

2023-2024

Proposed Final
General Operating Fund
Budget



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

For May 8, 2023 Joint Governance Meeting and School Board Planning Meeting

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

2023-2024
Proposed Final General Operating Fund Budget

Board of Directors

Mr. Greg DiTullio, President
Ms. Amy Terchick, Vice-President
Mr. Marc Casciani, Treasurer
Ms. Christina Brussalis
Mr. Joseph Cassidy
Ms. Lisa Hillman
Mr. Peter Lyons
Dr. Matthew Mehalik
Dr. Carla Meyer

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
Ms. Dana Kirk, Director of Financial and Operational Services
Ms. Barbara Williams, School Board Secretary

www.pinerichland.org

**Pine-Richland School District
Capital Funding Plan
As of April 25, 2023**

Major projects by year

HS Gym Allocation Land purchase Flooring Replacements Paving	Main Gym/Green Gym MS HVAC Stadium track/fencing	Wexford Elem. HVAC Richland Elem Roof Planetarium Equipment	Hance Elem & MS Roof MS Locker Replacement Eden Hall Auto Temp Baseball Field - turf	Richland Elem. HVAC Wexford Elem. Roof MS Kitchen/Café Impr.	Hance Elem. HVAC Eden Hall HVAC Equip Santacroce Projects Richland Tennis Courts	Eden Hall Roof HS Tennis Courts Santacroce Projects Stadium Roof	Santacroce Projects	Santacroce Projects				
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	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Technology - District Wide	\$ 244,800.00	\$ 370,155.00	\$ 218,000.00	\$ 310,000.00	\$ 268,000.00	\$ 255,000.00	\$ 268,000.00	\$ 255,000.00	\$ 266,000.00	\$ 255,000.00	\$ 266,000.00	\$ 2,731,155.00
Building Systems	\$ 1,289,109.00	\$ 5,190,944.00	\$ 5,252,049.00	\$ 7,429,432.00	\$ 7,334,443.00	\$ 5,324,790.00	\$ 2,784,200.00	\$ 129,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 33,742,658.00
Facilities Department	\$ 1,984,100.00	\$ 283,364.00	\$ 50,000.00	\$ 225,000.00	\$ 154,000.00	\$ 410,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,122,364.00
Athletics - District Wide	\$ 1,786,480.00	\$ 2,483,660.00	\$ 865,200.00	\$ 1,923,300.00	\$ 53,000.00	\$ 140,400.00	\$ 624,000.00	\$ 1,276,000.00	\$ 386,000.00	\$ 36,000.00	\$ 36,000.00	\$ 7,823,560.00
	<u>\$ 5,304,489.00</u>	<u>\$ 8,328,123.00</u>	<u>\$ 6,385,249.00</u>	<u>\$ 9,887,732.00</u>	<u>\$ 7,809,443.00</u>	<u>\$ 6,130,190.00</u>	<u>\$ 3,676,200.00</u>	<u>\$ 1,660,200.00</u>	<u>\$ 751,200.00</u>	<u>\$ 390,200.00</u>	<u>\$ 401,200.00</u>	<u>\$ 45,419,737.00</u>

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Technology - District Wide												
Visual Display Boards	\$ 40,000.00	\$ 40,000.00	\$ 50,000.00	\$ 150,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	\$ 940,000.00
Network Infrastructure	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ 1,400,000.00
Cabling	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Announcement Systems	\$ -	\$ 175,155.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 180,155.00
Security Camera System	\$ 51,800.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 150,000.00
VDI - Virtual Desktop Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tricaster/Camera Replacement	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 13,000.00	\$ -	\$ 11,000.00	\$ -	\$ 11,000.00	\$ 61,000.00
Clock System - Replacement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building Systems												
Heating/Ventilation/AC	\$ 119,217.00	\$ 4,999,844.00	\$ 3,206,499.00	\$ 425,582.00	\$ 4,253,943.00	\$ 4,857,490.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 18,239,358.00
Plumbing	\$ 6,800.00	\$ -	\$ 55,550.00	\$ 18,850.00	\$ 47,500.00	\$ 2,300.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 154,200.00
Flooring	\$ 280,500.00	\$ 26,000.00	\$ 15,000.00	\$ 330,000.00	\$ 405,000.00	\$ 335,000.00	\$ 110,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 1,251,000.00
Electrical/Lighting	\$ 106,275.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Roof	\$ -	\$ -	\$ 1,350,000.00	\$ 6,200,000.00	\$ 2,400,000.00	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 12,450,000.00
Window/Door	\$ 5,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ 60,000.00	\$ 10,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 410,000.00
Furniture	\$ 121,023.00	\$ -	\$ 40,000.00	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Paving	\$ 280,000.00	\$ -	\$ -	\$ 20,000.00	\$ 70,000.00	\$ 30,000.00	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ 135,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00
Playground	\$ 20,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
Maintenance Equipment	\$ 5,850.00	\$ 17,600.00	\$ 10,000.00	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ 77,600.00
Technology Systems (Building)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 220,000.00	\$ 7,500.00	\$ -	\$ 125,000.00	\$ -	\$ -	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ 137,500.00
Other	\$ 64,444.00	\$ 40,000.00	\$ 525,000.00	\$ -	\$ 158,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 723,000.00
Facilities Department												
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 194,100.00	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000.00
Land purchase	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ -	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,364.00
Architectural Fees	\$ 290,000.00	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
Athletics - District Wide												
Field Maintenance & Improvements	\$ 30,000.00	\$ 20,000.00	\$ 240,550.00	\$ 1,658,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,628,825.00
Gymnasiums	\$ 1,561,480.00	\$ 1,913,660.00	\$ 415,000.00	\$ 57,800.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,403,460.00
Santacroce	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 323,000.00	\$ 660,000.00	\$ 350,000.00	\$ -	\$ -	\$ 1,353,000.00
Pool Area	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 254,400.00
Stadium	\$ 15,000.00	\$ 400,000.00	\$ 79,650.00	\$ 57,225.00	\$ 6,000.00	\$ 6,000.00	\$ 91,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 663,875.00
Architectural Fees	\$ 160,000.00	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 480,000.00
	<u>\$ 5,304,489.00</u>	<u>\$ 8,328,123.00</u>	<u>\$ 6,385,249.00</u>	<u>\$ 9,887,732.00</u>	<u>\$ 7,809,443.00</u>	<u>\$ 6,130,190.00</u>	<u>\$ 3,676,200.00</u>	<u>\$ 1,660,200.00</u>	<u>\$ 751,200.00</u>	<u>\$ 390,200.00</u>	<u>\$ 401,200.00</u>	<u>\$ 45,419,737.00</u>

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2031-2032	23-24 through 32-33
Food Service Department - Fund 51	\$ 91,196.00	\$ 250,000.00	\$ 207,000.00	\$ 42,000.00	\$ -	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	\$ 544,000.00

Eden Hall	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Heating/Ventilation/AC	\$ 26,785.00	\$ 15,000.00	\$ 26,064.00	\$ 246,154.00	\$ 41,512.00	\$ 756,490.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,085,220.00
Plumbing	\$ 6,800.00	\$ -	\$ -	\$ 9,200.00	\$ -	\$ 2,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,500.00
Flooring	\$ 60,000.00	\$ -	\$ -	\$ 40,000.00	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ -	\$ -	\$ -	\$ 130,000.00
Electrical/Lighting	\$ 25,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000.00
Window/Door	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 70,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 18,000.00	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000.00
												\$ 3,801,720.00
Middle School	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Heating/Ventilation/AC	\$ 19,750.00	\$ 4,967,844.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,967,844.00
Plumbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Flooring	\$ -	\$ 19,000.00	\$ 15,000.00	\$ -	\$ 155,000.00	\$ 80,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ -	\$ 349,000.00
Electrical/Lighting	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Roof	\$ -	\$ -	\$ -	\$ 4,000,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000.00
Window/Door	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Exterior/Interior Walls	\$ -	\$ -	\$ -	\$ 300,000.00	\$ -	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,000.00
Furniture	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 100,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00
												\$ 9,866,844.00
High School	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Heating/Ventilation/AC	\$ 32,095.00	\$ 7,000.00	\$ 122,825.00	\$ 128,853.00	\$ 134,623.00	\$ 101,000.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 99,200.00	\$ 990,301.00
Plumbing	\$ -	\$ -	\$ 39,550.00	\$ 9,650.00	\$ -	\$ 33,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,700.00
Flooring	\$ -	\$ 7,000.00	\$ -	\$ 250,000.00	\$ 250,000.00	\$ 225,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 732,000.00
Electrical/Lighting	\$ 15,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Roof	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Window/Door	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Exterior/Interior Walls	\$ 40,000.00	\$ 10,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000.00
Furniture	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Paving	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000.00
Fencing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maintenance Equipment	\$ 850.00	\$ 17,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,600.00
Technology Systems	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Auditorium	\$ 120,000.00	\$ -	\$ -	\$ 125,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000.00
Other	\$ 40,000.00	\$ 25,000.00	\$ 525,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 558,000.00
												\$ 2,625,601.00
Facilities Department	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Vehicles	\$ -	\$ 75,000.00	\$ -	\$ -	\$ 54,000.00	\$ 60,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,000.00
Security Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Building & Restroom Improvements	\$ 194,100.00	\$ 50,000.00	\$ -	\$ 175,000.00	\$ 50,000.00	\$ 300,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 575,000.00
Land purchase	\$ 1,500,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Traffic signal upgrade project	\$ -	\$ 58,364.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,364.00
Architectural Fees & HVAC Studies	\$ 290,000.00	\$ 100,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,000.00
												\$ 1,122,364.00
Athletics - District Wide	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	23-24 through 32-33
Field Maintenance & Improvements	\$ 30,000.00	\$ 20,000.00	\$ 240,550.00	\$ 1,658,275.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 530,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 2,628,825.00
Gymnasiums	\$ 1,561,480.00	\$ 1,913,660.00	\$ 415,000.00	\$ 57,800.00	\$ 17,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,403,460.00
Santacroe	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ 323,000.00	\$ 660,000.00	\$ 350,000.00	\$ -	\$ -	\$ 1,353,000.00
Pool Area	\$ -	\$ -	\$ 40,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,000.00
Tennis Courts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 104,400.00	\$ 150,000.00	\$ -	\$ -	\$ -	\$ -	\$ 254,400.00
Stadium	\$ 15,000.00	\$ 400,000.00	\$ 79,650.00	\$ 57,225.00	\$ 6,000.00	\$ 6,000.00	\$ 91,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 663,875.00
Architectural Fees	\$ 160,000.00	\$ 150,000.00	\$ 70,000.00	\$ 150,000.00	\$ -	\$ -	\$ 30,000.00	\$ 80,000.00	\$ -	\$ -	\$ -	\$ 480,000.00
												\$ 7,823,560.00
	\$ 5,304,489.00	\$ 8,328,123.00	\$ 6,385,249.00	\$ 9,887,732.00	\$ 7,809,443.00	\$ 6,130,190.00	\$ 3,676,200.00	\$ 1,660,200.00	\$ 751,200.00	\$ 390,200.00	\$ 401,200.00	\$ 45,419,737.00

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Playground improvements (added to \$50,000 set aside in 21/22)	WX		50,000.00									
Tree removal	WX		10,000.00									
Replace water storage tank	WX			16,000.00								
Repair / replace HVAC	WX	10,000.00		30,000.00	27,710.00	32,000.00						
Sidewalk replacement / curbing	WX						25,000.00					
HVAC Upgrade	WX			3,000,000.00								
Roof replacement	WX					2,400,000.00						
EDEN HALL UPPER ELEMENTARY												
Repair/replace section of cafeteria flooring	EH	5,000.00										
Exterior lighting improvements	EH	25,000.00										
HVAC compressor replacement	EH	26,785.00										
Rubber mulch replacement - playground area	EH	20,000.00										
Carpet replacement	EH	55,000.00					30,000.00	30,000.00	30,000.00			
Parking lot (seal/coat)	EH	80,000.00				70,000.00						
Outdoor classroom - concrete pad and walkway	EH	18,000.00	5,000.00									
Boiler room door replacement	EH	5,000.00										
Replace hot water tanks	EH	6,800.00			6,800.00							
Exhaust piping for boiler	EH		15,000.00									
Repair/Replace Air Handlers and Roof Top Units	EH			10,000.00	10,000.00	10,000.00	750,000.00					
Repair condensing units	EH			6,814.00	7,154.00	7,512.00	6,490.00					
Replace ductless split systems	EH					24,000.00						
Replace Air Conditioning MDF Unit	EH				4,000.00							
Repair water booster pumping system	EH				2,400.00		2,300.00					
Vestibule carpet	EH				40,000.00							
Roof replacement	EH						2,500,000.00					
Automatic Temp Control	EH			9,250.00	225,000.00							
MIDDLE SCHOOL												
Custodial equipment	MS			10,000.00								
Replace boiler water pumps	MS	4,750.00										
Auditorium upgrades (projector, stage floor, tile cove base, lighting, rigging)	MS	100,000.00										
HVAC Upgrade	MS		4,967,844.00					30,000.00				
Interior lighting improvements	MS		10,000.00									
Plumbing upgrades to shower area	MS											
Abate asbestos floor tile and replace tile	MS		19,000.00	15,000.00		75,000.00	80,000.00	80,000.00				
Replace lockers (blue)	MS					300,000.00						
Cafeteria / Kitchen renovation	MS					150,000.00						
Replace cafeteria flooring	MS					80,000.00						
Covered walkway at bus entrance	MS						50,000.00					
Roof replacement (warranty expires 2023)	MS					4,000,000.00						
Repair/Replace Unit Ventilators	MS	15,000.00										
HIGH SCHOOL												
Paving	HS						30,000.00					
Replacement band instruments	HS	25,000.00	25,000.00	25,000.00								
Library renovation	HS	20,000.00										
Repair/replace grease trap in kitchen area	HS	15,000.00										
Planetarium equipment replacement	HS			500,000.00								
Planetarium maintenance	HS					8,000.00						
Custodial equipment	HS	850.00	17,600.00									
Repair or cover damaged terrazzo flooring	HS		7,000.00		250,000.00	250,000.00	225,000.00					

Project Description	Building	current										
		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
Replace fencing (Stadium)	AT		50,000.00									
Convert baseball field #7 to synthetic turf infield / outfield	AT				1,374,000.00							
Baseball backstop fence	AT				20,000.00							
New full-size athletic field with 4' high fencing (track demo and drainage)	AT								590,000.00			
Community walking track (6 foot wide asphalt)	AT								70,000.00			
Construct restroom / concessions building at field level - Santacroce	AT									350,000.00		
Replace scoreboard at the stadium	AT			400,000.00								
Construct restroom / concessions building near fields #2 & #3	AT			216,000.00								
Install lighting and power systems at field #7	AT				240,000.00							
Upgrade basketball hoops to electric - Middle School	AT			15,000.00								
Upgrade basketball hoops - Hance Elementary	AT					2,000.00						
Pool - secondary filtration system	AT			40,000.00								
Estimated architect fees for athletic projects	AT	160,000.00	150,000.00	70,000.00	150,000.00			30,000.00	80,000.00			
Construct practice field #10	AT								500,000.00			
Repair 2 Heating Pumps (Stadium)	AT			2,200.00								
Repairs 6 Air Handling Units (Stadium)	AT			5,450.00	5,725.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Replace 2 Hot Water Boilers	AT			54,750.00								
Replace 2 Hot Water Storage Tanks	AT			17,250.00								
Total Costs per Year ****		5,304,489.00	8,328,123.00	6,385,249.00	9,887,732.00	7,809,443.00	6,130,190.00	3,676,200.00	1,660,200.00	751,200.00	390,200.00	401,200.00

Total Costs per Year****		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2031-2032
Technology		244,800.00	370,155.00	218,000.00	310,000.00	268,000.00	255,000.00	268,000.00	255,000.00	266,000.00	255,000.00	266,000.00
Hance Elementary		65,456.00	12,500.00	55,003.00	2,240,253.00	46,515.00	4,025,000.00	15,000.00	-	-	-	-
Richland Elementary		300,925.00	5,000.00	1,362,607.00	52,612.00	4,013,293.00	-	30,000.00	-	-	-	-
Wexford Elementary		293,448.00	60,000.00	3,046,000.00	27,710.00	2,432,000.00	25,000.00	-	-	-	-	-
Eden Hall Upper Elementary		241,585.00	20,000.00	26,064.00	295,354.00	111,512.00	788,790.00	2,530,000.00	30,000.00	-	-	-
Pine-Richland Middle School		119,750.00	4,996,844.00	25,000.00	4,300,000.00	305,000.00	130,000.00	110,000.00	-	-	-	-
Pine-Richland High School		267,945.00	96,600.00	737,375.00	513,503.00	426,123.00	356,000.00	99,200.00	99,200.00	99,200.00	99,200.00	99,200.00
Other - facilities department		1,984,100.00	283,364.00	50,000.00	225,000.00	154,000.00	410,000.00	-	-	-	-	-
Athletics (district-wide)		1,786,480.00	2,483,660.00	865,200.00	1,923,300.00	53,000.00	140,400.00	624,000.00	1,276,000.00	386,000.00	36,000.00	36,000.00
		5,304,489.00	8,328,123.00	6,385,249.00	9,887,732.00	7,809,443.00	6,130,190.00	3,676,200.00	1,660,200.00	751,200.00	390,200.00	401,200.00

Pine-Richland SD
 Food Service
 Capital Funding Plan

Project Description	Current										
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033
HANCE ELEMENTARY FOOD SERVICE											
Steamer w/Combi Oven	22,700.00										
Oven Replacement	10,000.00										
Dishmachine		30,000.00	30,000.00								
RICHLAND ELEMENTARY FOOD SERVICE											
Dishmachine		30,000.00									
WEXFORD ELEMENTARY FOOD SERVICE											
Steamer w/Combi Oven			35,000.00								
Oven Replacement											
EDEN HALL FOOD SERVICE											
Oven Replacement			12,000.00								
Cafeteria Tables								15,000.00	15,000.00	15,000.00	
Dishmachine			55,000.00								
MIDDLE SCHOOL FOOD SERVICE											
CombiOven (replace steamers)			45,000.00								
Cafeteria Tables		15,000.00	15,000.00	15,000.00							
Open air coolers	15,000.00										
Line Renovation/update		80,000.00									
HIGH SCHOOL FOOD SERVICE											
Combi Replacement	43,496.00										
Range Replacement				12,000.00							
Cafeteria Tables		15,000.00	15,000.00	15,000.00							
Dishmachine		45,000.00									
Open air coolers											
Walk In Cooler Upgrade (in kitchen)		35,000.00									
Impinger over - Pizza Station											
Central Food Service Office											
New Computer Upgrades											
TOTAL	91,196.00	250,000.00	207,000.00	42,000.00	-	-	-	15,000.00	15,000.00	15,000.00	-

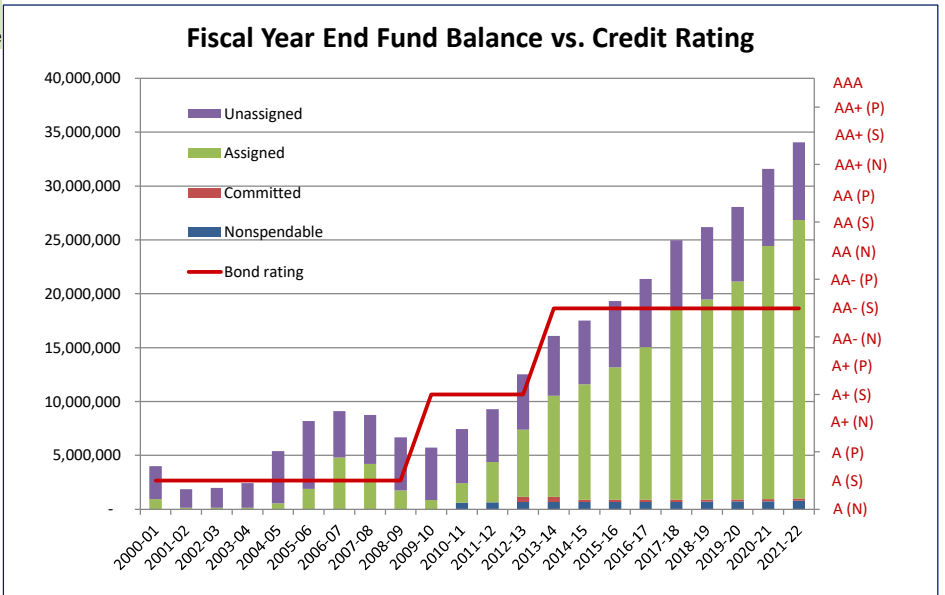
2023-2024 Real Estate Tax Revenue Estimate

	Rate	Richland Twp	Twp of Pine	Totals	
Projected Assessed Value of taxable properties for July 1, 2023					
Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2023		1,109,600,056	2,362,454,292	3,472,054,348	
Less: Estimated homestead exclusion (state property tax reduction)		(37,500,950)	(42,649,950)	(80,150,900)	(1,569,891.63)
Adjustment for construction and growth	0.04%	443,840		443,840	
Adjustment for construction and growth	1.20%		28,349,452	28,349,452	
Projected assessed value of taxable properties		1,072,542,946	2,348,153,794	3,420,696,740	3,500,847,640
Assumed 2023-2024 millage rate		0.0195867			
Net tax levy		21,007,577	45,992,584	67,000,161	
Estimated delinquent percentage	1.32%	98.00%	(277,720)	(608,022)	(885,742)
Estimated discounts	88%	2.0%	(369,733)	(809,469)	(1,179,203)
Estimated penalties	1.60%	10.0%	33,612	73,588	107,200
Total Real Estate Taxes Budgeted		20,393,736	44,648,681	65,042,416	97.08%
		est. value of 1 mill (net collection rate)=		3,297,552	
			PDE base index =	4.10%	
			Exceptions =	0	
			Millage equivalent (for exceptions)=	-	
		possible millage increase up to index		0.8030547	
		Millage rate (assuming increase to index)		20.3897	
		possible millage increase for \$1M in additional tax revenue		0.3115	
		Millage rate (assuming increase for \$1M of additional tax revenue)		19.8982	
		Est. revenue from millage for \$1M in additional tax revenue		1,027,277.53	
		Est. revenue from tax increase to index		2,648,114.36	

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.

Fiscal Year	Nonspendable	Committed	Assigned	Unassigned	Total FYE Fund Balance
2000-01	-	-	943,924	3,043,637	3,987,561
2001-02	-	-	126,645	1,742,297	1,868,942
2002-03	-	-	131,250	1,843,122	1,974,372
2003-04	-	-	128,383	2,283,362	2,411,745
2004-05	-	-	555,272	4,847,037	5,402,309
2005-06	-	-	1,879,517	6,297,083	8,176,600
2006-07	-	-	4,807,437	4,292,649	9,100,086
2007-08	-	-	4,220,872	4,518,662	8,739,534
2008-09	-	-	1,727,668	4,940,691	6,668,359
2009-10	-	-	837,428	4,892,579	5,730,007
2010-11	609,376	-	1,805,050	5,031,144	7,445,570
2011-12	637,255	-	3,744,319	4,900,765	9,282,339
2012-13	672,750	477,261	6,240,737	5,132,357	12,523,105
2013-14	679,689	477,261	9,381,318	5,561,653	16,099,921
2014-15	675,584	192,471	10,750,089	5,895,708	17,513,852
2015-16	679,079	192,471	12,311,901	6,139,630	19,323,081
2016-17	674,877	192,471	14,178,813	6,332,172	21,378,333
2017-18	685,349	192,471	17,609,383	6,484,429	24,971,632
2018-19	700,804	192,471	18,569,017	6,717,727	26,180,019
2019-20	724,137	192,471	20,225,656	6,927,553	28,069,817
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



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, 2021:

Nonspendable - prepaid expense	743,167.52
Committed for the Public School Employees' Retirement System	192,471.00
Assigned for future capital improvements	14,628,019.93
Assigned for 2021-2022 budget	1,008,637.00
Assigned for athletic account	337.12
Assigned for debt service expenditures	635,638.00
Assigned for employee benefit obligations	7,212,932.63
Unassigned fund balance	7,168,510.50
Total fund balance as of June 30, 2021	31,589,713.70

Notes:

represents July 2021 healthcare/life insurance premiums paid in June 2021 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015 added \$2,618,657.80 at June 30, 2021 budgeted reduction in fund balance for capital improvements cash balance of general fund - athletic cash account as of June 30, 2021 consistent with py consistent with py 8% of 20-21 budgeted expenditures (excl. interfund transfers and other financing uses)

Total budgeted expenditures (final) - excluding other financing uses for 21-22	90,961,773.47
8% of total budgeted expenditures (excluding other financing uses)	7,276,941.88

8.0%

General Fund as of June 30, 2022:

Nonspendable - prepaid expense	799,871.68
Committed for the Public School Employees' Retirement System	192,471.00
Assigned for future capital improvements	17,166,377.58
Assigned for 2022-2023 budget	1,915,334.00
Assigned for general fund - athletic cash account	32,583.15
Assigned for debt service expenditures	635,638.00
Assigned for employee benefit obligations	6,108,854.06
Unassigned fund balance	7,195,264.50
Total fund balance as of June 30, 2022	34,046,393.97

Notes:

represents July 2022 healthcare/life insurance premiums paid in June 2022 \$477,261 was committed via board resolution during 2012-2013; \$284,790 was used for PREA retroactive payment during 2014-2015 added \$2,538,357.65 at June 30, 2022 budgeted reduction in fund balance for capital improvements cash balance of general fund - athletic cash account as of June 30, 2022 consistent with py reduced by \$1,104,078.57 at June 30, 2022 8% of 21-22 budgeted expenditures (excl. interfund transfers and other financing uses)

Increase from 2021-2022 fiscal year 2,456,680.27

37.43%

Pine-Richland School District
 Budget to Actual Analysis
 Fiscal Year 2021-2022

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 10/27/2022

	2021-2022 Adjusted Budget	2021-2022 Actual	(negative) positive variance	% of budget	
Revenues:					
6000 Local sources	74,098,560	76,899,079	2,800,519	4%	I
7000 State sources	19,628,626	19,357,035	(271,591)	-1%	w
8000 Federal sources	1,019,223	1,256,762	237,539	23%	A
Total revenues	94,746,409	97,512,876	2,766,467		
Expenditures:					
1100 General education	40,715,924	40,677,126	38,798	0%	w
1200 Special education	12,877,828	12,636,452	241,376	2%	w
1300 Vocational instruction	682,823	683,023	(200)	0%	w
1400 Other instructional programs	37,969	29,214	8,755	23%	w
1500 Nonpublic school programs - (Federal Title grants)	14,436	27,170	(12,734)	-88%	w
2100 Pupil personnel - student support services	3,217,970	3,043,838	174,132	5%	w
2200 Instructional support services	1,637,658	1,611,302	26,356	2%	w
2300 Administration	4,666,970	4,750,011	(83,041)	-2%	w
2400 Health services	1,092,095	1,111,690	(19,595)	-2%	w
2500 Business services	970,858	665,338	305,520	31%	B
2600 Operation of plant & maintenance	6,194,781	5,977,696	217,085	4%	w
2700 Student transportation	5,253,735	5,415,108	(161,373)	-3%	w
2800 Central services	2,317,479	2,164,992	152,487	7%	w
2900 Other support services	86,627	86,626	1	0%	w
3200 Student activities & athletics (+athletic officials)	2,201,089	2,082,763	118,326	5%	w
3300 Community services	74,900	73,900	1,000	1%	w
4000 Capital outlay	20,197	61,714	(41,517)	0%	w
5110 Debt service	8,898,434	9,202,238	(303,804)	-3%	B
Total expenditures	90,961,771	90,300,201	661,570		
Excess (deficiency) of revenues over expenditures	3,784,638	7,212,675			
Other financing sources (uses):					
Interfund transfers out	(4,617,173)	(4,617,173)	-	0%	w
Insurance recoveries	-	50	(50)	100%	w
Issuance of refunding bonds	-	5,885,000	(5,885,000)	100%	C
Payment to refunded bond escrow agent	-	(5,885,000)	5,885,000	100%	C
5130 Refund - prior year receipts (real estate tax refunds)	(176,100)	(138,872)	(37,228)	21%	w
Total other financing sources (uses)	(4,793,273)	(4,755,995)			
Net change in fund balance	(1,008,635)	2,456,680			
Fund balance - June 30, 2021		<u>31,589,714</u>			
Fund balance - June 30, 2022		<u><u>34,046,394</u></u>			

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

Variance Descriptions

I	This variance is primarily attributable to three sources of revenue: (1) earned income tax received was higher than budgeted by \$1 M and (2) real estate transfer tax was higher than expected by \$492,000, and (3) real estate revenue exceeded the budget by approximately \$900,000.
A	The ARP ESSER / ESSER III funds have been included in the 2022-2023 budget. However, due to the timing of the HVAC project in spring 2022, one month of expenditures and grant revenue has been recorded in the 2021-2022 fiscal year. In addition, the school district drew down additional grant funds for the School-Based ACCESS program in the amount of \$42,505 to offset additional special education transportation costs.
B	Due to the new Governmental Accounting Standards Board statement #87 for leases, the accounting for the managed services / copier agreement has changed. Essentially, an audit adjustment has been made to reclassify the cost for the lease under debt service (5100's) instead of business services (2500's).
C	Variances shown relate to accounting entries recorded associated with bond refunding transactions during the fiscal year

Enrollment Information

Actual Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2018	2,313	2,270	4,583
2019	2,353	2,234	4,587
2020	2,367	2,204	4,571
2021	2,321	2,149	4,470
2022	2,369	2,154	4,523
2023*	2,372	2,142	4,514

*As of October 1, 2022

Projected Enrollments:

<u>School Year Ending June 30</u>	<u>K-6</u>	<u>7-12</u>	<u>Total</u>
2024	2,477	2,218	4,695

Act 1 Timeline for 2023-2024 Budget Process – KKLL Version

Preliminary Notes: (1) This document is a work in progress based on the PDE Timeline format – with appropriate dates and other changes, additions, and explanations from KKLL. (2) Timeline dates apply to all school districts except Philadelphia, Pittsburgh, and Scranton. (3) Concerning the various forms referred to in this Timeline, forms listed with the **title typed in bold** are PDE forms; forms listed with the **title typed in bold italics** are KKLL forms.

Act 25 Exceptions Change Note: ***On June 30, 2011, Act 25 was adopted and signed into law. Act 25 eliminated all referendum exceptions other than: (1) grandfathered debt; (2) debt approved by voter referendum; (3) special education costs, net of state reimbursement, in excess of the index (measured by look back – compare 2 prior years); (4) PSERS cost in excess of the index. For PSERS cost, the exception freezes the wage base at 2011-12 levels, such that the exception cannot be used to cover increased costs applicable to wage base increases, even if the district hires new employees or total salary costs otherwise exceed the 2011-12 wage base. The exception applies based on the increase between the current year and estimated payments for the next year, as determined by PDE. PDE provides guidance on how to calculate estimated payments in the PDE annual publication entitled "Referendum Exception Guidelines" and also in the "Retirement Contributions Referendum Exception Worksheet."***

Date/Deadline	Description	Law Section
Now	School district begin development of 2023-2024 Proposed Preliminary Budget . As part of this process, the business office should prepare a specific timeline for its school district to take each applicable step set forth in this Act 1 Timeline.	Unless otherwise stated, Law Section references are to Act 1, 53 P.S. § 6926.101 <i>et seq.</i>
September 1, 2022 <i>(annual deadline)</i>	Department of Education deadline to publish in Pennsylvania Bulletin the permitted 2022-2023 tax increase base index.	Section 333(I)
September 30, 2022 <i>(annual deadline)</i>	Department of Education deadline to notify school districts of applicable base index or adjusted index; and of PDE version of timeline for budget process.	Section 313(1)
----- MAJOR STEP #1 ----- December 2022/January 2023 <i>(If school district will adopt Accelerated Budget Opt Out Resolution, this step does not apply)</i>	School district adopt <i>Resolution Authorizing Proposed Preliminary Budget Display and Advertising</i> – Documents #4, #5, and #5A. [Note: Unless school district intends to adopt an opt out resolution, must display and advertise. Although KKLL believes this resolution authorizing public display and advertising is optional, PDE recommends this step. School districts should follow the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on Required Budget Votes and Related Steps.] N/A if opt out.	
December 15, 2022 – tax certification deadline <i>(annual deadline)</i>	School district (that imposed earned income tax in 2021 and had residents paying tax on compensation imposed by Philadelphia under Sterling Act) – deadline to certify to PDE the total amount of 2021 tax credits claimed by school district residents based on the school district tax rate. Certification is accomplished by filing Sterling Act Tax Credit Data – Document #2.	Sections 503(b)(2); 324(2)

<p>December 27, 2022 <i>(30 days prior to preliminary budget display deadline)</i></p>	<p>Department of Education deadline to notify school districts of school year AFR data to be used when calculating referendum exception under Section 333(f)(2)(v) (special education).</p>	<p>Section 333(j)(4)</p>
<p>December 31, 2022 – homestead notice <i>(annual deadline – 60 days prior to March 1 homestead application deadline)</i></p>	<p>School district deadline to notify by first class mail owner of each parcel of residential property – which can be limited to owners not currently approved or whose approval is due to expire – stating that the owner must submit a completed application to county assessment office to qualify for homestead exclusion. Mailing must include application, instructions, and deadline. (See also March 1 concerning application deadline.)</p>	<p>Section 341(b)</p>
<p>January 2022</p>	<p>School districts should meet with the county assessment office to engage in dialogue concerning Act 1 homestead/farmstead approval and property transfer rules, and procedures to be followed for May 1 certification of approved properties. This step is optional, but should help avoid later problems with the county homestead and farmstead list.</p>	
<p style="text-align: center;">----- MAJOR STEP #2 -----</p> <p>January 26, 2023 – preliminary budget public display or opt out <i>(110 days prior to primary election – and for public display 20 days prior to preliminary budget adoption)</i></p>	<p>School district deadline to either: (1) make 2023-2024 Proposed Preliminary Budget on form PDE-2028 available for public inspection (public display); or (2) adopt opt out resolution pursuant to Section 311(d)(1) stating district will not raise the rate of any tax by more than index (Accelerated Budget Opt Out Resolution – Document #6).</p>	<p>Sections 311(c); 311(d)(1)</p>
<p>January 31, 2023 <i>(and within 5 days after opt out resolution adoption)</i></p>	<p>School district deadline to submit to PDE copy of opt out resolution and related proposed tax rate increases (Real Estate Tax Rate Report – Document #10). To be filed online in Consolidated Financial System (CFRS)</p>	<p>Section 311(d)(2)(iii)</p>
<p><i>If school district adopts Accelerated Budget Opt Out Resolution, skip to Feb 11, Feb. 15, March 1, Apr. 15, and after</i></p>	<p>If school district adopts Accelerated Budget Opt Out Resolution, the accelerated budget and Act 1 exception and primary election steps that follow do not apply – skip Timeline items other than Feb 11, Feb. 15, March 1, Apr. 15, and after.</p>	<p>Section 311(d)(2)</p>
<p>February 6, 2023 <i>(and at least 10 days prior to preliminary budget adoption) (n/a if opt out)</i></p>	<p>School district deadline to publish notice of intent to adopt 2022-2023 Preliminary Budget (Preliminary Budget Notice – Document #5 or #5A – must advertise at least 10 days before preliminary budget adoption. N/A if opt out.</p>	<p>Section 311(c)</p>
<p>February 11, 2023 <i>(and within 10 days after PDE receipt of opt out resolution)</i></p>	<p>Department of Education deadline to notify school districts that adopted opt out resolution whether the proposed tax rates are equal to or less than index.</p>	<p>Section 311(d)(4)</p>

<p>February 15, 2023 – elected or municipality appointed tax collector qualification (law does not mandate this item or state a deadline for this item; KKLL suggests this item as best practice and February 15 deadline)</p>	<p>In the <u>first year of service</u> by, or in the <u>first year of a new term of</u>, an elected or municipality appointed tax collector, prior to delivery of the tax duplicate or tax bills to the collector, the school district should receive copies of: (1) DCED Qualified Tax Collector Certificate; (2) Criminal history background information report; (3) Bond in proper form; Evidence of appointment of deputy in compliance with applicable rules.</p>	
<p style="text-align: center;">-----KEY DATE -----</p> <p>February 15, 2025 – elected tax collector compensation (deadline is <u>before</u> Feb. 15 of municipal election year – every 4 years – the next applicable year is 2025)</p>	<p>School districts that collect real estate taxes directly, and also those with elected tax collectors, should complete data collection and analysis to establish official elected tax collector compensation rate. February 15, 2025 is deadline for school board action to establish or change the compensation rate applicable to anyone who runs for office, is elected, or serves for years starting 2026.</p>	<p>Section 36a (Local Tax Collection Law)</p>
<p style="text-align: center;">----- MAJOR STEP #3 -----</p> <p>February 15, 2023 Preliminary Budget (90 days prior to primary election) (n/a if opt out)</p>	<p>School district deadline to adopt Preliminary Budget on form PDE-2028 unless opt out resolution was adopted (Resolution Approving Preliminary Budget and Authorizing [Referendum Exception and] Final Budget Notice – Documents #7, #8, and #9). If school district does not intend adoption of a Proposed Final Budget, school board president sign and submit to PDE Certification of Use of PDE-2028 – Document #14. To be filed online in the CFRS. (See also May 31, and discussion at end of timeline on Required Budget Votes and Related Steps.) N/A if opt out.</p>	<p>Section 311(a)</p>
<p>February 22, 2023 (85 days prior to primary election) (n/a if opt out)</p>	<p>School district deadline to submit to PDE Preliminary Budget and related proposed tax rate increases (PDE-2028, including Real Estate Tax Rate Report – Document #10). To be filed in the CFRS. N/A if opt out.</p>	<p>Section 333(e)</p>
<p>February 24, 2023 (and at least 1 week prior to filing referendum exception request) (n/a if opt out)</p>	<p>School district deadline to publish and post on district website notice of intent to apply to PDE for referendum exceptions (Act 1 Referendum Exception Notice – Document #5A or #8). N/A if opt out.</p>	<p>Section 333(j)(2)</p>
<p>March 1, 2023 – Homestead Application (annual deadline)</p>	<p>Homeowner deadline to file homestead application (and, if applicable, farmstead application) with county assessment office. (See also Dec. 31, 2022.)</p>	<p>Sections 341(c), (e), (i)</p>
<p>March 2, 2023 (75 days prior to primary election) (n/a if opt out)</p>	<p>Department of Education deadline to notify school districts (that did not adopt an opt out resolution and therefore submitted a Preliminary Budget to PDE) whether the proposed tax rates are equal to or less than index. N/A if opt out.</p>	<p>Section 333(e)</p>

<p>March 17, 2023 <i>(60 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline to submit primary election referendum question seeking voter approval of tax rate increase in excess of index to county election officials (for each county in which the school district is located), unless referendum exception request has been submitted to PDE. If the school district proposed tax rate increase would exceed the index even if all referendum exception requests were approved, and if it intends to submit a referendum question for that part of the tax rate increase, it must do so by this date. (See also March 27 if referendum exception request submitted.) N/A if opt out.</p>	<p>Section 333(c)(3)</p>
<p>March 22, 2023 <i>(55 days prior to primary election) (n/a if opt out)</i></p>	<p>Department of Education deadline to rule on school district request for referendum exception. N/A if opt out.</p>	<p>Section 333(j)(5)(i)</p>
<p>March 27, 2023 <i>(50 days prior to primary election) (n/a if opt out)</i></p>	<p>School district deadline, if PDE denies all or a part of referendum exception request, to submit to county election officials primary election referendum question seeking voter approval of tax rate increase in excess of index for denied portion of the referendum exception request. N/A if opt out.</p>	<p>Section 333(j)(5)(iii)</p>
<p>April 15, 2023 <i>(annual deadline)</i></p>	<p>Secretary of Budget certifies total amount of slot money revenue in Property Tax Relief Fund and Property Tax Relief Reserve Fund and total amount available for distribution.</p>	<p>Sections 503(a)(1), (e)</p>
<p>April 20, 2023 <i>(annual deadline)</i></p>	<p>Secretary of Budget notifies PDE whether it is authorized to provide school districts with slot money allocations.</p>	<p>Section 503(d)</p>
<p style="text-align: center;">----- KEY DATE -----</p> <p>May 16, 2023 – primary election <i>(fourth Tuesday in April for Presidential election year; otherwise, third Tuesday in May) (n/a if opt out)</i></p>	<p>Primary election. If school district budget requires tax rate increase in excess of index and approved exceptions, county election officials place referendum question on the ballot pursuant to school district request. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also March 17 and March 27.) N/A if opt out.</p>	<p>Section 333(c)(4)</p>
<p>May/June of 2023</p>	<p>School district consider final and future budget and long term financial planning steps, including: (1) fund transfer to capital reserve fund or other budget category, and (2) general fund balance designation for particular future needs. Factors to consider include future capital needs and School Code § 688 general fund balance limits. [Note: As to timing for transfers, the School Accounting Manual, under Budgetary Transfers, states: “Transfers may not be made after the end of the budgeted fiscal year.” However, relying on Municipal Code legal authority, many districts make transfers to a Municipal Code capital reserve fund as part of finalizing the audit after the fiscal year end. As to timing for fund balance commitment or assignment, this may occur at any time, but generally should be done before fiscal year end in connection with budget adoption.</p>	<p>Section 687 (School Code); Section 1432 (Municipal Code)</p>

<p>May 1, 2023 – slot money notice <i>(annual deadline)</i></p>	<p>Department of Education notifies school districts of slot money allocation amount. This amount is used in calculating the homestead exclusion amount for tax bills.</p>	<p>Section 505(a)(4)</p>
<p>May 1, 2023 – county homestead report <i>(annual deadline)</i></p>	<p>County assessment office provides each school district a certified report of homestead and farmstead properties per 53 Pa.C.S.A. § 8584(i).</p>	<p>Section 341(g)(3)</p>
<p>May regular school board meeting</p>	<p>School district appoint tax collector for direct collection of real estate taxes as required by School Code § 683 (<i>Direct Tax Collection Tax Collector Appointment Resolution</i> and <i>Direct Tax Collection Acceptance of Appointment as Tax Collector</i> – Documents #12 and #12A) – if school district collects directly rather than through elected tax collector. School district approve any tax collection procedure changes. School district adopt any changes to existing LTEA taxes. (See also May 31 concerning other required LTEA steps. If LTEA taxes changed and advertising required, deliver advertisement to newspaper of general circulation/Law Review for publication once a week for 3 weeks as required by LTEA § 306. Also, consider preliminary action at prior school board meeting.)</p>	<p>Section 683 (School Code)</p>
<p>May 31, 2023 <i>(annual deadline/optional action)</i> <i>(adoption must occur within 30 days of receipt of PDE notice of slot money)</i></p>	<p>School district deadline to adopt resolution declining slot money and allowing voter decision. (See also June 5 and August 4.)</p>	<p>Section 903(a)</p>
<p>May 31, 2023 <i>(annual deadline – Act 1 § 351(f)(1) and LTEA § 511 state a June 1 deadline to report tax information; however, LTEA § 312 states a May 31 deadline. LTEA § 310 also requires filing a certified copy within 15 days after effective date.</i></p>	<p>School district deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (in order to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective July 1, and otherwise to comply with filing requirements). [Note: DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(1); LTEA Sections 310, 312, 511; 71 P.S. § 965</p>
<p style="text-align: center;">----- MAJOR STEP #4 -----</p> <p>May 31, 2023 – Proposed Final Budget <i>(and at least 30 days prior to final budget adoption – see discussion in middle column and at end of timeline on Required Budget Votes and Related Steps)</i></p>	<p>School district deadline to adopt Proposed Final Budget (Resolution Authorizing Proposed Final Budget Display and Advertising – Documents #13 and #9) – and to submit to PDE Certification of Use of PDE-2028 – Document #14. [Notes: (1) We understand PDE has directed that the certification of use be filed online in the CFRS. (2) PDE believes this action should occur in all cases, even if the school district adopted a Preliminary Budget. KKLL believes this action approving the specific Proposed Final Budget before adoption is mandatory if the school board previously adopted an opt out resolution and therefore did not previously adopt a Preliminary Budget. KKLL believes this step is optional if the school board previously adopted a Preliminary Budget. However, KKLL recommends following the PDE recommended process unless there is a compelling reason to do otherwise. See discussion at end of timeline on Required Budget Votes and Related Steps.]</p>	<p>Section 687(a)(1) (School Code)</p>

<p>June 5, 2023 <i>(and within 5 days after slot money rejection resolution adoption)</i></p>	<p>School district deadline to submit copy of resolution declining slot money to PDE. (See also May 31 and August 4).</p>	<p>Section 903(b)</p>
<p>June 10, 2023 – budget public display <i>(and at least 20 days prior to final budget adoption)</i></p>	<p>School district deadline to make Proposed Final Budget on form PDE-2028 available for public inspection (public display).</p>	<p>Section 312(c); School Code Section 687(a)(2)(i)</p>
<p>June 20, 2023 <i>(and at least 10 days prior to final budget adoption)</i></p>	<p>School district deadline to publish notice of intent to adopt Final Budget (Final Budget Notice – Document #9).</p>	<p>Section 312(c)</p>
<p style="text-align: center;">----- MAJOR STEP #5 ----- June 30, 2022 – Final Budget <i>(annual deadline) (the final budget must be adopted no later than the last day of the fiscal year)</i></p>	<p>School district deadline to adopt Final Budget on form PDE-2028 (Final Budget for General Fund Approval Resolution – Document #15).</p>	<p>Section 312(a)</p>
<p>June 30, 2023 – homestead exclusion <i>(annual deadline)</i></p>	<p>School district deadline to adopt resolution implementing homestead/farmstead exclusion (Homestead and Farmstead Exclusion Resolution – Document #16).</p>	<p>Sections 321(d), 342, 505(a)(4)</p>
<p>June 30, 2023 – tax levy <i>(annual deadline)</i></p>	<p>School district deadline to adopt Annual Tax Levy Resolution – Document #17 (real estate tax levy, School Code per capita tax levy (if any), and summary of LTEA taxes not requiring annual levy). [Notes: In school districts where a county-wide reassessment is applicable for the first time this year, calculating the permissible real estate tax rate requires two steps – an initial step of calculating a lower, revenue neutral tax rate, and a second step of calculating the permissible tax rate – using the Act 1 index for the preceding year (not the current year). Act 91 previously required a two-vote procedure, with initial adoption of Reassessment Year – Preliminary Resolution Establishing Revenue Neutral Tax Rate, followed by Reassessment Year – Final Resolution Levying Taxes and Establishing Final Tax Rate. The two-vote procedure is now optional for school districts.]</p>	<p>Section 687 (School Code)</p> <p>53 Pa.C.S.A. § 8823</p> <p>53 P.S. § 6926.327</p>
<p>July 1, 2023 – tax bills <i>(annual deadline)</i></p>	<p>School district deadline to furnish tax collector with tax duplicate/Tax Bills – Document #18. [Note: Tax bills should be dated July 1 and mailed on or before July 1.]</p>	
<p>July 15, 2023 <i>(annual deadline)</i></p>	<p>School district deadline to submit copy of Annual Tax Levy Resolution to Department of Community and Economic Development. (Copy may be filed by pdf email attachment.)</p>	<p>71 P.S. § 965</p>

<p>July 15, 2023 <i>(annual deadline – and within 15 days after final budget adoption)</i></p>	<p>School district deadline to submit Final Budget to PDE on form PDE-2028. In order to show compliance with School Code § 688 eight percent (8%) general fund balance limit; also file Certification of Estimated Ending Fund Balance from 2022-2023 General Fund Budget. To be filed in the CFRS. In addition, if referendum exceptions were approved, must file Certification of Utilization of Referendum Exceptions – Document #19.</p>	<p>Sections 687(b), 688 (School Code)</p>
<p>August 4, 2023 <i>(and within 60 days after deadline for school district to notify PDE of slot money rejection resolution adoption)</i></p>	<p>Department of Education deadline to notify election officials of applicable county of school districts that have taken action to decline slot money and allow voter decision. (See also May 31 and June 5.)</p>	<p>Section 904(b)</p>
<p>August 24, 2023 <i>(fourth Thursday in August)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>October 26, 2023 <i>(fourth Thursday in October)</i></p>	<p>Department of Education pays school district 50% of slot money allocation.</p>	<p>Section 505(b)</p>
<p>November 1, 2023</p>	<p>Date on which unpaid school district real estate tax becomes delinquent. School district or tax collector send delinquent tax notice to taxpayers who have not paid real estate tax or real estate tax installment due on or before October 31. Notice should include reference to applicable penalty and December 31 turnover to County Tax Claim Bureau or delinquent tax collector.</p>	<p>Section 10 (Local Tax Collection Law)</p>
<p>November 7, 2023 <i>(first Tuesday after first Monday in November)</i></p>	<p>General election. For school districts that rejected slot money allocation, county election officials place referendum question on the ballot for voters to determine if the school district will be eligible to receive slot money allocation in 2023-2024. In addition, county election officials, in conjunction with school board, draft nonlegal interpretative statement to accompany referendum question. (See also May 31, June 5, and August 4.)</p>	<p>Sections 904(c), (d)</p>
<p>December 1, 2023 <i>(annual deadline – Act 1 § 351(f)(2) and LTEA § 511 state a December 1 deadline)</i></p>	<p>School district deadline to report to, and file certified copy with, the Department of Community and Economic Development, new LTEA tax enactments and repeals and changes of LTEA taxes or tax collector (to require employer withholding of a new tax, withholding at a new rate, or to suspend withholding of a tax effective January 1, and otherwise to comply with filing requirements). [Note: DCED encourages e-filing using Form CLGS-501. Certified copies of tax enactments may be filed by pdf email attachment.]</p>	<p>Section 351(f)(2); 71 P.S. § 965.</p>

Meaning of deadlines: Various deadlines require the school district to “submit” various items or to “seek approval” by specified dates. Act 1 does not expressly state whether this requires receipt by the other party by the specified date, or merely requires mailing by the specified date. In order to avoid any question, the school district should assume that the item must be received by the other party by the specified date.

Deadlines that fall on Saturday or Sunday: The Pennsylvania Statutory Construction Act, 1 Pa. C.S.A. § 1908, provides as follows: “When any period of time is referred to in any statute, such period in all cases ... shall be so computed as to exclude the first and include the last day of such period. Whenever the last day of any such period shall fall on Saturday or Sunday, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.” However, for statutes that require action on a specified annual date, such as December 15, February 15, March 1, or May 1, the law is unclear as to what deadline applies when the specified date falls on a Saturday or Sunday. To avoid potential issues, school districts should assume the deadlines are not extended.

Required Budget Votes and Related Steps:

1. Act 1 of 2006 §§ 311 and 312 enacted different provisions governing the budget process than the School Code. When these provisions were written, the drafters failed to consider the pre-existing School Code § 687 provisions on the budget process. The end result is inconsistency and uncertainty on how to reconcile the Act 1 and School Code § 687 budget process provisions.
2. School Code § 687 provisions that predated Act 1 include the following:
 - Section 687 refers to a **Proposed Budget**. (Before Act 1, the Proposed Budget was often referred to as the Preliminary Budget. However, there was no reference in § 687 or any other statute to a Preliminary Budget, Preliminary Budget Proposal, or Proposed Final Budget. Under § 687, the only document expressly required to be approved before the Final Budget was the Proposed Budget.)
 - Section 687 mandates that the school board adopt the Proposed Budget at least 30 days before adoption of the **Final Budget**.
 - Section 687 mandates public display of the Proposed Budget at least 20 days before adoption of the Final Budget, and mandates publishing notice of the Proposed Budget at least 10 days before adoption of the Final Budget.
 - Section 687 mandates that, on the date of school board adoption of the Proposed Budget, the school board president certify to PDE that the Proposed Budget was prepared, presented, and will be made available for public inspection using PDE form 2028. For this purpose, PDE has directed use of the PDE form **Certification of Use of PDE-2028 – Document #14**.
 - School Code §§ 671 and 672 mandate adoption by June 30 of the Final Budget.

3. Act 1 provisions include the following:

- Unless an opt out resolution is adopted, § 311(a) mandates that the school board adopt a **Preliminary Budget Proposal** at least 90 days before the primary election.
- Act 1 mandates 20-day public display and 10-day published notice of intent to adopt before adoption of the Preliminary Budget Proposal (but does not state any requirement for a school board vote prior to adoption of the Preliminary Budget Proposal 90 days before the primary election).
- Act 1 next repeats the School Code requirements for adoption of the Final Budget by June 30, and for 20-day public display and 10-day published notice of intent to adopt before adoption of the Final Budget. (Once again, other than the requirement for adoption of the Preliminary Budget Proposal 90 days before the primary election, Act 1 does not state any requirement for the school board to vote on the Final Budget before its adoption by June 30.)

4. Act 1 does not address whether the Act 1 **Preliminary Budget Proposal** is the same as or something different from the School Code § 687 **Proposed Budget**. KKLL believes these two terms should be interpreted as meaning the same thing, and that adoption of the Preliminary Budget Proposal early in the year satisfies the School Code § 687 requirement for adopting a proposed budget 30 days before adoption of the Final Budget. However, PDE takes a different view. PDE interprets the Act 1 Preliminary Budget Proposal as something different from the § 687 Proposed Budget, and therefore believes school districts that have not adopted an opt out resolution are required to adopt both a Preliminary Budget Proposal and also another version labeled Proposed Final Budget at least 30 days in advance of adopting the Final Budget. In fact, PDE also believes school districts that do not intend to adopt an opt out resolution should also adopt a Proposed Preliminary Budget before adopting the Preliminary Budget Proposal.

5. PDE's interpretation is that *4 separate votes* are required as follows if the school district has not adopted an opt out resolution:

December/January/February

1. Adopt Proposed Preliminary Budget
2. Adopt Preliminary Budget

May/June

3. Adopt Proposed Final Budget (at least 30 days before step 4)
4. Adopt Final Budget

6. Although KKLL believes that steps 1 and 3 are optional, we suggest following PDE's interpretation in order to avoid unnecessary questions.

Tax and Fund Balance Limits (other than Act 1):

1. LTEA limits the amount of taxes that may be imposed under LTEA. Under LTEA § 320, the aggregate amount of all taxes imposed under LTEA during one fiscal year may not exceed the amount that is equal to the market value of all real estate in the district times 12 mills. In calculating whether a district has exceeded the limit, realty transfer taxes are not included for any year in which 100 or more new homes or major improvements were constructed.

2. The School Code also limits the amount of real estate taxes that may be levied. Under School Code § 672, school districts are limited to a tax rate of 25 mills. There is an exception to the 25 mill tax limit. Taxes may be levied in an unlimited amount to pay salaries and debt service. If a school district tax levy will exceed 25 mills, additional language should be added to the Resolution Levying Taxes.

3. School Code § 688 imposes limits on school district unreserved fund balances. A school district is prohibited from increasing real estate taxes unless its general fund budget has an estimated ending unreserved undesignated fund balance less than the percentage provided below. Note that based on GASB 54 change in accounting terminology, PDE considers “undesignated” to mean not “committed” or “assigned.”

<u>School district budget size</u>	<u>Fund balance limit</u>
≤ \$11,999,999	12.0%
\$12,000,000 - \$12,999,000	11.5%
\$13,000,000 - \$13,999,000	11.0%
\$14,000,000 - \$14,999,000	10.5%
\$15,000,000 - \$15,999,000	10.0%
\$16,000,000 - \$16,999,000	9.5%
\$17,000,000 - \$17,999,000	9.0%
\$18,000,000 - \$18,999,000	8.5%
≥ \$19,000,000	8.0%

Delayed Budget Adoption: School Code § 671(b) permits schools districts to delay adoption of the annual budget beyond June 30 when state legislation providing the appropriation for basic education has not been enacted by June 15. In such event, a district must adopt its budget no later than 15 days after the state enacts the basic education funding provisions, and must provide the public with 10 days notice prior to final action. School Code § 672 allows delay of the annual tax levy beyond June 30 to a date no later than 20 days after enactment of the basic education funding provisions.