

Presented 06/18/2019

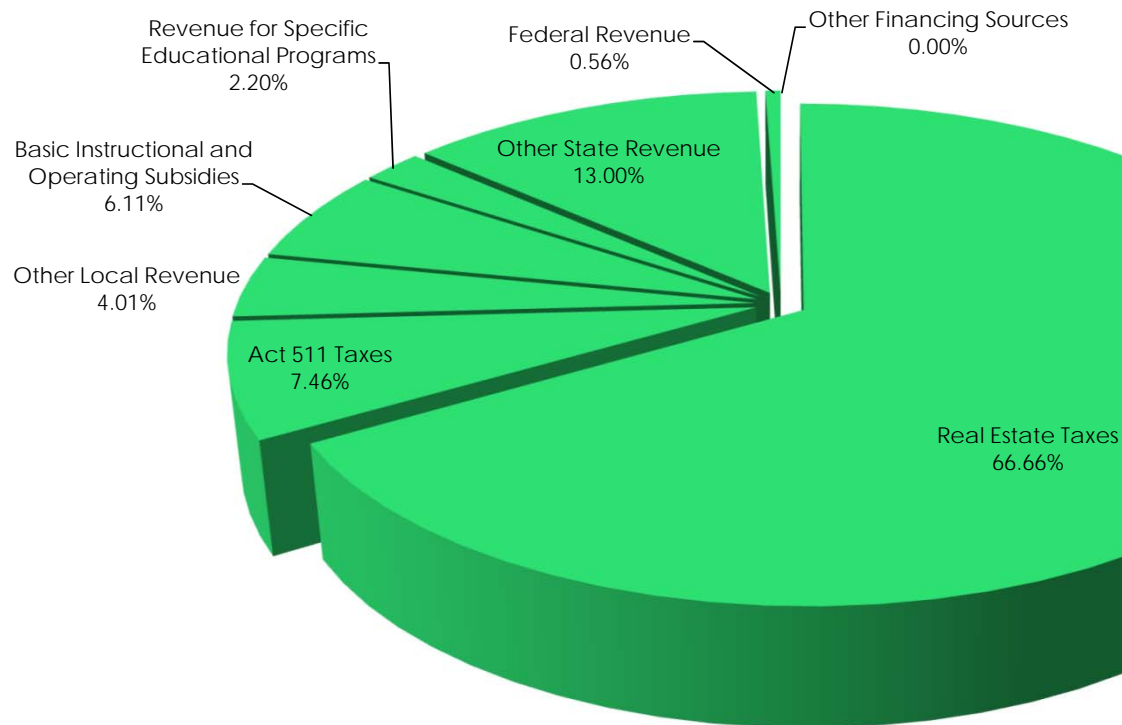
Methacton School District

2019–2020 Proposed Final Budget

Budget Timeline

September 12, 2018	Budget timeline presentation to Finance Committee.	February 19, 2019	Tentative - If Resolution to increase taxes above the Act 1 Index is not adopted on January 22, 2019, then full Board to Adopt Proposed Preliminary Budget Deadline February 20, 2019.
November 12, 2018	Property Committee to review administrative recommendation for capital projects.	February – April 2019	Continuing Finance Committee Review of 2019-2020 Preliminary Budget.
November 14, 2018	Finance Committee provides budgetary direction.	May 8, 2019	Finance Committee Review 2019-2020 Proposed Final Budget.
November 2018	Individual Meetings with principals and department heads.	May 16, 2019	Special Meeting prior to already scheduled Board Working Session for adoption of Proposed Final Budget/Advertise Final Adoption Date and submit Certification of Use to PDE.
January 9, 2019	Finance Committee review of Draft Proposed Preliminary Budget.	June 12, 2019	Final review of Budget with Finance Committee.
January 15, 2019	Full Board Review of Draft Proposed Preliminary Budget.	June 18, 2019	Special Meeting prior to already scheduled Board Working Session for Board Adoption of Final 2019-2020 Budget. Deadline is June 30, 2019.
January 22, 2019	Scheduled meeting during which the Board may pass a resolution to keep any real estate tax increase at or below Act 1 Index.		

2019–2020 Proposed Final Budget Revenue Summary



Assumptions/Comments

REVENUE

Proposed Preliminary Budget

- Includes real estate tax increase at the ACT 1 Index of 2.2928%.
- No Act 1 Exceptions.
- Takes into consideration the most recent November 2018 County Assessment Data.
- Takes into consideration Shannondell Escrow.
- Takes into consideration the review of previous year's revenue collection.
- Includes current level Title funding.
- Includes level basic education subsidy.
- Assumes Interest Income Rates of 2.00% on CDs and 1.75% on Bank Investments.

Assumptions/Comments

REVENUE

March Update

- Includes real estate tax increase of 2.1570%.
- Takes into consideration the most recent February 28, 2019 County Assessment Data.
- Assumes Interest Income Rates of 2.35% on CDs and 1.75% on Bank Investments.

Assumptions/Comments

REVENUE

March Update

- Real Estate Tax Revenue decreased by 70,262.86.
 - Assessed Values from November 30, 2018 increased by \$1,068,448.
- Occupational Income Tax increased by \$5,000.
 - Change is based on Berkheimer forecast.
- Earned Income Tax decreased by \$5,000.
 - Change is based on Berkheimer forecast.
- Interest Income increased by \$104,918.85.
 - CD Rates = 2.35%; Average rate on Bank accounts is 1.75%

Assumptions/Comments

REVENUE

2019–2020 Proposed Final Budget

Decrease of \$242,409.37 from March Update

- Real Estate Tax Revenue decreased by \$177,716.10.
 - Assessed values from March 2019 increased by \$2,213,772.
 - Millage Increase lowered to 1.8620%.
- Interim Real Estate Taxes decreased by \$75,000.00.
 - Change is based on historical collections.
- Interest Income increased by \$83.07.
 - Minor change based on interest rate rounding.
- State Property Tax Reduction Allocation decreased by \$12,437.21.
 - Change based on actual figure provided by the state.
- Social Security Revenue increased by \$4,133.43 & Retirement Revenue increased by \$18,527.44.
 - Due to staffing changes approved by the Board at the April 2019 Board Meeting.

Assumptions/Comments

REVENUE

2019–2020 Final Budget

Decrease of \$560,421.13 from Proposed Final Budget.

- Real Estate Tax Revenue decreased by \$503,916.17.
 - Assessed values from May 2019 increased by \$1,527,450.
 - Millage Increase lowered by 0.7470% to 1.1150%.
- Interest Income decreased by \$154.06.
 - Minor change based on interest rate rounding.
- Social Security Revenue decreased by \$2,884.42 & Retirement Revenue increased by \$12,919.48.
 - Due to changes in current open staffing positions and planned changes for 2019-2020.
- Title I decreased by \$35,574.00, Title II decreased by \$2,125.00 and Title IV decreased by \$2,848.00.
 - Based on approved amounts for title programs.

Assessment Tracking

2019–2020 Proposed Final Budget

Board of Assessments	May-18	Nov-18	Feb-19	Mar-19	Apr-19	May-19
Lower Providence	\$1,630,594,681	\$1,634,304,823	\$1,638,559,051	\$1,638,137,491	\$1,640,325,983	\$1,641,759,113
Worcester	\$961,955,446	\$963,114,486	\$960,982,136	\$959,611,026	\$959,636,306	\$959,730,626
Total	\$2,592,550,127	\$2,597,419,309	\$2,599,541,187	\$2,597,748,517	\$2,599,962,289	\$2,601,489,739
Report to Report		\$4,869,182	\$2,121,878	-\$1,792,670	\$2,213,772	\$1,527,450
Cumm. Report to Report		\$4,869,182	\$6,991,060	\$329,208	\$421,102	\$3,741,222

Local Revenue

2019–2020 Proposed Final Budget

LOCAL REVENUE										
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	Preliminary Budget	March Update	Proposed Final Budget	Final Budget	Final Vs Preliminary	Final Vs Proposed Final
Real Estate Taxes										
Current Real Estate Taxes	66,198,578	68,721,766	71,389,125	72,799,305	74,657,471	74,587,208	74,409,492	73,905,576	(751,895.13)	(503,916.17)
Interim Real Estate Taxes	389,542	641,025	420,116	350,000	600,000	600,000	525,000	525,000	(75,000.00)	
Total Real Estate Taxes	66,730,201	69,504,794	71,946,083	73,289,305	75,397,471	75,327,208	75,074,492	74,570,576	(826,895.13)	(503,916.17)
Act 511 Taxes										
Current Act 511 Occupation Taxes - Flat Rate	102,334	104,571	109,268	100,000	105,000	110,000	110,000	110,000	5,000.00	
Earned Income Taxes	6,801,620	7,008,786	7,064,441	7,055,000	7,055,000	7,050,000	7,050,000	7,050,000	(5,000.00)	
Total Act 511 Taxes	8,084,951	8,314,158	8,312,030	8,337,000	8,340,000	8,340,000	8,340,000	8,340,000		
Other Local Revenue										
Earnings on Investments	61,466	148,215	422,091	449,463	856,177	961,096	961,179	961,025	104,847.86	(154.06)
Total Other Local Revenue	3,628,604	3,793,678	3,206,876	3,715,463	4,382,249	4,487,167	4,487,251	4,487,096	104,847.86	(154.06)
TOTAL LOCAL REVENUE	78,443,755	81,612,630	83,464,990	85,341,769	88,119,720	88,154,376	87,901,743	87,397,672	(722,047.27)	(504,070.23)

State Revenue

2019–2020 Proposed Final Budget

STATE REVENUE										
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	Preliminary Budget	March Update	Proposed Final Budget	Final Budget	Final Vs Preliminary	Final Vs Proposed Final
Basic Instructional and Operating Subsidies										
Total Basic Instructional and Operating Subsidies	6,566,976	6,750,983	6,845,368	6,816,093	6,831,093	6,831,093	6,831,093	6,831,093		
Revenue for Specific Educational Programs										
Total Revenue for Specific Educational Programs	2,545,130	2,577,612	2,600,040	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613		
Other State Revenue										
State Property Tax Reduction Allocation	1,946,884	1,956,793	2,008,490	2,063,532	2,063,532	2,063,532	2,051,094	2,051,094	(12,437.21)	
Revenue from Social Security Payments	1,514,935	1,532,184	1,499,629	1,715,403	1,782,076	1,782,076	1,786,209	1,783,325	1,249.01	(2,884.42)
Revenue from Retirement Payments	5,466,910	6,462,933	6,885,822	7,476,402	7,964,171	7,964,171	7,982,699	7,969,779	5,607.96	(12,919.48)
Total Other State Revenue	11,144,478	13,185,710	13,132,514	14,063,530	14,549,779	14,549,779	14,560,002	14,544,198	(5,580.24)	(15,803.90)
TOTAL STATE REVENUE	20,256,584	22,514,306	22,577,921	23,345,236	23,846,485	23,846,485	23,856,708	23,840,904	(5,580.24)	(15,803.90)

Federal & Other Revenue

2019–2020 Proposed Final Budget

FEDERAL REVENUE										
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	Preliminary Budget	March Update	Proposed Final Budget	Final Budget	Final Vs Preliminary	Final Vs Proposed Final
Revenue from Federal Sources										
NCLB - Education of Disadvantaged Children	169,370	347,070	334,563	328,536	277,111	277,111	277,111	241,537	(35,574.00)	(35,574.00)
NCLB - Preparing, Training and Recruiting Teachers/Principals	106,678	95,298	106,563	96,899	95,153	95,153	95,153	93,028	(2,125.00)	(2,125.00)
NCLB - 21st Century Schools			10,000	10,000	23,588	23,588	23,588	20,740	(2,848.00)	(2,848.00)
Total Revenue from Federal Sources	373,809	666,223	690,370	711,162	665,579	665,579	665,579	625,032	(40,547.00)	(40,547.00)
TOTAL FEDERAL REVENUE	373,809	666,223	690,370	711,162	665,579	665,579	665,579	625,032	(40,547.00)	(40,547.00)
OTHER FINANCING SOURCES										
	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	Preliminary Budget	March Update	Proposed Final Budget	Final Budget	Final Vs Preliminary	Final Vs Proposed Final
Other Financing Sources										
Total Revenue from Other Sources	44,049	17,584	18,419							
TOTAL OTHER FINANCING SOURCES	44,049	17,584	18,419							
TOTAL REVENUES	99,118,198	104,810,743	106,751,700	109,398,167	112,631,783	112,666,439	112,424,030	111,863,609	(768,174.51)	(560,421.13)

Real Estate Tax

2019-2020 Final Budget

	2018-19 Budget	2019-20 Proposed Prelim Budget	2019-20 March Budget Update	2019-20 Proposed Final Budget	2019-20 Final Budget	Var Proposed Final to Final
Taxable Assessed Value	\$2,592,550,127.00	\$2,597,419,309.00	\$2,598,487,757.00	\$2,599,962,289.00	\$2,601,489,739.00	\$1,527,450.00
Millage Increase	1.9844%	2.2928%	2.1570%	1.8620%	1.1150%	(0.7470%)
MILLAGE RATE	30.0431	30.7319	30.6911	30.6025	30.3781	(0.2244)
Gross TAX LEVY	\$77,888,242.72	\$79,823,630.46	\$79,750,447.60	\$79,565,345.95	\$79,028,315.44	(\$537,030.51)
PSERS Exception	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SE Exception	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Adjusted Gross Tax Levy	\$77,888,242.72	\$79,823,630.46	\$79,750,447.60	\$79,565,345.95	\$79,028,315.44	(\$537,030.51)
Adjusted Millage	30.0431	30.7319	30.6911	30.6025	30.3781	(0.2244)
Adjusted Act 1	1.98%	2.29%	2.16%	1.86%	1.12%	(0.75%)
Less Gaming Funds	(\$2,063,531.50)	(\$2,063,531.50)	(\$2,063,531.50)	(\$2,063,531.50)	(\$2,051,359.00)	\$12,172.50
Net Tax Levy	\$75,824,711.22	\$77,760,098.96	\$77,686,916.10	\$77,501,814.45	\$76,976,956.44	(\$524,858.01)
COLLECTION RATE*	96.01%	96.01%	96.01%	96.01%	96.01%	0.00%
Gross Current Real Estate Taxes	\$72,799,305.24	\$74,657,471.01	\$74,587,208.15	\$74,409,492.05	\$73,905,575.88	(\$503,916.17)

Factoring in Discounts/Penalties, Return to County, Escrow, and Refunds, the actual collection rate has been:

16/17 FY = 95.77%
17/18 FY = 96.01%
18/19 FY = 96.01%
19/20 FY = 96.01% (Bug.)

Collection Rate Determined Annually by using 3yr avg.

Collection Rate is finalized in February of each year.

Analysis – Millage Increase

2019–2020 Proposed Final Budget

REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2018/19 = **30.0431 mills**
- Proposed Real Estate tax rate 2019/20 = **30.3781 mills**
 - \$ Total Increase of 1.12% (or 0.335 mills)**
 - \$ Increase of 0.0000 mills for Special Education Exception**
 - \$ Increase of 0.0000 mills for PESRS Exception**

Estimated increased tax bill for a home assessed at the district average of \$173,660 is \$58.18

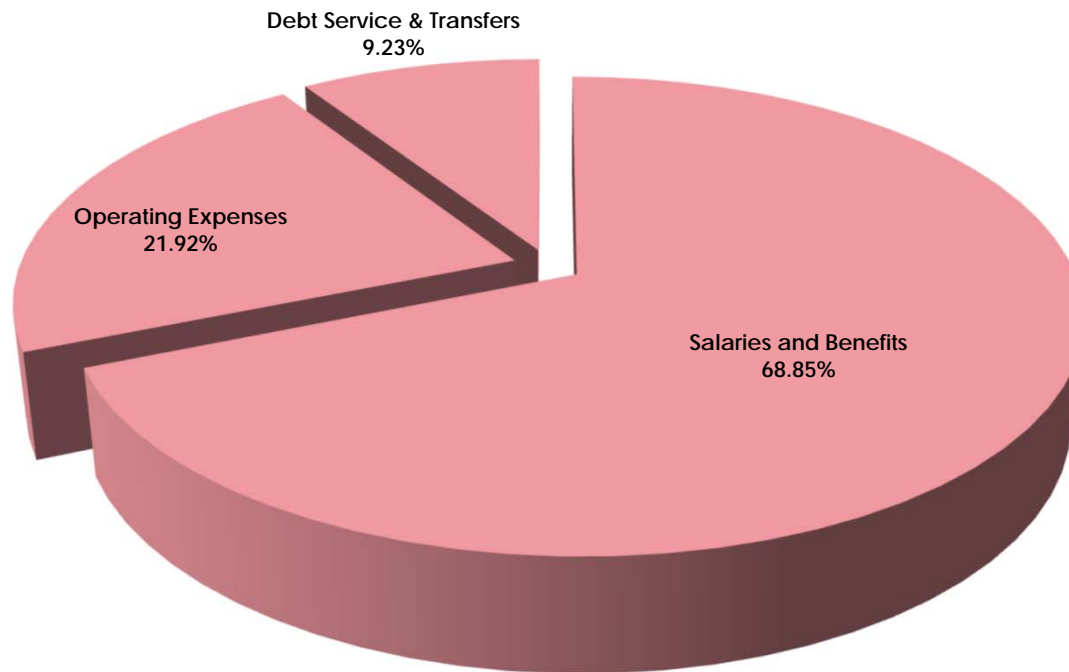
Overall tax bill calculation: 30.3781 (millage) X \$173,660 = \$5,275.46

Estimated tax bill for other home assessed values (based on 1.12% increase = 0.3350 mills or 30.0431 mills):

Home Value	Assessment	Increase	Total Tax
\$200,000.00	\$101,800.00	\$34.10	\$3,092.49
\$400,000.00	\$203,600.00	\$68.21	\$6,184.98
\$600,000.00	\$305,400.00	\$102.31	\$9,277.47
\$800,000.00	\$407,200.00	\$136.41	\$12,369.96
\$1,000,000.00	\$509,000.00	\$170.52	\$15,462.45

[Find your home's assessed values in Montgomery County PA at www.propertyrecords.montcopa.org](http://www.propertyrecords.montcopa.org)

2019–2020 Proposed Final Budget Expenditure Summary



Staffing – District by Building

	PROFESSIONAL STAFF			SUPPORT & MAINTENANCE			ADMINISTRATORS			TOTAL		
	Cur. 18-19	Budget 19-20	Change 18-19 - 19-20	Cur. 18-19	Budget 19-20	Change 18-19 - 19-20	Cur. 18-19	Budget 19-20	Change 18-19 - 19-20	Cur. 18-19	Budget 19-20	Change 18-19 - 19-20
Arrowhead	36.75	36.25	(0.50)	17.50	17.50	-	1.25	1.25	-	55.50	55.00	(0.50)
Eagleville	36.08	36.08	-	19.50	19.50	-	1.25	1.25	-	56.83	56.83	-
Woodland	42.88	40.88	(2.00)	17.50	17.50	-	1.25	1.25	-	61.63	59.63	(2.00)
Worcester	33.09	33.09	-	14.50	14.50	-	1.25	1.25	-	48.84	48.84	-
Skyview	64.40	63.90	(0.50)	28.00	28.00	-	2.50	2.50	-	94.90	94.40	(0.50)
Arcola	65.00	64.50	(0.50)	25.00	25.00	-	2.50	2.50	-	92.50	92.00	(0.50)
MHS	122.80	122.80	-	38.00	38.00	-	6.00	6.00	-	166.80	166.80	-
Districtwide / Facilities	1.00	2.00	1.00	24.00	29.00	5.00	2.00	4.00	2.00	27.00	35.00	8.00
Farina	-	-	-	22.00	22.15	0.15	9.00	9.00	-	31.00	31.15	0.15
Total	402.00	399.50	(2.50)	206.00	211.15	5.15	27.00	29.00	2.00	635.00	639.65	4.65

Notes:

- Staffing is based on both filled and open positions.
- Professional Staff is PDE certificate staff
- Support & Maintenance includes staffing positions such as bus aides, custodian staff, office support, etc.

Change from last presentation are made in **red**.

Professional Changes (2.50) FTE:

- Arrowhead
 - Reduction of 1 3rd Grade Position
 - **Addition of 0.5 Kindergarten Position**
- Woodland
 - Reduction of 2.0 2nd Grade Positions
- Skyview/Arcola
 - Reduction of 0.5 Nursing Position at each building
- District Wide / Facilities
 - Addition of 1.0 Nursing Position

Support Changes 5.50 FTE:

- District Wide / Facilities
 - Addition of 5.0 PCAs
- Farina
 - **Increase from a 0.35 FTE to a 0.5 FTE in Pupil Services Support Staff**

Administrator Changes 2.0 FTE:

- District Wide / Facilities
 - Addition of 2.0 CIA Supervisors

Assumptions/Comments

Expenditures

Proposed Preliminary Budget

- Personnel Costs
 - Increases are determined based on contractual agreements that are in place with the School District.
- Includes Healthcare Consortium rates based on the first of three looks.
 - Medical increase is 7.08% and Prescription is 18.35%.
 - Dental and Vision costs have remained flat.
- Includes costs associated with bonding \$6.5 million in the 2018-2019 school year and \$8.5 million in each of the next 5 years to address the facilities assessment.

Assumptions/Comments

Expenditures

March Budget

- Personnel costs decreased by \$55,867.83
 - Determined based on contractual agreements as well as new or replacement staff.
- Costs on Group Insurances decreased by \$18,809.25
 - Includes healthcare consortium rates based on the second of three looks.
 - Medical increase is 9.39% (increase by 2.01%) and Prescription is 16.16% (decrease by 2.19%).
- Social Security and PSERS decreased by \$23,430.96
- Professional Educational Services decreased by \$59,614.49
 - Substitute staffing costs and professional staffing needs.
- Transportation costs increased by \$199,253.52.
- Fuel costs decreased by \$6,875.00.

Assumptions/Comments

Expenditures

2019–2020 Proposed Final Budget

Decreased by \$242,409.37 from March presentation

- Personnel costs increased by \$163,931.13.
 - Administration Salaries are up \$240,000 for two Principals.
 - Professional Salaries are down by \$165,992, due to the staffing reduction of 3 positions.
 - Instructional Assistant salaries are up \$89,923.13, due to the addition of 5 PCAs.
- Costs on Group Insurances decreased by \$97,307.62
 - Includes healthcare consortium rates based on the final look of three looks. Medical decreased by \$22,455.36 and Prescription decreased by \$78,030.62.
 - Medical's final increase was 7.86%, which was a decrease of 1.53% from the March Update. Prescription's final increase was 6.42%, which was a decrease of 8.30% from March Update
 - Other Benefits increased by a combined \$3,178.36 due to the increased staffing.
- Social Security increased by \$12,540.73 due to the increased staffing.
- Retirement increased by \$56,511.97 due to the increased staffing.

Assumptions/Comments

Expenditures

2019–2020 Proposed Final Budget

Decreased by \$242,409.37 from March presentation (continued)

- Professional Educational Services decreased by \$154,046.40 due to a reduction of the Substitute teacher costs.
- Other Professional Services increased by \$82,500.00 for consultants and studies.
- Technology lease costs increased by \$28,732.87 based on final pricing provided by the winning bidder on the technology leases.
- Student Transportation Services from the IU decreased by \$290,479.05 due to the reduction in work study routes in the 18-19 School Year.
- Insurance increased by \$4,157.00 based on final bids on insurance.
- Tuition to Other Schools increased by \$150,000.00 due to new enrollments.
- Technology costs were increased by \$1,350.00 due to a change in hiring software costs.
- Budgetary Reserves were reduced by \$200,000.

Assumptions/Comments

Expenditures

2019–2020 Final Budget

Decreased by \$560,421.13 from the Proposed Final Budget.

- Personnel costs decreased by \$100,472.30.
 - Current staff pays were updated to reflect current salaries to all positions.
 - Retirees were removed and replace with existing staff or proposed new hires.
- Benefits increased by \$42,437.23.
 - Medical increased by \$55,978.87 and Prescription increased by \$14,724.56.
 - Dental Increased by \$3,315.92 and Vision increased by \$203.82
 - Social Security decreased \$5,801.32
 - Retirement decreased \$25,984.62
- Personnel Budget reduced by \$499,538.06. Reduction was made in the Substitute Teacher line item.

Five Year Projection – Assumptions (2020-2024)

REVENUE

- Growth rate based on assessed value as of 05/31/2019.
- Millage Increase of 1.1150% for 2019-2020 SY.
- Act 1 projection 2021 – 2024.
 - 2021 = 2.3%, 2022 = 2.3%, 2023 = 2.3% & 2024 = 2.3%.
- Annual growth rate of 0.50% for taxable assessed value.
- Annual Earned Income Tax growth rate of 2%.
- Annual Collection Rate 96.01%.
- Growth projected for-Transfer tax=.2%; Investments=.25%; Interim Real estate=.5% for 2020 forward.

2019–2020 Proposed Final Budget

EXPENDITURES

- Staff salaries based on Labor Agreements and 2.0% each year thereafter.
- First look health care rates for medical & prescription.
- Medical Cost Increase 2020 – 2024 = 4.92%.
- PSERS as projected December 2018 (2020 = 34.29%, 2021 = 34.77%, 2022 = 35.19%, 2023 = 35.84% & 2024 = 36.30%).
- Interest & Principal based on existing schedule plus projected increases as provided by PFM for additional borrowings of \$6.5M in 2018-2019 and \$8.5M each year from 2020 to 2024.
- General Supplies = 0% each year.
- Special Education Operating Costs = 15.5% each year.
- Transportation = 1.7%.
- Tuition to Pennsylvania Charter Schools = 3.49% each year.
- Vocational Education = 2.6%.
- Employee Tuition Reimbursements = 0%.
- Unemployment Compensation = 1%.

Change from last presentation are made in red.

Five Year Projection – Proposed Final Budget

- Millage Increase of 1.1150% in 2020
- No Property Tax Increases – 2021-2024

	(Peliminary) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
REVENUES					
Real Estate Taxes	74,570,576	74,952,830	75,336,741	75,722,571	76,110,330
Act 511 Taxes	8,340,000	8,482,900	8,628,624	8,777,228	8,928,770
Other Local Revenue	4,487,096	4,487,096	4,487,096	4,487,096	4,487,096
Basic Instructional and Operating Subsidies	6,831,093	6,831,093	6,831,093	6,831,093	6,831,093
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,544,198	15,156,687	15,483,633	15,809,962	16,132,533
Federal Revenue	625,032	625,032	625,032	625,032	625,032
Other Financing Sources					
TOTAL REVENUES	111,863,609	113,001,252	113,857,831	114,718,595	115,580,467
EXPENDITURES					
Salaries and Benefits	77,022,850	79,121,984	81,188,513	83,428,699	85,639,814
Operating Expenses	24,516,754	25,237,850	25,965,567	26,726,734	27,523,917
Debt Service & Transfers	10,324,005	10,674,937	11,019,173	11,303,423	11,618,453
TOTAL EXPENDITURES	111,863,609	115,034,771	118,173,252	121,458,856	124,782,184
NET OPERATING BALANCE	-	(2,033,519)	(4,315,421)	(6,740,261)	(9,201,717)
UNASSIGNED FUND BALANCE (Beg. Of Year)	7,657,870	7,657,870	5,624,351	1,308,930	(5,431,330)
UNASSIGNED FUND BALANCE (End Of Year)	7,657,870	5,624,351	1,308,930	(5,431,330)	(14,633,047)

Five Year Projection – Proposed Final Budget

- Millage Increase of 1.1150% in 2020
- Property Tax Increase @Act 1 Projected Limit Per Yr.:
2021 = 2.3%, 2022 = 2.3%, 2023 = 2.3% & 2024 = 2.3%.

	(Peliminary) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
REVENUES					
Real Estate Taxes	74,570,576	76,706,683	78,902,525	81,160,042	83,480,968
Act 511 Taxes	8,340,000	8,482,900	8,628,624	8,777,228	8,928,770
Other Local Revenue	4,487,096	4,487,096	4,487,096	4,487,096	4,487,096
Basic Instructional and Operating Subsidies	6,831,093	6,831,093	6,831,093	6,831,093	6,831,093
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,544,198	15,156,687	15,483,633	15,809,962	16,132,533
Federal Revenue	625,032	625,032	625,032	625,032	625,032
Other Financing Sources					
TOTAL REVENUES	111,863,609	114,755,105	117,423,616	120,156,066	122,951,105
EXPENDITURES					
Salaries and Benefits	77,022,850	79,121,984	81,188,513	83,428,699	85,639,814
Operating Expenses	24,516,754	25,237,850	25,965,567	26,726,734	27,523,917
Debt Service & Transfers	10,324,005	10,674,937	11,019,173	11,303,423	11,618,453
TOTAL EXPENDITURES	111,863,609	115,034,771	118,173,252	121,458,856	124,782,184
NET OPERATING BALANCE	-	(279,666)	(749,637)	(1,302,790)	(1,831,079)
UNASSIGNED FUND BALANCE (Beg. Of Year)	7,657,870	7,657,870	7,378,204	6,628,567	5,325,777
UNASSIGNED FUND BALANCE (End Of Year)	7,657,870	7,378,204	6,628,567	5,325,777	3,494,698

Five Year Comparison 2019–2020 Proposed Final Budget

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Preliminary) 2020	(March) 2020	(Proposed Final) 2020	(FINAL) 2020	Budget 2019 Vs Final	Preliminary vs Final
REVENUES									Revenues	
Real Estate Taxes	66,730,201	69,504,794	71,946,083	73,289,305	75,397,471	75,327,208	75,074,492	74,570,576	1,281,271	(826,895)
Act 511 Taxes	8,084,951	8,314,158	8,312,030	8,337,000	8,340,000	8,340,000	8,340,000	8,340,000	3,000	
Other Local Revenue	3,628,604	3,793,678	3,206,876	3,715,463	4,382,249	4,487,167	4,487,251	4,487,096	771,633	104,848
Basic Instructional and Operating Subsidies	6,566,976	6,750,983	6,845,368	6,816,093	6,831,093	6,831,093	6,831,093	6,831,093	15,000	
Revenue for Specific Educational Programs	2,545,130	2,577,612	2,600,040	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613		
Other State Revenue	11,144,478	13,185,710	13,132,514	14,063,530	14,549,779	14,549,779	14,560,002	14,544,198	480,668	(5,580)
Federal Revenue	373,809	666,223	690,370	711,162	665,579	665,579	665,579	625,032	(86,130)	(40,547)
Other Financing Sources	44,049	17,584	18,419							
TOTAL REVENUES	99,118,198	104,810,743	106,751,700	109,398,167	112,631,783	112,666,439	112,424,030	111,863,609	2,465,442	(768,175)
EXPENDITURES									EXPENDITURES	
Salaries and Benefits	66,052,730	70,489,906	70,022,769	74,351,274	77,043,616	76,945,508	77,080,885	77,022,850	2,671,575	(20,767)
Operating Expenses	21,670,078	23,317,236	24,245,753	24,971,579	25,064,162	25,196,926	25,019,140	24,516,754	(454,825)	(547,408)
Debt Service & Transfers	11,177,991	9,885,538	9,898,272	10,075,313	10,524,005	10,524,005	10,324,005	10,324,005	248,692	(200,000)
TOTAL EXPENDITURES	98,900,799	103,692,680	104,166,795	109,398,167	112,631,783	112,666,439	112,424,030	111,863,609	2,465,442	(768,175)

Notes of Final Budget Update:

- Revenue for 2020 is based on a millage increase of 1.1150%
- Includes assessed values as of the end of May 2019
- Includes staffing changes created by retirees, the addition of a 0.5 Kindergarten Teacher at Arrowhead and an increase from a 0.35 MESPA position to a 0.5 MESPA position.

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
REGULAR PROGRAMS - 1100									
100 Personnel Services - Salaries	21,869,927	22,610,466	22,209,969	22,860,676	24,038,622	24,521,236	25,011,661	25,511,894	26,022,132
200 Personnel Services - Employee Benefits	12,201,817	14,037,174	14,514,731	14,903,565	15,258,629	15,828,631	16,390,118	17,030,601	17,645,511
300 Purchased Professional & Technical Services	1,725,216	1,567,210	1,953,771	2,114,250	1,353,466	1,399,679	1,448,154	1,499,029	1,552,452
400 Purchased Property Services	219,304	568,836	716,299	722,000	716,357	730,684	745,298	760,204	775,408
500 Other Purchased Services	824,234	703,878	816,004	732,090	836,230	883,532	933,568	986,496	1,042,485
600 Supplies	888,435	1,449,420	875,617	1,210,687	1,057,033	1,063,179	1,069,386	1,075,655	1,081,986
700 Property	29,799	20,629	8,138	25,593	11,298	11,411	11,525	11,640	11,757
800 Other Objects	4,045	12,480	2,376	14,309	6,773	6,841	6,909	6,978	7,048
Total Regular Programs	37,762,776	40,970,092	41,096,905	42,583,170	43,278,408	44,445,192	45,616,618	46,882,496	48,138,779
SPECIAL PROGRAMS - 1200									
100 Personnel Services - Salaries	6,488,648	6,599,056	6,224,872	7,220,939	7,348,369	7,504,138	7,654,220	7,807,305	7,963,451
200 Personnel Services - Employee Benefits	3,564,726	4,062,044	3,998,787	5,190,775	5,400,255	5,611,050	5,821,047	6,057,125	6,287,358
300 Purchased Professional & Technical Services	2,442,106	2,676,644	2,872,086	2,604,000	2,926,000	3,065,675	3,212,819	3,367,858	3,531,244
400 Purchased Property Services									
500 Other Purchased Services	1,265,728	1,309,930	1,475,993	1,405,800	1,813,750	1,877,090	1,942,641	2,010,482	2,080,692
600 Supplies	61,599	75,638	37,234	63,022	69,458	85,288	104,726	128,594	157,902
700 Property				5,000	2,500	2,525	2,550	2,576	2,602
800 Other Objects	281,650	616,904	700,758	400,000	300,000	357,000	392,700	431,970	475,167
Total Special Programs	14,104,457	15,340,215	15,309,730	16,889,536	17,860,333	18,502,766	19,130,704	19,805,910	20,498,415

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
VOCATIONAL PROGRAMS - 1300									
100 Personnel Services - Salaries	781,198	690,379	747,290	773,924	739,029	753,809	768,885	784,263	799,948
200 Personnel Services - Employee Benefits	423,965	441,843	467,536	441,352	426,226	441,816	457,048	474,617	491,289
300 Purchased Professional & Technical Services									
400 Purchased Property Services	1,199	905	900	1,760	1,000	1,020	1,040	1,061	1,082
500 Other Purchased Services	1,318,957	1,302,236	1,322,588	1,196,168	1,358,280	1,393,595	1,429,828	1,467,004	1,505,146
600 Supplies	20,591	22,022	16,529	14,781	17,018	17,021	17,023	17,026	17,028
700 Property									
800 Other Objects									
Total Vocational Programs	2,545,911	2,457,385	2,554,843	2,427,985	2,541,552	2,607,261	2,673,825	2,743,971	2,814,494
OTHER INSTRUCTIONAL PROGRAMS - 1400									
100 Personnel Services - Salaries	124,400	130,095	138,835	134,637	149,922	152,920	155,979	159,098	162,280
200 Personnel Services - Employee Benefits	65,451	78,005	81,456	77,785	86,701	89,924	93,078	96,709	100,162
300 Purchased Professional & Technical Services	6,199	27,749	19,350	24,250	20,000	21,400	22,898	24,501	26,216
400 Purchased Property Services	6,406	7,323	6,380	4,600	4,600	4,692	4,786	4,882	4,979
500 Other Purchased Services	148,020	110,936	18,869	115,000	22,500	23,250	24,030	24,841	25,685
600 Supplies	1,218	1,222	1,469	1,800	1,800	1,836	1,873	1,910	1,948
700 Property			17,197						
800 Other Objects	36		442	84	584	590	596	602	608
Total Other Instructional Programs	351,730	355,329	283,997	358,156	286,107	294,612	303,239	312,543	321,878

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
NONPUBLIC SCHOOL PROGRAMS - 1500									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services	2,106	1,282	2,434	2,434	7,490	8,014	8,575	9,176	9,818
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
Total NonPublic School Programs	2,106	1,282	2,434	2,434	7,490	8,014	8,575	9,176	9,818
ADULT EDUCATION PROGRAMS - 1600									
100 Personnel Services - Salaries	24,091	23,996	16,389	77,380	77,380	78,928	80,506	82,116	83,759
200 Personnel Services - Employee Benefits	4,854	4,616	1,206	5,920	5,920	6,063	6,184	6,308	6,434
300 Purchased Professional & Technical Services	102,562	104,991	117,640	95,000	117,800	123,688	129,870	136,361	143,177
400 Purchased Property Services	1,450								
500 Other Purchased Services	11,711	11,448	12,306	16,000	12,750	13,115	13,491	13,877	14,275
600 Supplies	3,740	4,386	3,582	9,100	3,600	3,600	3,600	3,600	3,600
700 Property									
800 Other Objects	602								
Total Adult Education Programs	149,009	149,436	151,123	203,400	217,450	225,393	233,651	242,262	251,244

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
PUPIL PERSONNEL SERVICES - 2100									
100 Personnel Services - Salaries	2,352,492	2,446,413	2,498,378	2,610,475	2,598,223	2,651,919	2,704,957	2,759,056	2,814,238
200 Personnel Services - Employee Benefits	1,407,260	1,612,212	1,694,244	1,655,486	1,661,890	1,724,653	1,786,552	1,857,083	1,924,893
300 Purchased Professional & Technical Services	242,584	269,630	285,221	300,750	494,450	519,253	545,301	572,657	601,388
400 Purchased Property Services									
500 Other Purchased Services	4,331	3,858	4,643	7,550	6,250	6,375	6,503	6,633	6,765
600 Supplies	28,727	22,714	32,858	29,009	36,514	36,558	36,602	36,646	36,692
700 Property									
800 Other Objects	(2,281)	(3,420)	(720)	1,600	3,900	3,909	3,918	3,927	3,937
Total Pupil Personnel Services	4,033,114	4,351,407	4,514,624	4,604,869	4,801,226	4,942,666	5,083,832	5,236,003	5,387,913
INSTRUCTIONAL STAFF SERVICES - 2200									
100 Personnel Services - Salaries	1,201,124	1,311,061	1,372,333	1,480,587	1,849,773	1,887,296	1,925,042	1,963,542	2,002,813
200 Personnel Services - Employee Benefits	704,794	1,019,454	1,008,376	1,101,911	1,314,555	1,354,675	1,393,967	1,439,170	1,482,192
300 Purchased Professional & Technical Services	41,213	56,000	31,157	107,396	26,578	26,686	26,799	26,918	27,042
400 Purchased Property Services	1,547	1,624	1,706	2,000					
500 Other Purchased Services	17,095	20,019	25,513	14,750	42,874	43,741	44,626	45,529	46,451
600 Supplies	79,961	81,085	102,196	110,811	96,632	97,171	97,716	98,266	98,822
700 Property	1,552	1,049	4,034	2,258					
800 Other Objects	1,310	1,009	1,475	2,050	2,050	2,071	2,091	2,112	2,133
Total Instructional Staff Services	2,048,596	2,491,302	2,546,789	2,821,762	3,332,461	3,411,640	3,490,241	3,575,538	3,659,453

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
ADMINISTRATIVE SERVICES - 2300									
100 Personnel Services - Salaries	3,406,540	3,482,269	3,354,216	3,369,789	3,514,695	3,590,252	3,662,057	3,735,298	3,810,004
200 Personnel Services - Employee Benefits	1,948,719	2,073,576	2,052,183	2,069,155	2,145,231	2,225,746	2,304,990	2,395,542	2,482,342
300 Purchased Professional & Technical Services	614,395	706,325	664,351	704,555	701,850	731,594	762,772	795,455	829,717
400 Purchased Property Services	3,453	3,458	5,941	5,000	9,300	9,486	9,676	9,869	10,067
500 Other Purchased Services	62,650	38,432	43,538	71,340	58,324	59,645	60,998	62,382	63,799
600 Supplies	33,119	28,722	44,131	48,415	38,924	39,040	39,157	39,275	39,394
700 Property	2,633	11,109	39,132						
800 Other Objects	48,817	40,741	27,114	52,874	34,500	34,845	35,193	35,545	35,901
Total Administrative Services	6,120,325	6,384,631	6,230,605	6,321,128	6,502,824	6,690,608	6,874,843	7,073,366	7,271,224
PUPIL HEALTH - 2400									
100 Personnel Services - Salaries	766,009	746,902	753,653	784,729	825,083	841,585	858,416	875,585	893,096
200 Personnel Services - Employee Benefits	407,771	444,930	460,609	509,213	537,905	558,297	578,436	601,339	623,402
300 Purchased Professional & Technical Services	505,588	438,439	394,127	445,200	419,310	440,276	462,289	485,404	509,674
400 Purchased Property Services			830	900	500	510	520	531	541
500 Other Purchased Services	260	330		500	350	357	364	371	379
600 Supplies	25,986	23,379	31,170	37,963	38,600	38,613	38,626	38,639	38,653
700 Property									
800 Other Objects									
Total Pupil Health	1,705,614	1,653,981	1,640,388	1,778,505	1,821,748	1,879,637	1,938,652	2,001,869	2,065,745

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
BUSINESS SERVICES - 2500									
100 Personnel Services - Salaries	513,958	376,367	450,112	458,074	522,126	533,819	544,495	555,385	566,492
200 Personnel Services - Employee Benefits	275,099	234,714	262,098	268,361	356,499	370,191	383,768	399,135	414,015
300 Purchased Professional & Technical Services	38,488	52,608	27,435	22,500	28,000	29,400	30,870	32,414	34,034
400 Purchased Property Services	12,294	11,592	4,497	3,444	4,500	4,590	4,682	4,775	4,871
500 Other Purchased Services	284,459	269,556	239,837	244,148	244,293	249,179	254,163	259,246	264,431
600 Supplies	2,771	2,538	1,831	3,000	2,750	2,750	2,750	2,750	2,750
700 Property									
800 Other Objects	16,760	21,862	18,364	22,530	18,750	18,938	19,127	19,318	19,511
Total Business Services	1,143,828	969,237	1,004,175	1,022,057	1,176,918	1,208,866	1,239,854	1,273,023	1,306,105
OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600									
100 Personnel Services - Salaries	3,120,660	3,286,050	3,186,141	3,493,656	3,463,122	3,548,489	3,619,458	3,691,847	3,765,684
200 Personnel Services - Employee Benefits	1,827,510	2,123,454	2,091,800	2,032,893	2,084,626	2,161,955	2,237,827	2,324,852	2,407,933
300 Purchased Professional & Technical Services	317,622	269,869	167,286	226,000	162,500	169,475	176,750	184,338	192,251
400 Purchased Property Services	1,904,649	903,564	1,223,697	935,865	1,222,704	1,247,158	1,272,101	1,297,543	1,323,494
500 Other Purchased Services	71,869	72,078	69,810	77,100	75,750	77,265	78,810	80,387	81,994
600 Supplies	556,911	1,457,113	1,479,866	1,573,200	1,427,345	1,450,602	1,474,323	1,498,518	1,523,196
700 Property	39,271	75,641	224,870	467,500	265,000	267,650	270,327	273,030	275,760
800 Other Objects	4,020	4,586	6,842	6,235	7,450	7,525	7,600	7,676	7,752
Total Operation and Maintenance of Plant Services	7,842,512	8,192,355	8,450,311	8,812,449	8,708,497	8,930,119	9,137,197	9,358,191	9,578,066

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
STUDENT TRANSPORTATION SERVICES - 2700									
100 Personnel Services - Salaries	296,108	228,457	174,105	229,432	172,810	177,086	180,627	184,240	187,925
200 Personnel Services - Employee Benefits	177,373	145,981	108,108	171,794	146,752	152,699	158,674	165,316	171,872
300 Purchased Professional & Technical Services		53,277	9,950	52,830					
400 Purchased Property Services									
500 Other Purchased Services	6,171,488	6,516,438	6,782,287	7,208,798	6,831,600	6,948,629	7,067,666	7,188,745	7,311,900
600 Supplies	30,942	53,935	92,042	86,500	326,875	333,263	339,777	346,420	353,196
700 Property			34,666						
800 Other Objects									
Total Student Transportation Services	6,675,910	6,998,089	7,201,158	7,749,355	7,478,038	7,611,676	7,746,745	7,884,720	8,024,892
CENTRAL & OTHER SUPPORT SERVICES - 2800									
100 Personnel Services - Salaries	691,874	714,994	607,141	724,829	626,701	639,235	652,020	665,060	678,361
200 Personnel Services - Employee Benefits	375,107	512,018	431,588	537,875	442,664	456,381	469,820	485,264	499,978
300 Purchased Professional & Technical Services			5,000						
400 Purchased Property Services	256,643	242,313	287,761	260,975	257,290	262,436	267,685	273,038	278,499
500 Other Purchased Services	65,863	69,029	41,230	87,400	68,270	69,635	71,028	72,449	73,898
600 Supplies	318,334	457,074	338,884	357,600	419,565	422,463	425,390	428,347	431,334
700 Property	68,287	35,962	37,638	173,275	60,060	60,661	61,267	61,880	62,499
800 Other Objects		256							
Total Central & Other Support Services	1,776,108	2,031,647	1,749,240	2,141,955	1,874,550	1,910,811	1,947,210	1,986,038	2,024,568

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
OTHER SUPPORT SERVICES - 2900									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services	76,855	74,740	74,270	79,770	78,381	79,583	80,803	82,042	83,301
600 Supplies									
700 Property									
800 Other Objects									
Total Other Support Services	76,855	74,740	74,270	79,770	78,381	79,583	80,803	82,042	83,301
STUDENT ACTIVITIES - 3200									
100 Personnel Services - Salaries	788,429	787,716	819,969	815,772	852,641	869,928	887,327	905,073	923,175
200 Personnel Services - Employee Benefits	241,893	265,667	296,646	350,290	376,503	389,265	401,355	415,875	429,075
300 Purchased Professional & Technical Services	76,321	81,472	82,097	92,000	102,717	107,842	113,222	118,871	124,802
400 Purchased Property Services	19,798	16,483	18,103	18,000	23,500	23,970	24,449	24,938	25,437
500 Other Purchased Services	79,635	85,805	74,881	78,378	75,671	77,160	78,678	80,226	81,806
600 Supplies	97,039	100,954	109,110	117,793	121,738	121,738	121,739	121,740	121,741
700 Property	31,915	5,074	13,622	5,000	5,000	5,050	5,101	5,152	5,203
800 Other Objects	41,253	47,679	43,584	47,090	18,352	18,536	18,721	18,908	19,098
Total Student Activities	1,376,283	1,390,850	1,458,013	1,524,323	1,576,122	1,613,489	1,650,593	1,690,784	1,730,337

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
COMMUNITY SERVICES - 3300									
100 Personnel Services - Salaries	700								
200 Personnel Services - Employee Benefits	234								
300 Purchased Professional & Technical Services		200							
400 Purchased Property Services									
500 Other Purchased Services		308	1,018	500					
600 Supplies	4,583	995	2,091	1,500	500	500	500	500	500
700 Property									
800 Other Objects									
Total Community Services	5,517	1,503	3,109	2,000	500	500	500	500	500
DEBT SERVICE - 5100									
800 Other Objects	2,900,088	2,316,567	2,378,693	2,340,891	2,541,005	2,652,996	2,745,662	2,767,559	2,726,020
900 Other Financing Uses	7,080,059	7,262,634	7,316,388	7,534,422	7,780,000	8,018,942	8,270,511	8,532,864	8,889,433
Total Debt Service	9,980,146	9,579,201	9,695,081	9,875,313	10,321,005	10,671,937	11,016,173	11,300,423	11,615,453
INTERFUND TRANSFERS - 5200									
800 Other Objects									
900 Other Financing Uses	1,200,000	300,000	200,000						
Total Interfund Transfers	1,200,000	300,000	200,000						

PDE-2028

	(Actual) 2016	(Actual) 2017	(Actual) 2018	(Budget) 2019	(Proposed Final) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024
SUSPENSE ACCOUNT - 5800									
100 Personnel Services - Salaries									
200 Personnel Services - Employee Benefits									
300 Purchased Professional & Technical Services									
400 Purchased Property Services									
500 Other Purchased Services									
600 Supplies									
700 Property									
800 Other Objects									
900 Other Financing Uses									
Total Suspense Account									
BUDGETARY RESERVE - 5900									
800 Other Objects				200,000					
900 Other Financing Uses									
Total Budgetary Reserve				200,000					

Decisions

Meeting Date	Action	PDE Deadline Dates
January 22	Scheduled meeting during which the School Board may pass a resolution to keep any real estate tax increase at or below Act 1 Index. <u>If the resolution is not passed, the Board must:</u>	January 31
	Authorize the District to make the proposed preliminary budget available for public inspection.	January 23, or 20 days prior to preliminary budget adoption.
	Authorize the District to advertise the intent to adopt a proposed preliminary budget.	February 5, or 10 days prior to preliminary budget adoption.
	Authorize the District to seek available referendum exceptions.	February 12, or one week prior to filing the PDE request for referendum exceptions.
February 19	Special meeting, during which the Board would adopt the proposed preliminary budget if no resolution were passed on January 22.	February 19
May 16	Board adoption of 2019-2020 proposed final budget/advertise final adoption date.	May 31
June 18	Board adoption of final 2019-2020 budget.	June 30

Budget Process History

- Record of Changes
 - 01/09/2019 Finance Committee Presentation of the Draft Proposed Preliminary Budget.
 - 01/14/2019 Added revenue slides and Capital Project Slide.
 - 01/25/2019 Moved slides to the Appendix, Added ACT 1 Index History, Added NMTCC Results.
 - 03/13/2019 Updated budget with new assessment data, health care costs, transportation costs, and personnel costs associated with health care costs. Also added in the historical information on the mileage rate and updated expenses with current information.
 - 03/14/2019 Updated the Assumptions/Comments to note the date of the assessment data, updated the assessment tracking slide to note the date of the data, corrected calculation on state & federal revenue, updated real estate tax slide formatting, updated the March expenditure amounts, added in the 5 year projection and comparison slides.
 - 05/16/2019 Income changes include a millage increase of 1.8620%, assessed values as of end of April 2019 and a reduction of \$75,000 on interim real estate taxes. Expenditure changes include staffing changes, final health care costs, final insurance costs and removal of the Budgetary Reserves.
 - 06/12/2019 Income changes were made to lower the millage increase to 30.5781, which is a 1.7807% increase. Assessed values were adjusted to \$2,601,489,739 reflecting May 2019's values. Retirees were factored into the staffing changes along with the addition of a 0.5 Kindergarten Teacher and the 0.35 Secretary position was increased to a 0.5 Secretary position. Changes were also made to the benefits associated with these staffing changes.
 - 06/18/2019 Income changes were made reducing the millage increase to 1.1150%. The millage for the Final Budget was reduced to 30.3781. Substitute teacher expenses were reduced by \$499,538.06.

APPENDIX

- Budget Process History
- Capital Projects
- Prior Presentation Slides

Vision/Mission

Mission

The Methacton School District is an exemplary student-focused and community-centered environment that prepares learners to meet the demands of our evolving world.

Vision

The Methacton School District will empower all learners to develop talents, encourage personal growth and success, and inspire leadership to transform our future.

Core Values

M	otivate to succeed
E	mpower all learners
T	rust in teamwork
H	onor our heritage
A	ppreciate our diversity
C	ommit to growth
T	ransform our future
O	pen new opportunities
N	urture our talents

Strategic Plan Focus Areas

FOCUS AREA 1 - STUDENT GROWTH & ACHIEVEMENT, STAFF DEVELOPMENT, PUPIL SERVICES, AND EDUCATIONAL TECHNOLOGY

- Use a variety of resources to construct meaningful differentiated learning opportunities for all students and staff that result in increased student growth and achievement.

FOCUS AREA 2 - COMMUNICATIONS & COMMUNITY RELATIONS

- Enhance awareness of the district through consistent high quality communications with all stakeholders.
- Increase community outreach and foster relationships to promote the overall value of the District.

FOCUS AREA 3 - SAFETY, OPERATIONAL TECHNOLOGY, FACILITIES AND INFRASTRUCTURE

- Provide relevant emergency preparedness plans and programs that provide for a safe and secure educational environment.
- Provide interoperable and standardized data systems that enhance operations, communications, and learning for all.
- Provide buildings, grounds, and infrastructure with a focus on efficiency, aesthetics, and functionality to support educational environment.

FOCUS AREA 4 - DISTRICT OPERATIONS, FINANCIAL MANAGEMENT, AND HUMAN RESOURCES

- Grow an organizational culture that institutionalizes practices that maximize efficiency in addressing current and future operational needs of the District.
- Enhance educational programs and services through prudent financial management, resource allocation, and long-range planning.
- Deliver comprehensive human resources programs, services, and communications to recruit, retain, and develop top talent to enhance our educational programs and services.

FOCUS AREA 5 - CO-CURRICULAR ACTIVITIES, EXTRA-CURRICULAR ACTIVITIES, AND ATHLETICS

- Provide diversified programs that enrich the educational experience and optimize opportunities for all students.

Budgetary Process

- Present a draft proposed preliminary budget within the Budgetary timeline presented in October 2018.
- Use zero-based budgeting methodology.
- Budget expenses in account codes per PA LEA Chart of Accounts.
- Provide presentation that has consistent means of communicating matters of school budgeting over time.
- Provide detailed and summary information that allow for transparent communication of facts and figures with context.
- Include Staffing Information for the District.

Methacton School District – General Data

Lower Providence Township

- Population: 25,436*
- Square Miles: 15.6
- Median Household Income: \$90,883*

Worcester Township Population

- Population: 9,750*
- Square Miles: 16.2
- Median Household Income: \$116,389*

Unemployment**

- Montgomery County: 3.6%
- Pennsylvania: 4.6%

The Methacton School District serves approximately 30,000 total households.

**Source: 2010 United States Census*

***Source: United States Bureau of Labor and Statistics*

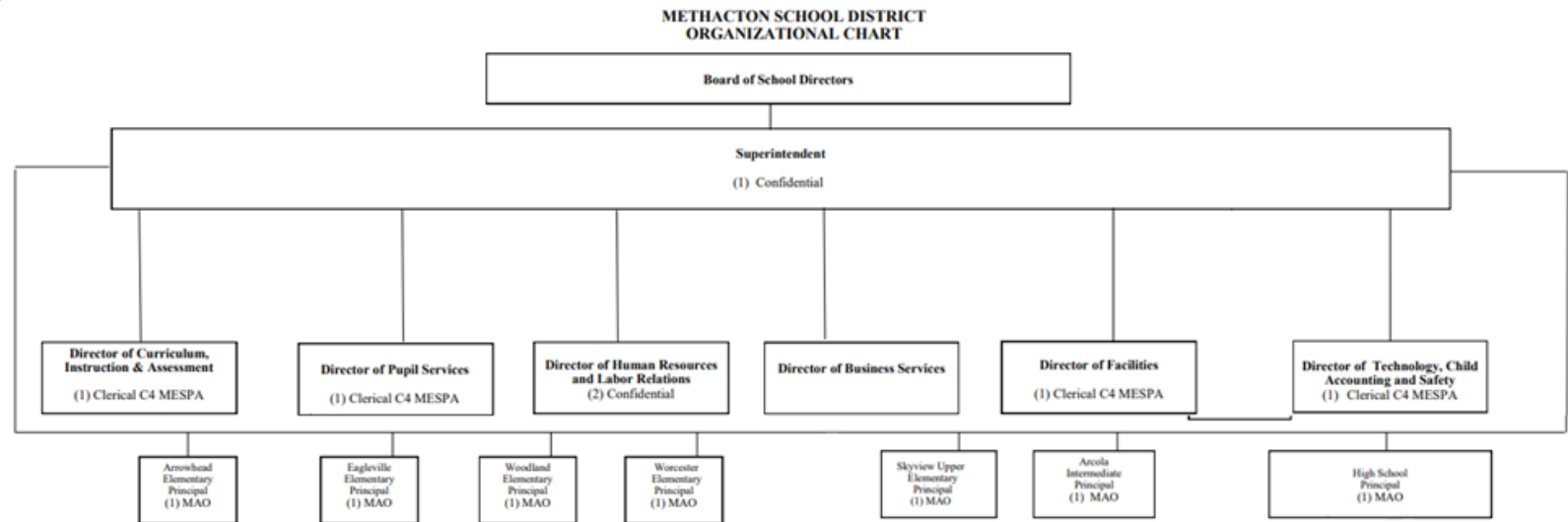
Supportive Community and Families

- Active Home & School associations at every school, acting under the umbrella of an independent 501c3 Coordinating Council.
 - \$145,000 raised on average annually to support schools and teachers
 - Thousands of volunteer hours support school operations and cultural events and activities.
- Booster organizations that raise nearly \$50,000 to support athletic teams annually.
- Post Prom Committee raises tens of thousands for a prom night event designed to keep students safe.

Departments/Structure

Departments

- Superintendent
- Human Resources
- Business Office
- Curriculum, Instruction, and Assessment
- Pupil Services (Special Education)
- Technology/Child Accounting/Safety
- Facilities
- Building Principals



Enrollment

December 11, 2018 Enrollment: 4,783

Ethnicity

○ American Indian	<1%
○ Asian	16%
○ Black	4%
○ Hispanic	3.3%
○ Multi-Racial	6.5%
○ Native Hawaiian	<1%
○ White	70%

Pupil Services/Special Education 2018-2019 (as of 12/11/18)

- 18.4% of the total population - 880 Unduplicated Students
- 6.65% of the total population - 318 Students Identified as Gifted
- 17 Homeschool Students
- 70 Charter School Students (*62 Students the previous year*)

Schools/Buildings

Schools/Buildings

- 1 High School (Gr. 9-12)
- 1 Intermediate School (Gr. 7-8)
- 1 Upper Elementary School (Gr. 5-6)
- 4 Elementary Schools (Gr. K-4)
- Farina Education Center
- Facilities Plant
- Transportation Center

Technology

Approximate number of devices used throughout the district to support learning

- Student computers – 1,200
- Staff computers - 700
- Tablets – 1,250
- Chromebooks – 2,830
- SMART Board / Interactive projectors - 230
- Projectors - 400
- Wireless access points – 360
- Network switches – 175

Other supported areas:

- 2 TV Studios – High School and Arcola
- Libraries
- Planetarium

Top 10 core systems used throughout the district to support learning

- Student Information System – PowerSchool
- Learning Management System/Google Apps – Google Classroom
- Finance and Human Resource Systems – CSIU16
- Library System – Destiny
- Content Management Systems – Blackboard
- IEP Management System – IEP Writer
- Transportation System – BusBoss
- Food Service System – Food Service Solutions
- Interoperability System – Proprietary system

Methacton High School

Grades 9-12

- Strong core curriculum with opportunities to explore various academic and personal interests.
- Vocational-Technical training available through the Northern Montgomery County Technical Career.
- Full range of School Counseling services for students and parents.
- Programs leverage state of the art technology services and applications for instruction.
- Advanced Placement programs with 22 courses offered.
- College level dual enrollment offerings through Montgomery County Community College.
- Extensive music and arts programs.
- Access to 25 extracurricular athletic opportunities.
- Access to 31 district sponsored clubs including but not limited to Key Club, National Honor Society, Academic Decathlon, FBLA, Robotics, Science Fair, Electric Car Club, and Best Buddies.

Methacton High School

Last Updated 01/09/2019

○ Students	1,577
○ Staff*	
• Professional Staff	122.50
• Administrators	6
• Support Staff	28

2017-2018 Performance Data

- % Scoring Proficient or Advanced on the Keystone Exams
 - 84.7% Algebra 1 86.5% Literature 83.0% Biology
- AP Test Results – 95.6% scoring 3+
- SAT – Mean

	Critical Reading	Math
• MHS	595	609
• State	547	539
• National	536	531
- ACT – Mean Composite Score

• MHS	26
• State	24
• National	21

- Graduation Rate – 96%
- 96% plan to continue their formal education.
- Participation
 - Athletics 31%

The most popular colleges attended by 2017 MHS graduates are:

- Montgomery County Community College
- Temple University
- The University of Pittsburgh
- Pennsylvania State University
- West Chester University
- Bloomsburg University
- Drexel University

*Employee counts include some staff shared among buildings.

Keystone Results 2018

Percent Proficient/Advanced

Exam	MHS	County	State
Algebra I	84.7%	74.1%	65.2%
Biology	83.0%	73.7%	64.4%
Literature	86.5%	80.5%	72.7%

MHS & County percentages presented are based on state calculations per PDE's 2018 Keystone Exam School Level Data spreadsheets, and reflect scores of current 12th grade students.

Arcola proficient/advanced scores on Algebra I= 94.2%

Arcola Intermediate School

Grades 7 & 8

- Students are provided a rigorous curriculum in the core subjects, have access to health and physical education, and expressive arts that include art, music, family and consumer science and technology education. Students in 8th grade also have access to world languages, or literature as part of the daily schedule.
- Two full-time counselors provide school counseling services.
- Access to a variety of co-curricular programs, including yearbook, homework club, band, orchestra, and chorus.
- Access to 13 district-sponsored extracurricular programs offered to students, including theater, National Junior Honor Society, Reading Olympics, and engineering.
- Access to 18 extracurricular athletic sports opportunities.

Arcola Intermediate School

Last Updated 01/09/2019

○ Students	756
○ Staff*	
• Professional Staff	65
• Administrators	2.50
• Support Staff	19.50

2017-2018 Performance Data

○ % Scoring Proficient or Advanced on the 2017-2018 PSSA

- **Grade 7** 57.3% Math 78.3% ELA
- **State** 38.9% Math 61.9% ELA
- **Grade 8** 48.0% Math 80.4% ELA 76.6% Science
- **State** 31.1% Math 61.5% ELA 53.9% Science

○ Participation Rates

- Athletics 50%

**Employee counts include some staff shared among buildings.*

Skyview Upper Elementary School

Grades 5 & 6

- Students at Skyview are grouped into teams.
- A typical fifth grade student day includes instruction in English language arts, math, social studies and science.
- A typical sixth grade student day includes instruction in reading, English, math, science and geography.
- Skyview students have access to special area classes including: art, music, physical education, computer literacy, library and health and technology education (grade 6).
- Each team has dedicated “flex” time throughout the six-day cycle to provide the opportunity for extension and supports.
- Skyview students have access to a variety of co-curricular programs, including band, orchestra, and chorus, and extracurricular programs including an after school sports program (grade 5), and student council.

Skyview Upper Elementary

Last Updated 01/09/2019

○ Students	775
○ Staff*	
• Professional Staff	64.7
• Administrators	2.50
• Support Staff	22.50

2017-2018 Performance Data

- % Scoring Proficient or Advanced on the 2017-2018 PSSA
 - **Grade 5** 54.5% Math 75.1% ELA
 - **State** 45.2% Math 59.4% ELA
 - **Grade 6** 60.1% Math 80.1% ELA
 - **State** 39.6% Math 62.5% ELA

Proficiency scores based on information from PDE spreadsheets, released Fall 2018.

**Employee counts include some staff shared among buildings.*

Elementary Schools

Grades K-4

Arrowhead, Eagleville, Woodland, and Worcester

- The curriculum at the elementary school level includes: English language arts, mathematics, science, social studies, art, music, health and physical education, and library.
- A developmental guidance curriculum is taught by counselors at all grade levels.
- Methacton elementary schools are equipped with laptops, iPads, Smart Boards, and Chromebooks as part of an integrated approach to technology instruction.
- Elementary school students have access to co-curricular music programs including band, orchestra, and chorus; as well as extra-curricular activities that vary by building, such as:
 - Student Council
 - Homework Club
 - Environmental Club
 - Spanish Club
 - Chess Club
 - Handbells
 - Afterschool sports and intramurals

Arrowhead Elementary

Last Updated 01/09/2019

○ Students	396
○ Staff*	
• Professional Staff	36.75
• Administrators	1.25
• Support Staff	14.50

2017-2018 Performance Data

○ % Scoring Proficient or Advanced on the 2017-2018 PSSA

- **Grade 3** 78.9% Math 85.6% ELA
- **State** 54.1% Math 63.5% ELA
- **Grade 4** 67.0% Math 84.0% ELA 96.6% Science
- **State** 43.5% Math 59.8% ELA 75.5% Science

Proficiency scores based on information from PDE spreadsheets, released Fall 2018.

**Employee counts include some staff shared among buildings.*

Eagleville Elementary

Last Updated 01/15/2019

○ Students	409
○ Staff*	
• Professional Staff	35.58
• Administrators	1.25
• Support Staff	16.50

2017-2018 Performance Data

○ % Scoring Proficient or Advanced on the 2017-2018 PSSA

• Grade 3	70.7% Math	79.3% ELA	
• State	54.1% Math	63.5% ELA	
• Grade 4	53.9% Math	70.4% ELA	82.5% Science
• State	43.5% Math	59.8% ELA	75.5% Science

Proficiency scores based on information from PDE spreadsheets, released Fall 2018.

**Employee counts include some staff shared among buildings.*

Woodland Elementary

Last Updated 01/09/2019

○ Students	464
○ Staff*	
• Professional Staff	42.88
• Administrators	1.22
• Support Staff	14.50

2017-2018 Performance Data

○ % Scoring Proficient or Advanced on the 2017-2018 PSSA

- **Grade 3** 70.8% Math 81.3% ELA
- **State** 54.1% Math 63.5% ELA
- **Grade 4** 60.2% Math 59.8% ELA 85.6% Science
- **State** 43.5% Math 59.8% ELA 75.5% Science

Proficiency scores based on information from PDE spreadsheets, released Fall 2018.

**Employee counts include some staff shared among buildings.*

Worcester Elementary

Last Updated 01/09/2019

○ Students	418
○ Staff*	
• Professional Staff	33.09
• Administrators	1.25
• Support Staff	11.50

2017-2018 Performance Data

○ % Scoring Proficient or Advanced on the 2017-2018 PSSA

- **Grade 3** 88.2% Math 98.7% ELA
- **State** 54.1% Math 63.5% ELA
- **Grade 4** 72.6% Math 89.0% ELA 95.6% Science
- **State** 43.5% Math 59.8% ELA 75.5% Science

Proficiency scores based on information from PDE spreadsheets, released Fall 2018.

**Employee counts include some staff shared among buildings.*

2018 PSSA Results: Percent Proficient & Advanced

Grade Level	ELA			Math			Science		
	MSD	County	State	MSD	County	State	MSD	County	State
3	85.6%	76.3%	63.5%	76.6%	68.7%	54.1%	*	*	*
4	75.8%	74.2%	59.8%	63.5%	59.6%	43.5%	90.1%	88.2%	75.5%
5	75.1%	80.0%	59.4%	54.5%	63.6%	45.2%	*	*	*
6	80.3%	75.1%	62.5%	60.1%	57.3%	39.6%	*	*	*
7	78.7%	72.3%	61.9%	57.3%	53.6%	38.9%	*	*	*
8	80.4%	71.6%	61.5%	48.0%	44.3%	31.1%	76.6%	70.7%	53.9%

*Assessment not administered at this grade level

Percentages presented are based on state calculations released in October 2018

ACT 1 Index Exceptions

Eligibility for the following Act 1 exceptions for the 2019-2020 budget:

- PSERS (Public School Employees' Retirement System) = \$0.00
- Special Education = \$0.00

Building Projects

Methacton School District Admin Projects

Total Estimated Costs	205,276.24
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ITEM	Item(s) Requested	Estimated Cost
AC-1	PA System (update)	30,000.00
AC-2	Student Conference Areas /Charging Stations	6,000.00
AC-4	Continued Painting Efforts	19,500.00
FA-1	Rework Offices to be more updated and add an additional desk	18,631.25
FA-2	Change over the Front Canopy	8,000.00
HS-1	New Carpet for Mental Health Counselors' Offices B134, B136	2,500.00
HS-2	Purchase and install racking system for cheering/ wrestling mats	30,000.00
HS-3	Create and install low ropes course (see Proposal from The Summit Sellersville PA)	21,000.00
HS-4	Microphone purchase for Plays	20,000.00
HS-5	Pottery Wheel	1,400.00
HS-6	Pug Mill	3,000.00
HS-7	Bleachers Tennis Courts	1,744.99
SV-1	Continued painting project (annual)	Incl. Above
WC-1	Concrete walkway	5,000.00
WC-2	Replace carpet in the Main Office and Staff Room	10,000.00
WC-3	Begin year one of classroom painting plan selected areas	Incl. Above
WD-1	Walkway put in leading to water fountains	1,000.00
WD-2	Painting of squares and basketball lines on recess blacktop	500.00
WD-3	Move and install the "Hall of Presidents" from Audubon to Woodland	5,000.00
WD-4	Paint the top of the Hall of Presidents at Woodland	Incl. Above
WD-5	Continue to put the cork strips in the lobby	1,000.00
WD-6	swipe card reader put on office door	3,000.00
WD-7	Add shelves to all identified classrooms	6,000.00
TE-1	Removal of the computer lab in the library	12,000.00

Building Projects to be approved by the School Board in April 2019. Some pricing is pending for these items as estimates are being generated in order to have more tangible costs.

NOTE: Total expenditure will not exceed \$200k.

HS	High School
AC	Arcola
SV	Skyview
AH	Arrowhead
EV	Eagleville
WD	Woodland
WC	Worcester
FA	Farina

Capital Reserve Projects

Department / Building	Amount	Reason
Facilities	\$45,000.00	Lease buyout Facilities equipment that was done on a FMV Lease. These items are all needed.
Facilities	\$43,932.35	New Equipment – Facilities. - Ventract KN 4500 - SSS Square Cat GT (4) - Ride on Auto Scrubber
Facilities	\$115,540.00	Rebuild chiller at High School.
Technology	\$158,720.18	Technology Lease Buyout.
Technology	\$12,000.00	High School Library furniture for STEM.
Technology	\$250,000.00	New Phone System. - Phones - Server - Cables
Total	\$625,192.53	

Capital Projects *(borrowing/debt)*

Year	Principal	Interest	Total Payment	Addtl Borrowings
19 - 20	\$7,711,588	\$2,512,093	\$10,223,681	\$8,500,000
20 - 21	\$8,013,942	\$2,621,224	\$10,635,166	\$8,500,000
21 - 22	\$8,265,511	\$2,746,703	\$11,012,214	\$8,500,000
22 - 23	\$8,527,864	\$2,794,703	\$11,322,567	\$8,500,000
23 - 24	\$8,884,433	\$2,772,423	\$11,656,856	\$8,500,000
24 - 25	\$9,216,787	\$2,649,921	\$11,866,708	\$8,500,000
25 - 26	\$8,868,356	\$2,673,809	\$11,542,165	\$8,500,000
26 - 27	\$8,765,709	\$2,686,894	\$11,452,603	\$8,500,000
27 - 28	\$9,343,063	\$2,675,062	\$12,018,125	
28 - 29	\$9,670,416	\$2,345,801	\$12,016,217	
29 - 30	\$10,048,554	\$1,972,374	\$12,020,928	
30 - 31	\$10,441,692	\$1,576,469	\$12,018,161	
31 - 32	\$10,820,000	\$1,155,537	\$11,975,537	
32 - 33	\$11,265,000	\$709,986	\$11,974,986	
33 - 34	\$11,730,000	\$241,998	\$11,971,998	
34 - 35	\$105,000	\$1,575	\$106,575	
35 - 36				
TOTAL	\$141,677,915	\$32,136,572	\$173,814,487	\$68,000,000

The chart represents annual new debt service to address Capital Projects as Estimated by PFM. Does NOT include any restructuring of debt, which could occur and change these figures.

The 2018-2019 SY is planned for \$6,500,000 of borrowings and is included in the figures. Figures also include the Lease Bond paid to NMTCC.

Interest Rates are estimated for future borrowings and changes to the rates will impact these figures.

Analysis – NMTCC Comparison

NMTCC School Expense Comparison
Based on 2017-2018 School Year and 10/01/2017 Student Count

Audited 2017-2018 Costs by Major Object	Methacton	North Penn	Perkiomen Valley	Souderton	Wissahickon
100 <i>Personnel Services - Salaries</i>	\$42,492,179	\$122,698,255	\$44,441,273	\$52,658,931	\$50,504,387
200 <i>Personnel Services - Employee Benefits</i>	\$28,207,054	\$74,532,055	\$27,710,217	\$31,903,147	\$30,337,052
300 <i>Purchased Professional & Technical Services</i>	\$6,600,367	\$8,882,298	\$5,765,783	\$4,667,379	\$3,831,783
400 <i>Purchased Property Services</i>	\$3,455,388	\$1,696,154	\$1,232,942	\$1,326,114	\$1,907,617
500 <i>Other Purchased Services</i>	\$10,181,660	\$13,648,291	\$11,623,677	\$19,648,771	\$6,733,462
600 <i>Supplies</i>	\$2,787,559	\$7,111,010	\$3,071,082	\$3,180,441	\$2,878,492
700 <i>Property</i>	\$464,185	\$1,877,487	\$317,843	\$680,604	\$589,447
800 <i>Other Objects</i>	\$6,404,255	\$4,461,486	\$429,916	\$2,636,572	\$693,925
900 <i>Other Financing Uses</i>	\$6,301,411	\$17,494,850	\$10,596,962	\$7,360,000	\$2,459,743
GRAND TOTAL	\$106,894,058	\$252,401,886	\$105,189,695	\$124,061,959	\$99,935,909
Student Count as of 10/01/2017	4,864	12,637	5,498	6,599	4,639
Major Object Cost per Student	Methacton	North Penn	Perkiomen Valley	Souderton	Wissahickon
100 <i>Personnel Services - Salaries</i>	\$8,736	\$9,709	\$8,083	\$7,980	\$10,887
200 <i>Personnel Services - Employee Benefits</i>	\$5,799	\$5,898	\$5,040	\$4,835	\$6,540
300 <i>Purchased Professional & Technical Services</i>	\$1,357	\$703	\$1,049	\$707	\$826
400 <i>Purchased Property Services</i>	\$710	\$134	\$224	\$201	\$411
500 <i>Other Purchased Services</i>	\$2,093	\$1,080	\$2,114	\$2,978	\$1,451
600 <i>Supplies</i>	\$573	\$563	\$559	\$482	\$620
700 <i>Property</i>	\$95	\$149	\$58	\$103	\$127
800 <i>Other Objects</i>	\$1,317	\$353	\$78	\$400	\$150
900 <i>Other Financing Uses</i>	\$1,296	\$1,384	\$1,927	\$1,115	\$530
GRAND TOTAL	\$21,977	\$19,973	\$19,132	\$18,800	\$21,543

Millage Rate History

Montgomery County School Districts

2018-2019 Millage Rate

Methacton School District's millage increase Index Ranks as the 10th lowest in the MCIU which is composed of 21 School Districts.

2017-2018 Millage Rate Increase

Methacton School District Ranks as the 4th lowest increase in millage.

2013-2014 to 2018-2019

Methacton School District ranks as the 5th lowest increase in the millage over the last 5 years.

School District	13-14	17-18	18-19	Ranking 1=Lowest
ABINGTON	27.800	31.770	31.770	12
CHELtenham	42.307	45.951	47.054	21
COLONIAL	19.601	21.404	21.917	3
HATBORO-HORSHAM	25.816	28.141	28.802	8
JENKINTOWN	36.597	40.300	41.267	20
LOWER MERION	24.382	28.074	28.748	7
LOWER MORELAND	30.935	34.307	35.191	16
METHACTON	27.330	29.459	30.043	10
NORRISTOWN	31.744	35.879	36.919	17
NORTH PENN	22.705	24.670	25.509	5
PERKIOMEN VALLEY	29.760	32.350	33.230	14
POTTSGROVE	36.810	37.863	37.863	18
POTTSTOWN	38.146	39.252	40.626	19
SOUDERTON	28.255	28.926	29.620	9
SPRINGFIELD	29.964	32.391	33.065	13
SPRING-FORD	25.254	26.244	26.860	6
UPPER DUBLIN	29.654	33.025	33.683	15
UPPER MERION	17.990	19.430	19.890	1
UPPER MORELAND	27.680	30.137	30.860	11
UPPER PERKIOMEN	21.952	24.348	24.541	4
WISSAHICKON	17.650	19.440	20.020	2

17-18 to 18-19	Ranking 1=Lowest
0.00%	1
2.40%	14
2.40%	10
2.35%	8
2.40%	15
2.40%	11
2.58%	16
1.98%	4
2.90%	18
3.40%	20
2.72%	17
0.00%	1
3.50%	21
2.40%	13
2.08%	6
2.35%	7
1.99%	5
2.37%	9
2.40%	12
0.79%	3
2.98%	19

13-14 to 18-19	Ranking 1=Lowest
14.28%	19
11.22%	8
11.82%	13
11.57%	10
12.76%	15
17.91%	21
13.76%	18
9.93%	5
16.30%	20
12.35%	14
11.66%	11
2.86%	1
6.50%	4
4.83%	2
10.35%	6
6.36%	3
13.59%	17
10.56%	7
11.49%	9
11.79%	12
13.43%	16

Historical Staffing – District by Building

	PROFESSIONAL STAFF				SUPPORT & MAINTENANCE				ADMINISTRATORS				TOTAL			
	EOY 16-17	EOY 17-18	Cur. 18-19	Budget 19-20	EOY 16-17	EOY 17-18	Cur. 18-19	Budget 19-20	EOY 16-17	EOY 17-18	Cur. 18-19	Budget 19-20	EOY 16-17	EOY 17-18	Cur. 18-19	Budget 19-20
Arrowhead	29.50	36.45	36.75	36.75	16.00	18.00	17.50	17.50	1.25	1.25	1.25	1.25	46.75	55.70	55.50	55.50
Audubon	32.00	-	-	-	19.00	-	-	-	1.00	-	-	-	52.00	-	-	-
Eagleville	28.50	35.85	35.58	35.58	15.00	18.50	19.50	19.50	1.25	1.25	1.25	1.25	44.75	55.60	56.33	56.33
Woodland	29.25	40.80	42.88	42.88	19.00	18.50	17.50	17.50	1.25	1.25	1.25	1.25	49.50	60.55	61.63	61.63
Worcester	31.00	34.75	33.09	33.09	13.00	14.00	14.50	14.50	1.25	1.25	1.25	1.25	45.25	50.00	48.84	48.84
Skyview	65.00	66.60	64.70	64.70	21.00	27.00	28.00	28.00	2.50	2.50	2.50	2.50	88.50	96.10	95.20	95.20
Arcola	66.00	67.20	65.00	65.00	29.00	24.00	25.00	25.00	2.50	2.50	2.50	2.50	97.50	93.70	92.50	92.50
MHS	131.00	125.30	122.50	122.50	40.00	39.00	38.00	38.00	6.00	6.00	6.00	6.00	177.00	170.30	166.50	166.50
Districtwide / Facilities		-	-	-	28.00	24.00	23.00	23.00	2.00	2.00	2.00	2.00	30.00	26.00	25.00	25.00
Farina		-	-	-	22.00	22.00	22.00	22.00	9.00	9.00	9.00	9.00	31.00	31.00	31.00	31.00
Total	412.25	406.95	400.50	400.50	222.00	205.00	205.00	205.00	28.00	27.00	27.00	27.00	662.25	638.95	632.50	632.50

Student Count 10/01*	4,864	4,846	4,793	4,779	4,864	4,846	4,793	4,779	4,864	4,846	4,793	4,779	4,864	4,846	4,793	4,779
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Student Ratio	11.80	11.91	11.97	11.93	21.91	23.64	23.38	23.31	173.71	179.48	177.52	177.00	7.34	7.58	7.58	7.56
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* Student Count for Budget 19-20 is based on Student Count as of 02/01/2019

Staffing – Requests

Staffing Request

Status	Dept/Bldg	Position Description	Count	Salary	PSERS & SS*	Health Care**	STS/LTS Cost	Total Cost
Not Incl.	Arcola	Part-time Non-Instructional Assistants	4.00	\$ 9,525.00	\$ 3,994.79	\$ -		\$ 54,079.14
Not Incl.	Skyview	Part-time Non-Instructional Assistants	2.00	\$ 9,525.00	\$ 3,994.79	\$ -		\$ 27,039.57
Not Incl.	High School	Non-Instructional Assistants	2.00	\$ 20,639.00	\$ 8,656.00	\$ 24,012.05		\$ 106,614.09
Not Incl.	Skyview	School Counseling Secretary	1.00	\$ 30,516.00	\$ 12,798.41	\$ 24,012.05		\$ 67,326.46
Not Incl.	CI & A	Teacher on Assignment	1.00				\$ 48,492.00	\$ 48,492.00
Not Incl.	Pupil Services / High School	Transition Coordinator	1.00	\$ 54,415.00	\$ 22,821.65	\$ 24,226.58		\$ 101,463.23
Not Incl.	Pupil Services	PCA	5.00	\$ 19,733.40	\$ 8,276.19	\$ 24,012.05		\$ 260,108.19

Totals	16.00	\$ 144,353.40	\$ 60,541.82	\$ 96,262.73	\$ 48,492.00	\$ 665,122.68
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Budget Variables

- Budget Variables that will impact the current budgeted figures.
 - Revenue
 - Assess Values – Changes the Local Real Estate Tax Income
 - Interest Rates – Impact Interest Income
 - Expenses
 - Health Care 3rd Look – Affects Benefits to all employees participating
 - Fuel Costs – Regular gas used for transportation
 - Staffing Changes – Affects Payroll & Benefits
 - New hires filling open positions
 - Addition or subtraction of positions
 - Number of Special Need students
 - Insurance – Quotes are due in April
 - Debt Financing