

2026-2027

Final  
General Operating Fund  
Budget



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

For June 8, 2026 Joint Governance Meeting and School Board Planning Meeting

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

2026-2027  
Final General Operating Fund Budget

Board of Directors

Mr. Ashley Fortier, President  
Ms. Melissa Vecchi, Vice-President  
Mr. Marc Casciani, Treasurer  
Ms. Randy Augustine  
Mr. Amy Cafardi  
Ms. Liz Delosa  
Ms. Leslie Miller  
Ms. Philip Morrissette  
Mr. Michael Wiethorn

Dr. Brian R. Miller, Superintendent  
Dr. Michael Pasquinelli, Assistant Superintendent of Secondary Education and Curriculum  
Dr. Kristen Justus, Assistant Superintendent of Elementary Education and Curriculum  
Mr. Brian Glickman, Director of Human Resources  
Mr. Christopher Juzwick, Director of Financial and Operational Services  
Ms. Barbara Williams, School Board Secretary  
[www.pinerichland.org](http://www.pinerichland.org)

2026-2027

## 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 \$115,398,705 with operation expenditures of \$110,234,513 and total revenues of \$110,425,864(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 decline. The District is recommending the millage increase above due to 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-\$350 for athletics and activities and has the

ability to produce an additional \$165,000 plus 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 \$2.176 million and has increased to \$2.179 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. The 2026-2027 tax relief will once again be \$293.

- 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 \$299,532 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 \$9,406,548 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 \$558,225 of the District's overall revenue.

2026-2027

## 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 decrease 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 \$352,546 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.

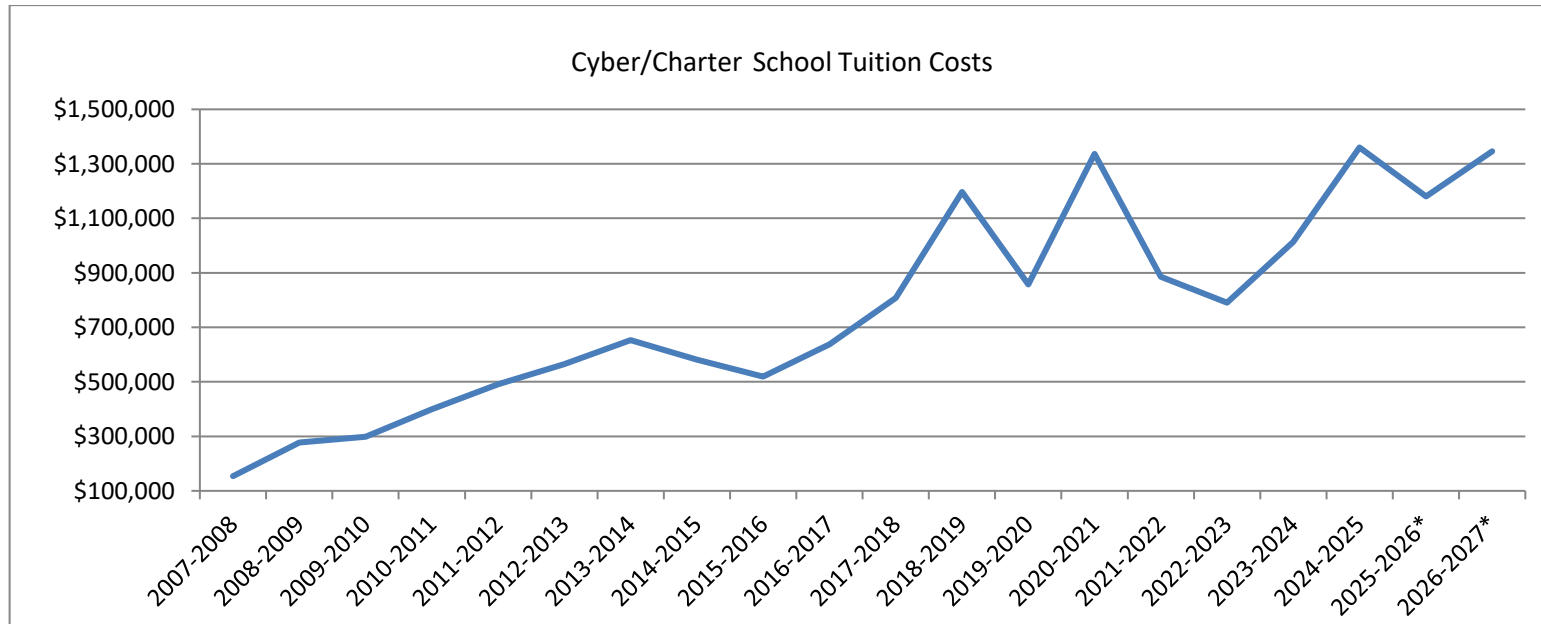
#### Contracted Services

- 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 **\$5,164,193**. 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 refunds 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

# Table of Contents

## Long-Range Budget Projections

Key Assumptions	1
Concise General Fund Summary	2
Overall General Fund Chart	3
Top Ten Expenditure Chart	4
Custom Expenditure Display Chart	5
Retirement Planning Chart	6
Real Estate Planning Chart	7-8
Capital Planning Chart	9
General Fund Detail Report	10-15
Expenditure by Program Report	16-28
Capital Funding Plan – as of 2.03.26	29-31

## Reference Materials

Real Estate Tax Revenue Estimate	32
Bond Rating vs. Fund Balance ( <i>prepared in conjunction with PNC Capital Markets, LLC</i> )	33
Assignment of Fund Balance – as of June 30, 2025	34
Budget to Actual Report – 2024-2025	35
Enrollment Data	36
Act 1 Timeline	37-40
PDE 2028 Report – 5.29% Millage Increase	41-65

**Pine-Richland School District 2026-2027 Budget Adjustments - 5/5/26-6/8/26 Proposed Final Budget**

Budget	Description	Add/(Subtract) from Operational Deficit	Deficit Impact
<b>05/04/26 Operational Deficit</b>	<b>Per the Proposed Final Budget Presentation on 05/04/26</b>	<b>\$ (2,831,731.02)</b>	
Insurance Quote	AJ Gallagher Insurance Reduction	\$ 8,695.34	Positive
Paraprofessional Add	Additional needed at Hance	\$ (39,416.40)	Negative
Real Estate Adjustment 4/24/26	Net Adjustment to Real Estate due to updated value per County Profiles 04/24/26	\$ (2,395.00)	Negative
Homestead Farmstead Allocation	Reduces overall assessment collectible/Reallocation to applicants	\$ 2,728.54	Positive
Real Estate Adjustment 5/1/26 & 5/8/26	Net Adjustment to Real Estate due to updated value per County Profiles 5/1/26 & 5/8/26	\$ 40,757.00	Positive
Raptor Fees	Software Fee Adjustment	\$ (1,500.00)	Negative
Utility Adjustment	Due to Actuals Finalizing for 2025-2026	\$ (144,903.57)	Negative
Fuel Adjustment	Fuel Increase	\$ (41,890.35)	Negative
Contract Finalization	Act 93/Admin Support Contract Renewal Adjustments	\$ (117,034.98)	Negative
Middle School Athletic Add Program	Middle School Programs Added Back In	\$ (56,754.13)	Negative
Activity Fee	Selected Option D	\$ 50,000.00	Positive
Tuition Reimbursement	Adjustments due to 2025-2026 Tuition Reimbursements	\$ (57,334.54)	Negative
Miscellaneous	Miscellaneous adjustments		
	<b>Balance as of the 06/08/26 Board Meeting</b>	<b>\$ (3,190,779.11)</b>	
***** Surplus will help the District fund capital projects and utilize mission of future focused strategic planning for financial health of Pine-Richland SD			
Raise to Index	3.5% Millage Rate Increase	\$ 2,256,543.00	
Referendum Exceptions	\$1,157,454 allowable exception - additional 1.79% in millage increase	\$ 1,157,454.00	
	<b>Proposed Final Budget Operational Deficit</b>	<b>\$ 223,217.89</b>	
<b>Total Real Estate Adjustments</b>	<b>Real Estate Adjustments since 12/9/25</b>	<b>\$ (284,059.98)</b>	Negative

## 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

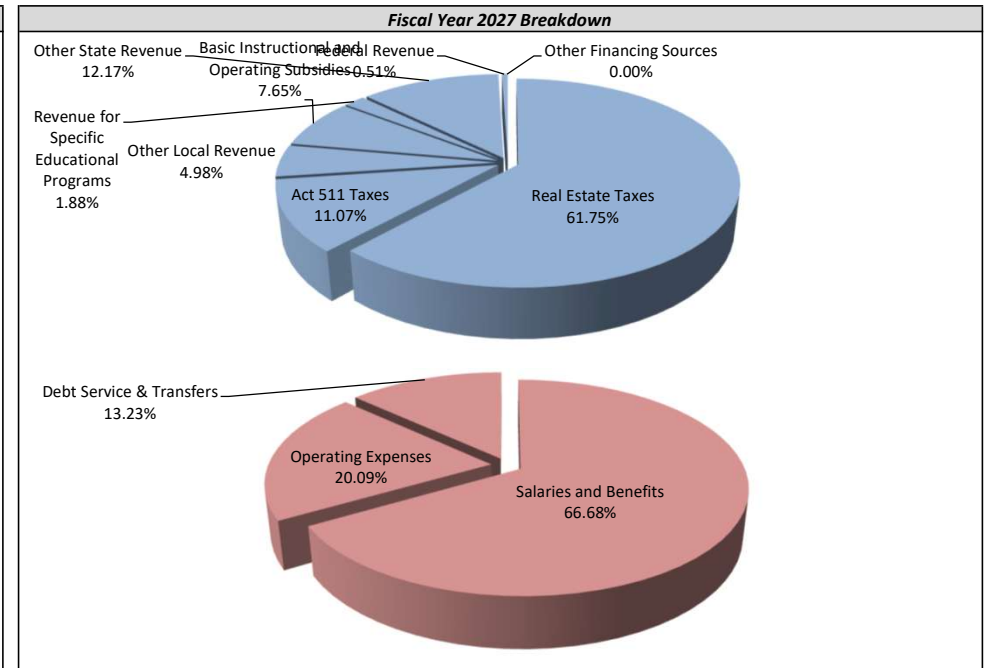
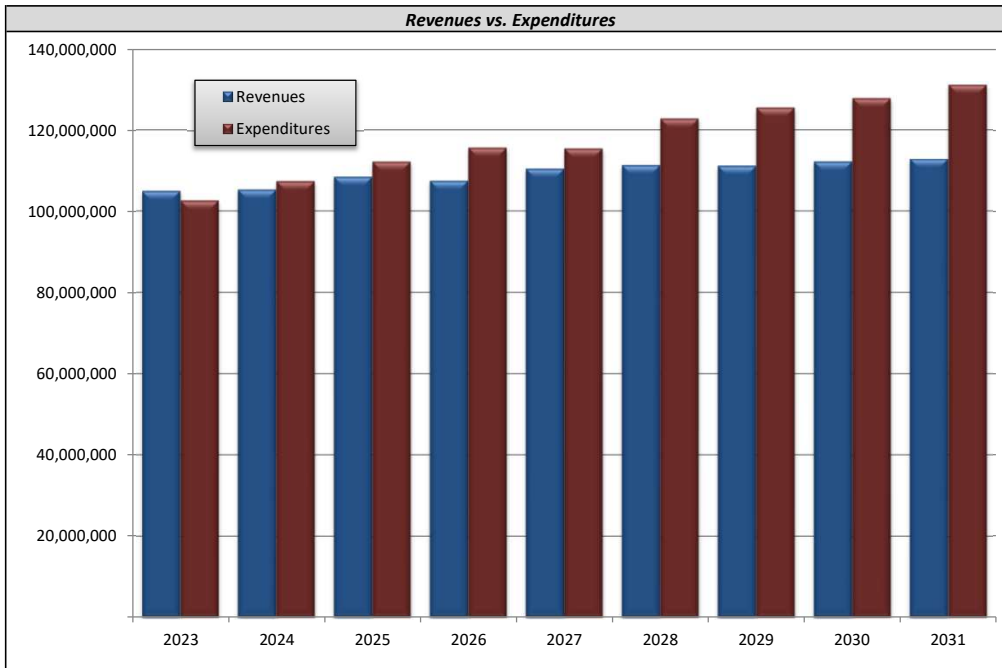
### Expenditures

- 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) = \$5,164,193

Estimated Budgetary Deficit – (\$4,972,841)/This based on a proposed final budget with a millage increase of 5.29%. This is based on \$191,352 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
<b>REVENUES</b>									
Real Estate Taxes	64,273,732	65,517,537	65,912,023	65,580,569	68,182,582	68,514,779	68,802,641	69,091,766	69,382,163
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	5,502,316	5,103,114	4,238,648	4,310,792	4,384,286
Basic Instructional and Operating Subsidies	7,433,111	7,882,857	8,183,432	8,338,658	8,445,651	8,649,627	8,777,375	8,902,531	9,030,040
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	13,433,485	13,881,508	14,028,673	14,406,833	14,443,482
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						
<b>TOTAL REVENUES</b>	<b>104,953,208</b>	<b>105,261,963</b>	<b>108,458,564</b>	<b>107,430,461</b>	<b>110,425,864</b>	<b>111,300,095</b>	<b>111,158,102</b>	<b>112,184,154</b>	<b>112,875,459</b>
<b>EXPENDITURES</b>									
Salaries and Benefits	64,569,584	67,804,712	71,640,740	75,049,736	76,951,422	80,588,970	84,229,471	87,908,507	91,790,289
Operating Expenses	21,077,507	21,083,907	23,363,206	22,783,701	23,184,537	24,310,600	25,404,326	26,566,147	27,801,280
Debt Service & Transfers	16,966,348	18,441,516	17,155,891	17,763,491	15,262,746	17,833,629	15,779,184	13,245,700	11,447,705
<b>TOTAL EXPENDITURES</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>112,159,837</b>	<b>115,596,927</b>	<b>115,398,705</b>	<b>122,733,199</b>	<b>125,412,982</b>	<b>127,720,354</b>	<b>131,039,274</b>
<b>NET OPERATING BALANCE</b>	<b>2,339,768</b>	<b>(2,068,172)</b>	<b>(3,701,272)</b>	<b>(8,166,467)</b>	<b>(4,972,841)</b>	<b>(11,433,104)</b>	<b>(14,254,879)</b>	<b>(15,536,200)</b>	<b>(18,163,814)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	<b>31,589,713</b>	<b>33,929,482</b>	<b>31,861,309</b>	<b>28,160,037</b>	<b>19,993,570</b>	<b>15,020,729</b>	<b>3,587,625</b>	<b>(10,667,254)</b>	<b>(26,203,455)</b>
<b>FUND BALANCE (END OF THE YEAR)</b>	<b>33,929,482</b>	<b>31,861,309</b>	<b>28,160,037</b>	<b>19,993,570</b>	<b>15,020,729</b>	<b>3,587,625</b>	<b>(10,667,254)</b>	<b>(26,203,455)</b>	<b>(44,367,269)</b>



# 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
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

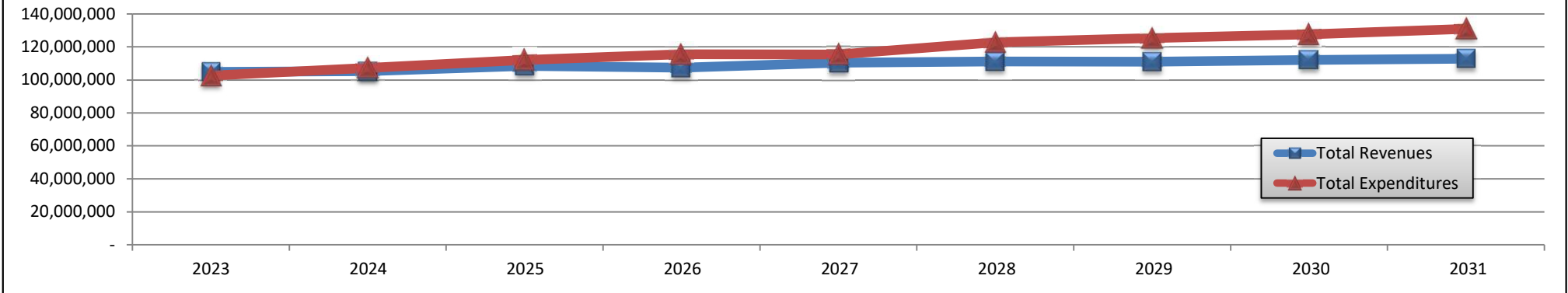
## REVENUES VS. EXPENDITURES

Total Revenues	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

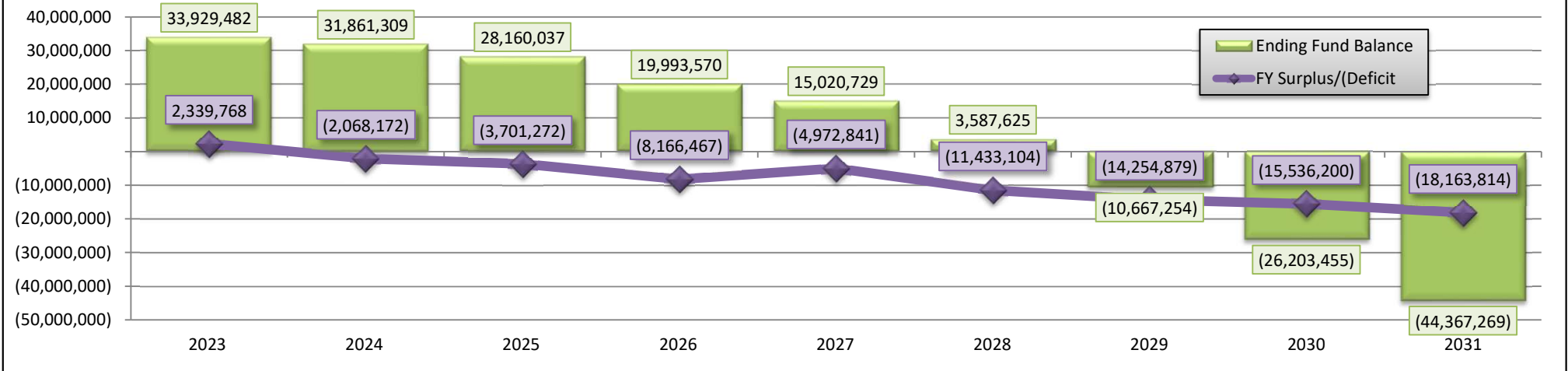
## GENERAL FUND BALANCE

Beginning of the Year	31,589,713	33,929,482	31,861,309	28,160,037	19,993,570	15,020,729	3,587,625	(10,667,254)	(26,203,455)
End of the Year	33,929,482	31,861,309	28,160,037	19,993,570	15,020,729	3,587,625	(10,667,254)	(26,203,455)	(44,367,269)
As a % of Expenditures	33.07%	29.69%	25.11%	17.30%	13.02%	2.92%	(8.51%)	(20.52%)	(33.86%)

## 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
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------	---------------------

### REVENUES VS. EXPENDITURES

Total Revenues	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

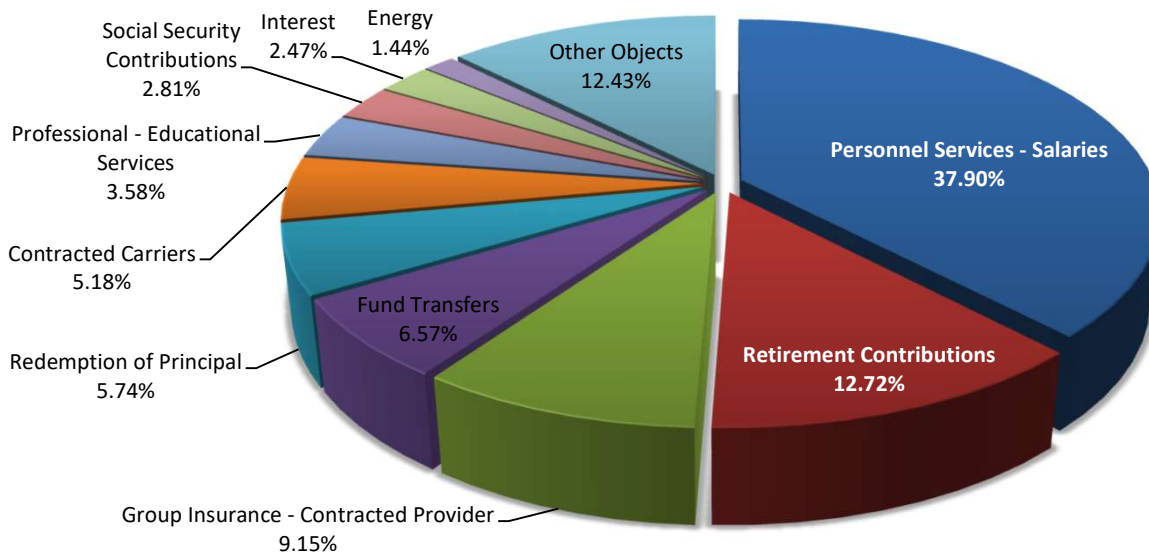
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 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
<b>TOTAL</b>	<b>112,159,837</b>	<b>100.00%</b>		

Select fiscal year here

2025

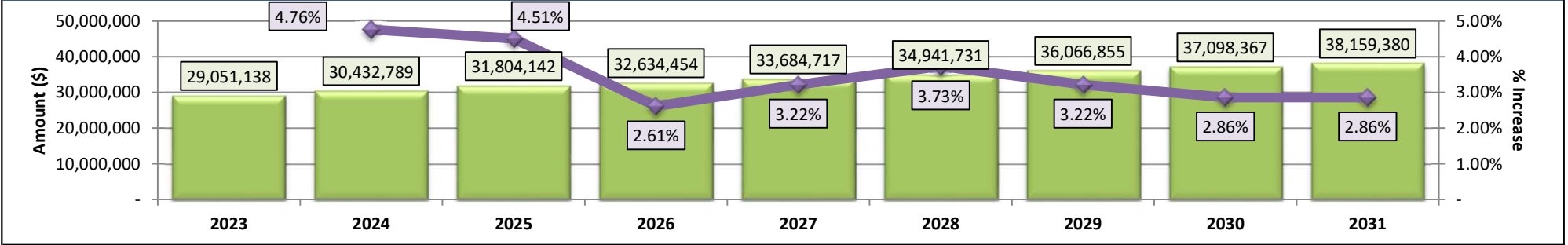


	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
--	------------------	------------------	------------------	------------------	---------------------	---------------------	---------------------	---------------------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

### REVENUES VS. EXPENDITURES

Total Revenues	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
Total Expenditures	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
Operating Balance	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

### 121 - Professional - Educational Salaries - Regular



### 230 - Retirement Contributions



### 210 - Group Insurance - Contracted Provider



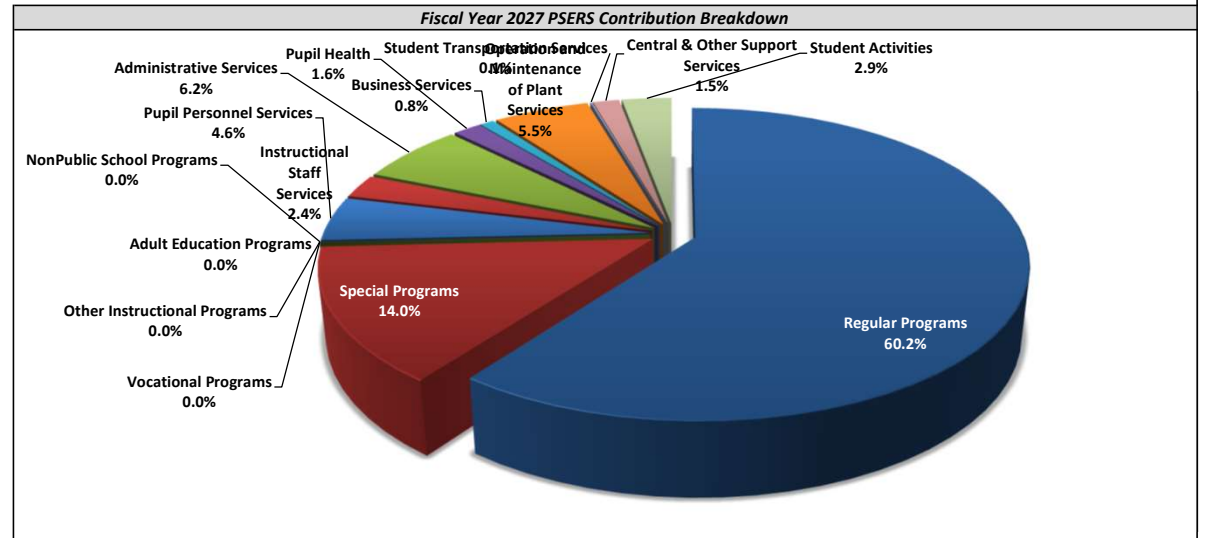
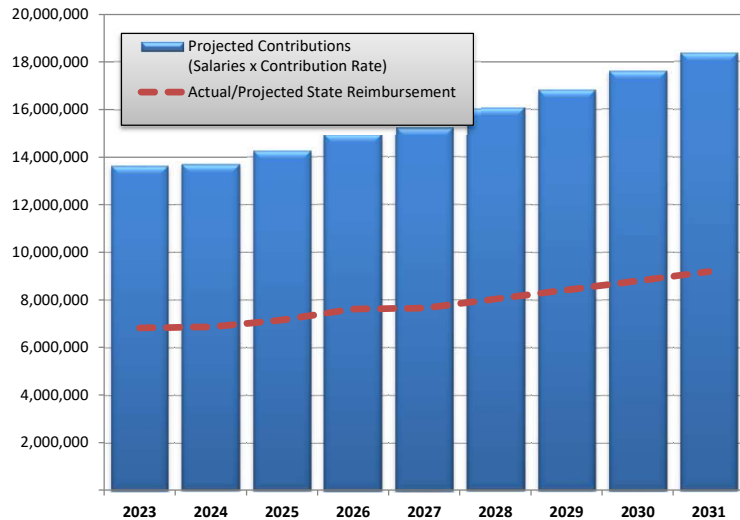
	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<b>Total Revenue</b>	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
<b>Total Expenditures</b>	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
<b>Operating Balance</b>	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

<b>EXPENDITURES</b>										
<b>100</b>	<b>Personnel Services - Salaries</b>	39,009,567	40,715,083	42,507,549	44,184,566	45,685,624	47,322,640	48,827,164	50,249,983	51,714,585
	<b>Less: Non-PSERS Eligible Salaries</b>	(353,863)	(451,333)	(421,342)	(208,802)	(208,802)	(208,802)	(208,802)	(208,802)	(208,802)
	<b>Net PSERS Eligible Salaries</b>	38,655,704	40,263,750	42,086,206	43,975,764	45,476,822	47,113,838	48,618,361	50,041,180	51,505,782
	<b>PSERS Contribution Rates *</b>	<b>35.26%</b>	<b>34.00%</b>	<b>33.90%</b>	<b>34.00%</b>	<b>33.59%</b>	<b>34.12%</b>	<b>34.63%</b>	<b>35.17%</b>	<b>35.69%</b>
	<b>Projected Contributions</b> <i>(Salaries x Contribution Rate)</i>	<b>13,630,001</b>	<b>13,689,675</b>	<b>14,267,224</b>	<b>14,951,760</b>	<b>15,275,664</b>	<b>16,075,241</b>	<b>16,836,539</b>	<b>17,599,483</b>	<b>18,382,414</b>
<b>230</b>	<b>Actual Contributions (from AFR)</b>	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

<b>REVENUES</b>										
	<b>Projected Contributions (from above)</b>	13,630,001	13,689,675	14,267,224	14,951,760	15,275,664	16,075,241	16,836,539	17,599,483	18,382,414
	<b>Projected State Reimbursement</b> <b>50.00%</b>	<b>6,815,001</b>	<b>6,844,838</b>	<b>7,133,612</b>	<b>7,475,880</b>	<b>7,637,832</b>	<b>8,037,621</b>	<b>8,418,269</b>	<b>8,799,742</b>	<b>9,191,207</b>
<b>7820</b>	<b>Actual Reimbursement (from AFR)</b>	6,822,048	6,866,375	7,152,303						
	<b>Actual State Reimbursement %</b>	50.05%	50.16%	50.13%						
	<b>(Average)</b>									

	<b>Net PSERS Contribution</b>	<b>6,815,001</b>	<b>6,844,838</b>	<b>7,133,612</b>	<b>7,475,880</b>	<b>7,637,832</b>	<b>8,037,621</b>	<b>8,418,269</b>	<b>8,799,742</b>	<b>9,191,207</b>
	<b>Net Increase Over Prior Year</b>		<b>29,837</b>	<b>288,774</b>	<b>342,268</b>	<b>161,952</b>	<b>399,789</b>	<b>380,649</b>	<b>381,472</b>	<b>391,465</b>



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<b>Total Revenue</b>	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
<b>Total Expenditures</b>	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
<b>Operating Balance</b>	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

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

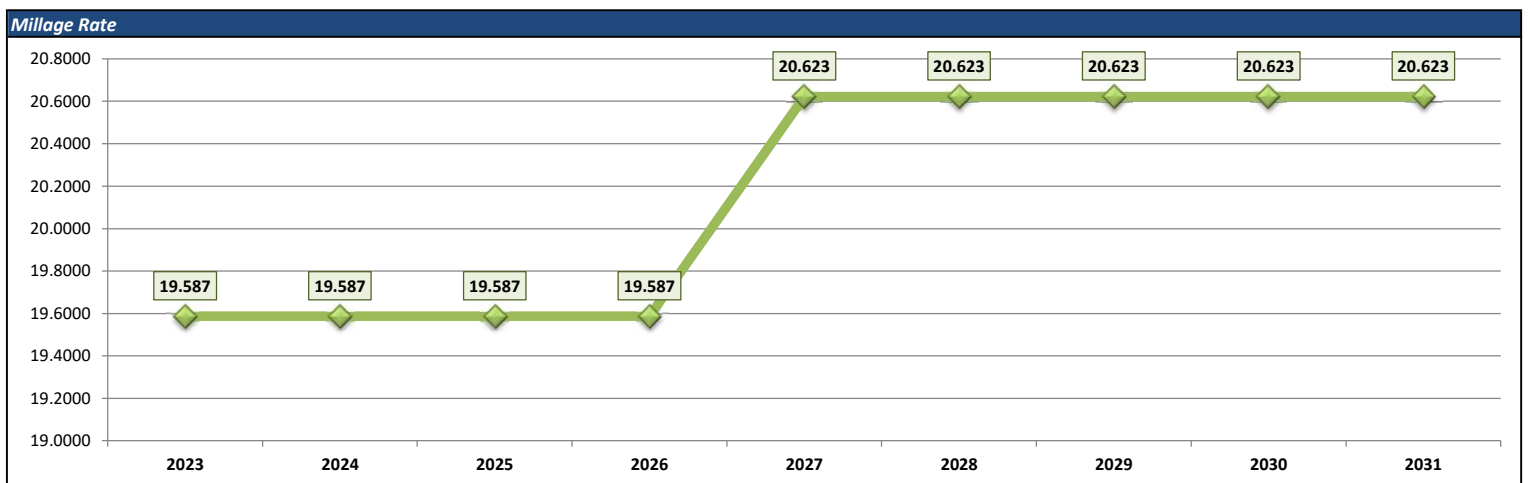
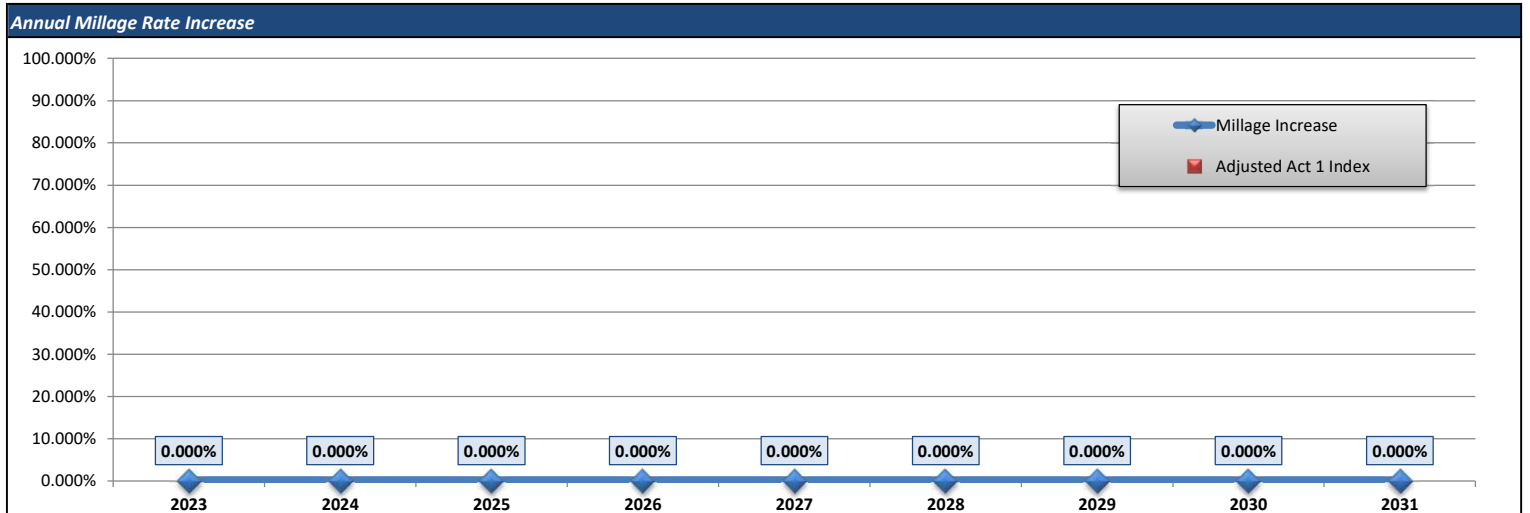
Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years

FOR ILLUSTRATIVE PURPOSES ONLY

<b>Additional % millage rate increase needed for balanced budget</b>	7.474%	16.245%	20.174%	21.899%	25.501%
<b>Total % millage rate increase needed for balanced budget</b>	7.474%	16.245%	20.174%	21.899%	25.501%

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

Balance Balance Balance Balance Balance



	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<b>Total Revenue</b>	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
<b>Total Expenditures</b>	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
<b>Operating Balance</b>	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

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

▲  
▼

▲  
▼

▲  
▼

▲  
▼

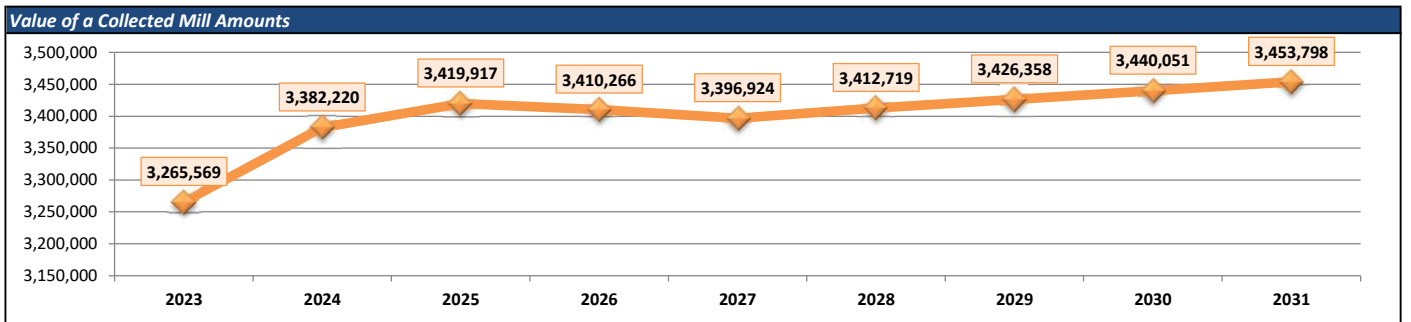
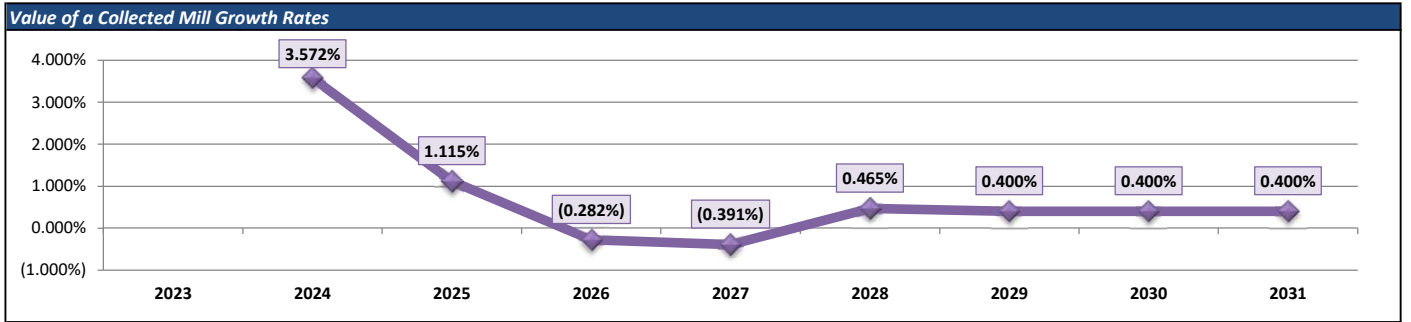
▲  
▼

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	2,179,205	2,179,205	2,179,205	2,179,205	2,179,205	2,179,205	2,179,205
E = C-D	<b>Net Tax Levy</b>	<b>66,810,077</b>	<b>69,964,842</b>	<b>70,253,418</b>	<b>70,543,149</b>	<b>70,834,038</b>	<b>71,126,091</b>		

F	<b>Collection Rate</b>	<b>96.7209%</b>	<b>97.0780%</b>	<b>97.0780%</b>	<b>97.0780%</b>	<b>97.0780%</b>	<b>97.0780%</b>	<b>97.0780%</b>	<b>97.0780%</b>
---	------------------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------	-----------------

**G = E x F**      **Current Real Estate Taxes**    64,619,338    67,920,472    68,200,616    68,481,881    68,764,270    69,047,789

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	67,874,881	68,200,616	68,481,881	68,764,270	69,047,789
State Property Tax Reduction Allocation	1,572,308	1,573,347	1,888,126	2,176,521	2,179,205	2,179,205	2,179,205	2,179,205	2,179,205
<b>Total Collections</b>	<b>63,961,724</b>	<b>66,246,520</b>	<b>66,984,885</b>	<b>66,795,859</b>	<b>70,054,086</b>	<b>70,379,821</b>	<b>70,661,086</b>	<b>70,943,475</b>	<b>71,226,994</b>
Millage Rate	19.5867	19.5867	19.5867	19.5867	20.6228	20.6228	20.6228	20.6228	20.6228
<b>Value of Collected Mill</b>	<b>3,265,569</b>	<b>3,382,220</b>	<b>3,419,917</b>	<b>3,410,266</b>	<b>3,396,924</b>	<b>3,412,719</b>	<b>3,426,358</b>	<b>3,440,051</b>	<b>3,453,798</b>
<b>% Increase</b>		<b>3.572%</b>	<b>1.115%</b>	<b>(0.282%)</b>	<b>(0.391%)</b>	<b>0.465%</b>	<b>0.400%</b>	<b>0.400%</b>	<b>0.400%</b>



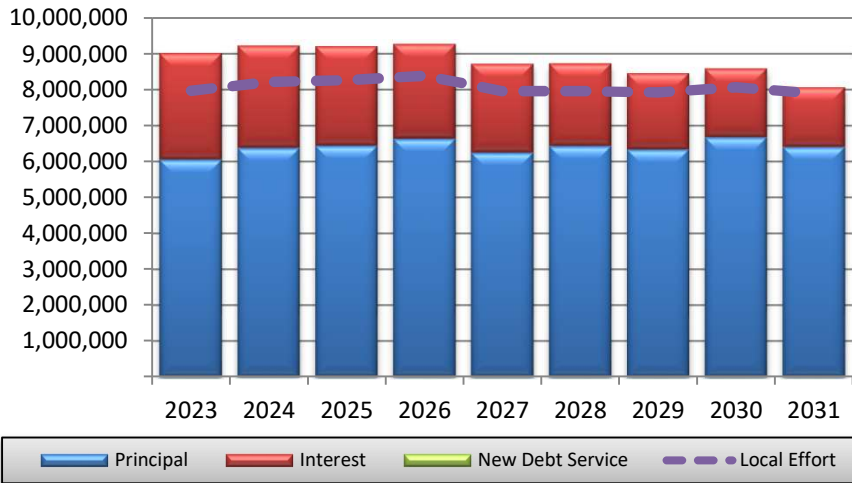
	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<b>Total Revenue</b>	104,953,208	105,261,963	108,458,564	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
<b>Total Expenditures</b>	102,613,439	107,330,135	112,159,837	115,596,927	115,398,705	122,733,199	125,412,982	127,720,354	131,039,274
<b>Operating Balance</b>	2,339,768	(2,068,172)	(3,701,272)	(8,166,467)	(4,972,841)	(11,433,104)	(14,254,879)	(15,536,200)	(18,163,814)

### 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
<b>Total Debt Service</b>	<b>9,020,995</b>	<b>9,227,611</b>	<b>9,216,151</b>	<b>9,274,933</b>	<b>8,723,245</b>	<b>8,730,336</b>	<b>8,463,451</b>	<b>8,591,344</b>	<b>8,070,378</b>
Less: State Aid	1,049,853	1,014,111	951,297	887,580	766,299	772,520	536,893	531,392	174,339
<b>Total Local Effort</b>	<b>7,971,142</b>	<b>8,213,500</b>	<b>8,264,854</b>	<b>8,387,353</b>	<b>7,956,946</b>	<b>7,957,816</b>	<b>7,926,558</b>	<b>8,059,952</b>	<b>7,896,038</b>

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



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

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

### ESTIMATED BORROWING CAPACITY PROJECTION

(For Illustrative Purposes Only)

	2023	2024	2025	2026	2027	2028	2029	2030	2031
Applicable Revenues	103,278,020	105,149,369	107,038,703	107,430,461	110,425,864	111,300,095	111,158,102	112,184,154	112,875,459
Less: Exclusions	(1,049,853)	(1,014,111)	(951,297)	(887,580)	(713,498)	(772,520)	(536,893)	(531,392)	(174,339)
<b>Total Net Revenues</b>	<b>102,228,167</b>	<b>104,135,257</b>	<b>106,087,406</b>	<b>106,542,881</b>	<b>109,712,367</b>	<b>110,527,574</b>	<b>110,621,209</b>	<b>111,652,762</b>	<b>112,701,120</b>
Borrowing Base (225% of Previous 3 Year Average)					237,574,158	241,756,990	245,087,116	248,145,863	249,601,159
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
<b>Estimated Borrowing Capacity</b>					<b>167,349,158</b>	<b>177,961,990</b>	<b>187,627,116</b>	<b>197,360,863</b>	<b>205,226,159</b>

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

**REVENUES**

**LOCAL REVENUE**

**Real Estate Taxes**

Current Real Estate Taxes	62,389,416	64,673,173	65,096,759	64,619,338	67,874,881	68,200,616	68,481,881	68,764,270	69,047,789
Interim Real Estate Taxes	1,814,545	777,237	740,824	886,791	232,518	237,401	242,386	247,476	252,673
Public Utility Realty Taxes	69,770	67,127	74,440	74,440	75,183	76,762	78,374	80,020	81,700
<b>Total Real Estate Taxes</b>	<b>64,273,732</b>	<b>65,517,537</b>	<b>65,912,023</b>	<b>65,580,569</b>	<b>68,182,582</b>	<b>68,514,779</b>	<b>68,802,641</b>	<b>69,091,766</b>	<b>69,382,163</b>

**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									
<b>Total Act 511 Taxes</b>	<b>11,267,959</b>	<b>11,659,734</b>	<b>11,516,147</b>	<b>12,122,395</b>	<b>12,225,951</b>	<b>12,482,696</b>	<b>12,609,448</b>	<b>12,737,508</b>	<b>12,866,890</b>

**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	587,483	599,820	612,416	625,277	638,408
Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls			114,932						
State Revenue Received from Other Public Schools									
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
<b>Total Other Local Revenue</b>	<b>5,670,849</b>	<b>5,593,067</b>	<b>5,940,231</b>	<b>5,500,430</b>	<b>5,502,316</b>	<b>5,103,114</b>	<b>4,238,648</b>	<b>4,310,792</b>	<b>4,384,286</b>

<b>TOTAL LOCAL REVENUE</b>	<b>81,212,540</b>	<b>82,770,337</b>	<b>83,368,401</b>	<b>83,203,394</b>	<b>85,910,849</b>	<b>86,100,588</b>	<b>85,650,737</b>	<b>86,140,066</b>	<b>86,633,339</b>
----------------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

**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	1,755,828	1,892,906	1,953,087	2,009,999	2,068,583
Charter Schools			61,146						
Tuition for Orphans & Children Placed in Private Homes	13,160	30,691							
<b>Total Basic Instructional and Operating Subsidies</b>	<b>7,433,111</b>	<b>7,882,857</b>	<b>8,183,432</b>	<b>8,338,658</b>	<b>8,445,651</b>	<b>8,649,627</b>	<b>8,777,375</b>	<b>8,902,531</b>	<b>9,030,040</b>

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
<b>Revenue for Specific Educational Programs</b>									
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
<b>Total Revenue for Specific Educational Programs</b>	<b>1,872,833</b>	<b>1,956,490</b>	<b>2,052,978</b>	<b>2,166,566</b>	<b>2,077,655</b>	<b>2,098,432</b>	<b>2,119,416</b>	<b>2,140,610</b>	<b>2,162,016</b>
<b>Other State Revenue</b>									
Transportation (Regular and Additional)	1,325,696	2,001,526	1,886,570	1,886,570	2,186,102	2,186,102	2,186,102	2,186,102	2,186,102
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	2,179,205	2,179,205	2,179,205	2,179,205	2,179,205
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	7,650,720	8,037,621	8,418,269	8,799,742	9,191,207
<b>Total Other State Revenue</b>	<b>11,296,797</b>	<b>12,296,527</b>	<b>12,815,234</b>	<b>13,163,618</b>	<b>13,433,485</b>	<b>13,881,508</b>	<b>14,028,673</b>	<b>14,406,833</b>	<b>14,443,482</b>
<b>TOTAL STATE REVENUE</b>	<b>20,602,741</b>	<b>22,135,873</b>	<b>23,051,645</b>	<b>23,668,842</b>	<b>23,956,791</b>	<b>24,629,566</b>	<b>24,925,464</b>	<b>25,449,974</b>	<b>25,635,538</b>

**FEDERAL REVENUE**

<b>Revenue from Federal Sources</b>									
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						
<b>Total Revenue from Federal Sources</b>	<b>1,462,739</b>	<b>243,159</b>	<b>618,658</b>	<b>558,225</b>	<b>558,225</b>	<b>569,940</b>	<b>581,901</b>	<b>594,114</b>	<b>606,583</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>1,462,739</b>	<b>243,159</b>	<b>618,658</b>	<b>558,225</b>	<b>558,225</b>	<b>569,940</b>	<b>581,901</b>	<b>594,114</b>	<b>606,583</b>

**OTHER FINANCING SOURCES**

<b>Other Financing Sources</b>									
Capital Projects Fund Transfers	1,668,455								
Proceeds From Refunding Bonds									
Bond Premiums									
Enterprise Fund Transfers									
Other Finance Sources Not Listed Elsewhere in the 9000 Series									

	<i>(Actual)</i> 2023	<i>(Actual)</i> 2024	<i>(Actual)</i> 2025	<i>(Budget)</i> 2026	<i>(Projected)</i> 2027	<i>(Projected)</i> 2028	<i>(Projected)</i> 2029	<i>(Projected)</i> 2030	<i>(Projected)</i> 2031
<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>									
<b>Total Revenue from Other Sources</b>	<b>1,675,188</b>	<b>112,594</b>	<b>1,419,861</b>						
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,675,188</b>	<b>112,594</b>	<b>1,419,861</b>						
<b>TOTAL REVENUES</b>	<b>104,953,208</b>	<b>105,261,963</b>	<b>108,458,564</b>	<b>107,430,461</b>	<b>110,425,864</b>	<b>111,300,095</b>	<b>111,158,102</b>	<b>112,184,154</b>	<b>112,875,459</b>

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

**EXPENDITURES**

<b>PERSONNEL</b>									
<i>Personnel Services - Salaries</i>									
<i>Official/Administrative Salaries - Regular</i>	3,009,983	3,210,503	3,403,860	3,567,653	3,786,711	3,900,312	4,017,322	4,137,841	4,261,976
<i>Official/Administrative Salaries - Employee Ins. Opt Out</i>	4,250	7,500	7,500	7,500	5,000	5,000	5,000	5,000	5,000
<i>Professional - Educational Salaries - Regular</i>	29,051,138	30,432,789	31,804,142	32,634,454	33,684,717	34,941,731	36,066,855	37,098,367	38,159,380
<i>Professional - Educational Salaries - Temporary</i>									
<i>Professional - Educational Salaries - Sabbatical Leave</i>									
<i>Professional - Other Salaries</i>									
<i>Technical Salaries - Regular</i>	336,003	343,925	357,313	357,643	371,086	383,147	395,599	408,456	421,731
<i>Technical Salaries - Overtime</i>	16,254	13,687	10,940	32,060	11,385	11,755	12,137	12,532	12,939
<i>Office/Clerical Salaries - Regular</i>	1,235,267	1,238,565	1,280,576	1,360,949	1,419,626	1,462,215	1,506,081	1,551,264	1,597,801
<i>Office/Clerical Salaries - Temporary</i>									
<i>Crafts and Trades Salaries - Regular</i>									
<i>Crafts and Trades Salaries - Temporary</i>									
<i>Crafts and Trades Salaries - Overtime</i>									
<i>Crafts and Trades Salaries - Termination or Leave Payout</i>									
<i>Operative and Laborer Salaries - Regular</i>									
<i>Operative and Laborer Salaries - Overtime</i>									
<i>Official/Administrative Salaries - Temporary</i>									
<i>Professional - Educational Salaries - Overtime</i>									
<i>Professional - Educational Salaries - Employee Ins. Opt Out</i>	118,800	105,900	123,763	125,500	114,500	114,500	114,500	114,500	114,500
<i>Professional - Other Salaries - Regular</i>	1,454,884	1,509,718	1,717,622	1,896,354	1,873,522	1,946,952	2,010,228	2,075,561	2,143,016
<i>Professional - Other Salaries - Temporary</i>	73,825	79,160	96,374	91,033	93,764	94,702	95,649	96,606	97,572
<i>Professional - Other Salaries - Overtime</i>	7,124	6,296	15,616	17,789	23,727	24,498	25,294	26,116	26,965
<i>Professional - Other Salaries - Employee Ins. Opt Out</i>	10,600	11,500	13,500	14,000	11,500	11,500	11,500	11,500	11,500
<i>Technical Salaries - Employee Ins. Opt Out</i>		2,100	3,000	3,000					
<i>Office/Clerical Salaries - Overtime</i>	52,247	60,832	45,705	63,255	59,181	61,105	63,091	65,141	67,258
<i>Office/Clerical Salaries - Employee Ins. Opt Out</i>	12,000	12,000	6,000	6,000	9,000	9,000	9,000	9,000	9,000
<i>Service Work Salaries - Temporary</i>	52,270	48,170	47,652	50,000	50,511	52,152	53,847	55,597	57,404
<i>Service Work Salaries - Overtime</i>	238,616	237,761	191,104	62,967	204,481	211,126	217,988	225,073	232,388
<i>Service Work Salaries - Employee Ins. Opt Out</i>	6,000	4,500	4,200	39,000	24,000	24,000	24,000	24,000	24,000
<i>Instructional Assistant Salaries - Employee Ins. Opt Out</i>	37,500	37,200	49,500	51,000	65,000	65,000	65,000	65,000	65,000
<i>Personnel Services - Employee Benefits</i>									
<i>Service Work Salaries - Regular</i>	1,475,635	1,404,563	1,410,690	1,679,213	1,772,077	1,829,669	1,889,134	1,950,530	2,013,923
<i>Instructional Assistant Salaries - Regular</i>	1,784,972	1,910,082	1,879,115	2,101,294	2,063,385	2,130,445	2,199,684	2,271,174	2,344,987
<i>Instructional Assistant Salaries - Temporary</i>									
<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>Group Insurance - Contracted Provider</i>	8,413,014	9,740,560	10,266,038	11,564,850	11,556,534	12,505,402	13,755,942	15,131,536	16,644,690
<i>Social Security Contributions</i>	2,904,287	3,026,663	3,153,491	3,361,697	3,511,655	3,785,811	3,906,173	4,019,999	4,137,167
<i>Retirement Contributions</i>	13,630,001	13,689,675	14,267,224	14,951,760	15,301,439	16,075,241	16,836,539	17,599,483	18,382,414
<i>Tuition Reimbursements</i>	38,857	47,482	68,457	43,849	103,836	103,836	103,836	103,836	103,836
<i>Unemployment Compensation</i>	43,615		18,537	67,170	67,367	67,704	68,042	68,383	68,725
<i>Workmen's Compensation</i>	138,800	149,805	162,704	158,657	160,433	163,803	167,242	170,754	174,340
<i>Other Post Employment Benefits</i>	363,548	407,773	1,170,393	686,375	536,013	536,013	536,013	536,013	536,013
<i>Other Current Employee Benefits</i>	27,895	27,670	26,348	30,812	28,520	28,520	28,520	28,520	28,520
<b>Total Personnel Expenditures</b>	<b>64,569,584</b>	<b>67,804,712</b>	<b>71,640,740</b>	<b>75,049,736</b>	<b>76,951,422</b>	<b>80,588,970</b>	<b>84,229,471</b>	<b>87,908,507</b>	<b>91,790,289</b>

<b>OPERATING</b>									
<i>Purchased Professional &amp; Technical Services</i>		30,728		30,000	30,000	30,630	31,273	31,930	32,600
<i>Purchased Property Services</i>				750	765	781	797	814	831
<i>Contracted Carriers</i>	5,550,214	5,601,489	5,810,380	<b>6,052,458</b>	<b>6,533,525</b>	6,762,199	6,998,876	7,243,836	7,497,371
<i>Official/Administrative Services</i>	266,417	260,299	266,971	<b>306,626</b>	<b>317,471</b>	324,137	330,944	337,894	344,990
<i>Professional - Educational Services</i>	3,381,489	3,678,424	4,015,964	<b>4,204,902</b>	<b>4,468,875</b>	4,562,721	4,658,539	4,756,368	4,856,252
<i>Other Professional Services</i>	475,138	718,272	637,797	<b>252,612</b>	<b>235,212</b>	240,152	245,195	250,344	255,601
<i>Technical Services</i>	112,514	120,718	144,544	<b>174,200</b>	<b>151,350</b>	154,528	157,773	161,087	164,470

	(Actual) 2023	(Actual) 2024	(Actual) 2025	(Budget) 2026	(Projected) 2027	(Projected) 2028	(Projected) 2029	(Projected) 2030	(Projected) 2031
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	50,214	50,716	51,224	51,736	52,253
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	1,671,236	1,706,332	1,742,165	1,778,750	1,816,104
Property									
Land and Improvements									
Student Transportation Services from the IU									
Insurance-General									
Automotive Liability Insurance	5,911	7,673	8,178	11,254	12,797	13,065	13,340	13,620	13,906
General Property and Liability Insurance	171,721	194,692	216,801	295,421	301,986	308,328	314,803	321,413	328,163
Other Insurance	33,801	34,679	36,554	35,640	31,800	31,800	31,800	31,800	31,800
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	1,470,900	1,537,091	1,606,260	1,678,542	1,754,076
Energy	1,328,097	1,495,254	1,614,181	1,807,215	2,103,647	2,419,194	2,661,114	2,927,225	3,219,948
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	5,164,193	8,028,040	6,224,200	3,546,200	2,252,200
<b>Total Operating Expenditures</b>	<b>21,077,507</b>	<b>21,083,907</b>	<b>23,363,206</b>	<b>22,783,701</b>	<b>23,184,537</b>	<b>24,310,600</b>	<b>25,404,326</b>	<b>26,566,147</b>	<b>27,801,280</b>

**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	5,164,193	8,028,040	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	230,228	235,063	239,999	245,039	250,185
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									
Refund of Prior Year's Receipts	319,321	573,887	351,864	852,480	492,480	502,822	513,381	524,162	535,170

	<i>(Actual)</i> 2023	<i>(Actual)</i> 2024	<i>(Actual)</i> 2025	<i>(Budget)</i> 2026	<i>(Projected)</i> 2027	<i>(Projected)</i> 2028	<i>(Projected)</i> 2029	<i>(Projected)</i> 2030	<i>(Projected)</i> 2031
Total Debt Service and Transfers	16,966,348	18,441,516	17,155,891	17,763,491	15,262,746	17,833,629	15,779,184	13,245,700	11,447,705
<b>TOTAL EXPENDITURES</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>112,159,837</b>	<b>115,596,927</b>	<b>115,398,705</b>	<b>122,733,199</b>	<b>125,412,982</b>	<b>127,720,354</b>	<b>131,039,274</b>
<b>NET OPERATING BALANCE</b>	<b>2,339,768</b>	<b>(2,068,172)</b>	<b>(3,701,272)</b>	<b>(8,166,467)</b>	<b>(4,972,841)</b>	<b>(11,433,104)</b>	<b>(14,254,879)</b>	<b>(15,536,200)</b>	<b>(18,163,814)</b>
<b>FUND BALANCE (BEGINNING OF THE YEAR)</b>	31,589,713	33,929,482	31,861,309	28,160,037	19,993,570	15,020,729	3,587,625	(10,667,254)	(26,203,455)
<b>FUND BALANCE (END OF THE YEAR)</b>	33,929,482	31,861,309	28,160,037	19,993,570	15,020,729	3,587,625	(10,667,254)	(26,203,455)	(44,367,269)

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

### 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	28,418,116	29,333,179	30,172,108	31,035,031
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	6,705,452	7,375,997	8,113,597	8,924,957
Social Security Contributions	1,809,374	1,875,210	1,940,440	2,030,221	2,099,204	2,263,090	2,335,040	2,403,083	2,473,124
Retirement Contributions	8,517,809	8,488,066	8,814,761	9,023,206	9,217,290	9,683,414	10,142,004	10,601,587	11,073,210
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	220,072	224,694	229,412	234,230	239,149
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
<b>Total Regular Programs</b>	<b>41,531,403</b>	<b>43,953,893</b>	<b>46,194,887</b>	<b>47,447,969</b>	<b>48,426,991</b>	<b>50,642,159</b>	<b>52,882,833</b>	<b>55,118,657</b>	<b>57,473,909</b>

**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	4,523,095	4,668,739	4,802,265	4,939,609
<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	1,874,760	1,935,690	1,998,600	2,063,554	2,130,620
<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	2,265,380	2,469,264	2,716,191	2,987,810	3,286,591
<i>Social Security Contributions</i>	381,524	403,807	440,266	476,438	516,614	556,946	574,653	591,398	608,635
<i>Retirement Contributions</i>	1,789,952	1,857,284	2,007,102	2,117,500	2,136,460	2,244,502	2,350,798	2,457,324	2,566,640
<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	25,802	26,344	26,898	27,462	28,039
<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 &amp; 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 &amp; 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 &amp; 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 &amp; 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 &amp; 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
<b>Total Special Programs</b>	<b>13,128,640</b>	<b>14,121,966</b>	<b>15,858,973</b>	<b>16,174,307</b>	<b>16,112,838</b>	<b>16,941,145</b>	<b>17,804,482</b>	<b>18,701,777</b>	<b>19,657,065</b>

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

<b>VOCATIONAL PROGRAMS - 1300</b>									
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									
<b>Total Vocational Programs</b>	<b>687,133</b>	<b>653,254</b>	<b>621,668</b>	<b>532,622</b>	<b>604,038</b>	<b>652,361</b>	<b>704,550</b>	<b>760,914</b>	<b>821,787</b>

<b>OTHER INSTRUCTIONAL PROGRAMS - 1400</b>									
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	1,127	1,163	1,196	1,231
Retirement Contributions	3,205	3,445	3,857	4,145	4,589	4,821	5,049	5,278	5,513
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		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									
<b>Total Other Instructional Programs</b>	<b>13,935</b>	<b>17,627</b>	<b>16,697</b>	<b>20,120</b>	<b>20,050</b>	<b>20,921</b>	<b>21,717</b>	<b>22,481</b>	<b>23,272</b>

<b>NONPUBLIC SCHOOL PROGRAMS - 1500</b>									
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
<b>Total NonPublic School Programs</b>	<b>14,970</b>	<b>29,426</b>	<b>26,563</b>	<b>32,200</b>	<b>32,200</b>	<b>32,876</b>	<b>33,567</b>	<b>34,271</b>	<b>34,991</b>

<b>ADULT EDUCATION PROGRAMS - 1600</b>									
<b>Total Adult Education Programs</b>									

<b>HIGHER EDUCATION PROGRAMS - 1700</b>									
<b>Total Higher Education Programs</b>									

<b>PUPIL PERSONNEL SERVICES - 2100</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	277,961	202,194	298,517	311,712	327,505	337,330	347,450	357,874	368,610
Official/Administrative Salaries - Temporary									
Professional - Educational Salaries - Regular	1,076,330	1,219,720	1,152,731	1,280,321	1,354,354	1,419,829	1,465,547	1,507,462	1,550,576
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	161,236	173,824	179,350	184,576	189,956
Retirement Contributions	606,605	611,075	622,906	683,203	707,963	743,765	778,989	814,289	850,513
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	8,431	8,608	8,788	8,973	9,161
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
<b>Total Pupil Personnel Services</b>	<b>3,338,603</b>	<b>3,425,932</b>	<b>3,421,811</b>	<b>3,909,910</b>	<b>4,056,595</b>	<b>4,261,971</b>	<b>4,446,618</b>	<b>4,634,501</b>	<b>4,832,577</b>

**INSTRUCTIONAL STAFF SERVICES - 2200**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	143,035	255,832	265,426	275,380	288,413	297,065	305,977	315,157	324,611
Official/Administrative Salaries - Employee Ins. Opt Out	750								
Professional - Educational Salaries - Regular	428,380	493,147	465,622	458,838	492,295	529,635	546,689	562,325	578,407
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	362,602	398,862	438,748	482,623
Social Security Contributions	65,706	78,301	78,020	84,525	85,229	91,883	94,804	97,567	100,410
Retirement Contributions	292,002	336,560	333,883	393,459	374,232	393,157	411,776	430,436	449,584
Tuition Reimbursements	19,054	21,092	35,707	20,405	70,428	70,428	70,428	70,428	70,428
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	4,411	4,504	4,598	4,695	4,793
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
<b>Total Instructional Staff Services</b>	<b>1,728,646</b>	<b>2,061,048</b>	<b>2,126,637</b>	<b>2,411,659</b>	<b>2,383,678</b>	<b>2,504,992</b>	<b>2,609,127</b>	<b>2,716,200</b>	<b>2,829,153</b>

**ADMINISTRATIVE SERVICES - 2300**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	1,906,118	1,972,109	2,019,139	2,127,792	2,266,024	2,334,005	2,404,025	2,476,146	2,550,430
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	802,804	883,084	971,392	1,068,531
Social Security Contributions	176,818	181,527	184,276	203,187	216,558	233,465	240,887	247,906	255,132
Retirement Contributions	831,873	825,028	841,131	903,053	950,873	998,959	1,046,268	1,093,679	1,142,333
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	11,289	11,526	11,768	12,016	12,268
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	56,385	58,922	61,574	64,345	67,240
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
<b>Total Administrative Services</b>	<b>4,803,780</b>	<b>5,095,913</b>	<b>5,170,112</b>	<b>5,429,489</b>	<b>5,653,617</b>	<b>5,889,704</b>	<b>6,132,549</b>	<b>6,386,237</b>	<b>6,653,410</b>

**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	665,011	686,624	708,939	731,980
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	167,335	184,068	202,475	222,723
Social Security Contributions	45,071	49,026	51,096	54,593	56,181	60,567	62,493	64,314	66,188
Retirement Contributions	210,048	221,636	227,748	242,638	246,683	259,158	271,431	283,731	296,353
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
<b>Total Pupil Health</b>	<b>1,090,598</b>	<b>1,238,894</b>	<b>1,269,082</b>	<b>1,296,281</b>	<b>1,381,244</b>	<b>1,452,629</b>	<b>1,513,024</b>	<b>1,575,944</b>	<b>1,642,041</b>

**BUSINESS SERVICES - 2500**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	153,424	167,152	144,200	149,608	158,203	162,949	167,837	172,872	178,059
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	217,049	223,561	230,268	237,176	244,291
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	67,401	74,141	81,555	89,711
Social Security Contributions	24,174	26,183	24,769	27,547	28,707	30,948	31,932	32,862	33,820
Retirement Contributions	114,946	112,488	113,587	122,430	126,748	133,158	139,464	145,784	152,269
Tuition Reimbursements									
Unemployment Compensation	233			240	245	247	248	249	250
Workmen's Compensation	1,106	1,269	1,259	1,375	1,341	1,369	1,398	1,427	1,457
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
<b>Total Business Services</b>	<b>686,864</b>	<b>728,747</b>	<b>2,105,935</b>	<b>805,530</b>	<b>761,245</b>	<b>790,718</b>	<b>820,448</b>	<b>851,270</b>	<b>883,496</b>

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

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	179,972	244,485	271,422	283,699	300,610	309,628	318,917	328,485	338,339
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	1,772,077	1,829,669	1,889,134	1,950,530	2,013,923
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	1,032,514	1,135,765	1,249,341	1,374,276
Social Security Contributions	146,468	149,280	155,140	177,607	189,637	204,442	210,942	217,089	223,416

	(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	848,607	891,522	933,743	976,055	1,019,476
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	6,290	6,422	6,556	6,694	6,835
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	12,797	13,065	13,340	13,620	13,906
General Property and Liability Insurance	171,721	194,692	216,801	295,421	301,986	308,328	314,803	321,413	328,163
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	2,103,647	2,419,194	2,661,114	2,927,225	3,219,948
Food	458	835	568	700	701	715	730	746	761
Supplies - Technology Related	51,346	58,098	19,865	22,000	21,500	21,952	22,412	22,883	23,364
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
<b>Total Operation and Maintenance of Plant Services</b>	<b>6,255,942</b>	<b>6,714,720</b>	<b>7,102,038</b>	<b>8,030,388</b>	<b>8,524,325</b>	<b>9,116,081</b>	<b>9,647,487</b>	<b>10,217,569</b>	<b>10,831,482</b>

<b>STUDENT TRANSPORTATION SERVICES - 2700</b>									
Personnel Services - Salaries									
Office/Clerical Salaries - Regular	48,395	13,810	33,475	37,324	41,864	43,120	44,413	45,746	47,118
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	5,803	6,384	7,022	7,724
Social Security Contributions	3,807	1,070	2,514	2,855	3,203	3,453	3,562	3,666	3,773
Retirement Contributions	17,871	4,417	11,348	12,690	14,062	14,773	15,473	16,174	16,894
Unemployment Compensation	74		7	30	31	31	31	31	32
Workmen's Compensation	172	195	126	149	167	171	175	178	182
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	6,350,700	6,572,975	6,803,029	7,041,135	7,287,575
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
<b>Total Student Transportation Services</b>	<b>5,748,615</b>	<b>5,955,524</b>	<b>6,150,669</b>	<b>6,456,547</b>	<b>6,985,582</b>	<b>7,222,589</b>	<b>7,467,619</b>	<b>7,721,055</b>	<b>7,983,219</b>

<b>CENTRAL &amp; OTHER SUPPORT SERVICES - 2800</b>									
Personnel Services - Salaries									
Official/Administrative Salaries - Regular	240,822	248,947	256,415	266,031	281,314	289,753	298,446	307,399	316,621
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	175,200	192,720	211,992	233,191
Social Security Contributions	43,916	47,641	48,189	52,133	53,757	57,954	59,796	61,539	63,332
Retirement Contributions	205,036	213,064	214,461	229,231	233,598	245,411	257,033	268,680	280,633
Tuition Reimbursements	19,803	26,391	32,750	23,444	33,408	33,408	33,408	33,408	33,408
Unemployment Compensation	1,785			480	487	490	492	495	497
Workmen's Compensation	1,941	2,237	2,312	2,697	2,782	2,840	2,900	2,961	3,023
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	34,697	35,044	35,394	35,748	36,106
Other Insurance	21,076	21,954	21,954	21,040	17,200	17,200	17,200	17,200	17,200
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
<b>Total Central &amp; Other Support Services</b>	<b>2,389,514</b>	<b>2,628,562</b>	<b>2,445,009</b>	<b>2,805,344</b>	<b>2,690,795</b>	<b>2,773,987</b>	<b>2,858,888</b>	<b>2,946,687</b>	<b>3,038,153</b>

**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									
<b>Total Other Support Services</b>	<b>86,896</b>	<b>92,843</b>	<b>96,791</b>	<b>100,000</b>	<b>100,000</b>	<b>101,500</b>	<b>103,023</b>	<b>104,568</b>	<b>106,136</b>

**STUDENT ACTIVITIES - 3200**

Personnel Services - Salaries									
Official/Administrative Salaries - Regular	108,650	119,785	148,742	153,431	164,642	169,581	174,668	179,908	185,306
Professional - Other Salaries - Regular	787,576	788,356	887,042	963,012	958,364	989,510	1,021,669	1,054,874	1,089,157
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	95,103	104,613	115,074	126,581
Social Security Contributions	78,574	79,670	91,425	98,298	100,284	108,114	111,551	114,802	118,148
Retirement Contributions	349,580	342,501	381,102	430,840	440,334	462,602	484,510	506,465	528,996
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	45,325	46,277	47,249	48,241	49,254
Cleaning Services	5,799	5,642	5,480	7,000	5,900	6,024	6,150	6,280	6,411
<b>Total Student Activities</b>	<b>2,280,197</b>	<b>2,294,331</b>	<b>2,579,681</b>	<b>2,661,816</b>	<b>2,642,989</b>	<b>2,741,208</b>	<b>2,838,290</b>	<b>2,938,206</b>	<b>3,041,929</b>

**COMMUNITY SERVICES - 3300**

Personnel Services - Salaries									
Personnel Services - Employee Benefits									
Group Insurance - Contracted Provider									
Social Security Contributions									
Retirement Contributions									
Unemployment Compensation									
Workmen's Compensation									
Purchased Professional & Technical Services									
Professional - Educational Services									
Other Purchased Services									
Communications									
Travel									
Supplies									
Food									
Books & Periodicals									
Other Objects									
Grants to Municipal and Community Service Organizations	38,500	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
<b>Total Community Services</b>	<b>70,950</b>	<b>73,000</b>	<b>86,600</b>	<b>90,980</b>	<b>79,080</b>	<b>80,741</b>	<b>82,436</b>	<b>84,167</b>	<b>85,935</b>

**EXISTING SITE IMPROVEMENT SERVICES - 4200**

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

**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							
<b>Total Existing Building Improvement Services</b>	<b>2,069,666</b>	<b>123,334</b>							

**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>									
<b>Total Debt Service</b>	<b>9,307,866</b>	<b>9,766,998</b>	<b>9,515,915</b>	<b>10,074,933</b>	<b>9,479,245</b>	<b>9,179,576</b>	<b>8,922,125</b>	<b>9,059,650</b>	<b>8,548,518</b>
<b>INTERFUND TRANSFERS - 5200</b>									
<i>Fund Transfers</i>	7,379,221	8,354,123	7,368,950	6,921,832	5,164,193	8,028,040	6,224,200	3,546,200	2,252,200
<b>Total Interfund Transfers</b>	<b>7,379,221</b>	<b>8,354,123</b>	<b>7,368,950</b>	<b>6,921,832</b>	<b>5,164,193</b>	<b>8,028,040</b>	<b>6,224,200</b>	<b>3,546,200</b>	<b>2,252,200</b>
<b>BUDGETARY RESERVE - 5900</b>									
<i>Other Objects</i>									
<i>Contingency</i>				375,000	300,000	300,000	300,000	300,000	300,000
<b>Total Budgetary Reserve</b>				<b>375,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>TOTAL EXPENDITURES</b>	<b>102,613,439</b>	<b>107,330,135</b>	<b>112,159,837</b>	<b>115,596,927</b>	<b>115,398,705</b>	<b>122,733,199</b>	<b>125,412,982</b>	<b>127,720,354</b>	<b>131,039,274</b>

**Pine-Richland School District  
Capital Funding Plan  
As of 05.20.26**

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	Richland Elem Roof Payment Cycle 1 Wexford Elem. Roof Project 48% funding Paving & Concrete Phase 1 & 2 due to rejected bids in May of 2026	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	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	

	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	\$ 352,000.00	\$ 226,000.00	\$ 249,000.00	\$ 354,000.00	\$ 331,000.00	\$ 252,000.00	\$ 275,000.00	\$ 136,000.00	\$ 239,000.00	\$ 206,000.00	\$ -	\$ 2,620,000.00
Building Systems	\$ 940,550.00	\$ 913,250.00	\$ 920,500.00	\$ 2,592,300.00	\$ 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
<b>HVAC</b>	<b>\$ 6,033,999.00</b>	<b>\$ 3,102,082.00</b>	<b>\$ 1,124,693.00</b>	<b>\$ 2,975,740.00</b>	<b>\$ 159,200.00</b>	<b>\$ 849,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ -</b>	<b>\$ 8,706,915.00</b>
<b>Roofing</b>	<b>\$ -</b>	<b>\$ 1,625,000.00</b>	<b>\$ 2,482,000.00</b>	<b>\$ 1,000,000.00</b>	<b>\$ 4,500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,107,000.00</b>
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	\$ 5,164,193.00	\$ 8,028,040.00	\$ 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Infrastructure	\$ 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
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Syst	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
Security Camera Sy	\$ 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
VDI - Virtual Desktop	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tricaster/Camera Rtr	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ -	\$ 59,000.00
Clock System - Rep	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Heating/Ventilation</b>	<b>\$ 6,033,999.00</b>	<b>\$ 3,102,082.00</b>	<b>\$ 1,124,693.00</b>	<b>\$ 2,975,740.00</b>	<b>\$ 159,200.00</b>	<b>\$ 849,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ 99,200.00</b>	<b>\$ -</b>	<b>\$ 8,706,915.00</b>
Plumbing	\$ 25,550.00	\$ 18,850.00	\$ 14,000.00	\$ 2,300.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 65,150.00
Flooring	\$ 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
Electrical/Lighting	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Roof</b>	<b>\$ -</b>	<b>\$ 1,625,000.00</b>	<b>\$ 2,482,000.00</b>	<b>\$ 1,000,000.00</b>	<b>\$ 4,500,000.00</b>	<b>\$ 1,500,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,000,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,107,000.00</b>
Window/Door	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 120,000.00
Exterior/Interior Wall	\$ 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
<b>Paving/Concrete</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25,000.00</b>	<b>\$ 2,000,000.00</b>	<b>\$ 450,000.00</b>	<b>\$ -</b>	<b>\$ 425,000.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,900,000.00</b>
Fencing	\$ -	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipr	\$ 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 Improve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 525,000.00
Land purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrad	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Maintenance &	\$ 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
Santacroce	\$ 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
	\$ 8,389,199.00	\$ 6,921,832.00	\$ 5,164,193.00	\$ 8,028,040.00	\$ 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





Pine-Richland SD  
 Food Service  
 Capital Funding Plan

Project Description	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035
<b>HANCE ELEMENTARY FOOD SERVICE</b>										
Cafeteria Tables										
Steamer w/Combi Oven										
Oven Replacement										
Dishmachine	30,000.00									
<b>RICHLAND ELEMENTARY FOOD SERVICE</b>										
Cafeteria Tables										
Steamer w/Combi Oven										
Oven Replacement										
Griddle Top w/cart (to replace tilt skillets)										
Dishmachine										
<b>WEXFORD ELEMENTARY FOOD SERVICE</b>										
Cafeteria Tables										
Steamer w/Combi Oven										
Oven Replacement										
Griddle Top w/cart (to replace tilt skillets)										
Dishmachine										
<b>EDEN HALL FOOD SERVICE</b>										
Combi Replacment										
Oven Replacement										
Cafeteria Tables					15,000.00	15,000.00	15,000.00			
Dishmachine										
Turbochef Oven (delayed to 21-22)										
<b>MIDDLE SCHOOL FOOD SERVICE</b>										
Oven Replacement										
CombiOven (replace steamers)										
Dishmachine										
Serving Unit Replacement										
Turbochef Oven										
Cafeteria Tables	15,000.00									
Open air coolers										
Line Renovation/update										
<b>HIGH SCHOOL FOOD SERVICE</b>										
Oven Replacement										
Combi Replacments										
Combi Replacement										
Floor scrubber for food court										
Range Replacement	12,000.00									
Cafeteria Tables	15,000.00									
Dishmachine	45,000.00									
Deli cooler										
Open air coolers										
Walk In Cooler Upgrade (in kitchen)										
Walk In Cooler Upgrade (retail space )										
<b>Central Food Service Office</b>										
New Computer Upgrades										
<b>TOTAL</b>	<b>117,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>-</b>	<b>-</b>	<b>-</b>

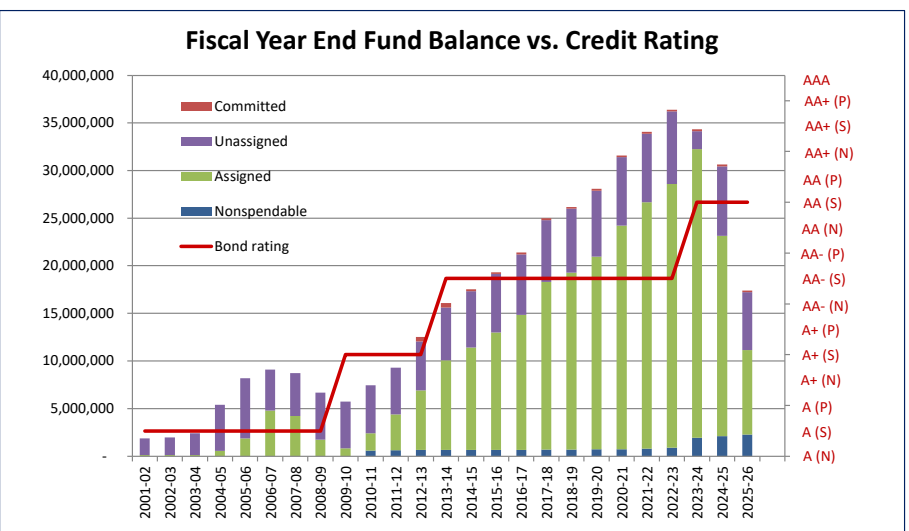
**2026-2027 Real Estate Tax Revenue Estimate**

Projected Assessed Value of taxable properties for May 22 2026	Rate	Richland Twp	Twp of Pine	Totals	
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2026/Municipal Site as of 5/22/26		1,134,295,551	2,372,661,617	3,506,957,168	
Less: Estimated homestead exclusion (state property tax reduction)		(35,941,604)	(75,180,814)	(111,122,418)	
Adjustment for construction and growth	0.01%	113,430		113,430	
Adjustment for construction and growth	0.03%		593,165	593,165	
Projected assessed value of taxable properties		1,098,467,377	2,298,073,968	3,396,541,345	
<b>Assumed 2026-2027 millage rate</b>	<b>0.0206228</b>				
Net tax levy		22,653,513	47,392,804	70,046,317	
Estimated delinquent percentage	1.50%	98.50%	(339,803)	(710,892)	(1,050,695)
Estimated discounts	88%	2.0%	(398,702)	(834,113)	(1,232,815)
Estimated penalties	1.60%	10.0%	36,246	75,828	112,074
Total Real Estate Taxes Budgeted		21,951,254	45,923,627	67,874,881	
		est. value of 1 mill (net collection rate)=		3,291,249	
			PDE base index =	3.50%	
			Exceptions =	1,157,454	
			Millage equivalent (for exceptions)=	0.352	
		possible millage increase up to index		0.6855345	
		Millage rate (assuming increase to index)		20.2721	

# 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	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 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
Unassigned fund balance	1,875,028.00	<8% of 23-24 budgeted expenditures (excl. interfund transfers and other 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	192,471.00	\$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015
Assigned for future capital improvements	11,936,294.00	reduced by \$6,880,882 at June 30, 2025 due to keep flexibility of funds in 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
Assigned for employee benefit obligations	848,345.00	reduced to amount due from 24-25 retirements and projected employees reaching retirement program incentive
Unassigned fund balance	7,290,757.00	<8% of 24-25 budgeted expenditures (excl. interfund transfers and other 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)

Pine-Richland School District  
 Budget to Actual Analysis  
 Fiscal Year 2024-2025

**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	
<b>Revenues:</b>					
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%	
<b>Expenditures:</b>					
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	<b>0.81%</b>	
Excess (deficiency) of revenues over expenditures	1,839,673	3,967,442			
<b>Other financing sources (uses):</b>					
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**

<b>Date</b>	<b>Description</b>	<b>Section</b>
September 1, 2025 <i>(Annual deadline)</i>	<b>Department of Education</b> publishes the 2026-2027 base index in the Pennsylvania Bulletin.	Section 333(l)
September 30, 2025 <i>(Annual deadline)</i>	<b>Department of Education</b> notifies school districts of their 2026-2027 adjusted index.	Section 313(2)
December 15, 2025 <i>(Annual deadline)</i>	<b>School districts</b> 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>	<b>Department of Education</b> 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>	<b>School Districts</b> 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>	<b>School district</b> deadline to make 2026-2027 proposed version of preliminary budget available for public inspection <b>or</b> 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>	<b>School district</b> 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>	<b>School district</b> 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**

<b>Date</b>	<b>Description</b>	<b>Section</b>
February 13, 2026 <i>(10 days after receipt of resolution)</i>	<b>Department of Education</b> 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>	<b>School district</b> 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>	<b>School district</b> 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>	<b>School district</b> 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 <b>homeowners</b> 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>	<b>Department of Education</b> 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>	<b>School district</b> 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>	<b>School district</b> 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 <b>Department of Education</b> 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**

<b>Date</b>	<b>Description</b>	<b>Section</b>
<p>March 30, 2026 <i>(50 days prior to primary election)</i></p>	<p><b>School district</b> 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><b>Secretary of the Budget</b> 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><b>Secretary of the Budget</b> 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><b>Department of Education</b> 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><b>Assessor</b> 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><b>Municipal Primary election.</b> 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 <b>school district board of directors</b> 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><b>School district</b> 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><b>School district</b> 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**

<b>Date</b>	<b>Description</b>	<b>Section</b>
June 10, 2026 <i>(20 days prior to final budget adoption deadline)</i>	<b>School district</b> 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>	<b>School district</b> 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>	<b>School district</b> deadline to adopt the 2026-2027 final budget.	Section 312(a)
June 30, 2026 <i>(Annual deadline)</i>	<b>School district</b> 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>	<b>School district</b> 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>	<b>Department of Education</b> 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	<b>Department of Education</b> 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	<b>Department of Education</b> 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 <b>school districts</b> 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)

<b>School District Name :</b> Pine-Richland SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103021003
---	------------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/4/26
---	----------------

**DUE DATE:** IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$1,189,763.00 Approved Referendum Exception Amt: \$1,157,453.00	The District updates the current millage rate weekly for the Allegheny County Website. Our overall assessment has dropped by 14.253 million since December of 2025. Due to the Common Level Ratio in Allegheny County, our calculation is projected.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District has created a budget that limits error. We record a \$300,00 budgetary reserve for uncontrollable costs such as student need personnel add or rising costs with utilities/fuel.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The unassigned fund balance falls below state requirements of the 7.99% percent of allowable unassigned fund balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This amount is committed to PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is assigned to the the fund balance usage in 2026-2027

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	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
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$20,364,663</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	85,910,851
7000 Revenue from State Sources	23,956,789
8000 Revenue from Federal Sources	558,225
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$110,425,865</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$130,790,528</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	67,874,882
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	587,483
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 \$85,910,851**

**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	1,993,171
7312 Nonpublic and Charter School Pupil Transportation Subsidy	192,930
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	2,179,205
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	1,755,828
7900 Revenue for Technology	7,650,720

**REVENUE FROM STATE SOURCES \$23,956,789**

**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

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,399
--	-------

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$558,225</b>
-------------------------------------	------------------

<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>110,425,865</b>
---	--------------------

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$67,874,882
Amount of Tax Relief for Homestead Exclusions	<u>\$2,179,205</u>
Total Approx. Tax Revenue:	\$70,054,087
Approx. Tax Levy for Tax Rate Calculation:	\$72,323,276

Allegheny

Total

2025-26 Data		
a. Assessed Value	\$3,515,103,054	\$3,515,103,054
b. Real Estate Mills	19.5867	
<b>I. 2026-27 Data</b>		
c. 2024 STEB Market Value	\$3,951,270,239	\$3,951,270,239
d. Assessed Value	\$3,506,957,168	\$3,506,957,168
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2025-26 Calculations</b>		
f. 2025-26 Tax Levy	\$68,849,269	\$68,849,269
(a * b)		
<b>2026-27 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.76496%	96.76496%
k. Tax Levy Needed	\$72,323,276	\$72,323,276
(Approx. Tax Levy * g)		
<b>I. 2026-27 Real Estate Tax Rate</b>	<b>20.6228</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$72,323,276	\$72,323,276
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,144,071
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$67,874,882
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>		<b>\$67,874,882</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>		<b><u>\$2,179,205</u></b>	
<b>Total Approx. Tax Revenue:</b>		<b>\$70,054,087</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>		<b>\$72,323,276</b>	
	<b>Allegheny</b>		<b>Total</b>

---

<b>Index Maximums</b>			
	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)	\$71,093,737	\$71,093,737
<b>IV.</b>	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$1,229,539	\$1,229,539
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,189,763	\$1,189,763

---

<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$14,209.00	
<b>V.</b>	Number of Homestead/Farmstead Properties	7428	7428
	Median Assessed Value of Homestead Properties		\$278,400

---

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$67,874,882
Amount of Tax Relief for Homestead Exclusions	<u>\$2,179,205</u>
Total Approx. Tax Revenue:	\$70,054,087
Approx. Tax Levy for Tax Rate Calculation:	\$72,323,276

Allegheny	Total
-----------	-------

---

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,179,205	Lowering RE Tax Rate	\$0	\$2,179,205
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$2,179,205</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	3,506,957,168	20.6228	72,323,276			96.76496%	
<b>Totals:</b>	<b>3,506,957,168</b>		<b>72,323,276</b>	- 2,179,205	= 70,144,071	X 96.76496%	= 67,874,882

	<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	85,701
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 85,701 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%	10,834,228	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%	1,220,321	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 12,054,549 12,054,549**

**Total Act 511, Current Taxes 12,140,250**

<b>Act 511 Tax Limit --&gt;</b>	<b>3,951,270,239 X</b>	<b>12</b>	<b>47,415,243</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	48,426,993
1200 Special Programs - Elementary / Secondary	16,112,837
1300 Vocational Education	604,038
1400 Other Instructional Programs - Elementary / Secondary	20,049
1500 Nonpublic School Programs	32,200
<b>Total Instruction</b>	<b>\$65,196,117</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	4,056,595
2200 Support Services - Instructional Staff	2,383,678
2300 Support Services - Administration	5,653,617
2400 Support Services - Pupil Health	1,381,244
2500 Support Services - Business	761,246
2600 Operation and Maintenance of Plant Services	8,524,325
2700 Student Transportation Services	6,985,581
2800 Support Services - Central	2,690,795
2900 Other Support Services	100,000
<b>Total Support Services</b>	<b>\$32,537,081</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	2,642,989
3300 Community Services	79,080
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,722,069</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	9,479,245
5200 Interfund Transfers - Out	5,164,193
5900 Budgetary Reserve	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,943,438</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$115,398,705</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
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	14,126
500 Other Purchased Services	825,360
600 Supplies	874,756
800 Other Objects	19,937
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$48,426,993</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	6,365,404
200 Personnel Services - Employee Benefits	4,998,185
300 Purchased Professional and Technical Services	1,931,705
500 Other Purchased Services	2,764,837
600 Supplies	47,296
800 Other Objects	5,410
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$16,112,837</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	604,038
<b>Total Vocational Education</b>	<b>\$604,038</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	13,661
200 Personnel Services - Employee Benefits	6,368
500 Other Purchased Services	20
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$20,049</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	31,200
600 Supplies	1,000
<b>Total Nonpublic School Programs</b>	<b>\$32,200</b>
<b>Total Instruction</b>	<b>\$65,196,117</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,113,161
200 Personnel Services - Employee Benefits	1,446,460
300 Purchased Professional and Technical Services	210,995
500 Other Purchased Services	2,113
600 Supplies	251,541
800 Other Objects	32,325
<b>Total Support Services - Students</b>	<b>\$4,056,595</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,114,117
200 Personnel Services - Employee Benefits	872,175

## 2026-2027 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

Printed 5/27/2026 3:56:17 PM

Page - 2 of 4

<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
<b>Total Support Services - Instructional Staff</b>	<b>\$2,383,678</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	2,846,821
200 Personnel Services - Employee Benefits	1,926,983
300 Purchased Professional and Technical Services	687,537
400 Purchased Property Services	660
500 Other Purchased Services	63,152
600 Supplies	77,335
800 Other Objects	51,129
<b>Total Support Services - Administration</b>	<b>\$5,653,617</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
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
<b>Total Support Services - Pupil Health</b>	<b>\$1,381,244</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	375,408
200 Personnel Services - Employee Benefits	220,037
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
<b>Total Support Services - Business</b>	<b>\$761,246</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	2,552,869
200 Personnel Services - Employee Benefits	2,001,694
300 Purchased Professional and Technical Services	519,624
400 Purchased Property Services	472,308
500 Other Purchased Services	320,574
600 Supplies	2,650,852
700 Property	4,823
800 Other Objects	1,581
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,524,325</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	41,864

## 2026-2027 Final General Fund Budget

LEA : 103021003 Pine-Richland SD

Printed 5/27/2026 3:56:17 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	23,627
300 Purchased Professional and Technical Services	475,314
500 Other Purchased Services	6,351,837
600 Supplies	30,189
800 Other Objects	62,750
<b>Total Student Transportation Services</b>	<b>\$6,985,581</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	695,438
200 Personnel Services - Employee Benefits	488,065
300 Purchased Professional and Technical Services	350,432
400 Purchased Property Services	24,000
500 Other Purchased Services	123,561
600 Supplies	1,000,648
700 Property	6,100
800 Other Objects	2,551
<b>Total Support Services - Central</b>	<b>\$2,690,795</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	100,000
<b>Total Other Support Services</b>	<b>\$100,000</b>
<b>Total Support Services</b>	<b>\$32,537,081</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	1,310,908
200 Personnel Services - Employee Benefits	635,594
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	45,325
<b>Total Student Activities</b>	<b>\$2,642,989</b>
<b>3300 <u>Community Services</u></b>	
800 Other Objects	79,080
<b>Total Community Services</b>	<b>\$79,080</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,722,069</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,934,245
900 Other Uses of Funds	6,545,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$9,479,245</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	5,164,193
<b>Total Interfund Transfers - Out</b>	<b>\$5,164,193</b>

<u>Description</u>	<u>Amount</u>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	300,000
<b>Total Budgetary Reserve</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,943,438</b>
<b>TOTAL EXPENDITURES</b>	<b>\$115,398,705</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	22,469,550	17,496,709
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$34,429,942</b>	<b>\$29,824,565</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$34,429,942</b>	<b>\$29,824,565</b>
-----------------------------------	---------------------	---------------------

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>General Fund</b>		
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
<b>Total General Fund</b>	<b>\$82,270,000</b>	<b>\$76,225,000</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

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**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
-------------------------------	----------------------------	------------------------------

**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**

<u>Long-Term Indebtedness</u>	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$82,270,000</b>	<b>\$76,225,000</b>

**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		
<b>Total Short-Term Payables</b>	<b>\$11,202,477</b>	<b>\$12,496,477</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$93,472,477</b>	<b>\$88,721,477</b>

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	7,182,168
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,391,823</b>
<b>5900 Budgetary Reserve</b>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$17,796,710</b>