21,960.00	250,925.00	119,857.00	59,557.00	1,362,612.00	3,514,393.00	13,600.00	14,700.00	14,700.00	14,700.00	14,700.00
Wexford Elementary	293,750.00	220,925.00	187,000.00	3,018,710.00	30,835.00	1,533,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Eden Hall Upper Elementary	38,150.00	251,800.00	83,590.00	29,064.00	314,554.00	47,512.00	750,000.00	2,500,000.00	-	-	-
Pine-Richland Middle School	190,665.00	113,425.00	4,186,775.00	2,981,000.00	380,000.00	994,375.00	50,000.00	-	-	-	-
Pine-Richland High School	525,605.00	282,945.00	626,453.00	910,075.00	388,503.00	176,123.00	99,200.00	99,200.00	99,200.00	99,200.00	99,200.00
Other - facilities department	170,000.00	1,715,000.00	225,000.00	400,000.00	50,000.00	104,000.00	110,000.00	-	-	-	-
Athletics (district-wide)	2,438,555.00	1,867,730.00	710,850.00	573,000.00	1,866,701.50	51,000.00	240,050.00	390,900.00	717,700.00	350,600.00	36,000.00
	3,958,485.00	5,060,006.00	6,441,139.00	8,334,759.00	6,220,143.50	6,707,853.00	4,560,635.00	3,306,800.00	1,104,500.00	748,400.00	433,800.00

Pine-Richland SD
 Food Service
 Capital Funding Plan

Project Description	Current										
	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032
HANCE ELEMENTARY FOOD SERVICE											
Steamer w/Combi Oven (delayed to 22-23)		\$ 22,700.00									
Oven Replacement		\$ 10,000.00									
Dishmachine			\$ 30,000.00								
RICHLAND ELEMENTARY FOOD SERVICE											
Dishmachine (delayed to 22-23)		\$ 30,000.00									
WEXFORD ELEMENTARY FOOD SERVICE											
Steamer w/Combi Oven			\$ 35,000.00								
Oven Replacement (moved from 22-23)	\$ 10,000.00										
EDEN HALL FOOD SERVICE											
Oven Replacement				\$ 12,000.00							
Cafeteria Tables			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00						
Dishmachine				\$ 55,000.00							
MIDDLE SCHOOL FOOD SERVICE											
CombiOven (replace steamers)				\$ 45,000.00							
Cafeteria Tables			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00						
Open air coolers		\$ 15,000.00									
<i>Line Renovation/update- per PDE, this project must be funded by the general fund - see under "Middle School"</i>											
HIGH SCHOOL FOOD SERVICE											
Combi Replacement		\$ 43,496.00									
Range Replacement					\$ 12,000.00						
Cafeteria Tables			\$ 15,000.00	\$ 15,000.00	\$ 15,000.00						
Dishmachine			\$ 45,000.00								
Open air coolers	\$ 32,500.00										
Walk In Cooler Upgrade (in kitchen)			\$ 35,000.00								
Impinger over - Pizza Station	\$ 25,000.00										
Central Food Service Office											
New Computer Upgrades	\$ 12,500.00										
TOTAL	\$ 80,000.00	\$ 121,196.00	\$ 190,000.00	\$ 157,000.00	\$ 57,000.00	\$ -					

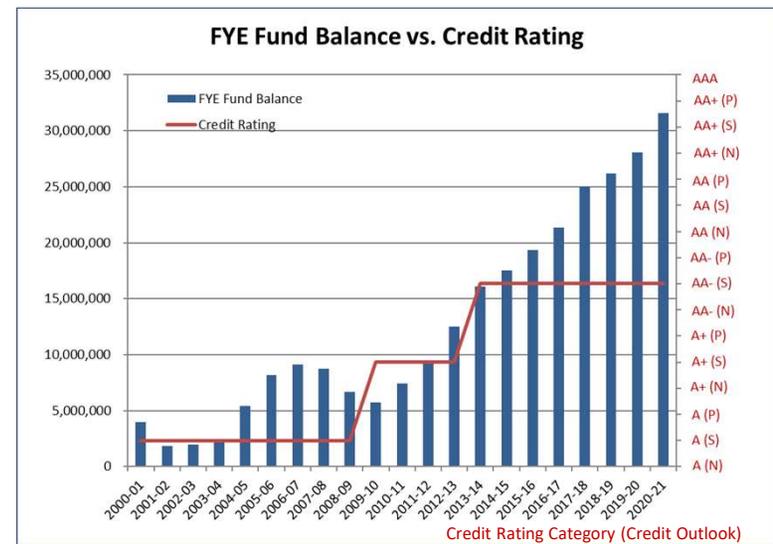
2022-2023 Real Estate Tax Revenue Estimate

Projected Assessed Value of taxable properties for July 1, 2022	Rate		<u>Richland Twp</u>	<u>Twp of Pine</u>	<u>Totals</u>
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2022			1,087,085,756	2,284,344,922	3,371,430,678
Less: Estimated homestead exclusion (state property tax reduction)			(30,130,336)	(33,688,300)	(63,818,636)
Adjustment for construction and growth	0.07%		804,443		804,443
Adjustment for construction and growth	0.66%			15,076,676	15,076,676
Projected assessed value of taxable properties			1,057,759,863	2,265,733,298	3,323,493,162
Assumed 2022-2023 millage rate		0.0195867			
Net tax levy			20,718,025	44,378,238	65,096,264
Estimated delinquent percentage	1.32%	98.00%	(273,892)	(586,680)	(860,573)
Estimated discounts	88%	2.0%	(364,637)	(781,057)	(1,145,694)
Estimated penalties	1.60%	10.0%	33,149	71,005	104,154
Total Real Estate Taxes Budgeted			20,112,644	43,081,506	63,194,151
			est. value of 1 mill (net collection rate)=		3,203,847
				PDE base index =	3.40%
				Exceptions =	0
				Millage equivalent (for exceptions)=	
					-
				possible millage increase up to index	0.6659478
				Millage rate (assuming increase to index)	20.2526
				possible millage increase up to index & including exceptions	0.6659
				Millage rate (assuming increase to adjusted index & exceptions)	20.2526
				Est. revenue from max millage increase w/exceptions	2,133,595.13
				Est. revenue from tax increase to index	2,133,595.13

Underlying Credit Rating History: Standard & Poor's

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

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



**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, 2020:

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

Total budgeted expenditures (final) - excluding other financing uses for 20-21	89,607,074.57	
8% of total budgeted expenditures (excluding other financing uses)	7,168,510.50	8.0%

General Fund as of June 30, 2021:

Nonspendable - prepaid expense	743,167.52	<u>Notes:</u> represents July 2021 healthcare/life insurance premiums paid in June 2021 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015
Committed for the Public School Employees' Retirement System	192,471.00	added \$2,618,657.80 at June 30, 2021
Assigned for future capital improvements	14,628,019.93	budgeted reduction in fund balance for capital improvements
Assigned for 2021-2022 budget	1,008,637.00	cash balance of general fund - athletic cash account as of June 30, 2021
Assigned for general fund - athletic cash account	337.12	consistent with py
Assigned for debt service expenditures	635,638.00	consistent with py
Assigned for employee benefit obligations	7,212,932.63	8% of 20-21 budgeted expenditures (excl. interfund transfers and other financing uses)
Unassigned fund balance	7,168,510.50	
Total fund balance as of June 30, 2021	31,589,713.70	

Increase from 2020-2021 fiscal year 3,519,896.70

35.25%

Scope: reviewed variances which exceed \$50,000 and 10%
 Variance does not meet scope; however, explanation is provided based on dollar amount and/or percentage.

Final - As of 9-21-2021

	2020-2021 Adjusted Budget	2020-2021 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	71,803,776	73,665,809	1,862,033	3%	I
7000 State sources	19,756,403	19,028,832	(727,571)	-4%	A
8000 Federal sources	861,577	1,358,543	496,966	58%	A
Total revenues	92,421,756	94,053,184	1,631,428		
Expenditures:					
1100 General education	40,286,093	39,630,469	655,624	2%	w
1200 Special education	12,660,157	12,044,063	616,094	5%	w
1300 Vocational instruction	676,781	676,781	-	0%	w
1400 Other instructional programs	38,714	18,603	20,112	52%	w
1500 Nonpublic school programs - (Federal Title grants)	20,394	16,033	4,361	21%	w
2100 Pupil personnel	3,118,742	3,016,120	102,622	3%	w
2200 Instructional staff	1,568,088	1,515,051	53,037	3%	w
2300 Administration	4,604,269	5,033,276	(429,007)	-9%	2
2400 Health services	920,948	915,493	5,455	1%	w
2500 Business services	969,525	946,051	23,474	2%	w
2600 Operation of plant & maintenance	6,114,793	5,496,361	618,432	10%	B
2700 Student transportation	5,273,264	4,785,941	487,323	9%	3
2800 Central services	2,086,316	2,328,322	(242,006)	-12%	C
2900 Other support services	83,457	84,006	(550)	-1%	w
3200 Student activities & athletics (+athletic officials)	2,211,194	1,965,051	246,143	11%	D
3300 Community services	70,950	69,700	1,250	2%	w
4000 Capital outlay	-	-	-	0%	w
5110 Debt service	8,903,388	8,914,502	(11,114)	0%	w
Total expenditures	89,607,075	87,455,823	2,151,251		
Excess (deficiency) of revenues over expenditures	2,814,681	6,597,361			
Other financing sources (uses):					
Sale of fixed assets	-	278	(278)	100%	w
Insurance recoveries	-	251	(251)	100%	w
Proceeds from issuance of refunding debt	-	37,915,000	(37,915,000)	100%	E
Bond premium	-	5,143,628	(5,143,628)	100%	E
Interfund transfers out	(2,921,337)	(3,171,337)	250,000	-9%	w
5120 Refunded bonds - escrow	-	(42,720,958)	42,720,958	100%	E
Budgetary reserve	-	-	-	0%	w
5130 Refund - prior year receipts (real estate tax refunds)	(244,340)	(244,325)	(15)	0%	w
Total other financing sources (uses)	(3,165,677)	(3,077,464)			
Net change in fund balance	(350,996)	3,519,897			
Fund balance - June 30, 2020		28,069,817			
Fund balance - June 30, 2021		31,589,714			

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

Variance Descriptions

1	This variance is primarily attributable to two sources of revenue: (1) earned income tax received was higher than budgeted by \$1.1 M and (2) real estate transfer tax was higher than expected by \$670,000. Because of the uncertainty of COVID-19 in May 2020 when the budget for 20-21 was finalized, these two numbers were reduced based on state-wide guidance. It was anticipated these sources of revenue would be substantially lower due to community restrictions. But, in reality, many residents were able to maintain employment either in essential jobs or via telecommuting. Additionally, construction restrictions were lifted early in the fiscal year which allowed for residential construction to resume.
2	\$299,932.50 of this variance is applicable to bond issue costs due to refunding
3	The school district incurred less cost for contracted student transportation than anticipated during the 2020-2021 year due to
A	Two grants (PCCD COVID-19 Safety Grant and PCCD CARES Act grant) were budgeted as state funds instead of federal funds. The net effect of both state and federal funding is a negative variance of approximately \$230,000. This is attributable to receiving less than anticipated for transportation subsidy.
B	The facilities and maintenance department had vacant positions on and off throughout the year resulting in lower costs in wages and employer paid benefits. In addition, the original budget included additional allocations for cleaning supplies, contracted services and COVID-19 related estimates. These costs were not fully incurred during the year.
C	This is attributable to technology related items purchased with additional federal grant funds received from PDE and PCCD. This includes ChromeBooks and voice amplification systems used in classrooms
D	Due to COVID-19, there were a number of costs associated with sports, activities, club and academic competitions which did not occur.
E	Variances shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
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
2022*	2,269	2,161	4,430

*As of October 1, 2021

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2023	2,446	2,197	4,643

Act 1 Timeline for 2022-2023 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	School district begin development of 2022-2023 Proposed Preliminary Budget . 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, 2021 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin 2021-2022 permitted tax increase base index.	Section 333(l)
September 30, 2021 <i>(annual deadline)</i>	Department of Education 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;">----- MAJOR STEP #1 -----</p> <p>December 2021/January 2022 <i>(If school district will adopt Accelerated Budget Opt Out Resolution, this step does not apply)</i></p>	School district adopt <i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising – Documents #4, #5, and #5A.</i> [Note: 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 Required Budget Votes and Related Steps.] N/A if opt out.	
December 15, 2021 – tax certification deadline <i>(annual deadline)</i>	School district (that imposed earned income tax in 2020 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2020 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

<p>December 29, 2021 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p>Department of Education 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 30, 2021 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p>School district deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>January 2022</p>	<p>School districts 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>----- MAJOR STEP #2 ----- January 27, 2022 – preliminary budget public display or opt out <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p>School district deadline to either: (1) make 2022-2023 Proposed Preliminary Budget on form PDE-2028 available for public inspection (public display); or (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 (Accelerated Budget Opt Out Resolution – Document #6).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>February 1, 2022 <i>(and within 5 days after opt out resolution adoption)</i></p>	<p>School district deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases (Real Estate Tax Rate Report – Document #10). To be filed online in Consolidated Financial System (CFRS)</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts Accelerated Budget Opt Out Resolution, skip to Feb 11, Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts Accelerated Budget Opt Out Resolution, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb 11, Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 6, 2022 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p>School district deadline to publish notice of intent to adopt 2022-2023 Preliminary Budget (Preliminary Budget Notice – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. N/A if opt out.</p>	<p>Section 311(c)</p>
<p>February 11, 2022 <i>(and within 10 days after PDE receipt of opt out resolution)</i></p>	<p>Department of Education 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>February 15, 2022 – elected or municipality appointed tax collector qualification (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 first year of a new term of, an elected or municipality appointed tax collector, prior to delivery of the tax duplicate or tax bills to the collector, the school district should receive copies of:</p> <ol style="list-style-type: none"> (1) DCED Qualified Tax Collector Certificate; (2) Criminal history background information report; (3) Bond in proper form; <p>Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p>-----KEY DATE -----</p> <p>February 15, 2025 – elected tax collector compensation (<i>deadline is Feb. 15 of municipal election year – every 4 years – the next applicable year is 2025</i>)</p>	<p>School districts 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>	Section 36a (Local Tax Collection Law)
<p>----- MAJOR STEP #3 -----</p> <p>February 16, 2022</p> <p>Preliminary Budget (90 days prior to primary election) (n/a if opt out)</p>	<p>School district deadline to adopt Preliminary Budget on form PDE-2028 unless opt out resolution was adopted (Resolution Approving Preliminary Budget and Authorizing [Referendum Exception and] Final Budget Notice – Documents #7, #8, and #9). If school district does not intend adoption of a Proposed Final Budget, school board president sign and submit to PDE Certification of Use of PDE-2028 – Document #14. To be filed online in the CFRS. (See also May 31, and discussion at end of timeline on Required Budget Votes and Related Steps.) N/A if opt out.</p>	Section 311(a)
<p>February 21, 2022 (85 days prior to primary election) (n/a if opt out)</p>	<p>School district deadline to submit to PDE Preliminary Budget and related proposed tax rate increases (PDE-2028, including Real Estate Tax Rate Report – Document #10). To be filed in the CFRS. N/A if opt out.</p>	Section 333(e)
<p>February 24, 2022 (and at least 1 week prior to filing referendum exception request) (n/a if opt out)</p>	<p>School district deadline to publish and post on district website notice of intent to apply to PDE for referendum exceptions (Act 1 Referendum Exception Notice – Document #5A or #8). N/A if opt out.</p>	Section 333(j)(2)
<p>March 1, 2021 – Homestead Application (annual deadline)</p>	<p>Homeowner deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2021.)</p>	Sections 341(c), (e), (i)
<p>March 3, 2022 (75 days prior to primary election) (n/a if opt out)</p>	<p>Department of Education 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. N/A if opt out.</p>	Section 333(e)
<p>March 3, 2022 – file referendum exception request (75 days prior to primary election) (n/a if opt out)</p>	<p>School district deadline to request approval from PDE for referendum exceptions (Referendum Exception Application – Document #11). N/A if opt out.</p>	Section 333(j)

<p>March 18, 2022 (60 days prior to primary election) (n/a if opt out)</p>	<p>School district 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 28 if referendum exception request submitted.) N/A if opt out.</p>	<p>Section 333(c)(3)</p>
<p>March 23, 2022 (55 days prior to primary election) (n/a if opt out)</p>	<p>Department of Education deadline to rule on school district request for referendum exception. N/A if opt out.</p>	<p>Section 333(j)(5)(i)</p>
<p>March 28, 2022 (50 days prior to primary election) (n/a if opt out)</p>	<p>School district 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. N/A if opt out.</p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2022 (annual deadline)</p>	<p>Secretary of Budget 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, 2022 (annual deadline)</p>	<p>Secretary of Budget notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p>----- KEY DATE ----- May 17, 2022 – primary election (fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</p>	<p>Primary election. 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 18 and March 28.) N/A if opt out.</p>	<p>Section 333(c)(4)</p>
<p>May/June of 2022</p>	<p>School district 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. [Note: 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>May 1, 2022 – slot money notice <i>(annual deadline)</i></p>	<p>Department of Education 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>May 1, 2022 – county homestead report <i>(annual deadline)</i></p>	<p>County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>
<p>May regular school board meeting</p>	<p>School district appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (<i>Direct Tax Collection Tax Collector Appointment Resolution</i> and <i>Direct Tax Collection Acceptance of Appointment as Tax Collector</i> – Documents #12 and #12A) – if school district collects directly rather than through elected tax collector. School district approve any tax collection procedure changes. School district 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, 2022 <i>(annual deadline/optional action) (adoption must occur within 30 days of receipt of PDE notice of slot money)</i></p>	<p>School district 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, 2022 <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>School district 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). [Note: 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>----- MAJOR STEP #4 ----- May 31, 2022 – Proposed Final Budget <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>School district deadline to adopt Proposed Final Budget (<i>Resolution Authorizing Proposed Final Budget Display and Advertising</i> – Documents #13 and #9) – and to submit to PDE Certification of Use of PDE-2028 – Document #14. [Notes: (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 Required Budget Votes and Related Steps.]</p>	<p>Section 687(a)(1) (School Code)</p>

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

<p>July 15, 2022 <i>(annual deadline – and within 15 days after final budget adoption)</i></p>	<p>School district 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 Certification of Estimated Ending Fund Balance from 2022-2023 General Fund Budget. To be filed in the CFRS. In addition, if referendum exceptions were approved, must file Certification of Utilization of Referendum Exceptions – Document #19.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>August 4, 2022 <i>(and within 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></p>	<p>Department of Education deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 31 and June 5.)</p>	<p>Section 904(b)</p>
<p>August 25, 2022 <i>(fourth Thursday in August)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 27, 2022 <i>(fourth Thursday in October)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>November 1, 2022</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. School district or tax collector send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 8, 2022 <i>(first Tuesday after first Monday in November)</i></p>	<p>General election. 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 2022-2023. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 5, and August 4.)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2022 <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</i></p>	<p>School district 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). [Note: 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.