

2026-2027

Proposed Final
General Operating Fund
Budget



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

For May 4, 2026 Joint Governance Meeting and School Board Planning Meeting

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

2026-2027
Proposed Final General Operating Fund Budget

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Mr. Brian Glickman, Director of Human Resources
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2026-2027

Proposed Final General Operating Fund Budget

Revenue

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

For 2026-2027, the Pine-Richland School District did not receive an adjusted index; therefore, the base index applies which has been established at 3.5%(prior year base index was 4.0%). The District chose to seek approval for referendum exceptions for the upcoming budget year. The District was approved for \$1,157,454 in special education exceptions which equates to an additional 1.79% in millage rate flexibility over the Act 1 Index. The Proposed Final General Fund Budget includes total expenditures of \$115,551,346 with operation expenditures of \$109,747,153 and total revenues of \$110,329,419(Full 5.29% Millage Increase). The budget includes an estimated tax millage rate of 20.6228. This represents 5.29% millage increase from the current fiscal year. An increase of millage to the full base index of 3.5% plus the PDE approved \$1,157,454 (additional 1.79%) in special education exceptions would give the District the best chance to offset the CLR effects and proposed county-wide reassessments in future years.

The budget includes a number of assumptions and estimates. Several property assessment and exemption appeals continue to be filed with Allegheny County and continue to be unresolved due to the Common Level Ratio adjustments. Resolution of these appeals continually changes the total assessed value for our community which is the school district's real estate tax base. Due to the large number of appeals and slowed growth, the District's real estate revenue has begun to reduce. The District is recommending the millage increase above due the reduction real estate revenue due to Common Level Revenue. The District receives updated figures on weekly basis from Allegheny County and the District's solicitor's office for pending appeals. These figures are continuously monitored weekly. Since the 2022-2023 school year, the District has refunded over \$2.7 million due to property reassessments. Volume of appeals has slowed but the District is still susceptible to high value property appeals.

Other Local Revenue

- The Pine-Richland School District assesses an activity fee for each participating student in grades seven through 12. This fee was increased to \$150 in the 2025-2026 school year. A new option has been developed that will cap families at \$300 for athletics and activities and has the ability

to produce an additional \$165,00 in revenue. The fee allows each student to participate in an unlimited number of sports and student activities throughout the school year. If a student chooses not to participate, the fee will not be assessed. The revenue generated from the student activity fee offsets a portion of costs associated with supplemental payments to administer after school activities, athletic programs and clubs.

State Funding

The Taxpayer Relief Act also provides for the use of State gaming revenue to lower property taxes for homeowners in the District with an approved homestead application on file with Allegheny County. Last year, the State Property Tax Reduction allocation for the Pine-Richland community was approximately \$2.17 million. Under this provision of the law, approved properties will receive a homestead exclusion which will lower the taxable assessed valuation for school district real estate taxes. Although the allocations were not finalized at the time the proposed final budget document was prepared, last year's provided the taxpayer \$293 in tax relief to each approved homestead in the District during 2025-2026.

- Subsidies – All projections for State subsidies are based on estimates. These amounts for Pine-Richland could change based on the final Governor's budget allocations for the Commonwealth of Pennsylvania.
 - Preliminary estimates for basic education instructional subsidy reflect an increase for the District of \$44,500 over the prior year state budget allocation.
 - Special education subsidy for 2026-2027 is projected to be \$2,077,655 which represents a decrease from the current year allocation in the amount of \$32,285. This includes an estimate for contingency fund allocations which are applied for on an annual basis. The state contingency fund exists to provide additional funding for the implementation of the Individualized Education Program (IEP) for students with significant disabilities and who requires a highly specialized program or related services.
 - Transportation revenue is estimated to be level-funded by the State. This subsidy projection could be changed by the status of the approval of the state budget. Due to the addition of hazardous routes via the effort of our District Transportation Coordinator, we are able to budget an additional \$299,486 from the 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 2026-2027, estimates show a decrease in reimbursement of \$174,082 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 2026-2027, this represents \$9,371,721 of the District's total budgeted revenue.
- Pennsylvania Department of Education provides no reimbursement for charter tuition.

Federal Funding

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

2026-2027

Proposed Final General Operating Fund Budget
Expenditures

Salaries & Wages

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

Employer Benefit Costs

- The District's employer contribution rate for the Public School Employees' Retirement System (PSERS) will increase to 33.59% of salary cost from 34.0% in 2025-2026. This will result in increased expenditures to the District for next year's budget of \$295,810 due to compensation adjustments and personnel reductions through attrition. 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 35.69% of salary cost in the 2030-2031 fiscal year. Steady increases are projected through 2032-2023.
- Medical insurance premium costs through the Allegheny County Schools Health Insurance Consortium (ACSHIC) will increase by 8.3% for covered employees. Dental and vision insurance premiums will increase by 3% and 0% respectively. Overall group health insurance expenditures for the District are budgeted to remain level from the 2025-2026 budget for current employees due to attritional savings over that past two years. Employee contributions for healthcare are based on respective compensation plans and collective bargaining agreements currently in effect.

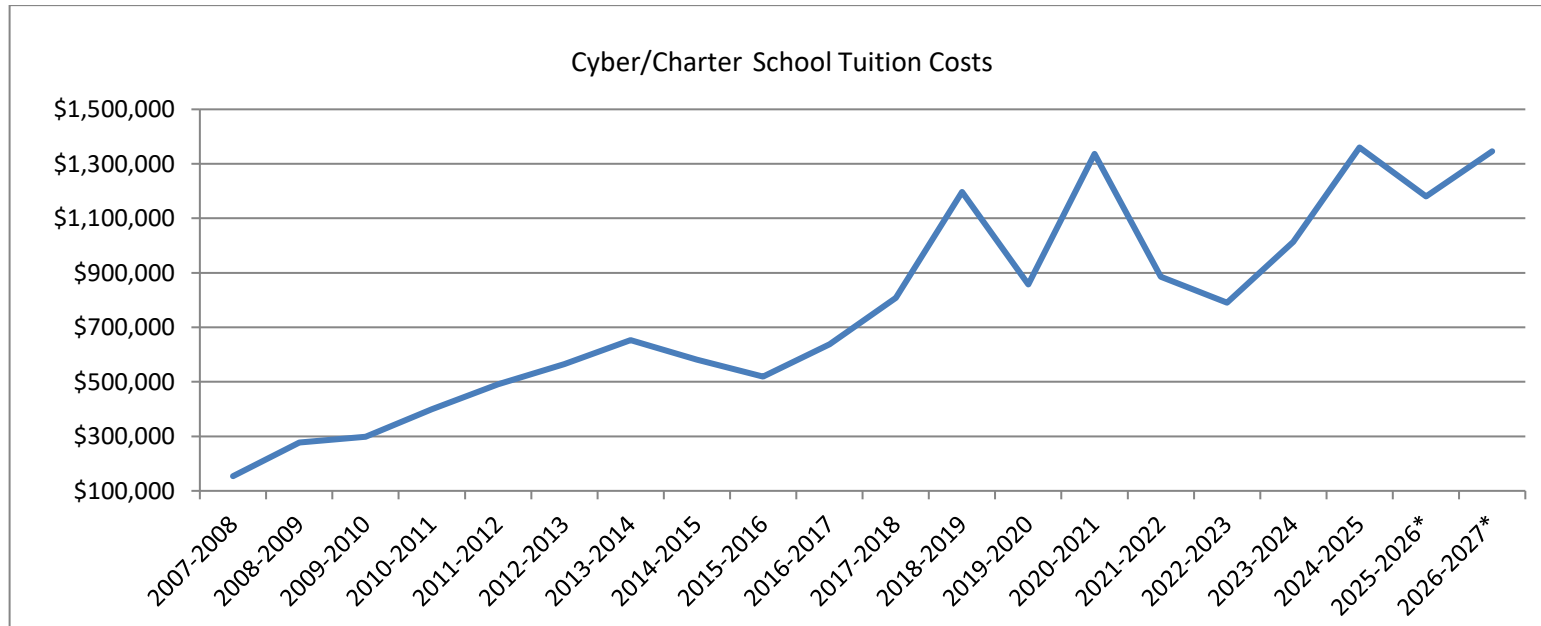
Contracted Services

- Currently, Pine-Richland School District utilizes contracted services within the general operating budget for transportation, copiers/print management and substitute staffing. These three contractual agreements combined represent approximately 7% of the District's overall expenditures.

Expenditures

Tuition Expenditures

- The District is projecting \$2,118,427 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 \$1,762,735.
- Vocational tuition expenditures to A.W. Beattie Career Center for the operating budget are projected to be increasing slightly from the current year allocation. The District is required to fund a five-year average of enrollments in the vocational program, as well as general operating costs and a proportional share of debt for the renovations completed years ago to the Career Center facility.
- The District is required by law to pay tuition costs for resident students to attend cyber/charter schools. Projections for 2026-2027 show an outlay of \$1,345,990. During the 2025-2026 fiscal year, the District is paying \$15,693.81 (Brick & Mortar) and \$14,302.20 (Cyber) for each regular education student and \$35,186.28 (Brick & Mortar) and \$27,031.16 (Cyber) for each special education student enrolled in cyber and brick and mortar charter school. Amounts will be finalized once the ADM numbers for 2024-2025 are released in May.



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

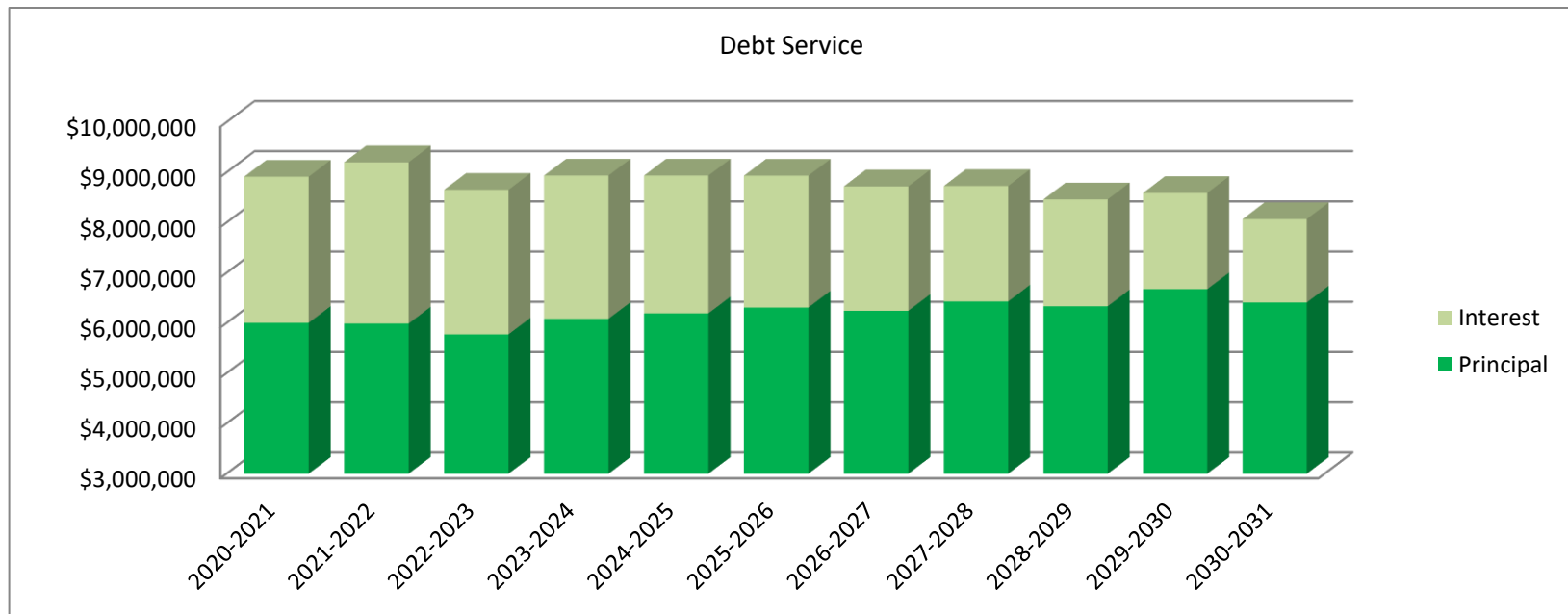
Expenditures

Ten-Year Capital Plan

- Included in the detailed supporting budget schedules is a complete capital funding plan which details planned capital repairs and replacements to equipment, infrastructure and facilities for the next ten years. The total of these capital items for the 2026-2027 fiscal year is equal to \$5,804,193. This is reflected as an interfund transfer to the Capital Reserve Fund. Transfer from the 2025-2026 Capital Funding Plan maybe moved into the 2026-2027 budgeting year that will have a zero net affect over the two years.

Debt Service

- Interest and principal redemption on debt service represents \$8,723,245 or 7.5% of total budgeted expenditures. Based on the individual amortization schedules, the District's costs will decrease by \$211,687 from the current year budget. The District will continue to monitor each debt instrument for refunding opportunities to achieve savings and lower interest costs, if possible.



Expenditures

Prior Year Refunds

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

Budgetary Reserve

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

Expenditures

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Key Assumptions

Revenues

- Real estate tax millage
 - **Reflects millage rate increase to the Act 1 Index and Special Education Exceptions approved by PDE – (current tax rate 19.5867 mills) –**
 - The Act 1 Index for 2026-2027 is 3.5% and the District has been approved for \$1,157,454 in additional real estate revenue which equates to an additional 1.79% millage increase totaling an approximate 5.29% allowable millage increase. This millage increase is optional.
 - Future years reflect no tax increases
 - Based on certified assessed value listing provided by Allegheny County as of January 2026 and updated on a weekly basis from the Allegheny County Website Community Assumption for both Richland Township and for the Township of Pine is minimal to no growth – estimated reduction in assessed value for outstanding exemption/reduction appeals filed by property owners
- Earned income tax
 - Reflects estimate for 2026-2027 and 2.5% and 2.1% increase annually in future years
- State funding
 - Basic education – reflects the state proposed estimate for 2026-2027 with no increase and a 1% increase going forward.
 - Special education – reflects the state proposed estimate for 2026-2027 assumed 1% increase annually
 - Transportation subsidy reflects level funding
 - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart within this document
- 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 stable to slight decreases in Title Funding (I, II, III, IV)
 - School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

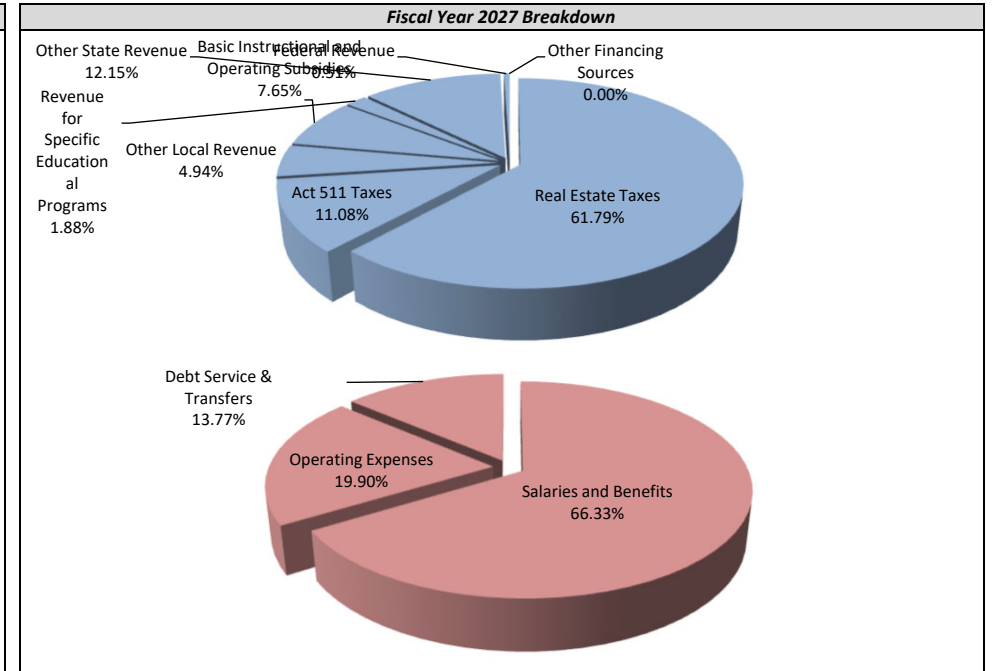
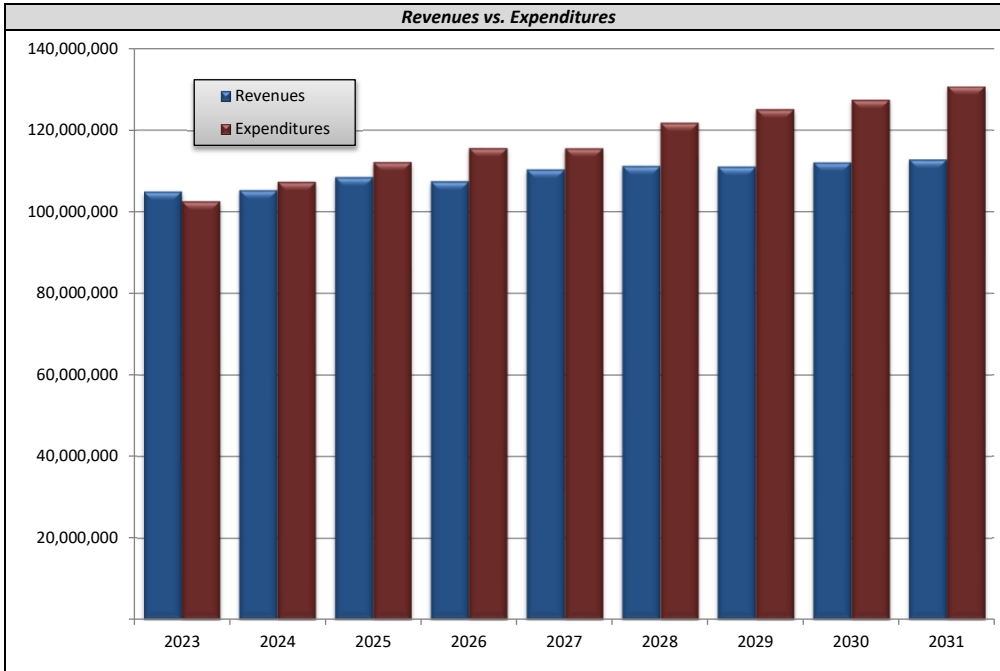
Expenditures

- Salaries
 - Based on overall salary expenditures
 - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of 8.3% and healthcare from the current year and increases of 10% increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart– Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in March of 2026
- Assumes no additional bond issues for construction purposes

Estimated Capital Funding Plan for 2026-2027 (as of May 2026) = \$5,804,193

Estimated Budgetary Deficit – (\$5,221,927)/This based on a proposed final budget with a millage increase of 5.29%. This is based on \$582,266 of positive operational results funding the Capital Funding Plan

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
REVENUES									
Real Estate Taxes	64,273,732	65,517,537	65,912,023	65,580,569	68,173,692	68,517,385	68,805,247	69,094,372	69,384,769
Act 511 Taxes	11,267,959	11,659,734	11,516,147	12,122,395	12,225,951	12,482,696	12,609,448	12,737,508	12,866,890
Other Local Revenue	5,670,849	5,593,067	5,940,231	5,500,430	5,452,316	5,052,064	4,186,526	4,257,575	4,329,952
Basic Instructional and Operating Subsidies	7,433,111	7,882,857	8,183,432	8,338,658	8,439,192	8,639,982	8,767,427	8,892,279	9,019,475
Revenue for Specific Educational Programs	1,872,833	1,956,490	2,052,978	2,166,566	2,077,655	2,098,432	2,119,416	2,140,610	2,162,016
Other State Revenue	11,296,797	12,296,527	12,815,234	13,163,618	13,402,388	13,837,644	13,982,883	14,359,035	14,393,618
Federal Revenue	1,462,739	243,159	618,658	558,225	558,225	569,940	581,901	594,114	606,583
Other Financing Sources	1,675,188	112,594	1,419,861						
TOTAL REVENUES	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
EXPENDITURES									
Salaries and Benefits	64,569,584	67,804,712	71,640,740	75,049,736	76,643,661	80,486,767	84,145,069	87,844,685	91,749,964
Operating Expenses	21,077,507	21,083,907	23,363,206	22,783,701	22,994,939	24,097,512	25,172,757	26,314,363	27,527,378
Debt Service & Transfers	16,966,348	18,441,516	17,155,891	17,763,491	15,912,746	17,203,839	15,789,609	13,256,343	11,458,572
TOTAL EXPENDITURES	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
NET OPERATING BALANCE	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)
FUND BALANCE (BEGINNING OF THE YEAR)	31,589,713	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)
FUND BALANCE (END OF THE YEAR)	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)	(43,185,428)



Pine-Richland School District

Overall General Fund Chart



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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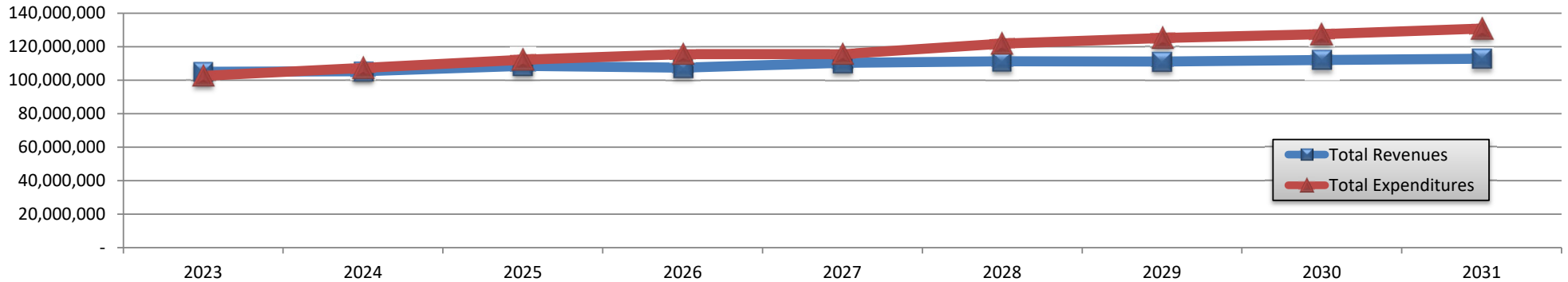
REVENUES VS. EXPENDITURES

Total Revenues	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)

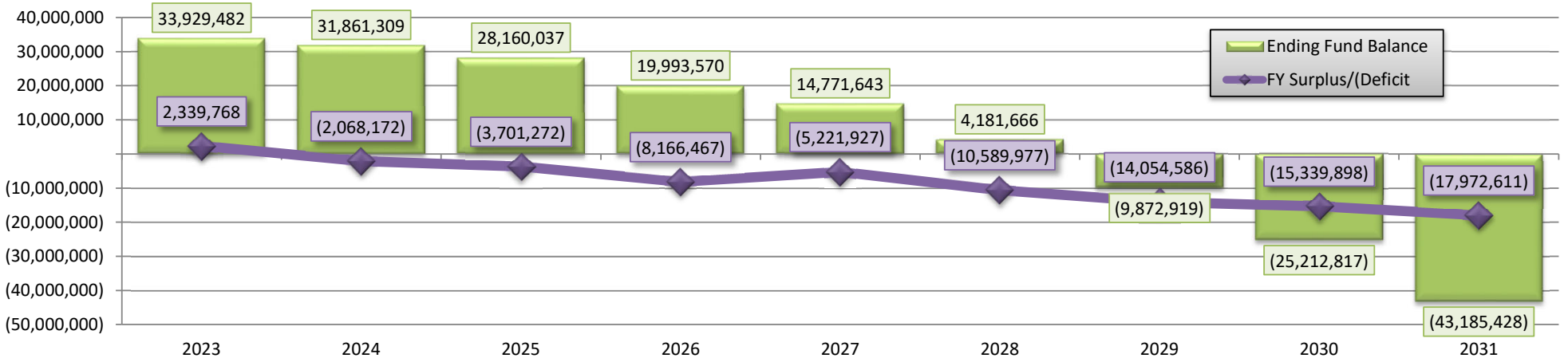
GENERAL FUND BALANCE

Beginning of the Year	31,589,713	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)
End of the Year	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)	(43,185,428)
As a % of Expenditures	33.07%	29.69%	25.11%	17.30%	12.78%	3.43%	(7.89%)	(19.79%)	(33.03%)

GENERAL FUND GAP ANALYSIS



GENERAL FUND BALANCE PROJECTIONS



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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REVENUES VS. EXPENDITURES

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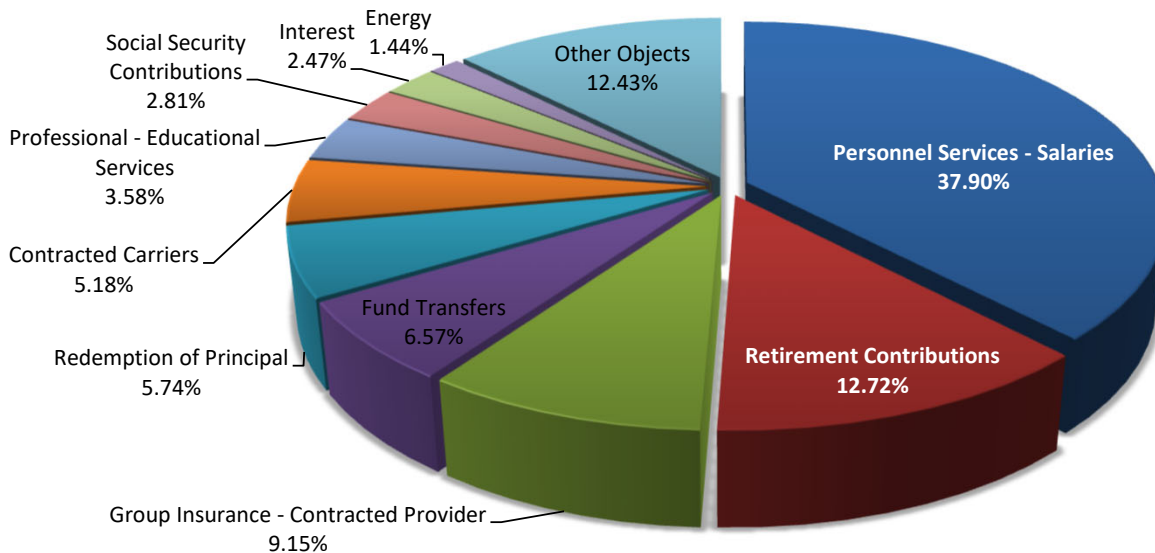
Top Ten Expenditures

Fiscal Year Ending June 30, 2025

Select fiscal year here

2025

Rank	Amount	% of Total	Object	Name
1	42,507,549	37.90%	100	Personnel Services - Salaries
2	14,267,224	12.72%	230	Retirement Contributions
3	10,266,038	9.15%	210	Group Insurance - Contracted Provider
4	7,368,950	6.57%	930	Fund Transfers
5	6,442,348	5.74%	910	Redemption of Principal
6	5,810,380	5.18%	513	Contracted Carriers
7	4,015,964	3.58%	320	Professional - Educational Services
8	3,153,491	2.81%	220	Social Security Contributions
9	2,773,803	2.47%	830	Interest
10	1,614,181	1.44%	620	Energy
Other	13,939,910	12.43%		Other Objects
TOTAL	112,159,837	100.00%		



Pine-Richland School District

Custom Expenditure Display Chart

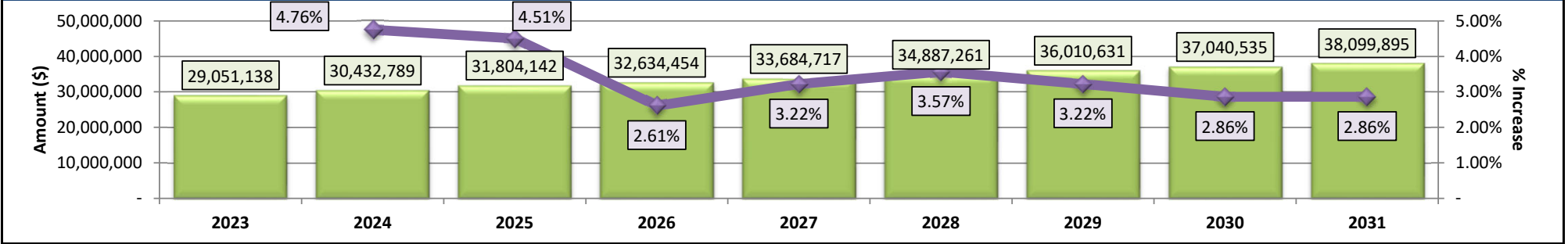


	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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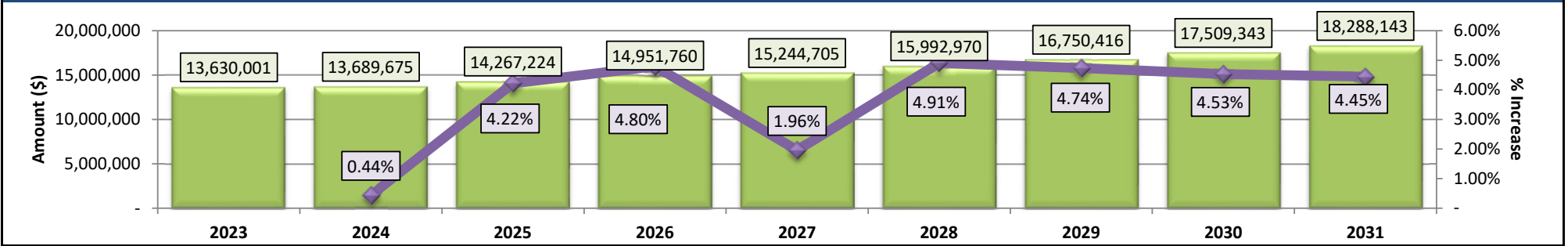
REVENUES VS. EXPENDITURES

Total Revenues	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
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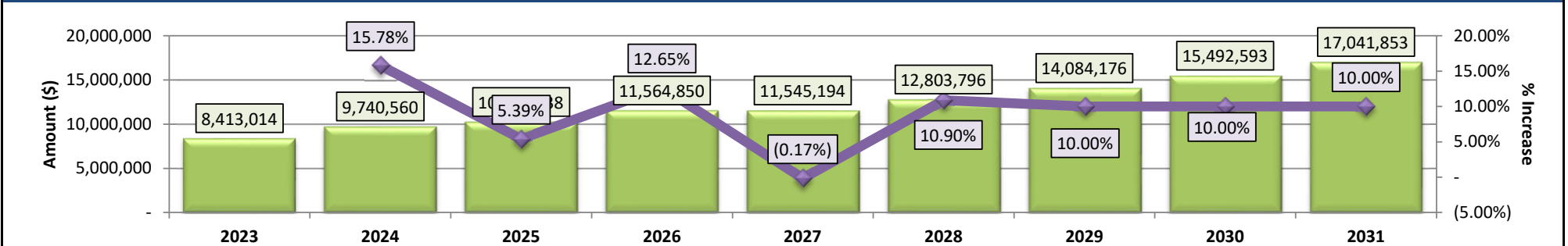
121 - Professional - Educational Salaries - Regular



230 - Retirement Contributions



210 - Group Insurance - Contracted Provider



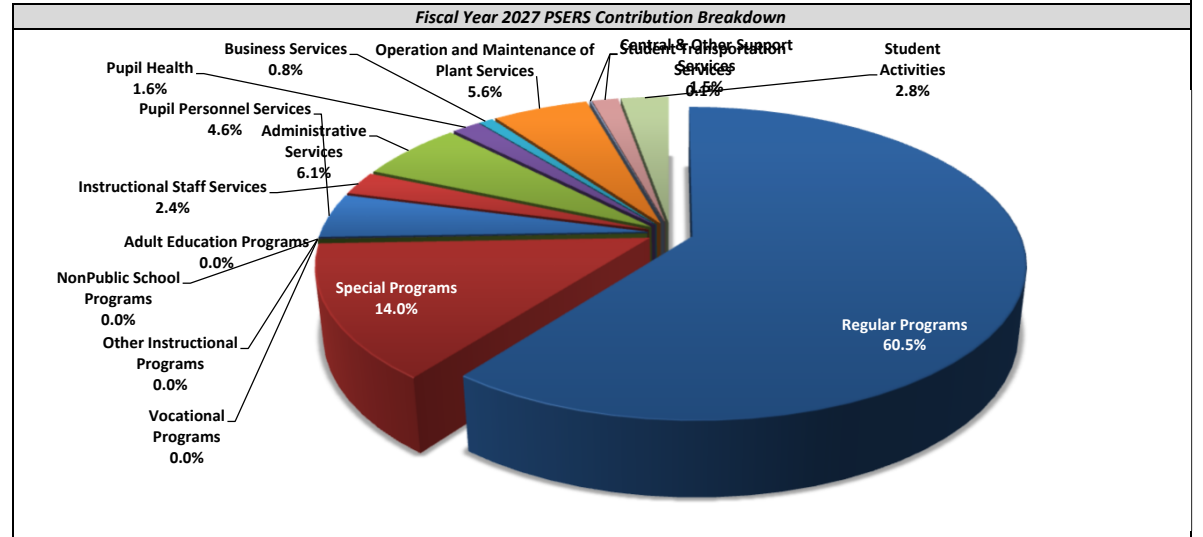
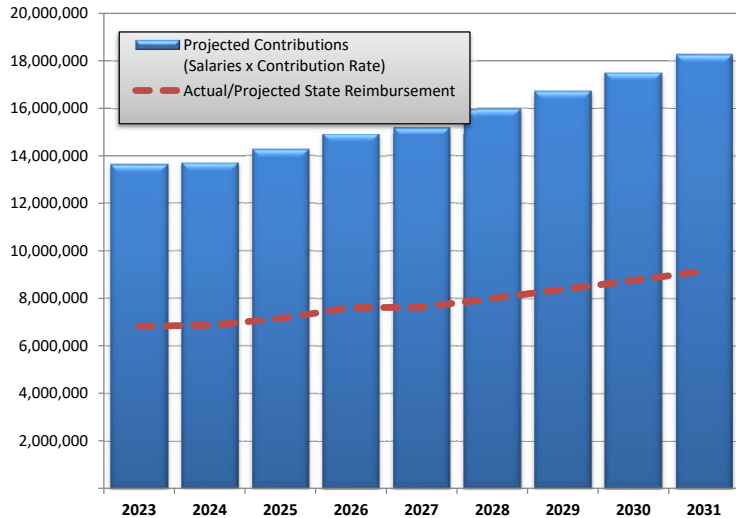
	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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EXPENDITURES										
100	Personnel Services - Salaries	39,009,567	40,715,083	42,507,549	44,184,566	45,516,756	47,081,517	48,578,471	49,993,685	51,450,448
	Less: Non-PSERS Eligible Salaries	(353,863)	(451,333)	(421,342)	(208,802)	(208,802)	(208,802)	(208,802)	(208,802)	(208,802)
	Net PSERS Eligible Salaries	38,655,704	40,263,750	42,086,206	43,975,764	45,307,954	46,872,715	48,369,669	49,784,882	51,241,646
	PSERS Contribution Rates *	35.26%	34.00%	33.90%	34.00%	33.59%	34.12%	34.63%	35.17%	35.69%
	Projected Contributions (Salaries x Contribution Rate)	13,630,001	13,689,675	14,267,224	14,951,760	15,218,942	15,992,970	16,750,416	17,509,343	18,288,143
230	Actual Contributions (from AFR)	13,630,001	13,689,675	14,267,224						

* 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)	13,630,001	13,689,675	14,267,224	14,951,760	15,218,942	15,992,970	16,750,416	17,509,343	18,288,143
	Projected State Reimbursement 50.00%	6,815,001	6,844,838	7,133,612	7,475,880	7,609,471	7,996,485	8,375,208	8,754,672	9,144,072
7820	Actual Reimbursement (from AFR)	6,822,048	6,866,375	7,152,303						
	Actual State Reimbursement % (Average)	50.11%	50.05%	50.16%	50.13%					

	Net PSERS Contribution	6,815,001	6,844,838	7,133,612	7,475,880	7,609,471	7,996,485	8,375,208	8,754,672	9,144,072
	Net Increase Over Prior Year		29,837	288,774	342,268	133,591	387,014	378,723	379,463	389,400



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Total Revenue	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)

MILLAGE RATE									
Year	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Millage Rate	19.5867	19.5867	19.5867	19.5867	20.6228	20.6228	20.6228	20.6228	20.6228
% Increase		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%

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

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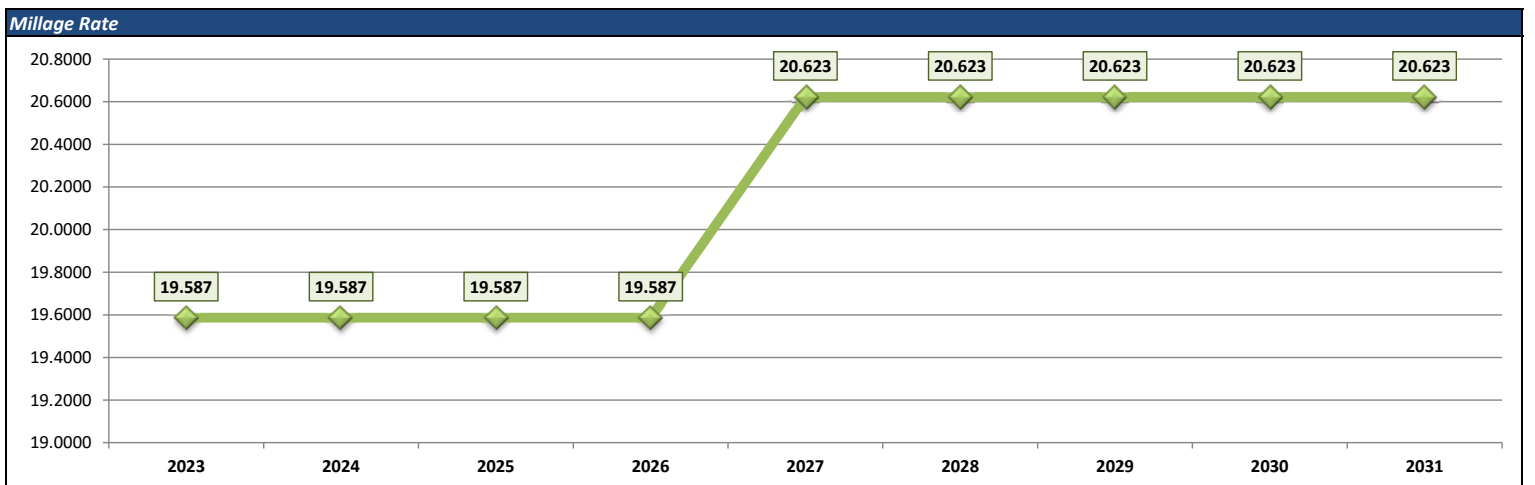
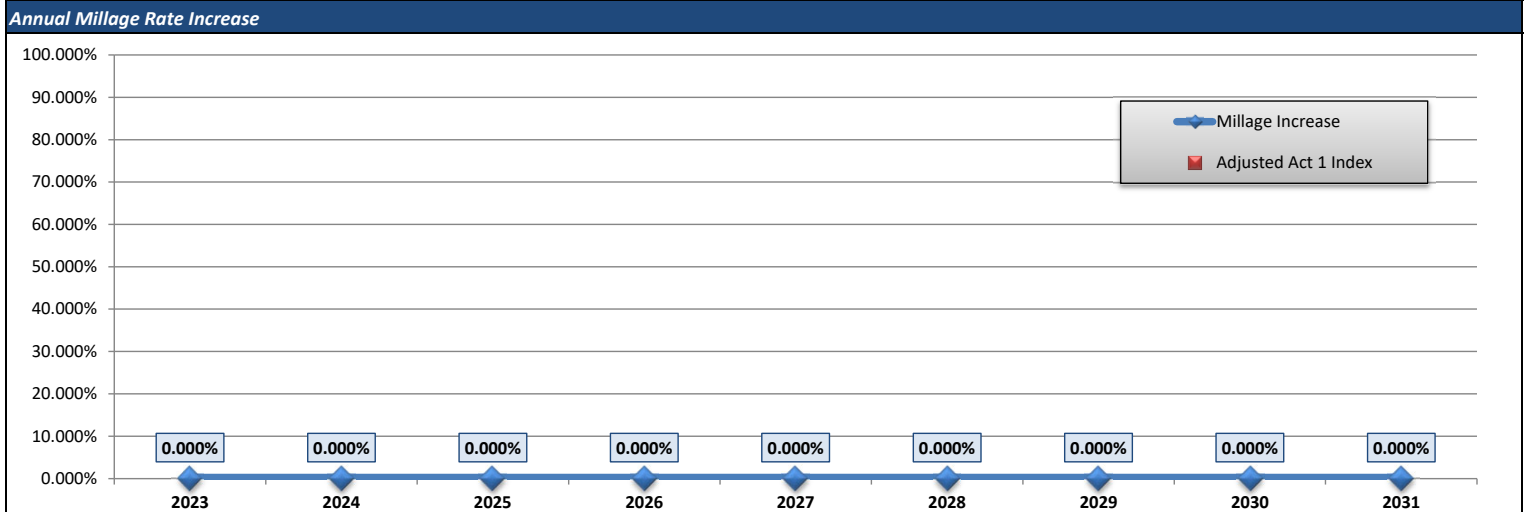
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FOR ILLUSTRATIVE PURPOSES ONLY

Additional % millage rate increase needed for balanced budget	7.850%	15.047%	19.890%	21.623%	25.233%
Total % millage rate increase needed for balanced budget	7.850%	15.047%	19.890%	21.623%	25.233%

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



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Total Revenue	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)

TAX LEVY									
	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Taxable Assessed Value	3,522,114,439	3,498,266,334	3,512,259,399	3,526,308,437	3,540,413,671	3,554,575,325			
Assumed Growth Rate				0.400%	0.400%	0.400%	0.400%	0.400%	0.400%

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

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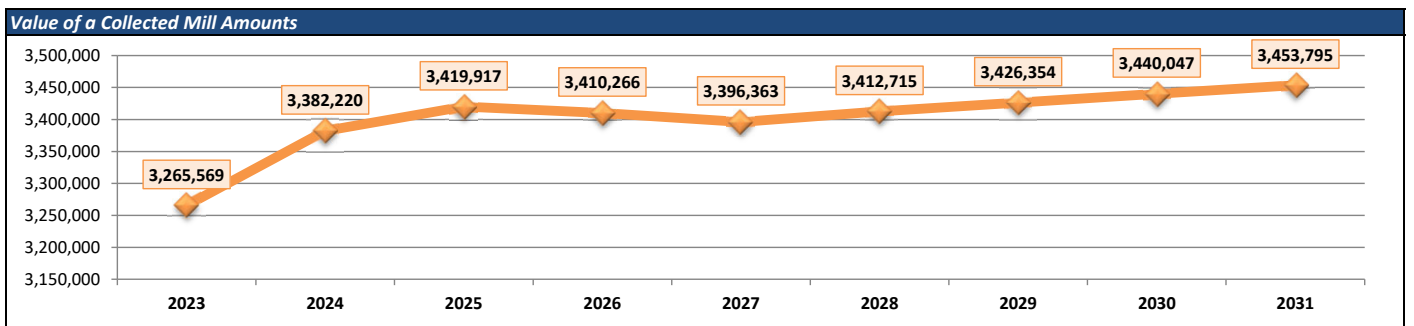
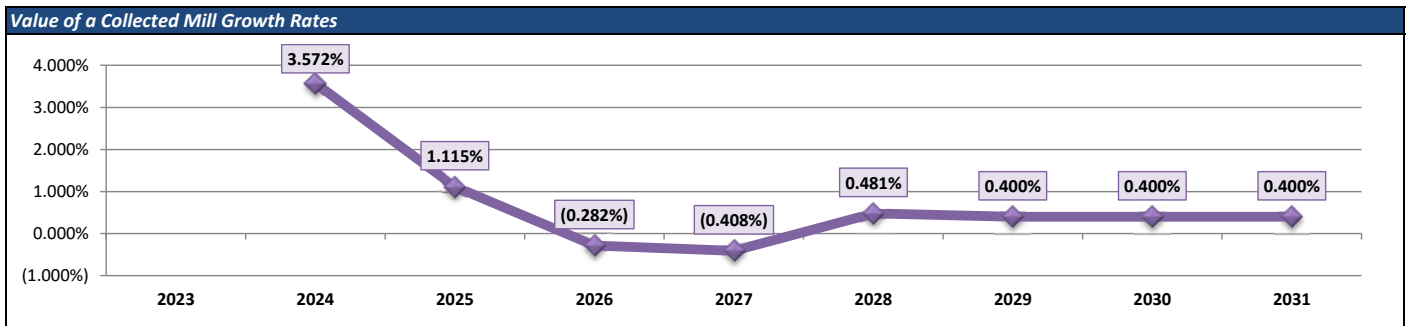
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B	Millage Rate	19.5867	20.6228	20.6228	20.6228	20.6228	20.6228	20.6228	20.6228
C = (A/1000) x B	Gross Tax Levy	68,986,599	72,144,047	72,432,623	72,722,354	73,013,243	73,305,296		
D	Less: State Property Tax Reduction Allocation	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
E = C-D	Net Tax Levy	66,810,077	69,967,525	70,256,102	70,545,832	70,836,722	71,128,775		

F	Collection Rate	96.7209%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%	97.0780%
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G = E x F **Current Real Estate Taxes 64,619,338 67,923,077 68,203,221 68,484,486 68,766,875 69,050,395**

VALUE OF A COLLECTED MILL									
	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Current Real Estate Taxes	62,389,416	64,673,173	65,096,759	64,619,338	67,865,990	68,203,221	68,484,486	68,766,875	69,050,395
State Property Tax Reduction Allocation	1,572,308	1,573,347	1,888,126	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
Total Collections	63,961,724	66,246,520	66,984,885	66,795,859	70,042,511	70,379,743	70,661,007	70,943,397	71,226,916
Millage Rate	19.5867	19.5867	19.5867	19.5867	20.6228	20.6228	20.6228	20.6228	20.6228
Value of Collected Mill	3,265,569	3,382,220	3,419,917	3,410,266	3,396,363	3,412,715	3,426,354	3,440,047	3,453,795
% Increase		3.572%	1.115%	(0.282%)	(0.408%)	0.481%	0.400%	0.400%	0.400%



Pine-Richland School District

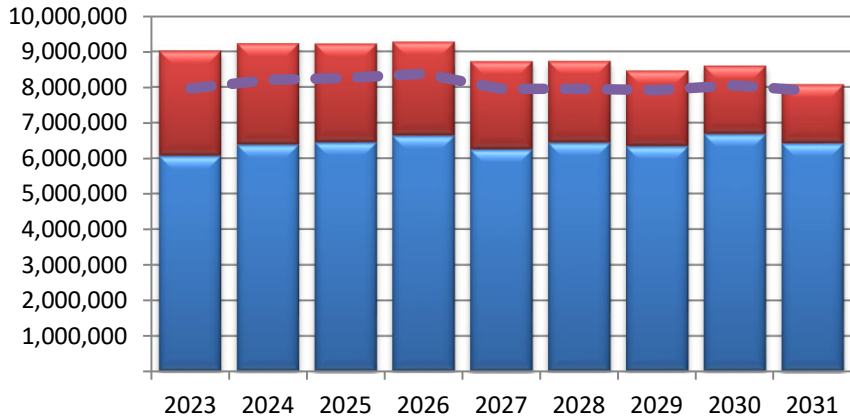


Capital Planning Page

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Total Revenue	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)

EXISTING DEBT SERVICE									
Principal	6,059,041	6,377,389	6,442,348	6,634,000	6,245,000	6,430,000	6,335,000	6,675,000	6,410,000
Interest	2,961,954	2,850,222	2,773,803	2,640,933	2,478,245	2,300,336	2,128,451	1,916,344	1,660,378
Total Debt Service	9,020,995	9,227,611	9,216,151	9,274,933	8,723,245	8,730,336	8,463,451	8,591,344	8,070,378
Less: State Aid	1,049,853	1,014,111	951,297	887,580	766,299	772,520	536,893	531,392	174,339
Total Local Effort	7,971,142	8,213,500	8,264,854	8,387,353	7,956,946	7,957,816	7,926,558	8,059,952	7,896,038

ADDITIONAL NEW MONEY NEEDS (For Illustrative Purposes Only)



	2027	2028	2029	2030	2031
Issue Amount					
Assumed Rate	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Term	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
New Principal					
New Interest					
New Debt Service					
Overall Debt Service	\$8,723,245	\$8,730,336	\$8,463,451	\$8,591,344	\$8,070,378

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)

	2023	2024	2025	2026	2027	2028	2029	2030	2031
Applicable Revenues	103,278,020	105,149,369	107,038,703	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302
Less: Exclusions	(1,049,853)	(1,014,111)	(951,297)	(887,580)	(713,498)	(772,520)	(536,893)	(531,392)	(174,339)
Total Net Revenues	102,228,167	104,135,257	106,087,406	106,542,881	109,615,921	110,425,622	110,515,956	111,544,101	112,588,963
Borrowing Base (225% of Previous 3 Year Average)					237,574,158	241,684,656	244,938,318	247,918,124	249,364,259
Less: Principal Outstanding (as of June 30th of Each Year)					70,225,000	63,795,000	57,460,000	50,785,000	44,375,000
Estimated Borrowing Capacity					167,349,158	177,889,656	187,478,318	197,133,124	204,989,259

(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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REVENUES

LOCAL REVENUE

Real Estate Taxes

Current Real Estate Taxes	62,389,416	64,673,173	65,096,759	64,619,338	67,865,990	68,203,221	68,484,486	68,766,875	69,050,395
Interim Real Estate Taxes	1,814,545	777,237	740,824	886,791	232,519	237,402	242,387	247,477	252,674
Public Utility Realty Taxes	69,770	67,127	74,440	74,440	75,183	76,762	78,374	80,020	81,700
Total Real Estate Taxes	64,273,732	65,517,537	65,912,023	65,580,569	68,173,692	68,517,385	68,805,247	69,094,372	69,384,769

Act 511 Taxes

Current Per Capita Taxes, Sec. 679	82,687	84,071	84,853	84,070	85,701	87,501	89,338	91,214	93,130
Current Act 511 Per Capita Taxes	82,147	84,071	84,853	84,070	85,701	87,501	89,338	91,214	93,130
Emergency and Municipal Services Tax									
Earned Income Taxes	9,554,165	10,245,778	10,216,204	10,705,592	10,834,228	11,061,747	11,172,364	11,284,088	11,396,929
Real Estate Transfer Taxes	1,548,960	1,245,814	1,130,238	1,248,663	1,220,321	1,245,948	1,258,407	1,270,991	1,283,701
Business Privilege Taxes									
Total Act 511 Taxes	11,267,959	11,659,734	11,516,147	12,122,395	12,225,951	12,482,696	12,609,448	12,737,508	12,866,890

Other Local Revenue

Delinquent on Taxes Levied/Assessed by the LEA	2,690,579	1,450,991	1,462,586	1,547,995	1,501,262	1,532,789	1,548,116	1,563,598	1,579,234
Earnings on Investments	1,404,154	2,390,022	2,692,379	2,077,146	1,900,000	1,425,000	500,000	510,500	521,221
Revenue From Student Activities	286,288	301,173	310,789	392,986	537,483	548,770	560,294	572,060	584,074
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls									
State Revenue Received from Other Public Schools			114,932						
Federal Revenue Received from Other Public Schools									
Federal IDEA received from an IU	793,079	849,272	877,592	863,489	888,823	907,488	926,546	946,003	965,869
Rentals	154,237	146,401	186,507	241,250	191,386	195,405	199,509	203,698	207,976
Contributions and Donations from Private Sources	84,264	5,042	7,745						
Tuition from Patrons									
Regular Day School Tuition									
Revenue From Local Government Units									
Federal Revenue Received from Other Public Schools									
Federal ARRA IDEA Pass Through Revenue									
Receipts from Other LEAS in PA - Education									
Energy Efficiency Revenues and Incentives	26,582	6,447	9,561	7,521	7,842	8,156	8,482	8,821	9,174
Summer School Tuition									
Adult Education Tuition									
Receipts from Other LEAS in PA - Education									
Transportation Services Provided Other PA LEAs									
Refunds and Other Misc. Revenue									
Refunds of Prior Years' Expenditures	46,239	269,343	107,877	204,672	193,964	198,037	202,196	206,442	210,777
All Other Local Revenues	185,427	174,376	170,264	165,372	231,556	236,419	241,383	246,453	251,628
Total Other Local Revenue	5,670,849	5,593,067	5,940,231	5,500,430	5,452,316	5,052,064	4,186,526	4,257,575	4,329,952

TOTAL LOCAL REVENUE	81,212,540	82,770,337	83,368,401	83,203,394	85,851,959	86,052,144	85,601,221	86,089,455	86,581,611
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STATE REVENUE

Basic Instructional and Operating Subsidies

Basic Instructional Subsidy (In Gross)									
Basic Education Funding - Formula	5,995,710	6,364,463	6,578,473	6,629,460	6,689,823	6,756,721	6,824,288	6,892,531	6,961,457
Basic Education Funding - Social Security	1,424,241	1,487,702	1,543,813	1,709,198	1,749,369	1,883,261	1,943,139	1,999,747	2,058,018
Charter Schools			61,146						
Tuition for Orphans & Children Placed in Private Homes	13,160	30,691							
Total Basic Instructional and Operating Subsidies	7,433,111	7,882,857	8,183,432	8,338,658	8,439,192	8,639,982	8,767,427	8,892,279	9,019,475

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Revenue for Specific Educational Programs									
Vocational Education									
Special Education - Funding for School Aged Pupils	1,872,833	1,956,490	2,052,978	2,166,566	2,077,655	2,098,432	2,119,416	2,140,610	2,162,016
Total Revenue for Specific Educational Programs	1,872,833	1,956,490	2,052,978	2,166,566	2,077,655	2,098,432	2,119,416	2,140,610	2,162,016
Other State Revenue									
Transportation (Regular and Additional)	1,325,696	2,001,526	1,886,570	1,886,570	2,186,057	2,186,057	2,186,057	2,186,057	2,186,057
Rental and Sinking Fund Payments	1,049,853	1,014,111	951,297	887,580	713,498	772,520	536,893	531,392	174,339
Health Services	90,036	86,969	81,069	85,285	85,285	85,285	85,285	85,285	85,285
Feminine Hygiene Product Funding			7,971						
Sewage Treatment Operation			163,760						
Safe Schools		332,602	215,213						
Additional grants not listed elsewhere	18,183	2,921	50,249	100,000	100,000	102,100	104,244	106,433	108,668
State Property Tax Reduction Allocation	1,572,308	1,573,347	1,888,126	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521	2,176,521
Ready to Learn Block Grant	418,675	418,675		418,675	518,675	518,675	518,675	518,675	518,675
PA Accountability Grant									
Dual Enrollment									
Ready to Learn Block Grant Foundation			418,675						
Revenue from Social Security Payments									
Revenue from Retirement Payments	6,822,048	6,866,375	7,152,303	7,608,987	7,622,352	7,996,485	8,375,208	8,754,672	9,144,072
Total Other State Revenue	11,296,797	12,296,527	12,815,234	13,163,618	13,402,388	13,837,644	13,982,883	14,359,035	14,393,618
TOTAL STATE REVENUE	20,602,741	22,135,873	23,051,645	23,668,842	23,919,235	24,576,057	24,869,727	25,391,924	25,575,108

FEDERAL REVENUE									
Revenue from Federal Sources									
NCLB - Education of Disadvantaged Children	142,643	125,397	122,038	122,038	122,038	124,601	127,217	129,889	132,617
NCLB - Preparing, Training and Recruiting Teachers/Principals	63,470	61,816	66,615	66,615	66,615	68,014	69,442	70,900	72,389
NCLB - Language Instruction		360		360	360	360	360	360	360
NCLB - 21st Century Schools	10,993	10,813	10,000	10,813	10,813	11,040	11,272	11,509	11,750
Other ESEA & IDEA Programs									
ARRA - IDEA, Section 619									
Other Restricted Federal Grants-in-Aid Through the Commonwealth									
ESSER									
Governor's Emergency Education Relief Fund (GEER)									
ESSER II - Elementary and Secondary School Emergency Relief Fund									
ARP ESSER	870,595	11,969							
Other CARES Act, CRSSA Act, and ARP Act Funding			154,502						
ARP ESSER Learning Loss	27,973	20,853	(0)						
ARP ESSER		11,355	(0)						
ARP ESSER Homeless Children and Youth Funds (ARP-HCY)									
Medical Asstnc. Reimb. For Health-Related Admin.	5,285	596	11,851	8,399	8,399	8,575	8,755	8,939	9,127
ARP ESSER	11,354	(0)	0						
ARRA - State Fiscal Stabilization Fund									
ARRA Education Jobs Fund									
Medical Assistance Reimbursement Through the Commonwealth	330,425		253,616	350,000	350,000	357,350	364,854	372,516	380,339
Medical Asstnc.			36						
Total Revenue from Federal Sources	1,462,739	243,159	618,658	558,225	558,225	569,940	581,901	594,114	606,583
TOTAL FEDERAL REVENUE	1,462,739	243,159	618,658	558,225	558,225	569,940	581,901	594,114	606,583

OTHER FINANCING SOURCES									
Other Financing Sources									
Capital Projects Fund Transfers	1,668,455								
Proceeds From Refunding Bonds									
Bond Premiums									
Enterprise Fund Transfers									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<i>Other Finance Sources Not Listed Elsewhere in the 9000 Series</i>									
<i>SPECIAL ITEMS – GAINS</i>			1,419,861						
<i>Insurance Recoveries</i>	6,733	112,594							
<i>Sale or Compensation for Loss of Fixed Assets</i>									
Total Revenue from Other Sources	1,675,188	112,594	1,419,861						
TOTAL OTHER FINANCING SOURCES	1,675,188	112,594	1,419,861						
TOTAL REVENUES	104,953,208	105,261,963	108,458,564	107,430,461	110,329,419	111,198,142	111,052,849	112,075,493	112,763,302

(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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EXPENDITURES

PERSONNEL								
Personnel Services - Salaries								
Official/Administrative Salaries - Regular	3,009,983	3,210,503	3,403,860	3,567,653	3,694,719	3,805,560	3,919,727	4,037,319
Official/Administrative Salaries - Employee Ins. Opt Out	4,250	7,500	7,500	7,500	5,000	5,000	5,000	5,000
Professional - Educational Salaries - Regular	29,051,138	30,432,789	31,804,142	32,634,454	33,684,717	34,887,261	36,010,631	37,040,535
Professional - Educational Salaries - Temporary								
Professional - Educational Salaries - Sabbatical Leave								
Professional - Other Salaries								
Technical Salaries - Regular	336,003	343,925	357,313	357,643	371,086	383,147	395,599	408,456
Technical Salaries - Overtime	16,254	13,687	10,940	32,060	11,385	11,755	12,137	12,532
Office/Clerical Salaries - Regular	1,235,267	1,238,565	1,280,576	1,360,949	1,414,360	1,456,791	1,500,495	1,545,509
Office/Clerical Salaries - Temporary								
Crafts and Trades Salaries - Regular								
Crafts and Trades Salaries - Temporary								
Crafts and Trades Salaries - Overtime								
Crafts and Trades Salaries - Termination or Leave Payout								
Operative and Laborer Salaries - Regular								
Operative and Laborer Salaries - Overtime								
Official/Administrative Salaries - Temporary								
Professional - Educational Salaries - Overtime								
Professional - Educational Salaries - Employee Ins. Opt Out	118,800	105,900	123,763	125,500	114,500	114,500	114,500	114,500
Professional - Other Salaries - Regular	1,454,884	1,509,718	1,717,622	1,896,354	1,826,470	1,885,830	1,947,120	2,010,401
Professional - Other Salaries - Temporary	73,825	79,160	96,374	91,033	93,764	94,702	95,649	96,606
Professional - Other Salaries - Overtime	7,124	6,296	15,616	17,789	23,727	24,498	25,294	26,116
Professional - Other Salaries - Employee Ins. Opt Out	10,600	11,500	13,500	14,000	11,500	11,500	11,500	11,500
Technical Salaries - Employee Ins. Opt Out		2,100	3,000	3,000				
Office/Clerical Salaries - Overtime	52,247	60,832	45,705	63,255	59,181	61,105	63,091	65,141
Office/Clerical Salaries - Employee Ins. Opt Out	12,000	12,000	6,000	6,000	9,000	9,000	9,000	9,000
Service Work Salaries - Temporary	52,270	48,170	47,652	50,000	50,511	52,152	53,847	55,597
Service Work Salaries - Overtime	238,616	237,761	191,104	62,967	204,481	211,126	217,988	225,073
Service Work Salaries - Employee Ins. Opt Out	6,000	4,500	4,200	39,000	24,000	24,000	24,000	24,000
Instructional Assistant Salaries - Employee Ins. Opt Out	37,500	37,200	49,500	51,000	65,000	65,000	65,000	65,000
Personnel Services - Employee Benefits								
Service Work Salaries - Regular	1,475,635	1,404,563	1,410,690	1,679,213	1,772,615	1,830,225	1,889,707	1,951,123
Instructional Assistant Salaries - Regular	1,784,972	1,910,082	1,879,115	2,101,294	2,038,289	2,104,533	2,172,931	2,243,551
Instructional Assistant Salaries - Temporary								
Instructional Assistant Salaries - Overtime	32,201	38,332	39,379	23,902	42,451	43,830	45,255	46,725
Group Insurance - Contracted Provider	8,413,014	9,740,560	10,266,038	11,564,850	11,545,194	12,803,796	14,084,176	15,492,593
Social Security Contributions	2,904,287	3,026,663	3,153,491	3,361,697	3,498,737	3,766,521	3,886,278	3,999,495
Retirement Contributions	13,630,001	13,689,675	14,267,224	14,951,760	15,244,705	15,992,970	16,750,416	17,509,343
Tuition Reimbursements	38,857	47,482	68,457	43,849	46,501	46,501	46,501	46,501
Unemployment Compensation	43,615		18,537	67,170	67,367	67,704	68,042	68,383
Workmen's Compensation	138,800	149,805	162,704	158,657	159,868	163,225	166,652	170,152
Other Post Employment Benefits	363,548	407,773	1,170,393	686,375	536,013	536,013	536,013	536,013
Other Current Employee Benefits	27,895	27,670	26,348	30,812	28,520	28,520	28,520	28,520
Total Personnel Expenditures	64,569,584	67,804,712	71,640,740	75,049,736	76,643,661	80,486,767	84,145,069	87,844,685

OPERATING								
Purchased Professional & Technical Services		30,728		30,000	30,000	30,630	31,273	31,930
Purchased Property Services				750	765	781	797	814
Contracted Carriers	5,550,214	5,601,489	5,810,380	6,052,458	6,491,635	6,718,842	6,954,002	7,197,392
Official/Administrative Services	266,417	260,299	266,971	306,626	317,471	324,137	330,944	337,894
Professional - Educational Services	3,381,489	3,678,424	4,015,964	4,204,902	4,468,875	4,562,721	4,658,539	4,756,368
Other Professional Services	475,138	718,272	637,797	252,612	235,212	240,152	245,195	250,344

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Technical Services	112,514	120,718	144,544	174,200	151,350	154,528	157,773	161,087	164,470
Security/Safety Services	212,159	331,998	545,310	616,883	440,588	449,841	459,287	468,932	478,780
Training & Development Services	61,748	54,069	36,397	48,180	47,236	48,228	49,241	50,275	51,331
Cleaning Services	81,871	93,295	98,167	129,634	106,850	109,093	111,384	113,723	116,112
Utility Services	152,444	133,328	155,324	146,661	153,810	157,040	160,338	163,705	167,143
Repairs and Maintenance Services	158,458	362,330	317,172	280,189	275,961	281,756	287,673	293,714	299,882
Rentals	54,899	78,896	30,098	78,150	56,231	57,411	58,617	59,848	61,105
Construction Services	2,069,666	(12,478)							
Extermination Services	12,449	13,612	13,026	14,429	13,689	13,976	14,270	14,570	14,876
Other Purchased Services									
Student Transportation Services									
Bonding Insurance	64,613	61,590	70,009	47,929	46,372	46,835	47,304	47,777	48,254
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	790,048	1,013,647	1,359,447	1,162,775	1,345,990	1,453,669	1,569,963	1,695,560	1,831,205
Tuition to Nonpublic Schools									
Tuition to Career and Technology Centers	687,133	653,254	621,668	532,622	604,038	652,361	704,550	760,914	821,787
Tuition to Institutions of Higher Education & Tech Institutes			13,047		10,000	10,800	11,664	12,597	13,605
Tuition to Approved Private Schools and PA Chartered Schools	1,639,635	1,596,104	1,553,144	173,049	566,240	611,539	660,462	713,299	770,363
Tuition to PRRI and Detention Centers									
Tuition - Other	226,856	340,474	863,805	1,954,150	1,606,187	1,734,682	1,873,457	2,023,333	2,185,200
Supplies				100	33	34	35	35	36
Supplies - Technology Related	1,492,565	1,905,044	1,382,774	1,971,390	1,666,736	1,701,737	1,737,474	1,773,961	1,811,214
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	5,911	7,673	8,178	11,254	11,817	12,065	12,318	12,577	12,841
General Property and Liability Insurance	171,721	194,692	216,801	295,421	310,612	317,135	323,795	330,594	337,537
Other Insurance	33,801	34,679	36,554	35,640	36,692	36,692	36,692	36,692	36,692
Communications	142,802	104,736	83,291	87,706	89,177	91,050	92,962	94,914	96,907
Advertising	14,720	5,341	6,755	12,000	8,019	8,187	8,359	8,535	8,714
Printing & Binding	28,293	29,439	39,875	46,743	38,691	39,503	40,333	41,180	42,044
Tuition				15,000					
Travel	101,075	81,643	78,689	68,130	86,299	87,162	88,034	88,914	89,803
Miscellaneous Purchased Services	86,896	92,843	96,791	100,000	100,000	101,500	103,023	104,568	106,136
General Supplies	1,363,514	1,811,668	1,340,196	1,536,362	1,463,900	1,529,776	1,598,616	1,670,553	1,745,728
Energy	1,328,097	1,495,254	1,614,181	1,807,215	1,958,744	2,252,555	2,477,811	2,725,592	2,998,151
Food	6,689	13,281	11,005	15,265	11,993	12,245	12,502	12,765	13,033
Books & Periodicals	260,970	133,728	464,672	556,746	229,784	234,609	239,536	244,567	249,702
LEASES and SBITAs – GASB 87 & 96			1,419,861						
Equipment - Original & Additional	31,725	31,230	11,312	16,931	10,343	10,560	10,782	11,008	11,239
Equipment - Replacement	10,977	12,609		1,601	3,600	3,676	3,753	3,832	3,912
Infrastructure Assets									
Other Objects									
Fund Transfers	7,379,221	8,354,123	7,368,950	6,921,832	5,804,193	7,388,040	6,224,200	3,546,200	2,252,200
Total Operating Expenditures	21,077,507	21,083,907	23,363,206	22,783,701	22,994,939	24,097,512	25,172,757	26,314,363	27,527,378
DEBT SERVICE AND TRANSFERS									
Redemption of Principal	6,059,041	6,377,389	6,442,348	6,634,000	6,545,000	6,430,000	6,335,000	6,675,000	6,410,000
Fund Transfers	7,379,221	8,354,123	7,368,950	6,921,832	5,804,193	7,388,040	6,224,200	3,546,200	2,252,200
Interest	2,961,954	2,850,222	2,773,803	2,640,933	2,494,245	2,300,336	2,128,451	1,916,344	1,660,378
Dues and Fees	161,470	239,745	184,426	260,746	240,228	245,273	250,424	255,682	261,052
Claims, Judgments and Penalties Against LEA	46,840	7,650		40,000	10,000	10,210	10,424	10,643	10,867
Contingency				375,000	300,000	300,000	300,000	300,000	300,000
Grants to Municipal and Community Service Organizations	38,500	38,500	34,500	38,500	26,600	27,159	27,729	28,311	28,906
Miscellaneous Other Uses of Funds			14						

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Refund of Prior Year's Receipts	319,321	573,887	351,864	852,480	492,480	502,822	513,381	524,162	535,170
Total Debt Service and Transfers	16,966,348	18,441,516	17,155,891	17,763,491	15,912,746	17,203,839	15,789,609	13,256,343	11,458,572
TOTAL EXPENDITURES	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913
NET OPERATING BALANCE	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(5,221,927)	(10,589,977)	(14,054,586)	(15,339,898)	(17,972,611)
FUND BALANCE (BEGINNING OF THE YEAR)	31,589,713	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)
FUND BALANCE (END OF THE YEAR)	33,929,482	31,861,309	28,160,037	19,993,570	14,771,643	4,181,666	(9,872,919)	(25,212,817)	(43,185,428)

(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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EXPENDITURES BY PROGRAM

REGULAR PROGRAMS - 1100

Personnel Services - Salaries									
Professional - Educational Salaries - Regular	24,014,779	24,968,976	25,926,879	26,503,340	27,415,579	28,394,315	29,308,612	30,146,838	31,009,037
Professional - Educational Salaries - Temporary									
Professional - Educational Salaries - Employee Ins. Opt Out	102,000	93,900	98,700	104,500	97,000	97,000	97,000	97,000	97,000
Professional - Other Salaries - Regular									
Technical Salaries - Regular									
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	4,579,866	5,268,789	5,594,162	6,159,819	6,240,666	6,968,816	7,665,697	8,432,267	9,275,494
Social Security Contributions	1,809,374	1,875,210	1,940,440	2,030,221	2,099,204	2,259,872	2,331,724	2,399,653	2,469,577
Retirement Contributions	8,517,809	8,488,066	8,814,761	9,023,206	9,217,290	9,669,708	10,127,677	10,586,541	11,057,421
Tuition Reimbursements									
Unemployment Compensation	21,434		13,250	43,694	43,413	43,630	43,848	44,068	44,288
Workmen's Compensation	82,001	92,804	103,891	92,853	96,074	98,091	100,151	102,254	104,401
Other Post Employment Benefits	258,905	293,298	804,280	493,862	490,026	490,026	490,026	490,026	490,026
Other Current Employee Benefits									
Purchased Professional & Technical Services									
Professional - Educational Services	781,061	769,729	991,814	836,817	992,812	1,013,661	1,034,948	1,056,682	1,078,872
Technical Services				1,700	750	766	782	798	815
Purchased Property Services									
Cleaning Services	1,613	1,119	908	3,800	1,900	1,940	1,981	2,022	2,065
Repairs and Maintenance Services	11,001	12,254	10,350	21,290	12,225	12,482	12,744	13,011	13,285
Rentals	831	788	823	1,050					
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	58,597	37,197	45,735	63,210	40,555	41,974	43,444	44,964	46,538
Communications									
Printing & Binding									
Tuition									
Tuition to Other School Districts Within the State									
Tuition to Pennsylvania Charter Schools	416,959	512,808	655,772	604,925	707,600	764,208	825,345	891,372	962,682
Tuition to Approved Private Schools and PA Chartered Schools	18,720			30,000	30,000	32,400	34,992	37,791	40,815
Tuition to PRRI and Detention Centers									
Tuition - Other	10,563	4,824	4,751	8,500	34,000	36,720	39,658	42,830	46,257
Travel	19,936	15,147	6,451	7,900	13,205	13,337	13,470	13,605	13,741
Supplies									
General Supplies	441,259	887,673	463,266	520,715	515,489	538,686	562,926	588,258	614,730
Food		367	228	1,050	600	613	625	639	652
Books & Periodicals	209,578	81,162	411,679	448,420	138,595	141,505	144,477	147,511	150,609
Supplies - Technology Related	137,862	506,624	290,348	405,542	217,072	221,631	226,285	231,037	235,889
Property									
Equipment - Original & Additional									
Equipment - Replacement		5,286							
Other Objects									
Dues and Fees	37,255	37,874	16,400	41,557	19,937	20,356	20,783	21,220	21,665

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Total Regular Programs	41,531,403	43,953,893	46,194,887	47,447,969	48,423,991	50,861,735	53,127,195	55,390,388	57,775,858

SPECIAL PROGRAMS - 1200

<i>Personnel Services - Salaries</i>									
<i>Professional - Educational Salaries - Regular</i>	3,489,853	3,706,868	4,217,138	4,344,128	4,373,194	4,529,317	4,675,161	4,808,870	4,946,404
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	16,800	12,000	22,063	18,000	15,000	15,000	15,000	15,000	15,000
<i>Professional - Other Salaries - Regular</i>									
<i>Office/Clerical Salaries - Regular</i>									
<i>Instructional Assistant Salaries - Regular</i>	1,623,462	1,742,388	1,701,396	1,859,913	1,849,665	1,909,779	1,971,846	2,035,931	2,102,099
<i>Instructional Assistant Salaries - Overtime</i>	32,201	38,332	39,379	23,902	42,451	43,830	45,255	46,725	48,244
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	36,300	34,200	44,400	48,000	60,000	60,000	60,000	60,000	60,000
<i>Personnel Services - Employee Benefits</i>									
<i>Group Insurance - Contracted Provider</i>	1,768,030	2,093,312	2,129,680	2,578,340	2,254,040	2,479,444	2,727,388	3,000,127	3,300,140
<i>Social Security Contributions</i>	381,524	403,807	440,266	476,438	514,694	554,087	571,705	588,360	605,504
<i>Retirement Contributions</i>	1,789,952	1,857,284	2,007,102	2,117,500	2,128,030	2,232,482	2,338,215	2,444,154	2,552,868
<i>Unemployment Compensation</i>	6,684		4,080	7,710	7,941	7,981	8,021	8,061	8,101
<i>Workmen's Compensation</i>	24,109	19,792	21,203	25,718	25,602	26,139	26,688	27,249	27,821
<i>Other Post Employment Benefits</i>	42,990	25,595	284,518	153,905	45,987	45,987	45,987	45,987	45,987
<i>Other Current Employee Benefits</i>									
<i>Purchased Professional & Technical Services</i>									
<i>Professional - Educational Services</i>	1,608,885	1,698,119	1,773,009	1,788,850	1,931,705	1,972,271	2,013,688	2,055,976	2,099,151
<i>Purchased Property Services</i>									
<i>Repairs and Maintenance Services</i>				300					
<i>Rentals</i>									
<i>Other Purchased Services</i>									
<i>Student Transportation Services</i>									
<i>Contracted Carriers</i>	4,504	6,442	4,621	6,050	6,070	6,282	6,502	6,730	6,965
<i>Communications</i>									
<i>Printing & Binding</i>		385	226	350					
<i>Tuition</i>				15,000					
<i>Tuition to Other School Districts Within the State</i>									
<i>Tuition to Pennsylvania Charter Schools</i>	373,089	500,839	703,675	557,850	638,390	689,461	744,618	804,188	868,523
<i>Tuition to Nonpublic Schools</i>									
<i>Tuition to Institutions of Higher Education & Tech Institutes</i>			13,047		10,000	10,800	11,664	12,597	13,605
<i>Tuition to Approved Private Schools and PA Chartered Schools</i>	1,620,915	1,596,104	1,553,144	143,049	536,240	579,139	625,470	675,508	729,549
<i>Tuition - Other</i>	216,293	335,650	859,054	1,945,650	1,572,187	1,697,962	1,833,799	1,980,503	2,138,943
<i>Travel</i>	58	2,930	2,126	3,930	1,950	1,970	1,989	2,009	2,029
<i>Miscellaneous Purchased Services</i>									
<i>Supplies</i>									
<i>General Supplies</i>	74,083	29,306	25,724	38,425	33,607	35,120	36,700	38,352	40,077
<i>Energy</i>									
<i>Food</i>	38	180	471	350	350	357	365	373	380
<i>Books & Periodicals</i>	5,973	8,399	1,144	9,141	5,559	5,676	5,795	5,917	6,041
<i>Supplies - Technology Related</i>	8,257	5,489	5,021	6,900	7,780	7,943	8,110	8,281	8,454
<i>Property</i>									
<i>Equipment - Original & Additional</i>									
<i>Equipment - Replacement</i>									
<i>Other Objects</i>									
<i>Dues and Fees</i>	4,642	4,547	6,488	4,909	5,410	5,524	5,640	5,758	5,879
Total Special Programs	13,128,640	14,121,966	15,858,973	16,174,307	16,065,852	16,916,551	17,779,607	18,676,655	19,631,766

(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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VOCATIONAL PROGRAMS - 1300									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									
Contracted Carriers									
Printing & Binding									
Tuition									
Tuition to Career and Technology Centers	687,133	653,254	621,668	532,622	604,038	652,361	704,550	760,914	821,787
Travel									
Supplies									
General Supplies									
Food									
Books & Periodicals									
Supplies - Technology Related									
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees									
Total Vocational Programs	687,133	653,254	621,668	532,622	604,038	652,361	704,550	760,914	821,787

OTHER INSTRUCTIONAL PROGRAMS - 1400									
Personnel Services - Salaries									
Professional - Educational Salaries - Regular	9,089	11,084	11,385	12,192	13,661	14,149	14,605	15,022	15,452
Instructional Assistant Salaries - Regular									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	842	2,196	593	2,701	680	748	823	905	995
Social Security Contributions	672	813	831	933	1,045	1,125	1,161	1,195	1,229
Retirement Contributions	3,205	3,445	3,857	4,145	4,589	4,814	5,042	5,271	5,505
Unemployment Compensation	80								
Workmen's Compensation	47	52	32	49	55	56	57	58	59
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Student Transportation Services									
Tuition									
Tuition to Approved Private Schools and PA Chartered Schools									
Tuition - Other									
Travel		37	18	100	20	20	20	21	21

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Supplies									
General Supplies									
Books & Periodicals									
Supplies - Technology Related									
Other Objects									
Dues and Fees									
Total Other Instructional Programs	13,935	17,627	16,697	20,120	20,050	20,912	21,708	22,472	23,262

NONPUBLIC SCHOOL PROGRAMS - 1500

Professional - Educational Services	7,269	24,516	26,563	27,500	27,500	28,078	28,667	29,269	29,884
Training & Development Services	5,501	4,910		3,700	3,700	3,778	3,857	3,938	4,021
General Supplies	1,143								
Books & Periodicals	1,057								
Supplies - Technology Related				1,000	1,000	1,021	1,042	1,064	1,087
Total NonPublic School Programs	14,970	29,426	26,563	32,200	32,200	32,876	33,567	34,271	34,991

ADULT EDUCATION PROGRAMS - 1600

Total Adult Education Programs									
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HIGHER EDUCATION PROGRAMS - 1700

Total Higher Education Programs									
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PUPIL PERSONNEL SERVICES - 2100

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	277,961	202,194	298,517	311,712	321,326	330,966	340,895	351,121	361,655
Official/Administrative Salaries - Temporary									
Professional - Educational Salaries - Regular	1,076,330	1,219,720	1,152,731	1,280,321	1,354,354	1,402,704	1,447,871	1,489,280	1,531,874
Professional - Educational Salaries - Employee Ins. Opt Out			3,000	3,000	2,500	2,500	2,500	2,500	2,500
Professional - Other Salaries - Regular	72,517	75,726	78,626	81,480	84,536	87,283	90,120	93,049	96,073
Office/Clerical Salaries - Regular	271,759	283,033	290,588	299,590	311,328	320,668	330,288	340,197	350,403
Office/Clerical Salaries - Overtime	27,327	30,271	21,069	31,597	29,938	30,911	31,915	32,953	34,024
Office/Clerical Salaries - Employee Ins. Opt Out	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	405,029	453,375	472,418	549,556	564,706	621,177	683,295	751,624	826,787
Social Security Contributions	128,183	134,135	136,525	153,360	160,763	173,068	178,570	183,773	189,128
Retirement Contributions	606,605	611,075	622,906	683,203	705,888	740,535	775,608	810,749	846,810
Unemployment Compensation	1,812			1,440	1,483	1,491	1,498	1,506	1,513
Workmen's Compensation	5,828	6,861	6,582	8,019	8,406	8,582	8,763	8,947	9,135
Other Post Employment Benefits		3,420							
Other Current Employee Benefits	2,035	2,640	2,585	2,100	2,640	2,640	2,640	2,640	2,640
Purchased Professional & Technical Services									
Professional - Educational Services	159,679	192,930	96,468	105,800	83,995	85,759	87,560	89,399	91,276
Technical Services	94,106	97,418	122,348	116,000	127,000	129,667	132,390	135,170	138,009
Purchased Property Services									
Repairs and Maintenance Services									
Other Purchased Services									
Student Transportation Services									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Contracted Carriers	116	190		200	200	207	214	222	230
Communications		98							
Printing & Binding	59			100	250	255	261	266	272
Travel	269	586	1,652	1,500	1,663	1,680	1,697	1,714	1,731
Supplies									
General Supplies	21,306	34,100	27,057	52,564	64,555	67,460	70,496	73,668	76,983
Food	143		24	1,915	150	153	156	160	163
Books & Periodicals	2,387	2,080	1,200	3,250	2,160	2,205	2,252	2,299	2,347
Supplies - Technology Related	152,140	40,777	52,874	187,155	184,676	188,554	192,514	196,557	200,684
Property									
Equipment - Original & Additional									
Other Objects									
Dues and Fees	30,012	32,304	31,641	33,049	32,325	33,004	33,697	34,405	35,127
Total Pupil Personnel Services	3,338,603	3,425,932	3,421,811	3,909,910	4,047,843	4,234,470	4,418,200	4,605,197	4,802,362

INSTRUCTIONAL STAFF SERVICES - 2200									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	143,035	255,832	265,426	275,380	285,706	294,277	303,105	312,198	321,564
Official/Administrative Salaries - Employee Ins. Opt Out	750								
Professional - Educational Salaries - Regular	428,380	493,147	465,622	458,838	492,295	509,870	526,288	541,340	556,822
Professional - Educational Salaries - Overtime									
Technical Salaries - Regular	127,948	119,781	128,079	129,426	134,311	138,676	143,183	147,837	152,641
Technical Salaries - Overtime	16,254	13,509	10,591	32,060	11,385	11,755	12,137	12,532	12,939
Technical Salaries - Employee Ins. Opt Out		2,100	3,000	3,000					
Office/Clerical Salaries - Regular	99,615	99,400	100,265	102,269	98,836	101,801	104,855	108,000	111,240
Office/Clerical Salaries - Overtime	5,786	6,557	2,489	2,232	2,715	2,803	2,894	2,988	3,085
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular	67,583	71,083	78,330	142,167	86,162	88,963	91,854	94,839	97,922
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	208,655	240,820	273,266	288,954	332,662	365,929	402,521	442,774	487,051
Social Security Contributions	65,706	78,301	78,020	84,525	85,023	91,530	94,440	97,192	100,024
Retirement Contributions	292,002	336,560	333,883	393,459	373,323	391,647	410,196	428,781	447,852
Tuition Reimbursements	19,054	21,092	35,707	20,405	22,445	22,445	22,445	22,445	22,445
Unemployment Compensation	1,292			4,380	4,511	4,534	4,557	4,579	4,602
Workmen's Compensation	2,986	3,356	3,725	4,453	4,400	4,492	4,587	4,683	4,781
Other Post Employment Benefits	20,624	52,717	74,033	38,608					
Other Current Employee Benefits	468			700	700	700	700	700	700
Purchased Professional & Technical Services									
Professional - Educational Services	35,365	48,555	89,813	159,495	147,335	150,429	153,588	156,813	160,106
Training & Development Services	37,506	29,915	24,356	25,093	26,645	27,205	27,776	28,360	28,955
Purchased Property Services									
Repairs and Maintenance Services	5,229	9,338	11,269	4,668	10,350	10,567	10,789	11,016	11,247
Other Purchased Services									
Student Transportation Services									
Contracted Carriers									
Communications									
Printing & Binding	1,095								
Travel	6,732	3,751	4,091	4,500	1,980	2,000	2,020	2,040	2,060
Supplies									
General Supplies	30,726	25,276	28,945	32,340	32,345	33,801	35,322	36,911	38,572
Energy									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Food	91		49						
Books & Periodicals	40,104	39,930	47,890	91,160	79,195	80,858	82,556	84,290	86,060
Supplies - Technology Related	69,938	108,109	66,748	111,835	97,896	99,952	102,051	104,194	106,382
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	1,724	1,919	1,042	1,713	1,640	1,674	1,710	1,746	1,782
Total Instructional Staff Services	1,728,646	2,061,048	2,126,637	2,411,659	2,331,861	2,435,908	2,539,574	2,646,257	2,758,836

ADMINISTRATIVE SERVICES - 2300									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,906,118	1,972,109	2,019,139	2,127,792	2,202,991	2,269,081	2,337,153	2,407,268	2,479,486
Official/Administrative Salaries - Temporary									
Official/Administrative Salaries - Employee Ins. Opt Out	3,500	7,500	7,500	7,500	5,000	5,000	5,000	5,000	5,000
Professional - Educational Salaries - Regular									
Professional - Other Salaries - Overtime									
Office/Clerical Salaries - Regular	483,282	476,688	485,606	506,004	546,339	562,729	579,611	596,999	614,909
Office/Clerical Salaries - Overtime	11,688	18,290	16,960	22,242	18,458	19,058	19,677	20,317	20,977
Office/Clerical Salaries - Employee Ins. Opt Out	9,000	9,000	3,000	3,000	6,000	6,000	6,000	6,000	6,000
Service Work Salaries - Overtime									
Instructional Assistant Salaries - Regular									
Instructional Assistant Salaries - Employee Ins. Opt Out	1,200	3,000	5,100	3,000	5,000	5,000	5,000	5,000	5,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	452,831	508,480	593,935	718,934	736,517	810,169	891,186	980,304	1,078,335
Social Security Contributions	176,818	181,527	184,276	203,187	211,736	227,941	235,189	242,040	249,093
Retirement Contributions	831,873	825,028	841,131	903,053	929,700	975,333	1,021,526	1,067,809	1,115,304
Tuition Reimbursements									
Unemployment Compensation	1,804			1,800	1,846	1,855	1,865	1,874	1,883
Workmen's Compensation	8,296	9,118	9,235	10,594	11,037	11,269	11,506	11,747	11,994
Other Post Employment Benefits	30,638		7,563						
Other Current Employee Benefits	9,158	9,653	9,323	10,220	9,900	9,900	9,900	9,900	9,900
Purchased Professional & Technical Services		30,728		30,000	30,000	30,630	31,273	31,930	32,600
Official/Administrative Services	266,417	260,299	266,971	305,626	317,137	323,797	330,597	337,539	344,628
Professional - Educational Services	35,321	17,291	35,971	243,821	239,300	244,325	249,456	254,694	260,043
Other Professional Services	333,276	568,710	489,949	65,000	77,500	79,128	80,789	82,486	84,218
Technical Services	18,408	23,082	22,196	26,000	23,600	24,096	24,602	25,118	25,646
Security/Safety Services									
Purchased Property Services									
Repairs and Maintenance Services				2,350	660	674	688	702	717
Rentals	3,816	3,916	3,967	4,000					
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	579	1,592	1,339	500					
Insurance-General									
Bonding Insurance	15,304	14,037	14,201	18,544	15,517	15,672	15,829	15,987	16,147
Communications	7,008	9,155	8,108	9,938	9,030	9,220	9,413	9,611	9,813
Advertising	12,330	4,384	6,755	9,000	6,700	6,841	6,984	7,131	7,281
Printing & Binding	23,775	26,294	22,471	32,630	25,730	26,270	26,822	27,385	27,960
Travel	4,973	4,244	4,784	5,500	6,175	6,237	6,299	6,362	6,426
Supplies									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
General Supplies	60,609	48,641	50,975	58,400	49,385	51,607	53,930	56,356	58,893
Food	1,831	6,559	4,448	5,050	3,500	3,574	3,649	3,725	3,803
Books & Periodicals	1,596	2,157	2,760	4,700	3,650	3,727	3,805	3,885	3,966
Supplies - Technology Related	12,172	11,946	10,942	11,000	13,800	14,090	14,386	14,688	14,996
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	33,320	34,834	41,507	40,104	41,129	41,993	42,875	43,775	44,694
Claims, Judgments and Penalties Against LEA	46,840	7,650		40,000	10,000	10,210	10,424	10,643	10,867
Total Administrative Services	4,803,780	5,095,913	5,170,112	5,429,489	5,557,336	5,795,423	6,035,431	6,286,277	6,550,579

PUPIL HEALTH - 2400

Personnel Services - Salaries									
Official/Administrative Salaries - Regular									
Professional - Educational Salaries - Regular									
Professional - Educational Salaries - Employee Ins. Opt Out									
Professional - Other Salaries - Regular	504,548	554,589	574,318	614,425	631,932	652,470	673,675	695,570	718,176
Professional - Other Salaries - Employee Ins. Opt Out	8,100	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
Instructional Assistant Salaries - Regular	93,927	96,611	99,390	99,215	102,462	105,792	109,230	112,780	116,446
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	123,532	140,626	133,385	99,174	153,518	168,870	185,757	204,333	224,766
Social Security Contributions	45,071	49,026	51,096	54,593	56,181	60,481	62,404	64,222	66,093
Retirement Contributions	210,048	221,636	227,748	242,638	246,683	258,791	271,048	283,328	295,931
Unemployment Compensation	599			600	618	621	624	627	630
Workmen's Compensation	1,813	2,364	2,045	2,855	2,938	2,999	3,062	3,127	3,192
Other Post Employment Benefits		10,865							
Purchased Professional & Technical Services									
Professional - Educational Services	85,285	130,291	142,095	139,987	150,440	153,599	156,824	160,118	163,480
Other Professional Services	1,300	4,100	3,625	8,250	4,093	4,178	4,266	4,356	4,447
Purchased Property Services				750	765	781	797	814	831
Repairs and Maintenance Services	680	359	2,348	500	560	572	584	596	609
Other Purchased Services									
Printing & Binding									
Travel	2	18	87	40	50	51	51	52	52
Supplies									
General Supplies	15,662	18,734	21,406	23,800	20,760	21,694	22,670	23,691	24,757
Food	31			50	20	20	21	21	22
Books & Periodicals				75	25	26	26	27	27
Supplies - Technology Related		676	2,540	200	1,150	1,174	1,199	1,224	1,250
Property									
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees				130	50	51	52	53	54
Total Pupil Health	1,090,598	1,238,894	1,269,082	1,296,281	1,381,244	1,441,171	1,501,292	1,563,938	1,629,763

BUSINESS SERVICES - 2500

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	153,424	167,152	144,200	149,608	155,218	159,874	164,671	169,611	174,699
Official/Administrative Salaries - Employee Ins. Opt Out									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Office/Clerical Salaries - Regular	172,490	184,833	191,385	210,481	215,374	221,835	228,490	235,345	242,405
Office/Clerical Salaries - Overtime	81	31	151	120	156	161	166	171	177
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	69,028	74,505	86,791	97,294	61,836	68,019	74,821	82,303	90,534
Social Security Contributions	24,174	26,183	24,769	27,547	28,350	30,520	31,490	32,408	33,352
Retirement Contributions	114,946	112,488	113,587	122,430	125,170	131,314	137,533	143,765	150,159
Tuition Reimbursements									
Unemployment Compensation	233			240	245	247	248	249	250
Workmen's Compensation	1,106	1,269	1,259	1,375	1,322	1,350	1,378	1,407	1,437
Other Post Employment Benefits		4,590							
Other Current Employee Benefits	660	1,018	660	1,180	1,160	1,160	1,160	1,160	1,160
Purchased Professional & Technical Services									
Official/Administrative Services				1,000	333	340	347	355	362
Professional - Educational Services	6,417	6,000	6,000	15,500	10,667	10,891	11,119	11,353	11,591
Other Professional Services									
Purchased Property Services									
Rentals	28,218	39,145	3,659	40,500	28,487	29,085	29,696	30,319	30,956
Other Purchased Services									
Insurance-General									
Bonding Insurance									
Communications	14,050	12,328	14,685	16,480	14,498	14,802	15,113	15,430	15,754
Advertising									
Printing & Binding	1,373	1,020	662	1,950	1,211	1,236	1,262	1,288	1,316
Travel	350	435	453	650	513	518	523	528	533
Supplies				100	33	34	35	35	36
General Supplies	27,230	18,450	21,587	21,000	20,345	21,261	22,218	23,218	24,262
Food	893	574	161	850	83	85	87	89	91
Books & Periodicals					600	613	625	639	652
Supplies - Technology Related	59,229	62,527	60,089	80,125	71,501	73,003	74,536	76,101	77,699
Property									
LEASES and SBITAs – GASB 87 & 96			1,419,861						
Equipment - Original & Additional									
Equipment - Replacement									
Other Objects									
Dues and Fees	12,961	16,201	15,976	17,100	17,530	17,898	18,274	18,658	19,050
Total Business Services	686,864	728,747	2,105,935	805,530	754,632	784,245	813,793	844,432	876,476

OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	179,972	244,485	271,422	283,699	294,337	303,167	312,262	321,630	331,279
Professional - Other Salaries - Regular	90,243	91,048	177,636	237,436	198,690	205,147	211,815	218,699	225,806
Professional - Other Salaries - Overtime				8,346					
Professional - Other Salaries - Employee Ins. Opt Out	2,500	2,500	4,500	5,000	2,500	2,500	2,500	2,500	2,500
Service Work Salaries - Regular	1,475,635	1,404,563	1,410,690	1,679,213	1,772,615	1,830,225	1,889,707	1,951,123	2,014,534
Service Work Salaries - Temporary	52,270	48,170	47,652	50,000	50,511	52,152	53,847	55,597	57,404
Service Work Salaries - Overtime	238,616	237,761	191,104	62,967	204,481	211,126	217,988	225,073	232,388
Service Work Salaries - Employee Ins. Opt Out	6,000	4,500	4,200	39,000	24,000	24,000	24,000	24,000	24,000
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	583,966	693,809	694,972	810,506	947,260	1,041,986	1,146,185	1,260,803	1,386,884
Social Security Contributions	146,468	149,280	155,140	177,607	189,198	203,679	210,155	216,277	222,579

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Retirement Contributions	691,074	674,112	695,337	789,365	846,681	888,239	930,307	972,457	1,015,712
Unemployment Compensation	3,401		1,200	3,420	3,420	3,437	3,454	3,472	3,489
Workmen's Compensation	6,811	7,684	9,042	9,040	6,267	6,398	6,533	6,670	6,810
Other Post Employment Benefits	10,393	17,288							
Other Current Employee Benefits	7,860	7,590	6,480	8,952	6,480	6,480	6,480	6,480	6,480
Purchased Professional & Technical Services									
Professional - Educational Services	125								
Other Professional Services	94,426	102,484	94,169	109,831	104,035	106,220	108,451	110,728	113,054
Technical Services									
Security/Safety Services	190,974	306,538	521,845	589,075	415,588	424,316	433,226	442,324	451,613
Purchased Property Services									
Cleaning Services	74,459	86,535	91,780	118,834	99,050	101,130	103,253	105,422	107,635
Utility Services	152,444	133,328	155,324	146,661	153,810	157,040	160,338	163,705	167,143
Repairs and Maintenance Services	128,645	179,120	226,447	192,043	197,266	201,408	205,638	209,956	214,365
Rentals	610	13,714	3,767	9,800	8,494	8,672	8,854	9,040	9,230
Construction Services									
Extermination Services	12,449	13,612	13,026	14,429	13,689	13,976	14,270	14,570	14,876
Other Purchased Services									
Automotive Liability Insurance	5,911	7,673	8,178	11,254	11,817	12,065	12,318	12,577	12,841
General Property and Liability Insurance	171,721	194,692	216,801	295,421	310,612	317,135	323,795	330,594	337,537
Communications	47,346	1,874	13		639	653	666	680	694
Advertising									
Printing & Binding	62								
Travel	5,807	5,438	4,551	5,650	5,152	5,204	5,256	5,308	5,361
Supplies									
General Supplies	489,177	525,690	460,910	531,637	525,004	548,630	573,318	599,117	626,077
Energy	1,328,097	1,495,254	1,614,181	1,807,215	1,958,744	2,252,555	2,477,811	2,725,592	2,998,151
Food	458	835	568	700	701	715	730	746	761
Supplies - Technology Related	51,346	58,098	19,865	22,000	20,000	20,420	20,849	21,287	21,734
Property									
Equipment - Original & Additional		5,231		9,237	4,823	4,924	5,027	5,133	5,241
Equipment - Replacement	5,412								
Other Objects									
Dues and Fees	1,263	1,816	1,241	2,050	1,581	1,614	1,648	1,683	1,718
Total Operation and Maintenance of Plant Services	6,255,942	6,714,720	7,102,038	8,030,388	8,377,444	8,955,215	9,470,683	10,023,243	10,617,897

STUDENT TRANSPORTATION SERVICES - 2700									
Personnel Services - Salaries									
Office/Clerical Salaries - Regular	48,395	13,810	33,475	37,324	38,274	39,422	40,605	41,823	43,077
Office/Clerical Salaries - Overtime	2,289	406							
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	7,194	1,798	4,604	13,289	5,324	5,856	6,442	7,086	7,795
Social Security Contributions	3,807	1,070	2,514	2,855	2,928	3,152	3,252	3,347	3,445
Retirement Contributions	17,871	4,417	11,348	12,690	12,856	13,487	14,126	14,766	15,423
Unemployment Compensation	74		7	30	31	31	31	31	32
Workmen's Compensation	172	195	126	149	153	156	160	163	166
Other Current Employee Benefits	840	280	840	700	840	840	840	840	840
Purchased Professional & Technical Services									
Professional - Educational Services	299,998	431,107	448,410	445,911	475,314	485,296	495,487	505,892	516,516
Other Purchased Services									

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Contracted Carriers	5,349,686	5,426,963	5,620,360	5,844,498	6,308,810	6,529,618	6,758,155	6,994,691	7,239,505
Student Transportation Services from the IU									
Communications									
Advertising									
Printing & Binding		60		100					
Travel		65	1,072	1,000	1,137	1,148	1,160	1,171	1,183
Miscellaneous Purchased Services									
Supplies									
General Supplies	1,410	1,069	5,098	3,500	3,655	3,819	3,991	4,171	4,359
Energy									
Food			160	250	250	255	261	266	272
Books & Periodicals									
Supplies - Technology Related	16,720	19,804	10,000	31,500	26,284	26,836	27,400	27,975	28,563
Other Objects									
Dues and Fees	160	54,480	12,655	62,750	62,750	64,068	65,413	66,787	68,189
Total Student Transportation Services	5,748,615	5,955,524	6,150,669	6,456,547	6,938,606	7,173,986	7,417,322	7,669,009	7,929,363

CENTRAL & OTHER SUPPORT SERVICES - 2800									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	240,822	248,947	256,415	266,031	275,956	284,235	292,762	301,545	310,591
Professional - Educational Salaries - Regular	32,707	32,995	30,387	35,635	35,635	36,907	38,095	39,185	40,305
Technical Salaries - Regular	208,055	224,144	229,234	228,217	236,775	244,470	252,416	260,619	269,089
Technical Salaries - Overtime		178	348						
Office/Clerical Salaries - Regular	99,146	119,595	116,219	141,505	138,167	142,312	146,581	150,979	155,508
Office/Clerical Salaries - Overtime	768	1,276	1,698	2,823	3,547	3,663	3,782	3,905	4,031
Service Work Salaries - Overtime									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	103,301	138,351	154,634	174,297	160,734	176,807	194,488	213,937	235,330
Social Security Contributions	43,916	47,641	48,189	52,133	53,347	57,430	59,256	60,983	62,759
Retirement Contributions	205,036	213,064	214,461	229,231	231,798	243,175	254,693	266,232	278,074
Tuition Reimbursements	19,803	26,391	32,750	23,444	24,056	24,056	24,056	24,056	24,056
Unemployment Compensation	1,785			480	487	490	492	495	497
Workmen's Compensation	1,941	2,237	2,312	2,697	2,760	2,818	2,877	2,938	3,000
Other Current Employee Benefits	3,245	3,300	3,300	3,460	3,300	3,300	3,300	3,300	3,300
Purchased Professional & Technical Services									
Professional - Educational Services	290,821	278,268	332,041	353,171	330,908	337,857	344,952	352,196	359,592
Technical Services		217		30,500					
Training & Development Services	18,742	19,243	12,041	19,387	16,891	17,245	17,607	17,977	18,355
Purchased Property Services									
Repairs and Maintenance Services	1,248	24,150	23,371	20,200	24,000	24,504	25,019	25,544	26,080
Rentals									
Other Purchased Services									
Bonding Insurance	49,309	47,553	55,808	29,385	30,854	31,163	31,474	31,789	32,107
Other Insurance	21,076	21,954	21,954	21,040	22,092	22,092	22,092	22,092	22,092
Communications	74,339	81,281	60,485	61,288	65,010	66,376	67,770	69,193	70,646
Advertising	2,390	957		3,000	1,319	1,347	1,375	1,404	1,433
Printing & Binding									
Travel	5,210	4,701	3,667	6,560	5,334	5,388	5,441	5,496	5,551
Supplies									
General Supplies	3,452	7,875	3,448	6,975	5,671	5,926	6,193	6,472	6,763
Food	709	1,010	992	1,110	966	987	1,007	1,029	1,050

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Books & Periodicals	277								
Supplies - Technology Related	956,079	1,060,401	835,390	1,079,633	994,011	1,014,885	1,036,197	1,057,958	1,080,175
Property									
Equipment - Original & Additional		12,420		5,000	2,500	2,553	2,606	2,661	2,717
Equipment - Replacement		7,323		1,601	3,600	3,676	3,753	3,832	3,912
Infrastructure Assets									
Other Objects									
Dues and Fees	1,339	3,090	1,464	3,041	2,551	2,604	2,659	2,715	2,772
Other Professional Services	4,000		4,400	3,500	2,633	2,689	2,745	2,803	2,862
Total Central & Other Support Services	2,389,514	2,628,562	2,445,009	2,805,344	2,674,904	2,758,954	2,843,689	2,931,331	3,022,648

OTHER SUPPORT SERVICES - 2900									
Other Purchased Services									
Miscellaneous Purchased Services	86,896	92,843	96,791	100,000	100,000	101,500	103,023	104,568	106,136
Other Objects									
Total Other Support Services	86,896	92,843	96,791	100,000	100,000	101,500	103,023	104,568	106,136

STUDENT ACTIVITIES - 3200									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	108,650	119,785	148,742	153,431	159,185	163,960	168,879	173,945	179,164
Professional - Other Salaries - Regular	787,576	788,356	887,042	963,012	911,312	940,929	971,509	1,003,083	1,035,684
Professional - Other Salaries - Temporary	73,825	79,160	96,374	91,033	93,764	94,702	95,649	96,606	97,572
Professional - Other Salaries - Overtime	7,124	6,296	15,616	9,444	23,727	24,498	25,294	26,116	26,965
Office/Clerical Salaries - Regular	60,581	61,207	63,038	63,776	66,043	68,024	70,065	72,167	74,332
Office/Clerical Salaries - Overtime	4,307	4,001	3,339	4,241	4,368	4,510	4,657	4,808	4,964
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider	110,741	124,500	127,597	71,986	87,250	95,975	105,573	116,130	127,743
Social Security Contributions	78,574	79,670	91,425	98,298	96,268	103,636	106,931	110,046	113,252
Retirement Contributions	349,580	342,501	381,102	430,840	422,697	443,444	464,447	485,490	507,084
Unemployment Compensation	4,416			3,377	3,370	3,387	3,404	3,421	3,438
Workmen's Compensation	3,692	4,072	3,252	855	855	873	891	910	929
Other Post Employment Benefits									
Other Current Employee Benefits	3,630	3,190	3,160	3,500	3,500	3,500	3,500	3,500	3,500
Purchased Professional & Technical Services									
Professional - Educational Services	71,263	81,619	73,781	88,050	78,900	80,557	82,249	83,976	85,739
Other Professional Services	42,136	42,979	43,839	46,030	46,951	47,937	48,944	49,971	51,021
Security/Safety Services	21,185	25,460	23,465	27,808	25,000	25,525	26,061	26,608	27,167
Purchased Property Services									
Repairs and Maintenance Services	11,655	14,875	43,387	38,839	30,900	31,549	32,211	32,888	33,579
Rentals	21,425	21,334	17,883	22,800	19,250	19,654	20,067	20,488	20,919
Other Purchased Services									
Student Transportation Services									
Contracted Carriers	136,732	129,105	138,325	138,000	136,000	140,760	145,687	150,786	156,063
Insurance-General									
Other Insurance	12,725	12,725	14,600	14,600	14,600	14,600	14,600	14,600	14,600
Communications	59								
Printing & Binding	1,929	1,681	16,516	11,613	11,500	11,742	11,988	12,240	12,497
Travel	57,737	44,292	49,755	30,800	49,120	49,611	50,107	50,608	51,114
Supplies									
General Supplies	197,456	214,854	231,780	247,006	193,084	201,772	210,852	220,340	230,256

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
Food	2,494	3,757	3,903	3,940	5,373	5,485	5,601	5,718	5,838
Books & Periodicals									
Supplies - Technology Related	28,823	30,592	28,959	34,500	31,565	32,228	32,905	33,596	34,301
Property									
Equipment - Original & Additional	31,725		11,312	2,694	3,020	3,083	3,148	3,214	3,282
Equipment - Replacement	5,565								
Other Objects									
Dues and Fees	38,793	52,681	56,011	54,343	55,325	56,487	57,673	58,884	60,121
Cleaning Services	5,799	5,642	5,480	7,000	5,900	6,024	6,150	6,280	6,411
Total Student Activities	2,280,197	2,294,331	2,579,681	2,661,816	2,578,826	2,674,454	2,769,041	2,866,420	2,967,535

COMMUNITY SERVICES - 3300

Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	38,500	38,500	34,500	38,500	26,600	27,159	27,729	28,311	28,906
Refund of Prior Year's Receipts	32,450	34,500	52,100	52,480	52,480	53,582	54,707	55,856	57,029
Total Community Services	70,950	73,000	86,600	90,980	79,080	80,741	82,436	84,167	85,935

EXISTING SITE IMPROVEMENT SERVICES - 4200

Land and Improvements									
Dues and Fees									
Other Professional Services			1,816	20,000					
Total Existing Site Improvement Services			1,816	20,000					

EXISTING BUILDING IMPROVEMENT SERVICES - 4600

Construction Services	2,069,666	(12,478)							
Other Professional Services									
Repairs and Maintenance Services		122,233							
Equipment - Original & Additional		13,579							
Total Existing Building Improvement Services	2,069,666	123,334							

DEBT SERVICE - 5100

Other Objects									
Interest	2,961,954	2,850,222	2,773,803	2,640,933	2,494,245	2,300,336	2,128,451	1,916,344	1,660,378
Refund of Prior Year's Receipts	286,871	539,387	299,764	800,000	440,000	449,240	458,674	468,306	478,141

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<i>Other Financing Uses</i>									
<i>Redemption of Principal</i>	6,059,041	6,377,389	6,442,348	6,634,000	6,545,000	6,430,000	6,335,000	6,675,000	6,410,000
<i>Miscellaneous Other Uses of Funds</i>									
Total Debt Service	9,307,866	9,766,998	9,515,915	10,074,933	9,479,245	9,179,576	8,922,125	9,059,650	8,548,518
INTERFUND TRANSFERS - 5200									
<i>Fund Transfers</i>	7,379,221	8,354,123	7,368,950	6,921,832	5,804,193	7,388,040	6,224,200	3,546,200	2,252,200
Total Interfund Transfers	7,379,221	8,354,123	7,368,950	6,921,832	5,804,193	7,388,040	6,224,200	3,546,200	2,252,200
BUDGETARY RESERVE - 5900									
<i>Other Objects</i>									
<i>Contingency</i>				375,000	300,000	300,000	300,000	300,000	300,000
Total Budgetary Reserve				375,000	300,000	300,000	300,000	300,000	300,000
TOTAL EXPENDITURES	102,613,439	107,330,135	112,159,837	115,596,927	115,551,346	121,788,119	125,107,435	127,415,390	130,735,913

Pine-Richland School District
Capital Funding Plan
As of 02.03.26

Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	Major Projects	
Wexford Elem. HVAC - Phase 1 Richland Elem. HVAC - Phase 1 Planetarium Equipment Stadium Scoreboard	Wexford Elem. HVAC - Phase 2 Richland Elem. HVAC - Phase 2 Wexford Elem. Roof Project 52% funding Paving & Concrete funded in 2026-2027 Phase 1 Hance Elem HVAC 28% funded. Phase 1 starting to 2026-2027 MS Flooring - Phase 1	Richland Elem Roof Payment Cycle 1 Wexford Elem. Roof Project 48% funding Paving & Concrete Phase 2 Hance HVAC Begins. Remaining Funding in 2027-2028 MS Flooring - Phase 2	Hance Elem Roof Payment Cycle 1 Richland Elem Roof Payment Cycle 2 Eden Hall HVAC Equip. (Air H/Temp) Pool Repairs and Maint. Phase 1 Paving & Concrete Phase 3 Hance Elem HVAC 72% funded. Phase 2 MS Flooring - Phase 3	Hance Elem Roof Payment Cycle 2 MS Roof Payment Cycle 1	Stadium Press Box Roof MS Roof Payment Cycle 2 Stadium Roof	HS Stadium Turf and Track	Pool Repairs and Maint. Phase 2	Eden Hall Roof Payment Cycle 1	Eden Hall Roof Payment Cycle 1 HS Tennis Courts	Athletic Field Projects	HS Science Lab Upgrades			
High School Terrace Flooring - Phase 1	High School Terrace Flooring - Phase 2	High School Terrace Flooring - Phase 3												
2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	25-26 through 35-36		
Technology - District Wide \$ 218,000.00	\$ 940,550.00	\$ 352,000.00	\$ 226,000.00	\$ 249,000.00	\$ 354,000.00	\$ 331,000.00	\$ 275,000.00	\$ 136,000.00	\$ 239,000.00	\$ 206,000.00	\$ -	\$ 2,620,000.00		
Building Systems \$ 940,550.00	\$ 913,250.00	\$ 1,560,500.00	\$ 1,952,300.00	\$ 820,000.00	\$ 110,000.00	\$ 525,000.00	\$ 150,000.00	\$ 125,000.00	\$ 295,000.00	\$ 220,000.00	\$ 1,500,000.00	\$ 8,171,050.00		
HVAC \$ 6,033,999.00	\$ 3,102,082.00	\$ 1,124,693.00	\$ 2,975,740.00	\$ 159,200.00	\$ 849,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ -	\$ 8,706,915.00		
Roofing \$ -	\$ 1,625,000.00	\$ 2,482,000.00	\$ 1,000,000.00	\$ 4,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 3,000,000.00	\$ 2,000,000.00	\$ -	\$ -	\$ 16,107,000.00		
Facilities Department \$ 50,000.00	\$ 495,000.00	\$ 335,000.00	\$ 575,000.00	\$ 140,000.00	\$ 65,000.00	\$ 65,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 1,925,000.00		
Athletics - District Wide \$ 1,146,650.00	\$ 434,500.00	\$ 76,000.00	\$ 636,000.00	\$ 251,000.00	\$ 691,000.00	\$ 1,311,000.00	\$ 1,376,000.00	\$ 36,000.00	\$ 688,000.00	\$ 1,366,650.00	\$ -	\$ 6,866,150.00		
\$ 8,389,199.00	\$ 6,921,832.00	\$ 5,804,193.00	\$ 7,388,040.00	\$ 6,224,200.00	\$ 3,546,200.00	\$ 2,252,200.00	\$ 1,950,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,941,850.00	\$ 1,550,000.00	\$ 44,396,115.00		

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	25-26 through 35-36
Technology - District Wide	\$ 50,000.00	\$ 150,000.00	\$ 98,000.00	\$ 100,000.00	\$ 300,000.00	\$ 300,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 100,000.00	\$ 100,000.00	\$ -	\$ 1,298,000.00
Visual Display Board	\$ 140,000.00	\$ 182,000.00	\$ 100,000.00	\$ 134,000.00	\$ 26,000.00	\$ 16,000.00	\$ 176,000.00	\$ 210,000.00	\$ 60,000.00	\$ 124,000.00	\$ 80,000.00	\$ -	\$ 1,108,000.00
Network Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cabling	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Announcement System	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 150,000.00
Security Camera Sys	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VDI - Virtual Desktop	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 59,000.00
Tricaster/Camera Repl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Clock System - Repl	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems	\$ 6,033,999.00	\$ 3,102,082.00	\$ 1,124,693.00	\$ 2,975,740.00	\$ 159,200.00	\$ 849,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ -	\$ 8,706,915.00
Heating/Ventilation	\$ 25,550.00	\$ 18,850.00	\$ 14,000.00	\$ 2,300.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,150.00
Plumbing	\$ 295,000.00	\$ 434,400.00	\$ 588,500.00	\$ 305,000.00	\$ 255,000.00	\$ 55,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 170,000.00	\$ 170,000.00	\$ -	\$ 2,127,900.00
Flooring	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ 1,625,000.00	\$ 2,482,000.00	\$ 1,000,000.00	\$ 4,500,000.00	\$ 1,500,000.00	\$ -	\$ -	\$ 3,000,000.00	\$ 2,000,000.00	\$ -	\$ -	\$ 16,107,000.00
Window/Door	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
Exterior/Interior Walls	\$ 50,000.00	\$ 300,000.00	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ 25,000.00	\$ 75,000.00	\$ 50,000.00	\$ 100,000.00	\$ 25,000.00	\$ -	\$ 685,000.00
Furniture	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,510,000.00
Paving/Concrete	\$ -	\$ -	\$ 665,000.00	\$ 1,360,000.00	\$ 450,000.00	\$ -	\$ 425,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,900,000.00
Fencing	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipm	\$ 10,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 110,000.00	\$ 125,000.00	\$ 50,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,000.00
Other	\$ 450,000.00	\$ 25,000.00	\$ 183,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 408,000.00
Facilities Department	\$ -	\$ -	\$ 165,000.00	\$ 155,000.00	\$ 65,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,000.00
Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security Improvemen	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00
Land purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Architectural Fees	\$ 50,000.00	\$ 320,000.00	\$ 120,000.00	\$ 120,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 985,000.00
Athletics - District Wide	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 670,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ -	\$ 1,434,275.00
Field Maintenance &	\$ 55,000.00	\$ 103,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 145,000.00
Gymnasiums	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,330,650.00	\$ -	\$ 1,330,650.00
Santacroce	\$ 110,000.00	\$ 125,000.00	\$ -	\$ 600,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 700,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000.00
Pool Area	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00
Stadium	\$ 849,650.00	\$ 32,225.00	\$ 6,000.00	\$ 6,000.00	\$ 116,000.00	\$ 506,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 1,896,225.00
Architectural Fees	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00
\$ 8,389,199.00	\$ 6,921,832.00	\$ 5,804,193.00	\$ 7,388,040.00	\$ 6,224,200.00	\$ 3,546,200.00	\$ 2,252,200.00	\$ 1,950,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,941,850.00	\$ 1,550,000.00	\$ 44,396,115.00	

Food Service Department Capital Expenditures are paid from the Food Service Fund and not including in the total in row 22/Capital Plan totals above

	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2034-2035	24-25 through 34-35
Food Service Department	\$ 207,000.00	\$ 117,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 369,000.00

Paving	\$ -	\$ -	\$ -	\$ 430,000.00	\$ -	\$ -	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 510,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
														\$ 6,210,000.00
High School	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	25-26 through 35-36	
Heating/Ventilation/AC	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 101,000.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ -	\$ 1,058,876.00	
Plumbing	\$ 9,550.00	\$ 9,650.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,650.00	
Flooring	\$ 280,000.00	\$ 250,000.00	\$ 258,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ 658,500.00	
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00	
Exterior/Interior Walls	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 100,000.00	
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000.00	\$ 1,500,000.00	
Paving	\$ -	\$ -	\$ 150,000.00	\$ 580,000.00	\$ 450,000.00	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,280,000.00	
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Auditorium	\$ 40,000.00	\$ 125,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,000.00	
Other	\$ 450,000.00	\$ 25,000.00	\$ 33,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 258,000.00	
													\$ 5,100,026.00	
Facilities Department	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	25-26 through 35-36	
Vehicles	\$ -	\$ -	\$ 165,000.00	\$ 155,000.00	\$ 65,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 415,000.00	
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Building & Restroom Improvements	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00	
Land purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Traffic signal upgrade project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Architectural Fees & HVAC Studies	\$ 50,000.00	\$ 320,000.00	\$ 120,000.00	\$ 120,000.00	\$ 75,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 985,000.00	
													\$ 1,925,000.00	
Athletics - District Wide	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	2035-2036	25-26 through 35-36	
Field Maintenance & Improvements	\$ 42,000.00	\$ 24,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 670,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ -	\$ 1,434,275.00	
Gymnasiums	\$ 55,000.00	\$ 103,000.00	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 145,000.00	
Santacrose	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,330,650.00	\$ -	\$ 1,330,650.00	
Pool Area	\$ 110,000.00	\$ 125,000.00	\$ -	\$ 600,000.00	\$ 75,000.00	\$ 75,000.00	\$ 75,000.00	\$ 700,000.00	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000.00	
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ 150,000.00	
Stadium	\$ 849,650.00	\$ 32,225.00	\$ 6,000.00	\$ 6,000.00	\$ 116,000.00	\$ 506,000.00	\$ 1,206,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ -	\$ 1,896,225.00	
Architectural Fees	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 260,000.00	
													\$ 6,866,150.00	
	\$ 8,389,199.00	\$ 6,921,832.00	\$ 5,804,193.00	\$ 7,388,040.00	\$ 6,224,200.00	\$ 3,546,200.00	\$ 2,252,200.00	\$ 1,950,200.00	\$ 3,446,200.00	\$ 3,371,200.00	\$ 1,941,850.00	\$ 1,550,000.00	\$ 44,396,115.00	
	8,389,199.00	6,921,832.00	5,804,193.00	7,388,040.00	6,224,200.00	3,546,200.00	2,252,200.00	1,950,200.00	3,446,200.00	3,371,200.00	1,941,850.00	1,550,000.00	44,396,115.00	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

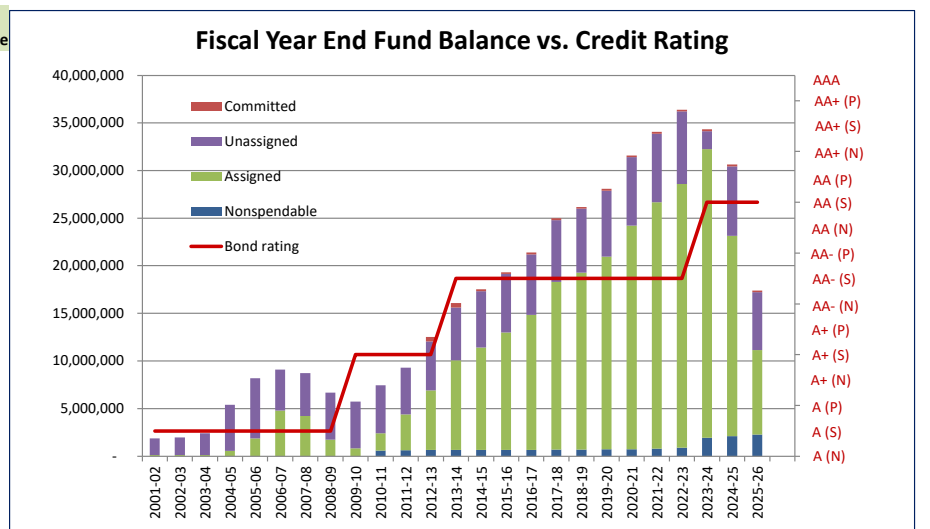
2026-2027 Real Estate Tax Revenue Estimate

	Rate		Richland Twp.	Twp of Pine	Totals
Projected Assessed Value of taxable properties for April 17, 2026			1,134,872,451	2,371,640,017	3,506,512,468
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2026/Municipal Site as of 4/17/26					
Less: Estimated homestead exclusion (state property tax reduction)			(35,964,444)	(75,157,974)	(111,122,418)
Adjustment for construction and growth	0.01%		113,487		113,487
Adjustment for construction and growth	0.03%			592,910	592,910
Projected assessed value of taxable properties			1,099,021,494	2,297,074,953	3,396,096,447
Assumed 2026-2027 millage rate		0.0206228			
Net tax levy			22,664,941	47,372,201	70,037,142
Estimated delinquent percentage	1.50%	98.50%	(339,974)	(710,583)	(1,050,557)
Estimated discounts	88%	2.0%	(398,903)	(833,751)	(1,232,654)
Estimated penalties	1.60%	10.0%	36,264	75,796	112,059
Total Real Estate Taxes Budgeted			21,962,327	45,903,663	67,865,990
				est. value of 1 mill (net collection rate)=	3,290,817
	0.0202722345				
\$	64,451,993.00	\$ (3,413,997.15)		PDE base index =	3.50%
\$	66,881,976.00			Exceptions =	1,157,454
\$	2,429,983.00			Millage equivalent (for exceptions)=	0.352
\$	68,039,430.00				
\$	20.62284			possible millage increase up to index	0.6855345
				Millage rate (assuming increase to index)	20.2721
				possible millage increase for \$1M in additional tax revenue	0.3115
				Millage rate (assuming increase for \$1M of additional tax revenue)	19.8982
				Est. revenue from millage for \$1M in additional tax revenue	1,025,089.64

Underlying Credit Rating History: Standard & Poor's

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

Fiscal Year	Nonspendable	Committed	Assigned	Unassigned	Total FYE Fund Balance
2001-02	-	-	126,645	1,742,297	3,987,561
2002-03	-	-	131,250	1,843,122	1,868,942
2003-04	-	-	128,383	2,283,362	1,974,372
2004-05	-	-	555,272	4,847,037	2,411,745
2005-06	-	-	1,879,517	6,297,083	5,402,309
2006-07	-	-	4,807,437	4,292,649	8,176,600
2007-08	-	-	4,220,872	4,518,662	9,100,086
2008-09	-	-	1,727,668	4,940,691	8,739,534
2009-10	-	-	837,428	4,892,579	6,668,359
2010-11	609,376	-	1,805,050	5,031,144	5,730,007
2011-12	637,255	-	3,744,319	4,900,765	7,445,570
2012-13	672,750	477,261	6,240,737	5,132,357	9,282,339
2013-14	679,689	477,261	9,381,318	5,561,653	12,523,105
2014-15	675,584	192,471	10,750,089	5,895,708	16,099,921
2015-16	679,079	192,471	12,311,901	6,139,630	17,513,852
2016-17	674,877	192,471	14,178,813	6,332,172	19,323,081
2017-18	685,349	192,471	17,609,383	6,484,429	21,378,333
2018-19	700,804	192,471	18,569,017	6,717,727	26,180,019
2019-20	724,137	192,471	20,225,656	6,927,553	28,069,817
2020-21	743,168	192,471	23,485,565	7,168,510	31,589,714
2021-22	799,872	192,471	25,858,787	7,195,264	34,046,394
2022-23	898,299	192,471	27,696,987	7,598,407	36,386,163
2023-24	1,929,995	192,471	30,320,498	1,875,028	34,317,992
2024-25	2,104,887	192,471	21,028,601	7,290,757	30,616,716
2025-26	2,279,593	192,471	8,870,219	6,065,423	17,407,706



* Fund balance based on 24-25 budget

Credit Rating Category (Credit Outlook)

**Pine-Richland School District
Assignment of Fund Balance**

Per Board Policy #620 - Fund Balance, unassigned fund balance should be between 5% and 8% of budgeted expenditures for that fiscal year. If the actual fund balance exceeds these parameters, the Board may appropriate the excess for non-recurring expenditures only.

As per prior year audited financial statements:

General Fund as of June 30, 2024 - Proposed:

Notes:

Nonspendable - prepaid expense	1,929,995.00	represents July 2024 healthcare/life insurance premiums paid in June 2024
Committed for the Public School Employees' Retirement System		\$477,261 was committed via board resolution during 2012-2013; \$284,790
	192,471.00	was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	18,817,176.43	added \$1,650,798.85 at June 30, 2024
Assigned for 2024-2025 budget	7,379,350.00	budgeted reduction in fund balance for capital improvements
Assigned for general fund - athletic cash account	15,118.01	cash balance of general fund - athletic cash account as of June 30, 2024
Assigned for debt service expenditures	1,500,000.00	consistent with py
Assigned for employee benefit obligations	2,608,854.06	reduced by \$1M at June 30, 2024
		<8% of 23-24 budgeted expenditures (excl. interfund transfers and other
Unassigned fund balance	1,875,028.00	financing uses)
Total fund balance as of June 30, 2024	<u>34,317,992.50</u>	

Total budgeted expenditures (final) - excluding other financing uses for 24-25	104,745,795.00	
<8% of total budgeted expenditures (excluding other financing uses)	8,379,663.60	8.0%

General Fund as of June 30, 2025 - Proposed:

Notes:

Nonspendable - prepaid expense	2,104,887.00	represents July 2025 healthcare/life insurance premiums paid in June 2025
Committed for the Public School Employees' Retirement System		\$477,261 was committed via board resolution during 2012-2013; \$284,790
	192,471.00	was used for PREA retroactive payment during 2014-2015
		reduced by \$6,880,882 at June 30, 2025 due to keep flexibility of funds in
Assigned for future capital improvements	11,936,294.00	general fund
Assigned for 2025-2026 budget	8,166,869.00	budgeted reduction in fund balance for capital improvements
Assigned for general fund - athletic cash account	77,093.00	cash balance of general fund - athletic cash account as of June 30, 2025
Assigned for debt service expenditures	-	eliminated as debt is budgeted in our general operating expenditures
		reduced to amount due from 24-25 retirements and projected employees
Assigned for employee benefit obligations	848,345.00	reaching retirement program incentive
		<8% of 24-25 budgeted expenditures (excl. interfund transfers and other
Unassigned fund balance	7,290,757.00	financing uses)
Total fund balance as of June 30, 2025	<u>30,616,716.00</u>	

Decrease from 2024-2025 fiscal year (3,701,276.50)

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

Final as of 11-22-2025

	2024-2025 Adjusted Budget	2024-2025 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	82,018,391	83,368,402	1,350,011	2%	A
7000 State sources	23,199,528	23,051,644	(147,884)	-1%	W
8000 Federal sources	537,725	618,659	80,934	15%	W
Total revenues	105,755,644	107,038,705	1,283,061	1.21%	
Expenditures:					
1100 General education	45,932,444	46,194,888	(262,444)	-1%	W
1200 Special education	15,723,191	15,858,973	(135,782)	-1%	W
1300 Vocational instruction	621,668	621,668	-	0%	W
1400 Other instructional programs	12,671	16,698	(4,027)	-32%	W
1500 Nonpublic school programs - (Federal Title grants)	15,200	26,563	(11,363)	-75%	W
2100 Pupil personnel	3,719,228	3,421,811	297,417	8%	W
2200 Instructional staff	2,106,915	2,126,637	(19,722)	-1%	W
2300 Administration	5,289,975	5,170,112	119,863	2%	W
2400 Health services	1,249,618	1,269,082	(19,464)	-2%	W
2500 Business services	758,570	686,074	72,495	10%	A
2600 Operation of plant & maintenance	7,874,438	7,102,038	772,400	10%	C
2700 Student transportation	6,006,705	6,150,669	(143,964)	-2%	W
2800 Central services	2,601,681	2,445,009	156,672	6%	W
2900 Other support services	102,127	96,791	5,336	5%	W
3200 Student activities & athletics (+athletic officials)	2,465,048	2,579,681	(114,633)	-5%	W
3300 Community services	90,980	86,600	4,380	5%	W
4000 Capital outlay	9,782	1,816	7,966	0%	W
5110 Debt service	9,335,729	9,216,151	119,578	1%	W
Total expenditures	103,915,971	103,071,263	844,707	0.81%	
Excess (deficiency) of revenues over expenditures	1,839,673	3,967,442			
Other financing sources (uses):					
Insurance recoveries	-	-	-	0%	W
Interfund transfers out	(8,389,199)	(7,368,950)	(1,020,249)	12%	D
2540 Recognition of Lease Expense - Removed from 2540		(1,419,861)			
9000 GASB 87 Lease Recognition	-	1,419,861			
5130 Refund - prior year receipts (real estate tax refunds)	(829,824)	(299,764)	(530,060)	64%	E
Total other financing sources (uses)	(9,219,023)	(7,668,714)			
Net change in fund balance	(7,379,350)	(3,701,272)			
Fund balance - June 30, 2024		34,317,992			
Fund balance - June 30, 2025		30,616,720			

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

Variance Descriptions

A	Interest earning outpaced budget by \$1,067,378.72 due to management of cash flow and laddering of investments maximizing strong interest earning rates. Overall when combining Current Real Estate Taxes and EIT, actuals exceeded budget by 180,116.54. This accounts for the majority of the difference
B	Due to savings in busienss office supplies, services an leases.
C	Savings in Operation of plant and maintenance is due to unfilled positions in the 24-25 fiscal year in operations and maintenance and safety and security. \$779,090.63
D	Cash flow and interest earning in the capital fund allowed the District to transfer less than bugeted to support capital projects.
E	Prior Year Real Estate Refunds were less. A majority of refunds were in the current year which offsets real estate revenue inlocal revenue.

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2021	2,321	2,149	4,470
2022	2,369	2,154	4,571
2023	2,372	2,142	4,514
2024	2,385	2,134	4,519
2025	2,402	2,152	4,554
2026*	2,401	2,123	4,524

*As of October 1, 2025

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2027	2,477	2,218	4,695

Timeline for Events Related to 2026-2027 Budget Process

Special Session Act 1 of 2006

Dates in Timeline Apply to All School Districts except Philadelphia City SD, Pittsburgh SD, and Scranton SD

Date	Description	Section
September 1, 2025 <i>(Annual deadline)</i>	Department of Education publishes the 2026-2027 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2025 <i>(Annual deadline)</i>	Department of Education notifies school districts of their 2026-2027 adjusted index.	Section 313(2)
December 15, 2025 <i>(Annual deadline)</i>	School districts with residents paying tax on compensation imposed by Philadelphia under the authority of the Sterling Act certify to the Department of Education the total amount of 2024 tax credits provided based on the tax rate of the school district. (Applies only to school districts that had an earned income and net profits tax in the 2024 calendar year.)	Sections 503(b)(2); 324(2)
December 30, 2025 <i>(30 days prior to preliminary budget public inspection deadline)</i>	Department of Education deadline to notify school districts of school year of AFR data to be used when calculating referendum exception in Section 333(f)(2)(v).	Section 333(j)(4)
December 31, 2025 <i>(60 days prior to March 1 application deadline)</i>	School Districts send notification, by first class mail, to owners of each parcel of residential property – which can be limited to owners who are not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessor to qualify for homestead exclusion. Mailing must include application, instructions, and deadline to apply.	Section 341(b)
January 29, 2026 <i>(110 days prior to primary election)</i>	School district deadline to make 2026-2027 proposed version of preliminary budget available for public inspection or adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c); 311(d)(1)
February 3, 2026 <i>(5 days after resolution adoption)</i>	School district deadline to submit a copy of resolution adopted pursuant to 311(d)(1) and proposed tax rate increases to Department of Education in the Consolidated Financial Reporting System (CFRS) application.	Section 311(d)(2)
February 8, 2026 <i>(10 days prior to preliminary budget adoption deadline)</i>	School district deadline to give public notice of the intent to adopt the 2026-2027 preliminary budget unless resolution was adopted under Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.	Section 311(c)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2026-2027 Budget Process

Date	Description	Section
February 13, 2026 <i>(10 days after receipt of resolution)</i>	Department of Education deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2026-2027 proposed tax rates are equal to or less than their Index.	Section 311(d)(4)
February 18, 2026 <i>(90 days prior to primary election)</i>	School district deadline to adopt the 2026-2027 preliminary budget unless resolution adopted under Section 311(d)(1).	Section 311(a)
February 23, 2026 <i>(85 days prior to primary election)</i>	School district deadline to submit 2026-2027 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.	Section 333(e)
February 26, 2026 <i>(1 week prior to filing of request for referendum exception)</i>	School district deadline to publish notice in newspaper of intent to request approval from Department of Education for a referendum exception.	Section 333(j)(2)
No later than March 1, 2026 <i>(Annual deadline)</i>	Deadline for homeowners to file a homestead application (and, if applicable, a farmstead application) with county assessor indicating property is owner-occupied. Resubmission of application required no more than one time every three years. No application fee for filing. (See December 31, 2025)	Section 341(c), (e), (i)
March 5, 2026 <i>(75 days prior to primary election)</i>	Department of Education deadline to notify school districts that submitted the 2026-2027 preliminary budget whether the proposed tax rates are equal to or less than their Index.	Section 333(e)
March 5, 2026 <i>(75 days prior to primary election)</i>	School district deadline to seek approval from Department of Education for referendum exceptions requiring their approval.	Sections 333(j)
March 20, 2026 <i>(60 days prior to primary election)</i>	School district deadline to submit referendum question seeking voter approval of tax rate increase in excess of index to the county board of elections (for each county in which the school district is located), unless request for referendum exception has been submitted to Department of Education. If the school district's proposed tax rate increase would exceed their Index even if all its referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date.	Section 333(c)(3)
March 25, 2026 <i>(55 days prior to primary election)</i>	Deadline for Department of Education to issue ruling on school district's petition for referendum exception.	Sections 333(j)(5)

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2026-2027 Budget Process

Date	Description	Section
<p>March 30, 2026 <i>(50 days prior to primary election)</i></p>	<p>School district deadline, if the Department of Education denies all or a part of the school district’s request for referendum exception, to submit to the county board of elections referendum question seeking voter approval of tax rate increase in excess of index for the portion of the referendum exception request denied.</p>	<p>Sections 333(j)(5)</p>
<p>April 15, 2026 <i>(Annual deadline)</i></p>	<p>Secretary of the Budget certifies the total amount of revenue in the Property Tax Relief Fund and the Property Tax Relief Reserve Fund and the total amount available for distribution in 2026-2027.</p>	<p>Section 503(a)(1), (e)</p>
<p>April 20, 2026 <i>(Annual deadline)</i></p>	<p>Secretary of the Budget notifies Department of Education whether it is authorized to provide school districts with property tax allocations under Section 505.</p>	<p>Section 503(d)</p>
<p>May 1, 2026 <i>(Annual deadline)</i></p>	<p>Department of Education notifies school districts of the amount of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2026, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2026-2027.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2026 <i>(Annual deadline)</i></p>	<p>Assessor provides each school district with a certified report with information on homestead and farmstead properties, as provided in 53 Pa CS §8584(i).</p>	<p>Section 341(g)(3)</p>
<p>Prior to May 19, 2026</p>	<p>Municipal Primary election. County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question that references items of expenditure for which tax rate increases are being sought. (See March 20 or March 30, 2026)</p>	<p>Section 333(c)(4)</p>
<p>No later than May 31, 2026 <i>(Optional action)</i></p>	<p>Deadline for school district board of directors electing to adopt resolution rejecting 2026-2027 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2026, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2026-2027. (This action applies only if a school district has not rejected a previous state property tax allocation.)</p>	<p>Section 903(a)</p>
<p>No later than May 31, 2026</p>	<p>School district deadline to adopt 2026-2027 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.</p>	<p>Section 687(a)(1) (School Code)</p>
<p>June 5, 2026</p>	<p>School district deadline to submit copy of resolution (if adopted) rejecting 2026-2027 property tax allocation to Department of Education. (See May 31, 2026.)</p>	<p>Section 903(b)</p>

Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2026-2027 Budget Process

Date	Description	Section
June 10, 2026 <i>(20 days prior to final budget adoption deadline)</i>	School district deadline to make 2026-2027 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.	Section 312(c)
June 20, 2026 <i>(10 days prior to final budget adoption deadline)</i>	School district deadline to offer public notice of its intent to adopt the 2026-2027 final budget.	Section 312(c) Section 687(a)(2)(i) (School Code)
June 30, 2026 <i>(Annual deadline)</i>	School district deadline to adopt the 2026-2027 final budget.	Section 312(a)
June 30, 2026 <i>(Annual deadline)</i>	School district deadline to adopt a resolution implementing the homestead/farmstead exclusion. For school districts whose voters did not approve a local income tax for the purpose of providing homestead/farmstead exclusions, this only occurs if the Department of Education has notified school districts by May 1, 2026, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2026-2027.	Section 321(d), 342, 505(a)(4)
July 15, 2026 <i>(Annual deadline)</i>	School district deadline to submit 2026-2027 final budget to Department of Education in the CFRS application.	Section 687(b) (School Code)
No later than August 4, 2026 <i>(60 days after receipt of resolution)</i>	Department of Education deadline to notify election officials of each county of the school districts in that county that have taken action to reject their 2026-2027 property tax relief allocation under Section 903(a). (See May 31, 2026.)	Section 904(b)
August 27, 2026	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2026, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2026-2027.	Section 505(b)
October 22, 2026	Department of Education pays school districts 50 percent of their state allocation of property tax reduction funding. This only occurs if the Secretary of the Budget certifies, by April 15, 2026, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2026-2027.	Section 505(b)
December 1, 2026	Deadline for school districts to report to the Department of Community and Economic Development, tax enactments, repeals, and changes to require withholding of a new tax, withholding at a new rate or to suspend withholding of such tax effective January 1, 2027.	Section 351(f)(2)

FINAL GENERAL FUND BUDGET

Fiscal Year 2026-2027

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Christopher Juzwick

(724)625-7773

Extn :6303

Contact Person

Telephone

Extension

cjuzwick@pinerichland.org

Email Address

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2026-2027 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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

Val Number Description

Justification

<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	2,104,887
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	11,391,183
0850 Unassigned Fund Balance	8,781,009
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$20,364,663</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	85,851,960
7000 Revenue from State Sources	23,919,234
8000 Revenue from Federal Sources	558,225
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$110,329,419</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$130,694,082</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	67,865,991
6112 Interim Real Estate Taxes	232,518
6113 Public Utility Realty Taxes	75,184
6120 Current Per Capita Taxes, Section 679	85,701
6140 Current Act 511 Taxes - Flat Rate Assessments	85,701
6150 Current Act 511 Taxes - Proportional Assessments	12,054,549
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,501,262
6500 Earnings on Investments	1,900,000
6700 Revenues from LEA Activities	537,483
6800 Revenues from Intermediary Sources / Pass-Through Funds	888,822
6910 Rentals	191,386
6990 Refunds and Other Miscellaneous Revenue	433,363
REVENUE FROM LOCAL SOURCES	\$85,851,960
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,689,823
7271 Special Education funds for School-Aged Pupils	2,077,655
7311 Pupil Transportation Subsidy	1,993,172
7312 Nonpublic and Charter School Pupil Transportation Subsidy	192,885
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	713,498
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,284
7340 State Property Tax Reduction Allocation	2,176,521
7505 Ready to Learn Block Grant	518,675
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	1,749,369
7900 Revenue for Technology	7,622,352
REVENUE FROM STATE SOURCES	\$23,919,234
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	122,038
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	66,615
8516 Title III - Language Instruction for English Learners and Immigrant Students	360
8517 Title IV - 21st Century Schools	10,813
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	350,000 ₄₅

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,399
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REVENUE FROM FEDERAL SOURCES	\$558,225
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	110,329,419
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$67,865,991
Amount of Tax Relief for Homestead Exclusions	<u>\$2,176,521</u>
Total Approx. Tax Revenue:	\$70,042,512
Approx. Tax Levy for Tax Rate Calculation:	\$72,271,186

Allegheny

Total

2025-26 Data		
a. Assessed Value	\$3,515,103,054	\$3,515,103,054
b. Real Estate Mills	19.5867	
I. 2026-27 Data		
c. 2024 STEB Market Value	\$3,951,270,239	\$3,951,270,239
d. Assessed Value	\$3,504,431,300	\$3,504,431,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
2025-26 Calculations		
f. 2025-26 Tax Levy	\$68,849,269	\$68,849,269
(a * b)		
2026-27 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2025-26 Tax Levy	\$68,849,269	\$68,849,269
(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	96.82048%	96.82048%
k. Tax Levy Needed	\$72,271,186	\$72,271,186
(Approx. Tax Levy * g)		
I. 2026-27 Real Estate Tax Rate	20.6228	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,271,186	\$72,271,186
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,094,665
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	47	\$67,865,991
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:		\$67,865,991	
Amount of Tax Relief for Homestead Exclusions		<u>\$2,176,521</u>	
Total Approx. Tax Revenue:		\$70,042,512	
Approx. Tax Levy for Tax Rate Calculation:		\$72,271,186	
	Allegheny		Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	20.2722	
	q. Mills In Excess of Index (if l > p), (l - p))	0.3506	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$71,042,532	\$71,042,532
IV.	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,228,654	\$1,228,654
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,189,589	\$1,189,589

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

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,865,991
Amount of Tax Relief for Homestead Exclusions	<u>\$2,176,521</u>
Total Approx. Tax Revenue:	\$70,042,512
Approx. Tax Levy for Tax Rate Calculation:	\$72,271,186
	Allegheny

Total

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

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	3,504,431,300	20.6228	72,271,186			96.82048%	
Totals:	3,504,431,300		72,271,186	- 2,176,521	= 70,094,665	X 96.82048%	= 67,865,991

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		85,701
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	0
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 0 85,701

	<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%	0	10,834,228
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	0	1,220,321
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 0 12,054,549

Total Act 511, Current Taxes 12,140,250

Act 511 Tax Limit -->	3,951,270,239 X	12	47,415,243
	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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.5867	20.6228	5.29%	No	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,423,992
1200 Special Programs - Elementary / Secondary	16,065,852
1300 Vocational Education	604,038
1400 Other Instructional Programs - Elementary / Secondary	20,049
1500 Nonpublic School Programs	32,200
Total Instruction	\$65,146,131
2000 Support Services	
2100 Support Services - Students	4,047,843
2200 Support Services - Instructional Staff	2,331,861
2300 Support Services - Administration	5,557,337
2400 Support Services - Pupil Health	1,381,244
2500 Support Services - Business	754,632
2600 Operation and Maintenance of Plant Services	8,377,445
2700 Student Transportation Services	6,938,606
2800 Support Services - Central	2,674,904
2900 Other Support Services	100,000
Total Support Services	\$32,163,872
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,578,825
3300 Community Services	79,080
Total Operation of Non-Instructional Services	\$2,657,905
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,479,245
5200 Interfund Transfers - Out	5,804,193
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$15,583,438
Total Estimated Expenditures and Other Financing Uses	\$115,551,346

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,512,579
200 Personnel Services - Employee Benefits	18,186,673
300 Purchased Professional and Technical Services	993,562
400 Purchased Property Services	14,125
500 Other Purchased Services	825,360
600 Supplies	871,756
800 Other Objects	19,937
Total Regular Programs - Elementary / Secondary	\$48,423,992
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,340,309
200 Personnel Services - Employee Benefits	4,976,295
300 Purchased Professional and Technical Services	1,931,705
500 Other Purchased Services	2,764,687
600 Supplies	47,446
800 Other Objects	5,410
Total Special Programs - Elementary / Secondary	\$16,065,852
1300 <u>Vocational Education</u>	
500 Other Purchased Services	604,038
Total Vocational Education	\$604,038
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,661
200 Personnel Services - Employee Benefits	6,368
500 Other Purchased Services	20
Total Other Instructional Programs - Elementary / Secondary	\$20,049
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	31,200
600 Supplies	1,000
Total Nonpublic School Programs	\$32,200
Total Instruction	\$65,146,131
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,106,982
200 Personnel Services - Employee Benefits	1,443,887
300 Purchased Professional and Technical Services	210,995
500 Other Purchased Services	2,113
600 Supplies	251,541
800 Other Objects	32,325
Total Support Services - Students	\$4,047,843
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	53
200 Personnel Services - Employee Benefits	1,111,410
	823,065

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	173,980
400 Purchased Property Services	10,350
500 Other Purchased Services	1,980
600 Supplies	209,436
800 Other Objects	1,640
Total Support Services - Instructional Staff	\$2,331,861
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,783,788
200 Personnel Services - Employee Benefits	1,900,736
300 Purchased Professional and Technical Services	687,537
400 Purchased Property Services	660
500 Other Purchased Services	63,152
600 Supplies	70,335
800 Other Objects	51,129
Total Support Services - Administration	\$5,557,337
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	743,394
200 Personnel Services - Employee Benefits	459,938
300 Purchased Professional and Technical Services	154,532
400 Purchased Property Services	1,325
500 Other Purchased Services	50
600 Supplies	21,955
800 Other Objects	50
Total Support Services - Pupil Health	\$1,381,244
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	370,747
200 Personnel Services - Employee Benefits	218,084
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	28,487
500 Other Purchased Services	16,221
600 Supplies	92,563
800 Other Objects	17,530
Total Support Services - Business	\$754,632
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,547,134
200 Personnel Services - Employee Benefits	1,999,306
300 Purchased Professional and Technical Services	519,624
400 Purchased Property Services	472,308
500 Other Purchased Services	328,220
600 Supplies	2,504,449
700 Property	4,823
800 Other Objects	1,581
Total Operation and Maintenance of Plant Services	\$8,377,445
2700 <u>Student Transportation Services</u>	54
100 Personnel Services - Salaries	38,274

2026-2027 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	22,132
300 Purchased Professional and Technical Services	475,314
500 Other Purchased Services	6,309,947
600 Supplies	30,189
800 Other Objects	62,750
Total Student Transportation Services	\$6,938,606
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	690,080
200 Personnel Services - Employee Benefits	476,482
300 Purchased Professional and Technical Services	350,432
400 Purchased Property Services	24,000
500 Other Purchased Services	124,610
600 Supplies	1,000,649
700 Property	6,100
800 Other Objects	2,551
Total Support Services - Central	\$2,674,904
2900 <u>Other Support Services</u>	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$32,163,872
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,258,399
200 Personnel Services - Employee Benefits	613,939
300 Purchased Professional and Technical Services	150,851
400 Purchased Property Services	56,050
500 Other Purchased Services	211,220
600 Supplies	230,021
700 Property	3,020
800 Other Objects	55,325
Total Student Activities	\$2,578,825
3300 <u>Community Services</u>	
800 Other Objects	79,080
Total Community Services	\$79,080
Total Operation of Non-Instructional Services	\$2,657,905
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,934,245
900 Other Uses of Funds	6,545,000
Total Debt Service / Other Expenditures and Financing Uses	\$9,479,245
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,804,193
Total Interfund Transfers - Out	\$5,804,193

<u>Description</u>	<u>Amount</u>
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$15,583,438
TOTAL EXPENDITURES	\$115,551,346

Cash and Short-Term Investments

06/30/2026 Estimate

06/30/2027 Projection

General Fund	22,469,550	17,247,623
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	10,498,983	10,866,447
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	1,461,409	1,461,409
Other Enterprise Funds		
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	\$34,429,942	\$29,575,479
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Long-Term Investments

06/30/2026 Estimate

06/30/2027 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

06/30/2026 Estimate

06/30/2027 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$34,429,942	\$29,575,479
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Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

General Fund		
0510 Bonds Payable	70,645,000	64,410,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	5,800,000	6,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	5,825,000	5,815,000
Total General Fund	\$82,270,000	\$76,225,000

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

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

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Debt Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Internal Service Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Activity Fund

Long-Term Indebtedness

06/30/2026 Estimate

06/30/2027 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

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

Total Permanent Fund

Total Long-Term Indebtedness

\$82,270,000

\$76,225,000

Short-Term Payables

06/30/2026 Estimate

06/30/2027 Projection

General Fund	9,077,477	8,871,477
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	2,000,000	3,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$11,202,477	\$12,496,477
TOTAL INDEBTEDNESS	\$93,472,477	\$88,721,477

Account Description	Amounts
0810 Nonspendable Fund Balance	2,104,887
0820 Restricted Fund Balance	
0830 Committed Fund Balance	192,471
0840 Assigned Fund Balance	8,017,184
0850 Unassigned Fund Balance	6,933,081
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,142,736
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$17,547,623