

Presented 6/20/2017
Work Session

Methacton School District

2017-2018

Final Budget

Budget Timeline

- September 14, 2016 Budget timeline presentation to finance committee.
- November 9, 2016 Finance Committee provides budgetary direction
- November 14, 2016 Property Committee to review administrative recommendation for capital projects.
- November 2016 Individual meetings with principals and department heads.
- January 11, 2017 Finance committee review of Draft Proposed Preliminary Budget.
- January 17, 2017 Full Board review of Draft Proposed Preliminary Budget.
- January 24, 2017 Scheduled meeting during which the Board may pass a resolution to keep any real estate tax increase at or below Act 1 Index.
- Tentative February 14, 2017 Tentatively scheduled special meeting, during which the Board would adopt the proposed preliminary budget if no resolution were passed on January 24.
- February – April 2017 Continuing Finance Committee Review of 2017-2018 Preliminary Budget.
- May 10, 2017 Finance Committee Review 2017-2018 Proposed Final Budget.
- May 17, 2017 Board Review of 2017-2018 Proposed Final Budget.
- May 23, 2017 Board Adoption 2017-2018 Proposed Final Budget/Advertise Final Adoption Date and Mail Certification of Use to PDE.
- June 14, 2017 Final Review of Budget with Finance Committee.
- **June 20, 2017** **Final Review of Budget with Full Board.**
- June 27, 2017 Board Adoption of Final 2017-2018 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.
- 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.

Board Goals

2016-2017 School Board Goals –

- *Provide leadership, direction, and resources that support the goals set forth in the 2016-2022 strategic plan.*
- *Exhibit transparent communications within the Board and with the public while establishing standards for clear and consistent communication of fiscal matters of the district.*
- *Engage the community in ways that encourages positive interaction and the development of public trust through open dialogue and community input.*

Budgetary Objectives

- Provide a Proposed Preliminary Budget that does not exceed the Act 1 Index.
- Develop a presentation framework that provides consistent means of communicating matters of school budgeting.
- Provide detailed and summary information that allow for transparent communication of facts and figures with context.
- Institutionalize process, communications, and decisions that result in annual budgetary approval.

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: 4.3%
- Pennsylvania: 5.7%

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

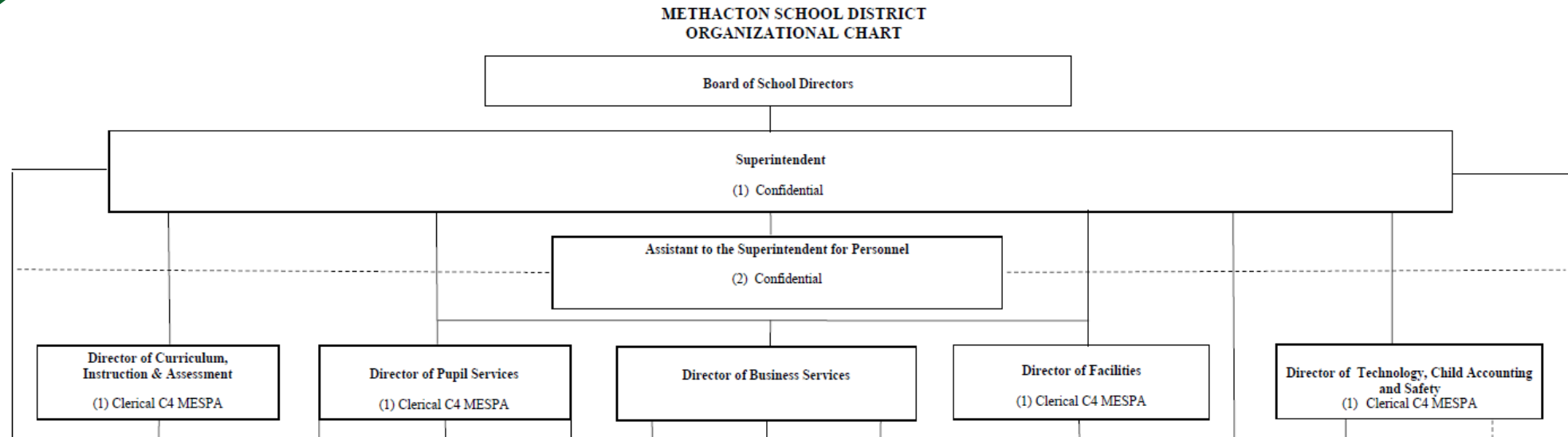
Supportive Community and Families

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

*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 Enrollment: 4,843

Ethnicity

○ American Indian	<1%
○ Asian	16%
○ Black	4%
○ Hispanic	3%
○ Multi-Racial	6%
○ Native Hawaiian	<1%
○ White	71%

Enrollment

Pupil Services/Special Education 2016-2017

- 17% of the total population - 810 Unduplicated Students
- 8% of the total population - 408 Students Identified as Gifted
- 30 Homeschool Students
- 65 Charter School Students (*19% decrease from 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)
- 5 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 – 1900
- Staff computers - 700
- Tablets – 1,000
- Chromebooks – 1,500
- SMART Board / Interactive projectors - 220
- Projectors - 370
- Wireless access points – 320
- 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
- Finance System
- Human Resource System
- Content Management Systems
- IEP Management System
- Transportation System
- Food Service System
- Interoperability System
- Library System
- Google Apps for Education

Five Year Projection

No Property Tax Increases – 2019-2022

	<i>(Budget)</i> 2017	<i>(Budget)</i> 2018	<i>(Projected)</i> 2019	<i>(Projected)</i> 2020	<i>(Projected)</i> 2021	<i>(Projected)</i> 2022
REVENUES						
Real Estate Taxes	69,724,510	71,611,139	71,978,087	72,346,870	72,717,497	73,089,977
Act 511 Taxes	8,214,000	8,005,000	8,142,750	8,283,224	8,426,475	8,572,560
Other Local Revenue	3,886,502	3,266,000	3,266,000	3,266,000	3,266,000	3,266,000
Basic Instructional and Operating Subsidies	6,576,696	6,743,219	6,743,219	6,743,219	6,743,219	6,743,219
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	12,320,411	13,239,640	13,874,450	14,560,907	14,852,848	15,175,414
Federal Revenue	341,320	563,447	563,447	563,447	563,447	563,447
Other Financing Sources	1,015,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	104,544,052	106,894,058	108,033,565	109,229,279	110,035,099	110,876,230
EXPENDITURES						
Salaries and Benefits	70,771,252	70,699,233	73,571,754	76,377,427	78,939,169	81,695,416
Operating Expenses	23,319,140	23,600,460	24,280,143	24,935,523	25,617,016	26,325,924
Debt Service & Transfers	10,453,661	12,594,365	10,538,836	11,058,196	11,395,266	11,745,390
TOTAL EXPENDITURES	-	106,894,058	108,390,733	112,371,147	115,951,452	119,766,730
NET OPERATING BALANCE		0	(357,167)	(3,141,868)	(5,916,353)	(8,890,499)
FUND BALANCE (BEGINNING OF THE YEAR)	7,840,398	8,640,398	8,640,398	8,283,231	5,141,363	(774,990)
FUND BALANCE (END OF THE YEAR)	7,840,398	8,640,398	8,283,231	5,141,363	(774,990)	(9,665,490)

Projection assumptions can be found on slide 58

Five Year Projection

Property Tax Increase @Act 1 Projected Limit Per Yr.:

2019=2.5%; 2020=2.6%; 2021=2.6%; 2022=2.6%

	(Budget) 2017	(Budget) 2018	(Projected) 2019	(Projected) 2020	(Projected) 2021	(Projected) 2022
REVENUES						
Real Estate Taxes	69,724,510	71,611,139	73,813,209	76,157,188	78,574,090	81,066,184
Act 511 Taxes	8,214,000	8,005,000	8,142,750	8,283,224	8,426,475	8,572,560
Other Local Revenue	3,886,502	3,266,000	3,266,000	3,266,000	3,266,000	3,266,000
Basic Instructional and Operating Subsidies	6,576,696	6,743,219	6,743,219	6,743,219	6,743,219	6,743,219
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	12,320,411	13,239,640	13,874,450	14,560,907	14,852,848	15,175,414
Federal Revenue	341,320	563,447	563,447	563,447	563,447	563,447
Other Financing Sources	1,015,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUES	104,544,052	106,894,058	109,868,687	113,039,597	115,891,692	118,852,437
EXPENDITURES						
Salaries and Benefits	70,771,252	70,699,233	73,571,754	76,377,427	78,939,169	81,695,416
Operating Expenses	23,319,140	23,600,460	24,280,143	24,935,523	25,617,016	26,325,924
Debt Service & Transfers	10,453,661	12,594,365	10,538,836	11,058,196	11,395,266	11,745,390
TOTAL EXPENDITURES	-	106,894,058	108,390,733	112,371,147	115,951,452	119,766,730
NET OPERATING BALANCE		0	1,477,954	668,450	(59,760)	(914,293)
FUND BALANCE (BEGINNING OF THE YEAR)	7,840,398	8,640,398	8,640,398	10,118,352	10,786,803	10,727,042
FUND BALANCE (END OF THE YEAR)	7,840,398	8,640,398	10,118,352	10,786,803	10,727,042	9,812,749

Projection assumptions can be found on slide 58

Five Year Projection

Staff Costs Breakout

	Final 2018	Projected 2019	Projected 2020	Projected 2021	Projected 2022
COSTS					
Salaries	\$42,492,179 39.75%	\$43,342,022 39.99%	\$44,208,863 39.34%	\$45,093,040 38.89%	\$45,994,901 38.40%
*Retirement	\$13,761,575 12.87%	\$14,814,303 13.67%	\$15,707,409 13.98%	\$16,210,948 13.98%	\$16,742,144 13.98%
Insurance	\$9,573,855 8.96%	\$10,476,802 9.67%	\$11,454,211 10.19%	\$12,558,577 10.83%	\$13,810,737 11.53%
Other Employee Benefits	\$4,871,624 4.56%	\$4,938,626 4.56%	\$5,006,944 4.46%	\$5,076,605 4.38%	\$5,147,634 4.30%
SUM					
Salary/Benefits Total	\$70,699,233 66.14%	\$73,571,754 67.88%	\$76,377,427 67.97%	\$78,939,169 68.08%	\$81,695,416 68.21%
BUDGET	\$106,894,058	\$108,390,733	\$112,371,147	\$115,951,452	\$119,766,730

2019-2022 figures based on Slide 13, 5 yr. projections/assumptions with no tax increase in projected yrs.

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

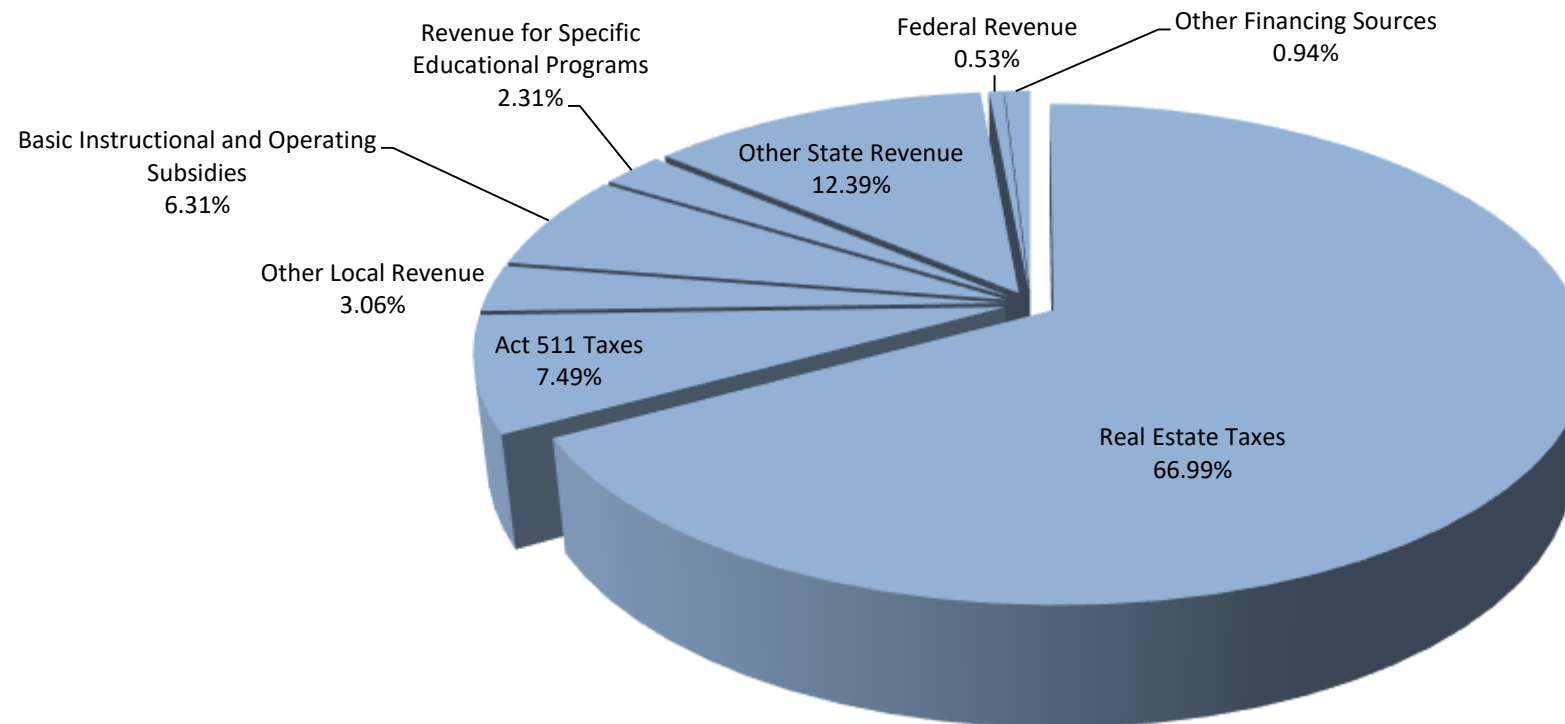
2017-2018 Final Budget

Summary

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(App Pre) 2018	APRIL Update 2018	Proposed Final 2018	Final 2018	% CHG (Pro Final) to 2018 Final
REVENUES									
Real Estate Taxes	64,348,665	66,597,436	66,730,201	69,724,510	71,764,961	71,764,961	71,611,139	71,611,139	0.00%
Act 511 Taxes	7,535,733	8,249,602	8,084,951	8,214,000	8,005,000	8,005,000	8,005,000	8,005,000	0.00%
Other Local Revenue	3,757,517	4,411,884	3,628,604	3,886,502	3,266,000	3,266,000	3,266,000	3,266,000	0.00%
Basic Instructional and Operating Subsidies	6,447,363	6,451,881	6,566,976	6,576,696	6,571,696	6,743,219	6,743,219	6,743,219	0.00%
Revenue for Specific Educational Programs	2,368,711	2,521,848	2,545,130	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613	0.00%
Other State Revenue	9,177,980	9,937,159	11,144,478	12,320,411	12,922,501	13,259,890	13,239,640	13,239,640	0.00%
Federal Revenue	567,897	360,462	373,809	341,320	563,447	563,447	563,447	563,447	0.00%
Other Financing Sources	760,450	1,813,487	44,049	1,015,000	1,000,000	1,000,000	1,000,000	1,000,000	0.00%
TOTAL REVENUES	94,964,316	100,343,760	99,118,198	104,544,052	106,559,219	107,068,130	106,894,058	106,894,058	0.00%
EXPENDITURES									
Salaries and Benefits	68,457,708	65,469,067	66,052,730	70,771,252	72,422,878	70,956,573	70,744,646	70,699,233	-0.06%
Operating Expenses	15,886,015	21,380,025	21,388,428	23,319,140	23,457,880	23,618,337	23,649,868	23,600,460	-0.21%
Debt Service & Transfers	10,305,451	11,109,231	11,459,641	10,453,661	10,678,461	10,678,461	10,678,461	12,594,365	17.94%
Unallocated Expenses	-	-	-	-	-	1,814,758	1,821,083	-	
TOTAL EXPENDITURES	94,649,173	97,958,324	98,900,799	104,544,052	106,559,219	107,068,130	106,894,058	106,894,058	0.00%
NET OPERATING BALANCE	315,143	2,385,437	217,399	-	-	-	-	-	
FUND BALANCE (BEGINNING OF THE YEAR)	4,922,420	5,237,563	7,623,000	7,840,398	7,840,398	7,840,398	9,062,921	8,640,398	-4.66%
FUND BALANCE (END OF THE YEAR)	5,237,563	7,623,000	7,840,398	7,840,398	7,840,398	7,840,398	9,062,921	8,640,398	-4.66%

Note: Unallocated Expenses for Final 2018 moved to proper account in Debt Services & Transfers

Revenue Summary



Assumptions/Comments

REVENUE

Approved Preliminary

- Includes real estate tax increase at the ACT 1 Index of 2.5%
- Takes into consideration the most recent December 2016 County Assessment Data.
- Takes into consideration Shannondell Escrow \$661,793 based on current assessed value and millage rate.
- Takes into consideration the review of previous year's revenue collection.
- Includes current level Title funding.
- Includes level basic education subsidy.

April Update

- State subsidy increase from \$6,571,696 to \$6,698,219 (*increase represents state allocated amount for 16/17*)
- Transportation subsidy increase from \$1,500,000 to \$1,995,171 (*increase represents state allocated amount for 16/17*)

May Update

- *Real Estate Tax Collection rate change from 96% to 95.77% to reflect historical trend in collections*
- *Real Estate Assessment value change from \$2,586,565,374.00 to \$2,588,920,304.00 reflecting April Report from County Assessment Office*

Real Estate Tax

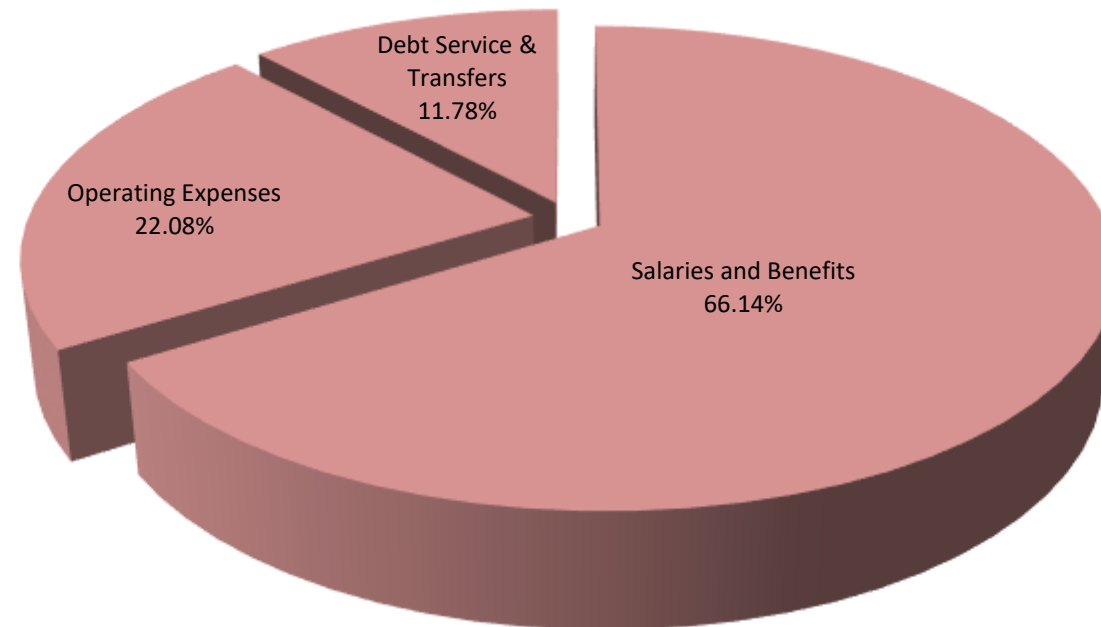
	(Budget) 2017	(Approved Preliminary) 2018	Final 2018	Difference Pre to Final	
PROPERTY TAX	\$104,544,052.00	\$106,559,218.00	\$106,894,058.00	0.31%	*Represents the collection rate used on PDE 2028 Form to account for Taxes Escrowed Under Protest. Actual collection rate historically has been 14/15 FY=98.45 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% Collection Rate Determined Annually by using 3yr avg.
TAX LEVY	\$104,544,052.00	\$106,559,218.00	\$106,894,058.00	0.31%	
TAXABLE ASSESSED VALUE	\$2,564,877,794.00	\$2,586,565,374.00	\$2,588,920,304.00	0.09%	
MILLAGE RATE	28.74	29.4585	29.4585	0.00%	
GROSS TAX LEVY	\$73,714,587.79	\$76,196,336.08	\$76,265,708.78	0.09%	
LESS: STATE PROPERTY TAX REDUCTION ALLOCATION	\$1,956,793.00	\$1,956,793.00	\$2,008,489.88	2.64%	
NET TAX LEVY	\$71,757,794.79	\$74,239,543.08	\$74,257,218.90	0.02%	
*COLLECTION RATE	96.48%	96.00%	*95.77%		
GROSS CURRENT REAL ESTATE TAXES	\$69,229,509.36	\$71,269,961.37	\$71,116,138.54	-0.22%	
NET CURRENT REAL ESTATE TAXES	\$69,229,509.36	\$71,269,961.37	\$71,116,138.54	-0.22%	
TAX APPEALS UNDER PROTEST	\$500,000.00	\$661,793.00	\$689,894.00	4.25%	

Act 1 Index Exceptions

Methacton is eligible for the following Act 1 exceptions for the 2017-2018 budget:

- PSERS (Public School Employees' Retirement System - \$411,574
- Board of School Directors passes resolution January 24, 2017 to not raise property tax beyond the Act 1 Index of 2.5%, thus will NOT be eligible to seek exceptions.

Expenditure Summary



Assumptions/Comments

Expenditures

Approved Preliminary 1/24/2017

- All staffing groups are budgeted with a 0% salary increase.
- Includes Healthcare Consortium avg. rates.
- Added a 4th Mental Health Counselor-coverage at HS & Arcola.
- Replacement equipment for grounds/custodial/maintenance.
- Elimination of \$556,320 from healthcare buyout.
- Includes administrative staff reduction.
- Includes costs associated with a bonding 10 Million in each of the next 5 years to address the facilities assessment.
- Includes portion of expense for new English Language Arts program (\$224,000).

Assumptions/Comments

Expenditures – Do Not Include:

Approved Preliminary 1/24/2017

- Increases/reductions in costs associated with potential school consolidation.
- HS Athletic Field Escrow \$117,000.
- Potential costs for bus routing software and services.
- Requests for additional staffing (\$240,000)
 - 5 PCA positions for incoming early intervention students
 - 1 Special Ed. Teacher
 - 1 Instructional Assistant
 - 1 Recess Aide
 - 1 Reading Instructional Assistant

Assumptions/Comments

Expenditures

APRIL Update 4/12/2017

- ELA text purchase reduction from \$224,000 to \$115,636 (4 payments or \$462,544)
- Staffing reductions totaling \$798,042
 - 1 Administrative Position
 - 12 Professional Positions
 - 9 Support Positions
- Medical reduction to overall costs increase based on final consortium (3rd) look from 5.2% to 0.6%
- Prescription reduction to overall costs increase based on final consortium (3rd) look from 19% to 16.6%
- Dental costs increase based on DVHC projection 1% to 11.6%
- Transportation services costs increase from \$0 to \$132,007 (MCIU=\$69,000; ORBIT=39,800/\$7,607; FS=\$15,600)
- Administrative tuition reduction from \$75,000 to \$70,000
- Healthcare cash option increase from \$0 to \$98,300
- Math Supplemental resource increase of \$15,000 for online math resource
- Transition moving expenses \$0 to \$130,700
- Consolidation impact under development

Assumptions/Comments

Expenditures

May Proposed Final 5/10/2017

- Staffing salary reductions totaling \$798,276 (Difference from Approved Preliminary and Proposed Final)
- Staffing additions
 - Elementary Math Support Specialist
 - K-12 Career Counselor

June Final 6/14/2017

- Debt Service Level allocation of \$325,000 for 2018 and forward
- Non Public Budget Expense Amount \$6,410
- Property/Casualty Insurance budget reduction of \$101,230
- State Budget Update – No new information
- Shannondell Escrow – No new information
- Contract Settlements/Projections – No new information
 - Administrators budgeted at 2.6%; MESPA/Teamsters/MEA budgeted at 0%
- Final Budgetary Reserve for salaries/capital \$1,915,904

Top Ten Expenditures 2018 Budget

Fiscal Year Ending June 30, 2018

Rank	Amount	% of Total	Object	Name
1	30,090,852	28.15%	121	Professional - Educational Salaries - Regular
2	13,761,575	12.87%	230	Retirement Contributions
3	6,998,466	6.55%	211	Group Insurance - Medical Insurance
4	6,400,236	5.99%	513	Contracted Carriers
5	6,101,411	5.71%	910	Redemption of Principal
6	3,925,000	3.67%	830	Interest
7	3,658,177	3.42%	111	Official/Administrative Salaries - Regular
8	3,230,383	3.02%	220	Social Security Contributions
9	2,763,057	2.58%	330	Other Professional Services
10	2,135,318	2.00%	171	Operative and Laborer Salaries - Regular
Other	27,829,583	26.03%		Other Objects
TOTAL	106,894,058	100.00%		

Major Object Summary

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	(Budget) 2018	% Change 2017 to 2018
100 <i>Personnel Services - Salaries</i>	44,684,606	42,604,899	42,426,155	43,098,665	42,492,179	-1.41%
200 <i>Personnel Services - Employee Benefits</i>	23,773,101	22,864,168	23,626,574	27,672,586	28,207,054	1.93%
300 <i>Purchased Professional & Technical Services</i>	5,129,592	6,368,984	6,114,399	6,604,253	6,600,367	-0.06%
400 <i>Purchased Property Services</i>	2,601,949	2,743,506	2,426,743	2,447,483	3,455,388	41.18%
500 <i>Other Purchased Services</i>	3,792,856	9,729,748	10,403,154	10,266,418	10,181,660	-0.83%
600 <i>Supplies</i>	3,335,754	2,201,481	2,153,956	2,652,814	2,787,559	5.08%
700 <i>Property</i>	904,213	216,042	173,458	1,226,552	464,185	-62.16%
800 <i>Other Objects</i>	3,390,495	3,444,250	3,296,299	4,173,869	6,404,255	53.44%
900 <i>Other Financing Uses</i>	7,036,607	7,785,246	8,280,059	6,401,411	6,301,411	-1.56%
GRAND TOTAL	94,649,173	97,958,324	98,900,799	104,544,052	106,894,058	2.25%
% Change Over Prior Year		3.50%	0.96%	5.71%	2.25%	
\$ Change Over Prior Year		3,309,150	942,475	5,643,254	2,350,005	

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
REGULAR PROGRAMS - 1100								
100 Personnel Services - Salaries	20,652,893	22,152,004	21,869,927	21,664,043	22,283,279	21,919,916	-1.63%	1.18%
200 Personnel Services - Employee Benefits	11,147,208	12,320,327	12,201,817	14,338,785	14,802,249	14,685,319	-0.79%	2.42%
Purchased Professional & Technical								
300 Services	1,469,869	1,811,393	1,725,216	2,106,100	2,059,800	2,059,800	0.00%	-2.20%
400 Purchased Property Services	128,928	467,028	219,304	31,666	1,080,510	1,034,841	-4.23%	3167.99%
500 Other Purchased Services	1,036,060	588,062	824,234	1,248,334	1,262,260	1,262,260	0.00%	1.12%
600 Supplies	867,468	790,992	888,435	1,116,489	1,127,865	1,102,783	-2.22%	-1.23%
700 Property	52,074	100,144	29,799	45,696	20,601	20,601	0.00%	-54.92%
800 Other Objects	1,509	2,446	4,045	4,693	4,774	4,774	0.00%	1.73%
Total Regular Programs	35,356,008	38,232,397	37,762,776	40,555,806	42,641,338	42,090,294	-1.29%	3.78%
SPECIAL PROGRAMS - 1200								
100 Personnel Services - Salaries	7,109,525	6,175,093	6,488,648	6,770,667	6,643,823	6,424,186	-3.31%	-5.12%
200 Personnel Services - Employee Benefits	3,706,211	3,178,942	3,564,726	4,799,946	5,045,275	4,727,159	-6.31%	-1.52%
Purchased Professional & Technical								
300 Services	2,464,141	3,071,107	2,442,106	2,955,700	2,811,500	2,811,500	0.00%	-4.88%
400 Purchased Property Services	100						0.00%	0.00%
500 Other Purchased Services	538,784	1,032,109	1,265,728	557,600	519,600	519,600	0.00%	-6.81%
600 Supplies	94,317	55,354	61,599	105,441	115,947	115,947	0.00%	9.96%
700 Property	14,125			25,000	15,000	15,000	0.00%	-40.00%
800 Other Objects	252,964	207,614	281,650	250,000	251,500	251,500	0.00%	0.60%
Total Special Programs	14,180,166	13,720,218	14,104,457	15,464,354	15,402,644	14,864,893	-3.49%	-3.88%

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
VOCATIONAL PROGRAMS - 1300								
100 Personnel Services - Salaries	1,122,482	977,501	781,198	752,063	704,505	704,505	0.00%	-6.32%
200 Personnel Services - Employee Benefits	677,320	527,300	423,965	424,633	433,375	407,712	-5.92%	-3.98%
Purchased Professional & Technical								
300 Services							0.00%	0.00%
400 Purchased Property Services	1,344	680	1,199	1,850	1,960	1,960	0.00%	5.95%
500 Other Purchased Services	1,260,508	1,173,611	1,318,957	1,194,849	1,194,744	1,194,734	0.00%	-0.01%
600 Supplies	26,117	23,393	20,591	28,517	32,213	32,213	0.00%	12.96%
700 Property		6,445					0.00%	0.00%
800 Other Objects							0.00%	0.00%
Total Vocational Programs	3,087,770	2,708,930	2,545,911	2,401,912	2,366,797	2,341,124	-1.08%	-2.53%
OTHER INSTRUCTIONAL PROGRAMS - 1400								
100 Personnel Services - Salaries	265,648	111,195	124,400	124,861	118,947	118,947	0.00%	-4.74%
200 Personnel Services - Employee Benefits	136,474	100,732	65,451	68,125	73,139	69,799	-4.57%	2.46%
Purchased Professional & Technical								
300 Services	1,807	1,118	6,199				0.00%	0.00%
400 Purchased Property Services	6,577	6,694	6,406	11,024	9,000	9,000	0.00%	-18.36%
500 Other Purchased Services	108,047	163,650	148,020	163,000	130,000	130,000	0.00%	-20.25%
600 Supplies	2,002	1,793	1,218				0.00%	0.00%
700 Property							0.00%	0.00%
800 Other Objects		36	36				0.00%	0.00%
Total Other Instructional Programs	520,556	385,218	351,730	367,010	331,086	327,746	-1.01%	-10.70%

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
NONPUBLIC SCHOOL PROGRAMS - 1500								
100 Personnel Services - Salaries							0.00%	0.00%
200 Personnel Services - Employee Benefits							0.00%	0.00%
Purchased Professional & Technical								
300 Services	4,090	6,866	2,106	2,152		6,410	0.00%	197.86%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services							0.00%	0.00%
600 Supplies							0.00%	0.00%
700 Property							0.00%	0.00%
800 Other Objects							0.00%	0.00%
Total NonPublic School Programs	4,090	6,866	2,106	2,152		6,410	0.00%	197.86%
ADULT EDUCATION PROGRAMS - 1600								
100 Personnel Services - Salaries	66,485	44,601	24,091	77,380	77,380	77,380	0.00%	0.00%
200 Personnel Services - Employee Benefits	11,253	9,262	4,854	5,920	5,946	5,920	-0.44%	0.00%
Purchased Professional & Technical								
300 Services	95,435	87,439	102,562	95,000	95,000	95,000	0.00%	0.00%
400 Purchased Property Services	300	2,285	1,450				0.00%	0.00%
500 Other Purchased Services	12,690	10,275	11,711	16,375	16,000	16,000	0.00%	-2.29%
600 Supplies	5,184	3,457	3,740	8,010	8,000	8,000	0.00%	-0.12%
700 Property							0.00%	0.00%
800 Other Objects	2,066	3,928	602				0.00%	0.00%
Total Adult Education Programs	193,413	161,246	149,009	202,685	202,326	202,300	-0.01%	-0.19%

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
PUPIL PERSONNEL SERVICES - 2100								
100 Personnel Services - Salaries	2,064,991	2,262,102	2,352,492	2,448,948	2,442,050	2,443,947	0.08%	-0.20%
200 Personnel Services - Employee Benefits	976,647	1,248,328	1,407,260	1,451,698	1,565,524	1,528,895	-2.34%	5.32%
Purchased Professional & Technical								
300 Services	215,957	284,444	242,584	279,550	287,900	287,900	0.00%	2.99%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services	6,155	2,727	4,331	8,700	8,700	8,700	0.00%	0.00%
600 Supplies	17,657	17,770	28,727	33,794	30,456	30,456	0.00%	-9.88%
700 Property							0.00%	0.00%
800 Other Objects	(5,024)	(3,420)	(2,281)	380	420	420	0.00%	10.53%
Total Pupil Personnel Services	3,276,384	3,811,950	4,033,114	4,223,070	4,335,049	4,300,318	-0.80%	1.83%
INSTRUCTIONAL STAFF SERVICES - 2200								
100 Personnel Services - Salaries	1,095,847	1,283,009	1,201,124	1,392,625	1,303,158	1,403,439	7.70%	0.78%
200 Personnel Services - Employee Benefits	561,228	647,134	704,794	776,802	1,042,361	1,056,070	1.32%	35.95%
Purchased Professional & Technical								
300 Services	23,070	39,197	41,213	34,497			0.00%	-100.00%
400 Purchased Property Services	1,501	1,547	1,547	1,600	1,200	1,800	50.00%	12.50%
500 Other Purchased Services	13,861	15,042	17,095	15,474	13,250	13,250	0.00%	-14.37%
600 Supplies	82,635	89,163	79,961	91,647	136,948	136,948	0.00%	49.43%
700 Property	4,918	16,982	1,552	9,201	6,064	6,064	0.00%	-34.09%
800 Other Objects	12,617	1,304	1,310	1,850	2,050	2,050	0.00%	10.81%
Total Instructional Staff Services	1,795,677	2,093,377	2,048,596	2,323,696	2,505,032	2,619,621	4.57%	12.74%

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	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
ADMINISTRATIVE SERVICES - 2300								
100 Personnel Services - Salaries	2,952,702	3,275,002	3,406,540	3,422,436	3,374,978	3,277,646	-2.88%	-4.23%
200 Personnel Services - Employee Benefits	1,623,151	1,793,336	1,948,719	2,243,311	2,241,483	2,088,852	-6.81%	-6.89%
Purchased Professional & Technical								
300 Services	477,636	676,229	614,395	665,720	663,700	663,700	0.00%	-0.30%
400 Purchased Property Services	2,300	4,242	3,453	5,450	16,278	16,278	0.00%	198.68%
500 Other Purchased Services	51,498	76,646	62,650	83,298	53,800	57,100	6.13%	-31.45%
600 Supplies	42,701	26,909	33,119	45,709	71,385	67,950	-4.81%	48.66%
700 Property	27,781	3,930	2,633	10,000	9,000	9,000	0.00%	-10.00%
800 Other Objects	42,976	47,525	48,817	46,226	33,886	33,484	-1.19%	-27.56%
Total Administrative Services	5,220,746	5,903,820	6,120,325	6,522,149	6,464,510	6,214,010	-3.88%	-4.72%
PUPIL HEALTH - 2400								
100 Personnel Services - Salaries	645,568	732,561	766,009	712,875	732,151	698,170	-4.64%	-2.06%
200 Personnel Services - Employee Benefits	296,647	357,897	407,771	455,518	488,166	453,282	-7.15%	-0.49%
Purchased Professional & Technical								
300 Services	2,140	13,630	505,588	103,600	77,950	77,950	0.00%	-24.76%
400 Purchased Property Services	245	110		1,500	1,500	1,500	0.00%	0.00%
500 Other Purchased Services	483		260	1,000	1,000	1,000	0.00%	0.00%
600 Supplies	16,972	16,956	25,986	27,458	29,178	29,178	0.00%	6.26%
700 Property							0.00%	0.00%
800 Other Objects							0.00%	0.00%
Total Pupil Health	962,055	1,121,153	1,705,614	1,301,951	1,329,945	1,261,080	-5.18%	-3.14%

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
BUSINESS SERVICES - 2500								
100 Personnel Services - Salaries	551,348	494,378	513,958	499,680	481,352	484,483	0.65%	-3.04%
200 Personnel Services - Employee Benefits	289,953	251,211	275,099	293,327	318,845	286,425	-10.17%	-2.35%
300 Purchased Professional & Technical Services	299	4,389	38,488	22,250	22,250	22,250	0.00%	0.00%
400 Purchased Property Services	12,124	11,592	12,294	12,000	12,000	12,000	0.00%	0.00%
500 Other Purchased Services	340,161	303,026	284,459	323,213	323,213	267,395	-17.27%	-17.27%
600 Supplies	2,260	2,105	2,771	2,000	2,011	2,000	-0.57%	0.00%
700 Property							0.00%	0.00%
800 Other Objects	21,999	17,972	16,760	21,150	21,150	21,150	0.00%	0.00%
Total Business Services	1,218,144	1,084,673	1,143,828	1,173,620	1,180,821	1,095,703	-7.21%	-6.64%
OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600								
100 Personnel Services - Salaries	2,856,145	3,076,961	3,120,660	3,502,069	3,468,338	3,277,485	-5.50%	-6.41%
200 Personnel Services - Employee Benefits	1,829,537	1,683,010	1,827,510	1,899,052	2,075,330	1,908,222	-8.05%	0.48%
300 Purchased Professional & Technical Services	298,062	297,606	317,622	230,384	205,000	335,700	63.76%	45.71%
400 Purchased Property Services	2,097,788	1,970,209	1,904,649	2,073,100	2,073,100	2,073,100	0.00%	0.00%
500 Other Purchased Services	64,961	66,458	71,869	67,025	64,750	64,750	0.00%	-3.39%
600 Supplies	813,326	753,910	556,911	749,600	749,600	749,600	0.00%	0.00%
700 Property	1,926	5,020	39,271	5,000	305,010	305,000	0.00%	6000.00%
800 Other Objects	4,122	6,406	4,020	5,200	5,200	5,200	0.00%	0.00%
Total Operation and Maintenance of Plant Services	7,965,868	7,859,582	7,842,512	8,531,431	8,946,327	8,719,057	-2.54%	2.20%

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	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
STUDENT TRANSPORTATION SERVICES - 2700								
100 Personnel Services - Salaries	3,792,009	537,508	296,108	255,967	167,779	167,779	0.00%	-34.45%
200 Personnel Services - Employee Benefits	1,935,527	200,078	177,373	173,019	168,765	129,911	-23.02%	-24.92%
Purchased Professional & Technical								
300 Services	5,280	2,295				132,007	0.00%	
400 Purchased Property Services	51,123	3,383					0.00%	
500 Other Purchased Services	149,088	6,083,368	6,171,488	6,340,227	6,400,236	6,400,236	0.00%	0.95%
600 Supplies	969,771	36,538	30,942	1,000	1,000	1,000	0.00%	0.00%
700 Property	723,555						0.00%	
800 Other Objects	881	(83)					0.00%	
Total Student Transportation Services	7,627,234	6,863,088	6,675,910	6,770,213	6,737,780	6,830,933	1.38%	0.90%
CENTRAL & OTHER SUPPORT SERVICES - 2800								
100 Personnel Services - Salaries	629,960	648,680	691,874	700,088	717,055	721,176	0.57%	3.01%
200 Personnel Services - Employee Benefits	380,444	323,518	375,107	433,734	539,781	531,122	-1.60%	22.45%
Purchased Professional & Technical								
300 Services							0.00%	0.00%
400 Purchased Property Services	272,669	247,112	256,643	288,393	283,909	283,909	0.00%	-1.55%
500 Other Purchased Services	62,887	65,755	65,863	80,560	81,640	81,640	0.00%	1.34%
600 Supplies	293,618	277,103	318,334	323,041	404,221	404,221	0.00%	25.13%
700 Property	70,319	79,762	68,287	130,155	107,020	107,020	0.00%	-17.77%
800 Other Objects		325					0.00%	0.00%
Total Central & Other Support Services	1,709,897	1,642,254	1,776,108	1,955,971	2,133,626	2,129,088	-0.21%	8.85%

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	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
OTHER SUPPORT SERVICES - 2900								
100 Personnel Services - Salaries							0.00%	0.00%
200 Personnel Services - Employee Benefits							0.00%	0.00%
Purchased Professional & Technical								
300 Services							0.00%	0.00%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services	76,195	76,507	76,855	72,922	72,922	72,922	0.00%	0.00%
600 Supplies							0.00%	0.00%
700 Property							0.00%	0.00%
800 Other Objects							0.00%	0.00%
Total Other Support Services	76,195	76,507	76,855	72,922	72,922	72,922	0.00%	0.00%
STUDENT ACTIVITIES - 3200								
100 Personnel Services - Salaries	877,462	834,306	788,429	774,964	775,659	773,119	-0.33%	-0.24%
200 Personnel Services - Employee Benefits	201,192	223,094	241,893	308,717	332,185	328,367	-1.15%	6.37%
Purchased Professional & Technical								
300 Services	71,505	72,171	76,321	108,600	108,150	108,150	0.00%	-0.41%
400 Purchased Property Services	26,950	28,623	19,798	20,900	21,000	21,000	0.00%	0.48%
500 Other Purchased Services	71,478	72,513	79,635	93,841	92,072	92,072	0.00%	-1.89%
600 Supplies	100,271	100,806	97,039	116,558	106,764	106,764	0.00%	-8.40%
700 Property	9,516	3,760	31,915	1,500	1,500	1,500	0.00%	0.00%
800 Other Objects	36,889	40,747	41,253	44,370	44,773	44,773	0.00%	0.91%
Total Student Activities	1,395,263	1,376,019	1,376,283	1,469,449	1,482,103	1,475,745	-0.43%	0.43%

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	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
COMMUNITY SERVICES - 3300								
100 Personnel Services - Salaries	1,541		700				0.00%	0.00%
200 Personnel Services - Employee Benefits	310		234				0.00%	0.00%
300 Purchased Professional & Technical Services	300	1,100		700			0.00%	-100.00%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services							0.00%	0.00%
600 Supplies	1,457	5,230	4,583	3,550	500	500	0.00%	-85.92%
700 Property							0.00%	0.00%
800 Other Objects							0.00%	0.00%
Total Community Services	3,607	6,330	5,517	4,250	500	500	0.00%	-88.24%
DEBT SERVICE - 5100								
800 Other Objects	3,019,495	3,119,449	2,900,088	3,600,000	3,925,000	3,925,000	0.00%	9.03%
900 Other Financing Uses	7,036,607	7,685,246	7,080,059	6,101,411	6,101,411	6,101,411	0.00%	0.00%
Total Debt Service	10,056,101	10,804,695	9,980,146	9,701,411	10,026,411	10,026,411	0.00%	3.35%

PDE-2028

	(Actual) 2014	(Actual) 2015	(Actual) 2016	(Budget) 2017	App Preliminary 2018	Budget 2018	%Change From App Pre	%Change From 2017 Budget
INTERFUND TRANSFERS - 5200								
100 Personnel Services - Salaries							0.00%	0.00%
200 Personnel Services - Employee Benefits							0.00%	0.00%
Purchased Professional & Technical								
300 Services							0.00%	0.00%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services							0.00%	0.00%
600 Supplies							0.00%	0.00%
700 Property				1,000,000			0.00%	-100.00%
800 Other Objects							0.00%	0.00%
900 Other Financing Uses		100,000	1,200,000	300,000	200,000	200,000	0.00%	-33.33%
Total Interfund Transfers		100,000	1,200,000	1,300,000	200,000	200,000	0.00%	-84.62%
BUDGETARY RESERVE - 5900								
100 Personnel Services - Salaries							0.00%	0.00%
200 Personnel Services - Employee Benefits							0.00%	0.00%
Purchased Professional & Technical								
300 Services							0.00%	0.00%
400 Purchased Property Services							0.00%	0.00%
500 Other Purchased Services							0.00%	0.00%
600 Supplies							0.00%	0.00%
700 Property							0.00%	0.00%
800 Other Objects				200,000	200,000	2,115,904	957.95%	957.95%
900 Other Financing Uses							0.00%	0.00%
Total Budgetary Reserve				200,000	200,000	2,115,904	957.95%	957.95%

Analysis

REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2016/17 = **28.7400 mills**
- Proposed Real Estate tax rate 2017/18 = **29.4585 mills**
 - Increase of **2.5%** (or .7185 mills) at level of Act 1 index

Estimated increased tax bill for a home assessed at the district average of \$180,767 is **\$129.88**.

Overall tax bill calculation: **.0294585 (millage) X \$180,767 = \$5,325.12**

Estimated tax bill for other home assessed values (based on 2.5% increase = .7185 mills or 29.4585 mills):

Assessment	Increase	Total Tax
• \$200,000	\$143.70	\$5,891.70
• \$400,000	\$287.40	\$11,783.40
• \$600,000	\$431.10	\$17,675.10
• \$800,000	\$574.80	\$23,566.80
• \$1,000,000	\$718.50	\$29,458.50

Find your home's assessed values in Montgomery County PA at www.propertyrecords.montcopa.org

COST PER STUDENT ANALYSIS

School District	2015-2016 Audited Actuals	2015-2016 October 1 Enrollment	Total Audited Actuals Divided by Student Population
Methacton	\$98,900,798	4,864	\$20,333.22
North Penn	\$234,781,417	12,736	\$18,434.47
Wissahickon	\$92,829,267	4,443	\$20,893.38
Perkiomen Valley	\$94,341,945	5,647	\$16,706.56
Souderton Area	\$118,661,722	6,512	\$18,222.01

Data Source: Pennsylvania Department of Education
Listed Districts are within NMTCC

Considerations

Approved Preliminary

- School consolidation impact
- Labor contracts
- Healthcare performance
- Capital projects funding
- State funding
- Federal funding
- Economy

APRIL Update *(considerations for May Proposed Final)*

- Capital borrowing reduction from \$325,000 to \$280,000
- Staffing
- Property/Casualty Insurance
- County Assessment Update
- State Budget Update
- Shannondel Escrow
- Contract Settlements/Projections
- Update on borrowing for capital projects

Decisions

Meeting Date	Action	PDE Deadline Dates
January 24	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 26
	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 5, 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 24.	February 15
May 23	Board adoption of 2017-2018 proposed final budget/advertise final adoption date.	May 31
June 27	Board adoption of final 2017-2018 budget.	June 30

APPENDIX

- Capital Projects
- School Data
- Budget Process History

Building Requests-Projects

NO	ITEM	PROPOSAL	NOTES	ESTIMATED COSTS
1	@Worcester - Replace Cafeteria Tables	Quote	18 - 11'-3"x 30"	\$31,000
2	@Woodland- Add Canopy @ gym entrance	Vendor Estimate	2 each 10K	\$20,000
5	@Skyview - Develop a 2 year classroom painting plan and begin year 1 in summer of 2017	Quote	½ each year	\$35,000
6	@Skyview - Install basketball hoop by outside recess area - hoop already in possession- just installation required	Vendor Estimate		\$5,000
7	@Eagleville - Fix windows	Vendor Estimate		\$100,000
8	@Arcola - Renovate Art room #1	Vendor Estimate		\$50,000
9	@Arcola – Renovate Art room # 2	Vendor Estimate		\$50,000
10	@Arcola - Create an entrance foyer at the current side entrance.	Vendor Estimate		\$200,000
11	@Arcola - Rm 248 & 246 are separated by an accordion wall - make wall permanent	Vendor Estimate		\$10,000
12	@Arcola-Paint Green and White gym	Internal Estimate		\$15,000
13	@Arcola – Green and White gym Add Sound Panels	Vendor Estimate		\$125,000
14	@Arcola- Green and White gym Add Bleachers	Vendor Estimate		\$70,000
15	@Arcola Green and White gym -Add Scoreboard	Internal Estimate		\$20,000
16	@Arcola – Green and White gym Adjustable Backboards	Vendor Estimate		\$50,000
17	@Arcola- Green and White gym Reline Gym floor and sand floor	Vendor Estimate		\$19,100
18	@Arcola- Green and White gym Review Air Handlers	Internal Estimate		\$1,000
19	@High School Library- Add Tables and chairs	Internal Estimate		\$10,000
20	@High School - Paint Library upstairs and down stairs	Vendor Estimate		\$7,000
21	@High School Stadium Add Lighting visitor side to concession	Vendor Estimate	15'high poles -10-led pole lights	\$35,000
22	@High School Add walkway lighting from roadway North of main gym entrance to Stadium entrance	Vendor Estimate	15'high poles -10-led pole lights	\$35,000
23	@High School - Fix Expansion Joints west wing 1st & 2nd floors	Vendor Estimate	Depends on l.f. quantity	\$10,000
24	@High School - Perform Auditorium Evaluation	Quote	2 days 2men	\$2,400
			AS OF TOTAL	\$110,400

ITEMS marked in **YELLOW** are moved to Capital Projects (as of Board discussion January 2017)

2017-2018 Proposed Preliminary Budget

Capital Projects *(borrowing/debt)*

	2018	2019	2020	2021	2022
New Principal	\$0	\$5,000	\$10,000	\$15,000	\$20,000
New Interest	\$0	\$320,000	\$640,000	\$960,000	\$1,280,000
New Debt Service	\$325,000	\$325,000	\$650,000	\$975,000	\$1,300,000
Overall Debt Service	\$10,026,411	\$9,884,281	\$10,401,111	\$10,735,626	\$11,083,169

*Chart represents annual new debt service of \$325,000 to address Capital Projects
Does NOT include restructuring*

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.
- Extensive Advanced Placement program with 20 courses.
- College level dual enrollment offerings through Montgomery County Community College.
- Extensive music and arts programs.
- Access to 17 PIAA extracurricular athletic opportunities.
- More than 50 individual clubs including Key Club, National Honor Society, Academic Decathlon, FBLA, Student Ambassadors, Mini-THON, Electric Car Club, and Best Buddies.

Methacton High School

○ Students	1,587
○ Staff*	
• Professional Staff	133
• Administrators	6
• Support Staff	40

2015-2016 Performance Data

○ SPP Score – 85.4

- % Scoring Proficient or Advanced on the Keystone Exams
 - 85.86% Algebra 1 90.45% Literature 88.41% Biology

○ AP Test Results – 92% scoring 3+

○ SAT – Mean	Reading	Math	Writing
• MHS	551	578	540
• State	500	506	481
• National	494	508	482

○ ACT – Mean Composite Score

- MHS 26
- State 23
- National 21

○ Graduation Rate – 99.76%

○ 89.9% plan to continue their formal education.

○ Participation

- Music 15%
- Athletics 30%

The most popular colleges attended by MHS students are:

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

Methacton students have been accepted at some of the most selective colleges and universities in the country, including: Brown University, Columbia University, Dartmouth University, Harvard University, M.I.T., Princeton University, Yale University, and Vanderbilt University.

Keystone Results 2016

Percent Proficient/Advanced

Exam	MHS	County	State
Algebra I	85.8%	78.8%	68.2%
Biology	88.4%	81.2%	76.8%
Literature	90.4%	84.5%	65.7%

Percentages presented are based on state calculations per the 2016 SPP results, and reflect scores of current 12th grade students.

Arcola proficient/advanced scores on Algebra I= 88.7%

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.
- Over 50 extracurricular programs offered to students, including theater, National Junior Honor Society, Reading Olympics, and engineering.
- Access to 10 PIAA athletic sports opportunities.

Arcola Intermediate School

- Students 800
- Staff*
 - Professional Staff 69
 - Administrators 3
 - Support Staff 31

2015-2016 Performance Data

○ SPP Score – 74.2

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 7** 64.1% Math 84.7% ELA
- **State** 37.0% Math 61.5% ELA
- **Grade 8** 48.0% Math 79.5% ELA 78.3% Science
- **State** 31.2% Math 58.4% ELA 57.7% Science

○ Participation Rates

- Music 14%
- Athletics 30%

Skyview Upper Elementary School *Grades 5 & 6*

- Students at Skyview are grouped into teams.
- A typical fifth grade student day includes instruction in integrated language arts, math, social studies and science.
- A typical sixth grade student day includes instruction in reading, English, math, science and geography.
- Skyview student have access to special area classes including: art, music, physical education, computer literacy, library and health.
- 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 theater, an after school sports program, and student council.

Skyview Upper Elementary

○ Students	740
○ Staff*	
• Professional Staff	69
• Administrators	3
• Support Staff	32

2015-2016 Performance Data

○ SPP Score – 68.3

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 5** 64.8% Math 84.0% ELA
- **State** 44.4% Math 61.5% ELA
- **Grade 6** 60.7% Math 79.6% ELA
- **State** 41.1% Math 61.7% ELA

○ Participation Rates

- Music 53%

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

Elementary Schools

Grades K-4

Arrowhead, Audubon, 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, and Smart boards 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
 - Math Club
 - Homework Club
 - Environmental Club
 - Afterschool sports and intramurals

Arrowhead Elementary

○ Students	278
○ Staff*	
• Professional Staff	36
• Administrators	1
• Support Staff	15

2015-2016 Performance Data

○ SPP Score – 82.1

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 3** 81.8% Math 85.4% ELA
- **State** 54.4% Math 60.9% ELA
- **Grade 4** 74.6% Math 87.3% ELA 94.4% Science
- **State** 46.6% Math 58.7% ELA 76.2% Science

○ Participation Rates

- Music 15%

Audubon Elementary

○ Students	453
○ Staff*	
• Professional Staff	42
• Administrators	1
• Support Staff	18

2015-2016 Performance Data

○ SPP Score – 70.7

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 3** 58.6% Math 67.8% ELA
- **State** 54.4% Math 60.9% ELA
- **Grade 4** 86.0% Math 87.5% ELA 93.8% Science
- **State** 46.6% Math 58.7% ELA 76.2% Science

○ Participation Rates

- Music 31%

Eagleville Elementary

○ Students	333
○ Staff*	
• Professional Staff	37
• Administrators	1
• Support Staff	18

2015-2016 Performance Data

○ SPP Score – 75.2

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 3** 73.8% Math 70.7% ELA
- **State** 54.4% Math 60.9% ELA
- **Grade 4** 65.4% Math 64.2% ELA 91.4% Science
- **State** 46.6% Math 58.7% ELA 76.2% Science

○ Participation Rates

- Music 15%

Woodland Elementary

○ Students	302
○ Staff*	
• Professional Staff	38
• Administrators	1
• Support Staff	17

2015-2016 Performance Data

○ SPP Score – 72.1

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 3** 79.2% Math 90.6% ELA
- **State** 54.4% Math 60.9% ELA
- **Grade 4** 67.3% Math 71.2% ELA 94.3% Science
- **State** 46.6% Math 58.7% ELA 76.2% Science

○ Participation Rates

- Music 16%

Worcester Elementary

- Students 350
- Staff*
 - Professional Staff 36
 - Administrators 1
 - Support Staff 14

2015-2016 Performance Data

○ SPP Score – 81.6

○ % Scoring Proficient or Advanced on the 2015-2016 PSSA

- **Grade 3** 75.0% Math 84.1% ELA
- **State** 54.4% Math 60.9% ELA
- **Grade 4** 82.0% Math 85.4% ELA 95.5% Science
- **State** 46.6% Math 58.7% ELA 76.2% Science

○ Participation Rates

- Music 16%

2016 PSSA Results: Percent Proficient & Advanced

Grade Level	ELA			Math			Science		
	MSD	County	State	MSD	County	State	MSD	County	State
3	79.6%	75.3%	60.9%	73.8%	68.9%	54.4%	NA*	NA*	NA*
4	78.7%	73.6%	58.7%	75.0%	64.7%	46.6%	94.1%	87.9%	76.2%
5	84.0%	78.9%	61.5%	64.8%	65.6%	44.4%	NA*	NA*	NA*
6	79.6%	77.7%	61.7%	60.7%	60.0%	41.1%	NA*	NA*	NA*
7	84.7%	74.9%	61.5%	64.1%	52.9%	37.0%	NA*	NA*	NA*
8	79.5%	72.1%	58.4%	48.0%	43.7%	31.2%	78.3%	69.4%	57.7%

*Assessment not administered at this grade level

Percentages presented are based on state calculations released in October 2016

Five Year Projection – Assumptions (2019-2022)

REVENUE

- Growth rate based on assessed value as of 4/25/2017
- Annual growth rate of 0.51% 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 2019 forward
- All other revenue at 0% other than SS/PSERS
- Projected year-end surplus of \$800,000 added to ending Fund Balance of June 30, 2017

EXPENDITURES

- Staff salaries = 2% Assumption
 - NOTE: Finalized employee contracts could significantly impact projections in salary, benefits, PSERS, SS etc.
- Prescription based on forecasting-Centers for Medicare and Medicaid = 19.6% each year
- Medical based on AON forecast (3yr) 2019=6.9%; 2020-22=6.3%
- PSERS as projected November 2016 (2019=34.18%; 2020=35.53%; 2021=35.95%; 2022=36.40%)
- Interest & Principal based on existing schedule plus \$325,000 new debt service each year (non-restructured)
- \$1,915,904 of Net Operating Balance in 2018 will be added to annual \$200,000 in Budgetary Reserve (*Debt Service & Transfers line*)
- General Supplies = 0% each year
- Special Education = 6% each year
- Transportation = 2019=2.5% and 2020-22=1.7%
- Tuition to Pennsylvania Charter Schools = 5.8% each year
- Vocational Education = 2.5%, 2.6%, 2.6%, 2.6% (Projected Act 1 Index)
- Employee Tuition Reimbursements = 0%
- Unemployment Compensation = 1%

Capital Fund as of 4/30/2017 = \$1,389,414 (\$691,739 of which is Capital Campaign)

Budget Process History

- Record of Changes
 - 1/11/2017 Finance Committee will recommend passing resolution not to increase taxes > Act 1
 - Resolution Approved January 24, 2017
 - Added 5 yr projections February 8, 2017
 - Revised Building Request-Projects following Board discussion Jan 2017 – moved larger Capital Projects out.
 - Added 5 yr projections inclusive of Act 1 Tax increase –Committee Recommendation added 2/10/2017
 - Added 5 yr projection inclusive of Act 1 tax Increase – Salary, PSERS, and Benefits breakout - committee recommendation added 3/8/2017
 - Added actual collection rate information to Real Estate slide presented to committee 3/8/2017
 - Updated slide 17 Concise Summary on 4/12/2017 to include April updated numbers for 17/18 Proposed Budget
 - Provided April Update 4/12/2017 to Finance Committee
 - As per 4/12/2017 Finance Committee recommendations-updated slides for clarity - Slide-13,14,15,16,18,20,24,25,26, and 27
 - Present Budget Update to full board at work session on 4/18/2017
 - Presented Proposed Final to Finance Committee 5/10/2017 – several notations were recommended and thus noted on slides dated 05/17/2017
 - Following slides were updated/corrected following work session on 5/17/2017 13,14,16,26,27,44. Some of these listed slides require additional updates: 13, 14, 44
 - Reviewed with PFM capital planning resulting in correction of the 5yr projection based on allocating \$325,000 each year 2018-2022
 - Added more detail to 5 Yr Projection assumptions found on slide 59