

Presented 01/16/2018
Working Session

Methacton School District

2018-2019

Draft Proposed Preliminary Budget

Budget Timeline

September 13, 2017	Budget timeline presentation to Finance Committee.	February 14, 2018	Tentative - If Resolution to increase taxes above the Act 1 Index is adopted on January 23, 2018, then full Board to Adopt Proposed Preliminary Budget. Deadline February 15, 2018.
October 9, 2017	Property Committee to review administrative recommendation for capital projects.	February – April 2018	Continuing Finance Committee Review of 2018-2019 Preliminary Budget.
October 11, 2017	Finance Committee provides budgetary direction.	May 9, 2018	Finance Committee Review 2018-2019 Proposed Final Budget.
November	Individual Meetings with principals and department heads.	May 15, 2018	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 10, 2018	Finance Committee review of Draft Proposed Preliminary Budget.	June 13, 2018	Final review of Budget with Finance Committee.
January 16, 2018	Full Board Review of Draft Proposed Preliminary Budget.	June 19, 2018	Special Meeting prior to already scheduled Board Working Session for Board Adoption of Final 2018-2019 Budget. Deadline is June 30, 2018.
January 23, 2018	Scheduled meeting during which the Board may pass a resolution to keep any real estate tax increase at or below Act 1 Index.		

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.
- Provision 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 efficiencies 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 Direction

- Present a draft proposed preliminary budget.
- Per Finance Committee Meeting on October 11, 2017, use the ACT 1 Index.
- Use zero based budgeting methodology.
- Incorporate proposed contracts and School Board's Final & Best Offers with labor groups.
- 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.

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.

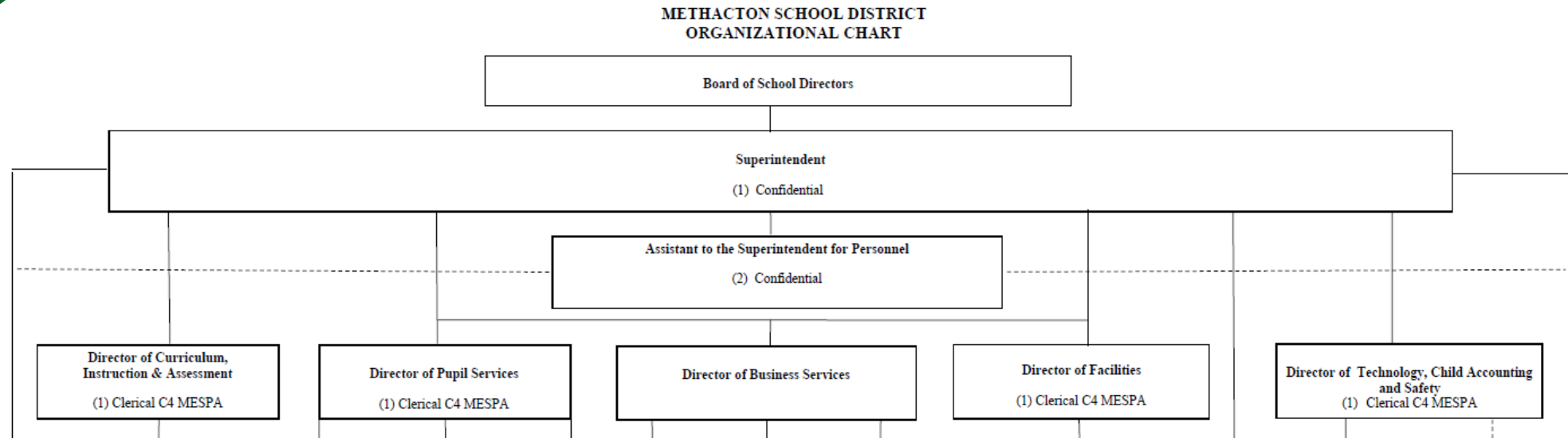
Supportive Community and Families

- Active Home & School associations at every school, acting under the umbrella of an independent 501 c3 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.

*Source: 2010 United States Census

**Source: United Dates Bureau of Labor and Statistics

Departments/Structure



Departments

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

Enrollment

October 1, 2017 Enrollment: 4,793

Ethnicity

○ American Indian	<1%
○ Asian	16%
○ Black	4%
○ Hispanic	3%
○ Multi-Racial	6%
○ Native Hawaiian	<1%
○ White	70%

Pupil Services/Special Education 2017-2018 (as of 12/01/17)

- 17.6% of the total population - 843 Unduplicated Students
- 7% of the total population - 354 Students Identified as Gifted
- 25 Homeschool Students
- 62 Charter School Students (*65 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 – 1,300
- 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 16 extracurricular athletic opportunities.
- Access to 33 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

○ Students	1,555
○ Staff*	
• Professional Staff	127
• Administrators	6
• Support Staff	41

2016-2017 Performance Data

- **SPP Score – 80.6**
- % Scoring Proficient or Advanced on the Keystone Exams
 - 79.8% Algebra 1 84.4% Literature 78.4% Biology
- AP Test Results – 91% scoring 3+
- SAT – Mean

	Critical Reading	Math
• MHS	600	615
• State	540	533
• National	538	533
- ACT – Mean Composite Score

• MHS	27
• State	23
• National	21

- Graduation Rate – 95.71%
- 91% plan to continue their formal education.
- Participation
 - Athletics 30%

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
- Drexel University
- Millersville University

Keystone Results 2017

Percent Proficient/Advanced

Exam	MHS	County	State
Algebra I	79.8%	75.4%	65.6%
Biology	78.4%	76.6%	63.4%
Literature	84.4%	82.4%	72.7%

Percentages presented are based on state calculations per the 2017 SPP results, and reflect scores of current 12th grade students.

Arcola proficient/advanced scores on Algebra I= 95.2%

Arcola Intermediate School

Grades 7 & 8

- Students are provided a rigorous curriculum in the core subjects, and have access to health and physical education, as well as 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 12 extracurricular athletic sports opportunities.

Arcola Intermediate School

○ Students	804
○ Staff*	
• Professional Staff	72
• Administrators	2
• Support Staff	30

2016-2017 Performance Data

○ SPP Score – 75.6

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

• Grade 7	62.2% Math	78.4% ELA	
• State	37.8% Math	59.5% ELA	
• Grade 8	49.9% Math	81.7% ELA	74.1% Science
• State	32.5% Math	58.9% ELA	52.7% Science

○ Participation Rates

• Athletics	60%
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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; as well as extracurricular programs including an after school sports program (grade 5), and student council.

Skyview Upper Elementary

○ Students	742
○ Staff*	
• Professional Staff	70
• Administrators	3
• Support Staff	30

2016-2017 Performance Data

○ SPP Score – 73.2

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

- **Grade 5** 66.3% Math 80.5% ELA
- **State** 43.8% Math 59.6% ELA
- **Grade 6** 63.9% Math 81.1% ELA
- **State** 40.3% Math 63.6% ELA

*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

○ Students	405
○ Staff*	
• Professional Staff	41
• Administrators	1
• Support Staff	17

2016-2017 Performance Data

○ SPP Score – 78.7

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

- **Grade 3** 79.6% Math 88.9% ELA
- **State** 54.5% Math 64.6% ELA
- **Grade 4** 59.6% Math 80.7% ELA 94.7% Science
- **State** 46.6% Math 60.9% ELA 74.5% Science

Eagleville Elementary

○ Students	413
○ Staff*	
• Professional Staff	38
• Administrators	2
• Support Staff	19

2016-2017 Performance Data

○ SPP Score – 88.1

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

- **Grade 3** 57.1% Math 75.7% ELA
- **State** 54.5% Math 64.6% ELA
- **Grade 4** 72.5% Math 80.9% ELA 91.3% Science
- **State** 46.6% Math 60.9% ELA 74.5% Science

Woodland Elementary

- Students 451
- Staff*
 - Professional Staff 44
 - Administrators 1
 - Support Staff 19

2016-2017 Performance Data

○ SPP Score – 66.4

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

- **Grade 3** 72.7% Math 81.5% ELA
- **State** 54.5% Math 64.6% ELA
- **Grade 4** 65.5% Math 78.6% ELA 85.5% Science
- **State** 46.6% Math 60.9% ELA 74.5% Science

Worcester Elementary

○ Students	409
○ Staff*	
• Professional Staff	39
• Administrators	1
• Support Staff	14

2016-2017 Performance Data

○ SPP Score – 75.8

○ % Scoring Proficient or Advanced on the 2016-2017 PSSA

- **Grade 3** 79.5% Math 88.5% ELA
- **State** 54.5% Math 64.6% ELA
- **Grade 4** 73.3% Math 81.1% ELA 92.2% Science
- **State** 46.6% Math 60.9% ELA 74.5% Science

*Employee counts include some staff shared among buildings.

2017 PSSA Results: Percent Proficient & Advanced

Grade Level	ELA			Math			Science		
	MSD	County	State	MSD	County	State	MSD	County	State
3	81.1%	77.6%	64.6%	71.2%	67.8%	54.5%	NA*	NA*	NA*
4	78.4%	76.1%	60.9%	63.2%	64.0%	46.6%	89.0%	86.0%	74.5%
5	80.5%	76.5%	59.6%	66.3%	63.4%	43.8%	NA*	NA*	NA*
6	81.1%	77.8%	63.6%	63.9%	55.9%	40.3%	NA*	NA*	NA*
7	78.4%	71.6%	59.5%	62.2%	52.9%	37.8%	NA*	NA*	NA*
8	81.7%	71.2%	58.9%	49.8%	44.5%	32.5%	74.1%	63.6%	52.7%

*Assessment not administered at this grade level

Percentages presented are based on state calculations released in October 2017

Five Year Projection – Assumptions (2019-2023)

REVENUE

- Growth rate based on assessed value as of 11/09/2017.
- Annual growth rate of 0.50% for taxable assessed value.
- Annual Earned Income Tax growth rate of 2%.
- Annual Collection Rate 95.77%.
- Growth projected for-Transfer tax=.2%; Investments=.25%; Interim Real estate=.5% for 2020 forward
- All other revenue at 0% other than SS/PSERS

EXPENDITURES

- Staff salaries based on School Board's Final & Best Offer or most recent contract negotiations.
- Prescription based on forecasting 19.6%. First Look from Health Care Consortium was 23.02% each year.
- Medical Cost Increase 2020 - 2023=6.3%, First Look from Health Care Consortium is 5.83% each year; however the trend is closer to 6.3% which is why this was the rate incorporated into the budget forecasting.
- PSERS as projected December 2017 (2019=33.43%, 2020=34.79%, 2021=35.26%, 2022=35.68% & 2023=36.32%).
- Interest & Principal based on existing schedule plus projected increases as provided by PFM for additional borrowings of \$8.5M each year from 2019 to 2023.
- General Supplies = 0% each year.
- Special Education Operating Costs = 15.5% each year.
- Transportation = 2019=9.18% and 2020-23=1.7%.
- Tuition to Pennsylvania Charter Schools = 5.86% each year.
- Vocational Education = 2.6%.
- Employee Tuition Reimbursements = 0%.
- Unemployment Compensation = 1%.

Five Year Projection

- Act 1 + Exception for 2019
- No Property Tax Increases – 2020-2023

	(Preliminary) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022	(Projected) 2023
REVENUES					
Real Estate Taxes	74,320,308	74,702,802	75,085,234	75,469,578	75,855,843
Act 511 Taxes	8,232,000	8,372,900	8,516,584	8,663,107	8,812,526
Other Local Revenue	3,366,000	3,366,000	3,366,000	3,366,000	3,366,000
Basic Instructional and Operating Subsidies	6,816,093	6,816,093	6,816,093	6,816,093	6,816,093
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,132,274	14,962,856	15,285,473	15,617,884	15,945,102
Federal Revenue	701,162	701,162	701,162	701,162	701,162
Other Financing Sources	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	111,033,450	112,387,426	113,236,159	114,099,437	114,962,339
EXPENDITURES					
Salaries and Benefits	75,672,085	79,459,470	82,167,411	85,014,422	88,182,278
Operating Expenses	24,541,434	25,315,195	26,136,456	27,013,179	27,958,750
Debt Service & Transfers	10,819,931	11,653,537	13,030,669	15,662,601	20,955,550
TOTAL EXPENDITURES	111,033,450	116,428,202	121,334,537	127,690,202	137,096,579
NET OPERATING BALANCE	-	(4,040,776)	(8,098,377)	(13,590,764)	(22,134,240)
UNASSIGNED FUND BALANCE (Beg. Of Year)	8,958,462	8,958,462	4,917,686	(3,180,691)	(16,771,456)
UNASSIGNED FUND BALANCE (End Of Year)	8,958,462	4,917,686	(3,180,691)	(16,771,456)	(38,905,695)

Five Year Projection

- Act 1 + Exception for 2019
- Property Tax Increase @Act 1 Projected Limit Per Yr.: 2020=2.7%; 2021=2.7%; 2022=2.7%; 2023=2.7%

	<i>(Preliminary)</i> 2019	<i>(Projected)</i> 2020	<i>(Projected)</i> 2021	<i>(Projected)</i> 2022	<i>(Projected)</i> 2023
REVENUES					
Real Estate Taxes	74,320,308	76,758,436	79,272,838	81,867,992	84,546,493
Act 511 Taxes	8,232,000	8,372,900	8,516,584	8,663,107	8,812,526
Other Local Revenue	3,366,000	3,366,000	3,366,000	3,366,000	3,366,000
Basic Instructional and Operating Subsidies	6,816,093	6,816,093	6,816,093	6,816,093	6,816,093
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,132,274	14,962,856	15,285,473	15,617,884	15,945,102
Federal Revenue	701,162	701,162	701,162	701,162	701,162
Other Financing Sources	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	111,033,450	114,443,060	117,423,763	120,497,851	123,652,989
EXPENDITURES					
Salaries and Benefits	75,672,085	79,459,470	82,167,411	85,014,422	88,182,278
Operating Expenses	24,541,434	25,315,195	26,136,456	27,013,179	27,958,750
Debt Service & Transfers	10,819,931	11,653,537	13,030,669	15,662,601	20,955,550
TOTAL EXPENDITURES	111,033,450	116,428,202	121,334,537	127,690,202	137,096,579
NET OPERATING BALANCE		- (1,985,142)	(3,910,774)	(7,192,351)	(13,443,590)
UNASSIGNED FUND BALANCE (Beg. Of Year)	8,958,462	8,958,462	6,973,320	3,062,546	(4,129,805)
UNASSIGNED FUND BALANCE (End Of Year)	8,958,462	6,973,320	3,062,546	(4,129,805)	(17,573,395)

Five Year Projection

Staff Costs Breakout

	Prelim. 2019		Projected 2020		Projected 2021		Projected 2022		Projected 2023	
COSTS										
Salaries	\$45,628,332	41.09%	\$47,152,197	41.02%	\$48,111,627	40.57%	\$49,073,859	40.08%	\$50,055,337	39.55%
*Retirement	\$15,153,442	13.65%	\$16,300,067	14.18%	\$16,858,570	14.22%	\$17,402,706	14.21%	\$18,071,334	14.28%
Insurance	\$10,461,331	9.42%	\$11,446,427	9.96%	\$12,560,621	10.59%	\$13,825,210	11.29%	\$15,265,411	12.06%
Other Employee Benefits	\$4,428,980	3.99%	\$4,560,778	3.97%	\$4,636,593	3.91%	\$4,712,646	3.85%	\$4,790,196	3.78%
SUM										
Salary/Benefits Total	\$75,672,085	68.15%	\$79,459,470	69.13%	\$82,167,411	69.29%	\$85,014,422	69.44%	\$88,182,278	69.67%
BUDGET	\$111,033,282		\$114,935,889		\$118,586,208		\$122,436,286		\$126,573,005	

2020-2023 figures based on Slide 24 - Five Year Projection – Assumptions (2019-2023)

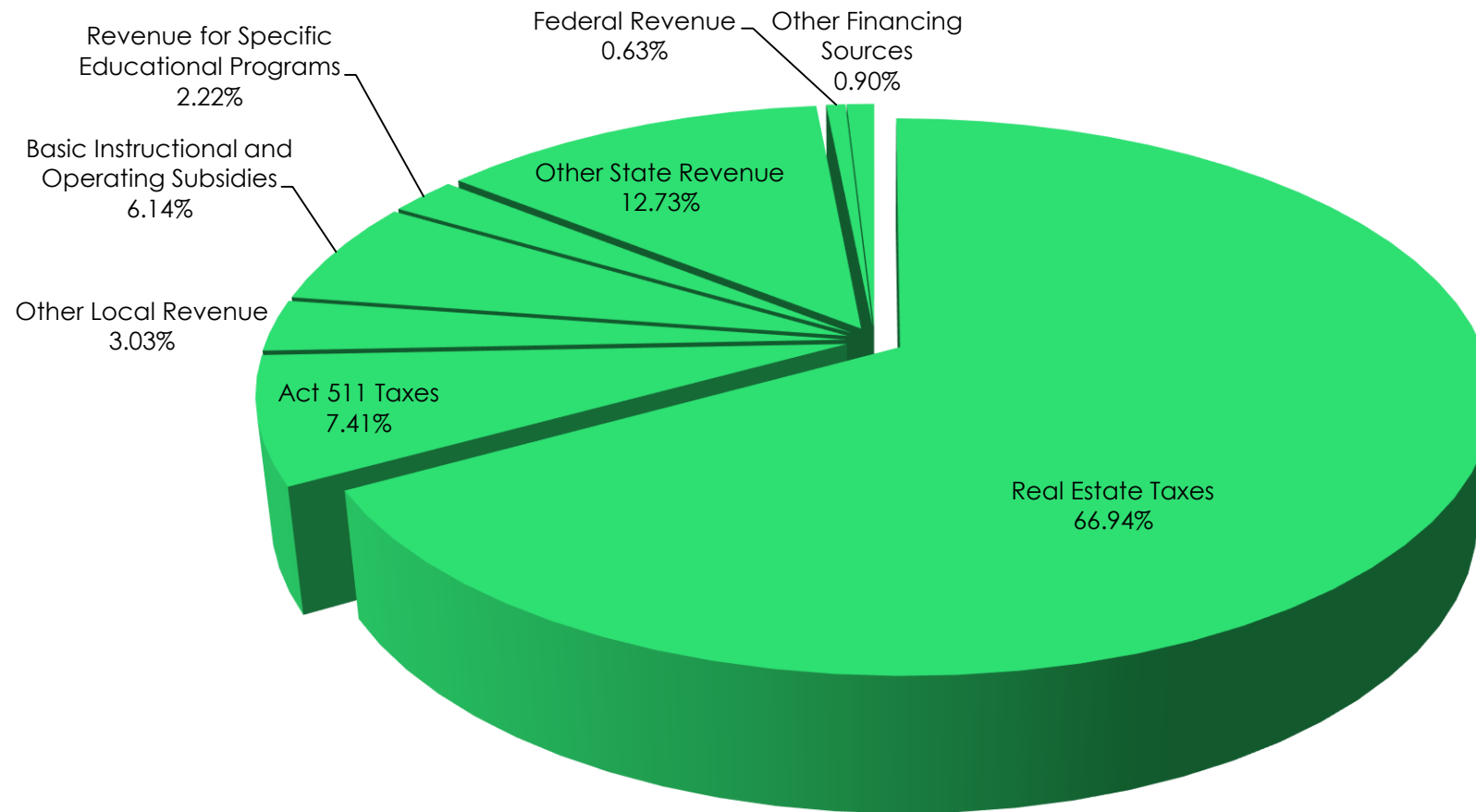
*Represents full PSERS amount (district responsible for half stated figure)

2018-2019 Draft Proposed Preliminary Budget

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
REVENUES					
Real Estate Taxes	66,597,436	66,730,201	69,504,794	71,611,139	74,320,308
Act 511 Taxes	8,249,602	8,084,951	8,314,158	8,005,000	8,232,000
Other Local Revenue	4,411,884	3,628,604	3,793,678	3,266,000	3,366,000
Basic Instructional and Operating Subsidies	6,451,881	6,566,976	6,750,983	6,743,219	6,816,093
Revenue for Specific Educational Programs	2,521,848	2,545,130	2,577,612	2,465,613	2,465,613
Other State Revenue	9,937,159	11,144,478	13,185,710	13,239,640	14,132,274
Federal Revenue	360,462	373,809	666,223	563,447	701,162
Other Financing Sources	1,813,487	44,049	17,584	1,000,000	1,000,000
TOTAL REVENUES	100,343,760	99,118,198	104,810,743	106,894,058	111,033,450
EXPENDITURES					
Salaries and Benefits	65,469,067	66,052,730	70,489,906	70,699,233	75,672,085
Operating Expenses	21,380,025	21,388,428	22,691,130	23,600,460	24,541,434
Debt Service & Transfers	11,109,231	11,459,641	10,511,644	12,594,365	10,819,931
TOTAL EXPENDITURES	97,958,324	98,900,799	103,692,680	106,894,058	111,033,450
NET OPERATING BALANCE	2,385,437	217,399	1,118,064	-	-
FUND BALANCE (BEGINNING OF THE YEAR)	5,237,563	7,623,000	7,840,398	8,958,462	8,958,462
FUND BALANCE (END OF THE YEAR)	7,623,000	7,840,398	8,958,462	8,958,462	8,958,462

Draft Proposed Preliminary Budget Revenue Summary

Last Updated 01/12/2018



Assumptions/Comments

REVENUE

Draft Proposed Preliminary Budget

- Includes real estate tax increase at the ACT 1 Index of 2.4%.
- Includes the full ACT 1 Exception for Special Education of 1.33%.
- Takes into consideration all current Contract Negotiations.
 - Teamsters – Current Negotiations.
 - MEA – School Board's Final & Best Offer.
 - All others based on a 2% increase.
- Takes into consideration the most recent November 2017 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.

Real Estate Tax

	2017-18 Budget	2018-19 Prelim Budget	Var 17-18 to 18-19
Taxable Assessed Value	\$ 2,584,882,514.00	\$ 2,588,689,577.00	\$ 3,807,063.00
Millage Increase	2.500%	2.400%	-0.100%
MILLAGE RATE	29.4585	30.1655	0.707004
Gross TAX LEVY	\$ 76,146,761.54	\$ 78,089,125.79	\$ 1,942,364.25
PSERS Exception	\$ -	\$ -	\$ -
SE Exception	\$ -	\$ 1,012,716.00	\$ 1,012,716.00
Adjusted Gross Tax Levy	\$ 76,146,761.54	\$ 79,101,841.79	\$ 2,955,080.25
Adjusted Millage	29.4585	30.5567	1.0982
Adjusted Act 1	2.500%	3.728%	1.228%
Less Gaming Funds	\$ (2,008,489.88)	\$ (2,008,489.88)	\$ -
Net Tax Levy	\$ 74,138,271.66	\$ 77,093,351.91	\$ 2,955,080.25
COLLECTION RATE*	95.77%	95.77%	0.00%
Gross Current Real Estate Taxes	\$ 71,000,303.76	\$ 73,830,307.63	\$ 2,830,003.87

*Represents the collection rate used on PDE 2028 Form to account for Taxes Escrowed Under Protest. Actual collection rate historically has been
 14/15 FY=98.45
 15/16 FY=98.22
 16/17 FY=98.38

Factoring in Discounts/Penalties, Return to County, Escrow, and Refunds, the actual collection rate has been:
 14/15 FY=96.01%
 15/16 FY=95.52%
 16/17 FY=95.77%
 17/18 FY=95.77% (Bug.)

Collection Rate Determined Annually by using 3yr avg.

Act 1 Index Exceptions

Eligibility for the following Act 1 exceptions for the 2018-2019 budget:

- PSERS (Public School Employees' Retirement System) = \$0.00
- Special Education = \$1,012,716

Act 1 Index Exception – Special Education

		(Actual) 2016	(Actual) 2017	Chg \$ 16-17	Chg % 16-17
1	100 Personnel Services - Salaries	\$ 6,488,648	\$ 6,599,056	\$ 110,408	1.7%
	200 Personnel Services - Employee Benefits	\$ 3,564,726	\$ 4,062,044	\$ 497,318	14.0%
2	300 Purchased Professional & Technical Services	\$ 2,442,106	\$ 2,676,644	\$ 234,538	9.6%
	400 Purchased Property Services	\$ -	\$ -	\$ -	
	500 Other Purchased Services	\$ 1,265,728	\$ 1,309,930	\$ 44,202	3.5%
	600 Supplies	\$ 61,599	\$ 75,638	\$ 14,039	22.8%
	700 Property	\$ -	\$ -	\$ -	
3	800 Other Objects	\$ 281,650	\$ 616,904	\$ 335,254	119.0%
Total Special Programs		\$ 14,104,457	\$ 15,340,215	\$ 1,235,758	8.8%

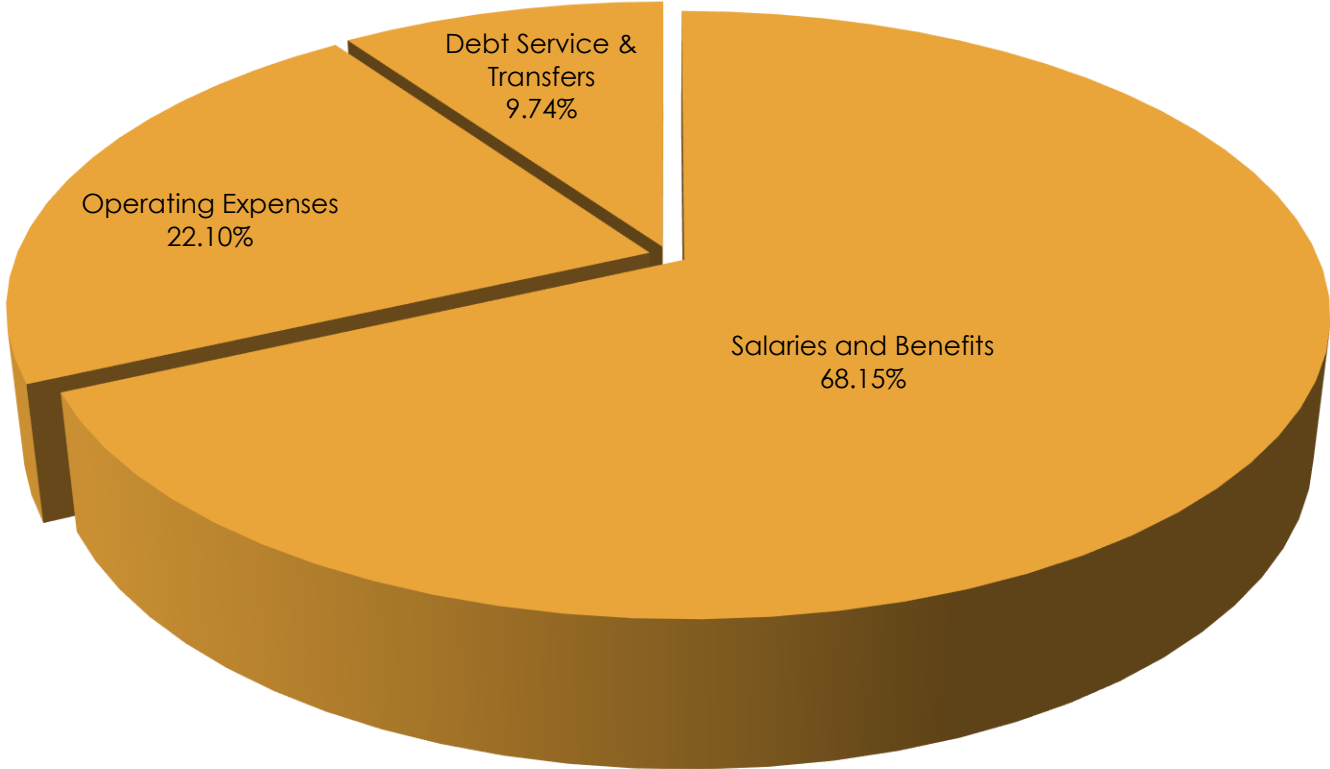
Special Education Trend

		2018-2019 Act 1 Exception				
		(Actual)	(Actual)		(Budget)*	(Budget)
		2015	2016	2017	2018	2019
1	100 Personnel Services - Salaries	\$ 6,175,093	\$ 6,488,648	\$ 6,599,056	\$ 6,681,796	\$ 7,071,541
	200 Personnel Services - Employee Benefits	\$ 3,178,942	\$ 3,564,726	\$ 4,062,044	\$ 4,831,777	\$ 5,109,449
2	300 Purchased Professional & Technical Services	\$ 3,071,107	\$ 2,442,106	\$ 2,676,644	\$ 2,811,500	\$ 2,604,000
	400 Purchased Property Services	\$ -	\$ -	\$ -	\$ -	\$ -
	500 Other Purchased Services	\$ 1,032,109	\$ 1,265,728	\$ 1,309,930	\$ 519,600	\$ 1,285,800
	600 Supplies	\$ 55,354	\$ 61,599	\$ 75,638	\$ 115,947	\$ 62,722
	700 Property	\$ -	\$ -	\$ -	\$ 15,000	\$ 5,000
3	800 Other Objects	\$ 207,614	\$ 281,650	\$ 616,904	\$ 251,500	\$ 402,490
Total Special Programs		\$ 13,720,218	\$ 14,104,457	\$ 15,340,215	\$ 15,227,120	\$ 16,541,001
Change from Prior Year			2.80%	8.76%	-0.74%	8.63%

* Salary & Benefs Adjusted for Proposed Increase based on School Board Final & Best Offer.

Based on the budget for 2017-2018 it is unlikely that an exception will be available for the 2019-2019 School Year.

Draft Proposed Preliminary Budget Expenditure Summary



Draft Proposed Preliminary Budget Assumptions/Comments

Expenditures

Draft Proposed Preliminary Budget

- Personnel Costs
 - MEA is based on the School Board's Final & Best Offer.
 - Teamsters is based on the current status of negotiations.
 - Other areas are based on a 2.0% increase.
- Staffing due to reductions (\$637,075.70)
- Includes Healthcare Consortium Rates based on the First of Three Budget Looks.
- Includes the addition of a Transportation Manager (Salary of \$100,000).
- Includes costs associated with bonding 10 Million in each of the next 5 years to address the facilities assessment.

Draft Proposed Preliminary Budget Assumptions/Comments

Expenditures – Do Not Include:

Draft Proposed Preliminary Budget

- Potential costs for bus routing services (\$60,000).
- Requests for additional staffing (\$462,543.09)
 - 6 PCA positions for incoming early intervention students
 - 1 Special Ed. Teacher
 - 1 Administrative Assistant

Top Ten Expenditures 2019 Budget

<i>Fiscal Year Ending June 30, 2019</i>				
<i>Rank</i>	<i>Amount</i>	<i>% of Total</i>	<i>Object</i>	<i>Name</i>
1	32,893,663	29.63%	121	<i>Professional - Educational Salaries - Regular</i>
2	15,153,442	13.65%	230	<i>Retirement Contributions</i>
3	7,474,422	6.73%	910	<i>Redemption of Principal</i>
4	7,408,588	6.67%	211	<i>Group Insurance - Medical Insurance</i>
5	6,430,001	5.79%	513	<i>Contracted Carriers</i>
6	3,788,108	3.41%	111	<i>Official/Administrative Salaries - Regular</i>
7	3,477,739	3.13%	220	<i>Social Security Contributions</i>
8	2,791,182	2.51%	330	<i>Other Professional Services</i>
9	2,573,677	2.32%	216	<i>Group Insurance - Prescription Insurance</i>
10	2,535,509	2.28%	830	<i>Interest</i>
Other	26,507,118	23.87%		<i>Other Objects</i>
TOTAL	111,033,450	100.00%		

Major Object Summary

100 <i>Personnel Services - Salaries</i>
200 <i>Personnel Services - Employee Benefits</i>
300 <i>Purchased Professional & Technical Services</i>
400 <i>Purchased Property Services</i>
500 <i>Other Purchased Services</i>
600 <i>Supplies</i>
700 <i>Property</i>
800 <i>Other Objects</i>
900 <i>Other Financing Uses</i>
GRAND TOTAL

Budget % Change Over Prior Year
Budget \$ Change Over Prior Year

<i>(Actual)</i> 2015	<i>(Actual)</i> 2016	<i>(Actual)</i> 2017	<i>(Budget)</i> 2018	<i>(Preliminary)</i> 2019
42,604,899	42,426,155	43,434,221	42,492,179	45,628,332
22,864,168	23,626,574	27,055,685	28,207,054	30,043,753
6,368,984	6,114,399	6,305,695	6,600,367	6,706,515
2,743,506	2,426,743	1,756,097	3,455,388	2,278,140
9,729,748	10,403,154	10,589,021	10,181,660	11,212,684
2,201,481	2,153,956	3,781,199	2,787,559	3,709,799
216,042	173,458	149,465	464,185	497,626
3,444,250	3,296,299	3,058,663	6,404,255	3,282,179
7,785,246	8,280,059	7,562,634	6,301,411	7,674,422
97,958,324	98,900,799	103,692,680	106,894,058	111,033,450

0.96%	4.85%	3.09%	3.87%
942,475	4,791,881	3,201,378	4,139,392

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
REGULAR PROGRAMS - 1100					
100 Personnel Services - Salaries	22,152,004	21,869,927	22,610,466	21,919,916	23,677,853
200 Personnel Services - Employee Benefits	12,320,327	12,201,817	14,037,174	14,685,319	15,411,937
300 Purchased Professional & Technical Services	1,811,393	1,725,216	1,567,210	2,059,800	2,014,250
400 Purchased Property Services	467,028	219,304	568,836	1,034,841	1,036,468
500 Other Purchased Services	588,062	824,234	703,878	1,262,260	734,570
600 Supplies	790,992	888,435	1,449,420	1,102,783	1,236,246
700 Property	100,144	29,799	20,629	20,601	25,593
800 Other Objects	2,446	4,045	12,480	4,774	15,339
Total Regular Programs	38,232,397	37,762,776	40,970,092	42,090,294	44,152,257
SPECIAL PROGRAMS - 1200					
100 Personnel Services - Salaries	6,175,093	6,488,648	6,599,056	6,424,186	7,071,541
200 Personnel Services - Employee Benefits	3,178,942	3,564,726	4,062,044	4,727,159	5,109,449
300 Purchased Professional & Technical Services	3,071,107	2,442,106	2,676,644	2,811,500	2,604,000
400 Purchased Property Services					
500 Other Purchased Services	1,032,109	1,265,728	1,309,930	519,600	1,285,800
600 Supplies	55,354	61,599	75,638	115,947	62,722
700 Property				15,000	5,000
800 Other Objects	207,614	281,650	616,904	251,500	402,490
Total Special Programs	13,720,218	14,104,457	15,340,215	14,864,893	16,541,001

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
VOCATIONAL PROGRAMS - 1300					
100 Personnel Services - Salaries	977,501	781,198	690,379	704,505	822,813
200 Personnel Services - Employee Benefits	527,300	423,965	441,843	407,712	491,043
300 Purchased Professional & Technical Services					
400 Purchased Property Services	680	1,199	905	1,960	1,760
500 Other Purchased Services	1,173,611	1,318,957	1,302,236	1,194,734	1,223,412
600 Supplies	23,393	20,591	22,022	32,213	25,858
700 Property	6,445				
800 Other Objects					
Total Vocational Programs	2,708,930	2,545,911	2,457,385	2,341,124	2,564,886

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
OTHER INSTRUCTIONAL PROGRAMS - 1400					
100 Personnel Services - Salaries	111,195	124,400	130,095	118,947	136,123
200 Personnel Services - Employee Benefits	100,732	65,451	78,005	69,799	79,958
300 Purchased Professional & Technical Services	1,118	6,199	27,749		24,250
400 Purchased Property Services	6,694	6,406	7,323	9,000	8,059
500 Other Purchased Services	163,650	148,020	110,936	130,000	115,000
600 Supplies	1,793	1,218	1,222		2,300
700 Property					
800 Other Objects	36	36			
Total Other Instructional Programs	385,218	351,730	355,329	327,746	365,691

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
NONPUBLIC SCHOOL PROGRAMS - 1500					
100 Personnel Services - Salaries					
200 Personnel Services - Employee Benefits					
300 Purchased Professional & Technical Services	6,866	2,106	1,282	6,410	2,434
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					
700 Property					
800 Other Objects					
Total NonPublic School Programs	6,866	2,106	1,282	6,410	2,434
ADULT EDUCATION PROGRAMS - 1600					
100 Personnel Services - Salaries	44,601	24,091	23,996	77,380	77,380
200 Personnel Services - Employee Benefits	9,262	4,854	4,616	5,920	5,920
300 Purchased Professional & Technical Services	87,439	102,562	104,991	95,000	95,000
400 Purchased Property Services	2,285	1,450			
500 Other Purchased Services	10,275	11,711	11,448	16,000	16,000
600 Supplies	3,457	3,740	4,386	8,000	9,100
700 Property					
800 Other Objects	3,928	602			
Total Adult Education Programs	161,246	149,009	149,436	202,300	203,400

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
PUPIL PERSONNEL SERVICES - 2100					
100 Personnel Services - Salaries	2,262,102	2,352,492	2,446,413	2,443,947	2,588,927
200 Personnel Services - Employee Benefits	1,248,328	1,407,260	1,612,212	1,528,895	1,699,324
300 Purchased Professional & Technical Services	284,444	242,584	269,630	287,900	303,800
400 Purchased Property Services					
500 Other Purchased Services	2,727	4,331	3,858	8,700	7,550
600 Supplies	17,770	28,727	22,714	30,456	36,402
700 Property					
800 Other Objects	(3,420)	(2,281)	(3,420)	420	1,520
Total Pupil Personnel Services	3,811,950	4,033,114	4,351,407	4,300,318	4,637,524

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
INSTRUCTIONAL STAFF SERVICES - 2200					
100 Personnel Services - Salaries	1,283,009	1,201,124	1,311,061	1,403,439	1,470,171
200 Personnel Services - Employee Benefits	647,134	704,794	1,019,454	1,056,070	1,141,791
300 Purchased Professional & Technical Services	39,197	41,213	56,000		97,396
400 Purchased Property Services	1,547	1,547	1,624	1,800	2,000
500 Other Purchased Services	15,042	17,095	20,019	13,250	14,886
600 Supplies	89,163	79,961	81,085	136,948	111,557
700 Property	16,982	1,552	1,049	6,064	2,258
800 Other Objects	1,304	1,310	1,009	2,050	2,050
Total Instructional Staff Services	2,093,377	2,048,596	2,491,302	2,619,621	2,842,109

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
ADMINISTRATIVE SERVICES - 2300					
100 Personnel Services - Salaries	3,275,002	3,406,540	3,482,269	3,277,646	3,329,084
200 Personnel Services - Employee Benefits	1,793,336	1,948,719	2,073,576	2,088,852	2,160,363
300 Purchased Professional & Technical Services	676,229	614,395	706,325	663,700	706,555
400 Purchased Property Services	4,242	3,453	3,458	16,278	7,100
500 Other Purchased Services	76,646	62,650	38,432	57,100	76,065
600 Supplies	26,909	33,119	28,722	67,950	49,555
700 Property	3,930	2,633	11,109	9,000	9,000
800 Other Objects	47,525	48,817	40,741	33,484	48,247
Total Administrative Services	5,903,820	6,120,325	6,384,631	6,214,010	6,385,969
PUPIL HEALTH - 2400					
100 Personnel Services - Salaries	732,561	766,009	746,902	698,170	782,845
200 Personnel Services - Employee Benefits	357,897	407,771	444,930	453,282	522,781
300 Purchased Professional & Technical Services	13,630	505,588	438,439	77,950	449,000
400 Purchased Property Services	110			1,500	900
500 Other Purchased Services		260	330	1,000	500
600 Supplies	16,956	25,986	23,379	29,178	37,663
700 Property					
800 Other Objects					
Total Pupil Health	1,121,153	1,705,614	1,653,981	1,261,080	1,793,690

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
BUSINESS SERVICES - 2500					
100 Personnel Services - Salaries	494,378	513,958	376,367	484,483	449,033
200 Personnel Services - Employee Benefits	251,211	275,099	234,714	286,425	274,475
300 Purchased Professional & Technical Services	4,389	38,488	52,608	22,250	22,500
400 Purchased Property Services	11,592	12,294	11,592	12,000	3,444
500 Other Purchased Services	303,026	284,459	269,556	267,395	306,955
600 Supplies	2,105	2,771	2,538	2,000	3,000
700 Property					
800 Other Objects	17,972	16,760	21,862	21,150	22,530
Total Business Services	1,084,673	1,143,828	969,237	1,095,703	1,081,937

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600					
100 Personnel Services - Salaries	3,076,961	3,120,660	3,286,050	3,277,485	3,460,080
200 Personnel Services - Employee Benefits	1,683,010	1,827,510	2,123,454	1,908,222	2,060,932
300 Purchased Professional & Technical Services	297,606	317,622	269,869	335,700	226,000
400 Purchased Property Services	1,970,209	1,904,649	903,564	2,073,100	925,000
500 Other Purchased Services	66,458	71,869	72,078	64,750	77,100
600 Supplies	753,910	556,911	1,457,113	749,600	1,573,200
700 Property	5,020	39,271	75,641	305,000	277,500
800 Other Objects	6,406	4,020	4,586	5,200	6,235
Total Operation and Maintenance of Plant Services	7,859,582	7,842,512	8,192,355	8,719,057	8,606,047

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
STUDENT TRANSPORTATION SERVICES - 2700					
100 Personnel Services - Salaries	537,508	296,108	228,457	167,779	257,475
200 Personnel Services - Employee Benefits	200,078	177,373	145,981	129,911	190,968
300 Purchased Professional & Technical Services	2,295		53,277	132,007	52,830
400 Purchased Property Services	3,383				
500 Other Purchased Services	6,083,368	6,171,488	6,516,438	6,400,236	7,117,548
600 Supplies	36,538	30,942	53,935	1,000	86,500
700 Property					
800 Other Objects	(83)				
Total Student Transportation Services	6,863,088	6,675,910	6,998,089	6,830,933	7,705,321
CENTRAL & OTHER SUPPORT SERVICES - 2800					
100 Personnel Services - Salaries	648,680	691,874	714,994	721,176	709,230
200 Personnel Services - Employee Benefits	323,518	375,107	512,018	531,122	548,573
300 Purchased Professional & Technical Services					
400 Purchased Property Services	247,112	256,643	242,313	283,909	275,409
500 Other Purchased Services	65,755	65,863	69,029	81,640	87,400
600 Supplies	277,103	318,334	457,074	404,221	357,600
700 Property	79,762	68,287	35,962	107,020	173,275
800 Other Objects	325		256		
Total Central & Other Support Services	1,642,254	1,776,108	2,031,647	2,129,088	2,151,487

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
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	76,507	76,855	74,740	72,922	75,500
600 Supplies					
700 Property					
800 Other Objects					
Total Other Support Services	76,507	76,855	74,740	72,922	75,500

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
STUDENT ACTIVITIES - 3200					
100 Personnel Services - Salaries	834,306	788,429	787,716	773,119	795,777
200 Personnel Services - Employee Benefits	223,094	241,893	265,667	328,367	346,239
300 Purchased Professional & Technical Services	72,171	76,321	81,472	108,150	108,500
400 Purchased Property Services	28,623	19,798	16,483	21,000	18,000
500 Other Purchased Services	72,513	79,635	85,805	92,072	73,898
600 Supplies	100,806	97,039	100,954	106,764	116,595
700 Property	3,760	31,915	5,074	1,500	5,000
800 Other Objects	40,747	41,253	47,679	44,773	48,259
Total Student Activities	1,376,019	1,376,283	1,390,850	1,475,745	1,512,267

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
COMMUNITY SERVICES - 3300					
100 Personnel Services - Salaries		700			
200 Personnel Services - Employee Benefits		234			
300 Purchased Professional & Technical Services	1,100		200		
400 Purchased Property Services					
500 Other Purchased Services			308		500
600 Supplies	5,230	4,583	995	500	1,500
700 Property					
800 Other Objects					
Total Community Services	6,330	5,517	1,503	500	2,000
DEBT SERVICE - 5100					
800 Other Objects	3,119,449	2,900,088	2,316,567	3,925,000	2,535,509
900 Other Financing Uses	7,685,246	7,080,059	7,262,634	6,101,411	7,474,422
Total Debt Service	10,804,695	9,980,146	9,579,201	10,026,411	10,009,931

PDE-2028

	(Actual) 2015	(Actual) 2016	(Actual) 2017	(Budget) 2018	(Preliminary) 2019
INTERFUND TRANSFERS - 5200					
700 Property					
800 Other Objects					
900 Other Financing Uses	100,000	1,200,000	300,000	200,000	200,000
Total Interfund Transfers	100,000	1,200,000	300,000	200,000	200,000
BUDGETARY RESERVE - 5900					
800 Other Objects				2,115,904	200,000
900 Other Financing Uses					
Total Budgetary Reserve				2,115,904	200,000

Analysis

REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2017/18 = **29.4585 mills**
- Proposed Real Estate tax rate 2018/19 = **30.5567 mills**
 - Increase of **2.4%** (or .7070 mills) at level of Act 1 index
 - Increase of **1.3%** (or .3912 mills) for Special Education Act 1 Exception
 - Total Increase of **3.7%** (or 1.0982 mills)

Estimated increased tax bill for a home assessed at the district average of \$180,767 is **\$198.52**.

Overall tax bill calculation: **.0305567 (millage) X \$180,767 = \$5,523.64**

Estimated tax bill for other home assessed values (based on 3.7% increase = 1.0982 mills or 30.5567 mills):

Assessment	Increase	Total Tax
\$ 200,000.00	\$ 219.64	\$ 6,111.34
\$ 400,000.00	\$ 439.28	\$ 12,222.68
\$ 600,000.00	\$ 658.92	\$ 18,334.02
\$ 800,000.00	\$ 878.56	\$ 24,445.36
\$ 1,000,000.00	\$ 1,098.20	\$ 30,556.70

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

COST PER STUDENT ANALYSIS

School District	2016-2017 Audited Actuals	2016-2017 October 1	Audited Actuals / Student Count
Methacton	\$103,692,680	4,864	\$21,318.40
Wissahickon	\$96,138,972	4,560	\$21,083.11
North Penn	\$264,925,129	12,843	\$20,627.98
Perkiomen Valley	\$105,189,695	5,498	\$19,132.36
Souderton Area	\$121,179,594	6,599	\$18,363.33

Draft Proposed Preliminary Budget Considerations

Draft Proposed Preliminary Budget

- Labor contracts (School Board's Final & Best Offer represents the least amount)
- Healthcare costs & historical impacts
- Capital projects funding
- State funding
- Federal funding
- Economy
- Shannondell taxes paid in protest

Decisions

Meeting Date	Action	PDE Deadline Dates
January 23	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 28
	Authorize the District to make the proposed preliminary budget available for public inspection.	January 26, or 20 days prior to preliminary budget adoption.
	Authorize the District to advertise the intent to adopt a proposed preliminary budget.	February 4, or 10 days prior to preliminary budget adoption.
	Authorize the District to seek available referendum exceptions.	February 23, or one week prior to filing the PDE request for referendum exceptions.
(February 14)	Tentatively scheduled special meeting, during which the Board would adopt the proposed preliminary budget if no resolution were passed on January 23.	February 15
May 15	Board adoption of 2018-2019 proposed final budget/advertise final adoption date.	May 31
June 19	Board adoption of final 2018-2019 budget.	June 30

APPENDIX

- Capital Projects
- Budget Process History

Building Requests-Projects

Annual Administration Projects Budget Year 2018-2019

Project ID	Description	Estimated Cost	Recommended Project Estimated Cost
HS-1a	Reconfigure rooms 131 & 132 to include two offices and storage	\$30,000.00	\$30,000.00
HS-1b	Relocate door between principal and secretary office to opposite end	\$10,000.00	
HS-2	Replace auditorium carpet	\$20,000.00	\$20,000.00
HS-3	Replace carpet in assistant principals office (John Smink)	\$3,000.00	\$3,000.00
HS-4	Paint all stairwells, handrails, and touch up classrooms	\$20,000.00	\$20,000.00
HS-5	Paint Auditorium ceiling repair drywall as needed	\$15,000.00	\$15,000.00
HS-6	Complete traffic plan and make McMahon and Associated recommended changes	\$3,000.00	\$3,000.00
HS-7	Create and install low ropes course (see Proposal from The Summit Sellersville PA)	\$21,000.00	\$21,000.00
HS-8	Install expansion joint the length of commons area	\$20,000.00	\$20,000.00
HS-9	Purchase and install permanent lighting for flag poles on Aux and stadium fields	\$25,000.00	\$25,000.00
HS-10	Purchase and install new universal gym equipment for weight room	\$20,000.00	\$20,000.00
HS-11	Purchase and install racking system for cheering/ wrestling mats	\$30,000.00	\$30,000.00
HS-12	Identify new stadium restrooms with large signage	\$5,000.00	\$5,000.00
AC-1	Continued Painting Efforts	\$10,000.00	\$10,000.00
SV-1	Tile columns to stop damage 1st and 2nd floor	\$7,000.00	\$7,000.00
SV-2	Install concrete pad to eliminate constant mud entering building from play areas	\$6,000.00	\$6,000.00
SV-3	Repair cafeteria sound system		\$0.00
SV-4	Provide storage solution / shelving for book bags / belongings in gym hallway	\$15,000.00	\$15,000.00
SV-5	Continue with room painting plan	\$10,000.00	\$10,000.00
AH-1	Test check stage curtains for flammability	\$3,000.00	\$3,000.00
AH-2	Replace bent light pole	\$4,000.00	\$4,000.00
AH-3	Reset flag pole (leaning)	\$3,000.00	\$3,000.00
EV-1	Replace outdoor water fountain	\$2,500.00	\$2,500.00
WD-1	Install outdoor water fountain	\$3,000.00	\$3,000.00
WD-2	Install physical barrier across parking lot to allow students to get to fields safely	\$2,500.00	\$2,500.00
WD-3	Add shelves to all identified classrooms	\$4,500.00	\$4,500.00
WD-4	Add cork strips to identified hallways	\$1,000.00	\$1,000.00
WC-1	Remove and Replace deteriorated sidewalks	\$1,000.00	\$1,000.00
WC-2	Begin year one of classroom carpet replacement with VCT, purchase area carpets	\$4,000.00	\$4,000.00
WC-3	Purchase new café tables	\$32,000.00	\$32,000.00
WC-4	Begin year one of classroom painting plan selected areas	\$10,000.00	\$10,000.00
		\$340,500.00	\$330,500.00

Capital Projects as presented to the Property Committee in October 2017. 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.

Budget for 2018-2019 is currently budgeted for \$200,000.

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

Capital Projects *(borrowing/debt)*

	2019	2020	2021	2022	2023
<i>New Principal</i>		10,000	15,000	20,000	25,000
<i>New Interest</i>		640,000	960,000	1,280,000	1,600,000
<i>New Debt Service</i>		650,000	975,000	1,300,000	1,625,000
<i>Overall Debt Service</i>	\$10,009,931	\$10,367,309	\$10,701,466	\$11,049,066	\$11,338,717

Chart represents annual new debt service to address Capital Projects as Estimated by PFM
Does NOT include restructuring

Budget Process History

- Record of Changes
 - 01/10/2018 Finance Committee Presentation of the Draft Proposed Preliminary Budget.
 - 01/12/2018 Slide for Special Education Expenses added at request of Finance Committee