

2022-2023

Final
General Operating Fund
Budget



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

For June 6, 2022 School Board Planning Meeting

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

2022-2023
Final General Operating Fund Budget

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2022-2023

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 Proposed Final General Fund Budget includes total expenditures of \$101,352,911 and total revenues of \$99,437,576 and a utilization of assigned fund balance of \$1,915,334 for capital improvements. The budget includes an estimated tax millage rate of 19.5867 mills. This represents a flat millage rate from the current fiscal year.

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

Other Local Revenue

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

State Funding

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

Richland community has been \$1.2 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. In 2022-2023, this will provide \$221.82 in tax relief to each approved homestead in the District.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor’s budget allocations for the Commonwealth of Pennsylvania.
 - Preliminary estimates for basic education instructional subsidy reflect a small increase for the District over the amount received in the 2021-2022 fiscal year.
 - Special education subsidy for 2022-2023 is projected to be \$1,795,077 which represents a small increase from the current year budget. This also 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.
 - 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 \$8,310,935 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
Final General Operating Fund Budget
Expenditures

Salaries & Wages

- Personnel costs for administration, faculty & support staff represent approximately 64.13% of total annual budgeted expenditures. The District's annual personnel costs are dictated by various collective bargaining agreements and compensation plans.

Employer Benefit Costs

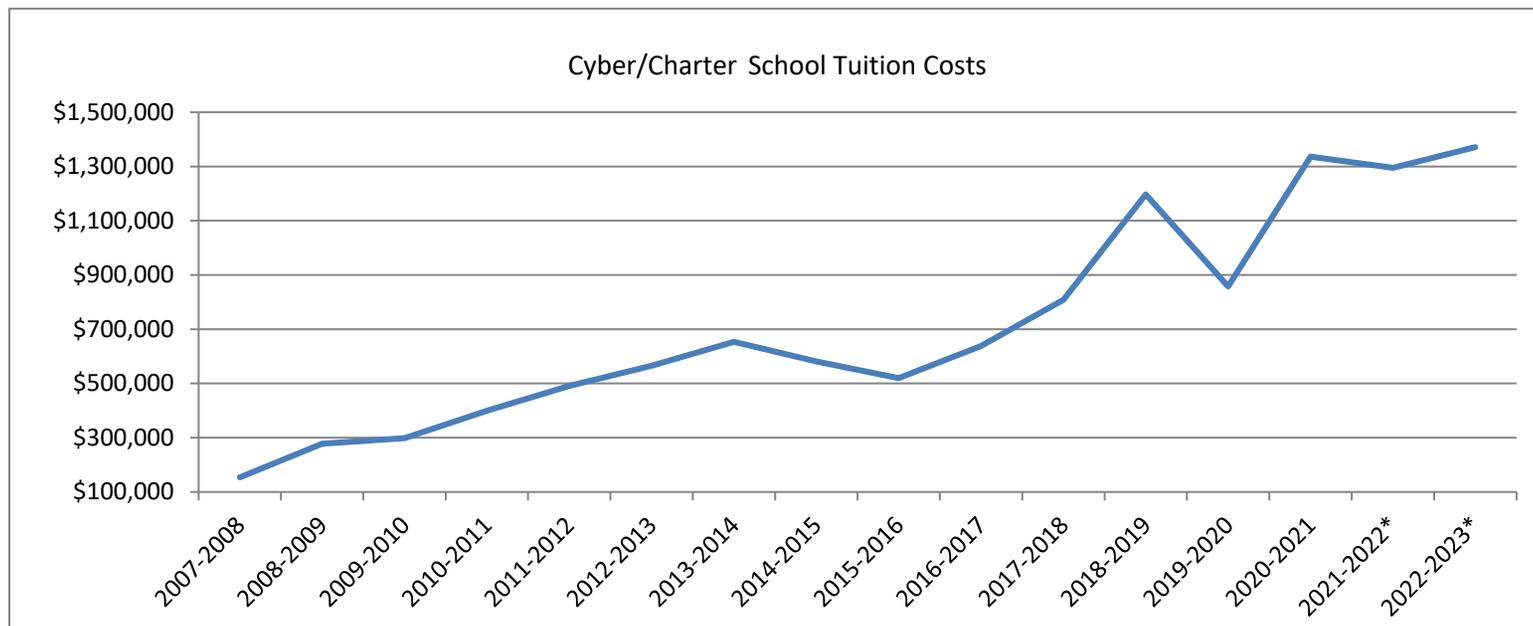
- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 35.26% of salary cost from 34.94% in 2021-2022. This will result in increased expenditures to the District for next year's budget of \$507,634 (or \$226,480 in increased costs to the 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 \$442,777 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 \$6,170,000 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 increase by \$4,110 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.



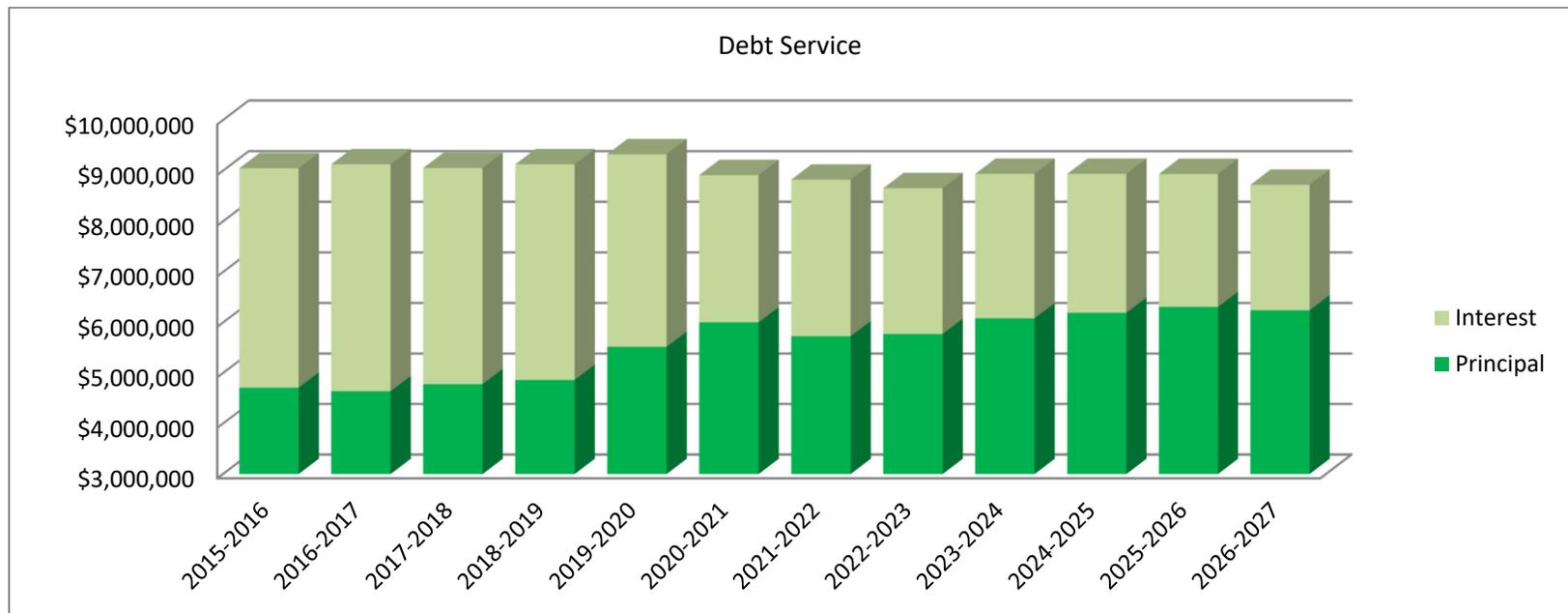
***Budgeted figures are included in the chart above for 2021-2022 and 2022-2023. All other amounts are based on actual.**

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 \$5,305,414. This is reflected as an inter-fund transfer to the Capital Reserve Fund.

Debt Service

- Interest and principal redemption on debt service represents \$8,654,760 or 8.54% of total budgeted expenditures (net of state aid). Based on the individual amortization schedules, the District's costs will decrease by \$169,701 from the current year budget. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



Budgetary Reserve

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

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SUMMARY LIST OF 2022-2023 BUDGET CHANGES
AS OF 5-24-2022

Description	Function	Object	Amount	Totals	5/2/2022 Proposed Final Budget	6/6/2022 Final Budget
EXPENDITURE CHANGES:						
<i>Personnel:</i>						
Net changes to personnel salary / wages / employer benefits cost - (May 2022)	various	100-299's	(15,342.94)			
<i>Operating:</i>						
Decrease in technology licensing / fees under general education - grade level	1110	650	(4,401.00)			
Increase in vocation tuition for 22-23 to A.W. Beattie Career Center	1390	564	4,096.00			
Reduction in allocation for supplies under guidance services	2120	610	(400.00)			
Added allocation for school based mental health services	2140	329	40,000.00			
Reduction in estimated costs for printing and duplication of materials - psychological services department	2140	550	(75.00)			
Decrease in travel costs for in-district mileage - psychological services department	2140	580	(300.00)			
Removal of pandemic related consumable supplies - psychological services department	2140	610	(2,000.00)			
Increase in estimated membership fee and administrative regulation updates through PSBA	2310	810	1,316.00			
Reduction in allocation for dues & fees under principal services	2380	810	(300.00)			
Decrease in allocation for contracted services for substitute nurses	2440	329	(8,000.00)			
Decrease in allocation for consumable and medical supplies for the pupil health department	2440	610	(5,000.00)			
Increase in estimated cost for general liability / property / umbrella / equipment based on May 2022 insurance quote	2620	523	8,970.00			
Added cost to replace MERV-13 filters at Eden Hall twice a year	2620	610	12,000.00			
Reduction in estimated cost for automobile insurance policy based on May 2022 insurance quote	2650	522	(3,132.00)			
Added allocation for enhancement to Raptor visitor management system / safety & security (secondary campus)	2660	650	16,650.00			
Reduction in allocation for end user devices	2818	657	(16,000.00)			
Reduction in estimated cost for Educators Legal Liability policy based on May 2022 insurance quote	2839	525	(431.00)			
Added allocation for coaches' gear - football	3250	610	1,500.00			
Increased allocation for competition mat for wrestling	3250	752	1,125.00			
Increased allocation for supplies and small equipment for boys' soccer	3250	610	5,970.00			
Reduction in allocation for Title III technology licensing / supplies	1190	650	(600.00)			
<i>Debt Service :</i>						
Reduction in interest for General Obligation Note 2022 - approved May 2, 2022	5110	832	(245,557.67)			
<i>Capital Funding Plan (CFP):</i>						
Reduction in allocation for technology infrastructure / content filter replacement	5230	930	(25,000.00)			
Reduction in allocation for replacement interactive boards	5230	930	(10,000.00)			
Added to Richland Elementary restroom renovation project based on May 2022 bid opening	5230	930	114,100.00			
Add HVAC compressor replacement at Eden Hall - May 16th board agenda item	5230	930	26,785.00			
Increased allocation for architect / engineering fees for MS HVAC project design	5230	930	230,000.00			
TOTAL EXPENDITURE CHANGES				\$125,972	101,226,938.85	101,352,911
REVENUE CHANGES:						
Adjustment in state share of social security and employer retirement contributions	7112 / 7820		(5,940.95)			
Change in real estate tax revenue estimate based on April 2022 assessed valuation listing from Allegheny County (received May 2022) including the revenue neutral increase in property tax reduction allocation	6111		(336,061.02)			
Adjusted growth rates for both Townships (May - July 1st change in value) *Based on historical growth rate which occurred spring 2021*	6111		11,066.16			
Increase in state property tax reduction allocation	7340		322,312.00			
Increased estimate for state basic education subsidy (2.5% increase on 21-22 actual revenue)	7111		176,128.85			
Increased estimate for state special education subsidy	7271		26,270.05			
TOTAL REVENUE CHANGES:				\$193,775	99,243,801.81	99,437,570
				fund balance utilization / budgetary deficit	1,983,137.04	1,915,333
				net change	\$67,803	(\$1,983,137)
						(\$1,915,333)

SUMMARY LIST OF 2022-2023 BUDGET CHANGES
AS OF 4-12-2022

Description	Function	Object	Amount	Totals	3/7/2022	5/2/2022
					Draft Proposed Final Budget	Proposed Final Budget
EXPENDITURE CHANGES:						
<i>Personnel:</i>						
Net changes to personnel salary / wages / employer benefits cost - (March and April 2022)	various	100-299's	(343,480.90)			
Increase in estimated cost for dental and vision premiums based on rates set by ACSHIC	various	200'S	11,165.00			
Set 22-23 ACSHIC rates & premium contribution - adjustment from previous estimated rate:	various	200'S	(474,576.45)			
Added supplemental for Unified Bocce + employer benefit cost	3250	100-299's	1,440.00			
<i>Operating:</i>						
Increased estimated software licensing and maintenance costs for time clock system	2514	650	4,000.00			
Increased costs for district-wide copy center services / copier lease / color print allocation	2540	448	20,000.00			
Decrease in estimate for supplies needed in the centralized copy center	2540	610	(2,500.00)			
Decrease in costs for valuation services related to outstanding swap transactions	2590	329	(1,800.00)			
Additional monthly cost associated with installation of plant walls at Eden Hall Upper Elementary	2620	330	1,632.00			
Reduction in allocation for AIU program of services budget	2910	595	(260.00)			
Adjustment to allocation for AIU service fee for assistance with School Based ACCESS Program	2260	322	(6,000.00)			
Corrected line item mapping of building/department budgets to master budget	various	various	(127,320.00)			
Increased allocation for supplies for exterior grounds & playgrounds (wood chips)	2630	610	9,000.00			
Increased estimate for water/sewage charges (district-wide)	2620	424	3,700.00			
Added cost for additional student users - GoGuardian software	2818	651	12,000.00			
Additional cost of HVAC project for Hance, Wexford and Richland (beyond ARP ESSER grant funds)	4600	450	1,284,000.00			
<i>Debt Service :</i>						
Corrected debt service schedule for Series 2020B	5110	832/912	(9,949.80)			
<i>Capital Funding Plan (CFP):</i>						
Reduction in estimate to repair / replace boilers at Hance Elementary	5230	930	(12,000.00)			
Increased allocation for replacement furniture at Richland Elementary library	5230	930	50,000.00			
Increased allocation for replacement furniture at Wexford Elementary library	5230	930	36,023.00			
Reduction in seal coat for parking lot at Eden Hall Upper Elementary	5230	930	(70,000.00)			
Reduction in estimate to repair / replace unit ventilators at Pine-Richland Middle School	5230	930	(21,750.00)			
Added allocation for exterior lighting at Eden Hall Upper Elementary	5230	930	25,000.00			
Added allocation for lighting upgrade at Wexford Elementary	5230	930	16,000.00			
Delayed purchase of maintenance vehicle with plow to 2023-2024	5230	930	(75,000.00)			
Delayed replacement of power flame burner at the Stadium to 2023-2024	5230	930	(26,500.00)			
Delayed replacement of two hot water boilers at the Stadium to 2023-2024	5230	930	(54,750.00)			
Increased allocation for replacement flooring at Wexford Elementary	5230	930	5,500.00			
Increase in allocation for outdoor classroom concrete pad and walkway at Eden Hall	5230	930	8,000.00			
Increase in allocation for auditorium improvements (curtain, lighting, carpeting) at the Middle School	5230	930	29,000.00			
Delayed project to pave area around generator at the High School	5230	930	(15,000.00)			
Increased allocation for library furniture at Wexford Elementary	5230	930	15,000.00			
TOTAL EXPENDITURE CHANGES				\$290,573	100,936,366.00	101,226,938.85
REVENUE CHANGES:						
Adjustment in state share of social security and employer retirement contribution	7112 / 7820		(50,563.84)			
Increase to delinquent earned income tax estimate	6451		21,000.00			
Adjustment to account codes used to record revenue for athletic event admissions	6710 / 6999		0.00			
Increase to estimated growth factor for real estate tax (Twp. Of Pine) - pending receipt of new assessed value listing in May 2022	6111		147,680.65			
Added donation from Special Olympics toward the Unified Bocce program	6920		1,000.00			
TOTAL REVENUE CHANGES:				\$118,117	99,125,685.00	99,243,801.81
					-	-
				fund balance utilization / budgetary deficit	1,810,681.00	1,983,137.04
				net change	(\$172,456)	(\$1,983,137)

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 dated April 2022 + estimated growth rate of 0.01% for Richland Township and 0.11% 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 May 2022 and June 2022
- Earned income tax
 - Reflects estimate for 2022-2023 and 2.04% increase annually in future years
- State funding
 - Basic education – reflects an estimate for 2022-2023 and an assumed 1% increase annually
 - Special education – reflects an estimate for 2022-2023 and 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 11)
- Federal funding
 - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
 - Assumes level funding in Title I and Title IIA based on current year allocation
 - Reflects level funding for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

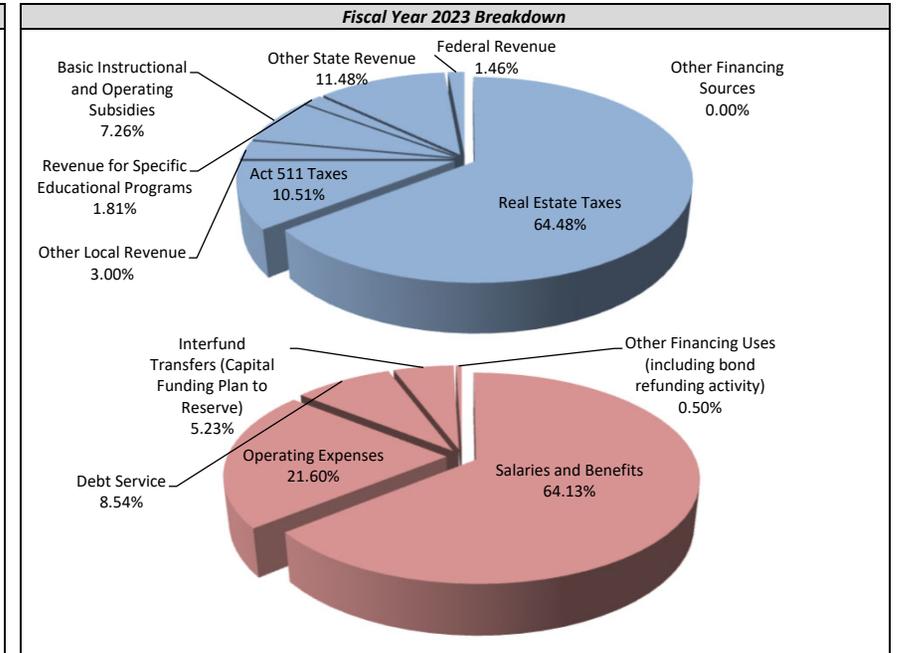
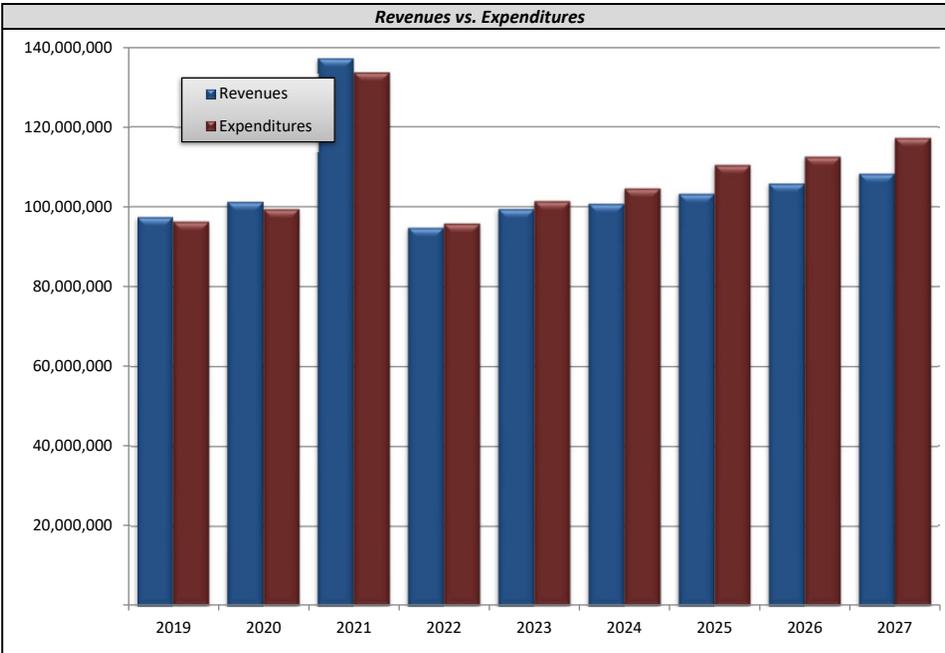
Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$442,777 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 8) – 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 May 2022) = \$5,305,414

Estimated Assigned Fund Balance Utilization (Capital Improvements) – \$1,915,334

	(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	64,120,797	65,781,639	67,484,881	69,231,623	71,022,993
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	2,978,620	2,991,233	3,004,066	3,017,131	3,030,441
Basic Instructional and Operating Subsidies	6,508,348	6,753,433	6,860,311	6,948,155	7,220,690	7,352,719	7,480,094	7,611,290	7,746,469
Revenue for Specific Educational Programs	1,672,780	1,733,955	1,733,891	1,751,295	1,795,077	1,813,028	1,831,158	1,849,470	1,867,964
Other State Revenue	9,796,196	10,372,976	10,434,631	10,929,175	11,411,478	11,843,876	12,278,043	12,765,338	13,043,070
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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
EXPENDITURES									
Salaries and Benefits	55,440,960	57,795,127	60,934,329	62,900,659	64,993,099	68,113,981	71,326,496	74,754,010	78,278,213
Operating Expenses	17,890,408	16,548,586	17,537,288	19,561,941	21,890,138	20,499,531	21,261,496	22,062,278	22,904,402
Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,654,760	8,938,229	8,937,675	8,934,931	8,723,245
Interfund Transfers (Capital Funding Plan to Reserve)	4,529,886	4,982,599	3,171,337	3,958,485	5,305,414	6,496,889	8,334,759	6,220,144	6,777,853
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	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
NET OPERATING BALANCE	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)
FUND BALANCE (BEGINNING OF THE YEAR)	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344
FUND BALANCE (END OF THE YEAR)	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344	2,079,352



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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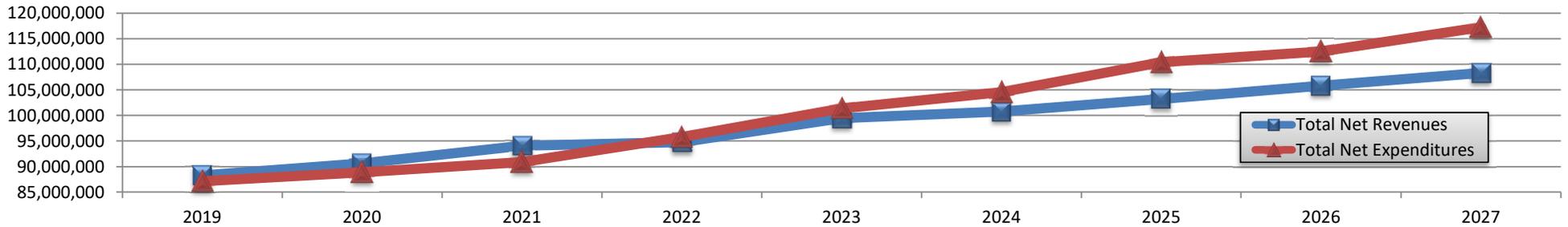
REVENUES VS. EXPENDITURES

Total Revenues	97,425,532	101,227,632	137,112,341	94,746,409	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
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	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)

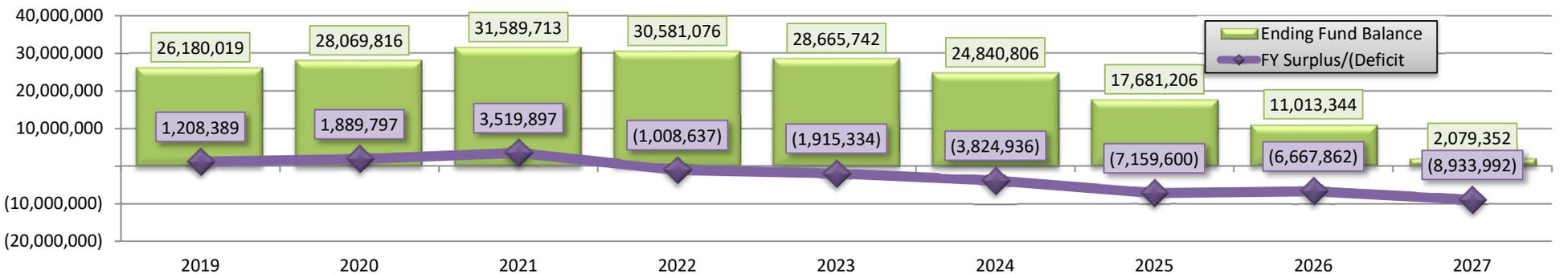
GENERAL FUND BALANCE

Beginning of the Year	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344
End of the Year	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344	2,079,352
As a % of Expenditures	27.21%	28.26%	23.65%	31.94%	28.28%	23.76%	16.02%	9.79%	1.77%

GENERAL FUND GAP ANALYSIS



GENERAL FUND BALANCE PROJECTIONS



	(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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)

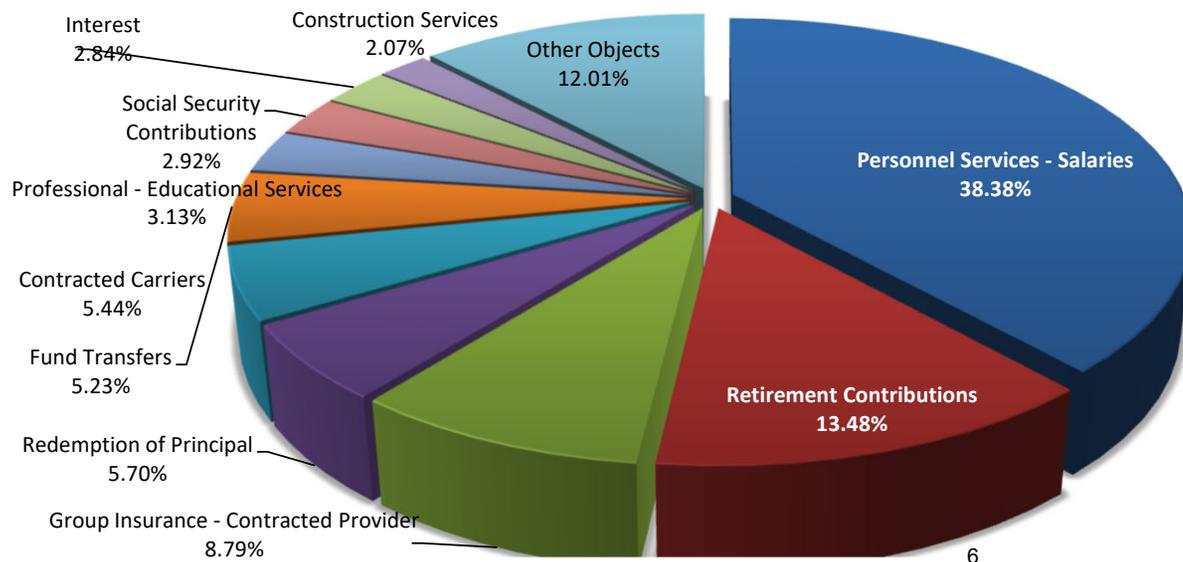
Top Ten Expenditures

Fiscal Year Ending June 30, 2023

Rank	Amount	% of Total	Object	Name
1	38,902,745	38.38%	100	Personnel Services - Salaries
2	13,659,415	13.48%	230	Retirement Contributions
3	8,913,854	8.79%	210	Group Insurance - Contracted Provider
4	5,775,000	5.70%	910	Redemption of Principal
5	5,509,837	5.44%	513	Contracted Carriers
6	5,305,414	5.23%	930	Fund Transfers
7	3,169,646	3.13%	320	Professional - Educational Services
8	2,959,416	2.92%	220	Social Security Contributions
9	2,879,760	2.84%	830	Interest
10	2,102,106	2.07%	450	Construction Services
Other	12,175,718	12.01%		Other Objects
TOTAL	101,352,911	100.00%		

Select fiscal year here

2023

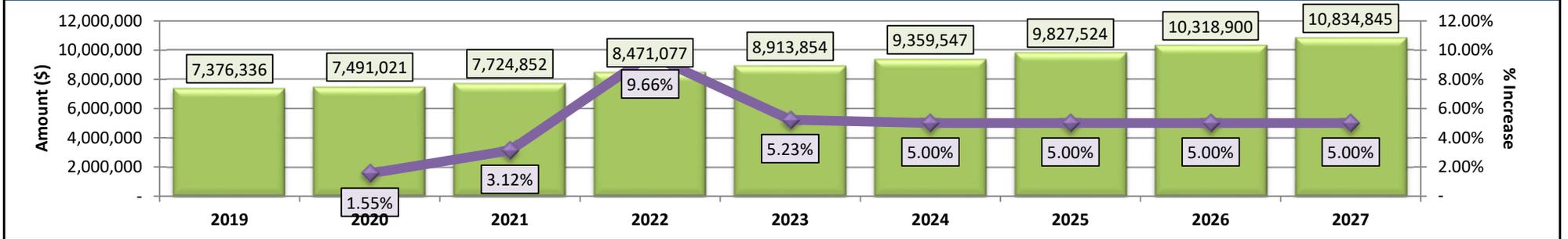


	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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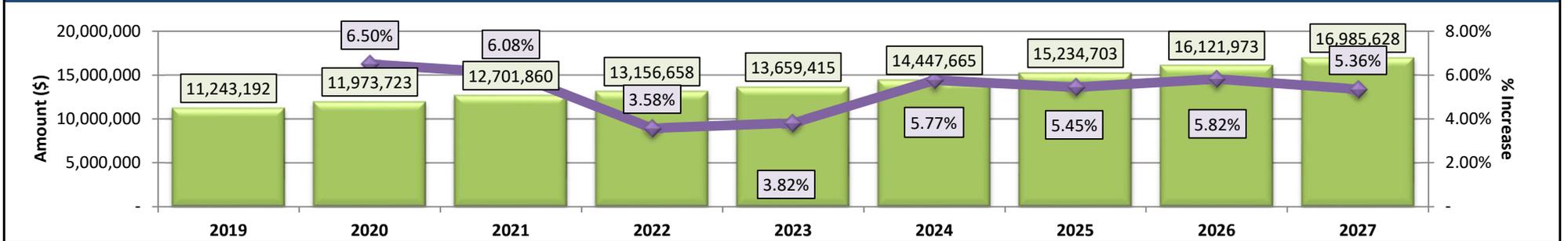
REVENUES VS. EXPENDITURES

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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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
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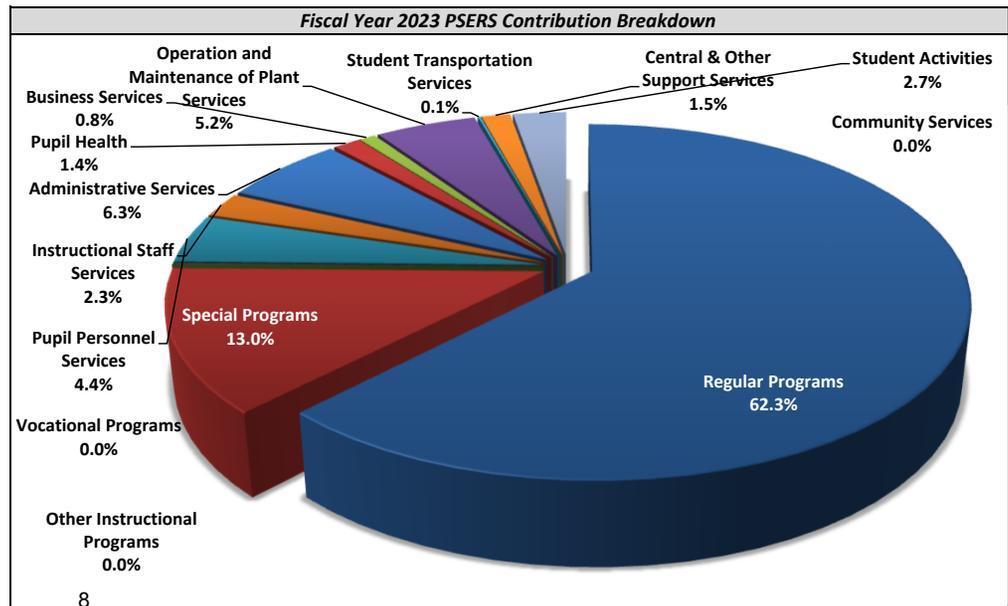
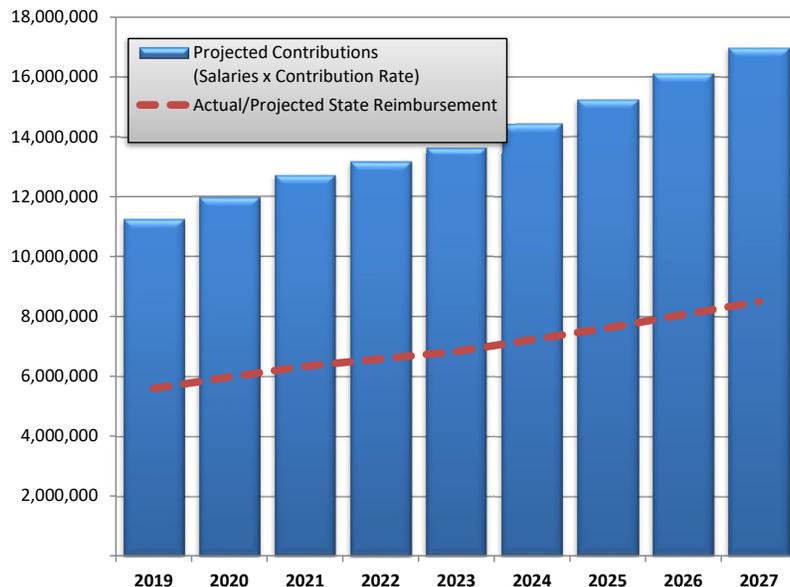
EXPENDITURES

100	Personnel Services - Salaries	33,747,393	35,026,501	36,996,454	37,801,746	38,902,745	40,635,990	42,450,121	44,349,006	46,336,696
	Less: Non-PSERS Eligible Salaries	(115,351)	(107,507)	(190,137)	(152,000)	(155,000)	(155,000)	(155,000)	(155,000)	(155,000)
	Net PSERS Eligible Salaries	33,632,042	34,918,994	36,806,318	37,649,746	38,747,745	40,480,990	42,295,121	44,194,006	46,181,696
	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	13,662,455	14,447,665	15,234,703	16,121,973	16,985,628
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	13,662,455	14,447,665	15,234,703	16,121,973	16,985,628
	Projected State Reimbursement 50.00%	5,621,596	5,986,861	6,350,930	6,577,411	6,831,227	7,223,833	7,617,351	8,060,987	8,492,814
7820	Actual Reimbursement (from AFR)	5,591,777	5,971,027	6,334,157						
	Actual State Reimbursement % (Average)	49.82%	49.73%	49.87%						
	Net PSERS Contribution	5,621,596	5,986,861	6,350,930	6,577,411	6,831,227	7,223,833	7,617,351	8,060,987	8,492,814
	Net Increase Over Prior Year	473,293	365,266	364,069	226,480	253,817	392,605	393,519	443,635	431,827





	(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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)

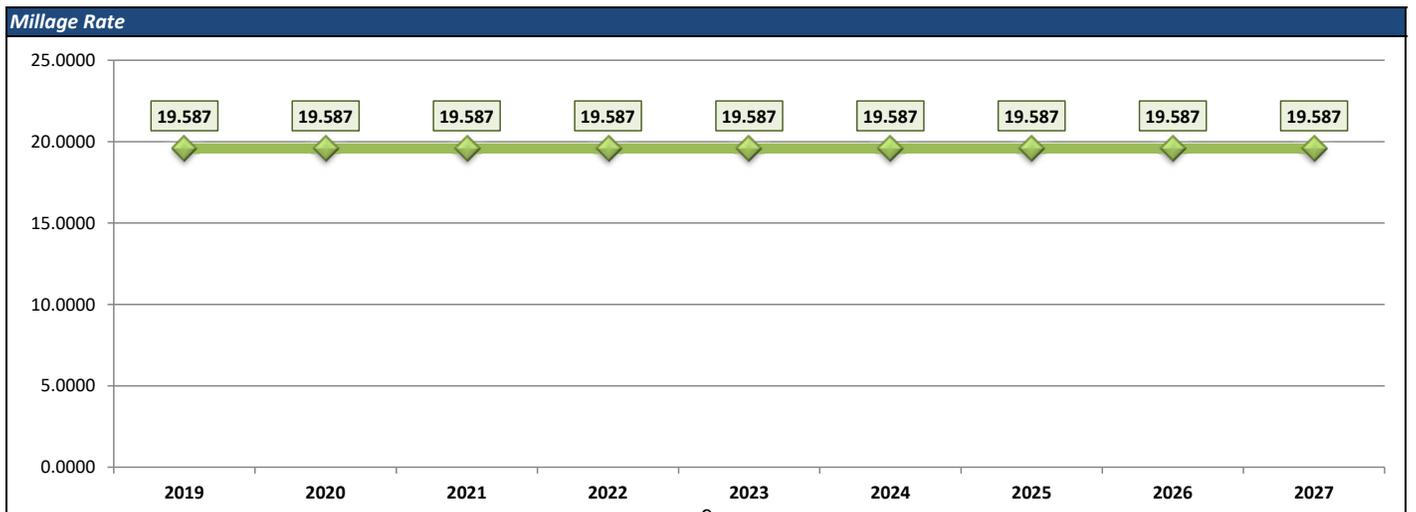
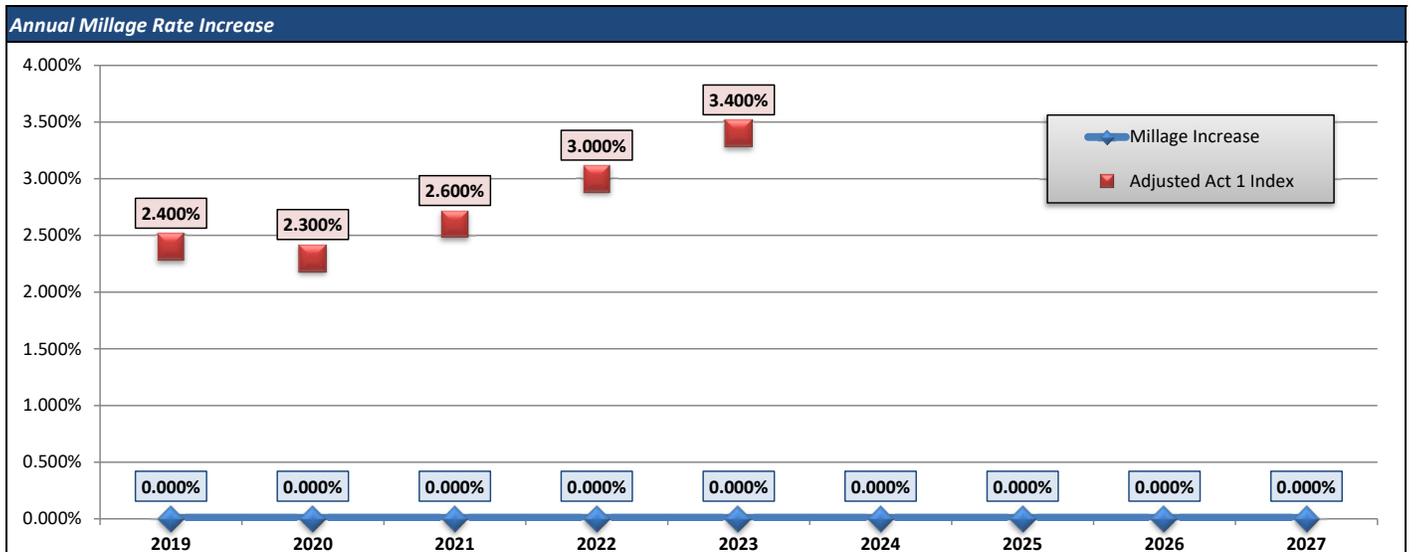
MILLAGE RATE									
Year	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Millage Rate	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867	19.5867
% Increase	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	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	2.965%	5.778%	10.551%	9.587%	12.532%
Total % millage rate increase needed for balanced budget	2.965%	5.778%	10.551%	9.587%	12.532%

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



Pine-Richland School District

Real Estate Planning Page

This figure represents the assessed valuation listing from Allegheny County dated January 2022 + a assumed growth rate for the Twp. of Pine and 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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)

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	3,394,376,877	3,479,236,299	3,566,217,206	3,655,372,636	3,746,756,952			
Assumed Growth Rate				4.185%	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	66,484,642	68,146,758	69,850,427	71,596,687	73,386,604		
D	Less: State Property Tax Reduction Allocation	1,245,548	1,572,308	1,572,308	1,572,308	1,572,308	1,572,308	1,572,308	1,572,308
E = C-D	Net Tax Levy	62,568,215	64,912,334	66,574,450	68,278,119	70,024,379	71,814,296		

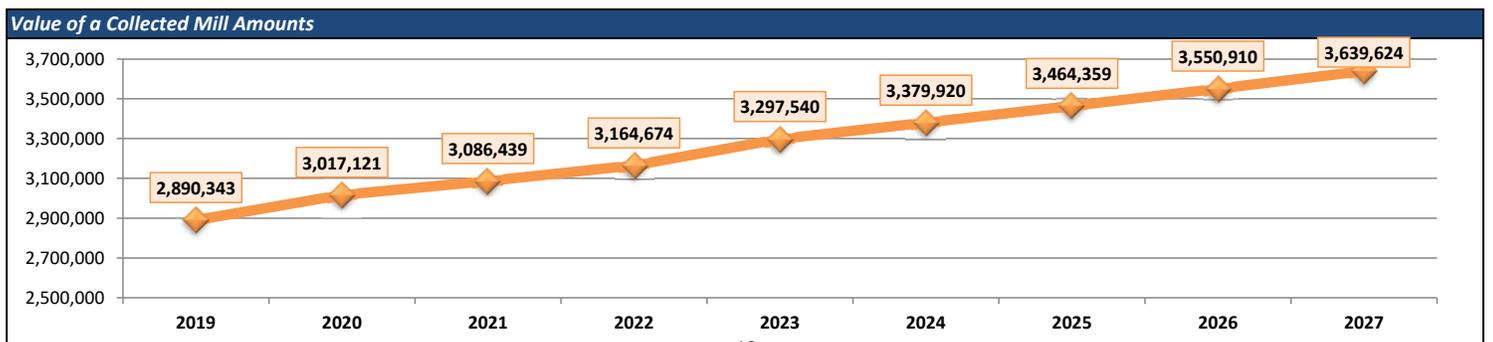
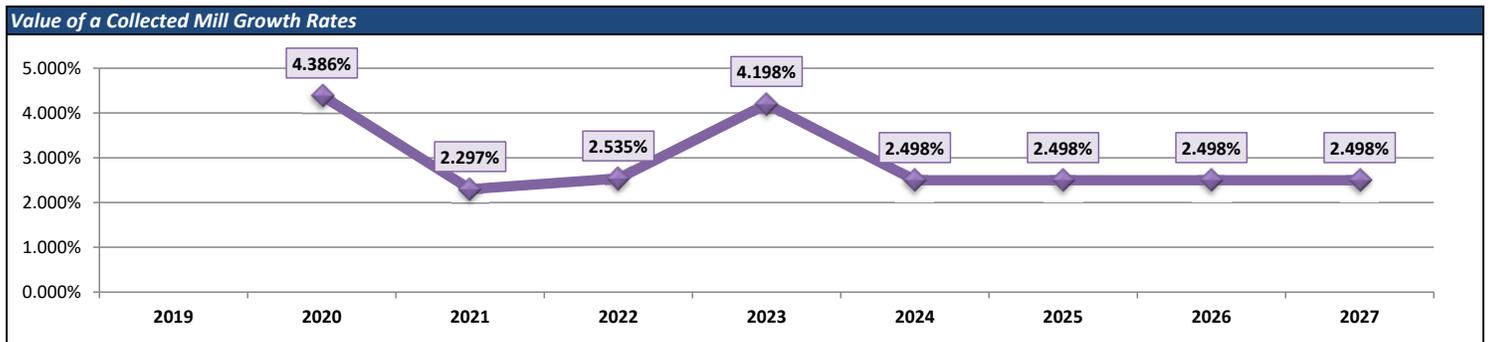
F	Collection Rate	97.0780%							
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G = E x F **Current Real Estate Taxes 60,739,971 63,015,621 64,629,171 66,283,059 67,978,295 69,715,911**

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	63,015,621	64,629,171	66,283,059	67,978,295	69,715,911
State Property Tax Reduction Allocation	1,256,641	1,246,004	1,249,996	1,245,548	1,572,308	1,572,308	1,572,308	1,572,308	1,572,308
Total Collections	56,612,274	59,095,441	60,453,147	61,985,519	64,587,929	66,201,479	67,855,367	69,550,603	71,288,219

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	3,297,540	3,379,920	3,464,359	3,550,910	3,639,624
% Increase		4.386%	2.297%	2.535%	4.198%	2.498%	2.498%	2.498%	2.498%



Pine-Richland School District

Capital Planning Page

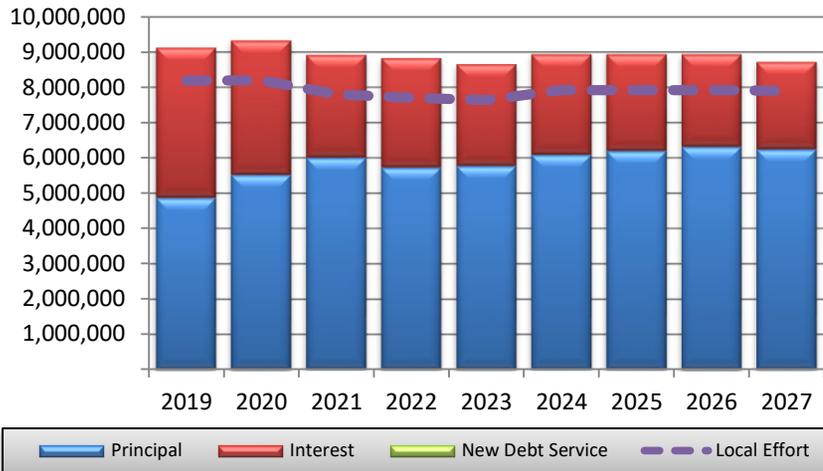
Note: This schedule does not include our proportionate share of AW Beattie Career Center debt. Pennsylvania Dept. of Education considers this a 'tuition related expenditure'. It is reported as part of vocational education tuition accordingly.



	(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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
Total Expenditures	96,217,142	99,337,835	133,592,444	95,755,046	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
Operating Balance	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)

EXISTING DEBT SERVICE									
Principal	4,865,000	5,520,000	6,005,000	5,730,000	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000
Interest	4,261,617	3,807,118	2,909,502	3,094,461	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245
Total Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,654,760	8,938,229	8,937,675	8,934,931	8,723,245
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	7,639,993	7,923,252	7,922,689	7,918,010	7,903,258
Debt Service as % of Total Exp	9.49%	9.39%	6.67%	9.22%	8.54%	8.55%	8.10%	7.94%	7.44%

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	\$8,654,760	\$8,938,229	\$8,937,675	\$8,934,931	\$8,723,245

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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
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	98,422,810	99,722,859	102,204,719	104,810,298	107,458,391
Borrowing Base (225% of Previous 3 Year Average)					207,058,037	213,741,993	218,831,207	225,262,790	230,053,406
Less: Principal Outstanding (as of June 30th of Each Year)					85,396,550	79,311,550	73,116,550	66,806,550	60,561,550
Estimated Borrowing Capacity					121,661,487	134,430,443	145,714,658	158,456,241	169,491,857

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
REVENUES									
LOCAL REVENUE									
Real Estate Taxes									
Current Real Estate Taxes	55,355,633	57,849,437	59,203,151	60,739,971	63,015,621	64,629,171	66,283,059	67,978,295	69,715,911
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	72,799	74,255
Total Real Estate Taxes	56,063,206	58,799,600	60,208,571	61,755,808	64,120,797	65,781,639	67,484,881	69,231,623	71,022,993
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	1,393,000	1,399,965	1,406,965	1,414,000	1,421,070
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	293,100	293,247	293,393	293,540	293,687
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	11,350	12,485	13,734	15,107	16,618
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	157,850	157,929	158,008	158,087	158,166
Total Other Local Revenue	3,763,578	3,412,473	3,176,139	2,955,190	2,978,620	2,991,233	3,004,066	3,017,131	3,030,441
TOTAL LOCAL REVENUE	68,735,281	71,081,782	73,665,809	74,096,661	77,554,806	79,212,827	81,113,506	83,082,692	85,100,913
STATE REVENUE									
Basic Instructional and Operating Subsidies									
Basic Education Funding - Formula	5,270,522	5,455,204	5,455,196	5,509,756	5,740,983	5,798,393	5,856,377	5,914,941	5,974,090
Basic Education Funding - Social Security	1,237,826	1,275,059	1,357,406	1,438,399	1,479,707	1,554,327	1,623,717	1,696,349	1,772,379
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	7,220,690	7,352,719	7,480,094	7,611,290	7,746,469
Revenue for Specific Educational Programs									
Special Education - Funding for School Aged Pupils	1,672,780	1,733,955	1,733,891	1,751,295	1,795,077	1,813,028	1,831,158	1,849,470	1,867,964
Total Revenue for Specific Educational Programs	1,672,780	1,733,955	1,733,891	1,751,295	1,795,077	1,813,028	1,831,158	1,849,470	1,867,964
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

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
State Property Tax Reduction Allocation	1,256,641	1,246,004	1,249,996	1,245,548	1,572,308	1,572,308	1,572,308	1,572,308	1,572,308
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	6,831,228	7,223,833	7,617,351	8,060,987	8,492,814
Classrooms for the Future									
Total Other State Revenue	9,796,196	10,372,976	10,434,631	10,929,175	11,411,478	11,843,876	12,278,043	12,765,338	13,043,070
TOTAL STATE REVENUE	17,977,324	18,860,364	19,028,833	19,628,624	20,427,245	21,009,623	21,589,295	22,226,097	22,657,503

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	99,437,576	100,737,836	103,219,705	105,827,218	108,278,378
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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	3,103,321	3,196,421	3,292,313	3,391,083	3,492,815
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	29,086,655	30,535,170	32,055,822	33,652,202	35,328,081
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	1,398,155	1,425,550	1,453,654	1,482,489	1,512,077
Professional - Other Salaries - Temporary			27,356	6,122	6,246	6,308	6,372	6,435	6,500

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
Professional - Other Salaries - Overtime	71,315	44,580	7,595	80,361	80,520	83,137	85,839	88,629	91,509
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	1,168,788	1,203,852	1,239,967	1,277,166	1,315,481
Office/Clerical Salaries - Overtime	9,804	18,675	71,780	42,721	44,104	45,537	47,017	48,545	50,123
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	1,577,622	1,628,895	1,681,834	1,736,493	1,792,929
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	1,770,543	1,828,086	1,887,498	1,948,842	2,012,179
Instructional Assistant Salaries - Overtime			12,360						
Instructional Assistant Salaries - Employee Ins. Opt Out	12,500	24,700	35,400	33,000	33,000	33,000	33,000	33,000	33,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,376,336	7,491,021	7,724,852	8,471,077	8,913,854	9,359,547	9,827,524	10,318,900	10,834,845
Social Security Contributions	2,522,788	2,604,659	2,763,836	2,876,799	2,959,416	3,108,653	3,247,434	3,392,699	3,544,757
Retirement Contributions	11,243,192	11,973,723	12,701,860	13,156,658	13,659,415	14,447,665	15,234,703	16,121,973	16,985,628
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	43,633	43,851	44,070	44,291	44,512
Workmen's Compensation	151,190	148,552	129,374	137,353	141,336	145,576	149,943	154,441	159,074
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	64,993,099	68,113,981	71,326,496	74,754,010	78,278,213

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	3,169,646	3,239,378	3,310,645	3,383,479	3,457,915
Other Professional Services	219,553	244,621	456,567	317,960	378,468	386,710	395,132	403,737	412,530
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	124,184	126,916	129,708	132,562	135,478
Repairs and Maintenance Services	354,649	231,098	202,728	267,598	268,348	274,252	280,285	286,452	292,754
Rentals	467,719	339,925	353,208	342,746	370,746	378,903	387,238	395,758	404,464
Construction Services					2,102,106				
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	5,509,837	5,675,132	5,845,386	6,020,748	6,201,370
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	7,047	7,882	7,756	8,379	5,914	6,044	6,177	6,313	6,452
General Property and Liability Insurance	125,476	132,984	140,728	151,428	167,969	171,664	175,441	179,301	183,245
Bonding Insurance	55,236	55,791	59,772	61,898	64,963	66,392	67,853	69,346	70,871
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	49,475	50,563	51,676	52,813	53,974
Tuition									
Tuition to Other School Districts Within the State			14,479	75,000	50,000	54,000	58,320	62,986	68,024

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	590,151	653,834	676,781	682,823	686,933	741,888	801,239	865,338	934,565
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	59,920	60,519	61,125	61,736	62,353
Miscellaneous Purchased Services	84,308	79,109	86,908	84,006	87,106	88,413	89,739	91,085	92,451
Supplies									
General Supplies	1,126,523	1,135,551	1,120,049	1,209,259	1,298,450	1,317,927	1,337,696	1,357,761	1,378,128
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	6,150	6,334	6,524	6,720	6,922
Books & Periodicals	262,631	281,323	129,486	508,837	506,647	521,846	537,501	553,626	570,235
Supplies - Technology Related	1,232,644	1,480,306	1,403,880	1,260,613	1,334,293	1,374,321	1,415,551	1,458,017	1,501,758
Property									
Land and Improvements									
Equipment - Original & Additional	6,049		5,259		14,125				
Equipment - Replacement	43,091	19,694		10,000	7,000	7,000	7,000	7,000	7,000
Infrastructure Assets									
Other Objects									
Dues and Fees	287,918	310,703	449,332	182,894	184,570	188,628	192,775	197,013	201,344
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	21,890,138	20,499,531	21,261,496	22,062,278	22,904,402
DEBT SERVICE									
Interest	4,261,617	3,807,118	2,909,502	3,094,461	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245
Redemption of Principal	4,865,000	5,520,000	6,005,000	5,730,000	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000
Total Debt Service	9,126,617	9,327,118	8,914,502	8,824,461	8,654,760	8,938,229	8,937,675	8,934,931	8,723,245
INTERFUND TRANSFERS									
Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,305,414	6,496,889	8,334,759	6,220,144	6,777,853
Total Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,305,414	6,496,889	8,334,759	6,220,144	6,777,853
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	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370
NET OPERATING BALANCE	1,208,389	1,889,797	3,519,897	(1,008,637)	(1,915,334)	(3,824,936)	(7,159,600)	(6,667,862)	(8,933,992)
FUND BALANCE (BEGINNING OF THE YEAR)	24,971,630	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344
FUND BALANCE (END OF THE YEAR)	26,180,019	28,069,816	31,589,713	30,581,076	28,665,742	24,840,806	17,681,206	11,013,344	2,079,352

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	24,115,473	25,316,424	26,577,181	27,900,725	29,290,181
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	4,686,313	4,920,629	5,166,660	5,424,993	5,696,243
Social Security Contributions	1,566,691	1,628,637	1,749,270	1,799,467	1,844,871	1,937,904	2,024,419	2,114,975	2,209,767
Retirement Contributions	6,996,895	7,513,746	8,057,377	8,218,521	8,503,142	8,993,837	9,483,777	10,036,113	10,573,748
Tuition Reimbursements									
Unemployment Compensation	10,870	21,955	21,214	22,127	22,047	22,157	22,268	22,379	22,491
Workmen's Compensation	94,025	93,948	79,125	85,740	87,899	90,536	93,252	96,050	98,931
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	18,140	18,539	18,947	19,364	19,790
Rentals	649	669	3,040	950	950	971	992	1,014	1,036
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	2,150	2,172	2,193	2,215	2,237
Supplies									
General Supplies	550,828	456,663	354,247	494,085	544,985	553,160	561,457	569,879	578,427
Food	255								
Books & Periodicals	214,154	223,252	89,978	449,834	447,394	460,816	474,640	488,880	503,546
Supplies - Technology Related	162,935	395,670	81,875	44,355	36,606	37,704	38,835	40,000	41,200
Property									
Equipment - Original & Additional									
Equipment - Replacement	36,499								
Other Objects									
Dues and Fees	35,752	19,623	7,410	21,471	23,160	23,670	24,190	24,722	25,266

	(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	42,167,157	44,290,223	46,483,542	48,824,818	51,241,344

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	3,463,696	3,636,188	3,817,270	4,007,370	4,206,937
<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	1,588,560	1,640,188	1,693,494	1,748,533	1,805,360
<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	33,000	33,000	33,000	33,000	33,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,499,674	1,601,793	1,610,413	1,782,288	1,968,689	2,067,123	2,170,480	2,279,004	2,392,954
<i>Social Security Contributions</i>	329,239	339,442	350,145	364,215	386,268	405,747	423,861	442,821	462,668
<i>Retirement Contributions</i>	1,479,287	1,582,175	1,628,793	1,663,487	1,780,368	1,883,109	1,985,691	2,101,338	2,213,907
<i>Unemployment Compensation</i>	3,100	6,552	6,831	6,735	6,875	6,909	6,944	6,979	7,014
<i>Workmen's Compensation</i>	19,130	17,922	20,080	17,348	18,398	18,950	19,518	20,104	20,707
<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>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	7,514	6,314		9,940	9,400	9,682	9,972	10,272	10,580
<i>Communications</i>	18	32							
<i>Printing & Binding</i>	278	214		270	270	276	282	288	295
<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	3,680	3,717	3,754	3,792	3,829
<i>Miscellaneous Purchased Services</i>		782	2,902						
<i>Supplies</i>									
<i>General Supplies</i>	28,711	28,334	35,660	34,895	33,745	34,251	34,765	35,286	35,816
<i>Energy</i>	49								
<i>Food</i>	87	54		350	350	361	371	382	394
<i>Books & Periodicals</i>	5,707	2,554	1,736	8,400	7,100	7,313	7,532	7,758	7,991
<i>Supplies - Technology Related</i>	10,244	3,945	4,296	4,051	5,101	5,254	5,412	5,574	5,741
<i>Property</i>									
<i>Equipment - Original & Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	7,149	8,088	5,021	6,169	5,109	5,221	5,336	5,454	5,574
Total Special Programs	11,274,949	11,515,355	12,044,063	12,883,766	13,475,215	14,160,375	14,876,274	15,640,390	16,438,809

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	686,933	741,888	801,239	865,338	934,565
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	686,933	741,888	801,239	865,338	934,565

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	6,051
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	40,898	42,442	44,028

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	258,299	266,048	274,029	282,250	290,718
Office/Clerical Salaries - Overtime	2,422	3,504	38,497	21,033	21,779	22,487	23,218	23,972	24,751
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	413,806	434,496	456,221	479,032	502,984
Social Security Contributions	110,614	114,568	119,357	129,271	131,177	137,792	143,943	150,382	157,122
Retirement Contributions	497,502	531,075	553,925	590,421	604,616	639,507	674,344	713,618	751,846
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	6,247	6,434	6,627	6,826	7,031
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	102,400	104,653	106,955	109,308	111,713
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	675	690	705	721	736
Travel	1,930	934		2,450	2,100	2,121	2,142	2,164	2,185
Supplies									
General Supplies	27,423	31,034	42,100	50,204	48,054	48,775	49,506	50,249	51,003
Food	468	278	12	1,150	650	670	690	710	732
Books & Periodicals	3,443	1,765	2,533	4,735	3,885	4,002	4,122	4,245	4,373
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	28,915	29,551	30,201	30,866	31,545
Total Pupil Personnel Services	2,794,079	2,872,191	3,016,120	3,217,970	3,292,445	3,436,607	3,584,727	3,742,250	3,903,923

	(Actual) 2019	(Actual) 2020	(Actual) 2021	(Budget) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025	(Projected) 2026	(Projected) 2027
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	155,281
Professional - Educational Salaries - Regular	360,589	378,890	390,893	404,900	425,413	446,599	468,839	492,187	516,698
Professional - Educational Salaries - Overtime									
Technical Salaries - Regular	137,721	116,610	119,986	122,031	125,502	129,581	133,792	138,140	142,630
Technical Salaries - Overtime			15,159	7,932	8,149	8,414	8,687	8,970	9,261
Office/Clerical Salaries - Regular	85,535	85,409	91,103	88,448	90,927	93,655	96,464	99,358	102,339
Office/Clerical Salaries - Overtime	2,108	7,285	4,683	3,983	4,095	4,228	4,366	4,507	4,654
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	104,867
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	176,754	177,922	193,378	213,287	217,899	228,794	240,234	252,245	264,858
Social Security Contributions	56,795	56,534	59,267	64,056	67,187	70,575	73,726	77,024	80,476
Retirement Contributions	248,282	251,169	261,382	292,564	309,673	327,543	345,386	365,502	385,082
Tuition Reimbursements	10,328	16,852	19,405	21,800	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	1,356
Workmen's Compensation	3,482	3,589	2,916	3,051	3,200	3,296	3,395	3,497	3,602
Other Post Employment Benefits	12,165								
Other Current Employee Benefits	660	660	660	660	660	660	660	660	660
Purchased Professional & Technical Services									
Professional - Educational Services	16,236	19,267	15,000	9,495	18,495	18,902	19,318	19,743	20,177
Training & Development Services	11,335	13,342	25,758	15,000	15,000	15,330	15,667	16,012	16,364
Purchased Property Services									
Repairs and Maintenance Services	6,323	9,698	11,542	5,700	5,700	5,825	5,954	6,085	6,218
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	3,850
Supplies									
General Supplies	47,233	33,169	30,136	33,535	30,085	30,536	30,994	31,459	31,931
Energy									
Food	(1)	282	37						
Books & Periodicals	36,632	48,555	34,560	41,990	44,190	45,516	46,881	48,288	49,736
Supplies - Technology Related	66,876	62,301	57,474	70,653	74,353	76,584	78,881	81,248	83,685
Property									
Equipment - Original & Additional	6,049								
Equipment - Replacement									
Other Objects									
Dues and Fees	2,120	1,584	220	1,815	1,815	1,855	1,896	1,937	1,980
Total Instructional Staff Services	1,475,962	1,472,524	1,515,051	1,621,716	1,699,411	1,772,142	1,846,793	1,926,147	2,007,505
ADMINISTRATIVE SERVICES - 2300									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,702,517	1,835,176	1,882,338	1,936,991	1,977,505	2,036,830	2,097,935	2,160,873	2,225,699
Official/Administrative Salaries - Temporary	883	3,283	3,998	3,000	6,000	6,195	6,396	6,604	6,819
Official/Administrative Salaries - Employee Ins. Opt Out	1,500	2,500	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	13,331	13,764	14,212	14,673	15,150
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	443,562	456,869	470,575	484,692	499,233
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	505,613	530,894	557,438	585,310	614,576
Social Security Contributions	157,550	169,414	174,346	179,124	182,255	191,446	199,993	208,939	218,303
Retirement Contributions	715,882	784,645	812,446	835,114	858,369	907,903	957,361	1,013,118	1,067,391
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	8,892	9,159	9,434	9,717	10,008
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	3,550	3,628	3,708	3,789	3,873
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	34,930	35,698	36,484	37,286	38,107
Travel	10,665	1,644	1,009	5,225	5,125	5,176	5,228	5,280	5,333
Supplies									
General Supplies	46,243	73,592	54,271	55,065	52,365	53,150	53,948	54,757	55,578
Food	2,619	3,184	1,758	4,700	3,950	4,069	4,191	4,316	4,446
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	15,976	16,455	16,949	17,457	17,981
Property									
Equipment - Original & Additional									
Equipment - Replacement	6,592								
Other Objects									
Dues and Fees	125,348	171,808	342,477	34,414	35,180	35,954	36,745	37,553	38,380
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	4,802,140	4,976,747	5,154,481	5,342,897	5,534,376

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	142,410	149,531	157,007	164,857	173,100
Social Security Contributions	36,516	38,170	38,798	40,156	40,798	42,855	44,769	46,771	48,867
Retirement Contributions	161,750	174,145	177,816	183,408	188,043	198,894	209,729	221,944	233,833
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	62,000	63,364	64,758	66,183	67,639
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	29,400	29,841	30,289	30,743	31,204
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	1,001,347	1,040,441	1,080,327	1,122,672	1,165,813

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	70,122	73,628	77,310	81,175	85,234
Social Security Contributions	20,882	21,002	21,775	23,817	24,507	25,743	26,892	28,095	29,354
Retirement Contributions	92,691	97,983	101,110	110,319	114,684	121,302	127,910	135,360	142,611
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	15,900	16,250	16,607	16,973	17,346
Other Professional Services	340								
Purchased Property Services									
Rentals	440,532	312,363	330,146	323,696	343,696	351,257	358,985	366,883	374,954
Other Purchased Services									
Insurance-General									
Bonding Insurance									

	(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	11,450	11,622	11,796	11,973	12,153
Food	187	521	294	300	300	309	318	328	338
Books & Periodicals									
Supplies - Technology Related	49,091	67,577	83,391	58,500	62,500	64,375	66,306	68,295	70,344
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	1,011,380	1,043,527	1,076,170	1,110,454	1,145,366

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	1,577,622	1,628,895	1,681,834	1,736,493	1,792,929
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	744,510	781,736	820,822	861,863	904,957
Social Security Contributions	133,375	125,473	132,106	149,526	153,270	160,999	168,187	175,710	183,585
Retirement Contributions	598,046	566,156	605,474	682,931	706,445	747,212	787,917	833,805	878,472
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	7,300	7,519	7,745	7,977	8,216
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	59,182	60,484	61,815	63,175	64,564
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	124,184	126,916	129,708	132,562	135,478
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	5,914	6,044	6,177	6,313	6,452
General Property and Liability Insurance	125,476	132,984	140,728	151,428	167,969	171,664	175,441	179,301	183,245
Communications	95,922	122,077	86,686	102,300	44,303	45,278	46,274	47,292	48,332
Advertising									
Printing & Binding	105	105							

	(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	349,660	354,905	360,228	365,632	371,116
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	44,850	46,196	47,581	49,009	50,479
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	6,166,354	6,380,719	6,600,121	6,830,893	7,066,859

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	7,526	7,902	8,297	8,712	9,148
Social Security Contributions	3,541	3,677	3,909	3,772	3,866	4,061	4,242	4,432	4,631
Retirement Contributions	15,722	16,766	17,911	17,228	17,818	18,846	19,873	21,030	22,157
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	5,672,050	5,840,997	6,014,927	6,194,143	6,378,638

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	106,994	112,344	117,961	123,859	130,052
Social Security Contributions	32,596	38,110	42,191	42,623	43,587	45,785	47,829	49,968	52,208
Retirement Contributions	145,136	165,192	183,019	194,612	200,859	212,450	224,023	237,070	249,770
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	48,743	49,815	50,911	52,031	53,176
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	917,339	944,859	973,205	1,002,401	1,032,473
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	2,407,809	2,484,190	2,562,333	2,644,043	2,727,569

OTHER SUPPORT SERVICES - 2900

Other Purchased Services									
Miscellaneous Purchased Services	84,308	78,327	84,006	84,006	87,106	88,413	89,739	91,085	92,451
Other Objects									
Total Other Support Services	84,308	78,327	84,006	84,006	87,106	88,413	89,739	91,085	92,451

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	802,033	810,053	818,154	826,335	834,599
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	49,972	52,471	55,094	57,849	60,741

	(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	80,574	84,637	88,416	92,371	96,511
Retirement Contributions	284,803	281,842	302,346	363,231	370,532	391,914	413,264	437,333	460,760
Unemployment Compensation	2,040	4,369	4,290	4,506	4,545	4,568	4,591	4,614	4,637
Workmen's Compensation	4,400	4,202	3,399	3,889	3,958	4,077	4,199	4,325	4,455
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	11,650	11,906	12,168	12,436	12,710
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	195,331	198,261	201,235	204,253	207,317
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					14,125				
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	2,259,335	2,303,047	2,361,327	2,423,284	2,485,589

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 - Im									
EXISTING BUILDING IMPROVEMENT SERVICES - 4600									
Purchased Professional & Technical Services									
Purchased Property Services									
Construction Services					2,102,106				
Equipment - Original & Additional									
Equipment - Replacement									
Infrastructure Assets									
Total Existing Building Improvement Services					2,102,106				
DEBT SERVICE - 5100									
Other Objects									
Interest	4,261,617	3,807,118	2,909,502	3,094,461	2,879,760	2,853,229	2,742,675	2,624,931	2,478,245
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	5,775,000	6,085,000	6,195,000	6,310,000	6,245,000
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	8,835,760	9,123,030	9,126,357	9,127,575	8,919,935
INTERFUND TRANSFERS - 5200									
Fund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,305,414	6,496,889	8,334,759	6,220,144	6,777,853
Total Interfund Transfers	4,529,886	4,982,599	3,171,337	3,958,485	5,305,414	6,496,889	8,334,759	6,220,144	6,777,853
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	101,352,911	104,562,771	110,379,305	112,495,081	117,212,370

**Pine-Richland School District
Capital Funding Plan
As of May 18, 2022**

Major projects by year

HS Gym Allocation Paving	HS Gym Allocation Land purchase	MS HVAC Stadium track/fencing	Wexford Elem. HVAC MS Roof	Richland Elem. Roof MS Locker Replacement	Richland Elem. HVAC Wexford Elem. Roof	Hance Elem. HVAC Edin Hall HVAC Equip.	Eden Hall Roof HS Tennis Courts	Santacroce Projects	Santacroce Projects
Tennis Courts	Flooring Replacements		Planetarium Equipment	Eden Hall Auto Temp Baseball Field - turf	MS Kitchen/Café Impr.	Santacroce Projects	Santacroce Projects		
Restroom Improvements	Paving				MS Guidance Suite				

	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	\$ 244,800.00	\$ 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	\$ 2,655,800.00
Building Systems	\$ 1,100,930.00	\$ 1,290,034.00	\$ 5,049,789.00	\$ 7,093,759.00	\$ 3,993,442.00	\$ 6,354,853.00	\$ 3,970,585.00	\$ 2,647,900.00	\$ 131,800.00	\$ 131,800.00	\$ 131,800.00	\$ 30,795,762.00
Facilities Department	\$ 170,000.00	\$ 1,984,100.00	\$ 400,000.00	\$ 400,000.00	\$ 50,000.00	\$ 104,000.00	\$ 110,000.00	\$ -	\$ -	\$ -	\$ -	\$ 3,048,100.00
Athletics - District Wide	\$ 2,438,555.00	\$ 1,786,480.00	\$ 792,100.00	\$ 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	\$ 5,305,414.00	\$ 6,496,889.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,777,853.00	\$ 4,575,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 43,304,193.50

	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	\$ 40,000.00	\$ 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	\$ 990,000.00
Network Infrastructure	\$ 90,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,400,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ 119,217.00	\$ 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	\$ 16,089,475.00
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	\$ 280,500.00	\$ 435,000.00	\$ 345,000.00	\$ 400,000.00	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,530,500.00
Electrical/Lighting	\$ 54,635.00	\$ 107,200.00	\$ 35,000.00	\$ 4,000.00	\$ -	\$ 4,400.00	\$ -	\$ 3,300.00	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00	\$ 160,500.00
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	\$ 121,023.00	\$ 10,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 171,023.00
Paving	\$ 645,000.00	\$ 280,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ 380,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ 150,000.00	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ 19,400.00	\$ 5,650.00	\$ 64,970.00	\$ 3,950.00	\$ 3,125.00	\$ 4,325.00	\$ 26,100.00	\$ -	\$ -	\$ -	\$ -	\$ 108,320.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ 220,000.00	\$ 132,500.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 357,500.00
Other	\$ 16,000.00	\$ 64,444.00	\$ 25,000.00	\$ 525,000.00	\$ -	\$ 808,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,422,444.00
Facilities Department												
Vehicles	\$ -	\$ -	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 120,000.00	\$ 194,100.00	\$ 175,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,100.00
Land purchase	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Architectural Fees	\$ 50,000.00	\$ 290,000.00	\$ 150,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 640,000.00
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	\$ 15,000.00	\$ 540,900.00	\$ 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	\$ 5,305,414.00	\$ 6,496,889.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,777,853.00	\$ 4,575,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 43,304,193.50

	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	\$ 175,000.00	\$ 142,000.00	\$ 42,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 525,196.00

Pine-Richland School District												
Capital Funding Plan												
As of May 18, 2022												
Technology - 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
Visual Display Boards	\$ 50,000.00	\$ 40,000.00	\$ 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	\$ 990,000.00
Network Infrastructure	\$ 90,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,400,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 2,655,800.00
Hance	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	\$ 6,050.00	\$ 30,587.00	\$ 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	\$ 3,219,577.00
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	\$ -	\$ -	\$ 7,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00
Other	\$ 16,000.00	\$ 6,444.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,444.00
												\$ 4,876,196.00
Richland	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	\$ -	\$ -	\$ 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	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 5,429,744.00
Wexford	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	\$ -	\$ 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	\$ -	\$ 80,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,500.00
Electrical/Lighting	\$ 1,100.00	\$ 16,925.00	\$ -	\$ 1,000.00	\$ -	\$ 1,100.00	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 23,425.00
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ 51,023.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 51,023.00
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
												\$ 4,918,593.00

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	\$ 26,785.00	\$ 44,490.00	\$ 26,064.00	\$ 242,154.00	\$ 17,512.00	\$ 750,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,107,005.00
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	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
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	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
Maintenance Equipment	\$ -	\$ -	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ 18,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,000.00
												\$ 4,036,305.00
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	\$ 19,750.00	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,019,750.00
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	\$ -	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100,000.00
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 800,000.00
												\$ 8,654,825.00
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	\$ 194,100.00	\$ 175,000.00	\$ 350,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 719,100.00
Land purchase	\$ -	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00
Architectural Fees & HVAC Studies	\$ 50,000.00	\$ 290,000.00	\$ 150,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ 640,000.00
												\$ 3,048,100.00
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
Sanctroce	\$ -	\$ 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	\$ 15,000.00	\$ 540,900.00	\$ 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	\$ 5,305,414.00	\$ 6,496,889.00	\$ 8,334,759.00	\$ 6,220,143.50	\$ 6,777,853.00	\$ 4,575,635.00	\$ 3,306,800.00	\$ 1,104,500.00	\$ 748,400.00	\$ 433,800.00	\$ 43,304,193.50

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

As of May 18, 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	40,000.00	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	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00	140,000.00
Tricaster replacement	District		13,000.00		13,000.00		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								
Repair to electrical system - stage	HA			7,500.00								
Main office countertop	HA			10,000.00								
Library refresh	HA				40,000.00							
Repair/Replace Boilers	HA		20,000.00		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	50,000.00									
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		85,000.00	40,000.00	40,000.00							
Refinish floors in stairwell	RE		55,000.00									
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		20,500.00									
Custodial equipment	WX	12,650.00				3,125.00		1,100.00				
Replace flooring	WX		60,000.00									
Lighting upgrade	WX		16,000.00									
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			
Various classroom/building furniture	WX		51,023.00									
Replace two hot water heaters	WX						14,000.00					
Replace water storage tank	WX			16,000.00								

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 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									
Exterior lighting improvements	EH		25,000.00									
HVAC compressor replacement	EH		26,785.00									
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		80,000.00				70,000.00					
Outdoor classroom - concrete pad and walkway	EH		18,000.00									
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						
Vestibule carpet	EH					40,000.00						
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		100,000.00									
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		15,000.00									
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										
Planetarium equipment replacement	HS				500,000.00							
Planetarium maintenance	HS						8,000.00					
Custodial equipment	HS		850.00	28,345.00								

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
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	144,100.00	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	280,000.00	150,000.00	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		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			
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	

<i>Project Description</i>	<i>Building</i>	<i>2021-2022</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>2027-2028</i>	<i>2028-2029</i>	<i>2029-2030</i>	<i>2030-2031</i>	<i>2031-2032</i>
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	5,305,414.00	6,496,889.00	8,334,759.00	6,220,143.50	6,777,853.00	4,575,635.00	3,306,800.00	1,104,500.00	748,400.00	433,800.00

<i>Total Costs per Year****</i>		<i>2021-2022</i>	<i>2022-2023</i>	<i>2023-2024</i>	<i>2024-2025</i>	<i>2025-2026</i>	<i>2026-2027</i>	<i>2027-2028</i>	<i>2028-2029</i>	<i>2029-2030</i>	<i>2030-2031</i>	<i>2031-2032</i>
Technology		249,000.00	244,800.00	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	65,456.00	54,114.00	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	300,925.00	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	293,448.00	37,000.00	3,018,710.00	30,835.00	1,533,100.00	1,100.00	1,100.00	-	-	-
Eden Hall Upper Elementary		38,150.00	241,585.00	83,590.00	29,064.00	314,554.00	117,512.00	750,000.00	2,500,000.00	-	-	-
Pine-Richland Middle School		190,665.00	120,675.00	4,128,775.00	2,981,000.00	380,000.00	994,375.00	50,000.00	-	-	-	-
Pine-Richland High School		525,605.00	267,945.00	626,453.00	910,075.00	388,503.00	176,123.00	114,200.00	99,200.00	99,200.00	99,200.00	99,200.00
Other - facilities department		170,000.00	1,984,100.00	400,000.00	400,000.00	50,000.00	104,000.00	110,000.00	-	-	-	-
Athletics (district-wide)		2,438,555.00	1,786,480.00	792,100.00	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	5,305,414.00	6,496,889.00	8,334,759.00	6,220,143.50	6,777,853.00	4,575,635.00	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	\$ 175,000.00	\$ 142,000.00	\$ 42,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00

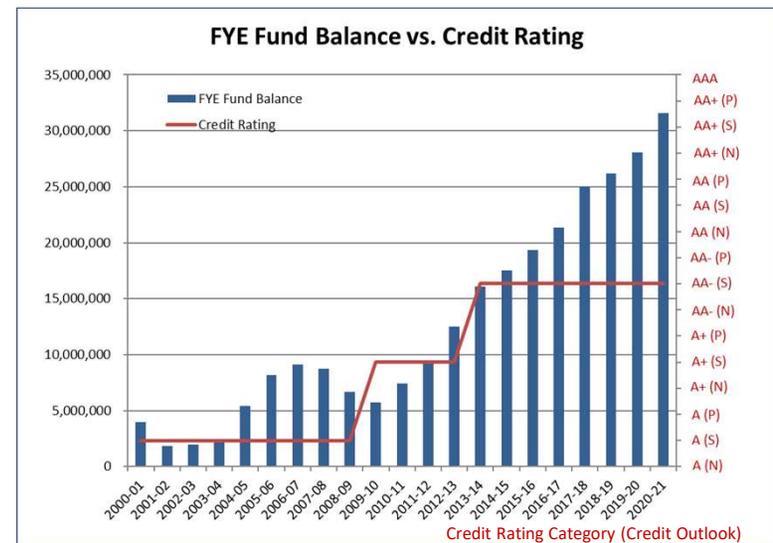
2022-2023 Real Estate Tax Revenue Estimate

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 April 2022 / received May 2022			1,088,829,256	2,302,906,792	3,391,736,048
Less: Estimated homestead exclusion (state property tax reduction)			(35,130,336)	(45,143,800)	(80,274,136)
Adjustment for construction and growth	0.01%		108,883		108,883
Adjustment for construction and growth	0.11%			2,533,197	2,533,197
Projected assessed value of taxable properties			1,053,807,803	2,260,296,189	3,314,103,992
Assumed 2022-2023 millage rate		0.0195867			
Net tax levy			20,640,617	44,271,743	64,912,361
Estimated delinquent percentage	1.32%	98.00%	(272,869)	(585,272)	(858,141)
Estimated discounts	88%	2.0%	(363,275)	(779,183)	(1,142,458)
Estimated penalties	1.60%	10.0%	33,025	70,835	103,860
Total Real Estate Taxes Budgeted			20,037,498	42,978,123	63,015,621
			est. value of 1 mill (net collection rate)=		3,194,796
			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		2,127,567.53
			Est. revenue from tax increase to index		2,127,567.53

Underlying Credit Rating History: Standard & Poor's

Rating Action Date	Credit Rating	Outlook	Issue / Event	Rationale
2001-2005	A	Stable	Prior Issues	All carried insured only ratings and PA Act 150 program ratings
10/6/2005	A	Stable	Series of 2005	Participation in Commonwealth of PA State Intercept Program
2/18/2006	A	Stable	Series of 2006 (V)	Participation in Commonwealth of PA State Intercept Program
9/13/2007	A1		Series of 2007	Moody's Rating
3/9/2009	A	Stable	Market Commentary	Participation in Commonwealth of PA State Intercept Program - Rating Affirmed
6/4/2010	A+	New Rating	Series of 2010	Strong wealth, income and unemployment; Strong reserves and modest tax growth; Pressured from continued enrollment growth; High debt burden
6/27/2011	A+	Stable	Series of 2011, 2011 A-C	
1/25/2012	A+	Stable	Series of 2012	
4/10/2014	AA-	Upgrade	Series of 2014 A-B	Extremely strong wealth, very strong income and unemployment; Sound finances and strong reserves, modest tax growth; Pressured from continued enrollment growth; High debt burden; Exposure to variable-rate debt
8/26/2014	AA-	Stable	Series of 2014 A-B	
3/30/2015	AA-	Stable	Series of 2015 A-B	
2/13/2016	AA-	Stable	Series of 2016	Extremely strong wealth and income, good financial management practices under FMA
4/18/2017	AA-	Stable	Series of 2017	
5/9/2019	AA-	Stable	Series of 2019	Strong budgetary performance of operating surpluses for eight consecutive years; very strong available reserves; extremely strong wealth income levels, diverse tax base; offset by increasing pension costs; high debt burden; some derivative exposure
6/8/2020	AA-	Stable	Series A&B of 2020	Strong budgetary performance of operating surpluses for nine consecutive years, despite increasing pension costs; very strong available reserves; extremely strong wealth and very strong incomes with a very diverse tax base; and good financial management practices. Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio.
4/15/2021	AA-	Stable	Series of 2021	Strong budgetary performance of operating surpluses 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 – <u>Document #6</u>).</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 – <u>Document #10</u>). 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 – <u>Document #5 or #5A</u> – 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 <i>(60 days prior to primary election) (n/a if opt out)</i></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 <i>(55 days prior to primary election) (n/a if opt out)</i></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 <i>(50 days prior to primary election) (n/a if opt out)</i></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 <i>(annual deadline)</i></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 <i>(annual deadline)</i></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 <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></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)</i> <i>(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 -----</p> <p>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.

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Dana Kirk

(724)625-7773

Extn :6303

Contact Person

Telephone

Extension

dkirk@pinerichland.org

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

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

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

Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)?

Yes

No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$101352911
Ending Unassigned Fund Balance	\$7602985
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.50%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2022

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/2/2022
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	743,168
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	23,485,564
0850 Unassigned Fund Balance	7,168,511
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$30,846,546</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	77,554,806
7000 Revenue from State Sources	20,427,245
8000 Revenue from Federal Sources	1,455,525
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$99,437,576</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$130,284,122</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	63,015,622
6112 Interim Real Estate Taxes	1,036,575
6113 Public Utility Realty Taxes	68,600
6120 Current Per Capita Taxes, Section 679	82,205
6140 Current Act 511 Taxes - Flat Rate Assessments	82,205
6150 Current Act 511 Taxes - Proportional Assessments	10,290,979
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,393,000
6500 Earnings on Investments	151,650
6700 Revenues from LEA Activities	293,100
6800 Revenues from Intermediary Sources / Pass-Through Funds	740,670
6910 Rentals	131,000
6920 Contributions and Donations from Private Sources	11,350
6990 Refunds and Other Miscellaneous Revenue	257,850
REVENUE FROM LOCAL SOURCES	\$77,554,806
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,740,983
7112 Basic Education Funding-Social Security	1,479,707
7271 Special Education funds for School-Aged Pupils	1,795,077
7311 Pupil Transportation Subsidy	1,300,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	182,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,014,767
7330 Health Services (Medical, Dental, Nurse, Act 25)	92,000
7340 State Property Tax Reduction Allocation	1,572,308
7505 Ready to Learn Block Grant	418,675
7820 State Share of Retirement Contributions	6,831,228
REVENUE FROM STATE SOURCES	\$20,427,245
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	136,067
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,218
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,300
8517 NCLB, Title IV - 21st Century Schools	10,291
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	941,649
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000 ⁵⁶

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
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REVENUE FROM FEDERAL SOURCES	\$1,455,525
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	99,437,576
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,015,622
Amount of Tax Relief for Homestead Exclusions	<u>\$1,572,459</u>
Total Approx. Tax Revenue:	\$64,588,081
Approx. Tax Levy for Tax Rate Calculation:	\$66,484,666

Allegheny

Total

2021-22 Data		
a. Assessed Value	\$3,258,015,160	\$3,258,015,160
b. Real Estate Mills	19.5867	
I. 2022-23 Data		
c. 2020 STEB Market Value	\$3,053,424,414	\$3,053,424,414
d. Assessed Value	\$3,394,378,128	\$3,394,378,128
e. Assessed Value of New Constr/ Renov	\$0	\$0
2021-22 Calculations		
f. 2021-22 Tax Levy	\$63,813,766	\$63,813,766
(a * b)		
2022-23 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2021-22 Tax Levy	\$63,813,766	\$63,813,766
(f Total * g)		
i. Base Mills Subject to Index	19.5867	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.07823%	97.07823%
k. Tax Levy Needed	\$66,484,666	\$66,484,666
(Approx. Tax Levy * g)		
I. 2022-23 Real Estate Tax Rate	19.5867	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$66,484,666	\$66,484,666
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$64,912,207
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	58	\$63,015,622
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$63,015,622
Amount of Tax Relief for Homestead Exclusions	<u>\$1,572,459</u>
Total Approx. Tax Revenue:	\$64,588,081
Approx. Tax Levy for Tax Rate Calculation:	\$66,484,666

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	20.2526	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$68,744,982	\$68,744,982
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$11,325.00	
Number of Homestead/Farmstead Properties	7094	7094
Median Assessed Value of Homestead Properties		\$270,500

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$63,015,622
Amount of Tax Relief for Homestead Exclusions	<u>\$1,572,459</u>
Total Approx. Tax Revenue:	\$64,588,081
Approx. Tax Levy for Tax Rate Calculation:	\$66,484,666
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,572,308	Lowering RE Tax Rate	\$0	\$1,572,308
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$151			\$151
Amount of Tax Relief from State/Local Sources				\$1,572,459

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,394,378,128	19.5867	66,484,666			97.07823%	
Totals:	3,394,378,128		66,484,666	1,572,459	64,912,207	97.07823%	63,015,622

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		82,205
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	82,205
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes -- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 82,205 82,205

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	8,780,479	8,780,479
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,510,500	1,510,500
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes -- Proportional Assessments 10,290,979 10,290,979

Total Act 511, Current Taxes 10,373,184

Act 511 Tax Limit -->	3,053,424,414	12	36,641,093
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	19.5867	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	42,167,157
1200 Special Programs - Elementary / Secondary	13,475,215
1300 Vocational Education	686,933
1400 Other Instructional Programs - Elementary / Secondary	38,013
1500 Nonpublic School Programs	14,436
Total Instruction	\$56,381,754
2000 Support Services	
2100 Support Services - Students	3,292,445
2200 Support Services - Instructional Staff	1,699,411
2300 Support Services - Administration	4,802,140
2400 Support Services - Pupil Health	1,001,347
2500 Support Services - Business	1,011,380
2600 Operation and Maintenance of Plant Services	6,166,354
2700 Student Transportation Services	5,672,050
2800 Support Services - Central	2,407,809
2900 Other Support Services	87,106
Total Support Services	\$26,140,042
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,259,335
3300 Community Services	78,500
Total Operation of Non-Instructional Services	\$2,337,835
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	2,102,106
Total Facilities Acquisition, Construction and Improvement Services	\$2,102,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,835,760
5200 Interfund Transfers - Out	5,305,414
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$14,391,174
Total Estimated Expenditures and Other Financing Uses	\$101,352,911

2022-2023 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	24,194,973
200 Personnel Services - Employee Benefits	15,444,272
300 Purchased Professional and Technical Services	625,367
400 Purchased Property Services	22,490
500 Other Purchased Services	827,910
600 Supplies	1,028,985
800 Other Objects	23,160
Total Regular Programs - Elementary / Secondary	\$42,167,157
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,101,756
200 Personnel Services - Employee Benefits	4,160,598
300 Purchased Professional and Technical Services	1,609,500
400 Purchased Property Services	300
500 Other Purchased Services	2,551,656
600 Supplies	46,296
800 Other Objects	5,109
Total Special Programs - Elementary / Secondary	\$13,475,215
1300 <u>Vocational Education</u>	
500 Other Purchased Services	686,933
Total Vocational Education	\$686,933
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,800
200 Personnel Services - Employee Benefits	6,055
800 Other Objects	18,158
Total Other Instructional Programs - Elementary / Secondary	\$38,013
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	13,500
600 Supplies	936
Total Nonpublic School Programs	\$14,436
Total Instruction	\$56,381,754
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,717,735
200 Personnel Services - Employee Benefits	1,159,690
300 Purchased Professional and Technical Services	196,400
500 Other Purchased Services	2,975
600 Supplies	186,730
800 Other Objects	28,915
Total Support Services - Students	\$3,292,445
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	884,325

2022-2023 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	621,748
300 Purchased Professional and Technical Services	33,495
400 Purchased Property Services	5,700
500 Other Purchased Services	3,700
600 Supplies	148,628
800 Other Objects	1,815
Total Support Services - Instructional Staff	\$1,699,411
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,448,898
200 Personnel Services - Employee Benefits	1,566,885
300 Purchased Professional and Technical Services	557,458
400 Purchased Property Services	7,550
500 Other Purchased Services	70,100
600 Supplies	76,069
800 Other Objects	75,180
Total Support Services - Administration	\$4,802,140
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	533,236
200 Personnel Services - Employee Benefits	373,811
300 Purchased Professional and Technical Services	63,250
400 Purchased Property Services	1,000
500 Other Purchased Services	250
600 Supplies	29,700
800 Other Objects	100
Total Support Services - Pupil Health	\$1,001,347
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	325,253
200 Personnel Services - Employee Benefits	211,398
300 Purchased Professional and Technical Services	16,750
400 Purchased Property Services	343,696
500 Other Purchased Services	24,835
600 Supplies	74,250
800 Other Objects	15,198
Total Support Services - Business	\$1,011,380
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,012,031
200 Personnel Services - Employee Benefits	1,623,723
300 Purchased Professional and Technical Services	199,182
400 Purchased Property Services	417,424
500 Other Purchased Services	220,016
600 Supplies	1,686,028
700 Property	7,000
800 Other Objects	950
Total Operation and Maintenance of Plant Services	\$6,166,354
2700 <u>Student Transportation Services</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	50,533
200 Personnel Services - Employee Benefits	30,311
300 Purchased Professional and Technical Services	238,784
500 Other Purchased Services	5,343,727
600 Supplies	8,565
800 Other Objects	130
Total Student Transportation Services	\$5,672,050
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	569,628
200 Personnel Services - Employee Benefits	379,762
300 Purchased Professional and Technical Services	371,600
400 Purchased Property Services	20,200
500 Other Purchased Services	144,280
600 Supplies	921,539
800 Other Objects	800
Total Support Services - Central	\$2,407,809
2900 <u>Other Support Services</u>	
500 Other Purchased Services	87,106
Total Other Support Services	\$87,106
Total Support Services	\$26,140,042
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,050,577
200 Personnel Services - Employee Benefits	512,102
300 Purchased Professional and Technical Services	163,636
400 Purchased Property Services	67,334
500 Other Purchased Services	167,175
600 Supplies	229,331
700 Property	14,125
800 Other Objects	55,055
Total Student Activities	\$2,259,335
3300 <u>Community Services</u>	
800 Other Objects	78,500
Total Community Services	\$78,500
Total Operation of Non-Instructional Services	\$2,337,835
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	2,102,106
Total Facilities Acquisition, Construction and Improvement Services	\$2,102,106
Total Facilities Acquisition, Construction and Improvement Services	\$2,102,106
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,060,760

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	5,775,000
Total Debt Service / Other Expenditures and Financing Uses	\$8,835,760
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,305,414
Total Interfund Transfers - Out	\$5,305,414
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$14,391,174
TOTAL EXPENDITURES	\$101,352,911

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	28,240,000	26,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	7,051,200	8,201,000
Other Capital Projects Fund	2,400,000	400,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	112,000	75,000
Child Care Operations Fund		
Other Enterprise Funds	15,143	13,000
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$37,818,343	\$34,789,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

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

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$37,818,343	\$34,789,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
0510 Bonds Payable	93,918,349	88,143,349
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,273,703	1,230,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	6,877,636	6,741,700
Total General Fund	\$102,069,688	\$96,115,549

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

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

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

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable	70	
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

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

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

Capital Reserve Fund - \$ 1431

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

767,000

Total Capital Reserve Fund - \$ 1431 \$767,000

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$102,069,688	\$96,882,549

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

General Fund	10,850,700	10,975,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	755,000	867,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	115,500	127,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,721,200	\$11,969,000
TOTAL INDEBTEDNESS	\$113,790,888	\$108,851,549

Account Description	Amounts
0810 Nonspendable Fund Balance	743,168
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	21,135,755
0850 Unassigned Fund Balance	7,602,985
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$28,931,211
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$29,924,379