

Presented 01/09/2019

Methacton School District

2019 - 2020

Proposed Preliminary Budget

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.

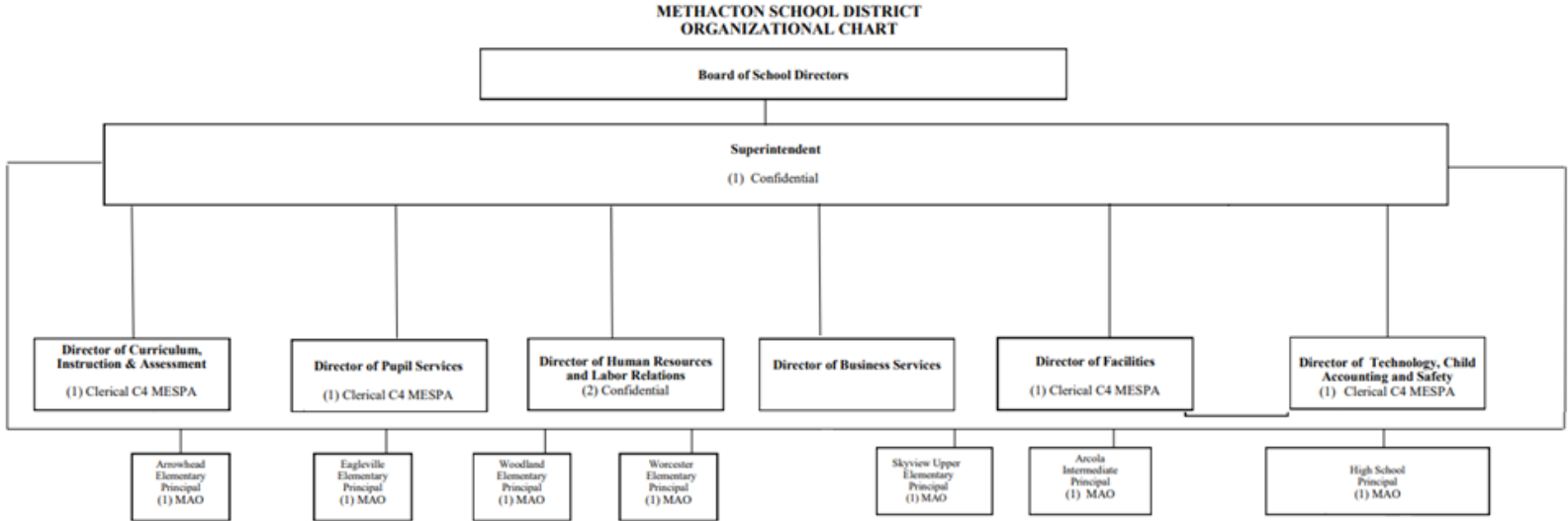
*Source: 2010 United States Census

**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

- 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

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 14, 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. | | |

ACT 1 Index Exceptions

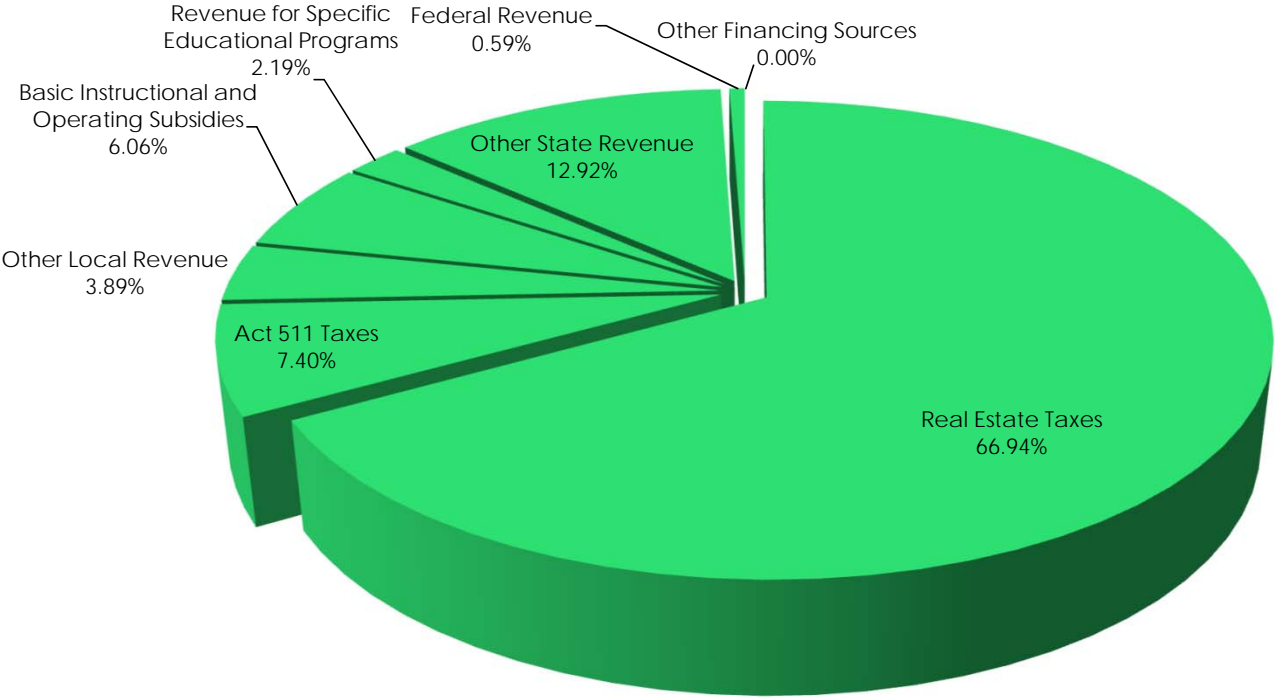
Eligibility for the following Act 1 exceptions for the 2019-2020 budget:

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

ACT 1 Index History

INFORMATION TO BE ADDED

Proposed Preliminary 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.

Local Revenue

| LOCAL REVENUE | | | | | | |
|----------------------------|---|-------------------------|-------------------------|-----------------------------|------------------------------------|--|
| Code Series | Series Description | 2017-2018 ACTUAL | 2018-2019 Budget | 2019-2020 Initial Budget | CHANGE 18-19 - 19-20 F / (U) | CHANGE 17-18 Act - 19-20 F / (U) |
| 6100 | TAXES LEVIED / ASSESSED BY THE LEA | \$ 80,258,113.63 | \$ 81,626,305.24 | \$ 83,737,471.01 | \$ 2,111,165.77 | \$ 3,479,357.38 |
| 6400 | DELINQUENCIES ON TAXES LEVIED / ASSESSED BY THE LEA | \$ 1,164,030.03 | \$ 1,345,000.00 | \$ 1,645,000.00 | \$ 300,000.00 | \$ 480,969.97 |
| 6500 | EARNINGS ON INVESTMENTS | \$ 422,091.49 | \$ 449,463.42 | \$ 856,176.74 | \$ 406,713.32 | \$ 434,085.25 |
| 6700 | REVENUES FROM LEA ACTIVITIES | \$ 214,474.45 | \$ 160,000.00 | \$ 175,000.00 | \$ 15,000.00 | \$ (39,474.45) |
| 6800 | REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH FUNDS | \$ 864,583.79 | \$ 915,000.00 | \$ 906,071.87 | \$ (8,928.13) | \$ 41,488.08 |
| 6900 | OTHER REVENUE FROM LOCAL SOURCES | \$ 541,696.29 | \$ 846,000.00 | \$ 800,000.00 | \$ (46,000.00) | \$ 258,303.71 |
| Total Local Revenue | | \$ 83,464,989.68 | \$ 85,341,768.66 | \$ 88,119,719.62 | \$ 2,777,950.96 | \$ 4,654,729.94 |

State & Federal Revenue

| STATE REVENUE | | | | | | |
|----------------------------|--|-------------------------|-------------------------|-----------------------------|------------------------------------|--|
| Code Series | Series Description | 2017-2018 ACTUAL | 2018-2019 Budget | 2019-2020 Initial Budget | CHANGE 18-19 - 19-20 F / (U) | CHANGE 17-18 Act - 19-20 F / (U) |
| 7100 | BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES | \$ 6,845,367.69 | \$ 6,816,093.00 | \$ 6,831,093.00 | \$ 15,000.00 | \$ (14,274.69) |
| 7200 | REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS | \$ 2,600,039.97 | \$ 2,465,613.00 | \$ 2,465,613.00 | \$ - | \$ (134,426.97) |
| 7300 | REVENUES FOR NON-EDUCATIONAL PROGRAMS | \$ 4,494,233.35 | \$ 4,621,725.50 | \$ 4,553,531.50 | \$ (68,194.00) | \$ 59,298.15 |
| 7500 | READY TO LEARN GRANT | \$ 252,829.00 | \$ 250,000.00 | \$ 250,000.00 | \$ - | \$ (2,829.00) |
| 7800 | REVENUE FROM THE COMMONWEALTH OF PA | \$ 8,385,451.34 | \$ 9,191,804.78 | \$ 9,746,247.22 | \$ 554,442.44 | \$ 1,360,795.88 |
| Total State Revenue | | \$ 22,577,921.35 | \$ 23,345,236.28 | \$ 23,846,484.72 | \$ 501,248.44 | \$ 1,268,563.37 |
| FEDERAL REVENUE | | | | | | |
| Code Series | Series Description | 2017-2018 ACTUAL | 2018-2019 Budget | 2019-2020 Initial Budget | CHANGE 18-19 - 19-20 F / (U) | CHANGE 17-18 Act - 19-20 F / (U) |
| 8500 | RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT | \$ 451,125.40 | \$ 435,435.00 | \$ 395,852.00 | \$ (39,583.00) | \$ (55,273.40) |
| 8800 | MEDICAL ASSISTANCE (MA) REIMBURSEMENTS | \$ 239,244.47 | \$ 275,726.82 | \$ 269,726.82 | \$ (6,000.00) | \$ 30,482.35 |
| Total State Revenue | | \$ 690,369.87 | \$ 711,161.82 | \$ 665,578.82 | \$ (45,583.00) | \$ (24,791.05) |

Real Estate Tax

Proposed Preliminary Budget

| | 2018-19 Budget | 2019-20 Proposed Prelim Budget | Var Prelim to 18-19 Budget |
|---------------------------------|---------------------------|---|---------------------------------------|
| Taxable Assessed Value | \$2,592,550,127.00 | \$2,597,419,309.00 | \$ 4,869,182.00 |
| Millage Increase | 1.98% | 2.29% | 0.31% |
| MILLAGE RATE | 30.0431 | 30.7319 | 0.6888 |
| Gross TAX LEVY | \$ 77,888,242.72 | \$ 79,823,630.46 | \$ 1,935,387.74 |
| PSERS Exception | \$ - | \$ - | \$ - |
| SE Exception | \$ - | \$ - | \$ - |
| Adjusted Gross Tax Levy | \$ 77,888,242.72 | \$ 79,823,630.46 | \$ 1,935,387.74 |
| Adjusted Millage | 30.0431 | 30.7319 | 0.6888 |
| Adjusted Act 1 | 1.98% | 2.29% | 0.31% |
| Less Gaming Funds | \$ (2,063,531.50) | \$ (2,063,531.50) | \$ - |
| Net Tax Levy | \$ 75,824,711.22 | \$ 77,760,098.96 | \$ 1,935,387.74 |
| COLLECTION RATE* | 96.01% | 96.01% | 0.00% |
| Gross Current Real Estate Taxes | \$ 72,799,305.24 | 74,657,471.01 | \$1,858,165.77 |

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

- 15/16 FY = 95.52%
- 16/17 FY = 95.77%
- 17/18 FY = 96.01%
- 18/19 FY = 96.01%(Bug.)

Collection Rate Determined Annually by using 3yr avg.

Collection Rate is finalized in February of each year.

Analysis – Millage Increase

REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2018/19 = **30.0431 mills**
- Proposed Real Estate tax rate 2019/20 = **30.7319 mills**
- § Total Increase of 2.29% (or 0.6888 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 \$119.62

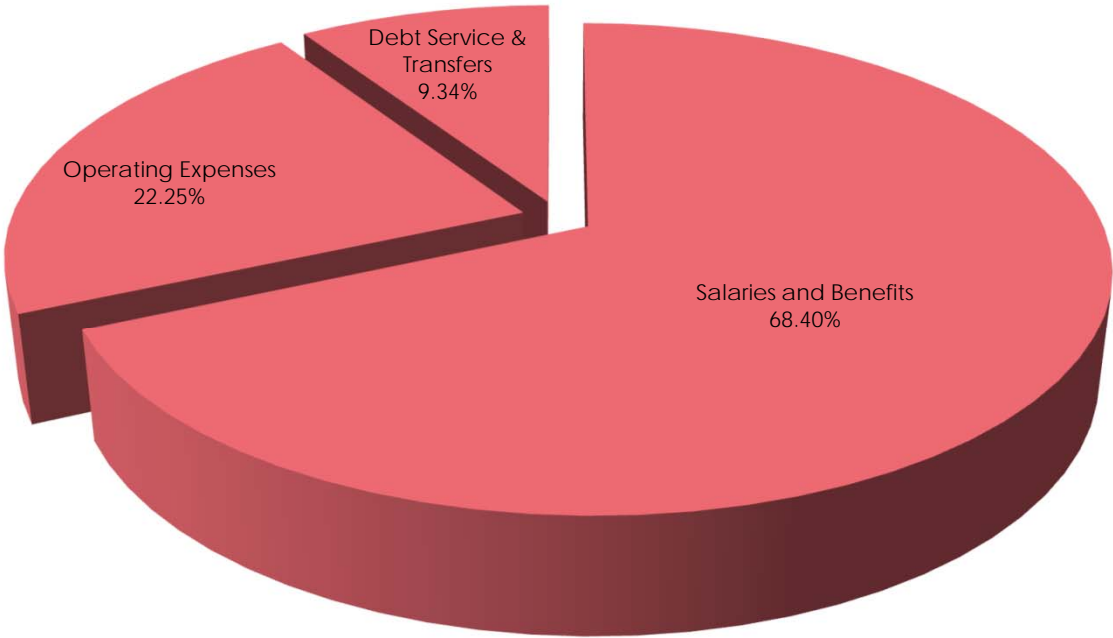
Overall tax bill calculation: 30.7319 (millage) X \$173,660 = \$5,336.90

Estimated tax bill for other home assessed values (based on 2.29% increase = 0.6888 mills or 30.0431 mills):

| Assessment | Increase | Total Tax |
|----------------|----------|-------------|
| \$200,000.00 | \$137.76 | \$6,146.38 |
| \$400,000.00 | \$275.52 | \$12,292.76 |
| \$600,000.00 | \$413.28 | \$18,439.14 |
| \$800,000.00 | \$551.04 | \$24,585.52 |
| \$1,000,000.00 | \$688.80 | \$30,731.90 |

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

Proposed Preliminary Budget Expenditure Summary



Building Projects

Methacton School District Admin Projects

| | |
|------------------------------|-------------------|
| Total Estimated Costs | 205,276.24 |
|------------------------------|-------------------|

| 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. <ul style="list-style-type: none"> - 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. <ul style="list-style-type: none"> - Phones - Server - Cables |
| Total | \$625,192.53 | |

Staffing – District by Building

| | PROFESSIONAL STAFF | | | SUPPORT & MAINTENANCE | | | ADMINISTRATORS | | | TOTAL | | |
|---------------------------|--------------------|---------------|----------|-----------------------|---------------|----------|----------------|--------------|----------|---------------|---------------|----------|
| | 18-19 | 19-20 | Chg. | 18-19 | 19-20 | Chg. | 18-19 | 19-20 | Chg. | 18-19 | 19-20 | Chg. |
| Arrowhead | 36.75 | 36.75 | - | 17.50 | 17.50 | - | 1.25 | 1.25 | - | 55.50 | 55.50 | - |
| Eagleville | 35.58 | 35.58 | - | 19.50 | 19.50 | - | 1.25 | 1.25 | - | 56.33 | 56.33 | - |
| Woodland | 42.88 | 42.88 | - | 17.50 | 17.50 | - | 1.25 | 1.25 | - | 61.63 | 61.63 | - |
| Worcester | 33.09 | 33.09 | - | 14.50 | 14.50 | - | 1.25 | 1.25 | - | 48.84 | 48.84 | - |
| Skyview | 64.70 | 64.70 | - | 28.00 | 28.00 | - | 2.50 | 2.50 | - | 95.20 | 95.20 | - |
| Arcola | 65.00 | 65.00 | - | 25.00 | 25.00 | - | 2.50 | 2.50 | - | 92.50 | 92.50 | - |
| MHS | 122.50 | 122.50 | - | 38.00 | 38.00 | - | 6.00 | 6.00 | - | 166.50 | 166.50 | - |
| Districtwide / Facilities | - | - | - | 23.00 | 23.00 | - | 2.00 | 2.00 | - | 25.00 | 25.00 | - |
| Farina | - | - | - | 22.00 | 22.00 | - | 9.00 | 9.00 | - | 31.00 | 31.00 | - |
| Total | 400.50 | 400.50 | - | 205.00 | 205.00 | - | 27.00 | 27.00 | - | 632.50 | 632.50 | - |

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.

Historical Staffing – District by Building

INFORMATION TO BE ADDED

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 |

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.

Five Year Projection – Assumptions (2020-2024)

REVENUE

- Growth rate based on assessed value as of 11/30/2018.
- Millage Increase of 2.2928% 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.

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%.

Five Year Projection – Proposed Preliminary Budget

- Millage Increase of 2.2928% in 2020
- No Property Tax Increases – 2021-2024

| | (Peliminary) 2020 | (Projected) 2021 | (Projected) 2022 | (Projected) 2023 | (Projected) 2024 |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|
| REVENUES | | | | | |
| Real Estate Taxes | 75,397,471 | 75,783,664 | 76,171,789 | 76,561,854 | 76,953,869 |
| Act 511 Taxes | 8,340,000 | 8,483,000 | 8,628,826 | 8,777,534 | 8,929,182 |
| Other Local Revenue | 4,382,249 | 4,382,249 | 4,382,249 | 4,382,249 | 4,382,249 |
| 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 | 14,549,779 | 15,163,073 | 15,489,914 | 15,816,099 | 16,138,555 |
| Federal Revenue | 665,579 | 665,579 | 665,579 | 665,579 | 665,579 |
| Other Financing Sources | | | | | |
| TOTAL REVENUES | 112,631,783 | 113,774,271 | 114,635,062 | 115,500,020 | 116,366,139 |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 77,043,616 | 79,146,033 | 81,214,869 | 83,457,422 | 85,671,110 |
| Operating Expenses | 25,064,162 | 25,791,717 | 26,525,812 | 27,293,265 | 28,096,629 |
| Debt Service & Transfers | 10,524,005 | 10,874,937 | 11,219,173 | 11,503,423 | 11,818,453 |
| TOTAL EXPENDITURES | 112,631,783 | 115,812,687 | 118,959,854 | 122,254,109 | 125,586,191 |
| NET OPERATING BALANCE | - | (2,038,415) | (4,324,792) | (6,754,090) | (9,220,052) |
| UNASSIGNED FUND BALANCE (Beg. Of Year) | 7,657,870 | 7,657,870 | 5,619,455 | 1,294,663 | (5,459,427) |
| UNASSIGNED FUND BALANCE (End Of Year) | 7,657,870 | 5,619,455 | 1,294,663 | (5,459,427) | (14,679,479) |

Five Year Projection – Proposed Preliminary Budget

- Millage Increase of 2.2928% 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 | 75,397,471 | 77,555,167 | 79,773,458 | 82,054,046 | 84,398,682 |
| Act 511 Taxes | 8,340,000 | 8,483,000 | 8,628,826 | 8,777,534 | 8,929,182 |
| Other Local Revenue | 4,382,249 | 4,382,249 | 4,382,249 | 4,382,249 | 4,382,249 |
| 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 | 14,549,779 | 15,163,073 | 15,489,914 | 15,816,099 | 16,138,555 |
| Federal Revenue | 665,579 | 665,579 | 665,579 | 665,579 | 665,579 |
| Other Financing Sources | | | | | |
| TOTAL REVENUES | 112,631,783 | 115,545,774 | 118,236,731 | 120,992,212 | 123,810,953 |
| EXPENDITURES | | | | | |
| Salaries and Benefits | 77,043,616 | 79,146,033 | 81,214,869 | 83,457,422 | 85,671,110 |
| Operating Expenses | 25,064,162 | 25,791,717 | 26,525,812 | 27,293,265 | 28,096,629 |
| Debt Service & Transfers | 10,524,005 | 10,874,937 | 11,219,173 | 11,503,423 | 11,818,453 |
| TOTAL EXPENDITURES | 112,631,783 | 115,812,687 | 118,959,854 | 122,254,109 | 125,586,191 |
| NET OPERATING BALANCE | - | (266,913) | (723,123) | (1,261,898) | (1,775,238) |
| UNASSIGNED FUND BALANCE (Beg. Of Year) | 7,657,870 | 7,657,870 | 7,390,957 | 6,667,834 | 5,405,937 |
| UNASSIGNED FUND BALANCE (End Of Year) | 7,657,870 | 7,390,957 | 6,667,834 | 5,405,937 | 3,630,698 |

Five Year Comparison

| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 2020 | Act 2018 Vs Budget 2020 | Budget 2019 Vs Budget 2020 |
|---|-------------------|--------------------|--------------------|--------------------|-----------------------|----------------------------|-------------------------------|
| REVENUES | | | | | | Revenues | |
| Real Estate Taxes | 66,730,201 | 69,504,794 | 71,946,083 | 73,289,305 | 75,397,471 | 3,451,388 | 2,108,166 |
| Act 511 Taxes | 8,084,951 | 8,314,158 | 8,312,030 | 8,337,000 | 8,340,000 | 27,970 | 3,000 |
| Other Local Revenue | 3,628,604 | 3,793,678 | 3,206,876 | 3,715,463 | 4,382,249 | 1,175,373 | 666,785 |
| Basic Instructional and Operating Subsidies | 6,566,976 | 6,750,983 | 6,845,368 | 6,816,093 | 6,831,093 | (14,275) | 15,000 |
| Revenue for Specific Educational Programs | 2,545,130 | 2,577,612 | 2,600,040 | 2,465,613 | 2,465,613 | (134,427) | |
| Other State Revenue | 11,144,478 | 13,185,710 | 13,132,514 | 14,063,530 | 14,549,779 | 1,417,265 | 486,248 |
| Federal Revenue | 373,809 | 666,223 | 690,370 | 711,162 | 665,579 | (24,791) | (45,583) |
| Other Financing Sources | 44,049 | 17,584 | 18,419 | | | (18,419) | |
| TOTAL REVENUES | 99,118,198 | 104,810,743 | 106,751,700 | 109,398,167 | 112,631,783 | 5,880,083 | 3,233,616 |
| EXPENDITURES | | | | | | EXPENDITURES | |
| Salaries and Benefits | 66,052,730 | 70,489,906 | 70,022,769 | 74,351,274 | 77,043,616 | 7,020,848 | 2,692,342 |
| Operating Expenses | 21,670,078 | 23,317,236 | 24,245,753 | 24,971,579 | 25,064,162 | 818,408 | 92,583 |
| Debt Service & Transfers | 11,177,991 | 9,885,538 | 9,898,272 | 10,075,313 | 10,524,005 | 625,733 | 448,692 |
| TOTAL EXPENDITURES | 98,900,799 | 103,692,680 | 104,166,795 | 109,398,167 | 112,631,783 | 8,464,989 | 3,233,616 |

Notes:

- Revenue for 2020 is based on an ACT 1 of 2.2928%
- Actual 2018 Vs Budget 2020 demonstrates the change from actual results to a budget 2 years apart.
- Actual 2018 figures include the impact of a 3 day strike that payroll was adjusted as well as the subsidy and other items.
- Operating Expenses are up only 0.37% in the 2020 Budget from the 2019 Budget.
- Operating Expenses are up only 3.38% in the 2020 Budget from the 2018 Actual Figures (1.69% Average over the 2 years).
- Debt service is driven by the borrowings of the District.

Five Year Projection – Sensitivity Analysis

| | 2021-2024 Act 1 | Preliminary 2020 | (Projected) 2021 | (Projected) 2022 | (Projected) 2023 | (Projected) 2024 |
|-----------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| NET OPERATING BALANCE | 2.8% | - | 118,197 | 70,685 | (34,714) | (88,873) |
| NET OPERATING BALANCE | 2.7% | - | 41,175 | (88,386) | (281,108) | (428,121) |
| NET OPERATING BALANCE | 2.6% | - | (35,847) | (247,302) | (527,024) | (766,380) |
| NET OPERATING BALANCE | 2.5% | - | (112,869) | (406,064) | (772,460) | (1,103,651) |
| NET OPERATING BALANCE | 2.4% | - | (189,891) | (564,671) | (1,017,418) | (1,439,937) |
| NET OPERATING BALANCE | 2.3% | - | (266,913) | (723,123) | (1,261,898) | (1,775,238) |
| NET OPERATING BALANCE | 2.2% | - | (343,935) | (881,420) | (1,505,900) | (2,109,558) |
| NET OPERATING BALANCE | 2.1% | - | (420,956) | (1,039,563) | (1,749,425) | (2,442,898) |
| NET OPERATING BALANCE | 2.0% | - | (497,978) | (1,197,550) | (1,992,474) | (2,775,260) |
| NET OPERATING BALANCE | 1.9% | - | (575,000) | (1,355,383) | (2,235,047) | (3,106,646) |
| NET OPERATING BALANCE | 1.8% | - | (652,022) | (1,513,061) | (2,477,144) | (3,437,058) |

2021-2024 figures based on the changes made to the Act 1 Index Projections

Five Year Projection – Proposed Preliminary Budget

Staff Costs Breakout

| | Preliminary Budget 2020 | | Projected 2021 | | Projected 2022 | | Projected 2023 | | Projected 2024 | |
|--------------------------|-------------------------|--------|----------------|--------|----------------|--------|----------------|--------|----------------|--------|
| COSTS | | | | | | | | | | |
| Salaries | \$46,770,904 | 41.53% | \$47,742,348 | 41.22% | \$48,697,194 | 40.94% | \$49,671,138 | 40.63% | \$50,664,561 | 40.34% |
| *Retirement | \$19,492,494 | 17.31% | \$20,141,372 | 17.39% | \$20,749,607 | 17.44% | \$21,487,633 | 17.58% | \$22,151,262 | 17.64% |
| Insurance | \$10,134,999 | 9.00% | \$10,616,094 | 9.17% | \$11,120,839 | 9.35% | \$11,650,402 | 9.53% | \$12,206,007 | 9.72% |
| Other Employee Benefits | \$645,219 | 0.57% | \$646,219 | 0.56% | \$647,229 | 0.54% | \$648,249 | 0.53% | \$649,279 | 0.52% |
| SUM | | | | | | | | | | |
| Salary/Benefits Total | \$77,043,616 | 68.40% | \$79,146,033 | 68.34% | \$81,214,869 | 68.27% | \$83,457,422 | 68.27% | \$85,671,110 | 68.22% |
| BUDGETED EXPENSES | \$112,631,783 | | \$115,812,687 | | \$118,959,854 | | \$122,254,109 | | \$125,586,191 | |

2021-2024 figures based on Slide 37 – Five Year Projection – Assumptions (2020-2024)

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

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.

Top Ten Expenditures Proposed Final Budget

| <i>Fiscal Year Ending June 30, 2020</i> | | | | |
|---|--------------------|-------------------|---------------|--|
| <i>Rank</i> | <i>Amount</i> | <i>% of Total</i> | <i>Object</i> | <i>Name</i> |
| 1 | 33,621,789 | 29.85% | 121 | <i>Professional - Educational Salaries - Regular</i> |
| 2 | 15,928,343 | 14.14% | 230 | <i>Retirement Contributions</i> |
| 3 | 7,780,000 | 6.91% | 910 | <i>Redemption of Principal</i> |
| 4 | 7,486,644 | 6.65% | 211 | <i>Group Insurance - Medical Insurance</i> |
| 5 | 6,319,087 | 5.61% | 513 | <i>Contracted Carriers</i> |
| 6 | 3,927,451 | 3.49% | 111 | <i>Official/Administrative Salaries - Regular</i> |
| 7 | 3,564,151 | 3.16% | 220 | <i>Social Security Contributions</i> |
| 8 | 3,340,310 | 2.97% | 330 | <i>Other Professional Services</i> |
| 9 | 2,541,005 | 2.26% | 830 | <i>Interest</i> |
| 10 | 2,278,564 | 2.02% | 329 | <i>Professional Educational Services - Other</i> |
| Other | 25,844,438 | 22.95% | | <i>Other Objects</i> |
| TOTAL | 112,631,783 | 100.00% | | |

Major Object Summary Proposed Preliminary Budget

| |
|--|
| 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>(Preliminary)</i> 2020 | <i>(Projected)</i> 2021 | <i>(Projected)</i> 2022 | <i>(Projected)</i> 2023 | <i>(Projected)</i> 2024 |
|------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| 46,770,904 | 47,742,348 | 48,697,194 | 49,671,138 | 50,664,561 |
| 30,272,712 | 31,403,685 | 32,517,675 | 33,786,284 | 35,006,549 |
| 6,993,708 | 7,286,283 | 7,593,428 | 7,915,941 | 8,254,667 |
| 2,211,018 | 2,255,238 | 2,300,343 | 2,346,350 | 2,393,277 |
| 11,462,342 | 11,736,375 | 12,018,452 | 12,308,867 | 12,607,931 |
| 3,663,877 | 3,719,270 | 3,778,964 | 3,843,792 | 3,914,779 |
| 343,858 | 347,297 | 350,770 | 354,277 | 357,820 |
| 3,133,364 | 3,303,249 | 3,432,518 | 3,494,596 | 3,497,174 |
| 7,780,000 | 8,018,942 | 8,270,511 | 8,532,864 | 8,889,433 |
| 112,631,783 | 115,812,687 | 118,959,854 | 122,254,109 | 125,586,191 |
| 2.96% | 2.82% | 2.72% | 2.77% | 2.73% |
| 3,233,616 | 3,180,903 | 3,147,167 | 3,294,256 | 3,332,082 |

Analysis – NMTCC Comparison

INFORMATION FROM OTHER ENTITIES IS PENDING

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 14 | 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 |

PDE-2028

| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 24,237,910 | 24,724,510 | 25,219,000 | 25,723,380 | 26,237,848 |
| 200 Personnel Services - Employee Benefits | 12,201,817 | 14,037,174 | 14,514,731 | 14,903,565 | 15,407,140 | 15,984,394 | 16,552,313 | 17,199,924 | 17,821,900 |
| 300 Purchased Professional & Technical Services | 1,725,216 | 1,567,210 | 1,953,771 | 2,114,250 | 2,087,864 | 2,148,766 | 2,212,222 | 2,278,379 | 2,347,389 |
| 400 Purchased Property Services | 219,304 | 568,836 | 716,299 | 722,000 | 687,624 | 701,376 | 715,404 | 729,712 | 744,306 |
| 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 | 44,331,873 | 45,524,010 | 46,720,327 | 48,012,164 | 49,294,719 |
| SPECIAL PROGRAMS - 1200 | | | | | | | | | |
| 100 Personnel Services - Salaries | 6,488,648 | 6,599,056 | 6,224,872 | 7,220,939 | 7,275,710 | 7,429,593 | 7,578,185 | 7,729,748 | 7,884,343 |
| 200 Personnel Services - Employee Benefits | 3,564,726 | 4,062,044 | 3,998,787 | 5,190,775 | 5,314,524 | 5,522,096 | 5,728,548 | 5,960,753 | 6,187,098 |
| 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 | 1,663,750 | 1,721,851 | 1,781,982 | 1,844,212 | 1,908,616 |
| 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 | 17,551,942 | 18,184,028 | 18,801,510 | 19,465,712 | 20,146,971 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 2020 | (Projected) 2021 | (Projected) 2022 | (Projected) 2023 | (Projected) 2024 |
|---|------------------|------------------|------------------|------------------|-----------------------|---------------------|---------------------|---------------------|---------------------|
| VOCATIONAL PROGRAMS - 1300 | | | | | | | | | |
| 100 Personnel Services - Salaries | 781,198 | 690,379 | 747,290 | 773,924 | 759,317 | 774,503 | 789,993 | 805,793 | 821,909 |
| 200 Personnel Services - Employee Benefits | 423,965 | 441,843 | 467,536 | 441,352 | 436,472 | 452,462 | 468,054 | 486,046 | 503,113 |
| 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 | 2,572,086 | 2,638,601 | 2,705,939 | 2,776,929 | 2,848,278 |
| 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 | 87,104 | 90,354 | 93,529 | 97,184 | 100,660 |
| 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 | 286,510 | 295,042 | 303,690 | 313,017 | 322,377 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 6,066 | 6,187 | 6,311 | 6,437 |
| 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 | 225,396 | 233,654 | 242,266 | 251,247 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 2,695,822 | 2,751,402 | 2,806,430 | 2,862,559 | 2,919,810 |
| 200 Personnel Services - Employee Benefits | 1,407,260 | 1,612,212 | 1,694,244 | 1,655,486 | 1,716,711 | 1,781,636 | 1,845,553 | 1,918,412 | 1,988,432 |
| 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 | 4,953,647 | 5,099,132 | 5,244,306 | 5,400,834 | 5,557,024 |
| INSTRUCTIONAL STAFF SERVICES - 2200 | | | | | | | | | |
| 100 Personnel Services - Salaries | 1,201,124 | 1,311,061 | 1,372,333 | 1,480,587 | 1,563,441 | 1,595,238 | 1,627,142 | 1,659,685 | 1,692,879 |
| 200 Personnel Services - Employee Benefits | 704,794 | 1,019,454 | 1,008,376 | 1,101,911 | 1,170,277 | 1,205,292 | 1,239,598 | 1,278,954 | 1,316,522 |
| 300 Purchased Professional & Technical Services | 41,213 | 56,000 | 31,157 | 107,396 | 29,426 | 29,676 | 29,939 | 30,214 | 30,504 |
| 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 | 2,904,701 | 2,973,189 | 3,041,112 | 3,114,761 | 3,187,311 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 3,558,709 | 3,635,146 | 3,707,849 | 3,782,006 | 3,857,646 |
| 200 Personnel Services - Employee Benefits | 1,948,719 | 2,073,576 | 2,052,183 | 2,069,155 | 2,187,141 | 2,269,633 | 2,350,762 | 2,443,388 | 2,532,261 |
| 300 Purchased Professional & Technical Services | 614,395 | 706,325 | 664,351 | 704,555 | 634,350 | 660,719 | 688,354 | 717,315 | 747,670 |
| 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 | 6,521,248 | 6,708,514 | 6,891,989 | 7,089,781 | 7,286,738 |
| 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 | 540,666 | 561,231 | 581,519 | 604,580 | 626,808 |
| 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 | 1,824,509 | 1,882,571 | 1,941,735 | 2,005,110 | 2,069,151 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 358,397 | 372,206 | 385,885 | 401,360 | 416,353 |
| 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 | 240,136 | 244,939 | 249,838 | 254,835 | 259,931 |
| 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 | 1,174,660 | 1,206,641 | 1,237,646 | 1,270,836 | 1,303,943 |
| OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600 | | | | | | | | | |
| 100 Personnel Services - Salaries | 3,120,660 | 3,286,050 | 3,186,141 | 3,493,656 | 3,468,967 | 3,554,479 | 3,625,569 | 3,698,080 | 3,772,042 |
| 200 Personnel Services - Employee Benefits | 1,827,510 | 2,123,454 | 2,091,800 | 2,032,893 | 2,065,424 | 2,141,967 | 2,216,874 | 2,302,901 | 2,384,920 |
| 300 Purchased Professional & Technical Services | 317,622 | 269,869 | 167,286 | 226,000 | 147,500 | 153,835 | 160,442 | 167,333 | 174,520 |
| 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 | 8,680,140 | 8,900,481 | 9,106,047 | 9,325,468 | 9,543,680 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 157,447 | 161,339 | 164,565 | 167,857 | 171,214 |
| 200 Personnel Services - Employee Benefits | 177,373 | 145,981 | 108,108 | 171,794 | 133,749 | 139,177 | 144,627 | 150,683 | 156,662 |
| 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 | 6,922,825 | 7,042,331 | 7,163,905 | 7,287,582 | 7,413,400 |
| 600 Supplies | 30,942 | 53,935 | 92,042 | 86,500 | 333,750 | 340,275 | 346,930 | 353,716 | 360,637 |
| 700 Property | | | 34,666 | | | | | | |
| 800 Other Objects | | | | | | | | | |
| Total Student Transportation Services | 6,675,910 | 6,998,089 | 7,201,158 | 7,749,355 | 7,547,771 | 7,683,122 | 7,820,026 | 7,959,838 | 8,101,913 |
| 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 | 472,481 | 487,657 | 502,603 | 519,630 | 536,003 |
| 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 | 418,215 | 421,100 | 424,013 | 426,956 | 429,929 |
| 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 | 1,903,017 | 1,940,724 | 1,978,616 | 2,019,013 | 2,059,188 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 852,370 | 869,651 | 887,044 | 904,785 | 922,881 |
| 200 Personnel Services - Employee Benefits | 241,893 | 265,667 | 296,646 | 350,290 | 376,707 | 389,515 | 401,623 | 416,159 | 429,379 |
| 300 Purchased Professional & Technical Services | 76,321 | 81,472 | 82,097 | 92,000 | 81,517 | 85,582 | 89,849 | 94,330 | 99,034 |
| 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 | 1,554,855 | 1,591,202 | 1,627,205 | 1,666,239 | 1,704,578 |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | | | | | | |

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| | (Actual) 2016 | (Actual) 2017 | (Actual) 2018 | (Budget) 2019 | (Preliminary) 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 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |
| 900 Other Financing Uses | | | | | | | | | |
| Total Budgetary Reserve | | | | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 | 200,000 |

APPENDIX

- Budget Process History
- Capital Projects
- Prior Presentation Slides

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.