

2025-2026

Draft – Proposed Final  
General Operating Fund  
Budget



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

For February 10, 2025 Joint Governance Meeting

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

2025-2026  
Draft - Proposed Final General Operating Fund Budget

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# 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             | 16-30 |
| Capital Funding Plan – as of January 2025 | 31-38 |

## Reference Materials

|   |       |
|---|-------|
| Real Estate Tax Revenue Estimate  | 39    |
| Bond Rating vs. Fund Balance ( <i>prepared in conjunction with PNC Capital Markets, LLC</i> ) | 40    |
| Assignment of Fund Balance – as of June 30, 2024  | 41    |
| Budget to Actual Report – 2023-2024   | 42    |
| Enrollment Data   | 43    |
| Act 1 Timeline  | 44-47 |

## Key Assumptions

### Revenues

- Real estate tax millage
  - **Calculation Reflects no tax increase. The Act 1 Index is 4% – (current tax rate 19.5867 mills, increase to index would be 20.3702)**
    - Future years reflect no tax increases – For revenue to track with operational expenditures due to Common Level Ratio, millage rate adjustment is the most impactful revenue lever a Pennsylvania School District can control
    - Based on certified assessed value listing provided by Allegheny County as of January 2025 + estimated growth rate of 0.01% for Richland Township and .03 % for the Township of Pine – estimated reduction in assessed value for outstanding exemption/reduction appeals filed by property owners
      - A reduction in assessed value has been accounted for when calculating the overall PRSD real estate assessment due to Common Level Ratio
- Earned income tax
  - Reflects estimate for 2025-2026 and 2.1% increase annually in future years
- Interest
  - Interest Earnings decrease in future years due to usage of fund balance and lowering interest rates
- State funding
  - Basic education & Special Education – reflects an estimated 1% increase annually in future years
  - Transportation subsidy – reflects an estimated .5% increase annually in future years
  - Social security & PSERS reimbursements (50%) are assumed percentages directly proportional to salary/wage expenditures
- Debt service reimbursements are shown on the Capital Planning Chart (page 9)
- Federal funding
  - Assumes IDEA funding to be relatively stable based on the current year allocation – this is listed under local revenue (Federal IDEA received from an IU)
  - Assumes stable to slight decreases in Title Funding (I, II, III, IV)
  - Reflects a small increase for School-Based ACCESS Program funds based on allocations held by PDE and AIU for Pine-Richland School District

### Expenditures

- Salaries
  - Based on overall salary expenditures
  - Assumptions are included for future years of all groups
- Health benefits – reflects an increase of \$695,891 from the current year budget assumes 10% increase next year and 10% increase in future years
- Retirement – detailed in gross and net of state subsidy on Retirement Planning Chart (page 6) – Figures have been updated based on employer contribution rates released by the PSERS Board of Trustees in December 2024
- Assumes no additional bond issues for construction purposes

Estimated Capital funding Plan for 2025-2026 (as of January 2025) = \$6,930,332

Estimated Budgetary Deficit including capital fund transfer – (\$9,707,146)

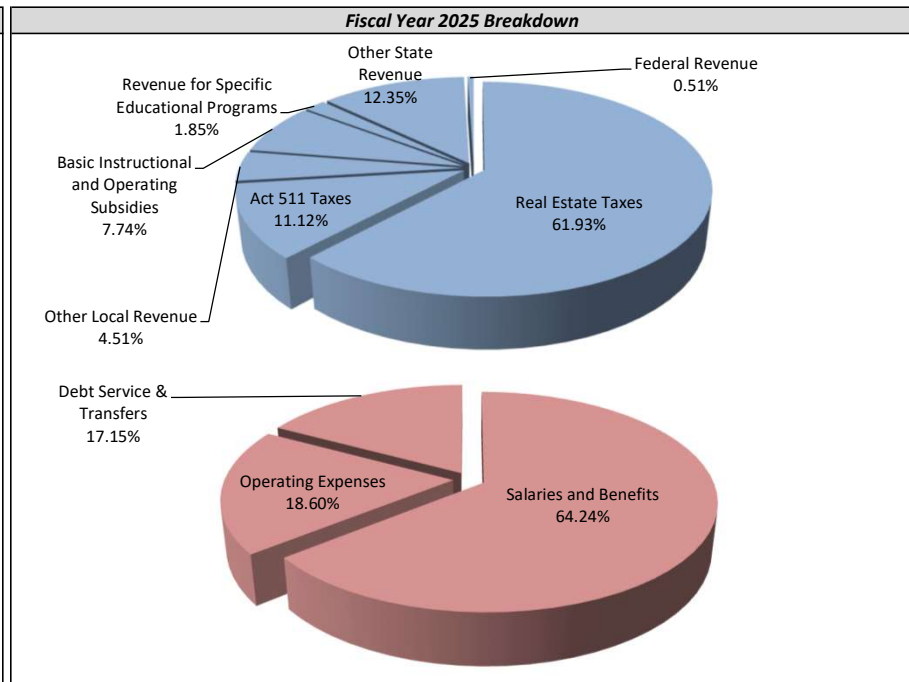
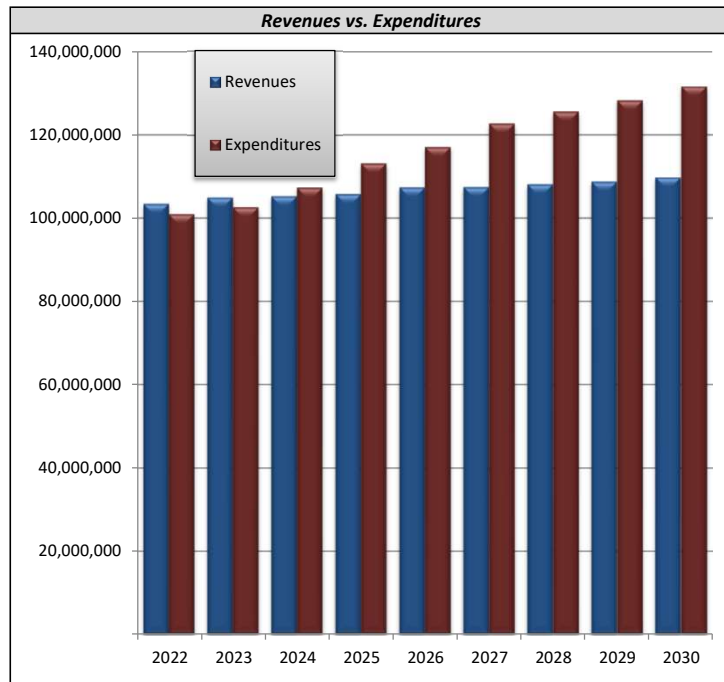


# Pine Richland School District

## Concise Summary Report



|                                   | (Actual)<br>2022   | (Actual)<br>2023   | (Actual)<br>2024   | (Budget)<br>2025   | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>REVENUES</b>                   |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Real Estate Taxes                 | 62,677,687         | 64,273,732         | 65,517,537         | 65,496,317         | 65,953,165          | 66,307,344          | 66,595,233          | 66,884,594          | 67,175,442          |
| Act 511 Taxes                     | 10,893,737         | 11,267,959         | 11,659,734         | 11,755,410         | 12,066,639          | 12,320,039          | 12,578,759          | 12,842,913          | 13,112,615          |
| Other Local Revenue               | 3,326,513          | 5,670,849          | 5,593,067          | 4,766,665          | 4,848,893           | 4,065,162           | 3,707,829           | 3,564,423           | 3,528,724           |
| Basic Instructional and Operating | 7,004,822          | 7,433,111          | 7,882,857          | 8,183,364          | 8,479,702           | 8,610,384           | 8,743,979           | 8,880,572           | 9,020,251           |
| Revenue for Specific Educational  | 1,747,236          | 1,872,833          | 1,956,490          | 1,956,567          | 2,062,358           | 2,082,982           | 2,103,812           | 2,124,850           | 2,146,098           |
| Other State Revenue               | 10,604,976         | 11,296,797         | 12,296,527         | 13,059,597         | 13,409,338          | 13,497,092          | 13,809,847          | 13,891,181          | 14,213,435          |
| Federal Revenue                   | 1,257,904          | 1,462,739          | 243,159            | 537,725            | 553,386             | 565,000             | 576,857             | 588,963             | 601,324             |
| Other Financing Sources           | 5,885,050          | 1,675,188          | 112,594            |                    |                     |                     |                     |                     |                     |
| <b>TOTAL REVENUES</b>             | <b>103,397,926</b> | <b>104,953,208</b> | <b>105,261,963</b> | <b>105,755,645</b> | <b>107,373,481</b>  | <b>107,448,002</b>  | <b>108,116,316</b>  | <b>108,777,498</b>  | <b>109,797,890</b>  |
| <b>EXPENDITURES</b>               |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Salaries and Benefits             | 63,177,781         | 64,569,584         | 67,804,712         | 72,680,965         | 76,312,966          | 80,138,770          | 83,830,824          | 87,581,727          | 91,580,167          |
| Operating Expenses                | 17,675,462         | 21,077,507         | 21,083,907         | 21,046,511         | 22,912,686          | 23,745,476          | 24,619,030          | 25,535,875          | 26,498,721          |
| Debt Service & Transfers          | 20,088,002         | 16,966,348         | 18,441,516         | 19,407,518         | 17,854,972          | 18,841,540          | 17,139,849          | 15,183,487          | 13,580,253          |
| <b>TOTAL EXPENDITURES</b>         | <b>100,941,246</b> | <b>102,613,439</b> | <b>107,330,135</b> | <b>113,134,994</b> | <b>117,080,624</b>  | <b>122,725,786</b>  | <b>125,589,702</b>  | <b>128,301,089</b>  | <b>131,659,142</b>  |
| <b>NET OPERATING BALANCE</b>      | <b>2,456,680</b>   | <b>2,339,768</b>   | <b>(2,068,172)</b> | <b>(7,379,348)</b> | <b>(9,707,143)</b>  | <b>(15,277,783)</b> | <b>(17,473,386)</b> | <b>(19,523,591)</b> | <b>(21,861,252)</b> |
| <b>FUND BALANCE (BEGINNING)</b>   | <b>31,589,713</b>  | <b>34,046,393</b>  | <b>36,386,162</b>  | <b>34,317,989</b>  | <b>26,938,641</b>   | <b>17,231,498</b>   | <b>1,953,715</b>    | <b>(15,519,672)</b> | <b>(35,043,263)</b> |
| <b>FUND BALANCE (END OF YEAR)</b> | <b>34,046,393</b>  | <b>36,386,162</b>  | <b>34,317,989</b>  | <b>26,938,641</b>  | <b>17,231,498</b>   | <b>1,953,715</b>    | <b>(15,519,672)</b> | <b>(35,043,263)</b> | <b>(56,904,515)</b> |



# Pine Richland School District

## Overall General Fund Chart



|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

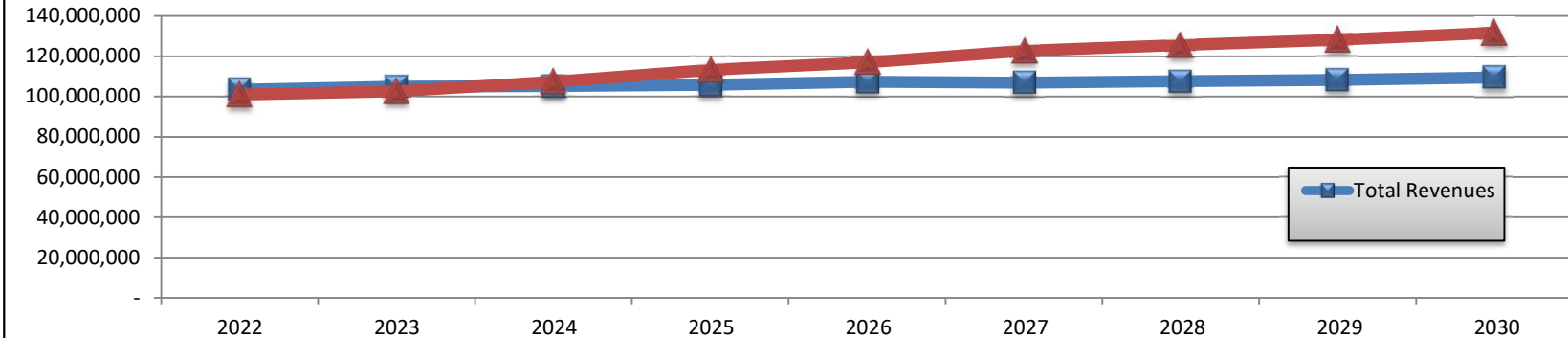
### REVENUES VS. EXPENDITURES

|                    |             |             |             |             |             |              |              |              |              |
|--------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Total Revenues     | 103,397,926 | 104,953,208 | 105,261,963 | 105,755,645 | 107,414,547 | 106,902,743  | 107,650,162  | 108,380,312  | 109,486,309  |
| Total Expenditures | 100,941,246 | 102,613,439 | 107,330,135 | 113,134,994 | 117,046,924 | 122,690,874  | 125,553,532  | 128,263,615  | 131,620,316  |
| Operating Balance  | 2,456,680   | 2,339,768   | (2,068,172) | (7,379,348) | (9,632,377) | (15,788,130) | (17,903,370) | (19,883,303) | (22,134,007) |

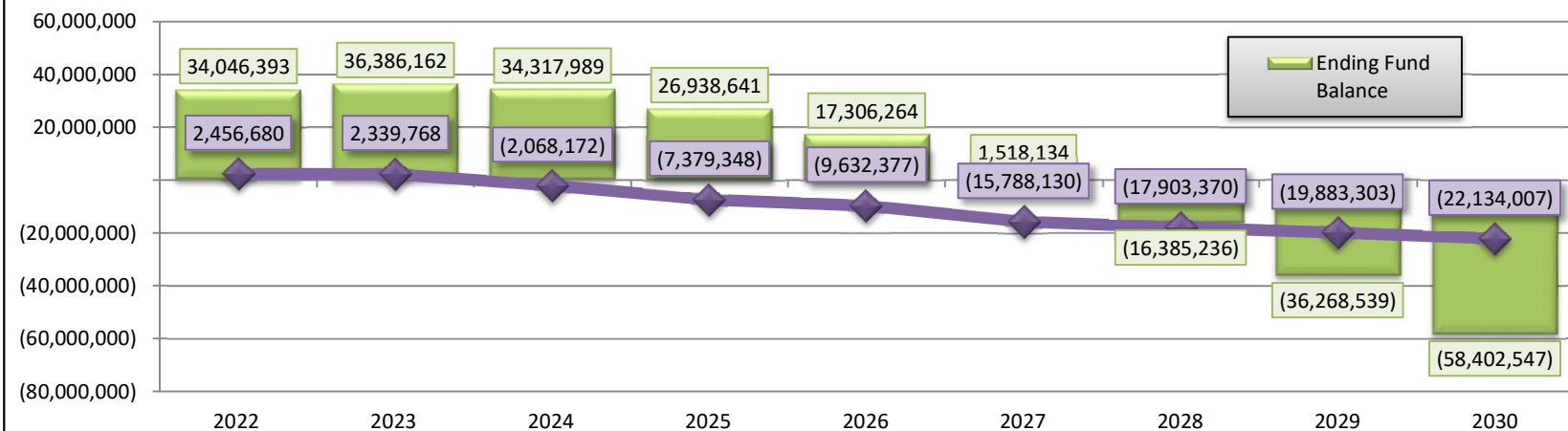
### GENERAL FUND BALANCE

|                        |            |            |            |            |            |            |              |              |              |
|------------------------|------------|------------|------------|------------|------------|------------|--------------|--------------|--------------|
| Beginning of the Year  | 31,589,713 | 34,046,393 | 36,386,162 | 34,317,989 | 26,938,641 | 17,306,264 | 1,518,134    | (16,385,236) | (36,268,539) |
| End of the Year        | 34,046,393 | 36,386,162 | 34,317,989 | 26,938,641 | 17,306,264 | 1,518,134  | (16,385,236) | (36,268,539) | (58,402,547) |
| As a % of Expenditures | 33.73%     | 35.46%     | 31.97%     | 23.81%     | 14.79%     | 1.24%      | (13.05%)     | (28.28%)     | (44.37%)     |

### GENERAL FUND GAP ANALYSIS



### GENERAL FUND BALANCE PROJECTIONS



# Pine Richland School District



## Top Ten Expenditure Chart

|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

### REVENUES VS. EXPENDITURES

|                    |             |             |             |             |             |              |              |              |              |
|--------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Total Revenues     | 103,397,926 | 104,953,208 | 105,261,963 | 105,755,645 | 107,414,547 | 106,902,743  | 107,650,162  | 108,380,312  | 109,486,309  |
| Total Expenditures | 100,941,246 | 102,613,439 | 107,330,135 | 113,134,994 | 117,046,924 | 122,690,874  | 125,553,532  | 128,263,615  | 131,620,316  |
| Operating Balance  | 2,456,680   | 2,339,768   | (2,068,172) | (7,379,348) | (9,632,377) | (15,788,130) | (17,903,370) | (19,883,303) | (22,134,007) |

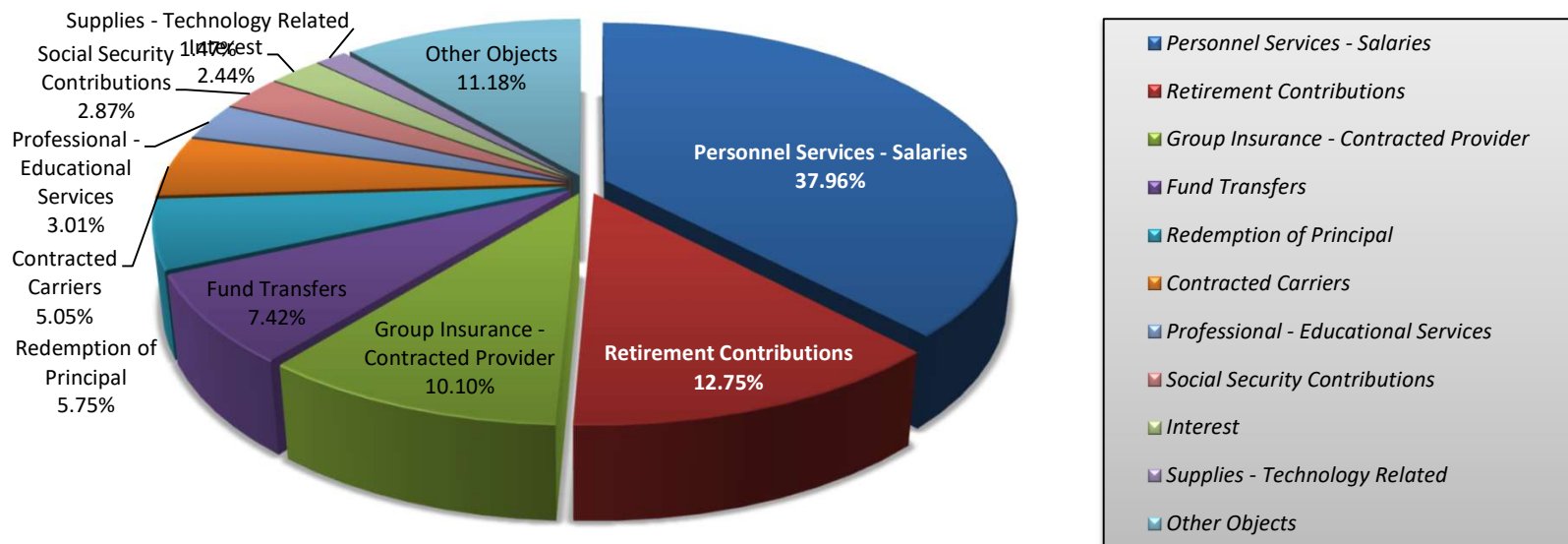
### Top Ten Expenditures

#### Fiscal Year Ending June 30, 2025

| Rank         | Amount             | % of Total     | Object | Name                                  |
|--------------|--------------------|----------------|--------|---------------------------------------|
| 1            | 42,948,533         | 37.96%         | 100    | Personnel Services - Salaries         |
| 2            | 14,423,369         | 12.75%         | 230    | Retirement Contributions              |
| 3            | 11,425,695         | 10.10%         | 210    | Group Insurance - Contracted Provider |
| 4            | 8,389,199          | 7.42%          | 930    | Fund Transfers                        |
| 5            | 6,507,000          | 5.75%          | 910    | Redemption of Principal               |
| 6            | 5,715,857          | 5.05%          | 513    | Contracted Carriers                   |
| 7            | 3,408,475          | 3.01%          | 320    | Professional - Educational Services   |
| 8            | 3,241,625          | 2.87%          | 220    | Social Security Contributions         |
| 9            | 2,757,675          | 2.44%          | 830    | Interest                              |
| 10           | 1,664,590          | 1.47%          | 650    | Supplies - Technology Related         |
| Other        | 12,652,976         | 11.18%         |        | Other Objects                         |
| <b>TOTAL</b> | <b>113,134,994</b> | <b>100.00%</b> |        |                                       |

Select fiscal year here

2025



Top Ten Expenditure Chart

# Pine Richland School District

## Custom Expenditure Display Chart

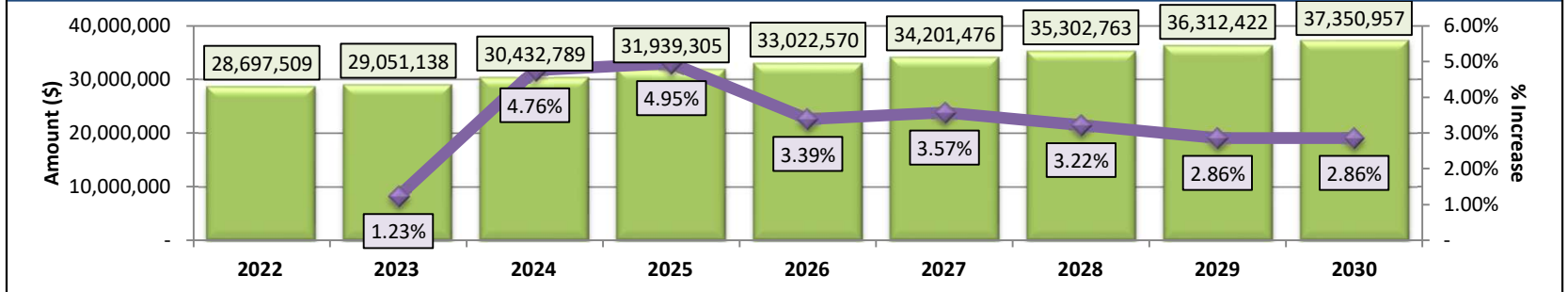


|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

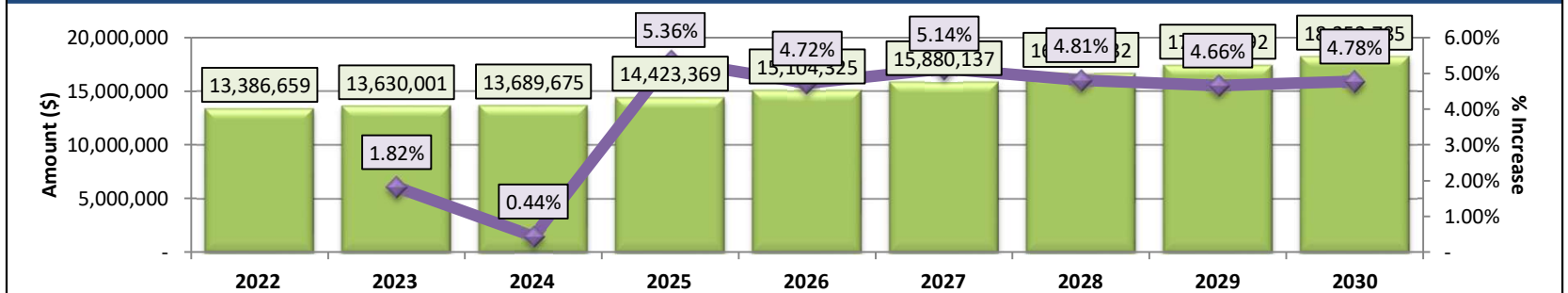
### REVENUES VS. EXPENDITURES

|                    |             |             |             |             |             |              |              |              |              |
|--------------------|-------------|-------------|-------------|-------------|-------------|--------------|--------------|--------------|--------------|
| Total Revenues     | 103,397,926 | 104,953,208 | 105,261,963 | 105,755,645 | 107,414,547 | 106,902,743  | 107,650,162  | 108,380,312  | 109,486,309  |
| Total Expenditures | 100,941,246 | 102,613,439 | 107,330,135 | 113,134,994 | 117,046,924 | 122,690,874  | 125,553,532  | 128,263,615  | 131,620,316  |
| Operating Balance  | 2,456,680   | 2,339,768   | (2,068,172) | (7,379,348) | (9,632,377) | (15,788,130) | (17,903,370) | (19,883,303) | (22,134,007) |

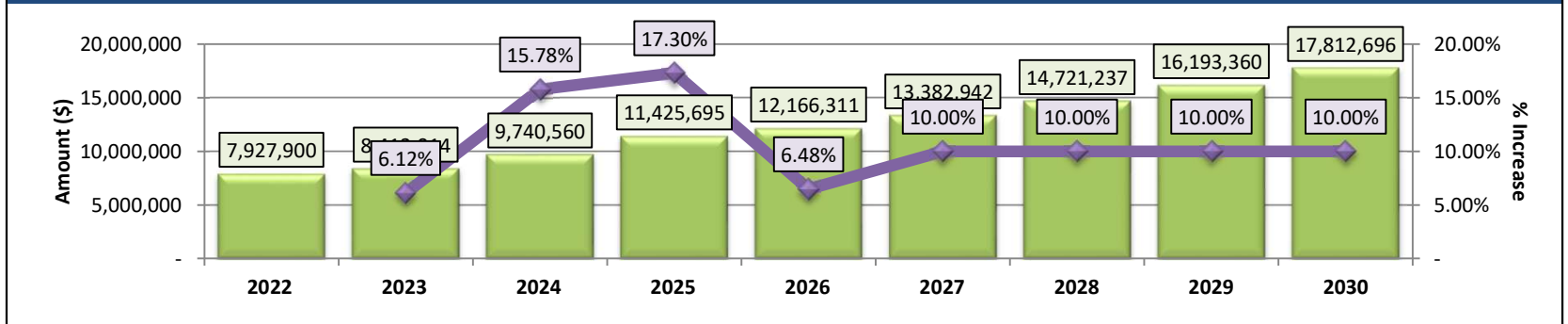
### 121 - Professional - Educational Salaries - Regular



### 230 - Retirement Contributions



### 210 - Group Insurance - Contracted Provider



# Pine Richland School District

Retirement Planning



|                    | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Revenue      | 103,397,926      | 104,953,208      | 105,261,963      | 105,755,645      | 107,414,547         | 106,902,743         | 107,650,162         | 108,380,312         | 109,486,309         |
| Total Expenditures | 100,941,246      | 102,613,439      | 107,330,135      | 113,134,994      | 117,046,924         | 122,690,874         | 125,553,532         | 128,263,615         | 131,620,316         |
| Operating Balance  | 2,456,680        | 2,339,768        | (2,068,172)      | (7,379,348)      | (9,632,377)         | (15,788,130)        | (17,903,370)        | (19,883,303)        | (22,134,007)        |

## EXPENDITURES

|                                   |            |            |            |            |            |            |            |            |            |
|-----------------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Personnel Services - Salaries     | 38,243,244 | 39,009,567 | 40,715,083 | 42,948,533 | 44,605,287 | 46,139,446 | 47,607,145 | 48,994,727 | 50,423,058 |
| Less: Non-PSERS Eligible Salaries | 547,421    | (353,863)  | (451,333)  | (401,723)  | (401,723)  | (401,723)  | (401,723)  | (401,723)  | (401,723)  |
| Net PSERS Eligible Salaries       | 38,790,665 | 38,655,704 | 40,263,750 | 42,546,810 | 44,203,564 | 45,737,722 | 47,205,422 | 48,593,004 | 50,021,335 |

|                         |            |            |            |            |            |            |            |            |            |
|-------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Contribution Rates *    | 34.51%     | 35.26%     | 34.00%     | 33.90%     | 34.00%     | 34.72%     | 35.26%     | 35.85%     | 36.49%     |
| Projected Contributions | 13,386,659 | 13,630,001 | 13,689,675 | 14,423,369 | 15,029,212 | 15,880,137 | 16,644,632 | 17,420,592 | 18,252,785 |

|                          |            |            |            |  |  |  |  |  |  |
|--------------------------|------------|------------|------------|--|--|--|--|--|--|
| Contributions (from AFR) | 13,386,659 | 13,630,001 | 13,689,675 |  |  |  |  |  |  |
|--------------------------|------------|------------|------------|--|--|--|--|--|--|

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

## REVENUES

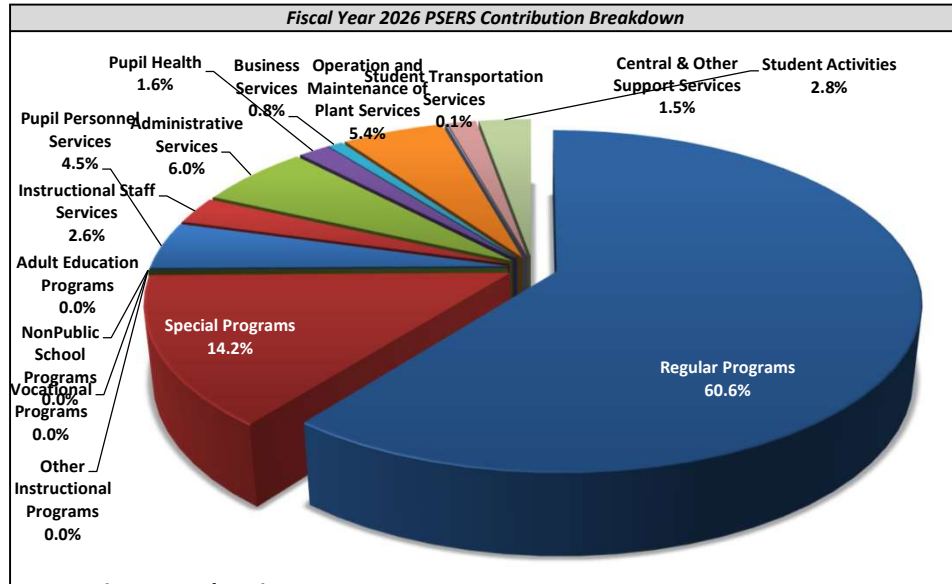
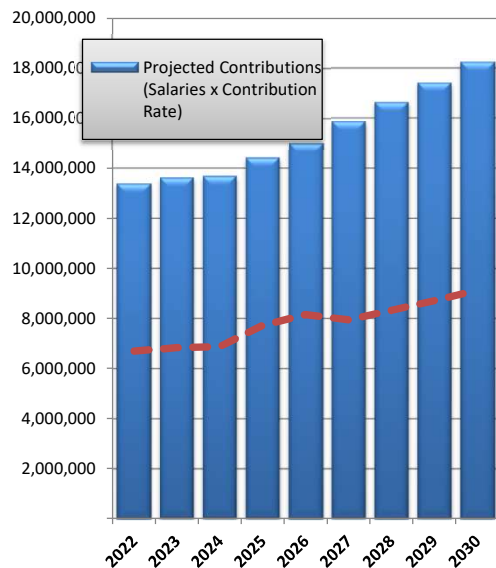
|                            |            |            |            |            |            |            |            |            |            |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Contributions (from above) | 13,386,659 | 13,630,001 | 13,689,675 | 14,423,369 | 15,029,212 | 15,880,137 | 16,644,632 | 17,420,592 | 18,252,785 |
|----------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|

|                         |           |           |           |           |           |           |           |           |           |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| State Reimbursement ### | 6,693,329 | 6,815,001 | 6,844,838 | 7,211,684 | 7,514,606 | 7,940,069 | 8,322,316 | 8,710,296 | 9,126,393 |
|-------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

|                                |           |           |           |  |  |  |  |  |  |
|--------------------------------|-----------|-----------|-----------|--|--|--|--|--|--|
| State Reimbursement (from AFR) | 6,688,561 | 6,822,048 | 6,866,375 |  |  |  |  |  |  |
| State Reimbursement % #####    | 49.96%    | 50.05%    | 50.16%    |  |  |  |  |  |  |
| (Average)                      |           |           |           |  |  |  |  |  |  |

|                    |           |           |           |           |           |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| PSERS Contribution | 6,693,329 | 6,815,001 | 6,844,838 | 7,211,684 | 7,514,606 | 7,940,069 | 8,322,316 | 8,710,296 | 9,126,393 |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|

|                        |  |         |        |         |         |         |         |         |         |
|------------------------|--|---------|--------|---------|---------|---------|---------|---------|---------|
| Change Over Prior Year |  | 121,671 | 29,837 | 366,847 | 302,921 | 425,463 | 382,247 | 387,980 | 416,097 |
|------------------------|--|---------|--------|---------|---------|---------|---------|---------|---------|



# Pine Richland School District

Real Estate Planning Page

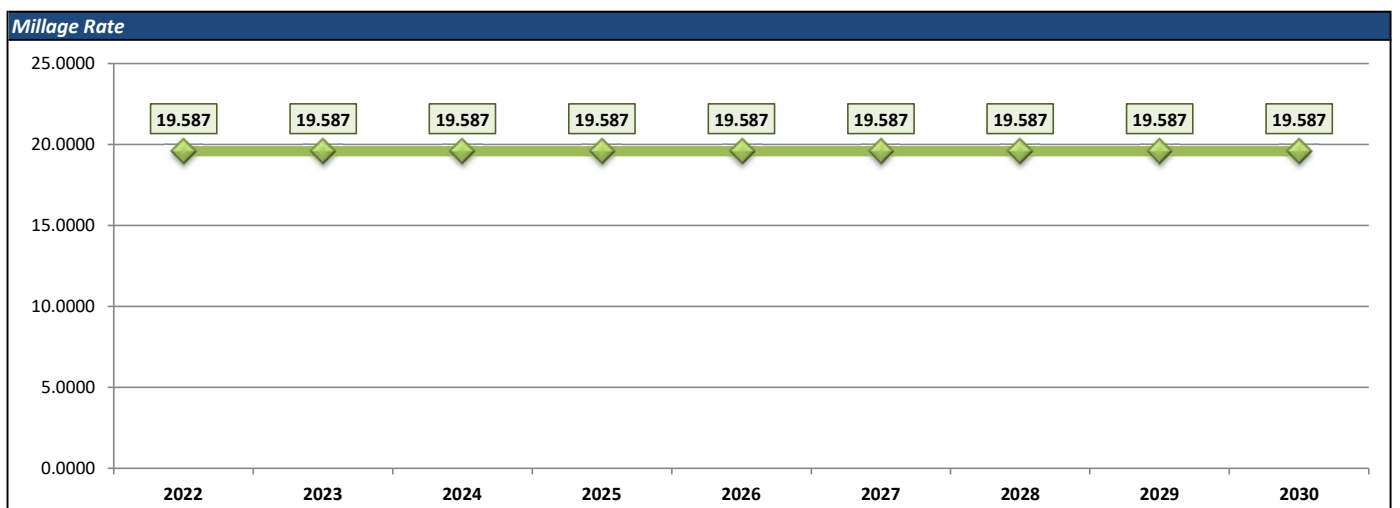
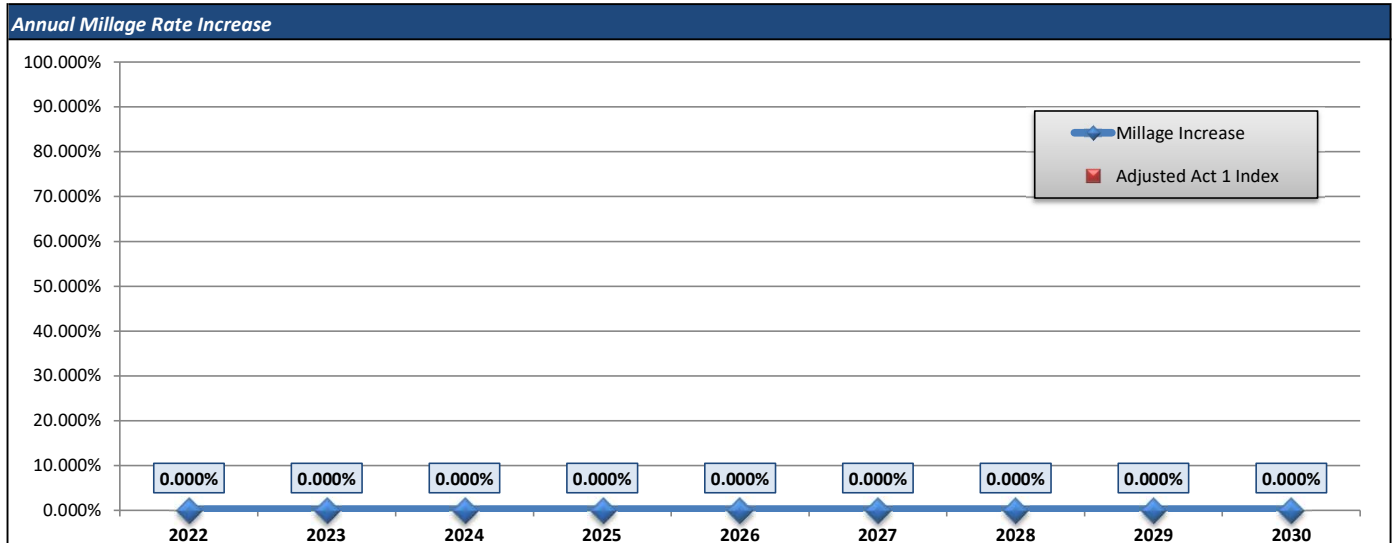


|                    | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Revenue      | 103,397,926      | 104,953,208      | 105,261,963      | 105,755,645      | 107,414,547         | 106,902,743         | 107,650,162         | 108,380,312         | 109,486,309         |
| Total Expenditures | 100,941,246      | 102,613,439      | 107,330,135      | 113,134,994      | 117,046,924         | 122,690,874         | 125,553,532         | 128,263,615         | 131,620,316         |
| Operating Balance  | 2,456,680        | 2,339,768        | (2,068,172)      | (7,379,348)      | (9,632,377)         | (15,788,130)        | (17,903,370)        | (19,883,303)        | (22,134,007)        |

| MILLAGE RATE  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Year  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
| Millage Rate  | 19.5867          | 19.5867          | 19.5867          | 19.5867          | 19.5867             | 19.5867             | 19.5867             | 19.5867             | 19.5867             |
| % Increase  |                  | 0.000%           | 0.000%           | 0.000%           | 0.000%              | 0.000%              | 0.000%              | 0.000%              | 0.000%              |
| Adjust millage rate by either pressing the spinner to the right or manually entering in the % increase for future years |                  |                  |                  |                  | ▲<br>▼              | ▲<br>▼              | ▲<br>▼              | ▲<br>▼              | ▲<br>▼              |

FOR ILLUSTRATIVE PURPOSES ONLY

|  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
| Additional % millage rate increase needed for balanced budget  | 14.379%   | 23.461%   | 26.499%   | 29.312%   | 32.500%   |
| Total % millage rate increase needed for balanced budget   | 14.379%   | 23.461%   | 26.499%   | 29.312%   | 32.500%   |
| Press the "Balance" button to adjust the millage rate % increase to the amount necessary for a balanced budget |           |           |           |           |           |
|  | (Balance) | (Balance) | (Balance) | (Balance) | (Balance) |



# Pine Richland School District

Real Estate Planning Page



|                    | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Revenue      | 103,397,926      | 104,953,208      | 105,261,963      | 105,755,645      | 107,414,547         | 106,902,743         | 107,650,162         | 108,380,312         | 109,486,309         |
| Total Expenditures | 100,941,246      | 102,613,439      | 107,330,135      | 113,134,994      | 117,046,924         | 122,690,874         | 125,553,532         | 128,263,615         | 131,620,316         |
| Operating Balance  | 2,456,680        | 2,339,768        | (2,068,172)      | (7,379,348)      | (9,632,377)         | (15,788,130)        | (17,903,370)        | (19,883,303)        | (22,134,007)        |

| TAX LEVY                 |                  |                  |                  |                  |                     |                     |                     |                     |                     |
|--------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                          | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
| A Taxable Assessed Value | 3,498,266,334    | 3,522,114,439    | 3,536,202,897    | 3,550,347,708    | 3,564,549,099       | 3,578,807,296       |                     |                     |                     |
| Assumed Growth Rate      |                  |                  |                  | 0.400%           | 0.400%              | 0.400%              | 0.400%              | 0.400%              | 0.400%              |

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



|                  |   |            |            |            |            |            |            |           |           |
|------------------|---|------------|------------|------------|------------|------------|------------|-----------|-----------|
| B                | Millage Rate                                  | 19.5867    | 19.5867    | 19.5867    | 19.5867    | 19.5867    | 19.5867    | 19.5867   | 19.5867   |
| C = (A/1000) x B | Gross Tax Levy                                | 68,519,493 | 68,986,599 | 69,262,545 | 69,539,595 | 69,817,754 | 70,097,025 |           |           |
| D                | Less: State Property Tax Reduction Allocation | 1,888,126  | 1,888,126  | 1,888,126  | 1,888,126  | 1,888,126  | 1,888,126  | 1,888,126 | 1,888,126 |
| E = C-D          | Net Tax Levy                                  | 66,631,367 | 67,098,473 | 67,374,419 | 67,651,469 | 67,929,628 | 68,208,899 |           |           |

|   |                 |          |          |          |          |          |          |          |          |
|---|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| F | Collection Rate | 96.9351% | 97.0250% | 97.0780% | 97.0780% | 97.0780% | 97.0780% | 97.0780% | 97.0780% |
|---|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|

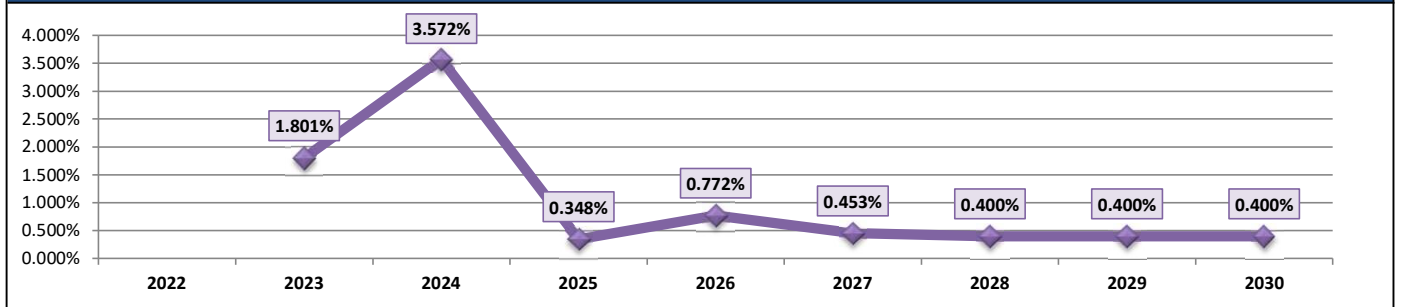
|           |                           |            |            |            |            |            |            |  |  |
|-----------|---------------------------|------------|------------|------------|------------|------------|------------|--|--|
| G = E x F | Current Real Estate Taxes | 64,589,190 | 65,102,278 | 65,405,741 | 65,674,696 | 65,944,727 | 66,215,837 |  |  |
|-----------|---------------------------|------------|------------|------------|------------|------------|------------|--|--|

| VALUE OF A COLLECTED MILL               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
| Current Real Estate Taxes               | 61,584,638       | 62,389,416       | 64,673,173       | 64,589,190       | 65,102,278          | 65,405,741          | 65,674,696          | 65,944,727          | 66,215,837          |
| State Property Tax Reduction Allocation | 1,245,549        | 1,572,308        | 1,573,347        | 1,888,126        | 1,888,126           | 1,888,126           | 1,888,126           | 1,888,126           | 1,888,126           |
| Total Collections                       | 62,830,187       | 63,961,724       | 66,246,520       | 66,477,316       | 66,990,404          | 67,293,867          | 67,562,822          | 67,832,853          | 68,103,963          |

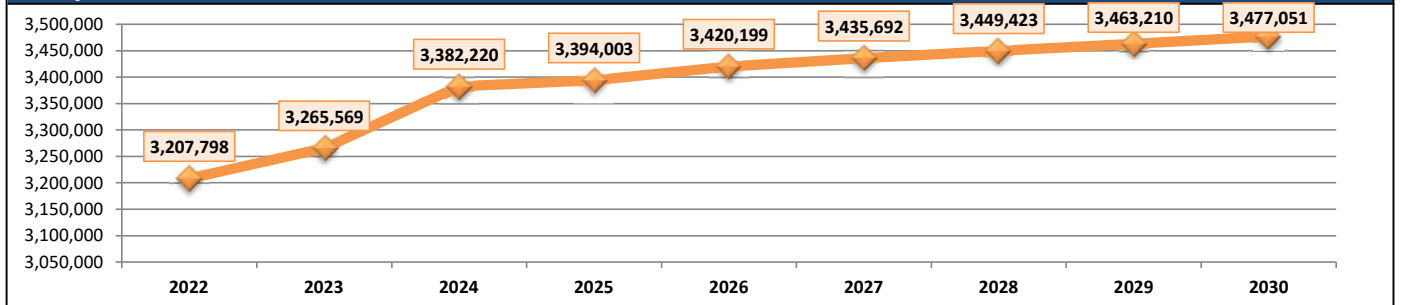
|              |         |         |         |         |         |         |         |         |         |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Millage Rate | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 | 19.5867 |
|--------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|

|                    |           |           |           |           |           |           |           |           |           |
|--------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Value of Collected | 3,207,798 | 3,265,569 | 3,382,220 | 3,394,003 | 3,420,199 | 3,435,692 | 3,449,423 | 3,463,210 | 3,477,051 |
| % Increase         |           | 1.801%    | 3.572%    | 0.348%    | 0.772%    | 0.453%    | 0.400%    | 0.400%    | 0.400%    |

Value of a Collected Mill Growth Rates



Value of a Collected Mill Amounts





# Pine Richland School District

## Capital Planning Page



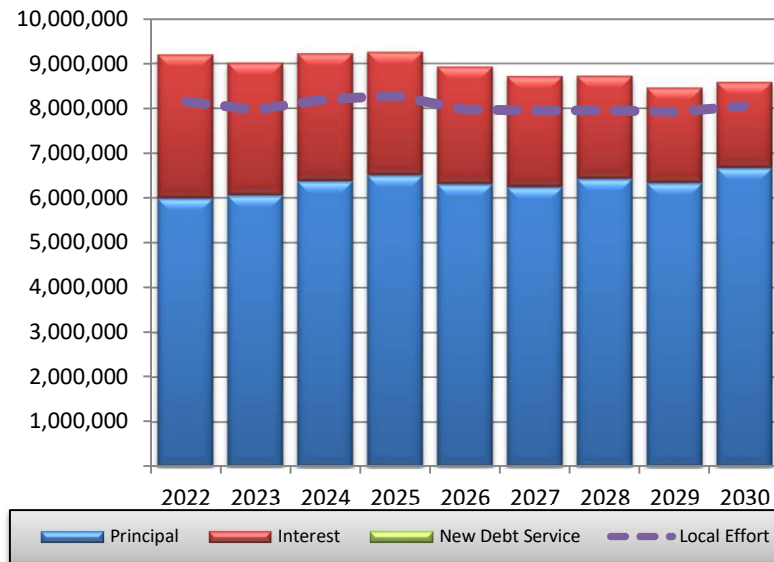
|                           | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Revenue</b>      | 103,397,926      | 104,953,208      | 105,261,963      | 105,755,645      | 107,414,547         | 106,902,743         | 107,650,162         | 108,380,312         | 109,486,309         |
| <b>Total Expenditures</b> | 100,941,246      | 102,613,439      | 107,330,135      | 113,134,994      | 117,046,924         | 122,690,874         | 125,553,532         | 128,263,615         | 131,620,316         |
| <b>Operating Balance</b>  | 2,456,680        | 2,339,768        | (2,068,172)      | (7,379,348)      | (9,632,377)         | (15,788,130)        | (17,903,370)        | (19,883,303)        | (22,134,007)        |

### EXISTING DEBT SERVICE

|                           |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Principal                 | 5,990,932        | 6,059,041        | 6,377,389        | 6,507,000        | 6,310,000        | 6,245,000        | 6,430,000        | 6,335,000        | 6,675,000        |
| Interest                  | 3,211,306        | 2,961,954        | 2,850,222        | 2,757,675        | 2,624,931        | 2,478,245        | 2,300,336        | 2,128,451        | 1,916,344        |
| <b>Total Debt Service</b> | <b>9,202,238</b> | <b>9,020,995</b> | <b>9,227,611</b> | <b>9,264,675</b> | <b>8,934,931</b> | <b>8,723,245</b> | <b>8,730,336</b> | <b>8,463,451</b> | <b>8,591,344</b> |
| Less: State Aid           | 1,042,706        | 1,049,853        | 1,014,111        | 975,000          | 954,292          | 766,299          | 772,520          | 536,893          | 531,392          |
| <b>Total Local Effort</b> | <b>8,159,532</b> | <b>7,971,142</b> | <b>8,213,500</b> | <b>8,289,675</b> | <b>7,980,639</b> | <b>7,956,946</b> | <b>7,957,816</b> | <b>7,926,558</b> | <b>8,059,952</b> |

### ADDITIONAL NEW MONEY NEEDS

(For Illustrative Purposes Only)



Issue Amount

Assumed Rate

Term

New Principal

New Interest

New Debt Service

**Overall Debt Service**

2026 2027 2028 2029 2030



\$8,934,931 \$8,723,245 \$8,730,336 \$8,463,451 \$8,591,344

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)

|  | 2022              | 2023               | 2024               | 2025               | 2026               | 2027               | 2028               | 2029               | 2030               |
|--|-------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| Applicable Revenues  | 97,512,876        | 103,278,020        | 105,149,369        | 105,755,645        | 107,414,547        | 106,902,743        | 107,650,162        | 108,380,312        | 109,486,309        |
| Less: Exclusions   | (1,042,706)       | (1,049,853)        | (1,014,111)        | (975,000)          | (975,000)          | (766,299)          | (772,520)          | (536,893)          | (531,392)          |
| <b>Total Net Revenues</b>                                  | <b>96,470,170</b> | <b>102,228,167</b> | <b>104,135,257</b> | <b>104,780,645</b> | <b>106,439,547</b> | <b>106,136,445</b> | <b>106,877,642</b> | <b>107,843,419</b> | <b>108,954,917</b> |
| Borrowing Base (225% of Previous 3 Year Average)           |                   |                    |                    | 233,358,052        | 236,516,587        | 238,017,478        | 239,590,225        | 240,643,129        |                    |
| Less: Principal Outstanding (as of June 30th of Each Year) |                   |                    |                    | 77,597,425         | 71,352,425         | 64,922,425         | 58,587,425         | 51,912,425         |                    |
| <b>Estimated Borrowing Capacity</b>                        |                   |                    |                    | <b>155,760,628</b> | <b>165,164,163</b> | <b>173,095,053</b> | <b>181,002,801</b> | <b>188,730,705</b> |                    |



# Pine Richland School District

## General Fund Detail Report



| (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

### REVENUES

#### LOCAL REVENUE

##### Real Estate Taxes

|                                |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Current Real Estate Taxes      | 61,584,638        | 62,389,416        | 64,673,173        | 64,589,190        | 65,070,106        | 65,405,741        | 65,674,696        | 65,944,727        | 66,215,837        |
| Interim Real Estate Taxes      | 1,024,441         | 1,814,545         | 777,237           | 840,000           | 808,619           | 825,600           | 842,938           | 860,639           | 878,713           |
| Public Utility Realty Taxes    | 68,607            | 69,770            | 67,127            | 67,127            | 74,440            | 76,003            | 77,599            | 79,228            | 80,892            |
| <b>Total Real Estate Taxes</b> | <b>62,677,687</b> | <b>64,273,732</b> | <b>65,517,537</b> | <b>65,496,317</b> | <b>65,953,165</b> | <b>66,307,344</b> | <b>66,595,233</b> | <b>66,884,594</b> | <b>67,175,442</b> |

##### Act 511 Taxes

|                                      |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Current Per Capita Taxes, Sec. 679   | 80,654            | 82,687            | 84,071            | 85,465            | 84,070            | 85,835            | 87,638            | 89,478            | 91,357            |
| Current Act 511 Per Capita Taxes     | 80,654            | 82,147            | 84,071            | 85,465            | 84,070            | 85,835            | 87,638            | 89,478            | 91,357            |
| Emergency and Municipal Services Tax |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Earned Income Taxes                  | 8,915,476         | 9,554,165         | 10,245,778        | 10,444,480        | 10,705,592        | 10,930,409        | 11,159,948        | 11,394,307        | 11,633,587        |
| Real Estate Transfer Taxes           | 1,816,952         | 1,548,960         | 1,245,814         | 1,140,000         | 1,192,907         | 1,217,958         | 1,243,535         | 1,269,650         | 1,296,312         |
| Business Privilege Taxes             |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>Total Act 511 Taxes</b>           | <b>10,893,737</b> | <b>11,267,959</b> | <b>11,659,734</b> | <b>11,755,410</b> | <b>12,066,639</b> | <b>12,320,039</b> | <b>12,578,759</b> | <b>12,842,913</b> | <b>13,112,615</b> |

##### Other Local Revenue

|   |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Delinquent on Taxes Levied/Assessed by the LEA              | 1,539,633        | 2,690,579        | 1,450,991        | 1,545,000        | 1,497,996        | 1,529,454        | 1,561,572        | 1,594,365        | 1,627,847        |
| Earnings on Investments                                     | 66,545           | 1,404,154        | 2,390,022        | 1,625,000        | 1,700,000        | 850,000          | 425,000          | 212,500          | 106,250          |
| Revenue From Student Activities                             | 264,206          | 286,288          | 301,173          | 316,439          | 308,806          | 315,291          | 321,912          | 328,672          | 335,574          |
| Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| State Revenue Received from Other Public Schools            |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Federal Revenue Received from Other Public Schools          |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Federal IDEA received from an IU                            | 916,558          | 793,079          | 849,272          | 755,540          | 764,277          | 780,327          | 796,713          | 813,444          | 830,527          |
| Rentals   | 164,054          | 154,237          | 146,401          | 215,000          | 200,250          | 204,455          | 208,749          | 213,133          | 217,608          |
| Contributions and Donations from Private Sources            | 11,269           | 84,264           | 5,042            | 4,723            |                  |                  |                  |                  |                  |
| 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                   | 36,741           | 26,582           | 6,447            | 8,595            | 7,521            | 7,822            | 8,135            | 8,460            | 8,798            |
| Summer School Tuition                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Adult Education Tuition                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Receipts from Other LEAS in PA - Education                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Transportation Services Provided Other PA LEAs              |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Refunds and Other Misc. Revenue                             | 2,915            |                  |                  |                  |                  |                  |                  |                  |                  |
| Refunds of Prior Years' Expenditures                        | 203,612          | 46,239           | 269,343          | 140,000          | 204,672          | 208,970          | 213,358          | 217,839          | 222,413          |
| All Other Local Revenues                                    | 120,982          | 185,427          | 174,376          | 156,368          | 165,372          | 168,844          | 172,390          | 176,010          | 179,707          |
| <b>Total Other Local Revenue</b>                            | <b>3,326,513</b> | <b>5,670,849</b> | <b>5,593,067</b> | <b>4,766,665</b> | <b>4,848,893</b> | <b>4,065,162</b> | <b>3,707,829</b> | <b>3,564,423</b> | <b>3,528,724</b> |

|                            | (Actual)<br>2022  | (Actual)<br>2023  | (Actual)<br>2024  | (Budget)<br>2025  | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|----------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>TOTAL LOCAL REVENUE</b> | <b>76,897,937</b> | <b>81,212,540</b> | <b>82,770,337</b> | <b>82,018,392</b> | <b>82,868,696</b>   | <b>82,692,545</b>   | <b>82,881,821</b>   | <b>83,291,931</b>   | <b>83,816,781</b>   |

#### STATE REVENUE

##### Basic Instructional and Operating Subsidies

|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Basic Instructional Subsidy (In Gross)                 |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Basic Education Funding - Formula                      | 5,600,959        | 5,995,710        | 6,364,463        | 6,449,094        | 6,644,302        | 6,710,745        | 6,777,853        | 6,845,631        | 6,914,087        |
| Basic Education Funding - Social Security              | 1,396,839        | 1,424,241        | 1,487,702        | 1,734,270        | 1,835,400        | 1,899,639        | 1,966,126        | 2,034,941        | 2,106,164        |
| Charter Schools  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Tuition for Orphans & Children Placed in Private Homes | 7,024            | 13,160           | 30,691           |                  |                  |                  |                  |                  |                  |
| <b>Total Basic Instructional and Op</b>                | <b>7,004,822</b> | <b>7,433,111</b> | <b>7,882,857</b> | <b>8,183,364</b> | <b>8,479,702</b> | <b>8,610,384</b> | <b>8,743,979</b> | <b>8,880,572</b> | <b>9,020,251</b> |

##### Revenue for Specific Educational Programs

|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Vocational Education                               |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Special Education - Funding for School Aged Pupils | 1,747,236        | 1,872,833        | 1,956,490        | 1,956,567        | 2,062,358        | 2,082,982        | 2,103,812        | 2,124,850        | 2,146,098        |
| <b>Total Revenue for Specific Educa</b>            | <b>1,747,236</b> | <b>1,872,833</b> | <b>1,956,490</b> | <b>1,956,567</b> | <b>2,062,358</b> | <b>2,082,982</b> | <b>2,103,812</b> | <b>2,124,850</b> | <b>2,146,098</b> |

##### Other State Revenue

|   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Transportation (Regular and Additional) | 1,114,075         | 1,325,696         | 2,001,526         | 1,787,466         | 1,787,465         | 1,796,402         | 1,805,384         | 1,814,411         | 1,823,483         |
| Rental and Sinking Fund Payments        | 1,042,706         | 1,049,853         | 1,014,111         | 975,000           | 975,000           | 766,299           | 772,520           | 536,893           | 531,392           |
| Health Services                         | 89,023            | 90,036            | 86,969            | 89,578            | 85,284            | 85,284            | 85,284            | 85,284            | 85,284            |
| Safe Schools                            |                   |                   | 332,602           | 185,000           |                   |                   |                   |                   |                   |
| Additional grants not listed elsewhere  | 6,388             | 18,183            | 2,921             |                   | 100,000           | 102,100           | 104,244           | 106,433           | 108,668           |
| State Property Tax Reduction Allocation | 1,245,549         | 1,572,308         | 1,573,347         | 1,888,126         | 1,888,126         | 1,888,126         | 1,888,126         | 1,888,126         | 1,888,126         |
| Ready to Learn Block Grant              | 418,675           | 418,675           | 418,675           | 418,675           | 418,675           | 418,675           | 418,675           | 418,675           | 418,675           |
| PA Accountability Grant                 |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Dual Enrollment                         |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Revenue from Social Security Payments   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Revenue from Retirement Payments        | 6,688,561         | 6,822,048         | 6,866,375         | 7,715,753         | 8,154,788         | 8,440,205         | 8,735,612         | 9,041,359         | 9,357,806         |
| <b>Total Other State Revenue</b>        | <b>10,604,976</b> | <b>11,296,797</b> | <b>12,296,527</b> | <b>13,059,597</b> | <b>13,409,338</b> | <b>13,497,092</b> | <b>13,809,847</b> | <b>13,891,181</b> | <b>14,213,435</b> |

|                            |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>TOTAL STATE REVENUE</b> | <b>19,357,034</b> | <b>20,602,741</b> | <b>22,135,873</b> | <b>23,199,528</b> | <b>23,951,399</b> | <b>24,190,458</b> | <b>24,657,637</b> | <b>24,896,603</b> | <b>25,379,785</b> |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|

#### FEDERAL REVENUE

##### Revenue from Federal Sources

|  |         |         |         |         |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| NCLB - Education of Disadvantaged Children                       | 131,807 | 142,643 | 125,397 | 132,000 | 125,397 | 128,030 | 130,719 | 133,464 | 136,267 |
| NCLB - Preparing, Training and Recruiting Teachers/Principals    | 67,878  | 63,470  | 61,816  | 62,000  | 61,816  | 63,114  | 64,440  | 65,793  | 67,174  |
| NCLB - Language Instruction                                      | 1,143   |         | 360     | 1,300   | 360     | 360     | 360     | 360     | 360     |
| NCLB - 21st Century Schools                                      | 10,994  | 10,993  | 10,813  | 10,600  | 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  | 6,894   |         |         |         |         |         |         |         |         |
| Governor's Emergency Education Relief Fund (GEER)                | 27,535  |         |         |         |         |         |         |         |         |
| ESSER II - Elementary and Secondary School Emergency Relief Fund | 505,587 |         |         |         |         |         |         |         |         |
| ARP ESSER  | 140,093 | 870,595 | 11,969  |         |         |         |         |         |         |
| Other CARES Act, CRSSA Act, and ARP Act Funding                  |         |         |         |         |         |         |         |         |         |
| ARP ESSER Learning Loss  | 7,947   | 27,973  | 20,853  |         |         |         |         |         |         |

|   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| ARP ESSER   |                  |                  | 11,355           |                  |                     |                     |                     |                     |                     |
| ARP ESSER Homeless Children and Youth Funds (ARP-HCY)     | 8,365            |                  |                  |                  |                     |                     |                     |                     |                     |
| Medical Asstnc. Reimb. For Health-Related Admin.          | 7,156            | 5,285            | 596              |                  | 5,000               | 5,105               | 5,212               | 5,322               | 5,433               |
| ARP ESSER   |                  | 11,354           | (0)              |                  |                     |                     |                     |                     |                     |
| ARRA - State Fiscal Stabilization Fund                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| ARRA Education Jobs Fund                                  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Medical Assistance Reimbursement Through the Commonwealth | 342,505          | 330,425          |                  | 331,825          | 350,000             | 357,350             | 364,854             | 372,516             | 380,339             |
| <b>Total Revenue from Federal Sources</b>                 | <b>1,257,904</b> | <b>1,462,739</b> | <b>243,159</b>   | <b>537,725</b>   | <b>553,386</b>      | <b>565,000</b>      | <b>576,857</b>      | <b>588,963</b>      | <b>601,324</b>      |
| <b>TOTAL FEDERAL REVENUE</b>                              | <b>1,257,904</b> | <b>1,462,739</b> | <b>243,159</b>   | <b>537,725</b>   | <b>553,386</b>      | <b>565,000</b>      | <b>576,857</b>      | <b>588,963</b>      | <b>601,324</b>      |

| OTHER FINANCING SOURCES                                       |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Other Financing Sources</b>                                |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Capital Projects Fund Transfers                               |                    | 1,668,455          |                    |                    |                    |                    |                    |                    |                    |
| Proceeds From Refunding Bonds                                 | 5,885,000          |                    |                    |                    |                    |                    |                    |                    |                    |
| Bond Premiums   |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Enterprise Fund Transfers                                     |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Other Finance Sources Not Listed Elsewhere in the 9000 Series |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Insurance Recoveries  | 50                 | 6,733              | 112,594            |                    |                    |                    |                    |                    |                    |
| Sale or Compensation for Loss of Fixed Assets                 |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Total Revenue from Other Sources</b>                       | <b>5,885,050</b>   | <b>1,675,188</b>   | <b>112,594</b>     |                    |                    |                    |                    |                    |                    |
| <b>TOTAL OTHER FINANCING SOURCES</b>                          | <b>5,885,050</b>   | <b>1,675,188</b>   | <b>112,594</b>     |                    |                    |                    |                    |                    |                    |
| <b>TOTAL REVENUES</b>   | <b>103,397,926</b> | <b>104,953,208</b> | <b>105,261,963</b> | <b>105,755,645</b> | <b>107,373,481</b> | <b>107,448,002</b> | <b>108,116,316</b> | <b>108,777,498</b> | <b>109,797,890</b> |

| (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

## EXPENDITURES

### PERSONNEL

|   |            |            |            |            |            |            |            |            |            |
|---|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Personnel Services - Salaries                               |            |            |            |            |            |            |            |            |            |
| Official/Administrative Salaries - Regular                  | 3,002,282  | 3,009,983  | 3,210,503  | 3,418,714  | 3,549,086  | 3,655,558  | 3,765,225  | 3,878,182  | 3,994,527  |
| Official/Administrative Salaries - Employee Ins. Opt Out    |            | 4,250      | 7,500      | 2,500      | 7,500      | 7,500      | 7,500      | 7,500      | 7,500      |
| Professional - Educational Salaries - Regular               | 28,697,509 | 29,051,138 | 30,432,789 | 31,939,305 | 33,022,570 | 34,201,476 | 35,302,763 | 36,312,422 | 37,350,957 |
| Professional - Educational Salaries - Temporary             | 726        |            |            |            |            |            |            |            |            |
| Professional - Educational Salaries - Sabbatical Leave      |            |            |            |            |            |            |            |            |            |
| Professional - Other Salaries                               |            |            |            |            |            |            |            |            |            |
| Technical Salaries - Regular                                | 258,210    | 336,003    | 343,925    | 350,475    | 357,643    | 369,266    | 381,267    | 393,658    | 406,452    |
| Technical Salaries - Overtime                               | 15,530     | 16,254     | 13,687     | 9,669      | 32,060     | 33,102     | 34,178     | 35,289     | 36,436     |
| Office/Clerical Salaries - Regular                          | 1,181,116  | 1,235,267  | 1,238,565  | 1,274,697  | 1,346,273  | 1,386,661  | 1,428,261  | 1,471,108  | 1,515,242  |
| Office/Clerical Salaries - Temporary                        |            |            |            |            |            |            |            |            |            |
| Crafts and Trades Salaries - Regular                        |            |            |            |            |            |            |            |            |            |
| Crafts and Trades Salaries - Temporary                      |            |            |            |            |            |            |            |            |            |
| Crafts and Trades Salaries - Overtime                       |            |            |            |            |            |            |            |            |            |
| Crafts and Trades Salaries - Termination or Leave Payout    |            |            |            |            |            |            |            |            |            |
| Operative and Laborer Salaries - Regular                    |            |            |            |            |            |            |            |            |            |
| Operative and Laborer Salaries - Overtime                   |            |            |            |            |            |            |            |            |            |
| Official/Administrative Salaries - Temporary                | 15,053     |            |            |            |            |            |            |            |            |
| Professional - Educational Salaries - Overtime              |            |            |            |            |            |            |            |            |            |
| Professional - Educational Salaries - Employee Ins. Opt Out | 128,700    | 118,800    | 105,900    | 96,000     | 125,500    | 125,500    | 125,500    | 125,500    | 125,500    |
| Professional - Other Salaries - Regular                     | 1,409,158  | 1,454,884  | 1,509,718  | 1,818,278  | 1,862,994  | 1,923,541  | 1,986,056  | 2,050,603  | 2,117,247  |
| Professional - Other Salaries - Temporary                   | 62,877     | 73,825     | 79,160     | 6,626      | 87,075     | 87,946     | 88,826     | 89,714     | 90,611     |
| Professional - Other Salaries - Overtime                    | 8,744      | 7,124      | 6,296      | 82,010     | 15,271     | 15,768     | 16,280     | 16,809     | 17,355     |
| Professional - Other Salaries - Employee Ins. Opt Out       | 11,000     | 10,600     | 11,500     | 11,500     | 14,000     | 14,000     | 14,000     | 14,000     | 14,000     |
| Technical Salaries - Employee Ins. Opt Out                  |            |            | 2,100      |            | 3,000      | 3,098      | 3,198      | 3,302      | 3,409      |
| Office/Clerical Salaries - Overtime                         | 57,770     | 52,247     | 60,832     | 32,759     | 63,271     | 65,327     | 67,450     | 69,642     | 71,905     |
| Office/Clerical Salaries - Employee Ins. Opt Out            | 9,000      | 12,000     | 12,000     | 3,000      | 8,000      | 8,000      | 8,000      | 8,000      | 8,000      |
| Service Work Salaries - Temporary                           | 35,821     | 52,270     | 48,170     | 65,880     | 50,000     | 51,625     | 53,303     | 55,035     | 56,824     |
| Service Work Salaries - Overtime                            | 180,471    | 238,616    | 237,761    | 151,731    | 62,967     | 65,013     | 67,126     | 69,308     | 71,560     |
| Service Work Salaries - Employee Ins. Opt Out               |            | 6,000      | 4,500      | 9,000      | 15,000     | 15,000     | 15,000     | 15,000     | 15,000     |
| Instructional Assistant Salaries - Employee Ins. Opt Out    | 36,000     | 37,500     | 37,200     | 24,000     | 45,000     | 45,000     | 45,000     | 45,000     | 45,000     |
| Personnel Services - Employee Benefits                      |            |            |            |            |            |            |            |            |            |
| Service Work Salaries - Regular                             | 1,406,662  | 1,475,635  | 1,404,563  | 1,702,051  | 1,749,059  | 1,805,903  | 1,864,595  | 1,925,195  | 1,987,763  |
| Instructional Assistant Salaries - Regular                  | 1,698,485  | 1,784,972  | 1,910,082  | 1,939,088  | 2,165,117  | 2,235,483  | 2,308,136  | 2,383,151  | 2,460,603  |
| Instructional Assistant Salaries - Temporary                |            |            |            |            |            |            |            |            |            |
| Instructional Assistant Salaries - Overtime                 | 28,130     | 32,201     | 38,332     | 11,250     | 23,902     | 24,679     | 25,481     | 26,309     | 27,164     |
| Group Insurance - Contracted Provider                       | 7,927,900  | 8,413,014  | 9,740,560  | 11,425,695 | 12,166,311 | 13,382,942 | 14,721,237 | 16,193,360 | 17,812,696 |
| Social Security Contributions                               | 2,848,631  | 2,904,287  | 3,026,663  | 3,241,625  | 3,396,024  | 3,691,156  | 3,808,572  | 3,919,578  | 4,033,845  |
| Retirement Contributions                                    | 13,386,659 | 13,630,001 | 13,689,675 | 14,423,369 | 15,104,325 | 15,880,137 | 16,644,632 | 17,420,592 | 18,252,785 |
| Tuition Reimbursements                                      | 41,867     | 38,857     | 47,482     | 42,550     | 43,849     | 43,849     | 43,849     | 43,849     | 43,849     |
| Unemployment Compensation                                   | 53,917     | 43,615     |            | 42,640     | 68,519     | 68,861     | 69,206     | 69,552     | 69,899     |
| Workmen's Compensation                                      | 137,445    | 138,800    | 149,805    | 164,164    | 177,465    | 181,192    | 184,997    | 188,882    | 192,848    |
| Other Post Employment Benefits                              | 511,703    | 363,548    | 407,773    | 364,264    | 720,375    | 720,375    | 720,375    | 720,375    | 720,375    |

|                                     | (Actual)<br>2022  | (Actual)<br>2023  | (Actual)<br>2024  | (Budget)<br>2025  | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Current Employee Benefits     | 26,415            | 27,895            | 27,670            | 28,125            | 30,812              | 30,812              | 30,812              | 30,812              | 30,812              |
| <b>Total Personnel Expenditures</b> | <b>63,177,781</b> | <b>64,569,584</b> | <b>67,804,712</b> | <b>72,680,965</b> | <b>76,312,966</b>   | <b>80,138,770</b>   | <b>83,830,824</b>   | <b>87,581,727</b>   | <b>91,580,167</b>   |

| OPERATING  |           |           |           |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Purchased Professional & Technical Services                  |           |           | 30,728    |           | 30,000    | 30,630    | 31,273    | 31,930    | 32,600    |
| Purchased Property Services                                  |           |           |           |           | 750       | 766       | 782       | 798       | 815       |
| Contracted Carriers  | 5,233,378 | 5,550,214 | 5,601,489 | 5,715,857 | 5,998,207 | 6,208,144 | 6,425,429 | 6,650,319 | 6,883,081 |
| Official/Administrative Services                             | 273,616   | 266,417   | 260,299   | 307,369   | 306,626   | 313,065   | 319,640   | 326,352   | 333,206   |
| Professional - Educational Services                          | 2,998,598 | 3,381,489 | 3,678,424 | 3,408,475 | 4,219,652 | 4,308,265 | 4,398,738 | 4,491,112 | 4,585,425 |
| Other Professional Services                                  | 379,723   | 475,138   | 718,272   | 535,981   | 284,420   | 290,393   | 296,491   | 302,717   | 309,074   |
| Technical Services   | 91,077    | 112,514   | 120,718   | 155,480   | 174,200   | 177,858   | 181,593   | 185,407   | 189,300   |
| Security/Safety Services                                     | 163,765   | 212,159   | 331,998   | 560,000   | 619,075   | 632,076   | 645,349   | 658,901   | 672,738   |
| Training & Development Services                              | 59,780    | 61,748    | 54,069    | 36,000    | 44,480    | 45,414    | 46,367    | 47,341    | 48,335    |
| Cleaning Services  | 85,128    | 81,871    | 93,295    | 119,809   | 122,634   | 125,209   | 127,839   | 130,523   | 133,264   |
| Utility Services   | 153,734   | 152,444   | 133,328   | 152,432   | 146,661   | 149,740   | 152,885   | 156,096   | 159,374   |
| Repairs and Maintenance Services                             | 226,158   | 158,458   | 362,330   | 291,367   | 290,155   | 296,248   | 302,469   | 308,821   | 315,306   |
| Rentals  | 57,298    | 54,899    | 78,896    | 81,557    | 78,150    | 79,791    | 81,467    | 83,178    | 84,924    |
| Construction Services  | 43,862    | 2,069,666 | (12,478)  |           |           |           |           |           |           |
| Extermination Services                                       | 8,957     | 12,449    | 13,612    | 16,954    | 14,429    | 14,732    | 15,041    | 15,357    | 15,679    |
| Other Purchased Services                                     |           |           |           |           |           |           |           |           |           |
| Student Transportation Services                              |           |           |           |           |           |           |           |           |           |
| Bonding Insurance  | 62,796    | 64,613    | 61,590    | 74,791    | 74,546    | 75,292    | 76,045    | 76,805    | 77,573    |
| Tuition to Other School Districts Within the State           |           |           |           |           |           |           |           |           |           |
| Tuition to Pennsylvania Charter Schools                      | 886,101   | 790,048   | 1,013,647 | 1,100,915 | 1,162,775 | 1,255,797 | 1,356,261 | 1,464,762 | 1,581,943 |
| Tuition to Nonpublic Schools                                 |           |           |           |           |           |           |           |           |           |
| Tuition to Career and Technology Centers                     | 683,023   | 687,133   | 653,254   | 621,468   | 656,482   | 709,000   | 765,720   | 826,978   | 893,136   |
| Tuition to Approved Private Schools and PA Chartered Schools | 1,397,440 | 1,639,635 | 1,596,104 | 1,655,257 | 173,049   | 186,893   | 201,844   | 217,992   | 235,431   |
| Tuition to PRRI and Detention Centers                        | 4,073     |           |           |           |           |           |           |           |           |
| Tuition - Other  | 330,950   | 226,856   | 340,474   | 329,099   | 1,954,150 | 2,110,482 | 2,279,321 | 2,461,666 | 2,658,600 |
| Supplies   |           |           |           |           | 100       | 102       | 104       | 106       | 109       |
| Supplies - Technology Related                                | 1,282,700 | 1,492,565 | 1,905,044 | 1,664,590 | 1,928,317 | 1,968,812 | 2,010,157 | 2,052,370 | 2,095,470 |
| Property   |           |           |           |           |           |           |           |           |           |
| Land and Improvements  |           |           |           |           |           |           |           |           |           |
| Student Transportation Services from the IU                  |           |           |           |           |           |           |           |           |           |
| Insurance-General  |           |           |           |           |           |           |           |           |           |
| Automotive Liability Insurance                               | 7,609     | 5,911     | 7,673     | 8,200     | 8,996     | 9,185     | 9,378     | 9,575     | 9,776     |
| General Property and Liability Insurance                     | 151,436   | 171,721   | 194,692   | 217,800   | 231,977   | 236,849   | 241,822   | 246,901   | 252,086   |
| Other Insurance  | 33,101    | 33,801    | 34,679    | 34,679    | 39,847    | 39,847    | 39,847    | 39,847    | 39,847    |
| Communications   | 129,768   | 142,802   | 104,736   | 86,846    | 87,636    | 89,476    | 91,355    | 93,274    | 95,233    |
| Advertising  | 14,290    | 14,720    | 5,341     | 10,153    | 12,000    | 12,252    | 12,509    | 12,772    | 13,040    |
| Printing & Binding   | 30,998    | 28,293    | 29,439    | 56,137    | 50,813    | 51,880    | 52,970    | 54,082    | 55,218    |
| Tuition  |           |           |           |           | 15,000    | 16,200    | 17,496    | 18,896    | 20,407    |
| Travel   | 47,450    | 101,075   | 81,643    | 62,497    | 68,130    | 68,811    | 69,499    | 70,194    | 70,896    |
| Miscellaneous Purchased Services                             | 86,626    | 86,896    | 92,843    | 102,127   | 100,000   | 101,500   | 103,023   | 104,568   | 106,136   |
| General Supplies   | 1,170,361 | 1,363,514 | 1,811,668 | 1,530,893 | 1,538,721 | 1,607,964 | 1,680,322 | 1,755,937 | 1,834,954 |

|                                     | (Actual)<br>2022  | (Actual)<br>2023  | (Actual)<br>2024  | (Budget)<br>2025  | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Energy                              | 1,413,696         | 1,328,097         | 1,495,254         | 1,381,549         | 1,757,507           | 1,794,414           | 1,832,097           | 1,870,571           | 1,909,853           |
| Food                                | 8,982             | 6,689             | 13,281            | 9,586             | 14,969              | 15,284              | 15,605              | 15,932              | 16,267              |
| Books & Periodicals                 | 128,325           | 260,970           | 133,728           | 696,906           | 661,654             | 675,548             | 689,735             | 704,219             | 719,008             |
| Equipment - Original & Additional   | 19,295            | 31,725            | 31,230            | 14,237            | 44,978              | 45,923              | 46,887              | 47,872              | 48,877              |
| Equipment - Replacement             | 11,370            | 10,977            | 12,609            | 7,500             | 1,601               | 1,635               | 1,669               | 1,704               | 1,740               |
| Infrastructure Assets               |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Objects                       |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Fund Transfers                      | 4,617,173         | 7,379,221         | 8,354,123         | 8,389,199         | 6,930,332           | 8,433,943           | 6,689,790           | 4,964,200           | 3,196,200           |
| <b>Total Operating Expenditures</b> | <b>17,675,462</b> | <b>21,077,507</b> | <b>21,083,907</b> | <b>21,046,511</b> | <b>22,912,686</b>   | <b>23,745,476</b>   | <b>24,619,030</b>   | <b>25,535,875</b>   | <b>26,498,721</b>   |

| DEBT SERVICE AND TRANSFERS                              |                   |                   |                   |                   |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Redemption of Principal                                 | 5,990,932         | 6,059,041         | 6,377,389         | 6,507,000         | 6,634,000         | 6,245,000         | 6,430,000         | 6,335,000         | 6,675,000         |
| Fund Transfers  | 4,617,173         | 7,379,221         | 8,354,123         | 8,389,199         | 6,930,332         | 8,433,943         | 6,689,790         | 4,964,200         | 3,196,200         |
| Interest  | 3,211,306         | 2,961,954         | 2,850,222         | 2,757,675         | 2,640,933         | 2,478,245         | 2,300,336         | 2,128,451         | 1,916,344         |
| Dues and Fees   | 157,467           | 161,470           | 239,745           | 185,144           | 268,727           | 274,371           | 280,133           | 286,015           | 292,022           |
| Claims, Judgments and Penalties Against LEA             | 13,345            | 46,840            | 7,650             | 40,000            | 40,000            | 40,840            | 41,698            | 42,573            | 43,467            |
| Contingency   |                   |                   |                   | 500,000           | 450,000           | 459,450           | 469,098           | 478,950           | 489,007           |
| Grants to Municipal and Community Service Organizations | 37,000            | 38,500            | 38,500            | 38,500            | 38,500            | 39,309            | 40,134            | 40,977            | 41,837            |
| Miscellaneous Other Uses of Funds                       | 5,885,000         |                   |                   |                   |                   |                   |                   |                   |                   |
| Refund of Prior Year's Receipts                         | 175,780           | 319,321           | 573,887           | 990,000           | 852,480           | 870,382           | 888,660           | 907,322           | 926,376           |
| <b>Total Debt Service and Transfers</b>                 | <b>20,088,002</b> | <b>16,966,348</b> | <b>18,441,516</b> | <b>19,407,518</b> | <b>17,854,972</b> | <b>18,841,540</b> | <b>17,139,849</b> | <b>15,183,487</b> | <b>13,580,253</b> |

|                           |                    |                    |                    |                    |                    |                    |                    |                    |                    |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>TOTAL EXPENDITURES</b> | <b>100,941,246</b> | <b>102,613,439</b> | <b>107,330,135</b> | <b>113,134,994</b> | <b>117,080,624</b> | <b>122,725,786</b> | <b>125,589,702</b> | <b>128,301,089</b> | <b>131,659,142</b> |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

|                              |                  |                  |                    |                    |                    |                     |                     |                     |                     |
|------------------------------|------------------|------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|
| <b>NET OPERATING BALANCE</b> | <b>2,456,680</b> | <b>2,339,768</b> | <b>(2,068,172)</b> | <b>(7,379,348)</b> | <b>(9,707,143)</b> | <b>(15,277,783)</b> | <b>(17,473,386)</b> | <b>(19,523,591)</b> | <b>(21,861,252)</b> |
|------------------------------|------------------|------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|

|                                       |                   |                   |                   |                   |                   |                   |                     |                     |                     |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|
| <b>FUND BALANCE (BEGINNING)</b>       | <b>31,589,713</b> | <b>34,046,393</b> | <b>36,386,162</b> | <b>34,317,989</b> | <b>26,938,641</b> | <b>17,231,498</b> | <b>1,953,715</b>    | <b>(15,519,672)</b> | <b>(35,043,263)</b> |
| <b>FUND BALANCE (END OF THE YEAR)</b> | <b>34,046,393</b> | <b>36,386,162</b> | <b>34,317,989</b> | <b>26,938,641</b> | <b>17,231,498</b> | <b>1,953,715</b>  | <b>(15,519,672)</b> | <b>(35,043,263)</b> | <b>(56,904,515)</b> |

# Pine Richland School District

## Expenditure By Program Report



|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>EXPENDITURES BY PROGRAM</b>                               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>REGULAR PROGRAMS - 1100</b>                               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>Personnel Services - Salaries</b>                         |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Professional - Educational Salaries - Regular                | 23,773,835       | 24,014,779       | 24,968,976       | 25,967,183       | 26,871,056          | 27,830,353          | 28,726,490          | 29,548,068          | 30,393,143          |
| Professional - Educational Salaries - Temporary              | 726              |                  |                  |                  |                     |                     |                     |                     |                     |
| Professional - Educational Salaries - Employee Ins. Opt Out  | 105,900          | 102,000          | 93,900           | 79,500           | 104,500             | 104,500             | 104,500             | 104,500             | 104,500             |
| Professional - Other Salaries - Regular                      |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Technical Salaries - Regular                                 |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Service Work Salaries - Overtime                             |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Instructional Assistant Salaries - Regular                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Personnel Services - Employee Benefits                       |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Group Insurance - Contracted Provider                        | 4,193,933        | 4,579,866        | 5,268,789        | 5,829,306        | 6,479,266           | 7,127,193           | 7,839,912           | 8,623,904           | 9,486,294           |
| Social Security Contributions                                | 1,791,031        | 1,809,374        | 1,875,210        | 1,981,729        | 2,058,352           | 2,237,233           | 2,308,399           | 2,375,681           | 2,444,939           |
| Retirement Contributions                                     | 8,487,031        | 8,517,809        | 8,488,066        | 8,825,082        | 9,148,229           | 9,618,115           | 10,081,146          | 10,551,122          | 11,055,156          |
| Tuition Reimbursements                                       |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Unemployment Compensation                                    | 27,582           | 21,434           |                  | 23,690           | 45,225              | 45,451              | 45,678              | 45,907              | 46,136              |
| Workmen's Compensation                                       | 85,070           | 82,001           | 92,804           | 105,151          | 107,480             | 109,737             | 112,042             | 114,395             | 116,797             |
| Other Post Employment Benefits                               | 382,976          | 258,905          | 293,298          | 360,000          | 466,153             | 466,153             | 466,153             | 466,153             | 466,153             |
| Other Current Employee Benefits                              |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Purchased Professional & Technical Services                  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Professional - Educational Services                          | 683,296          | 781,061          | 769,729          | 681,534          | 836,817             | 854,391             | 872,333             | 890,652             | 909,355             |
| Technical Services   |                  |                  |                  | 6,200            | 1,700               | 1,736               | 1,772               | 1,809               | 1,847               |
| Purchased Property Services                                  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Cleaning Services  | 1,689            | 1,613            | 1,119            | 3,200            | 3,800               | 3,880               | 3,961               | 4,044               | 4,129               |
| Repairs and Maintenance Services                             | 6,710            | 11,001           | 12,254           | 18,640           | 21,255              | 21,702              | 22,157              | 22,623              | 23,098              |
| Rentals  |                  | 831              | 788              | 950              | 1,050               | 1,072               | 1,095               | 1,118               | 1,141               |
| Other Purchased Services                                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Student Transportation Services                              |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Contracted Carriers  | 29,499           | 58,597           | 37,197           | 54,560           | 63,210              | 65,422              | 67,712              | 70,082              | 72,535              |
| Communications   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Printing & Binding   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Tuition  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Tuition to Other School Districts Within the State           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Tuition to Pennsylvania Charter Schools                      | 500,669          | 416,959          | 512,808          | 576,119          | 604,925             | 653,319             | 705,584             | 762,031             | 822,994             |
| Tuition to Approved Private Schools and PA Chartered Schools | 5,885            | 18,720           |                  | 30,000           | 30,000              | 32,400              | 34,992              | 37,791              | 40,815              |
| Tuition to PRRI and Detention Centers                        | 4,073            |                  |                  |                  |                     |                     |                     |                     |                     |
| Tuition - Other  | 17,670           | 10,563           | 4,824            | 8,500            | 8,500               | 9,180               | 9,914               | 10,708              | 11,564              |
| Travel   | 5,208            | 19,936           | 15,147           | 6,750            | 7,900               | 7,979               | 8,059               | 8,139               | 8,221               |
| Supplies   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| General Supplies   | 338,271          | 441,259          | 887,673          | 544,953          | 526,446             | 550,136             | 574,892             | 600,762             | 627,796             |

|                                   | (Actual)<br>2022  | (Actual)<br>2023  | (Actual)<br>2024  | (Budget)<br>2025  | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Food                              | 38                |                   | 367               | 1,050             | 1,050               | 1,072               | 1,095               | 1,118               | 1,141               |
| Books & Periodicals               | 77,389            | 209,578           | 81,162            | 599,681           | 553,078             | 564,693             | 576,551             | 588,659             | 601,021             |
| Supplies - Technology Related     | 139,849           | 137,862           | 506,624           | 238,110           | 359,009             | 366,548             | 374,246             | 382,105             | 390,129             |
| Property                          |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Equipment - Original & Additional |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Equipment - Replacement           | 4,208             |                   | 5,286             |                   |                     |                     |                     |                     |                     |
| Other Objects                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Dues and Fees                     | 14,589            | 37,255            | 37,874            | 38,092            | 39,232              | 40,056              | 40,897              | 41,756              | 42,633              |
| <b>Total Regular Programs</b>     | <b>40,677,126</b> | <b>41,531,403</b> | <b>43,953,893</b> | <b>45,979,980</b> | <b>48,338,233</b>   | <b>50,712,319</b>   | <b>52,979,581</b>   | <b>55,253,124</b>   | <b>57,671,535</b>   |

| <b>SPECIAL PROGRAMS - 1200</b>                               |           |           |           |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries                                |           |           |           |           |           |           |           |           |           |
| Professional - Educational Salaries - Regular                | 3,499,445 | 3,489,853 | 3,706,868 | 4,251,718 | 4,364,527 | 4,520,341 | 4,665,896 | 4,799,340 | 4,936,601 |
| Professional - Educational Salaries - Employee Ins. Opt Out  | 22,500    | 16,800    | 12,000    | 16,500    | 18,000    | 18,000    | 18,000    | 18,000    | 18,000    |
| Professional - Other Salaries - Regular                      |           |           |           |           |           |           |           |           |           |
| Office/Clerical Salaries - Regular                           |           |           |           |           |           |           |           |           |           |
| Instructional Assistant Salaries - Regular                   | 1,544,771 | 1,623,462 | 1,742,388 | 1,752,002 | 1,923,735 | 1,986,257 | 2,050,810 | 2,117,461 | 2,186,279 |
| Instructional Assistant Salaries - Overtime                  | 28,130    | 32,201    | 38,332    | 11,250    | 23,902    | 24,679    | 25,481    | 26,309    | 27,164    |
| Instructional Assistant Salaries - Employee Ins. Opt Out     | 36,000    | 36,300    | 34,200    | 24,000    | 42,000    | 42,000    | 42,000    | 42,000    | 42,000    |
| Personnel Services - Employee Benefits                       |           |           |           |           |           |           |           |           |           |
| Group Insurance - Contracted Provider                        | 1,736,356 | 1,768,030 | 2,093,312 | 2,590,537 | 2,826,573 | 3,109,230 | 3,420,153 | 3,762,169 | 4,138,386 |
| Social Security Contributions                                | 373,620   | 381,524   | 403,807   | 462,450   | 482,881   | 524,845   | 541,541   | 557,325   | 573,572   |
| Retirement Contributions                                     | 1,772,199 | 1,789,952 | 1,857,284 | 2,050,025 | 2,146,136 | 2,256,369 | 2,364,994 | 2,475,249 | 2,593,493 |
| Unemployment Compensation                                    | 8,395     | 6,684     |           | 8,085     | 7,710     | 7,749     | 7,787     | 7,826     | 7,865     |
| Workmen's Compensation                                       | 18,699    | 24,109    | 19,792    | 21,203    | 26,127    | 26,676    | 27,236    | 27,808    | 28,392    |
| Other Post Employment Benefits                               | 35,720    | 42,990    | 25,595    | 4,264     | 215,615   | 215,615   | 215,615   | 215,615   | 215,615   |
| Other Current Employee Benefits                              |           |           |           |           |           |           |           |           |           |
| Purchased Professional & Technical Services                  |           |           |           |           |           |           |           |           |           |
| Professional - Educational Services                          | 1,415,750 | 1,608,885 | 1,698,119 | 1,690,833 | 1,788,850 | 1,826,416 | 1,864,771 | 1,903,931 | 1,943,913 |
| Purchased Property Services                                  |           |           |           |           |           |           |           |           |           |
| Repairs and Maintenance Services                             |           |           |           | 300       | 300       | 306       | 313       | 319       | 326       |
| Rentals  |           |           |           |           |           |           |           |           |           |
| Other Purchased Services                                     |           |           |           |           |           |           |           |           |           |
| Student Transportation Services                              |           |           |           |           |           |           |           |           |           |
| Contracted Carriers  | 839       | 4,504     | 6,442     | 8,100     | 6,800     | 7,038     | 7,284     | 7,539     | 7,803     |
| Communications   |           |           |           |           |           |           |           |           |           |
| Printing & Binding   | 86        |           | 385       | 400       | 400       | 408       | 417       | 426       | 435       |
| Tuition  |           |           |           |           | 15,000    | 16,200    | 17,496    | 18,896    | 20,407    |
| Tuition to Other School Districts Within the State           |           |           |           |           |           |           |           |           |           |
| Tuition to Pennsylvania Charter Schools                      | 385,432   | 373,089   | 500,839   | 524,796   | 557,850   | 602,478   | 650,677   | 702,731   | 758,949   |
| Tuition to Nonpublic Schools                                 |           |           |           |           |           |           |           |           |           |
| Tuition to Approved Private Schools and PA Chartered Schools | 1,391,555 | 1,620,915 | 1,596,104 | 1,625,257 | 143,049   | 154,493   | 166,852   | 180,201   | 194,617   |
| Tuition - Other  | 313,280   | 216,293   | 335,650   | 320,599   | 1,945,650 | 2,101,302 | 2,269,406 | 2,450,959 | 2,647,035 |



|                                   | (Actual)<br>2022  | (Actual)<br>2023  | (Actual)<br>2024  | (Budget)<br>2025  | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-----------------------------------|-------------------|-------------------|-------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Travel                            | 1,698             | 58                | 2,930             | 3,730             | 3,930               | 3,969               | 4,009               | 4,049               | 4,090               |
| Miscellaneous Purchased Services  |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Supplies                          |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| General Supplies                  | 23,473            | 74,083            | 29,306            | 39,365            | 38,965              | 40,718              | 42,551              | 44,466              | 46,466              |
| Energy                            |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Food                              | 23                | 38                | 180               | 350               | 350                 | 357                 | 365                 | 373                 | 380                 |
| Books & Periodicals               | 9,494             | 5,973             | 8,399             | 9,441             | 9,191               | 9,384               | 9,581               | 9,782               | 9,987               |
| Supplies - Technology Related     | 15,265            | 8,257             | 5,489             | 7,510             | 7,760               | 7,923               | 8,089               | 8,259               | 8,433               |
| Property                          |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Equipment - Original & Additional |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Equipment - Replacement           |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Other Objects                     |                   |                   |                   |                   |                     |                     |                     |                     |                     |
| Dues and Fees                     | 3,720             | 4,642             | 4,547             | 4,059             | 4,659               | 4,757               | 4,857               | 4,959               | 5,063               |
| <b>Total Special Programs</b>     | <b>12,636,453</b> | <b>13,128,640</b> | <b>14,121,966</b> | <b>15,426,774</b> | <b>16,599,960</b>   | <b>17,507,511</b>   | <b>18,426,181</b>   | <b>19,385,990</b>   | <b>20,415,273</b>   |

| VOCATIONAL PROGRAMS - 1300                    |         |         |         |         |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Personnel Services - Salaries                 |         |         |         |         |         |         |         |         |         |
| Professional - Educational Salaries - Regular |         |         |         |         |         |         |         |         |         |
| Personnel Services - Employee Benefits        |         |         |         |         |         |         |         |         |         |
| Group Insurance - Contracted Provider         |         |         |         |         |         |         |         |         |         |
| Social Security Contributions                 |         |         |         |         |         |         |         |         |         |
| Retirement Contributions                      |         |         |         |         |         |         |         |         |         |
| Unemployment Compensation                     |         |         |         |         |         |         |         |         |         |
| Workmen's Compensation                        |         |         |         |         |         |         |         |         |         |
| Purchased Professional & Technical Services   |         |         |         |         |         |         |         |         |         |
| Professional - Educational Services           |         |         |         |         |         |         |         |         |         |
| Purchased Property Services                   |         |         |         |         |         |         |         |         |         |
| Repairs and Maintenance Services              |         |         |         |         |         |         |         |         |         |
| Other Purchased Services                      |         |         |         |         |         |         |         |         |         |
| Student Transportation Services               |         |         |         |         |         |         |         |         |         |
| Contracted Carriers                           |         |         |         |         |         |         |         |         |         |
| Printing & Binding                            |         |         |         |         |         |         |         |         |         |
| Tuition                                       |         |         |         |         |         |         |         |         |         |
| Tuition to Career and Technology Centers      | 683,023 | 687,133 | 653,254 | 621,468 | 656,482 | 709,000 | 765,720 | 826,978 | 893,136 |
| Travel  |         |         |         |         |         |         |         |         |         |
| Supplies                                      |         |         |         |         |         |         |         |         |         |
| General Supplies                              |         |         |         |         |         |         |         |         |         |
| Food  |         |         |         |         |         |         |         |         |         |
| Books & Periodicals                           |         |         |         |         |         |         |         |         |         |
| Supplies - Technology Related                 |         |         |         |         |         |         |         |         |         |
| Property                                      |         |         |         |         |         |         |         |         |         |
| Equipment - Original & Additional             |         |         |         |         |         |         |         |         |         |
| Equipment - Replacement                       |         |         |         |         |         |         |         |         |         |

|                                  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Objects                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>Total Vocational Programs</b> | <b>683,023</b>   | <b>687,133</b>   | <b>653,254</b>   | <b>621,468</b>   | <b>656,482</b>      | <b>709,000</b>      | <b>765,720</b>      | <b>826,978</b>      | <b>893,136</b>      |

| OTHER INSTRUCTIONAL PROGRAMS - 1400                          |               |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Personnel Services - Salaries                                |               |               |               |               |               |               |               |               |               |
| Professional - Educational Salaries - Regular                | 7,450         | 9,089         | 11,084        | 8,601         | 12,192        | 12,628        | 13,034        | 13,407        | 13,791        |
| Instructional Assistant Salaries - Regular                   |               |               |               |               |               |               |               |               |               |
| Personnel Services - Employee Benefits                       |               |               |               |               |               |               |               |               |               |
| Group Insurance - Contracted Provider                        | 116           | 842           | 2,196         | 1,352         | 2,701         | 2,971         | 3,268         | 3,595         | 3,955         |
| Social Security Contributions                                | 508           | 672           | 813           | 658           | 933           | 1,014         | 1,046         | 1,077         | 1,108         |
| Retirement Contributions                                     | 2,580         | 3,205         | 3,445         | 2,916         | 4,145         | 4,358         | 4,568         | 4,781         | 5,010         |
| Unemployment Compensation                                    | 103           | 80            |               |               |               |               |               |               |               |
| Workmen's Compensation                                       | 49            | 47            | 52            | 32            | 49            | 50            | 51            | 52            | 53            |
| 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           | 100           | 101           | 102           | 103           | 104           |
| Supplies   |               |               |               |               |               |               |               |               |               |
| General Supplies   |               |               |               |               |               |               |               |               |               |
| Books & Periodicals  |               |               |               |               |               |               |               |               |               |
| Supplies - Technology Related                                |               |               |               |               |               |               |               |               |               |
| Other Objects  |               |               |               |               |               |               |               |               |               |
| Dues and Fees  | 18,408        |               |               |               |               |               |               |               |               |
| <b>Total Other Instructional Programs</b>                    | <b>29,214</b> | <b>13,935</b> | <b>17,627</b> | <b>13,659</b> | <b>20,120</b> | <b>21,122</b> | <b>22,070</b> | <b>23,015</b> | <b>24,020</b> |

| NONPUBLIC SCHOOL PROGRAMS - 1500       |               |               |               |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Professional - Educational Services    |               | 7,269         | 24,516        | 14,200        | 14,200        | 14,498        | 14,803        | 15,114        | 15,431        |
| Training & Development Services        | 18,606        | 5,501         | 4,910         |               |               |               |               |               |               |
| General Supplies                       | 944           | 1,143         |               |               |               |               |               |               |               |
| Books & Periodicals                    |               | 1,057         |               |               |               |               |               |               |               |
| Supplies - Technology Related          | 7,619         |               |               | 1,000         | 1,000         | 1,021         | 1,042         | 1,064         | 1,087         |
| <b>Total NonPublic School Programs</b> | <b>27,169</b> | <b>14,970</b> | <b>29,426</b> | <b>15,200</b> | <b>15,200</b> | <b>15,519</b> | <b>15,845</b> | <b>16,178</b> | <b>16,518</b> |

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

| (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|

#### HIGHER EDUCATION PROGRAMS - 1700

|  |  |  |  |
|--|--|--|--|
|  |  |  |  |
| <b>Total Higher Education Programs</b> |  |  |  |

#### PUPIL PERSONNEL SERVICES - 2100

|   |         |           |           |           |           |           |           |           |           |
|---|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries                               |         |           |           |           |           |           |           |           |           |
| Official/Administrative Salaries - Regular                  | 302,766 | 277,961   | 202,194   | 432,652   | 311,712   | 321,063   | 330,695   | 340,616   | 350,835   |
| Official/Administrative Salaries - Temporary                |         |           |           |           |           |           |           |           |           |
| Professional - Educational Salaries - Regular               | 978,352 | 1,076,330 | 1,219,720 | 1,262,110 | 1,280,321 | 1,326,029 | 1,368,727 | 1,407,873 | 1,448,138 |
| Professional - Educational Salaries - Employee Ins. Opt Out | 300     |           |           |           | 3,000     | 3,000     | 3,000     | 3,000     | 3,000     |
| Professional - Other Salaries - Regular                     | 69,282  | 72,517    | 75,726    | 71,538    | 81,480    | 84,128    | 86,862    | 89,685    | 92,600    |
| Office/Clerical Salaries - Regular                          | 251,659 | 271,759   | 283,033   | 274,930   | 299,590   | 308,577   | 317,835   | 327,370   | 337,191   |
| Office/Clerical Salaries - Overtime                         | 25,121  | 27,327    | 30,271    | 10,648    | 31,597    | 32,624    | 33,684    | 34,779    | 35,909    |
| Office/Clerical Salaries - Employee Ins. Opt Out            | 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                       | 378,921 | 405,029   | 453,375   | 566,444   | 584,497   | 642,946   | 707,241   | 777,965   | 855,761   |
| Social Security Contributions                               | 120,441 | 128,183   | 134,135   | 157,237   | 153,360   | 166,687   | 171,990   | 177,003   | 182,163   |
| Retirement Contributions                                    | 566,305 | 606,605   | 611,075   | 697,739   | 683,203   | 718,294   | 752,874   | 787,973   | 825,615   |
| Unemployment Compensation                                   | 2,377   | 1,812     |           | 1,440     | 1,440     | 1,447     | 1,454     | 1,462     | 1,469     |
| Workmen's Compensation                                      | 6,050   | 5,828     | 6,861     | 7,232     | 8,019     | 8,187     | 8,359     | 8,535     | 8,714     |
| Other Post Employment Benefits                              |         |           | 3,420     |           |           |           |           |           |           |
| Other Current Employee Benefits                             | 1,980   | 2,035     | 2,640     | 2,040     | 2,100     | 2,100     | 2,100     | 2,100     | 2,100     |
| Purchased Professional & Technical Services                 |         |           |           |           |           |           |           |           |           |
| Professional - Educational Services                         | 72,080  | 159,679   | 192,930   | 90,834    | 105,850   | 108,073   | 110,342   | 112,660   | 115,025   |
| Technical Services  | 91,077  | 94,106    | 97,418    | 94,000    | 116,000   | 118,436   | 120,923   | 123,463   | 126,055   |
| Purchased Property Services                                 |         |           |           |           |           |           |           |           |           |
| Repairs and Maintenance Services                            |         |           |           |           |           |           |           |           |           |
| Other Purchased Services                                    |         |           |           |           |           |           |           |           |           |
| Student Transportation Services                             |         |           |           |           |           |           |           |           |           |
| Contracted Carriers   | 181     | 116       | 190       | 200       | 200       | 207       | 214       | 222       | 230       |
| Communications  |         |           | 98        |           |           |           |           |           |           |
| Printing & Binding  |         | 59        |           | 100       | 100       | 102       | 104       | 106       | 109       |
| Travel  | 111     | 269       | 586       | 1,100     | 1,500     | 1,515     | 1,530     | 1,545     | 1,561     |
| Supplies  |         |           |           |           |           |           |           |           |           |
| General Supplies  | 41,161  | 21,306    | 34,100    | 50,898    | 52,364    | 54,720    | 57,183    | 59,756    | 62,445    |
| Food  | 150     | 143       |           | 750       | 1,915     | 1,955     | 1,996     | 2,038     | 2,080     |
| Books & Periodicals   | 2,988   | 2,387     | 2,080     | 2,400     | 3,450     | 3,522     | 3,596     | 3,672     | 3,749     |
| Supplies - Technology Related                               | 104,394 | 152,140   | 40,777    | 175,955   | 187,155   | 191,085   | 195,098   | 199,195   | 203,378   |
| Property  |         |           |           |           |           |           |           |           |           |
| Equipment - Original & Additional                           |         |           |           |           |           |           |           |           |           |
| Other Objects   |         |           |           |           |           |           |           |           |           |
| Dues and Fees   | 25,141  | 30,012    | 32,304    | 32,599    | 32,998    | 33,691    | 34,398    | 35,121    | 35,858    |

|                                       | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---------------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
|                                       |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>Total Pupil Personnel Services</b> | <b>3,043,838</b> | <b>3,338,603</b> | <b>3,425,932</b> | <b>3,932,846</b> | <b>3,944,849</b>    | <b>4,131,391</b>    | <b>4,313,207</b>    | <b>4,499,136</b>    | <b>4,696,985</b>    |

| <b>INSTRUCTIONAL STAFF SERVICES - 2200</b>                      |         |         |         |         |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <i>Personnel Services - Salaries</i>                            |         |         |         |         |         |         |         |         |         |
| <i>Official/Administrative Salaries - Regular</i>               | 133,946 | 143,035 | 255,832 | 130,551 | 275,380 | 283,641 | 292,151 | 300,915 | 309,943 |
| <i>Official/Administrative Salaries - Employee Ins. Opt Out</i> |         | 750     |         |         |         |         |         |         |         |
| <i>Professional - Educational Salaries - Regular</i>            | 406,998 | 428,380 | 493,147 | 449,692 | 458,838 | 475,219 | 490,521 | 504,550 | 518,980 |
| <i>Professional - Educational Salaries - Overtime</i>           |         |         |         |         |         |         |         |         |         |
| <i>Technical Salaries - Regular</i>                             | 123,684 | 127,948 | 119,781 | 126,414 | 129,426 | 133,632 | 137,975 | 142,459 | 147,089 |
| <i>Technical Salaries - Overtime</i>                            | 15,530  | 16,254  | 13,509  | 9,669   | 32,060  | 33,102  | 34,178  | 35,289  | 36,436  |
| <i>Technical Salaries - Employee Ins. Opt Out</i>               |         |         | 2,100   |         | 3,000   | 3,098   | 3,198   | 3,302   | 3,409   |
| <i>Office/Clerical Salaries - Regular</i>                       | 93,329  | 99,615  | 99,400  | 98,134  | 102,269 | 105,337 | 108,497 | 111,752 | 115,104 |
| <i>Office/Clerical Salaries - Overtime</i>                      | 3,883   | 5,786   | 6,557   | 2,142   | 2,232   | 2,305   | 2,380   | 2,457   | 2,537   |
| <i>Service Work Salaries - Overtime</i>                         |         |         |         |         |         |         |         |         |         |
| <i>Instructional Assistant Salaries - Regular</i>               | 76,056  | 67,583  | 71,083  | 90,768  | 142,167 | 146,787 | 151,558 | 156,484 | 161,569 |
| <i>Personnel Services - Employee Benefits</i>                   |         |         |         |         |         |         |         |         |         |
| <i>Group Insurance - Contracted Provider</i>                    | 196,246 | 208,655 | 240,820 | 220,956 | 287,257 | 315,982 | 347,580 | 382,339 | 420,572 |
| <i>Social Security Contributions</i>                            | 63,110  | 65,706  | 78,301  | 69,186  | 84,525  | 91,871  | 94,793  | 97,556  | 100,400 |
| <i>Retirement Contributions</i>                                 | 273,031 | 292,002 | 336,560 | 307,964 | 393,459 | 413,668 | 433,583 | 453,796 | 475,474 |
| <i>Tuition Reimbursements</i>                                   | 23,806  | 19,054  | 21,092  | 18,550  | 20,405  | 20,405  | 20,405  | 20,405  | 20,405  |
| <i>Unemployment Compensation</i>                                | 1,578   | 1,292   |         | 1,265   | 4,380   | 4,402   | 4,424   | 4,446   | 4,468   |
| <i>Workmen's Compensation</i>                                   | 2,999   | 2,986   | 3,356   | 3,275   | 4,453   | 4,547   | 4,642   | 4,740   | 4,839   |
| <i>Other Post Employment Benefits</i>                           |         | 20,624  | 52,717  |         | 38,608  | 38,608  | 38,608  | 38,608  | 38,608  |
| <i>Other Current Employee Benefits</i>                          | 660     | 468     |         | 685     | 700     | 700     | 700     | 700     | 700     |
| <i>Purchased Professional &amp; Technical Services</i>          |         |         |         |         |         |         |         |         |         |
| <i>Professional - Educational Services</i>                      | 32,672  | 35,365  | 48,555  | 40,995  | 159,495 | 162,844 | 166,264 | 169,756 | 173,321 |
| <i>Training &amp; Development Services</i>                      | 24,043  | 37,506  | 29,915  | 23,000  | 25,093  | 25,619  | 26,157  | 26,707  | 27,268  |
| <i>Purchased Property Services</i>                              |         |         |         |         |         |         |         |         |         |
| <i>Repairs and Maintenance Services</i>                         | 7,165   | 5,229   | 9,338   | 5,600   | 4,668   | 4,766   | 4,866   | 4,968   | 5,072   |
| <i>Other Purchased Services</i>                                 |         |         |         |         |         |         |         |         |         |
| <i>Student Transportation Services</i>                          |         |         |         |         |         |         |         |         |         |
| <i>Contracted Carriers</i>                                      |         |         |         |         |         |         |         |         |         |
| <i>Communications</i>   |         |         |         |         |         |         |         |         |         |
| <i>Printing &amp; Binding</i>                                   |         | 1,095   |         |         |         |         |         |         |         |
| <i>Travel</i>   | 3,528   | 6,732   | 3,751   | 4,200   | 4,500   | 4,545   | 4,590   | 4,636   | 4,683   |
| <i>Supplies</i>   |         |         |         |         |         |         |         |         |         |
| <i>General Supplies</i>   | 27,231  | 30,726  | 25,276  | 32,935  | 32,935  | 34,417  | 35,966  | 37,584  | 39,276  |
| <i>Energy</i>   |         |         |         |         |         |         |         |         |         |
| <i>Food</i>   | 254     | 91      |         |         |         |         |         |         |         |
| <i>Books &amp; Periodicals</i>                                  | 35,752  | 40,104  | 39,930  | 82,160  | 91,160  | 93,074  | 95,029  | 97,025  | 99,062  |
| <i>Supplies - Technology Related</i>                            | 61,136  | 69,938  | 108,109 | 87,825  | 114,435 | 116,838 | 119,292 | 121,797 | 124,355 |
| <i>Property</i>   |         |         |         |         |         |         |         |         |         |
| <i>Equipment - Original &amp; Additional</i>                    |         |         |         |         |         |         |         |         |         |

|   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Equipment - Replacement                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Other Objects                             |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                             | 4,664            | 1,724            | 1,919            | 1,815            | 1,713               | 1,749               | 1,786               | 1,823               | 1,861               |
| <b>Total Instructional Staff Services</b> | <b>1,611,301</b> | <b>1,728,646</b> | <b>2,061,048</b> | <b>1,807,782</b> | <b>2,413,157</b>    | <b>2,517,156</b>    | <b>2,619,143</b>    | <b>2,724,092</b>    | <b>2,835,431</b>    |

| <b>ADMINISTRATIVE SERVICES - 2300</b>                    |           |           |           |           |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries                            |           |           |           |           |           |           |           |           |           |
| Official/Administrative Salaries - Regular               | 1,956,349 | 1,906,118 | 1,972,109 | 2,033,208 | 2,117,375 | 2,180,897 | 2,246,323 | 2,313,713 | 2,383,125 |
| Official/Administrative Salaries - Temporary             | 15,053    |           |           |           |           |           |           |           |           |
| Official/Administrative Salaries - Employee Ins. Opt Out |           | 3,500     | 7,500     | 2,500     | 7,500     | 7,500     | 7,500     | 7,500     | 7,500     |
| Professional - Educational Salaries - Regular            |           |           |           |           |           |           |           |           |           |
| Professional - Other Salaries - Overtime                 |           |           |           |           |           |           |           |           |           |
| Office/Clerical Salaries - Regular                       | 471,629   | 483,282   | 476,688   | 478,866   | 506,398   | 521,590   | 537,237   | 553,355   | 569,955   |
| Office/Clerical Salaries - Overtime                      | 12,487    | 11,688    | 18,290    | 16,300    | 22,258    | 22,981    | 23,728    | 24,499    | 25,296    |
| Office/Clerical Salaries - Employee Ins. Opt Out         | 6,000     | 9,000     | 9,000     | 3,000     | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     |
| Service Work Salaries - Overtime                         |           |           |           |           |           |           |           |           |           |
| Instructional Assistant Salaries - Regular               |           |           |           |           |           |           |           |           |           |
| Instructional Assistant Salaries - Employee Ins. Opt Out |           | 1,200     | 3,000     |           | 3,000     | 3,000     | 3,000     | 3,000     | 3,000     |
| Personnel Services - Employee Benefits                   |           |           |           |           |           |           |           |           |           |
| Group Insurance - Contracted Provider                    | 467,061   | 452,831   | 508,480   | 674,010   | 733,653   | 807,019   | 887,721   | 976,493   | 1,074,142 |
| Social Security Contributions                            | 180,139   | 176,818   | 181,527   | 189,665   | 202,421   | 220,013   | 227,011   | 233,628   | 240,439   |
| Retirement Contributions                                 | 846,329   | 831,873   | 825,028   | 842,408   | 899,651   | 945,860   | 991,395   | 1,037,613 | 1,087,181 |
| Tuition Reimbursements                                   |           |           |           |           |           |           |           |           |           |
| Unemployment Compensation                                | 2,288     | 1,804     |           | 1,800     | 1,800     | 1,809     | 1,818     | 1,827     | 1,836     |
| Workmen's Compensation                                   | 8,570     | 8,296     | 9,118     | 9,235     | 10,554    | 10,776    | 11,002    | 11,233    | 11,469    |
| Other Post Employment Benefits                           | 22,300    | 30,638    |           |           |           |           |           |           |           |
| Other Current Employee Benefits                          | 9,570     | 9,158     | 9,653     | 10,200    | 10,220    | 10,220    | 10,220    | 10,220    | 10,220    |
| Purchased Professional & Technical Services              |           |           | 30,728    |           | 30,000    | 30,630    | 31,273    | 31,930    | 32,600    |
| Official/Administrative Services                         | 273,616   | 266,417   | 260,299   | 305,627   | 305,626   | 312,044   | 318,597   | 325,288   | 332,119   |
| Professional - Educational Services                      | 34,242    | 35,321    | 17,291    | 16,664    | 264,821   | 270,382   | 276,060   | 281,857   | 287,776   |
| Other Professional Services                              | 258,196   | 333,276   | 568,710   | 427,584   | 69,000    | 70,449    | 71,928    | 73,439    | 74,981    |
| Technical Services                                       |           | 18,408    | 23,082    | 25,280    | 26,000    | 26,546    | 27,103    | 27,673    | 28,254    |
| Security/Safety Services                                 | 1,045     |           |           |           |           |           |           |           |           |
| Purchased Property Services                              |           |           |           |           |           |           |           |           |           |
| Repairs and Maintenance Services                         | 469       |           |           | 2,350     | 2,350     | 2,399     | 2,450     | 2,501     | 2,554     |
| Rentals  | 3,381     | 3,816     | 3,916     | 4,000     | 4,000     | 4,084     | 4,170     | 4,257     | 4,347     |
| Other Purchased Services                                 |           |           |           |           |           |           |           |           |           |
| Student Transportation Services                          |           |           |           |           |           |           |           |           |           |
| Contracted Carriers                                      | 1,695     | 579       | 1,592     | 500       | 500       | 518       | 536       | 554       | 574       |
| Insurance-General  |           |           |           |           |           |           |           |           |           |
| Bonding Insurance  | 15,366    | 15,304    | 14,037    | 20,468    | 18,594    | 18,779    | 18,967    | 19,157    | 19,348    |
| Communications   | 6,231     | 7,008     | 9,155     | 10,766    | 9,868     | 10,075    | 10,287    | 10,503    | 10,723    |
| Advertising  | 12,053    | 12,330    | 4,384     | 9,000     | 9,000     | 9,189     | 9,382     | 9,579     | 9,780     |

|   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Printing & Binding                          | 23,059           | 23,775           | 26,294           | 41,677           | 36,650              | 37,420              | 38,205              | 39,008              | 39,827              |
| Travel                                      | 1,733            | 4,973            | 4,244            | 4,850            | 5,500               | 5,555               | 5,611               | 5,667               | 5,723               |
| Supplies                                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| General Supplies                            | 58,130           | 60,609           | 48,641           | 56,834           | 57,900              | 60,506              | 63,228              | 66,074              | 69,047              |
| Food  | 3,321            | 1,831            | 6,559            | 4,700            | 4,800               | 4,901               | 5,004               | 5,109               | 5,216               |
| Books & Periodicals                         | 2,701            | 1,596            | 2,157            | 3,124            | 4,700               | 4,799               | 4,899               | 5,002               | 5,107               |
| Supplies - Technology Related               | 12,378           | 12,172           | 11,946           | 11,749           | 11,000              | 11,231              | 11,467              | 11,708              | 11,954              |
| Property                                    |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Original & Additional           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Replacement                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Other Objects                               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                               | 31,274           | 33,320           | 34,834           | 37,559           | 39,904              | 40,742              | 41,598              | 42,471              | 43,363              |
| Claims, Judgments and Penalties Against LEA | 13,345           | 46,840           | 7,650            | 40,000           | 40,000              | 40,840              | 41,698              | 42,573              | 43,467              |
| <b>Total Administrative Services</b>        | <b>4,750,009</b> | <b>4,803,780</b> | <b>5,095,913</b> | <b>5,283,925</b> | <b>5,460,043</b>    | <b>5,697,752</b>    | <b>5,934,420</b>    | <b>6,182,431</b>    | <b>6,445,923</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                     | 516,575 | 504,548 | 554,589 | 575,947 | 614,425 | 634,394 | 655,012 | 676,299 | 698,279 |
| Professional - Other Salaries - Employee Ins. Opt Out       | 6,000   | 8,100   | 9,000   | 9,000   | 9,000   | 9,000   | 9,000   | 9,000   | 9,000   |
| Instructional Assistant Salaries - Regular                  | 77,657  | 93,927  | 96,611  | 96,318  | 99,215  | 102,439 | 105,768 | 109,206 | 112,755 |
| Personnel Services - Employee Benefits                      |         |         |         |         |         |         |         |         |         |
| Group Insurance - Contracted Provider                       | 116,032 | 123,532 | 140,626 | 166,592 | 104,120 | 114,532 | 125,985 | 138,584 | 152,442 |
| Social Security Contributions                               | 44,677  | 45,071  | 49,026  | 44,749  | 54,593  | 59,338  | 61,225  | 63,010  | 64,847  |
| Retirement Contributions                                    | 207,521 | 210,048 | 221,636 | 195,346 | 242,638 | 255,100 | 267,381 | 279,846 | 293,215 |
| Unemployment Compensation                                   | 694     | 599     |         | 540     | 600     | 603     | 606     | 609     | 612     |
| Workmen's Compensation                                      | 1,880   | 1,813   | 2,364   | 2,045   | 2,855   | 2,915   | 2,976   | 3,038   | 3,102   |
| Other Post Employment Benefits                              | 53,467  |         | 10,865  |         |         |         |         |         |         |
| Purchased Professional & Technical Services                 |         |         |         |         |         |         |         |         |         |
| Professional - Educational Services                         | 68,628  | 85,285  | 130,291 | 90,000  | 139,987 | 142,926 | 145,928 | 148,992 | 152,121 |
| Other Professional Services                                 | 1,950   | 1,300   | 4,100   | 8,250   | 8,250   | 8,423   | 8,600   | 8,781   | 8,965   |
| Purchased Property Services                                 |         |         |         |         | 750     | 766     | 782     | 798     | 815     |
| Repairs and Maintenance Services                            | 294     | 680     | 359     | 1,000   | 500     | 511     | 521     | 532     | 543     |
| Other Purchased Services                                    |         |         |         |         |         |         |         |         |         |
| Printing & Binding  |         |         |         |         |         |         |         |         |         |
| Travel  |         | 2       | 18      | 50      | 40      | 40      | 41      | 41      | 42      |
| Supplies  |         |         |         |         |         |         |         |         |         |
| General Supplies  | 16,090  | 15,662  | 18,734  | 25,000  | 23,800  | 24,871  | 25,990  | 27,160  | 28,382  |
| Food  | 14      | 31      |         | 100     | 50      | 51      | 52      | 53      | 54      |
| Books & Periodicals   |         |         |         | 100     | 75      | 77      | 78      | 80      | 82      |
| Supplies - Technology Related                               |         |         | 676     | 200     | 200     | 204     | 208     | 213     | 217     |
| Property  |         |         |         |         |         |         |         |         |         |

|                                   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Equipment - Original & Additional |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Replacement           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Other Objects                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                     | 210              |                  |                  | 250              | 130                 | 133                 | 136                 | 138                 | 141                 |
| <b>Total Pupil Health</b>         | <b>1,111,690</b> | <b>1,090,598</b> | <b>1,238,894</b> | <b>1,215,487</b> | <b>1,301,227</b>    | <b>1,356,322</b>    | <b>1,410,290</b>    | <b>1,466,381</b>    | <b>1,525,615</b>    |

| <b>BUSINESS SERVICES - 2500</b>                          |         |         |         |         |         |         |         |         |         |
|--|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Personnel Services - Salaries                            |         |         |         |         |         |         |         |         |         |
| Official/Administrative Salaries - Regular               | 148,595 | 153,424 | 167,152 | 145,250 | 149,608 | 154,096 | 158,719 | 163,481 | 168,385 |
| Official/Administrative Salaries - Employee Ins. Opt Out |         |         |         |         |         |         |         |         |         |
| Office/Clerical Salaries - Regular                       | 167,161 | 172,490 | 184,833 | 191,711 | 198,365 | 204,316 | 210,446 | 216,759 | 223,262 |
| Office/Clerical Salaries - Overtime                      | 245     | 81      | 31      | 200     | 120     | 124     | 128     | 132     | 136     |
| Service Work Salaries - Overtime                         |         |         |         |         |         |         |         |         |         |
| Personnel Services - Employee Benefits                   |         |         |         |         |         |         |         |         |         |
| Group Insurance - Contracted Provider                    | 68,428  | 69,028  | 74,505  | 86,734  | 99,242  | 109,166 | 120,083 | 132,091 | 145,300 |
| Social Security Contributions                            | 23,437  | 24,174  | 26,183  | 25,846  | 26,620  | 28,933  | 29,854  | 30,724  | 31,620  |
| Retirement Contributions                                 | 109,834 | 114,946 | 112,488 | 114,531 | 118,311 | 124,388 | 130,376 | 136,454 | 142,973 |
| Tuition Reimbursements                                   |         |         |         |         |         |         |         |         |         |
| Unemployment Compensation                                | 299     | 233     |         | 240     | 240     | 241     | 242     | 244     | 245     |
| Workmen's Compensation                                   | 1,131   | 1,106   | 1,269   | 1,259   | 1,327   | 1,355   | 1,383   | 1,412   | 1,442   |
| Other Post Employment Benefits                           |         |         | 4,590   |         |         |         |         |         |         |
| Other Current Employee Benefits                          | 660     | 660     | 1,018   | 1,180   | 1,180   | 1,180   | 1,180   | 1,180   | 1,180   |
| Purchased Professional & Technical Services              |         |         |         |         |         |         |         |         |         |
| Official/Administrative Services                         |         |         |         | 1,743   | 1,000   | 1,021   | 1,042   | 1,064   | 1,087   |
| Professional - Educational Services                      | 19,600  | 6,417   | 6,000   | 16,200  | 15,500  | 15,826  | 16,158  | 16,497  | 16,844  |
| Other Professional Services                              |         |         |         |         |         |         |         |         |         |
| Purchased Property Services                              |         |         |         |         |         |         |         |         |         |
| Rentals  | 25,825  | 28,218  | 39,145  | 40,971  | 40,500  | 41,351  | 42,219  | 43,105  | 44,011  |
| Other Purchased Services                                 |         |         |         |         |         |         |         |         |         |
| Insurance-General  |         |         |         |         |         |         |         |         |         |
| Bonding Insurance  |         |         |         |         |         |         |         |         |         |
| Communications   | 14,800  | 14,050  | 12,328  | 17,820  | 16,480  | 16,826  | 17,179  | 17,540  | 17,909  |
| Advertising  |         |         |         |         |         |         |         |         |         |
| Printing & Binding                                       | 2,347   | 1,373   | 1,020   | 2,310   | 1,950   | 1,991   | 2,033   | 2,075   | 2,119   |
| Travel   | 1,112   | 350     | 435     | 750     | 650     | 657     | 663     | 670     | 676     |
| Supplies   |         |         |         |         | 100     | 102     | 104     | 106     | 109     |
| General Supplies   | 15,238  | 27,230  | 18,450  | 20,745  | 21,000  | 21,945  | 22,933  | 23,964  | 25,043  |
| Food   | 683     | 893     | 574     | 720     | 850     | 868     | 886     | 905     | 924     |
| Books & Periodicals                                      |         |         |         |         |         |         |         |         |         |
| Supplies - Technology Related                            | 52,343  | 59,229  | 62,527  | 81,374  | 80,125  | 81,808  | 83,526  | 85,280  | 87,070  |
| Property   |         |         |         |         |         |         |         |         |         |
| Equipment - Original & Additional                        |         |         |         |         |         |         |         |         |         |
| Equipment - Replacement                                  |         |         |         |         |         |         |         |         |         |

|                                | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Other Objects                  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                  | 13,599           | 12,961           | 16,201           | 15,616           | 17,100              | 17,459              | 17,826              | 18,200              | 18,582              |
| <b>Total Business Services</b> | <b>665,336</b>   | <b>686,864</b>   | <b>728,747</b>   | <b>765,199</b>   | <b>790,268</b>      | <b>823,652</b>      | <b>856,979</b>      | <b>891,884</b>      | <b>928,915</b>      |

| OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600    |           |           |           |           |           |           |           |           |           |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Personnel Services - Salaries                         |           |           |           |           |           |           |           |           |           |
| Official/Administrative Salaries - Regular            | 152,944   | 179,972   | 244,485   | 268,944   | 278,142   | 286,486   | 295,081   | 303,933   | 313,051   |
| Professional - Other Salaries - Regular               | 91,447    | 90,243    | 91,048    | 301,595   | 237,436   | 245,153   | 253,121   | 261,347   | 269,841   |
| Professional - Other Salaries - Overtime              |           |           |           | 4,310     | 8,346     | 8,617     | 8,897     | 9,186     | 9,485     |
| Professional - Other Salaries - Employee Ins. Opt Out | 5,000     | 2,500     | 2,500     | 2,500     | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     |
| Service Work Salaries - Regular                       | 1,406,662 | 1,475,635 | 1,404,563 | 1,702,051 | 1,749,059 | 1,805,903 | 1,864,595 | 1,925,195 | 1,987,763 |
| Service Work Salaries - Temporary                     | 35,821    | 52,270    | 48,170    | 65,880    | 50,000    | 51,625    | 53,303    | 55,035    | 56,824    |
| Service Work Salaries - Overtime                      | 180,471   | 238,616   | 237,761   | 151,731   | 62,967    | 65,013    | 67,126    | 69,308    | 71,560    |
| Service Work Salaries - Employee Ins. Opt Out         |           | 6,000     | 4,500     | 9,000     | 15,000    | 15,000    | 15,000    | 15,000    | 15,000    |
| Personnel Services - Employee Benefits                |           |           |           |           |           |           |           |           |           |
| Group Insurance - Contracted Provider                 | 578,857   | 583,966   | 693,809   | 1,033,486 | 860,342   | 946,376   | 1,041,014 | 1,145,116 | 1,259,627 |
| Social Security Contributions                         | 138,348   | 146,468   | 149,280   | 177,496   | 182,525   | 198,387   | 204,698   | 210,664   | 216,806   |
| Retirement Contributions                              | 638,514   | 691,074   | 674,112   | 798,421   | 811,223   | 852,890   | 893,950   | 935,625   | 980,321   |
| Unemployment Compensation                             | 4,137     | 3,401     |           | 3,360     | 3,420     | 3,437     | 3,454     | 3,472     | 3,489     |
| Workmen's Compensation                                | 6,999     | 6,811     | 7,684     | 9,042     | 9,298     | 9,493     | 9,693     | 9,896     | 10,104    |
| Other Post Employment Benefits                        | 17,240    | 10,393    | 17,288    |           |           |           |           |           |           |
| Other Current Employee Benefits                       | 6,800     | 7,860     | 7,590     | 7,428     | 8,952     | 8,952     | 8,952     | 8,952     | 8,952     |
| Purchased Professional & Technical Services           |           |           |           |           |           |           |           |           |           |
| Professional - Educational Services                   |           | 125       |           |           |           |           |           |           |           |
| Other Professional Services                           | 63,396    | 94,426    | 102,484   | 100,147   | 109,831   | 112,138   | 114,493   | 116,897   | 119,352   |
| Technical Services                                    |           |           |           |           |           |           |           |           |           |
| Security/Safety Services                              | 148,280   | 190,974   | 306,538   | 545,000   | 589,075   | 601,446   | 614,076   | 626,972   | 640,138   |
| Purchased Property Services                           |           |           |           |           |           |           |           |           |           |
| Cleaning Services                                     | 77,387    | 74,459    | 86,535    | 116,609   | 118,834   | 121,329   | 123,877   | 126,479   | 129,135   |
| Utility Services                                      | 153,734   | 152,444   | 133,328   | 152,432   | 146,661   | 149,740   | 152,885   | 156,096   | 159,374   |
| Repairs and Maintenance Services                      | 178,226   | 128,645   | 179,120   | 189,693   | 192,043   | 196,076   | 200,193   | 204,397   | 208,690   |
| Rentals   | 796       | 610       | 13,714    | 12,836    | 9,800     | 10,006    | 10,216    | 10,430    | 10,649    |
| Construction Services                                 |           |           |           |           |           |           |           |           |           |
| Extermination Services                                | 8,957     | 12,449    | 13,612    | 16,954    | 14,429    | 14,732    | 15,041    | 15,357    | 15,679    |
| Other Purchased Services                              |           |           |           |           |           |           |           |           |           |
| Automotive Liability Insurance                        | 7,609     | 5,911     | 7,673     | 8,200     | 8,996     | 9,185     | 9,378     | 9,575     | 9,776     |
| General Property and Liability Insurance              | 151,436   | 171,721   | 194,692   | 217,800   | 231,977   | 236,849   | 241,822   | 246,901   | 252,086   |
| Communications  | 44,653    | 47,346    | 1,874     | 2,959     |           |           |           |           |           |
| Advertising   |           |           |           |           |           |           |           |           |           |
| Printing & Binding                                    | 77        | 62        |           |           |           |           |           |           |           |
| Travel  | 2,579     | 5,807     | 5,438     | 3,967     | 5,650     | 5,707     | 5,764     | 5,821     | 5,879     |
| Supplies  |           |           |           |           |           |           |           |           |           |
| General Supplies                                      | 435,912   | 489,177   | 525,690   | 498,337   | 531,637   | 555,561   | 580,561   | 606,686   | 633,987   |



|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Energy                                 | 1,413,696        | 1,328,097        | 1,495,254        | 1,381,549        | 1,757,507           | 1,794,414           | 1,832,097           | 1,870,571           | 1,909,853           |
| Food                                   | 751              | 458              | 835              | 473              | 700                 | 715                 | 730                 | 745                 | 761                 |
| Supplies - Technology Related          | 10,320           | 51,346           | 58,098           | 35,656           | 22,000              | 22,462              | 22,934              | 23,415              | 23,907              |
| Property                               |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Original & Additional      | 8,395            |                  | 5,231            | 9,237            | 9,237               | 9,431               | 9,629               | 9,831               | 10,038              |
| Equipment - Replacement                | 7,162            | 5,412            |                  |                  |                     |                     |                     |                     |                     |
| Other Objects                          |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                          | 1,090            | 1,263            | 1,816            | 1,458            | 2,050               | 2,093               | 2,137               | 2,182               | 2,228               |
| <b>Total Operation and Maintenance</b> | <b>5,977,696</b> | <b>6,255,942</b> | <b>6,714,720</b> | <b>7,828,551</b> | <b>8,032,137</b>    | <b>8,344,217</b>    | <b>8,659,716</b>    | <b>8,990,084</b>    | <b>9,339,354</b>    |

| STUDENT TRANSPORTATION SERVICES - 2700       |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Personnel Services - Salaries                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Office/Clerical Salaries - Regular           | 47,987           | 48,395           | 13,810           | 33,719           | 34,370           | 35,401           | 36,463           | 37,557           | 38,684           |
| Office/Clerical Salaries - Overtime          | 2,977            | 2,289            | 406              |                  |                  |                  |                  |                  |                  |
| Service Work Salaries - Overtime             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Personnel Services - Employee Benefits       |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Group Insurance - Contracted Provider        | 6,399            | 7,194            | 1,798            | 4,603            | 14,226           | 15,649           | 17,214           | 18,935           | 20,829           |
| Social Security Contributions                | 3,834            | 3,807            | 1,070            | 2,580            | 2,629            | 2,858            | 2,949            | 3,035            | 3,123            |
| Retirement Contributions                     | 17,116           | 17,871           | 4,417            | 11,431           | 11,686           | 12,286           | 12,878           | 13,478           | 14,122           |
| Unemployment Compensation                    | 95               | 74               |                  | 30               | 30               | 30               | 30               | 30               | 31               |
| Workmen's Compensation                       | 177              | 172              | 195              | 126              | 137              | 140              | 143              | 146              | 149              |
| Other Current Employee Benefits              | 840              | 840              | 280              | 432              | 700              | 700              | 700              | 700              | 700              |
| Purchased Professional & Technical Services  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Professional - Educational Services          | 246,276          | 299,998          | 431,107          | 374,075          | 445,911          | 455,275          | 464,836          | 474,598          | 484,564          |
| Other Purchased Services                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Contracted Carriers                          | 5,084,525        | 5,349,686        | 5,426,963        | 5,539,497        | 5,814,497        | 6,018,004        | 6,228,635        | 6,446,637        | 6,672,269        |
| Student Transportation Services from the IU  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Communications                               |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Advertising                                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Printing & Binding                           |                  |                  | 60               |                  | 100              | 102              | 104              | 106              | 109              |
| Travel                                       | 195              |                  | 65               | 200              | 1,000            | 1,010            | 1,020            | 1,030            | 1,041            |
| Miscellaneous Purchased Services             |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Supplies                                     |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| General Supplies                             | 3,278            | 1,410            | 1,069            | 1,300            | 3,500            | 3,658            | 3,822            | 3,994            | 4,174            |
| Energy                                       |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Food   |                  |                  |                  | 50               | 250              | 255              | 261              | 266              | 272              |
| Books & Periodicals                          |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Supplies - Technology Related                | 1,295            | 16,720           | 19,804           | 24,400           | 31,500           | 32,162           | 32,837           | 33,526           | 34,231           |
| Other Objects                                |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Dues and Fees                                | 114              | 160              | 54,480           | 125              | 62,750           | 64,068           | 65,413           | 66,787           | 68,189           |
| <b>Total Student Transportation Services</b> | <b>5,415,108</b> | <b>5,748,615</b> | <b>5,955,524</b> | <b>5,992,567</b> | <b>6,423,287</b> | <b>6,641,599</b> | <b>6,867,305</b> | <b>7,100,827</b> | <b>7,342,486</b> |

Expenditure By Program Report

|  | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>CENTRAL &amp; OTHER SUPPORT SERVICES - 2800</b>     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Personnel Services - Salaries</i>                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Official/Administrative Salaries - Regular</i>      | 227,410          | 240,822          | 248,947          | 258,283          | 266,031             | 274,012             | 282,232             | 290,699             | 299,420             |
| <i>Professional - Educational Salaries - Regular</i>   | 31,428           | 32,707           | 32,995           |                  | 35,635              | 36,907              | 38,095              | 39,185              | 40,305              |
| <i>Technical Salaries - Regular</i>                    | 134,527          | 208,055          | 224,144          | 224,061          | 228,217             | 235,634             | 243,292             | 251,199             | 259,363             |
| <i>Technical Salaries - Overtime</i>                   |                  |                  | 178              |                  |                     |                     |                     |                     |                     |
| <i>Office/Clerical Salaries - Regular</i>              | 89,964           | 99,146           | 119,595          | 135,827          | 141,505             | 145,750             | 150,122             | 154,626             | 159,265             |
| <i>Office/Clerical Salaries - Overtime</i>             | 4,238            | 768              | 1,276            | 1,469            | 2,823               | 2,914               | 3,009               | 3,107               | 3,208               |
| <i>Service Work Salaries - Overtime</i>                |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Personnel Services - Employee Benefits</i>          |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Group Insurance - Contracted Provider</i>           | 80,252           | 103,301          | 138,351          | 152,322          | 174,434             | 191,877             | 211,065             | 232,171             | 255,388             |
| <i>Social Security Contributions</i>                   | 37,658           | 43,916           | 47,641           | 47,362           | 52,133              | 56,664              | 58,466              | 60,170              | 61,924              |
| <i>Retirement Contributions</i>                        | 168,587          | 205,036          | 213,064          | 210,059          | 229,231             | 241,005             | 252,607             | 264,384             | 277,014             |
| <i>Tuition Reimbursements</i>                          | 18,062           | 19,803           | 26,391           | 24,000           | 23,444              | 23,444              | 23,444              | 23,444              | 23,444              |
| <i>Unemployment Compensation</i>                       | 750              | 1,785            |                  | 480              | 480                 | 482                 | 485                 | 487                 | 490                 |
| <i>Workmen's Compensation</i>                          | 2,000            | 1,941            | 2,237            | 2,312            | 2,697               | 2,753               | 2,811               | 2,870               | 2,931               |
| <i>Other Current Employee Benefits</i>                 | 2,475            | 3,245            | 3,300            | 3,400            | 3,460               | 3,460               | 3,460               | 3,460               | 3,460               |
| <i>Purchased Professional &amp; Technical Services</i> |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Professional - Educational Services</i>             | 354,930          | 290,821          | 278,268          | 335,802          | 353,171             | 360,588             | 368,160             | 375,891             | 383,785             |
| <i>Technical Services</i>                              |                  |                  | 217              | 30,000           | 30,500              | 31,141              | 31,794              | 32,462              | 33,144              |
| <i>Training &amp; Development Services</i>             | 17,131           | 18,742           | 19,243           | 13,000           | 19,387              | 19,794              | 20,210              | 20,634              | 21,068              |
| <i>Purchased Property Services</i>                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Repairs and Maintenance Services</i>                | 1,105            | 1,248            | 24,150           | 20,200           | 20,200              | 20,624              | 21,057              | 21,500              | 21,951              |
| <i>Rentals</i>   | 1,175            |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Other Purchased Services</i>                        |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Bonding Insurance</i>                               | 47,430           | 49,309           | 47,553           | 54,323           | 55,953              | 56,512              | 57,077              | 57,648              | 58,225              |
| <i>Other Insurance</i>                                 | 20,376           | 21,076           | 21,954           | 21,954           | 25,247              | 25,247              | 25,247              | 25,247              | 25,247              |
| <i>Communications</i>                                  | 63,826           | 74,339           | 81,281           | 55,300           | 61,288              | 62,575              | 63,889              | 65,231              | 66,601              |
| <i>Advertising</i>                                     | 2,237            | 2,390            | 957              | 1,153            | 3,000               | 3,063               | 3,127               | 3,193               | 3,260               |
| <i>Printing &amp; Binding</i>                          | 303              |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Travel</i>  | 2,725            | 5,210            | 4,701            | 6,000            | 6,560               | 6,626               | 6,692               | 6,759               | 6,826               |
| <i>Supplies</i>  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>General Supplies</i>                                | 4,539            | 3,452            | 7,875            | 5,025            | 6,975               | 7,289               | 7,617               | 7,960               | 8,318               |
| <i>Food</i>  | 679              | 709              | 1,010            | 1,393            | 1,112               | 1,136               | 1,160               | 1,184               | 1,209               |
| <i>Books &amp; Periodicals</i>                         |                  | 277              |                  |                  |                     |                     |                     |                     |                     |
| <i>Supplies - Technology Related</i>                   | 846,800          | 956,079          | 1,060,401        | 966,311          | 1,079,633           | 1,102,305           | 1,125,454           | 1,149,088           | 1,173,219           |
| <i>Property</i>  |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Equipment - Original &amp; Additional</i>           |                  |                  | 12,420           | 5,000            | 5,000               | 5,105               | 5,212               | 5,322               | 5,433               |
| <i>Equipment - Replacement</i>                         |                  |                  | 7,323            | 7,500            | 1,601               | 1,635               | 1,669               | 1,704               | 1,740               |
| <i>Infrastructure Assets</i>                           |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Other Objects</i>                                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <i>Dues and Fees</i>                                   | 884              | 1,339            | 3,090            | 4,016            | 3,041               | 3,105               | 3,171               | 3,237               | 3,305               |
| <i>Other Professional Services</i>                     | 3,500            | 4,000            |                  |                  | 3,500               | 3,574               | 3,649               | 3,725               | 3,803               |

|   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|---|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total Central &amp; Other Support Services</b> | <b>2,164,991</b> | <b>2,389,514</b> | <b>2,628,562</b> | <b>2,586,552</b> | <b>2,836,257</b>    | <b>2,925,220</b>    | <b>3,014,274</b>    | <b>3,106,587</b>    | <b>3,203,345</b>    |

|   |               |               |               |                |                |                |                |                |                |
|---|---------------|---------------|---------------|----------------|----------------|----------------|----------------|----------------|----------------|
| <b>OTHER SUPPORT SERVICES - 2900</b>    |               |               |               |                |                |                |                |                |                |
| <i>Other Purchased Services</i>         |               |               |               |                |                |                |                |                |                |
| <i>Miscellaneous Purchased Services</i> | 86,626        | 86,896        | 92,843        | 102,127        | 100,000        | 101,500        | 103,023        | 104,568        | 106,136        |
| <i>Other Objects</i>                    |               |               |               |                |                |                |                |                |                |
| <b>Total Other Support Services</b>     | <b>86,626</b> | <b>86,896</b> | <b>92,843</b> | <b>102,127</b> | <b>100,000</b> | <b>101,500</b> | <b>103,023</b> | <b>104,568</b> | <b>106,136</b> |

|  |         |         |         |         |         |         |         |           |           |
|--|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|
| <b>STUDENT ACTIVITIES - 3200</b>                       |         |         |         |         |         |         |         |           |           |
| <i>Personnel Services - Salaries</i>                   |         |         |         |         |         |         |         |           |           |
| <i>Official/Administrative Salaries - Regular</i>      | 80,272  | 108,650 | 119,785 | 149,826 | 150,837 | 155,362 | 160,023 | 164,824   | 169,769   |
| <i>Professional - Other Salaries - Regular</i>         | 731,854 | 787,576 | 788,356 | 869,198 | 929,652 | 959,866 | 991,062 | 1,023,271 | 1,056,527 |
| <i>Professional - Other Salaries - Temporary</i>       | 62,877  | 73,825  | 79,160  | 6,626   | 87,075  | 87,946  | 88,826  | 89,714    | 90,611    |
| <i>Professional - Other Salaries - Overtime</i>        | 8,744   | 7,124   | 6,296   | 77,700  | 6,925   | 7,150   | 7,383   | 7,623     | 7,870     |
| <i>Office/Clerical Salaries - Regular</i>              | 59,387  | 60,581  | 61,207  | 61,510  | 63,776  | 65,690  | 67,660  | 69,690    | 71,781    |
| <i>Office/Clerical Salaries - Overtime</i>             | 8,819   | 4,307   | 4,001   | 2,000   | 4,241   | 4,379   | 4,521   | 4,668     | 4,820     |
| <i>Personnel Services - Employee Benefits</i>          |         |         |         |         |         |         |         |           |           |
| <i>Group Insurance - Contracted Provider</i>           | 105,298 | 110,741 | 124,500 | 99,353  |         |         |         |           |           |
| <i>Social Security Contributions</i>                   | 71,828  | 78,574  | 79,670  | 82,668  | 95,052  | 103,312 | 106,599 | 109,706   | 112,904   |
| <i>Retirement Contributions</i>                        | 297,611 | 349,580 | 342,501 | 367,447 | 416,414 | 437,802 | 458,879 | 480,271   | 503,214   |
| <i>Unemployment Compensation</i>                       | 5,617   | 4,416   |         | 1,710   | 3,194   | 3,210   | 3,226   | 3,242     | 3,258     |
| <i>Workmen's Compensation</i>                          | 3,822   | 3,692   | 4,072   | 3,252   | 4,469   | 4,563   | 4,658   | 4,756     | 4,856     |
| <i>Other Post Employment Benefits</i>                  |         |         |         |         |         |         |         |           |           |
| <i>Other Current Employee Benefits</i>                 | 3,430   | 3,630   | 3,190   | 2,760   | 3,500   | 3,500   | 3,500   | 3,500     | 3,500     |
| <i>Purchased Professional &amp; Technical Services</i> |         |         |         |         |         |         |         |           |           |
| <i>Professional - Educational Services</i>             | 71,124  | 71,263  | 81,619  | 57,339  | 95,050  | 97,046  | 99,084  | 101,165   | 103,289   |
| <i>Other Professional Services</i>                     | 41,310  | 42,136  | 42,979  |         | 43,839  | 44,759  | 45,699  | 46,659    | 47,639    |
| <i>Security/Safety Services</i>                        | 14,440  | 21,185  | 25,460  | 15,000  | 30,000  | 30,630  | 31,273  | 31,930    | 32,600    |
| <i>Purchased Property Services</i>                     |         |         |         |         |         |         |         |           |           |
| <i>Repairs and Maintenance Services</i>                | 25,708  | 11,655  | 14,875  | 43,584  | 38,839  | 39,655  | 40,487  | 41,338    | 42,206    |
| <i>Rentals</i>   | 26,121  | 21,425  | 21,334  | 22,800  | 22,800  | 23,279  | 23,768  | 24,267    | 24,776    |
| <i>Other Purchased Services</i>                        |         |         |         |         |         |         |         |           |           |
| <i>Student Transportation Services</i>                 |         |         |         |         |         |         |         |           |           |
| <i>Contracted Carriers</i>                             | 116,638 | 136,732 | 129,105 | 113,000 | 113,000 | 116,955 | 121,048 | 125,285   | 129,670   |
| <i>Insurance-General</i>                               |         |         |         |         |         |         |         |           |           |
| <i>Other Insurance</i>                                 | 12,725  | 12,725  | 12,725  | 12,725  | 14,600  | 14,600  | 14,600  | 14,600    | 14,600    |
| <i>Communications</i>                                  | 258     | 59      |         |         |         |         |         |           |           |
| <i>Printing &amp; Binding</i>                          | 5,126   | 1,929   | 1,681   | 11,650  | 11,613  | 11,857  | 12,106  | 12,360    | 12,620    |
| <i>Travel</i>  | 28,560  | 57,737  | 44,292  | 30,800  | 30,800  | 31,108  | 31,419  | 31,733    | 32,051    |
| <i>Supplies</i>  |         |         |         |         |         |         |         |           |           |
| <i>General Supplies</i>                                | 206,094 | 197,456 | 214,854 | 255,500 | 243,199 | 254,143 | 265,580 | 277,531   | 290,020   |
| <i>Food</i>  | 3,071   | 2,494   | 3,757   |         | 3,892   | 3,974   | 4,058   | 4,143     | 4,230     |
| <i>Books &amp; Periodicals</i>                         |         |         |         |         |         |         |         |           |           |

|                                   | (Actual)<br>2022 | (Actual)<br>2023 | (Actual)<br>2024 | (Budget)<br>2025 | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|-----------------------------------|------------------|------------------|------------------|------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Supplies - Technology Related     | 31,300           | 28,823           | 30,592           | 34,500           | 34,500              | 35,225              | 35,964              | 36,719              | 37,491              |
| Property                          |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Equipment - Original & Additional | 10,900           | 31,725           |                  |                  | 15,741              | 16,072              | 16,409              | 16,754              | 17,106              |
| Equipment - Replacement           |                  | 5,565            |                  |                  |                     |                     |                     |                     |                     |
| Other Objects                     |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| Dues and Fees                     | 43,775           | 38,793           | 52,681           | 49,555           | 65,150              | 66,518              | 67,915              | 69,341              | 70,797              |
| Cleaning Services                 | 6,052            | 5,799            | 5,642            |                  |                     |                     |                     |                     |                     |
|                                   |                  |                  |                  |                  |                     |                     |                     |                     |                     |
| <b>Total Student Activities</b>   | <b>2,082,762</b> | <b>2,280,197</b> | <b>2,294,331</b> | <b>2,370,503</b> | <b>2,528,159</b>    | <b>2,618,601</b>    | <b>2,705,747</b>    | <b>2,795,090</b>    | <b>2,888,205</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 | 37,000        | 38,500        | 38,500        | 38,500        | 38,500        | 39,309        | 40,134        | 40,977        | 41,837        |
| Refund of Prior Year's Receipts                         | 36,900        | 32,450        | 34,500        | 40,000        | 52,480        | 53,582        | 54,707        | 55,856        | 57,029        |
|   |               |               |               |               |               |               |               |               |               |
| <b>Total Community Services</b>                         | <b>73,900</b> | <b>70,950</b> | <b>73,000</b> | <b>78,500</b> | <b>90,980</b> | <b>92,891</b> | <b>94,841</b> | <b>96,833</b> | <b>98,866</b> |

| EXISTING SITE IMPROVEMENT SERVICES - 4200 |              |  |  |  |               |               |               |               |               |
|---|--------------|--|--|--|---------------|---------------|---------------|---------------|---------------|
| Land and Improvements                     |              |  |  |  |               |               |               |               |               |
| Dues and Fees                             |              |  |  |  |               |               |               |               |               |
| Other Professional Services               | 6,850        |  |  |  | 50,000        | 51,050        | 52,122        | 53,217        | 54,334        |
|   |              |  |  |  |               |               |               |               |               |
| <b>Total Existing Site Improvement</b>    | <b>6,850</b> |  |  |  | <b>50,000</b> | <b>51,050</b> | <b>52,122</b> | <b>53,217</b> | <b>54,334</b> |

| EXISTING BUILDING IMPROVEMENT SERVICES - 4600 |        |           |          |        |        |        |        |        |        |
|---|--------|-----------|----------|--------|--------|--------|--------|--------|--------|
| Construction Services                         | 43,862 | 2,069,666 | (12,478) |        |        |        |        |        |        |
| Other Professional Services                   | 4,521  |           |          |        |        |        |        |        |        |
| Repairs and Maintenance Services              | 6,481  |           | 122,233  | 10,000 | 10,000 | 10,210 | 10,424 | 10,643 | 10,867 |
| Equipment - Original & Additional             |        |           | 13,579   |        | 15,000 | 15,315 | 15,637 | 15,965 | 16,300 |

|                                      | (Actual)<br>2022   | (Actual)<br>2023   | (Actual)<br>2024   | (Budget)<br>2025   | (Projected)<br>2026 | (Projected)<br>2027 | (Projected)<br>2028 | (Projected)<br>2029 | (Projected)<br>2030 |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Total Existing Building Improvements | 54,864             | 2,069,666          | 123,334            | 10,000             | 25,000              | 25,525              | 26,061              | 26,608              | 27,167              |
| <b>DEBT SERVICE - 5100</b>           |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Other Objects                        |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Interest                             | 3,211,306          | 2,961,954          | 2,850,222          | 2,757,675          | 2,640,933           | 2,478,245           | 2,300,336           | 2,128,451           | 1,916,344           |
| Refund of Prior Year's Receipts      | 138,880            | 286,871            | 539,387            | 950,000            | 800,000             | 816,800             | 833,953             | 851,466             | 869,347             |
| Other Financing Uses                 |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Redemption of Principal              | 5,990,932          | 6,059,041          | 6,377,389          | 6,507,000          | 6,634,000           | 6,245,000           | 6,430,000           | 6,335,000           | 6,675,000           |
| Miscellaneous Other Uses of Funds    | 5,885,000          |                    |                    |                    |                     |                     |                     |                     |                     |
| Total Debt Service                   | 15,226,117         | 9,307,866          | 9,766,998          | 10,214,675         | 10,074,933          | 9,540,045           | 9,564,289           | 9,314,916           | 9,460,691           |
| <b>INTERFUND TRANSFERS - 5200</b>    |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Fund Transfers                       | 4,617,173          | 7,379,221          | 8,354,123          | 8,389,199          | 6,930,332           | 8,433,943           | 6,689,790           | 4,964,200           | 3,196,200           |
| Total Interfund Transfers            | 4,617,173          | 7,379,221          | 8,354,123          | 8,389,199          | 6,930,332           | 8,433,943           | 6,689,790           | 4,964,200           | 3,196,200           |
| <b>BUDGETARY RESERVE - 5900</b>      |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Other Objects                        |                    |                    |                    |                    |                     |                     |                     |                     |                     |
| Contingency                          |                    |                    |                    | 500,000            | 450,000             | 459,450             | 469,098             | 478,950             | 489,007             |
| Total Budgetary Reserve              |                    |                    |                    | 500,000            | 450,000             | 459,450             | 469,098             | 478,950             | 489,007             |
| <b>TOTAL EXPENDITURES</b>            | <b>100,941,246</b> | <b>102,613,439</b> | <b>107,330,135</b> | <b>113,134,994</b> | <b>117,080,624</b>  | <b>122,725,786</b>  | <b>125,589,702</b>  | <b>128,301,089</b>  | <b>131,659,142</b>  |

Pine-Richland School District  
Capital Funding Plan  
As of 01.09.2025

Major projects by year

|  |  |   |   |  |   |                        |   |              |                      |                      |                    |
|--|--|---|---|--|---|------------------------|---|--------------|----------------------|----------------------|--------------------|
| Main Gym/Green Gym<br>MS HVAC<br>Stadium track/fencing | Wexford Elem. HVAC - Split<br>Richland Elem. HVAC - Split<br>Planetarium Equipment<br>Stadium Scoreboard | Hance Elem HVAC Split<br>Wexford Elem. Roof Split<br>MS Locker Replacement<br>Eden Hall Auto Temp<br>Wexford Elem. HVAC - Split<br>Richland Elem. HVAC - Split<br>MS Flooring | Richland Elem Roof Split<br>Wexford Elem. Roof Split<br>MS Kitchen/Café Impr.<br>Hance Elem HVAC Split<br>MS Flooring<br>3rd Elem. HVAC - Final Payment<br>Richland Elem. - Final Payment | Hance Elem Roof<br>Richland Elem Roof Split<br>Eden Hall HVAC Equip.<br>Richland Tennis Courts<br>Pool Phase 1 | MS Roof<br>HS Tennis Courts<br>Stadium Roof | Stadium Press Box Roof | HS Stadium Turf<br>and Track<br>Baseball Field Turf | Pool Phase 2 | Eden Hall Roof Split | Eden Hall Roof Split | Santacroe Projects |
|--|--|---|---|--|---|------------------------|---|--------------|----------------------|----------------------|--------------------|

|                            | 2023-2024              | 2024-2025              | 2025-2026              | 2026-2027              | 2027-2028              | 2028-2029              | 2029-2030              | 2030-2031           | 2031-2032           | 2032-2033              | 2033-2034              | 2034-2035           | 24-25 through 34-35     |
|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|---------------------|---------------------|------------------------|------------------------|---------------------|-------------------------|
| Technology - District Wide | \$ 383,155.00          | \$ 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       | \$ 2,838,000.00         |
| Building Systems           | \$ 192,100.00          | \$ 940,550.00          | \$ 808,850.00          | \$ 1,750,500.00        | \$ 1,312,300.00        | \$ 1,320,000.00        | \$ 510,000.00          | \$ 345,000.00       | \$ 150,000.00       | \$ 125,000.00          | \$ 295,000.00          | \$ 245,000.00       | \$ 7,802,200.00         |
| <b>HVAC</b>                | <b>\$ 4,999,844.00</b> | <b>\$ 6,033,999.00</b> | <b>\$ 3,388,582.00</b> | <b>\$ 3,646,443.00</b> | <b>\$ 917,490.00</b>   | <b>\$ 159,200.00</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>\$ 99,200.00</b> | <b>\$ 14,740,914.00</b> |
| <b>Roofing</b>             | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 1,400,000.00</b> | <b>\$ 2,400,000.00</b> | <b>\$ 3,000,000.00</b> | <b>\$ 2,500,000.00</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>\$ 15,800,000.00</b> |
| Facilities Department      | \$ 283,364.00          | \$ 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        | \$ 1,925,000.00         |
| Athletics - District Wide  | \$ 2,445,660.00        | \$ 1,146,650.00        | \$ 485,900.00          | \$ 76,000.00           | \$ 636,000.00          | \$ 491,000.00          | \$ 691,000.00          | \$ 2,685,000.00     | \$ 1,136,000.00     | \$ 36,000.00           | \$ 688,000.00          | \$ 1,366,650.00     | \$ 9,438,200.00         |
|                            | \$ 8,304,123.00        | \$ 8,389,199.00        | \$ 6,930,332.00        | \$ 8,433,943.00        | \$ 6,689,790.00        | \$ 4,964,200.00        | \$ 3,196,200.00        | \$ 3,446,200.00     | \$ 1,710,200.00     | \$ 3,446,200.00        | \$ 3,371,200.00        | \$ 1,966,850.00     | \$ 52,544,314.00        |

|                                      | 2023-2024              | 2024-2025              | 2025-2026              | 2026-2027              | 2027-2028              | 2028-2029              | 2029-2030              | 2030-2031            | 2031-2032           | 2032-2033              | 2033-2034              | 2034-2035           | 24-25 through 34-35     |
|--------------------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|----------------------|---------------------|------------------------|------------------------|---------------------|-------------------------|
| Technology - District Wide           |                        |                        |                        |                        |                        |                        |                        |                      |                     |                        |                        |                     |                         |
| Visual Display Boards                | \$ 40,000.00           | \$ 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       | \$ 1,348,000.00         |
| Network Infrastructure               | \$ 140,000.00          | \$ 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        | \$ 1,248,000.00         |
| Cabling                              | \$ 13,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Announcement Systems                 | \$ 175,155.00          | \$ -                   | \$ 5,000.00            | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 5,000.00             |
| Security Camera System               | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00         | \$ 15,000.00        | \$ 15,000.00           | \$ 15,000.00           | \$ 15,000.00        | \$ 165,000.00           |
| VDI - Virtual Desktop Infrastructure | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Tricaster/Camera Replacement         | \$ -                   | \$ 13,000.00           | \$ -                   | \$ 13,000.00           | \$ -                   | \$ 13,000.00           | \$ -                   | \$ 11,000.00         | \$ -                | \$ 11,000.00           | \$ -                   | \$ 11,000.00        | \$ 72,000.00            |
| Clock System - Replacement           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Building Systems                     |                        |                        |                        |                        |                        |                        |                        |                      |                     |                        |                        |                     |                         |
| <b>Heating/Ventilation/AC</b>        | <b>\$ 4,999,844.00</b> | <b>\$ 6,033,999.00</b> | <b>\$ 3,388,582.00</b> | <b>\$ 3,646,443.00</b> | <b>\$ 917,490.00</b>   | <b>\$ 159,200.00</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>\$ 99,200.00</b> | <b>\$ 14,740,914.00</b> |
| Plumbing                             | \$ -                   | \$ 25,550.00           | \$ 18,850.00           | \$ 14,000.00           | \$ 2,300.00            | \$ 30,000.00           | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 90,700.00            |
| Flooring                             | \$ 26,000.00           | \$ 295,000.00          | \$ 330,000.00          | \$ 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       | \$ 2,318,500.00         |
| Electrical/Lighting                  | \$ 10,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| <b>Roof</b>                          | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 1,400,000.00</b> | <b>\$ 2,400,000.00</b> | <b>\$ 3,000,000.00</b> | <b>\$ 2,500,000.00</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>\$ 15,800,000.00</b> |
| Window/Door                          | \$ 30,000.00           | \$ -                   | \$ -                   | \$ 30,000.00           | \$ 30,000.00           | \$ 30,000.00           | \$ 30,000.00           | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 120,000.00           |
| Exterior/Interior Walls              | \$ 10,000.00           | \$ 50,000.00           | \$ 300,000.00          | \$ 30,000.00           | \$ 80,000.00           | \$ -                   | \$ -                   | \$ 25,000.00         | \$ 75,000.00        | \$ 50,000.00           | \$ 100,000.00          | \$ 50,000.00        | \$ 760,000.00           |
| Furniture                            | \$ -                   | \$ 40,000.00           | \$ 10,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 50,000.00            |
| <b>Paving/Concrete</b>               | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ 855,000.00</b>   | <b>\$ 720,000.00</b>   | <b>\$ 950,000.00</b>   | <b>\$ 400,000.00</b>   | <b>\$ 245,000.00</b> | <b>\$ -</b>         | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>         | <b>\$ 3,170,000.00</b>  |
| Fencing                              | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ 125,000.00          | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 125,000.00           |
| Playground                           | \$ 51,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Maintenance Equipment                | \$ 17,600.00           | \$ 10,000.00           | \$ -                   | \$ -                   | \$ 25,000.00           | \$ 25,000.00           | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 60,000.00            |
| Technology Systems (Building)        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Auditorium                           | \$ 7,500.00            | \$ 70,000.00           | \$ 125,000.00          | \$ 50,000.00           | \$ -                   | \$ 5,000.00            | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 250,000.00           |
| Other                                | \$ 40,000.00           | \$ 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        | \$ 858,000.00           |
| Facilities Department                |                        |                        |                        |                        |                        |                        |                        |                      |                     |                        |                        |                     |                         |
| Vehicles                             | \$ 75,000.00           | \$ -                   | \$ -                   | \$ 165,000.00          | \$ 155,000.00          | \$ 65,000.00           | \$ 15,000.00           | \$ 15,000.00         | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 415,000.00           |
| Security Improvements                | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Building & Restroom Improvements     | \$ 50,000.00           | \$ -                   | \$ 175,000.00          | \$ 50,000.00           | \$ 300,000.00          | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 525,000.00           |
| Land purchase                        | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Traffic signal upgrade project       | \$ 58,364.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ -                    |
| Architectural Fees                   | \$ 100,000.00          | \$ 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        | \$ 985,000.00           |
| Athletics - District Wide            |                        |                        |                        |                        |                        |                        |                        |                      |                     |                        |                        |                     |                         |
| Field Maintenance & Improvements     | \$ 32,000.00           | \$ 42,000.00           | \$ 24,275.00           | \$ 30,000.00           | \$ 30,000.00           | \$ 270,000.00          | \$ 30,000.00           | \$ 1,404,000.00      | \$ 430,000.00       | \$ 30,000.00           | \$ 530,000.00          | \$ 30,000.00        | \$ 2,850,275.00         |
| Gymnasiums                           | \$ 1,913,660.00        | \$ 55,000.00           | \$ 50,000.00           | \$ 40,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ 2,000.00            | \$ -                | \$ 147,000.00           |
| Santacroe                            | \$ -                   | \$ 20,000.00           | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ 1,330,650.00     | \$ 1,350,650.00         |
| Pool Area                            | \$ -                   | \$ 110,000.00          | \$ 125,000.00          | \$ -                   | \$ 600,000.00          | \$ 75,000.00           | \$ 75,000.00           | \$ 75,000.00         | \$ 700,000.00       | \$ -                   | \$ -                   | \$ -                | \$ 1,760,000.00         |
| Tennis Courts                        | \$ -                   | \$ -                   | \$ 104,400.00          | \$ -                   | \$ -                   | \$ -                   | \$ -                   | \$ -                 | \$ -                | \$ -                   | \$ 150,000.00          | \$ -                | \$ 254,400.00           |
| Stadium                              | \$ 350,000.00          | \$ 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         | \$ 2,745,875.00         |
| Architectural Fees                   | \$ 150,000.00          | \$ 70,000.00           | \$ 150,000.00          | \$ -                   | \$ -                   | \$ 30,000.00           | \$ 80,000.00           | \$ -                 | \$ -                | \$ -                   | \$ -                   | \$ -                | \$ 330,000.00           |
|                                      | \$ 8,304,123.00        | \$ 8,389,199.00        | \$ 6,930,332.00        | \$ 8,433,943.00        | \$ 6,689,790.00        | \$ 4,964,200.00        | \$ 3,196,200.00        | \$ 3,446,200.00      | \$ 1,710,200.00     | \$ 3,446,200.00        | \$ 3,371,200.00        | \$ 1,966,850.00     | \$ 52,544,314.00        |

|                                   | 2023-2024     | 2024-2025     | 2025-2026     | 2026-2027 | 2027-2028 | 2028-2029 | 2029-2030    | 2030-2031    | 2031-2032    | 2032-2033 | 2033-2034 | 2034-2035 | 24-25 through 34-35 |
|-----------------------------------|---------------|---------------|---------------|-----------|-----------|-----------|--------------|--------------|--------------|-----------|-----------|-----------|---------------------|
| Food Service Department - Fund 51 | \$ 280,000.00 | \$ 207,000.00 | \$ 117,000.00 | \$ -      | \$ -      | \$ -      | \$ 15,000.00 | \$ 15,000.00 | \$ 15,000.00 | \$ -      | \$ -      | \$ -      | \$ 369,000.00       |
|                                   | \$ -          | \$ -          | \$ -          | \$ -      | \$ -      | \$ -      | \$ -         | \$ -         | \$ -         | \$ -      | \$ -      | \$ -      | \$ -                |

|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
|--|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| Pine-Richland School District<br>Capital Funding Plan<br>As of January 9, 2025 |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
|  | current          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
| <b>Technology - District Wide</b>  | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Visual Display Boards  | \$ 40,000.00     | \$ 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    | \$ 1,248,000.00            |
| Network Infrastructure   | \$ 140,000.00    | \$ 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     | \$ 1,168,000.00            |
| Music Lab Upgrade  | \$ 13,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Announcement Systems   | \$ 175,155.00    | \$ -             | \$ 5,000.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,000.00                |
| Security Camera System   | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ 150,000.00              |
| PRTV equipment   | \$ -             | \$ 13,000.00     | \$ -             | \$ 13,000.00     | \$ -             | \$ 13,000.00     | \$ -             | \$ 11,000.00     | \$ -             | \$ 11,000.00     | \$ -             | \$ 11,000.00     | \$ 61,000.00               |
| VDI - Virtual Desktop Infrastructure   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Clock System - Replacement   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 2,632,000.00            |
| <b>Hance</b>   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC   | \$ 5,000.00      | \$ 15,003.00     | \$ 1,010,253.00  | \$ 2,546,515.00  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,571,771.00            |
| Plumbing   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Flooring   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000.00     | \$ 50,000.00     | \$ -             | \$ -             | \$ -             | \$ 100,000.00              |
| Electrical/Lighting  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Roof   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000.00  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000.00            |
| Window/Door  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Exterior/Interior Walls  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00     | \$ 25,000.00     | \$ -             | \$ -             | \$ -             | \$ 50,000.00               |
| Furniture  | \$ -             | \$ 40,000.00     | \$ 10,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000.00               |
| Paving   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 55,000.00     | \$ -             | \$ -             | \$ 55,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 110,000.00              |
| Fencing  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Playground   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment  | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00               |
| Technology Systems   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium   | \$ 7,500.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Other  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 5,906,771.00            |
| <b>Richland</b>  | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC   | \$ 5,000.00      | \$ 3,120,607.00  | \$ 1,514,112.00  | \$ 845,793.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 5,480,512.00            |
| Plumbing   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Flooring   | \$ -             | \$ -             | \$ 40,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 40,000.00               |
| Electrical/Lighting  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Roof   | \$ -             | \$ -             | \$ -             | \$ 1,000,000.00  | \$ 1,000,000.00  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000,000.00            |
| Window/Door  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Exterior/Interior Walls  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Furniture  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Paving   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 260,000.00    | \$ -             | \$ -             | \$ 60,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 320,000.00              |
| Fencing  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Playground   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00               |
| Technology Systems   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium   | \$ -             | \$ 70,000.00     | \$ -             | \$ -             | \$ -             | \$ 5,000.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 75,000.00               |
| Other  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 7,940,512.00            |
| <b>Wexford</b>   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC   | \$ -             | \$ 2,749,500.00  | \$ 489,210.00    | \$ 18,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,256,710.00            |
| Plumbing   | \$ -             | \$ 16,000.00     | \$ -             | \$ 14,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 30,000.00               |
| Flooring   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 75,000.00     | \$ 75,000.00     | \$ 75,000.00               |
| Electrical/Lighting  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Roof   | \$ -             | \$ -             | \$ 1,400,000.00  | \$ 1,400,000.00  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,800,000.00            |
| Window/Door  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Exterior/Interior Walls  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000.00     | \$ -             | \$ -             | \$ 50,000.00               |
| Furniture  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Paving   | \$ -             | \$ -             | \$ -             | \$ -             | \$ 60,000.00     | \$ -             | \$ -             | \$ 60,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 120,000.00              |
| Fencing  | \$ -             | \$ -             | \$ -             | \$ -             | \$ 125,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 125,000.00              |
| Playground   | \$ 51,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Technology Systems   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Other  | \$ 10,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 6,456,710.00            |
| <b>Eden Hall</b>   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC   | \$ 15,000.00     | \$ 26,064.00     | \$ 246,154.00    | \$ 41,512.00     | \$ 756,490.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,070,220.00            |
| Plumbing   | \$ -             | \$ -             | \$ 9,200.00      | \$ -             | \$ 2,300.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 11,500.00               |
| Flooring   | \$ -             | \$ -             | \$ 40,000.00     | \$ -             | \$ 55,000.00     | \$ 55,000.00     | \$ 55,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 205,000.00              |
| Electrical/Lighting  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Roof   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 3,000,000.00  | \$ 2,000,000.00  | \$ -             | \$ 5,000,000.00            |
| Window/Door  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Exterior/Interior Walls  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 75,000.00               |
| Furniture  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Paving   | \$ -             | \$ -             | \$ -             | \$ 425,000.00    | \$ 65,000.00     | \$ 200,000.00    | \$ -             | \$ 70,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 760,000.00              |
| Fencing  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Playground   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Technology Systems   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Other  | \$ 5,000.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
|  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 7,121,720.00            |
| <b>Middle School</b>   | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC   | \$ 4,967,844.00  | \$ -             | \$ -             | \$ 60,000.00     | \$ 60,000.00     | \$ 60,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 180,000.00              |
| Plumbing   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 30,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 30,000.00               |
| Flooring   | \$ 19,000.00     | \$ 15,000.00     | \$ -             | \$ 330,000.00    | \$ 250,000.00    | \$ 200,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ 45,000.00     | \$ 45,000.00     | \$ 840,000.00              |
| Electrical/Lighting  | \$ 10,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |

|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|----------------------------|
| Roof                              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,500,000.00  | \$ 1,500,000.00  | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 4,000,000.00            |
| Window/Door                       | \$ -             | \$ -             | \$ -             | \$ 30,000.00     | \$ 30,000.00     | \$ 30,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 60,000.00               |
| Exterior/Interior Walls           | \$ -             | \$ -             | \$ 300,000.00    | \$ 30,000.00     | \$ 80,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 410,000.00              |
| Furniture                         | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Paving                            | \$ -             | \$ -             | \$ -             | \$ 80,000.00     | \$ -             | \$ -             | \$ 400,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 480,000.00              |
| Fencing                           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Playground                        | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment             | \$ -             | \$ 10,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 10,000.00               |
| Technology Systems                | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium                        | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Other                             | \$ -             | \$ -             | \$ -             | \$ 150,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 150,000.00              |
|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 6,160,201.00            |
| <b>High School</b>                | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Heating/Ventilation/AC            | \$ 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     | \$ 99,200.00     | \$ 99,200.00     | \$ 1,082,501.00            |
| Plumbing                          | \$ -             | \$ 9,550.00      | \$ 9,650.00      | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 19,200.00               |
| Flooring                          | \$ 7,000.00      | \$ 280,000.00    | \$ 250,000.00    | \$ 258,500.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 50,000.00     | \$ 50,000.00     | \$ 50,000.00     | \$ 888,500.00              |
| Electrical/Lighting               | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Roof                              | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Window/Door                       | \$ 30,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 30,000.00     | \$ 30,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 60,000.00               |
| Exterior/Interior Walls           | \$ 10,000.00     | \$ 50,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 125,000.00              |
| Furniture                         | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Paving                            | \$ -             | \$ -             | \$ -             | \$ 350,000.00    | \$ 280,000.00    | \$ 750,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,380,000.00            |
| Fencing                           | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Playground                        | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Maintenance Equipment             | \$ 17,600.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Technology Systems                | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Auditorium                        | \$ -             | \$ -             | \$ 125,000.00    | \$ 50,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 175,000.00              |
| Other                             | \$ 25,000.00     | \$ 450,000.00    | \$ 25,000.00     | \$ 33,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 25,000.00     | \$ 683,000.00              |
|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 4,413,201.00            |
| <b>Facilities Department</b>      | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Vehicles                          | \$ 75,000.00     | \$ -             | \$ -             | \$ 165,000.00    | \$ 155,000.00    | \$ 65,000.00     | \$ 15,000.00     | \$ 15,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ 415,000.00              |
| Security Improvements             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Building & Restroom Improvements  | \$ 50,000.00     | \$ -             | \$ 175,000.00    | \$ 50,000.00     | \$ 300,000.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 525,000.00              |
| Land purchase                     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Traffic signal upgrade project    | \$ 58,364.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -                       |
| Architectural Fees & HVAC Studies | \$ 100,000.00    | \$ 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     | \$ 935,000.00              |
|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 1,875,000.00            |
| <b>Athletics - District Wide</b>  | <b>2023-2024</b> | <b>2024-2025</b> | <b>2025-2026</b> | <b>2026-2027</b> | <b>2027-2028</b> | <b>2028-2029</b> | <b>2029-2030</b> | <b>2030-2031</b> | <b>2031-2032</b> | <b>2032-2033</b> | <b>2033-2034</b> | <b>2034-2035</b> | <b>24-25 through 33-34</b> |
| Field Maintenance & Improvements  | \$ 32,000.00     | \$ 42,000.00     | \$ 24,275.00     | \$ 30,000.00     | \$ 30,000.00     | \$ 270,000.00    | \$ 30,000.00     | \$ 1,404,000.00  | \$ 430,000.00    | \$ 30,000.00     | \$ 530,000.00    | \$ 30,000.00     | \$ 2,820,275.00            |
| Gymnasiums                        | \$ 1,913,660.00  | \$ 55,000.00     | \$ 50,000.00     | \$ 40,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 2,000.00      | \$ -             | \$ 147,000.00              |
| Santacroce                        | \$ -             | \$ 20,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 1,330,650.00  | \$ 20,000.00               |
| Pool Area                         | \$ -             | \$ 110,000.00    | \$ 125,000.00    | \$ -             | \$ 600,000.00    | \$ 75,000.00     | \$ 75,000.00     | \$ 75,000.00     | \$ 700,000.00    | \$ -             | \$ -             | \$ -             | \$ 1,760,000.00            |
| Tennis Courts                     | \$ -             | \$ -             | \$ 104,400.00    | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 150,000.00    | \$ -             | \$ 254,400.00              |
| Stadium                           | \$ 350,000.00    | \$ 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      | \$ 2,739,875.00            |
| Architectural Fees                | \$ 150,000.00    | \$ 70,000.00     | \$ 150,000.00    | \$ -             | \$ -             | \$ 30,000.00     | \$ 80,000.00     | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 330,000.00              |
|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  | \$ 8,071,550.00            |
|                                   | \$ 8,304,123.00  | \$ 8,389,199.00  | \$ 6,930,332.00  | \$ 8,433,943.00  | \$ 6,689,790.00  | \$ 4,964,200.00  | \$ 3,196,200.00  | \$ 3,446,200.00  | \$ 1,710,200.00  | \$ 3,446,200.00  | \$ 3,371,200.00  | \$ 1,966,850.00  | \$ 50,577,464.00           |
|                                   |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                            |
|                                   | 8,304,123.00     | 8,389,199.00     | 6,930,332.00     | 8,433,943.00     | 6,689,790.00     | 4,964,200.00     | 3,196,200.00     | 3,386,200.00     | 1,770,200.00     | 3,446,200.00     | 1,891,850.00     | 125,000.00       | \$ 17,876,989.00           |
|                                   | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ -             | \$ 60,000.00     | \$ (60,000.00)   | \$ -             | \$ 1,479,350.00  | \$ 1,841,850.00  | \$ 20,570,489.00           |



As of January 9, 2025

| Project Description  | Building | current    |              |              |              |              |            |            |            |            |            |            |            |
|--|----------|------------|--------------|--------------|--------------|--------------|------------|------------|------------|------------|------------|------------|------------|
|  |          | 2023-2024  | 2024-2025    | 2025-2026    | 2026-2027    | 2027-2028    | 2028-2029  | 2029-2030  | 2030-2031  | 2031-2032  | 2032-2033  | 2033-2034  | 2033-2034  |
| TECHNOLOGY   |          |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace Promethean boards and projectors district-wide ***     | District | 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 | 100,000.00 | 100,000.00 |
| Music lab software upgrade (EH)                                | EH       | 13,000.00  |              |              |              |              |            |            |            |            |            |            |            |
| Improve network infrastructure ***                             | ALL      | 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 | 140,000.00 |
| Tricaster replacement  | District |            | 13,000.00    |              | 13,000.00    |              | 13,000.00  |            | 11,000.00  |            | 11,000.00  |            | 11,000.00  |
| Replace sound system in Hance Elementary gymnasium             | District |            |              | 5,000.00     |              |              |            |            |            |            |            |            |            |
| Announcement systems (HS / EH)                                 | District | 175,155.00 |              |              |              |              |            |            |            |            |            |            |            |
| Security Camera System   | District | 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  | 15,000.00  |
| HANCE ELEMENTARY   |          |            |              |              |              |              |            |            |            |            |            |            |            |
| Amphitheater covering  | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace salt spreader  | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| Playground equipment   | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| Exterior lighting improvements                                 | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| Repair / replace HVAC  | HA       | 5,000.00   | 15,003.00    | 10,253.00    | 46,515.00    |              |            |            |            |            |            |            |            |
| Repair to electrical system - stage                            | HA       | 7,500.00   |              |              |              |              |            |            |            |            |            |            |            |
| Main office countertop   | HA       |            |              | 10,000.00    |              |              |            |            |            |            |            |            |            |
| Library refresh  | HA       |            | 40,000.00    |              |              |              |            |            |            |            |            |            |            |
| Roof replacement   | HA       |            |              |              |              | 2,000,000.00 |            |            |            |            |            |            |            |
| HVAC Upgrade   | HA       |            |              | 3,500,000.00 |              |              |            |            |            |            |            |            |            |
| Replace tractor (with plow)*                                   | HA       |            |              |              |              | 25,000.00    |            |            |            |            |            |            |            |
| Paving - playground & sidewalk                                 | HA       |            |              | 20,000.00    |              |              | 15,000.00  |            |            |            |            |            |            |
| Maintenance cost on Phase Protector                            | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| Automatic Temp Control   | HA       |            |              |              |              |              |            |            |            |            |            |            |            |
| RICHLAND ELEMENTARY  |          |            |              |              |              |              |            |            |            |            |            |            |            |
| Various classroom/building furniture                           | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Lighting upgrade   | RE       |            | 70,000.00    |              |              |              |            |            |            |            |            |            |            |
| Exterior lighting improvements                                 | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Parking lot - seal coat & painting                             | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace flooring   | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Refinish floors in stairwell                                   | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Interior painting  | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace cafeteria flooring                                     | RE       |            |              | 40,000.00    |              |              |            |            |            |            |            |            |            |
| Replace tractor (with plow)*                                   | RE       |            |              |              |              |              | 25,000.00  |            |            |            |            |            |            |
| Improve air flow in auditorium                                 | RE       |            |              |              |              |              | 5,000.00   |            |            |            |            |            |            |
| Roof replacement   | RE       |            |              |              | 2,000,000.00 |              |            |            |            |            |            |            |            |
| Repair / replace HVAC  | RE       | 5,000.00   | 12,607.00    | 12,612.00    | 13,293.00    |              |            |            |            |            |            |            |            |
| HVAC Upgrade   | RE       |            | 4,440,000.00 |              |              |              |            |            |            |            |            |            |            |
| Maintenance cost on Phase Protector                            | RE       |            |              |              |              |              |            |            |            |            |            |            |            |
| WEXFORD ELEMENTARY   |          |            |              |              |              |              |            |            |            |            |            |            |            |
| Carpet replacement   | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace flooring   | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Lighting upgrade   | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Replace parking lot - paving                                   | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Maintenance cost on Phase Protector                            | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Various classroom/building furniture                           | WX       |            |              |              |              |              |            |            |            |            |            |            |            |
| Playground improvements (added to \$50,000 set aside in 21/22) | WX       | 51,000.00  |              |              |              |              |            |            |            |            |            |            |            |

|   |    |              |              |              |            |            |              |           |  |  |              |  |  |
|---|----|--------------|--------------|--------------|------------|------------|--------------|-----------|--|--|--------------|--|--|
| Tree removal  | WX | 10,000.00    |              |              |            |            |              |           |  |  |              |  |  |
| Replace water storage tank  | WX |              | 16,000.00    |              |            |            |              |           |  |  |              |  |  |
| Repair / replace HVAC   | WX |              | 30,000.00    | 27,710.00    | 32,000.00  |            |              |           |  |  |              |  |  |
| Sidewalk replacement / curbing  | WX |              |              |              |            | 25,000.00  |              |           |  |  |              |  |  |
| HVAC Upgrade  | WX |              | 3,885,000.00 |              |            |            |              |           |  |  |              |  |  |
| Roof replacement  | WX |              |              | 2,800,000.00 |            |            |              |           |  |  |              |  |  |
| EDEN HALL UPPER ELEMENTARY  |    |              |              |              |            |            |              |           |  |  |              |  |  |
| Repair/replace section of cafeteria flooring                                    | EH |              |              |              |            |            |              |           |  |  |              |  |  |
| Exterior lighting improvements  | EH |              |              |              |            |            |              |           |  |  |              |  |  |
| HVAC compressor replacement   | EH |              |              |              |            |            |              |           |  |  |              |  |  |
| Rubber mulch replacement - playground area                                      | EH |              |              |              |            |            |              |           |  |  |              |  |  |
| Carpet replacement  | EH |              |              |              |            | 30,000.00  | 30,000.00    | 30,000.00 |  |  |              |  |  |
| Parking lot (seal/coat)   | EH |              |              |              | 70,000.00  |            |              |           |  |  |              |  |  |
| Outdoor classroom - concrete pad and walkway                                    | EH | 5,000.00     |              |              |            |            |              |           |  |  |              |  |  |
| Boiler room door replacement  | EH |              |              |              |            |            |              |           |  |  |              |  |  |
| Replace hot water tanks   | EH |              |              | 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 |              |              |              |            |            |              |           |  |  | 5,000,000.00 |  |  |
| Automatic Temp Control  | EH |              | 9,250.00     | 225,000.00   |            |            |              |           |  |  |              |  |  |
| MIDDLE SCHOOL   |    |              |              |              |            |            |              |           |  |  |              |  |  |
| Custodial equipment   | MS |              | 10,000.00    |              |            |            |              |           |  |  |              |  |  |
| Replace boiler water pumps  | MS |              |              |              |            |            |              |           |  |  |              |  |  |
| Auditorium upgrades (projector, stage floor, tile cove base, lighting, rigging) | MS |              |              |              |            |            |              |           |  |  |              |  |  |
| 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 |              |              |              |            |            |              |           |  |  |              |  |  |
| HIGH SCHOOL   |    |              |              |              |            |            |              |           |  |  |              |  |  |
| Paving  | HS |              |              |              |            | 30,000.00  |              |           |  |  |              |  |  |
| Replacement band instruments  | HS | 25,000.00    | 25,000.00    |              |            |            |              |           |  |  |              |  |  |
| Library renovation  | HS |              |              |              |            |            |              |           |  |  |              |  |  |
| Repair/replace grease trap in kitchen area                                      | HS |              |              |              |            |            |              |           |  |  |              |  |  |
| Planetarium equipment replacement   | HS |              | 650,000.00   |              |            |            |              |           |  |  |              |  |  |
| Planetarium maintenance   | HS |              |              |              | 8,000.00   |            |              |           |  |  |              |  |  |
| Custodial equipment   | HS | 17,600.00    |              |              |            |            |              |           |  |  |              |  |  |
| Repair or cover damaged terrazzo flooring                                       | HS | 7,000.00     | 250,000.00   | 250,000.00   | 225,000.00 |            |              |           |  |  |              |  |  |
| Exterior lighting improvements  | HS |              |              |              |            |            |              |           |  |  |              |  |  |
| Auditorium lighting, carpet, stage refinishing, rigging, sound system           | HS |              |              | 125,000.00   |            |            |              |           |  |  |              |  |  |
| Classroom upgrades (horseshoe area)   | HS |              |              |              |            |            |              |           |  |  |              |  |  |
| Aluminum window mullions (DeWitt Blank room)                                    | HS | 30,000.00    |              |              |            |            |              |           |  |  |              |  |  |
| Interior painting   | HS | 10,000.00    | 50,000.00    |              |            |            |              |           |  |  |              |  |  |
| Replace Heating Pumps   | HS |              |              |              |            |            |              |           |  |  |              |  |  |

|   |    |              |            |            |           |            |              |           |              |           |           |            |            |
|---|----|--------------|------------|------------|-----------|------------|--------------|-----------|--------------|-----------|-----------|------------|------------|
| Repair AHU's  | HS |              | 10,500.00  | 11,025.00  | 11,575.00 |            |              |           |              |           |           |            |            |
| Repair Unit Ventilators   | HS |              | 8,960.00   | 9,408.00   | 9,878.00  | 10,000.00  | 10,000.00    | 10,000.00 | 10,000.00    | 10,000.00 | 10,000.00 |            |            |
| Repair Booster Water System   | HS |              | 2,300.00   | 2,400.00   |           |            |              |           |              |           |           |            |            |
| Repair Fan Coil Units   | HS |              | 665.00     | 695.00     | 695.00    | 700.00     | 700.00       | 700.00    | 700.00       | 700.00    | 700.00    |            |            |
| Repair Fan Powered Terminal Boxes   | HS |              | 1,100.00   | 1,150.00   | 1,150.00  |            |              |           |              |           |           |            |            |
| Repair RTU's  | HS | 7,000.00     | 88,850.00  | 93,350.00  | 98,000.00 | 88,500.00  | 88,500.00    | 88,500.00 | 88,500.00    | 88,500.00 | 88,500.00 |            |            |
| Repair Exhaust Fans in Shops & Labs   | HS |              | 1,725.00   | 1,725.00   | 1,825.00  | 1,800.00   |              |           |              |           |           |            |            |
| Automatic Temp Control Maintenance  | HS |              | 11,025.00  | 11,500.00  | 11,500.00 |            |              |           |              |           |           |            |            |
| Replace Hot Water Boiler & Burner   | HS |              | 37,250.00  | 7,250.00   | 33,500.00 |            |              |           |              |           |           |            |            |
| OTHER - FACILITIES DEPARTMENT   |    |              |            |            |           |            |              |           |              |           |           |            |            |
| Replacement maintenance vehicle(s)  | F  |              |            |            | 54,000.00 | 60,000.00  |              |           |              |           |           |            |            |
| Maintenance vehicle with plow   | F  | 75,000.00    |            |            |           |            |              |           |              |           |           |            |            |
| District-wide restroom improvements   | F  |              |            | 175,000.00 | 50,000.00 | 300,000.00 |              |           |              |           |           |            |            |
| District-wide roof repairs  | F  | 50,000.00    |            |            |           |            |              |           |              |           |           |            |            |
| HVAC studies  | F  |              |            |            |           |            |              |           |              |           |           |            |            |
| Traffic signal upgrade project  | F  | 58,364.00    |            |            |           |            |              |           |              |           |           |            |            |
| Land purchase   | F  |              |            |            |           |            |              |           |              |           |           |            |            |
| Estimated architect fees for facilities projects                            | F  | 100,000.00   | 50,000.00  | 50,000.00  | 50,000.00 | 50,000.00  |              |           |              |           |           |            |            |
| ATHLETICS ( DISTRICT-WIDE)  |    |              |            |            |           |            |              |           |              |           |           |            |            |
| Various field maintenance and improvements                                  | AT | 20,000.00    | 22,000.00  | 24,275.00  | 30,000.00 | 30,000.00  | 30,000.00    | 30,000.00 | 30,000.00    | 30,000.00 | 30,000.00 |            |            |
| Track and Field drainage project  | AT | 12,000.00    |            |            |           |            |              |           |              |           |           |            |            |
| Replace scoreboard at Wexford Elementary                                    | AT |              |            |            |           |            |              |           |              |           |           |            |            |
| Replace carpet in stadium (Spirit Room, press box area, team rooms)         | AT |              |            |            |           |            | 25,000.00    |           |              |           |           |            |            |
| Remove press box - Santacroce   | AT |              | 20,000.00  |            |           |            |              |           |              |           |           | 83,050.00  | 83,050.00  |
| Replace coating and repaint tennis courts - Richland Elementary             | AT |              |            | 104,400.00 |           |            |              |           |              |           |           |            |            |
| Replace coating and repaint tennis courts - High School                     | AT |              |            |            |           |            |              |           |              |           |           | 150,000.00 | 150,000.00 |
| Replace rubber roof surface - stadium                                       | AT |              |            |            |           |            | 85,000.00    |           |              |           |           |            |            |
| Replace infield pro   | AT |              |            |            |           |            |              |           |              |           |           |            |            |
| Stadium - Painting  | AT |              | 20,000.00  |            |           |            |              |           |              |           |           |            |            |
| New fencing separating field areas from Richland Elementary                 | AT |              |            |            |           |            |              |           |              |           |           | 66,000.00  | 66,000.00  |
| Replace campus fencing along Meridian and Bakerstown Roads                  | AT |              |            |            |           |            |              |           |              |           |           | 55,000.00  | 55,000.00  |
| Renovate main gym to accommodate 1500 seats (phase 1 & 2)                   | AT | 1,397,053.00 |            |            |           |            |              |           |              |           |           |            |            |
| Renovate fitness area into gym storage / officials/ team rooms              | AT | 193,657.00   |            |            |           |            |              |           |              |           |           |            |            |
| Replace scoreboard at HS gymnasium  | AT | 282,100.00   |            |            |           |            |              |           |              |           |           |            |            |
| Replace scoreboard at Baseball field  | AT | 40,850.00    |            |            |           |            |              |           |              |           |           |            |            |
| Refinish gymnasium floor - Middle School                                    | AT |              | 40,000.00  |            |           |            |              |           |              |           |           |            |            |
| Refinish gymnasium floor - Richland   | AT |              |            |            | 40,000.00 |            |              |           |              |           |           |            |            |
| Replace Power Flame Burner (Stadium)  | AT |              |            | 26,500.00  |           |            |              |           |              |           |           |            |            |
| Replace Stadium artificial turf (warranty expires July 2017)                | AT |              |            |            |           |            |              |           | 1,200,000.00 |           |           |            |            |
| Replace Ram Cage Turf   | AT |              |            |            |           |            |              |           | 400,000.00   |           |           |            |            |
| Repair stadium entrance stairs  | AT |              |            |            |           |            |              |           |              |           |           |            |            |
| Repair lighting at Santacroce   | AT |              |            |            |           |            |              |           |              |           |           |            |            |
| Replace dugout doors  | AT |              |            |            |           |            |              |           |              |           |           |            |            |
| Refinish gymnasium floor - Eden Hall  | AT |              |            |            |           |            |              |           | 15,000.00    |           |           |            |            |
| Pave existing Meridian Road parking area (approx. 70 spaces)                | AT |              |            |            |           |            |              |           |              |           |           | 165,000.00 | 165,000.00 |
| New access driveway to concession building - Santacroce                     | AT |              |            |            |           |            |              |           |              |           |           | 9,900.00   | 9,900.00   |
| Replace track surface & fencing (Stadium)                                   | AT | 350,000.00   |            |            |           |            |              |           |              |           |           |            |            |
| Replace fencing (Stadium)   | AT |              | 150,000.00 |            |           |            |              |           |              |           |           |            |            |
| 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 |              |            |            |           |            |              |           |              |           |           | 537,900.00 | 537,900.00 |
| Community walking track (6 foot wide asphalt)                               | AT |              |            |            |           |            |              |           |              |           |           | 63,800.00  | 63,800.00  |
| Construct restroom / concessions building at field level - Santacroce       | AT |              |            |            |           |            |              |           |              |           |           | 350,000.00 | 350,000.00 |
| Replace scoreboard at the stadium   | AT |              | 500,000.00 |            |           |            |              |           |              |           |           |            |            |

|   |    |                     |                      |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
|---|----|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|------------|
| Construct restroom / concessions building near fields #2 & #3 | AT |                     |                      |                     |                     |                     |                     |                   |                     |                   |                     |                     | 216,000.00          | 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            | 2,000.00   |
| Pool - Piping Replacement                                     | AT |                     | 18,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Replace Pool Fans   | AT |                     | 20,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Pool Painting   | AT |                     | 20,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Replace Diving Boards   | AT |                     | 30,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Replace Storage doors   | AT |                     | 12,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Replace Pool Tiles  | AT |                     | 10,000.00            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Replace Roof at Stadium Press Box                             | AT |                     |                      |                     | 500,000.00          |                     |                     |                   |                     |                   |                     |                     |                     |            |
| Estimated architect fees for athletic projects                | AT | 150,000.00          | 70,000.00            | 150,000.00          |                     |                     | 30,000.00           | 80,000.00         |                     |                   |                     |                     |                     |            |
| Construct practice field #10                                  | AT |                     |                      |                     |                     |                     |                     |                   |                     |                   |                     |                     | 500,000.00          | 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            |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |            |
| <b>Total Costs per Year ****</b>                              |    | <b>8,304,123.00</b> | <b>11,011,699.00</b> | <b>8,375,332.00</b> | <b>3,907,443.00</b> | <b>3,800,790.00</b> | <b>6,342,200.00</b> | <b>500,200.00</b> | <b>2,016,200.00</b> | <b>390,200.00</b> | <b>5,401,200.00</b> | <b>2,453,650.00</b> | <b>2,464,650.00</b> |            |

|                                      |  |                     |                      |                     |                     |                     |                     |                   |                     |                   |                     |                     |                     |
|--------------------------------------|--|---------------------|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|---------------------|-------------------|---------------------|---------------------|---------------------|
| <b>Total Costs per Year****</b>      |  | <b>2023-2024</b>    | <b>2024-2025</b>     | <b>2025-2026</b>    | <b>2026-2027</b>    | <b>2027-2028</b>    | <b>2028-2029</b>    | <b>2029-2030</b>  | <b>2030-2031</b>    | <b>2031-2032</b>  | <b>2032-2033</b>    | <b>2033-2034</b>    | <b>2033-2034</b>    |
| <b>Technology</b>                    |  | 383,155.00          | 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          | 255,000.00          | 266,000.00          |
| <b>Hance Elementary</b>              |  | 12,500.00           | 55,003.00            | 3,540,253.00        | 46,515.00           | 2,025,000.00        | 15,000.00           | -                 | -                   | -                 | -                   | -                   | -                   |
| <b>Richland Elementary</b>           |  | 5,000.00            | 4,522,607.00         | 52,612.00           | 2,013,293.00        | -                   | 30,000.00           | -                 | -                   | -                 | -                   | -                   | -                   |
| <b>Wexford Elementary</b>            |  | 61,000.00           | 3,931,000.00         | 2,827,710.00        | 32,000.00           | 25,000.00           | -                   | -                 | -                   | -                 | -                   | -                   | -                   |
| <b>Eden Hall Upper Elementary</b>    |  | 20,000.00           | 26,064.00            | 295,354.00          | 111,512.00          | 788,790.00          | 30,000.00           | 30,000.00         | -                   | -                 | 5,000,000.00        | -                   | -                   |
| <b>Pine-Richland Middle School</b>   |  | 4,996,844.00        | 25,000.00            | 300,000.00          | 305,000.00          | 130,000.00          | 4,110,000.00        | -                 | -                   | -                 | -                   | -                   | -                   |
| <b>Pine-Richland High School</b>     |  | 96,600.00           | 1,137,375.00         | 513,503.00          | 401,123.00          | 131,000.00          | 99,200.00           | 99,200.00         | 99,200.00           | 99,200.00         | 99,200.00           | -                   | -                   |
| <b>Other - facilities department</b> |  | 283,364.00          | 50,000.00            | 225,000.00          | 154,000.00          | 410,000.00          | -                   | -                 | -                   | -                 | -                   | -                   | -                   |
| <b>Athletics (district-wide)</b>     |  | 2,445,660.00        | 1,046,650.00         | 310,900.00          | 576,000.00          | 36,000.00           | 1,790,000.00        | 116,000.00        | 1,651,000.00        | 36,000.00         | 36,000.00           | 2,198,650.00        | 2,198,650.00        |
|                                      |  | <b>8,304,123.00</b> | <b>11,011,699.00</b> | <b>8,375,332.00</b> | <b>3,907,443.00</b> | <b>3,800,790.00</b> | <b>6,342,200.00</b> | <b>500,200.00</b> | <b>2,016,200.00</b> | <b>390,200.00</b> | <b>5,401,200.00</b> | <b>2,453,650.00</b> | <b>2,464,650.00</b> |

|                                      |              |                     |                     |                       |                       |                     |                       |                |                |              |              |              |
|--------------------------------------|--------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|----------------|----------------|--------------|--------------|--------------|
| <b>Technology</b>                    | 383,155.00   | 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   | 206,000.00   | -            |
| <b>Hance Elementary</b>              | 12,500.00    | 55,003.00           | 1,020,253.00        | 2,546,515.00          | 2,080,000.00          | -                   | -                     | 130,000.00     | 75,000.00      | -            | -            | -            |
| <b>Richland Elementary</b>           | 5,000.00     | 3,190,607.00        | 1,554,112.00        | 1,845,793.00          | 1,260,000.00          | 30,000.00           | -                     | 60,000.00      | -              | -            | -            | -            |
| <b>Wexford Elementary</b>            | 61,000.00    | 2,765,500.00        | 1,889,210.00        | 1,432,000.00          | 185,000.00            | -                   | -                     | -              | 60,000.00      | -            | -            | 125,000.00   |
| <b>Eden Hall Upper Elementary</b>    | 20,000.00    | 26,064.00           | 295,354.00          | 466,512.00            | 878,790.00            | 255,000.00          | 55,000.00             | 70,000.00      | 25,000.00      | 3,025,000.00 | 25,000.00    | -            |
| <b>Pine-Richland Middle School</b>   | 4,996,844.00 | 25,000.00           | 300,000.00          | 680,000.00            | 420,000.00            | 2,790,000.00        | 1,900,000.00          | -              | -              | -            | 45,000.00    | -            |
| <b>Pine-Richland High School</b>     | 96,600.00    | 912,375.00          | 538,503.00          | 826,123.00            | 406,000.00            | 904,200.00          | 154,200.00            | 124,200.00     | 149,200.00     | 199,200.00   | 199,200.00   | -            |
| <b>Other - facilities department</b> | 283,364.00   | 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    | -            |
| <b>Athletics (district-wide)</b>     | 2,445,660.00 | 1,146,650.00        | 485,900.00          | 76,000.00             | 636,000.00            | 491,000.00          | 691,000.00            | 2,685,000.00   | 1,136,000.00   | 36,000.00    | 1,366,650.00 | -            |
|                                      | 8,304,123.00 | 8,389,199.00        | 6,930,332.00        | 8,433,943.00          | 6,689,790.00          | 4,964,200.00        | 3,196,200.00          | 3,386,200.00   | 1,770,200.00   | 3,446,200.00 | 1,891,850.00 | 125,000.00   |
|                                      | -            | <b>2,622,500.00</b> | <b>1,445,000.00</b> | <b>(4,526,500.00)</b> | <b>(2,889,000.00)</b> | <b>1,378,000.00</b> | <b>(2,696,000.00)</b> | (1,370,000.00) | (1,380,000.00) | 1,955,000.00 | 561,800.00   | 2,339,650.00 |

Pine-Richland SD  
Food Service  
Capital Funding Plan

| Project Description                           | Current           |                   |                   |           |           |           |                  |                  |                  |           |           |           |
|---|-------------------|-------------------|-------------------|-----------|-----------|-----------|------------------|------------------|------------------|-----------|-----------|-----------|
|   | 2023-2024         | 2024-2025         | 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                              | 15,000.00         |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Steamer w/Combi Oven                          |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Oven Replacement                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Griddle Top w/cart (to replace tilt skillets) |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Dishmachine                                   |                   | 30,000.00         |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>WEXFORD ELEMENTARY FOOD SERVICE</b>        |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Cafeteria Tables                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Steamer w/Combi Oven                          |                   | 35,000.00         |                   |           |           |           |                  |                  |                  |           |           |           |
| Oven Replacement                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Griddle Top w/cart (to replace tilt skillets) |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Dishmachine                                   |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>EDEN HALL FOOD SERVICE</b>                 |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Combi Replacement                             |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Oven Replacement                              |                   | 12,000.00         |                   |           |           |           |                  |                  |                  |           |           |           |
| Cafeteria Tables                              |                   |                   |                   |           |           |           | 15,000.00        | 15,000.00        | 15,000.00        |           |           |           |
| Dishmachine                                   |                   | 55,000.00         |                   |           |           |           |                  |                  |                  |           |           |           |
| Turbochef Oven (delayed to 21-22)             |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>MIDDLE SCHOOL FOOD SERVICE</b>             |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Oven Replacement                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| CombiOven (replace steamers)                  |                   | 45,000.00         |                   |           |           |           |                  |                  |                  |           |           |           |
| Dishmachine                                   |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Serving Unit Replacement                      |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Turbochef Oven                                |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Cafeteria Tables                              | 15,000.00         | 15,000.00         | 15,000.00         |           |           |           |                  |                  |                  |           |           |           |
| Open air coolers                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Line Renovation/update                        | 200,000.00        |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>HIGH SCHOOL FOOD SERVICE</b>               |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Oven Replacement                              |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Combi Replacements                            |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Combi Replacement                             |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Floor scrubber for food court                 |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Range Replacement                             |                   |                   | 12,000.00         |           |           |           |                  |                  |                  |           |           |           |
| Cafeteria Tables                              | 15,000.00         | 15,000.00         | 15,000.00         |           |           |           |                  |                  |                  |           |           |           |
| Dishmachine                                   |                   |                   | 45,000.00         |           |           |           |                  |                  |                  |           |           |           |
| Deli cooler                                   | TBD               |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Open air coolers                              | TBD               |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Walk In Cooler Upgrade (in kitchen)           | 35,000.00         |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| Walk In Cooler Upgrade (retail space )        | TBD               |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>Central Food Service Office</b>            |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| New Computer Upgrades                         |                   |                   |                   |           |           |           |                  |                  |                  |           |           |           |
| <b>TOTAL</b>                                  | <b>280,000.00</b> | <b>207,000.00</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>  |

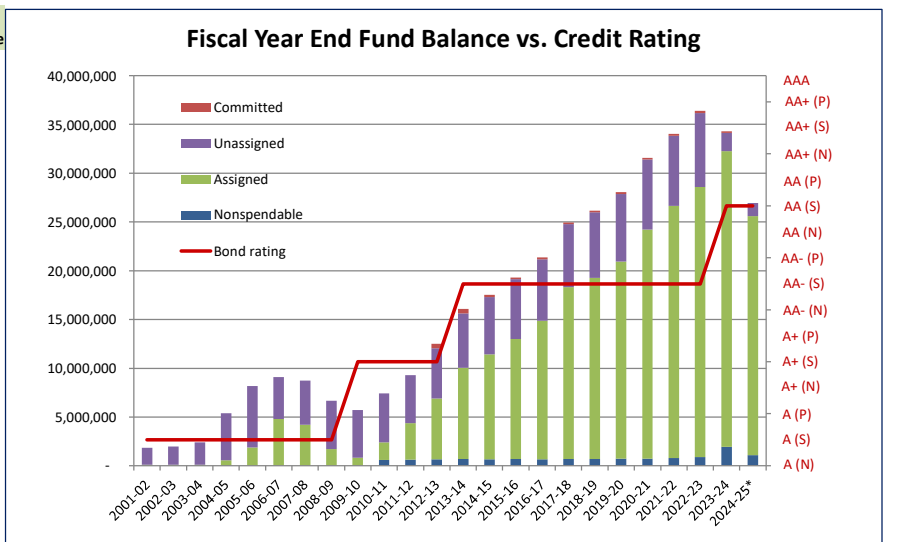
**2024-2025 Real Estate Tax Revenue Estimate**

|  |       |                  |                      |   |               |                  |
|--|-------|------------------|----------------------|---|---------------|------------------|
| Projected Assessed Value of taxable properties for January 31, 2025  | Rate  |                  | <u>Richland Twp.</u> | <u>Twp of Pine</u>  | <u>Totals</u> |                  |
| Assessed value of taxable properties - estimate based on assessed value listing from Allegheny County - dated January 2025/Municipal Site as of 1/4/2025 |       |                  | 1,132,883,697        | 2,387,536,042   | 3,520,419,739 |                  |
| Less: Estimated homestead exclusion (state property tax reduction)   |       |                  | (29,707,606)         | (62,982,985)  | (92,690,591)  | (1,815,502.80)   |
| Adjustment for construction and growth   | 0.01% |                  | 113,288              |   | 113,288       |                  |
| Adjustment for construction and growth   | 0.03% |                  |                      | 596,884   | 596,884       |                  |
| Projected assessed value of taxable properties   |       |                  | 1,103,289,379        | 2,325,149,941   | 3,428,439,320 | 3,521,129,911    |
| <b>Assumed 2025-2026 millage rate</b>  |       | <b>0.0195867</b> |                      |   |               |                  |
| Net tax levy   |       |                  | 21,609,798           | 45,542,014  | 67,151,812    |                  |
| Estimated delinquent percentage  | 1.50% | 98.50%           | (324,147)            | (683,130)   | (1,007,277)   |                  |
| Estimated discounts  | 88%   | 2.0%             | (380,332)            | (801,539)   | (1,181,872)   |                  |
| Estimated penalties  | 1.60% | 10.0%            | 34,576               | 72,867  | 107,443       |                  |
| Total Real Estate Taxes Budgeted   |       |                  | 20,939,894           | 44,130,212  | 65,070,106    | 96.90%           |
|  |       |                  |                      | est. value of 1 mill (net collection rate)=                         | 3,322,158     | 3,322,157,701.45 |
|  |       |                  |                      | PDE base index =  | 4.00%         |                  |
|  |       |                  |                      | Exceptions =  | 0             |                  |
|  |       |                  |                      | Millage equivalent (for exceptions)=                                | -             |                  |
|  |       |                  |                      | possible millage increase up to index                               | 0.783468      |                  |
|  |       |                  |                      | Millage rate (assuming increase to index)                           | 20.3701       |                  |
|  |       |                  |                      | 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        | 1,034,852.12  |                  |
|  |       |                  |                      | Est. revenue from tax increase to index                             | 2,602,804.25  |                  |

## 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;<br>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;<br>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.  |
| 4/15/2021          | AA-           | Stable     | Series of 2021           | Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio. Strong budgetary performance of operating surpluses; very strong available reserves; extremely strong wealth; good financial management practices.   |
| 4/22/2024          | AA            | Stable     |                          | Offsets include the district's moderate-to-high debt profile and pension costs, and exposure to variable-rate debt / derivative portfolio. 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<br>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*    | 1,077,959    |           | 24,527,591 | 1,333,092  | 26,938,641                |



\* 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, 2023:

Notes:

|  |                      |   |
|--|----------------------|---|
| Nonspendable - prepaid expense                               | 898,298.84           | represents July 2023 healthcare/life insurance premiums paid in June 2023   |
| 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, 2023   |
| Assigned for 2023-2024 budget                                | 3,120,200.00         | 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, 2023  |
| Assigned for debt service expenditures                       | 635,638.00           | consistent with py  |
| Assigned for employee benefit obligations                    | 5,108,854.06         | reduced by \$1M at June 30, 2023  |
| Unassigned fund balance                                      | 7,598,407.00         | <8% of 22-23 budgeted expenditures (excl. interfund transfers and other financing uses)   |
| Total fund balance as of June 30, 2023                       | <u>36,386,163.34</u> |   |

|  |               |      |
|--|---------------|------|
| Total budgeted expenditures (final) - excluding other financing uses for 23-24 | 98,976,011.00 |      |
| <8% of total budgeted expenditures (excluding other financing uses)            | 1,995,082.31  | 2.0% |

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, 2023  |
| 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> |   |

Decrease from 2023-2024 fiscal year (2,068,170.84)

34.67%



Final as of 11-22-2024

|  | 2023-2024<br>Adjusted Budget | 2023-2024<br>Actual | (negative) positive<br>variance | % of budget |   |
|--|------------------------------|---------------------|---------------------------------|-------------|---|
| Revenues:  |                              |                     |                                 |             |   |
| 6000 Local sources   | 82,109,152                   | 82,770,697          | 661,545                         | 1%          | W |
| 7000 State sources   | 21,080,536                   | 22,135,873          | 1,055,337                       | 5%          | W |
| 8000 Federal sources   | 535,600                      | 242,799             | (292,801)                       | -55%        | A |
| Total revenues   | 103,725,288                  | 105,149,369         | 1,424,081                       |             |   |
| Expenditures:  |                              |                     |                                 |             |   |
| 1100 General education   | 44,237,690                   | 43,953,894          | 283,796                         | 1%          | W |
| 1200 Special education   | 13,859,850                   | 14,121,966          | (262,116)                       | -2%         | W |
| 1300 Vocational instruction  | 653,254                      | 653,254             | -                               | 0%          | W |
| 1400 Other instructional programs                                  | 19,682                       | 17,627              | 2,055                           | 10%         | W |
| 1500 Nonpublic school programs - (Federal Title grants)            | 23,078                       | 29,426              | (6,348)                         | -28%        | W |
| 2100 Pupil personnel   | 3,451,757                    | 3,425,931           | 25,826                          | 1%          | W |
| 2200 Instructional staff   | 1,902,174                    | 2,061,049           | (158,875)                       | -8%         | W |
| 2300 Administration  | 5,115,462                    | 5,095,912           | 19,550                          | 0%          | W |
| 2400 Health services   | 1,165,857                    | 1,238,894           | (73,037)                        | -6%         | W |
| 2500 Business services   | 1,043,900                    | 728,748             | 315,152                         | 30%         | B |
| 2600 Operation of plant & maintenance                              | 6,696,916                    | 6,714,719           | (17,803)                        | 0%          | W |
| 2700 Student transportation  | 5,692,686                    | 5,955,524           | (262,838)                       | -5%         | W |
| 2800 Central services  | 2,565,122                    | 2,628,561           | (63,439)                        | -2%         | W |
| 2900 Other support services  | 92,842                       | 92,843              | (1)                             | 0%          | W |
| 3200 Student activities & athletics (+athletic officials)          | 2,293,435                    | 2,294,331           | (896)                           | 0%          | W |
| 3300 Community services  | 73,000                       | 73,000              | -                               | 0%          | W |
| 4000 Capital outlay  | 115,951                      | 123,334             | (7,383)                         | 0%          | W |
| 5110 Debt service  | 8,938,229                    | 9,227,611           | (289,382)                       | -3%         | B |
| Total expenditures   | 97,940,885                   | 98,436,624          | (495,739)                       | -0.51%      |   |
| Excess (deficiency) of revenues over expenditures                  | 5,784,403                    | 6,712,745           |                                 |             |   |
| Other financing sources (uses):                                    |                              |                     |                                 |             |   |
| Insurance recoveries   | -                            | 112,594             | (112,594)                       | 100%        | W |
| Interfund transfers out  | (8,354,123)                  | (8,354,123)         | -                               | 0%          | W |
| 5130 Refund - prior year receipts (real estate tax refunds)        | (550,480)                    | (539,387)           | (11,093)                        | 2%          | W |
| Total other financing sources (uses)                               | (8,904,603)                  | (8,780,916)         |                                 |             |   |
| Net change in fund balance   | (3,120,200)                  | (2,068,171)         |                                 |             |   |
| Fund balance - June 30, 2023                                       |                              | 36,386,163          |                                 |             |   |
| Fund balance - June 30, 2024                                       |                              | 34,317,992          |                                 |             |   |
| W line item does not meet scope requirements, waive further review |                              |                     |                                 |             |   |

Variance Descriptions

|   |  |
|---|--|
| A | Medical Assistance ACCESS Funds were not drawn on for the 2023-2024 school year. \$325,000 was budgeted for this revenue line item. These amounts carry over and are able to be drawn upon at any time and multiple times through the course of the fiscal year. |
| B | Due to the new Governmental Accounting Standards Board statement #87 for leases, the accounting for the managed services / copier agreement has changed.   |

### Enrollment Information

#### Actual Enrollments:

| <u>School Year Ending June 30</u> | <u>K-6</u> | <u>7-12</u> | <u>Total</u> |
|-----------------------------------|------------|-------------|--------------|
| 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        |
| 2024*                             | 2,385      | 2,134       | 4,519        |
| 2025*                             | 2,402      | 2,152       | 4,554        |

\*As of October 1, 2024

#### Projected Enrollments:

| <u>School Year Ending June 30</u> | <u>K-6</u> | <u>7-12</u> | <u>Total</u> |
|-----------------------------------|------------|-------------|--------------|
| 2026                              | 2,471      | 2,270       | 4,741        |

# Timeline for Events Related to 2025-2026 Budget Process

## Special Session Act 1 of 2006

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

| Date   | Description  | Section                       |
|--|--|-------------------------------|
| September 1, 2024<br><i>(Annual deadline)</i>  | <b>Department of Education</b> publishes the 2025-2026 base index in the Pennsylvania Bulletin.  | Section 333(l)                |
| September 30, 2024<br><i>(Annual deadline)</i>   | <b>Department of Education</b> notifies school districts of their 2025-2026 adjusted index.  | Section 313(2)                |
| December 15, 2024<br><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 2023 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 2023 calendar year.)                               | Sections 503(b)(2);<br>324(2) |
| December 31, 2024<br><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, 2024<br><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 30, 2025<br><i>(110 days prior to primary election)</i>                              | <b>School district</b> deadline to make 2025-2026 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);<br>311(d)(1)  |
| February 4, 2025<br><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 9, 2025<br><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 2025-2026 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 2025-2026 Budget Process**

| <b>Date</b>   | <b>Description</b>  | <b>Section</b>           |
|---|---|--------------------------|
| February 14, 2025<br>(10 days after receipt of resolution)                        | <b>Department of Education</b> deadline to notify school districts that adopted a resolution pursuant to Section 311(d)(1) whether the 2025-2026 proposed tax rates are equal to or less than their Index.  | Section 311(d)(4)        |
| February 19, 2025<br>(90 days prior to primary election)                          | <b>School district</b> deadline to adopt the 2025-2026 preliminary budget unless resolution adopted under Section 311(d)(1).  | Section 311(a)           |
| February 24, 2025<br>(85 days prior to primary election)                          | <b>School district</b> deadline to submit 2025-2026 preliminary budget containing proposed tax rate increases to Department of Education in the CFRS application.   | Section 333(e)           |
| February 27, 2025<br>(1 week prior to filing of request for referendum exception) | <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<br>March 1, 2025<br>(Annual deadline)                               | 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, 2024)   | Section 341(c), (e), (i) |
| March 6, 2025<br>(75 days prior to primary election)                              | <b>Department of Education</b> deadline to notify school districts that submitted the 2025-2026 preliminary budget whether the proposed tax rates are equal to or less than their Index.  | Section 333(e)           |
| March 6, 2025<br>(75 days prior to primary election)                              | <b>School district</b> deadline to seek approval from Department of Education for referendum exceptions requiring their approval.   | Sections 333(j)          |
| March 21, 2025<br>(60 days prior to primary election)                             | <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 26, 2025<br>(55 days prior to primary election)                             | 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 2025-2026 Budget Process

| Date  | Description  | Section                            |
|---|--|------------------------------------|
| March 31, 2025<br>(50 days prior to primary election) | <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.  | Sections 333(j)(5)                 |
| April 15, 2025<br>(Annual deadline)                   | <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 2025-2026.  | Section 503(a)(1), (e)             |
| April 20, 2025<br>(Annual deadline)                   | <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.  | Section 503(d)                     |
| May 1, 2024<br>(Annual deadline)                      | <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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.   | Section 505(a)(4)                  |
| May 1, 2025<br>(Annual deadline)                      | <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).  | Section 341(g)(3)                  |
| Prior to<br>May 20, 2025                              | <b>General 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 21 or March 31, 2025)  | Section 333(c)(4)                  |
| No later than<br>May 31, 2025<br>(Optional action)    | Deadline for <b>school district board of directors</b> electing to adopt resolution rejecting 2025-2026 property tax allocation. This action can only occur if the Department of Education has notified school districts by May 1, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026. (This action applies only if a school district has not rejected a previous state property tax allocation.) | Section 903(a)                     |
| No later than<br>May 31, 2025                         | <b>School district</b> deadline to adopt 2025-2026 proposed version of final budget and upload the signed Certification of Use document in the CFRS application.   | Section 687(a)(1)<br>(School Code) |
| June 5, 2025  | <b>School district</b> deadline to submit copy of resolution (if adopted) rejecting 2025-2026 property tax allocation to Department of Education. (See May 31, 2025.)  | Section 903(b)                     |

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2025-2026 Budget Process**

| <b>Date</b>  | <b>Description</b>   | <b>Section</b>  |
|--|--|---|
| June 10, 2025<br>(20 days prior to final budget adoption deadline)       | <b>School district</b> deadline to make 2025-2026 proposed final budget available for public inspection on the General Fund Budget from the CFRS application.  | Section 312(c)  |
| June 20, 2025<br>(10 days prior to final budget adoption deadline)       | <b>School district</b> deadline to offer public notice of its intent to adopt the 2025-2026 final budget.  | Section 312(c)<br>Section 687(a)(2)(i)<br>(School Code) |
| June 30, 2025<br>(Annual deadline)                                       | <b>School district</b> deadline to adopt the 2025-2026 final budget.   | Section 312(a)  |
| June 30, 2025<br>(Annual deadline)                                       | <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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026. | Section 321(d), 342, 505(a)(4)                          |
| July 15, 2025<br>(Annual deadline)                                       | <b>School district</b> deadline to submit 2025-2026 final budget to Department of Education in the CFRS application.   | Section 687(b)<br>(School Code)                         |
| No later than<br>August 4, 2025<br>(60 days after receipt of resolution) | <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 2025-2026 property tax relief allocation under Section 903(a). (See May 31, 2025.)   | Section 904(b)  |
| August 28, 2025  | <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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.  | Section 505(b)  |
| October 23, 2025   | <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, 2025, that there are enough funds in the Property Tax Relief Fund to make a distribution to school districts in 2025-2026.  | Section 505(b)  |
| December 1, 2025   | 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, 2026.   | Section 351(f)(2)                                       |