

Presented 01/07/2020

# Methacton School District

2020-2021

Proposed Preliminary Budget

# Highlights

## 2020-2021 Proposed Preliminary Budget

- Methacton School District school (4,741) students perform within the top 10% of the public school districts in Pennsylvania.
- Methacton students out perform their statewide and county peers on state and national assessments with 93% planning to continue their education after high school at a variety of schools across the country including Ivy league Schools with the following most often attended: Temple University; University of Pittsburgh; Pennsylvania State University; West Chester University; Drexel University; Montgomery County Community College; and Bloomsburg University.
- The district is proposed to operate with 616.1 FTE with salary and benefits accounting for 68.64% of the total proposed preliminary budget that includes the addition of 1 administrative position (Athletic Director).
- Budget includes increase costs that cover the purchase of new text books and online content, STEM materials, and an expansion of the REACH program (intensive mental health services) at Skyview and the High School while accounting for a reduction in costs to areas such as technology, tuition to charter schools, and other professional services.
- Budget does not include the costs associated with resulting contract negotiations currently underway with the Methacton Education Association that represent the professional teaching staff of the district.
- The 2020-2021 proposed preliminary budget leverages the available Act 1 Exceptions for Special Education and PSERS with a proposed preliminary millage increase of 3.713% or \$2,369,562.25 more real estate tax revenue than the 2019-2020 budget.

# Budget Timeline

<b>Budgetary Item</b>	<b>&lt;= ACT 1</b>		<b>&gt; ACT 1</b>	
	<b><u>Date</u></b>	<b><u>Action</u></b>	<b><u>Date</u></b>	<b><u>Action</u></b>
Full Board Review of Draft Proposed Preliminary Budget	7-Jan-20		7-Jan-20	
Board authorization to make available for public inspection – or – adopt Resolution not to increase taxes above the Act 1 Index– Deadline January 9, 2020 or 10 days prior to Preliminary Budget Adoption	7-Jan-20	Adopt Resolution not to increase taxes above the Act 1 Index	7-Jan-20	Board authorization to make Prelim. Budget available for public inspection
Authorize to publicly advertise Proposed Preliminary Budget and Referendum Exceptions Deadline January 19, 2020 or 10 days prior to preliminary budget adoption to advertise Deadline for Referendum is February 13, 2020			7-Jan-20	Authorize to publicly advertise Proposed Preliminary Budget and Exceptions
1. Data submission (tax data only, real estate and other taxes) 2. Upload of Act 1 Resolution	14-Jan-20	Upload Documents to PDE		
If Resolution to increase taxes above the Act 1 Index is not adopted on January 7, 2020, then full Board to Adopt Proposed Preliminary Budget Deadline January 29, 2020			21-Jan-20	Adopt the Preliminary Budget
1. Data submission (all budget data) 2. Upload of Accuracy Certification Statement (ACS)			3-Feb-20	Upload documents to PDE
Continuing Finance Committee Review of 2020-2021 Preliminary Budget	February – April 2020		February – April 2020	
Finance Committee Review 2020-2021 Proposed Final Budget	13-May-20		13-May-20	
Special Meeting for adoption of Proposed Final Budget/Advertise Final Adoption Date and submit Certification of Use to PDE	19-May-20	Adopt the Proposed Final Budget & Advertise Final Adoption Date (06/23/20)	19-May-20	Adopt the Proposed Final Budget & Advertise Final Adoption Date (06/23/20)
Final review of Budget with Finance Committee	16-Jun-20		10-Jun-19	
Board Adoption of Final 2020-2021 Budget Deadline is June 30, 2020	23-Jun-20	Adopt Final 2020-2021 Budget	23-Jun-20	Adopt Final 2020-2021 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

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



# Strategic Plan Focus Areas

To be updated in January 2020

# Budgetary Direction

- Per Finance Committee Meeting on November 13, 2019 use the ACT 1 Index with exceptions for the proposed preliminary budget.
- Use zero based budgeting methodology.
- Salary increases for MEA are not factored in budget or projections (pending contract negotiations).

# Methacton School District – General Data

Population*	<u>2010*</u>	<u>2017*</u>
Lower Providence	25,436	26,192
Worcester	9,750	10,308
Total	35,186	36,500
Households*	<u>2010*</u>	<u>2017*</u>
Lower Providence	8,769	9,088
Worcester	3,557	3,953
Total	12,326	13,041
	<u>Lower Providence</u>	<u>Worcester</u>
Square Miles**	15.2	16.2
Median Household Income***	93,387	116,429
Median Value (Owner Occupied)***	321,900	446,000
Unemployment***	2.60%	3.20%

\* - U.S. Census Bureau

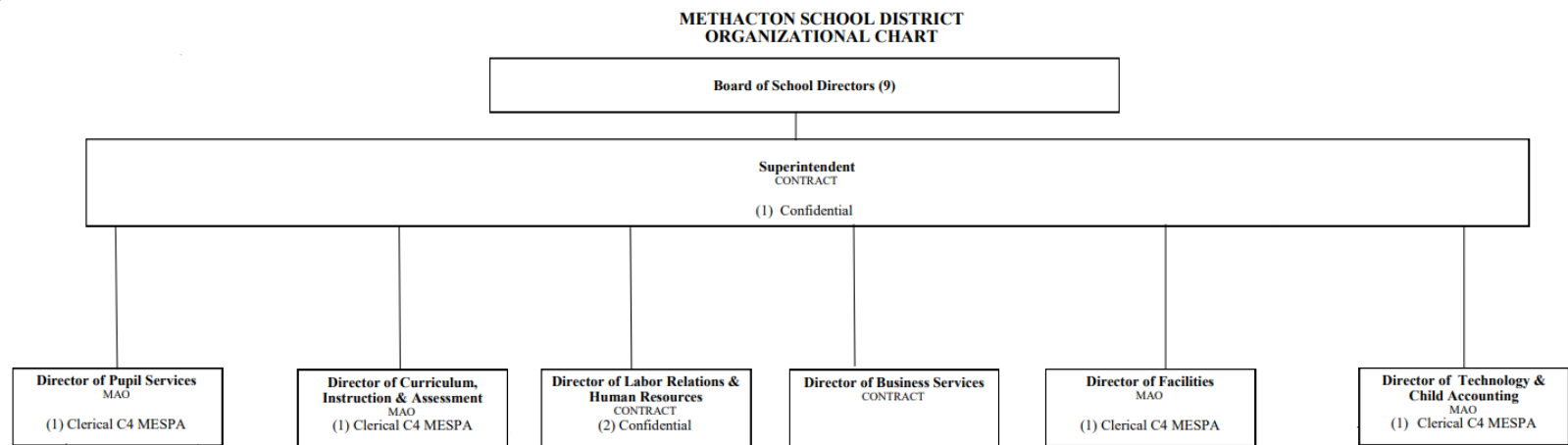
\*\* - censusreporter.org

\*\*\* - Niche.com

## 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 more than \$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
- Pupil Services
- Curriculum, Instruction, and Assessment
- Human Resources and Labor Relations
- Business Office
- Facilities
- Technology/Child Accounting

[Complete Organizational Chart](#)



# Enrollment

**October 1, 2019 Enrollment: 4,741**

## Ethnicity

○ American Indian	<1%
○ Asian	16%
○ Black	5%
○ Hispanic	5%
○ Multi-Racial	7%
○ Native Hawaiian	<1%
○ White	68%

## Pupil Services/Special Education 2018-2019 (as of 12/01/18)

- 17.5% of the total population - 837 Unduplicated Students
- 7% of the total population - 336 Students Identified as Gifted
- 17 Homeschool Students
- 73 Charter School Students (*62 Students the previous year*)

*2019-2020 December 1 child counts will be available in February 2020*

# Schools/Buildings

## **Schools**

- 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)

## **Buildings**

- Farina Education Center
- Facilities
- Transportation Center
- Audubon Property

# Technology

## **Approximate number of devices used throughout the district to support learning**

- Student computers – 600
- Staff computers - 750
- Tablets – 1,350
- Chromebooks – 3,500
- SMART Board / Interactive projectors - 240
- Projectors - 390
- Wireless access points – 352
- Network switches – 115

### **Other supported areas:**

- 2 TV Studios – High School and Arcola
- Libraries
- Maker Spaces – All Elementary & SV
- Planetarium

## **Core systems used throughout the district to support learning**

- Student Information System – PowerSchool
- Learning Management System – Google Classroom
- Finance and Human Resource Systems – CSIU16
- Library System – Destiny
- Content Management Systems – Blackboard
- IEP Management System – IEPWriter
- Transportation System – BusBoss
- Food Service System – Food Service Solutions
- Interoperability System – Proprietary system
- Video Surveillance – N/A
- IP Telephony - CISCO

# Methacton High School

## *Grades 9-12*

- Strong core curriculum with opportunities to explore various academic and personal interests.
- Vocational-Technical training available through the Northern Montgomery County Technical Career.
- Full range of School Counseling services for students and parents.
- Programs leverage state of the art technology services and applications for instruction.
- Advanced Placement programs with 22 courses offered.
- College level dual enrollment offerings through Montgomery County Community College.
- Extensive music and arts programs.
- Access to 16 athletic opportunities.
- Access to 33 district sponsored clubs including but not limited to Key Club, National Honor Society, Academic Decathlon, FBLA, Robotics, Science Fair, Electric Car Club, and Best Buddies.



# Methacton High School

Last updated 01/07/2020

○ Students	1,539
○ Staff*	
• Professional Staff	121.4
• Administrators	6
• Support / Maintenance	37.5

## 2018-2019 Performance Data

- % Scoring Proficient or Advanced on the Keystone Exams
  - 84.4% Algebra 1      85.9% Literature      84.9% Biology
- AP Test Results – 95% scoring 3+
- SAT – Mean
 

	ERW**	Math
• MHS (with writing)	632	652
• (without writing)	604	622
• State	540	531
• National	531	528
- ACT – Mean Composite Score
  - MHS      26.3
  - State      23.6
  - National      21.0

- Graduation Rate – 93.71%
- 93% plan to continue their formal education.
- Participation
  - Athletics 42%

The most popular colleges attended by 2019 MHS graduates are:

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

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

**\*\*ERW= Evidence-based Reading & Writing.**

# Keystone Results 2019

## Percent Proficient/Advanced

Exam	MHS	County	State
Algebra I	84.4%	75.1%	63.3%
Biology	84.9%	76.6%	63.2%
Literature	85.9%	82.8%	71.5%

*Percentages presented are based on state calculations per the 2019 Future Ready Index results, and reflect scores of current 12<sup>th</sup> grade students.*

Arcola proficient/advanced scores on Algebra I= 94.1%

# 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. All students in 8<sup>th</sup> grade have a class in one of three world languages as part of the daily schedule.
- Two full-time counselors provide school counseling services.
- Access to a variety of co-curricular programs, including yearbook, homework club, band, orchestra, and chorus.
- Access to 13 district-sponsored extracurricular programs offered to students, including theater, National Junior Honor Society, Reading Olympics, and engineering.
- Access to 12 extracurricular athletic sports opportunities.

# Arcola Intermediate School

○ Students	770
○ Staff*	
• Professional Staff	66.1
• Administrators	2.5
• Support / Maintenance	20.7

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2019 PSSA

- **Grade 7**      63.8% Math      74.5% ELA
- **State**      38.2% Math      60.4% ELA
- **Grade 8**      49.0% Math      73.0% ELA      80.3% Science
- **State**      32.2% Math      57.9% ELA      58.2% Science

### ○ Participation Rates

- Athletics      60.3%

*\*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, health and technology education.
- 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

○ Students	776
○ Staff*	
• Professional Staff	64.9
• Administrators	2.5
• Support / Maintenance	22.7

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2019 PSSA

- **Grade 5**    53.1% Math    69.5% ELA
- **State**        43.1% Math    58.5% ELA
- **Grade 6**    58.1% Math    74.2% ELA
- **State**        39.0% Math    63.0% ELA

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

# Elementary Schools

*Grades K-4*

*Arrowhead, Eagleville, Woodland, and Worcester*

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

# Arrowhead Elementary

Last updated 01/07/2020

○ Students	406
○ Staff*	
• Professional Staff	36.9
• Administrators	1.25
• Support / Maintenance	16.5

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2018-2019 PSSA

- **Grade 3**      84.1% Math      90.2% ELA
- **State**            56.0% Math      61.9% ELA
- **Grade 4**      75.0% Math      78.4% ELA    90.9% Science
- **State**            46.2% Math      63.6% ELA    77.8% Science

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



# Eagleville Elementary

Last updated 01/07/2020

○ Students	388
○ Staff*	
• Professional Staff	35.6
• Administrators	1.25
• Support / Maintenance	15.5

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2018-2019 PSSA

- **Grade 3**      72.2% Math      75.9% ELA
- **State**            56.0% Math      61.9% ELA
- **Grade 4**      77.9% Math      83.0% ELA    94.7% Science
- **State**            46.2% Math      63.6% ELA    77.8% Science

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

# Woodland Elementary

Last updated 01/07/2020

○ Students	442
○ Staff*	
• Professional Staff	42.6
• Administrators	1.25
• Support / Maintenance	15.3

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2018-2019 PSSA

• <b>Grade 3</b>	72.4% Math	75.9% ELA	
• <b>State</b>	56.0% Math	61.9% ELA	
• <b>Grade 4</b>	63.0% Math	78.0% ELA	90.0% Science
• <b>State</b>	46.2% Math	63.6% ELA	77.8% Science

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

# Worcester Elementary

Last updated 01/07/2020

○ Students	420
○ Staff*	
• Professional Staff	34.2
• Administrators	1.25
• Support / Maintenance	12.3

## 2018-2019 Performance Data

### ○ % Scoring Proficient or Advanced on the 2018-2019 PSSA

- **Grade 3**      69.9% Math      80.6% ELA
- **State**            56.0% Math      61.9% ELA
- **Grade 4**      67.0% Math      81.9% ELA    92.9% Science
- **State**            46.2% Math      63.6% ELA    77.8% Science

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

# 2019 PSSA Results: Percent Proficient & Advanced

Grade Level	ELA			Math			Science		
	MSD	County	State	MSD	County	State	MSD	County	State
3	80.6%	72.6%	61.9%	74.5%	67.7%	56.0%	NA*	NA*	NA*
4	80.3%	76.8%	63.6%	70.6%	61.9%	46.2%	92.1%	88.2%	77.8%
5	69.2%	74.7%	58.5%	59.7%	60.1%	43.1%	NA*	NA*	NA*
6	73.8%	77.2%	63.0%	58.5%	55.2%	39.0%	NA*	NA*	NA*
7	74.0%	71.0%	60.4%	73.4%	51.5%	38.2%	NA*	NA*	NA*
8	72.1%	69.1%	57.9%	49.3%	45.0%	32.2%	79.5%	68.4%	58.2%

\*Assessment not administered at this grade level

Percentages presented are based on state calculations released in October 2019



# Five Year Projection – Assumptions (2021-2025)

## REVENUE

- Growth rate based on assessed value as of 10/31/2019.
- Annual growth rate of 0.50% for taxable assessed value.
- Annual Earned Income Tax growth rate of 2.00%.
- Annual Collection Rate 96.24%.
- Growth projected for-Transfer tax=0.20%; Investments=0.25%; Interim Real estate=0.50% for 2021 forward
- All other revenue at 0% other than SS/PSERS

## EXPENDITURES

- MEA salaries not factored in the presentation.
- Prescription based on Consortium Projection 1 of 3 = 10.50%.
- Medical based on Consortium Projection 1 of 3 = 8.30%.
- PSERS as of December 2019 (2021=34.51%, 2022=34.95%, 2023=35.62%, 2024=36.12% & 2025=36.60%).
- Interest & Principal based on existing schedule plus projected increases as provided by PFM for additional bonds of \$9.0M each year.
- No increase in General Supplies each year.
- Special Education Operating Costs = 4.95% each year.
- Transportation = 1.70% each year.
- Tuition to Pennsylvania Charter Schools = 5.86% each year.
- Vocational Education = 2.6% each year.

# Five Year Projection

No Property Tax Increase – 2022-2025

	(Prop. Pelim.) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>REVENUES</b>					
Real Estate Taxes	77,623,176	78,020,743	78,420,042	78,821,337	79,224,638
Act 511 Taxes	8,405,000	8,548,500	8,694,825	8,844,031	8,996,177
Other Local Revenue	3,316,852	3,316,852	3,316,852	3,316,852	3,316,852
Basic Instructional and Operating Subsidies	7,031,901	7,031,901	7,031,901	7,031,901	7,031,901
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,648,136	15,125,500	15,307,088	15,484,880	15,568,145
Federal Revenue	625,032	625,032	625,032	625,032	625,032
Other Financing Sources					
<b>TOTAL REVENUES</b>	<b>114,115,710</b>	<b>115,134,140</b>	<b>115,861,352</b>	<b>116,589,645</b>	<b>117,228,357</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	78,328,395	79,887,303	81,632,951	83,399,872	85,266,905
Operating Expenses	25,498,037	26,241,025	26,994,082	27,781,570	28,606,021
Debt Service & Transfers	10,289,278	10,985,099	11,270,969	11,581,264	11,802,985
<b>TOTAL EXPENDITURES</b>	<b>114,115,710</b>	<b>117,113,427</b>	<b>119,898,002</b>	<b>122,762,706</b>	<b>125,675,911</b>
<b>NET OPERATING BALANCE</b>	<b>-</b>	<b>(1,979,287)</b>	<b>(4,036,649)</b>	<b>(6,173,061)</b>	<b>(8,447,554)</b>
<b>UNASSIGNED FUND BALANCE (Beg. Of Year)</b>	<b>7,830,450</b>	<b>7,830,450</b>	<b>5,851,163</b>	<b>1,814,514</b>	<b>(4,358,547)</b>
<b>UNASSIGNED FUND BALANCE (End Of Year)</b>	<b>7,830,450</b>	<b>5,851,163</b>	<b>1,814,514</b>	<b>(4,358,547)</b>	<b>(12,806,100)</b>

# Five Year Projection

Property Tax Increase 2021-2025

2021= 3.7% (Act 1 & Exceptions); 2022=2.6%; 2023=2.6%; 2024=2.6%; 2025=2.6%

	(Prop. Pelim.) 2021	(Projected) 2022	(Projected) 2023	(Projected) 2024	(Projected) 2025
<b>REVENUES</b>					
Real Estate Taxes	77,623,176	80,087,950	82,629,144	85,249,399	87,951,177
Act 511 Taxes	8,405,000	8,548,500	8,694,825	8,844,031	8,996,177
Other Local Revenue	3,316,852	3,316,852	3,316,852	3,316,852	3,316,852
Basic Instructional and Operating Subsidies	7,031,901	7,031,901	7,031,901	7,031,901	7,031,901
Revenue for Specific Educational Programs	2,465,613	2,465,613	2,465,613	2,465,613	2,465,613
Other State Revenue	14,648,136	15,125,500	15,307,088	15,484,880	15,568,145
Federal Revenue	625,032	625,032	625,032	625,032	625,032
Other Financing Sources					
<b>TOTAL REVENUES</b>	<b>114,115,710</b>	<b>117,201,347</b>	<b>120,070,455</b>	<b>123,017,708</b>	<b>125,954,896</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	78,328,395	79,887,303	81,632,951	83,399,872	85,266,905
Operating Expenses	25,498,037	26,241,025	26,994,082	27,781,570	28,606,021
Debt Service & Transfers	10,289,278	10,985,099	11,270,969	11,581,264	11,802,985
<b>TOTAL EXPENDITURES</b>	<b>114,115,710</b>	<b>117,113,427</b>	<b>119,898,002</b>	<b>122,762,706</b>	<b>125,675,911</b>
<b>NET OPERATING BALANCE</b>	<b>-</b>	<b>87,921</b>	<b>172,453</b>	<b>255,002</b>	<b>278,985</b>
<b>UNASSIGNED FUND BALANCE (Beg. Of Year)</b>	<b>7,657,870</b>	<b>7,657,870</b>	<b>7,745,791</b>	<b>7,918,244</b>	<b>8,173,246</b>
<b>UNASSIGNED FUND BALANCE (End Of Year)</b>	<b>7,657,870</b>	<b>7,745,791</b>	<b>7,918,244</b>	<b>8,173,246</b>	<b>8,452,231</b>

# Five Year Projection

## Staff Costs Breakout

	Prop. Preliminary Budget		Projected Budget		Projected Budget		Projected Budget		Projected Budget	
	2021		2022		2023		2024		2025	
COSTS										
Salaries*	\$47,183,001	41.35%	\$47,481,992	40.51%	\$47,788,296	39.80%	\$48,102,101	39.10%	\$48,423,596	38.45%
Retirement**	\$19,774,084	17.33%	\$20,123,778	17.17%	\$20,572,460	17.13%	\$20,947,272	17.03%	\$21,319,002	16.93%
Insurance	\$10,806,091	9.47%	\$11,716,314	10.00%	\$12,706,975	10.58%	\$13,785,280	11.21%	\$14,959,088	11.88%
Other Employee Benefits	\$565,219	0.50%	\$565,219	0.48%	\$565,219	0.47%	\$565,219	0.46%	\$565,219	0.45%
SUM										
Salary/Benefits Total	\$78,328,395	68.64%	\$79,887,303	68.16%	\$81,632,951	67.99%	\$83,399,872	67.80%	\$85,266,905	67.70%
BUDGETED EXPENSES	\$114,115,710		\$117,201,347		\$120,070,455		\$123,017,708		\$125,954,896	

2021-2025 figures based on Slide 25 - Five Year Projection – Assumptions

\*No increase in MEA salaries are included

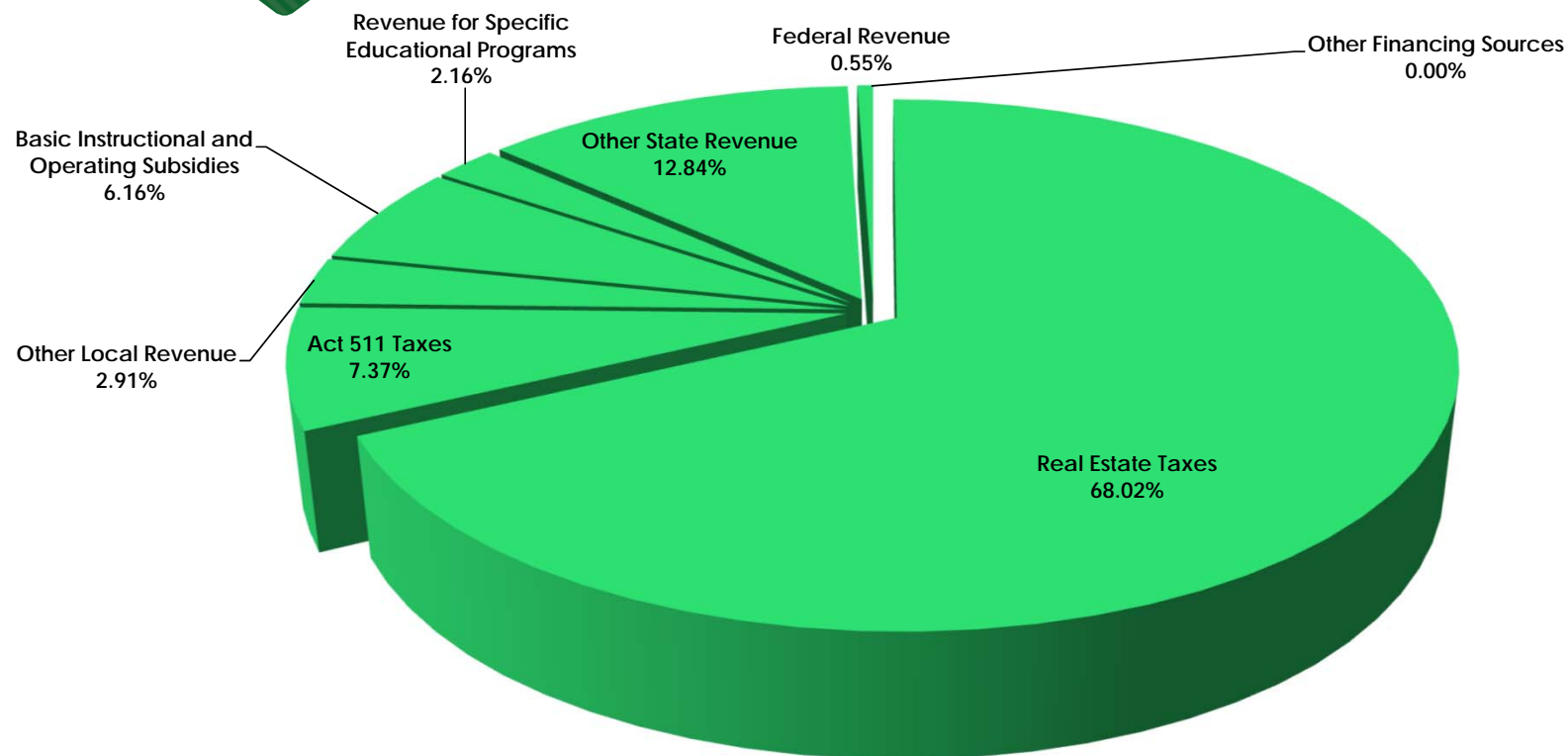
\*\*PSERS Represents full amount (district responsible for half of stated figure)

# 2020-2021 Proposed Preliminary Budget

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Preliminary) 2021
<b>REVENUES</b>					
Real Estate Taxes	69,504,794	71,946,083	73,264,163	74,570,576	77,623,176
Act 511 Taxes	8,314,158	8,312,030	8,886,846	8,340,000	8,405,000
Other Local Revenue	3,793,678	3,206,876	3,984,649	4,487,096	3,316,852
Basic Instructional and Operating Subsidies	6,750,983	6,845,368	6,880,199	6,831,093	7,031,901
Revenue for Specific Educational Programs	2,577,612	2,600,040	2,610,815	2,465,613	2,465,613
Other State Revenue	13,185,710	13,132,514	13,771,117	14,544,198	14,648,136
Federal Revenue	666,223	690,370	673,618	625,032	625,032
Other Financing Sources	17,584	18,419			
<b>TOTAL REVENUES</b>	<b>104,810,743</b>	<b>106,751,700</b>	<b>110,071,407</b>	<b>111,863,609</b>	<b>114,115,710</b>
<b>EXPENDITURES</b>					
Salaries and Benefits	70,489,906	70,022,769	71,905,288	77,022,850	78,328,395
Operating Expenses	23,317,236	24,245,753	25,461,190	24,516,754	25,498,037
Debt Service & Transfers	9,885,538	9,898,272	10,894,957	10,324,005	10,289,278
<b>TOTAL EXPENDITURES</b>	<b>103,692,680</b>	<b>104,166,795</b>	<b>108,261,435</b>	<b>111,863,609</b>	<b>114,115,710</b>
<b>NET OPERATING BALANCE</b>	<b>1,118,064</b>	<b>2,584,905</b>	<b>1,809,972</b>	<b>-</b>	<b>-</b>
<b>UNASSIGNED FUND BALANCE (Beg. Of Year)</b>	<b>7,657,870</b>	<b>8,775,934</b>	<b>11,360,839</b>	<b>13,170,811</b>	<b>13,170,811</b>
<b>UNASSIGNED FUND BALANCE (End Of Year)</b>	<b>8,775,934</b>	<b>11,360,839</b>	<b>13,170,811</b>	<b>13,170,811</b>	<b>13,170,811</b>



# Proposed Preliminary Budget 2020-2021 Revenue Summary



# Proposed Preliminary Budget 2020-2021 Revenue Assumptions/Comments

## REVENUE

### Proposed Preliminary Budget

- Total Millage Increase of 3.713%.
  - Includes real estate tax increase at the ACT 1 Index of 2.6%
  - ACT 1 Exception of PSERS of 0.047%
  - ACT 1 Exception for Special Education of 1.066%.
- Takes into consideration the most recent October 2019 County Assessment Data.
- Takes into consideration Shannondell tax appeal and related escrow.
- Takes into consideration the review of previous year's revenue collection and current year revenue trend.
- Includes level state basic education subsidy.
- Includes current Federal Title funding.

# Real Estate Tax

	2020-21	2019-20	Varaince
Taxable Assessed Value	\$2,609,124,521.00	\$2,601,489,739.00	\$ 7,634,782.00
Millage Increase	2.6000%	1.1150%	1.49%
MILLAGE RATE	31.1679	30.3781	0.7898
Gross TAX LEVY	\$ 81,320,932.16	\$ 79,028,315.44	\$ 2,292,616.72
PSERS Exception	\$ 37,229.00	\$ -	\$ 37,229.00
SE Exception	\$ 845,085.00	\$ -	\$ 845,085.00
Gross Tax Levy Adjustment	\$ 882,314.00	\$ -	\$ 882,314.00
Adjusted Millage	31.5061	30.3781	1.1280
Adjsuted Act 1	3.7131%	1.1151%	2.60%
Less Gaming Funds	\$ (2,051,359.00)	\$ (2,051,359.00)	\$ -
Net Tax Levy	\$ 80,151,887.16	\$ 76,976,956.44	\$ 3,174,930.72
COLLECTION RATE*	96.24%	96.01%	0.23%
Gross Current Real Estate Taxes	\$ 77,138,176.20	\$ 73,905,575.88	\$3,232,600.32

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

16/17 FY=96.48%

17/18 FY=96.29%

18/19 FY=95.95%

BUDGET COLLECTION RATE

20/21 FY=96.24%

Collection Rate Determined Annually by using 3yr avg.

# Act 1 Index Exceptions

Eligibility for the following Act 1 exceptions for the 2020-2021 budget:

- PSERS (Public School Employees' Retirement System) = \$37,229
- Special Education = \$845,085

Methacton School District is eligible for these increases due to the fact that the year to year increases being evaluated are at a rate greater than the ACT 1 Index.



# Act 1 Index Exception – PSERS

2011-2012 Salary Base - Total		\$43,409,025
2011-2012 Salary Base - Federal		\$584,675

Budgeted School District Share of Payments to PSERS		Actual Dollar Value of Estimated Payments for 2018-2019	Actual Dollar Value of Estimated Payments for 2019-2020
(a)	Salary Base - Total	\$44,728,698	\$46,484,145
	Salary Base - Total to use for Referendum Exception	\$43,409,025	\$43,409,025
(b)	PSERS Employer Contribution Rate	33.43%	34.29%
(c)	Expenditure Object 230 (a x b)	\$14,511,637	\$14,884,955
(d)	Revenue 7820	\$7,807,452	\$7,969,779
(e)	Percent State (d ÷ c)	53.80%	53.54%
(f)	Expenditure Object 230 - Local and Federal Share of Total (c - d)	\$6,704,185	\$6,915,176
(g)	Salary Base - Federal	\$584,675	\$584,675
	Salary Base - Federal to use for Referendum Exception	\$584,675	\$584,675
(h)	Expenditure Object 230 - Federal Share of Total (g x b)	\$195,457	\$200,485
(i)	Expenditure Object 230 - State Share of Federal (h x e)	\$105,158	\$107,345
(j)	Expenditure Object 230 - Local Share (f - i)	\$6,599,027	\$6,807,831
School District's Index for 2019-2020			2.6%

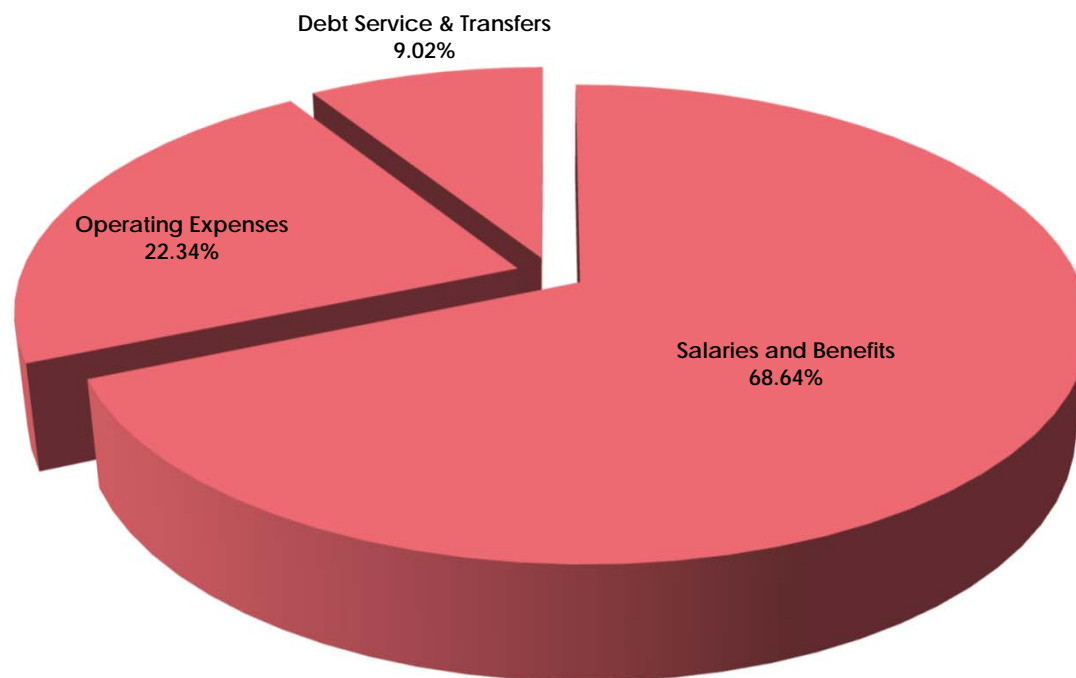
(k)	Index multiplied by 2018-2019 budgeted school district share of payments to PSERS:	\$171,575
(l)	2019-2020 net budgeted amount minus 2018-2019 net budgeted amount:	\$208,804
Allowable Retirement Contributions Exception (l - k):		\$37,229



# Act 1 Index Exception – Special Education

(a.1) Expenditure Function & Description for Special Education (General Fund Only)		Actual Amount for 2017-2018	Actual Amount for 2018-2019	Variance
1200 - Special Education Instruction		\$15,309,730.19	\$16,826,454.57	\$1,516,724.38
less: 1243 - Gifted Support		\$826,461.61	\$1,173,935.02	\$347,473.41
Special Education Instruction for Students with Disabilities		\$14,483,268.58	\$15,652,519.55	\$1,169,250.97
(a.2)				
2120 - Guidance Services		\$252,986.69	\$217,112.33	-\$35,874.36
2140 - Psychological Services		\$413,330.58	\$493,141.86	\$79,811.28
2150 - Speech Pathology and Audiology Services		\$0.00	\$0.00	\$0.00
2160 - Social Work Services		\$10,218.50	\$20,120.00	\$9,901.50
2260 - Instruction and Curriculum Development Services		\$25,811.16	\$28,021.45	\$2,210.29
2350 - Legal Services		\$109,211.88	\$100,724.09	-\$8,487.79
2420 - Medical Services		\$385,914.36	\$348,041.76	-\$37,872.60
2440 - Nursing Services		\$120,607.08	\$130,749.81	\$10,142.73
2700 - Student Transportation Services		\$720,115.82	\$747,101.55	\$26,985.73
Special Education Services for Students with Disabilities		\$2,038,196.07	\$2,085,012.85	\$46,816.78
(a.3) Total Special Education Expenditures (a.1 + a.2)		\$16,521,464.65	\$17,737,532.40	\$1,216,067.75
(b) Revenue Function & Description for Special Education (General Fund Only)		Actual Amount for 2017-2018	Actual Amount for 2018-2019	
7271 - Special Education Funding for School Aged Pupils		\$2,600,039.97	\$2,609,065.61	\$9,025.64
7272 - Early Intervention		\$0.00	\$0.00	\$0.00
Total Special Education Revenues		\$2,600,039.97	\$2,609,065.61	\$9,025.64
Special Education Expenditures minus Revenues (a.3 - b)		\$13,921,425.00	\$15,128,467.00	\$1,207,042.00
(c) School District's Index for 2019-2020			2.6%	
(d) Index multiplied by 2017-2018 Net Special Education Expenditures:			\$361,957.00	
(e) 2018-2019 Net Expenditures minus 2017-2018 Net Expenditures:			\$1,207,042.00	
Allowable Exception: Special Education Expenditures (e - d):			\$845,085	

# Proposed Preliminary Budget 2020-2021 Expenditure Summary



# Proposed Preliminary Budget 2020-2021 Expenditure Assumptions/Comments

## Expenditures

### Proposed Preliminary Budget

#### Staffing and Benefits Net Change from 19/20 Budget = \$1.3M

- Staffing - increase of \$404k
  - MAO, MESPA, Confidential, and Teamster increases based on contractual obligations.
  - No increase in MEA salaries factored in (MEA contract negotiations pending).
  - 1 Position added (Athletic Director).
- Benefits - increase of \$901k
  - Includes Healthcare Consortium rates based on first of three projections.
    - Medical (8.3%)
    - Prescription (10.5%)
  - Other Benefits with the exception of Dental (2.0%) have no increase in costs.

# Proposed Preliminary Budget 2020-2021 Expenditure Assumptions/Comments

## Expenditures

### Proposed Preliminary Budget (continued)

#### Operating Net Change from 19/20 Budget = \$1M

- Operating Costs - increase of \$182k
  - Athletics
    - Gator (increase of \$15k)
    - Contracted (Moss Rehab) Part-Time Athletic Trainer (increase of \$15k)
  - Business Office
    - Legal Fees (increase of \$75k)
    - Bad Debt (increase of \$7k)
  - Curriculum, Instruction and Assessment
    - New Text Book and Online Resources (increase of \$97k)
      - Algebra II, Statistics, Tech Ed, Global History I & II, AP German, French 2, AP Spanish, ELA 7-8
    - STEM supplies/activities K through 6 (increase of \$18k)
    - No major curricular related technology costs for 2020-21 (reduction of \$45k)



# Proposed Preliminary Budget 2020-2021 Expenditure Assumptions/Comments

## Expenditures

### Proposed Preliminary Budget (continued)

- Operating Costs - increase of \$379k
  - Facilities
    - New Equipment/Vehicles (increase of \$310k)
      - F-350 Truck (\$100k)
      - 16' Mower (\$100k)
      - Snow Machine (\$45k)
      - Floor Machine (\$15k)
      - Wrestling Rack (\$50k)
  - Human Resources Office
    - Substitute Costs District Wide (increase \$61k)
    - Stronge Hiring Process Professional Development/Implementation(increase of \$8k)



# Proposed Preliminary Budget 2020-2021 Expenditure Assumptions/Comments

## Expenditures

### Proposed Preliminary Budget (continued)

- Operating Costs - increase of \$206k
  - Pupil Services
    - Tuition to Charter School (reduction of \$70k)
    - Professional Service (reduction of \$50k)
    - Reach Program (increase of \$264k)
      - Expansion of REACH program to Skyview (increase of \$88k)
      - Expansion of REACH program at MHS (increase of \$176k - Potential 1 Yr. Grant will offset costs-will know in March 2020)
  - Technology
    - Meraki Licensing (increase of \$62k – 3 year licensing)

# Proposed Preliminary Budget 2020-2021 Expenditure Assumptions/Comments

## Expenditures

### Proposed Preliminary Budget (continued)

- Operating Costs - increase of \$193K
  - Transportation
    - Annual Contract costs (First Student & 3rd party carriers increase of \$168k)
    - Diesel Fuel (increase of 19k)
    - Regular Fuel (increase of \$6k)

### Debt Net Change from 19/20 Budget = (\$.04M)

- Includes costs associated with bonding \$9 Million to address facilities assessment (reduction of \$35k)
  - Decrease in costs are due to the lower than anticipated borrowings budgeted for in the 2019-2020 Budget. The borrowings were less due to the use of Committed Funds and lower than projected project costs.

# Proposed Preliminary Budget 2020-2021

## Staffing

	PROFESSIONAL STAFF			SUPPORT & MAINTENANCE			ADMINISTRATORS			TOTAL		
	Cur. 19-20	Proposed Changes	Budget 20-21	Cur. 19-20	Proposed Changes	Budget 20-21	Cur. 19-20	Proposed Changes	Budget 20-21	Cur. 19-20	Proposed Changes	Budget 20-21
Arrowhead	36.85	-	36.85	16.46	-	16.46	1.25	-	1.25	54.56	-	54.56
Eagleview	35.55	-	35.55	15.50	-	15.50	1.25	-	1.25	52.30	-	52.30
Woodland	42.55	-	42.55	15.26	-	15.26	1.25	-	1.25	59.06	-	59.06
Worcester	34.15	-	34.15	12.25	-	12.25	1.25	-	1.25	47.65	-	47.65
Skyview	64.90	-	64.90	22.68	-	22.68	2.50	-	2.50	90.08	-	90.08
Arcola	66.10	-	66.10	20.74	-	20.74	2.50	-	2.50	89.34	-	89.34
MHS	121.40	-	121.40	37.46	-	37.46	6.00	1.00	7.00	164.86	1.00	165.86
Districtwide / Facilities	-	-	-	22.38	-	22.38	2.00	-	2.00	24.38	-	24.38
Farina	1.00	-	1.00	20.87	-	20.87	11.00	-	11.00	32.87	-	32.87
<b>Total</b>	<b>402.50</b>	<b>-</b>	<b>402.50</b>	<b>183.60</b>	<b>-</b>	<b>183.60</b>	<b>29.00</b>	<b>1.00</b>	<b>30.00</b>	<b>615.10</b>	<b>1.00</b>	<b>616.10</b>

# Proposed Preliminary Budget 2020-2021

## Top Ten Expenditures

### *Projected Fiscal Year Ending June 30, 2021*

<i>Rank</i>	<i>Amount</i>	<i>% of Total</i>	<i>Object</i>	<i>Name</i>
1	33,278,007	29.16%	121	<i>Professional - Educational Salaries - Regular</i>
2	16,180,606	14.18%	230	<i>Retirement Contributions</i>
3	8,173,423	7.16%	211	<i>Group Insurance - Medical Insurance</i>
4	7,832,170	6.86%	910	<i>Redemption of Principal</i>
5	6,710,461	5.88%	513	<i>Contracted Carriers</i>
6	4,236,284	3.71%	111	<i>Official/Administrative Salaries - Regular</i>
7	3,593,477	3.15%	220	<i>Social Security Contributions</i>
8	3,528,345	3.09%	330	<i>Other Professional Services</i>
9	2,457,108	2.15%	830	<i>Interest</i>
10	2,324,816	2.04%	171	<i>Operative and Laborer Salaries - Regular</i>
Other	25,801,011	22.61%		<i>Other Objects</i>
<b>TOTAL</b>	<b>114,115,710</b>	<b>100.00%</b>		



# Proposed Preliminary Budget 2020-2021

## Major Object Summary

(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Preliminary) 2021
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### HISTORICAL AMOUNTS

100 <i>Personnel Services - Salaries</i>
200 <i>Personnel Services - Employee Benefits</i>
300 <i>Purchased Professional &amp; 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>
<b>GRAND TOTAL</b>

43,434,221	42,553,401	44,156,674	46,778,495	47,183,001
27,055,685	27,469,368	27,748,614	30,244,354	31,145,393
6,305,695	6,631,906	7,594,623	6,360,161	6,874,035
1,756,097	2,266,113	2,321,260	2,239,751	2,168,397
10,589,021	11,002,785	11,434,061	11,525,273	11,464,255
3,781,199	3,168,608	3,290,562	3,658,352	4,039,664
149,465	379,298	274,293	343,858	544,366
3,058,663	3,178,927	2,873,042	2,933,364	2,864,427
7,562,634	7,516,388	8,568,307	7,780,000	7,832,170
<b>103,692,680</b>	<b>104,166,795</b>	<b>108,261,435</b>	<b>111,863,609</b>	<b>114,115,710</b>

Budget % Change Over Prior Year

Budget \$ Change Over Prior Year

0.46%	3.93%	3.33%	2.01%
474,115	4,094,640	3,602,174	2,252,101



# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>REGULAR PROGRAMS - 1100</b>					
100 Personnel Services - Salaries	22,610,466	22,209,969	23,077,926	24,038,622	24,015,262
200 Personnel Services - Employee Benefits	14,037,174	14,514,731	14,463,163	15,258,629	15,568,731
300 Purchased Professional & Technical Services	1,567,210	1,953,771	2,086,525	1,353,466	1,403,455
400 Purchased Property Services	568,836	716,299	811,760	716,357	725,334
500 Other Purchased Services	703,878	816,004	911,279	836,230	960,261
600 Supplies	1,449,420	875,617	987,191	1,057,033	1,208,714
700 Property	20,629	8,138	21,243	11,298	7,916
800 Other Objects	12,480	2,376	3,154	6,773	6,906
<b>Total Regular Programs</b>	<b>40,970,092</b>	<b>41,096,905</b>	<b>42,362,240</b>	<b>43,278,408</b>	<b>43,896,579</b>
<b>SPECIAL PROGRAMS - 1200</b>					
100 Personnel Services - Salaries	6,599,056	6,224,872	6,725,346	7,348,369	7,250,372
200 Personnel Services - Employee Benefits	4,062,044	3,998,787	4,747,190	5,400,255	5,367,557
300 Purchased Professional & Technical Services	2,676,644	2,872,086	3,388,504	2,926,000	3,243,000
400 Purchased Property Services			111		
500 Other Purchased Services	1,309,930	1,475,993	1,476,881	1,813,750	1,424,650
600 Supplies	75,638	37,234	49,764	69,458	60,825
700 Property				2,500	1,000
800 Other Objects	616,904	700,758	438,658	300,000	270,000
<b>Total Special Programs</b>	<b>15,340,215</b>	<b>15,309,730</b>	<b>16,826,455</b>	<b>17,860,333</b>	<b>17,617,404</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>VOCATIONAL PROGRAMS - 1300</b>					
100 Personnel Services - Salaries	690,379	747,290	745,698	739,029	728,350
200 Personnel Services - Employee Benefits	441,843	467,536	410,852	426,226	419,865
300 Purchased Professional & Technical Services					
400 Purchased Property Services	905	900		1,000	1,000
500 Other Purchased Services	1,302,236	1,322,588	1,304,699	1,358,280	1,393,595
600 Supplies	22,022	16,529	13,728	17,018	18,007
700 Property					
800 Other Objects					
<b>Total Vocational Programs</b>	<b>2,457,385</b>	<b>2,554,843</b>	<b>2,474,977</b>	<b>2,541,552</b>	<b>2,560,816</b>
<b>OTHER INSTRUCTIONAL PROGRAMS - 1400</b>					
100 Personnel Services - Salaries	130,095	138,835	138,239	149,922	150,511
200 Personnel Services - Employee Benefits	78,005	81,456	78,656	86,701	88,996
300 Purchased Professional & Technical Services	27,749	19,350	13,650	20,000	10,750
400 Purchased Property Services	7,323	6,380	3,155	4,600	4,600
500 Other Purchased Services	110,936	18,869	178,495	22,500	15,000
600 Supplies	1,222	1,469	1,173	1,800	1,800
700 Property		17,197	80,158		
800 Other Objects		442	42	584	584
<b>Total Other Instructional Programs</b>	<b>355,329</b>	<b>283,997</b>	<b>493,568</b>	<b>286,107</b>	<b>272,241</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>NONPUBLIC SCHOOL PROGRAMS - 1500</b>					
100 Personnel Services - Salaries					
200 Personnel Services - Employee Benefits					
300 Purchased Professional & Technical Services	1,282	2,434	7,490	7,490	
400 Purchased Property Services					
500 Other Purchased Services					
600 Supplies					
700 Property					
800 Other Objects					
<b>Total NonPublic School Programs</b>	<b>1,282</b>	<b>2,434</b>	<b>7,490</b>	<b>7,490</b>	
<b>ADULT EDUCATION PROGRAMS - 1600</b>					
100 Personnel Services - Salaries	23,996	16,389	8,933	77,380	18,352
200 Personnel Services - Employee Benefits	4,616	1,206	1,301	5,920	1,404
300 Purchased Professional & Technical Services	104,991	117,640	116,192	117,800	117,500
400 Purchased Property Services					
500 Other Purchased Services	11,448	12,306	11,963	12,750	12,750
600 Supplies	4,386	3,582	2,302	3,600	4,300
700 Property					
800 Other Objects					
<b>Total Adult Education Programs</b>	<b>149,436</b>	<b>151,123</b>	<b>140,691</b>	<b>217,450</b>	<b>154,306</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>PUPIL PERSONNEL SERVICES - 2100</b>					
100 Personnel Services - Salaries	2,446,413	2,498,378	2,439,301	2,598,223	2,828,056
200 Personnel Services - Employee Benefits	1,612,212	1,694,244	1,518,725	1,661,890	1,881,448
300 Purchased Professional & Technical Services	269,630	285,221	558,991	494,450	557,350
400 Purchased Property Services					
500 Other Purchased Services	3,858	4,643	3,829	6,250	7,100
600 Supplies	22,714	32,858	25,781	36,514	29,808
700 Property					
800 Other Objects	(3,420)	(720)	(1,486)	3,900	2,225
<b>Total Pupil Personnel Services</b>	<b>4,351,407</b>	<b>4,514,624</b>	<b>4,545,142</b>	<b>4,801,226</b>	<b>5,305,986</b>
<b>INSTRUCTIONAL STAFF SERVICES - 2200</b>					
100 Personnel Services - Salaries	1,311,061	1,372,333	1,402,918	1,849,773	1,865,543
200 Personnel Services - Employee Benefits	1,019,454	1,008,376	941,553	1,314,555	1,396,895
300 Purchased Professional & Technical Services	56,000	31,157	69,982	26,578	42,080
400 Purchased Property Services	1,624	1,706	295		
500 Other Purchased Services	20,019	25,513	7,241	42,874	18,800
600 Supplies	81,085	102,196	110,185	96,632	104,836
700 Property	1,049	4,034	631		1,000
800 Other Objects	1,009	1,475	1,703	2,050	3,550
<b>Total Instructional Staff Services</b>	<b>2,491,302</b>	<b>2,546,789</b>	<b>2,534,507</b>	<b>3,332,461</b>	<b>3,432,704</b>



# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>ADMINISTRATIVE SERVICES - 2300</b>					
100 Personnel Services - Salaries	3,482,269	3,354,216	3,346,314	3,514,695	3,465,457
200 Personnel Services - Employee Benefits	2,073,576	2,052,183	1,964,583	2,145,231	2,155,162
300 Purchased Professional & Technical Services	706,325	664,351	637,118	701,850	784,200
400 Purchased Property Services	3,458	5,941	4,480	9,300	7,700
500 Other Purchased Services	38,432	43,538	35,898	58,324	52,876
600 Supplies	28,722	44,131	(27,179)	38,924	45,895
700 Property	11,109	39,132	(14,895)		
800 Other Objects	40,741	27,114	25,377	34,500	35,574
<b>Total Administrative Services</b>	<b>6,384,631</b>	<b>6,230,605</b>	<b>5,971,696</b>	<b>6,502,824</b>	<b>6,546,864</b>
<b>PUPIL HEALTH - 2400</b>					
100 Personnel Services - Salaries	746,902	753,653	794,122	825,083	825,083
200 Personnel Services - Employee Benefits	444,930	460,609	506,562	537,905	553,331
300 Purchased Professional & Technical Services	438,439	394,127	377,343	419,310	370,950
400 Purchased Property Services		830		500	500
500 Other Purchased Services	330		310	350	350
600 Supplies	23,379	31,170	16,018	38,600	29,100
700 Property					
800 Other Objects					
<b>Total Pupil Health</b>	<b>1,653,981</b>	<b>1,640,388</b>	<b>1,694,355</b>	<b>1,821,748</b>	<b>1,779,314</b>



# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>BUSINESS SERVICES - 2500</b>					
100 Personnel Services - Salaries	376,367	450,112	460,590	522,126	496,051
200 Personnel Services - Employee Benefits	234,714	262,098	292,965	356,499	309,132
300 Purchased Professional & Technical Services	52,608	27,435	31,311	28,000	23,500
400 Purchased Property Services	11,592	4,497	38,420	4,500	10,260
500 Other Purchased Services	269,556	239,837	219,450	244,293	263,291
600 Supplies	2,538	1,831	2,886	2,750	2,750
700 Property					
800 Other Objects	21,862	18,364	20,931	18,750	25,500
<b>Total Business Services</b>	<b>969,237</b>	<b>1,004,175</b>	<b>1,066,554</b>	<b>1,176,918</b>	<b>1,130,484</b>
<b>OPERATION AND MAINTENANCE OF PLANT SERVICES - 2600</b>					
100 Personnel Services - Salaries	3,286,050	3,186,141	3,222,402	3,463,122	3,538,779
200 Personnel Services - Employee Benefits	2,123,454	2,091,800	1,885,053	2,084,626	2,196,536
300 Purchased Professional & Technical Services	269,869	167,286	201,979	162,500	204,224
400 Purchased Property Services	903,564	1,223,697	1,250,673	1,222,704	1,171,653
500 Other Purchased Services	72,078	69,810	69,617	75,750	75,550
600 Supplies	1,457,113	1,479,866	1,486,294	1,427,345	1,521,800
700 Property	75,641	224,870	44,979	265,000	516,500
800 Other Objects	4,586	6,842	14,443	7,450	14,900
<b>Total Operation and Maintenance of Plant Services</b>	<b>8,192,355</b>	<b>8,450,311</b>	<b>8,175,440</b>	<b>8,708,497</b>	<b>9,239,941</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>STUDENT TRANSPORTATION SERVICES - 2700</b>					
100 Personnel Services - Salaries	228,457	174,105	205,379	172,810	227,906
200 Personnel Services - Employee Benefits	145,981	108,108	147,817	146,752	200,086
300 Purchased Professional & Technical Services	53,277	9,950	18		
400 Purchased Property Services					
500 Other Purchased Services	6,516,438	6,782,287	7,012,998	6,831,600	6,994,500
600 Supplies	53,935	92,042	104,803	326,875	341,100
700 Property		34,666			
800 Other Objects					
<b>Total Student Transportation Services</b>	<b>6,998,089</b>	<b>7,201,158</b>	<b>7,471,015</b>	<b>7,478,038</b>	<b>7,763,591</b>
<b>CENTRAL &amp; OTHER SUPPORT SERVICES - 2800</b>					
100 Personnel Services - Salaries	714,994	607,141	759,214	626,701	763,232
200 Personnel Services - Employee Benefits	512,018	431,588	467,146	442,664	534,713
300 Purchased Professional & Technical Services		5,000	22,709		20,220
400 Purchased Property Services	242,313	287,761	198,998	257,290	235,200
500 Other Purchased Services	69,029	41,230	54,676	68,270	72,100
600 Supplies	457,074	338,884	370,821	419,565	542,798
700 Property	35,962	37,638	140,442	60,060	
800 Other Objects	256		679		
<b>Total Central &amp; Other Support Services</b>	<b>2,031,647</b>	<b>1,749,240</b>	<b>2,014,685</b>	<b>1,874,550</b>	<b>2,168,263</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>OTHER SUPPORT SERVICES - 2900</b>					
100 Personnel Services - Salaries					
200 Personnel Services - Employee Benefits					
300 Purchased Professional & Technical Services					
400 Purchased Property Services					
500 Other Purchased Services	74,740	74,270	73,041	78,381	78,381
600 Supplies					
700 Property					
800 Other Objects					
<b>Total Other Support Services</b>	<b>74,740</b>	<b>74,270</b>	<b>73,041</b>	<b>78,381</b>	<b>78,381</b>
<b>STUDENT ACTIVITIES - 3200</b>					
100 Personnel Services - Salaries	787,716	819,969	830,290	852,641	1,010,048
200 Personnel Services - Employee Benefits	265,667	296,646	323,048	376,503	471,539
300 Purchased Professional & Technical Services	81,472	82,097	82,610	102,717	96,606
400 Purchased Property Services	16,483	18,103	13,369	23,500	12,150
500 Other Purchased Services	85,805	74,881	73,232	75,671	95,051
600 Supplies	100,954	109,110	145,607	121,738	127,591
700 Property	5,074	13,622	1,735	5,000	17,950
800 Other Objects	47,679	43,584	40,480	18,352	48,080
<b>Total Student Activities</b>	<b>1,390,850</b>	<b>1,458,013</b>	<b>1,510,371</b>	<b>1,576,122</b>	<b>1,879,016</b>

# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>COMMUNITY SERVICES - 3300</b>					
100 Personnel Services - Salaries					
200 Personnel Services - Employee Benefits					
300 Purchased Professional & Technical Services	200		200		200
400 Purchased Property Services					
500 Other Purchased Services	308	1,018	453		
600 Supplies	995	2,091	1,187	500	340
700 Property					
800 Other Objects					
<b>Total Community Services</b>	<b>1,503</b>	<b>3,109</b>	<b>1,840</b>	<b>500</b>	<b>540</b>
<b>DEBT SERVICE - 5100</b>					
800 Other Objects	2,316,567	2,378,693	2,329,060	2,541,005	2,457,108
900 Other Financing Uses	7,262,634	7,316,388	7,389,503	7,780,000	7,832,170
<b>Total Debt Service</b>	<b>9,579,201</b>	<b>9,695,081</b>	<b>9,718,563</b>	<b>10,321,005</b>	<b>10,289,278</b>
<b>INTERFUND TRANSFERS - 5200</b>					
800 Other Objects					
900 Other Financing Uses	300,000	200,000	1,178,803		
<b>Total Interfund Transfers</b>	<b>300,000</b>	<b>200,000</b>	<b>1,178,803</b>		



# PDE-2028

	(Actual) 2017	(Actual) 2018	(Actual) 2019	(Budget) 2020	(Prop. Prelim.) 2021
<b>SUSPENSE ACCOUNT - 5800</b>					
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					
<b>Total Suspense Account</b>					
<b>BUDGETARY RESERVE - 5900</b>					
800 Other Objects					
900 Other Financing Uses					
<b>Total Budgetary Reserve</b>					



# Proposed Preliminary Budget 2020-2021 Analysis

## REAL ESTATE TAX ANALYSIS

- Current Real Estate tax rate 2019/20 = **30.3781 mills**
- Proposed Real Estate tax rate 2020/21 = **31.5061 mills**

**\$ Total Increase of 3.71% (or 1.128 mills)**

**\$ Increase of 0.0107 mills for Special Education Exception**

**\$ Increase of 0.0005 mills for PESRS Exception**

Estimated increased tax bill for a home assessed at the district average of \$174,095 is \$196.38

Overall tax bill calculation: 31.5061 (millage) X \$174,095 = \$5,485.05

Estimated tax bill for other home assessed values (based on 3.71% increase = 1.1280 mills or 30.3781 mills):

Assessment	Increase	Total Tax
\$200,000.00	\$225.60	\$6,301.22
\$400,000.00	\$451.20	\$12,602.44
\$600,000.00	\$676.80	\$18,903.66
\$800,000.00	\$902.40	\$25,204.88
\$1,000,000.00	\$1,128.00	\$31,506.10

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

# Building Requests-Projects

## Annual Administration Projects Budget 2020-2021

ITEM	Item(s) Requested	Estimated Cost
AC-1	Lunch Table Replacement	\$35,000.00
AC-2	Extend Current PA System to project outside	\$10,000.00
AC-3	Pavers in front of school. Where tree stumps removed	
AC-4	Gymnasium Wall Mat replacement	
AC-5	Main Office lobby carpet replacement	
AC-6	Painting of stairwells	
AC-7	Remove divider wall separating café and common area	
AC-8	Replace steps outside of gymnasiums	
AC-9	Install motorized mechanism to complete retractable basketball baskets	
HS-1	Move Principal's Office, secretary and conference space to accommodate Reach program.	15,000.00
HS-2	Paint Counseling Offices	5,000.00
HS-3	Paint Girls Gymnasium Walls	5,000.00
HS-4	Remove carpet in Room A107 and A125 and replace with tile	2,500.00
HS-5	Replace lockers in Boys' and Girls' Pool Locker Rooms	50,000.00
HS-6	Repair electrical box coverings and holes in library upper and lower levels	5,000.00

ITEM	Item(s) Requested	Estimated Cost
EV-2	Refinish gym floor-paint numbers on cafeteria floor when students line up	
EV-3	New signage at front entrance	
EV-4	Gymnasium - Fix Panel Door	
EV-5	Gymnasium Floor and Stage refinished	
SV-1	Continued painting project (annual)	
SV-2	Cafeteria Annex room - door to separate area from kitchen, sound panels	
SV-3	Remove locker bank by band room, create instrument storage	
SV-4	Additional security cameras (3)	
WD-1	Painting of squares and basketball lines on recess blacktop	500.00
WD-2	Swipe Card Reader on Kinder Door	2,000.00
WD-3	Install covers for gym windows	3,500.00
WR-1	Repair concrete walkway at main entrance	
WR-2	Replace carpet in classrooms with tile	
WR-3	Replace carpet inside counselor's office with tile	
WR-4	Replace student chairs inside counselor's office	

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

HS – High School  
EV – Eagleville

AC – Arcola  
WD – Woodland

SV – Skyview  
WR – Worcester

AH – Arrowhead  
FA – Farina

# Decisions

Budgetary Item	<= ACT 1		> ACT 1	
	Date	Action	Date	Action
Full Board Review of Draft Proposed Preliminary Budget	7-Jan-20		7-Jan-20	
Board authorization to make available for public inspection – or – adopt Resolution not to increase taxes above the Act 1 Index – Deadline January 9, 2020 or 10 days prior to Preliminary Budget Adoption	7-Jan-20	Adopt Resolution not to increase taxes above the Act 1 Index	7-Jan-20	Board authorization to make Prelim. Budget available for public inspection
Authorize to publicly advertise Proposed Preliminary Budget and Referendum Exceptions Deadline January 19, 2020 or 10 days prior to preliminary budget adoption to advertise Deadline for Referendum is February 13, 2020			7-Jan-20	Authorize to publicly advertise Proposed Preliminary Budget and Exceptions
1. Data submission (tax data only, real estate and other taxes) 2. Upload of Act 1 Resolution	14-Jan-20	Upload Documents to PDE		
If Resolution to increase taxes above the Act 1 Index is not adopted on January 7, 2020, then full Board to Adopt Proposed Preliminary Budget Deadline January 29, 2020			21-Jan-20	Adopt the Preliminary Budget
1. Data submission (all budget data) 2. Upload of Accuracy Certification Statement (ACS)			3-Feb-20	Upload documents to PDE
Continuing Finance Committee Review of 2020-2021 Preliminary Budget	February – April 2020		February – April 2020	
Finance Committee Review 2020-2021 Proposed Final Budget	13-May-20		13-May-20	
Special Meeting for adoption of Proposed Final Budget/Advertise Final Adoption Date and submit Certification of Use to PDE	19-May-20	Adopt the Proposed Final Budget & Advertise Final Adoption Date (06/23/20)	19-May-20	Adopt the Proposed Final Budget & Advertise Final Adoption Date (06/23/20)
Final review of Budget with Finance Committee	16-Jun-20		10-Jun-19	
Board Adoption of Final 2020-2021 Budget Deadline is June 30, 2020	23-Jun-20	Adopt Final 2020-2021 Budget	23-Jun-20	Adopt Final 2020-2021 Budget

# APPENDIX

- Budget Process History

# Budget Process History

- Record of Changes
  - 01/07/2020 Proposed Preliminary Budget Presentation.