

Upper Perkiomen School District

2018 - 2019 Budget



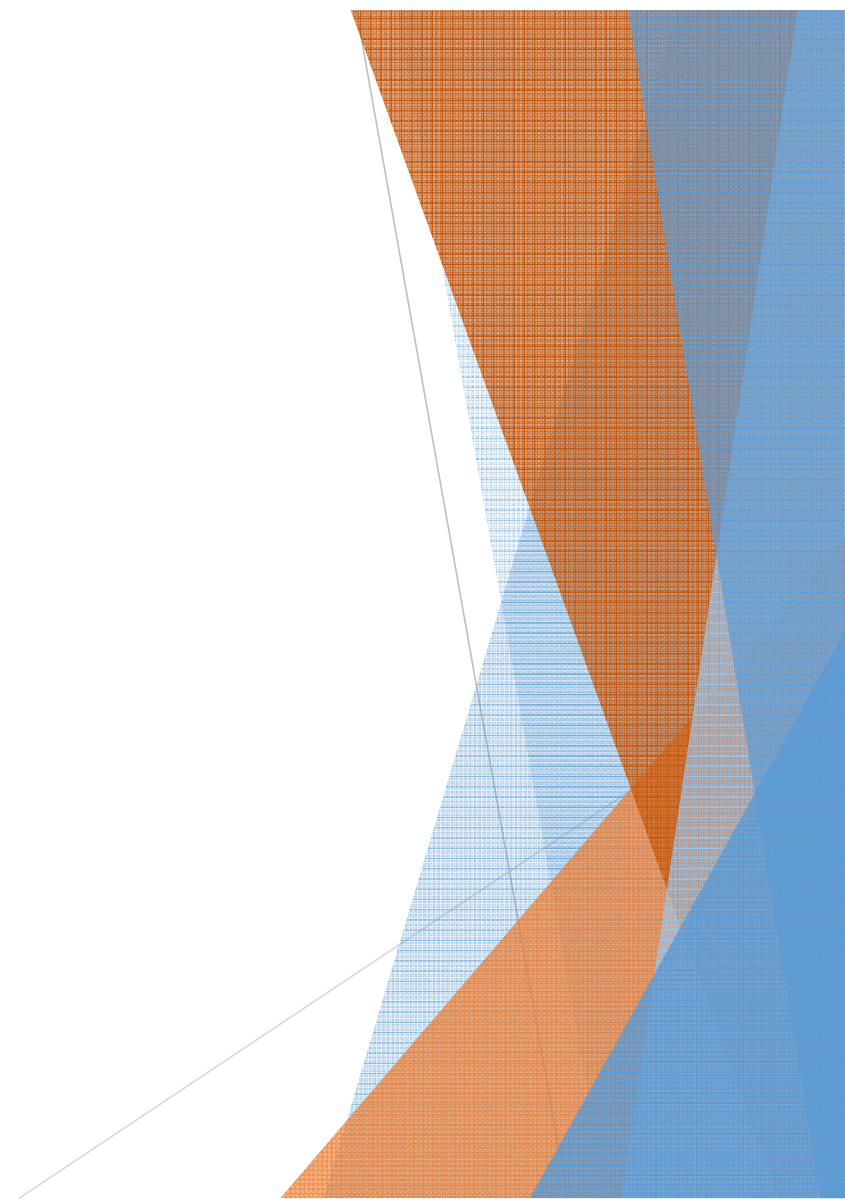
BUDGET PROCESS

Section 687 of the School Code requires school districts with a July to June fiscal year to adopt a final budget no later than June 30 for the succeeding fiscal year. (The final budget must be adopted no later than the last day of the 2017-2018 fiscal year).

A proposed version must be prepared and adopted (via board vote) no later than May 31, 2018 (or 30 days prior to final budget adoption); this work-in progress budget, defined as the proposed final budget, must be made available, on form PDE-2028, for public inspection no later than June 10, 2018 (20 days prior to final budget adoption on 6/30/18). Public notice of the intent to adopt the final budget on form PDE-2028 must be published no later than June 20, 2018 (10 days before adoption on 6/30/18). June 30, 2018 is the school district deadline to adopt the 2018-19 final budget and resolution implementing homestead/farmstead exclusion.

BUDGET TIMELINE

Adoption of proposed final budget	May 10, 2018
Available for public inspection	May 25, 2018
Public notice of intent to adopt	June 4, 2018
Adoption of final budget	June 14, 2018



DATES OF INTEREST

April 15 - Deadline for the Secretary of Budget to certify the total amount of slot money revenue in the Property Tax Relief Fund and Property Tax Relief Reserve Fund and the total amount available for distribution.

May 1 - Department of Education notifies school districts of slot money allocation. This amount is used in calculating the homestead exclusion amount for tax bills.

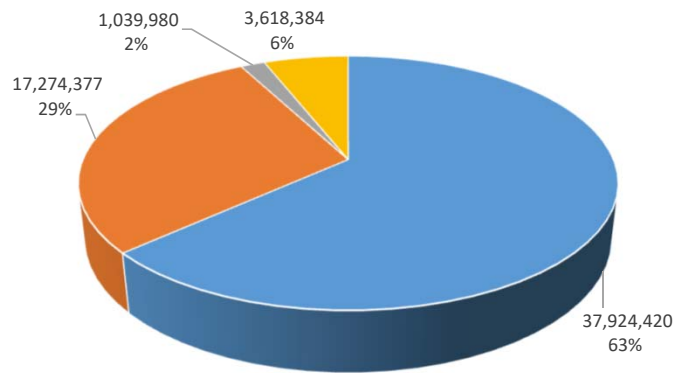
PROPOSED EXPENDITURES 2018 - 2019

	<u>2018-2019</u>		<u>2017-2018</u>	
1000 - Instruction	\$ 38,500,865	62.0%	\$ 37,924,420	63.4%
2000 - Support Services	\$ 18,135,372	29.2%	\$ 17,274,377	28.9%
3000 - Operation of Non-Instructional Services	\$ 1,079,479	1.7%	\$ 1,039,980	1.7%
5000 - Other Expenditures and Financing Uses	\$ 4,378,400	7.1%	\$ 3,618,384	6.0%
	\$ 62,094,116		\$ 59,857,161	

YEAR TO YEAR COMPARISON

EXPENDITURES BY MAJOR FUNCTION AREA

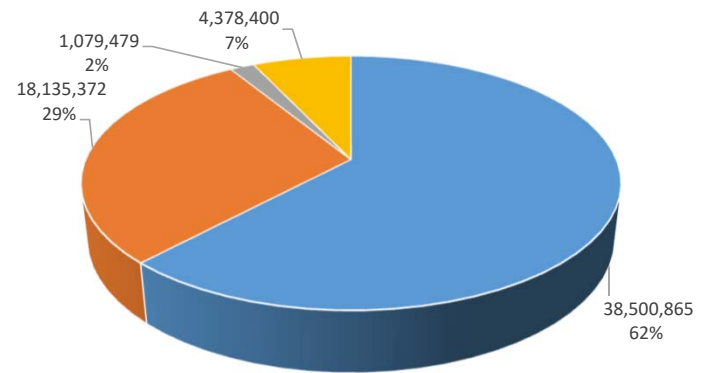
2017 - 2018



- 1000 - Instruction
- 2000 - Support Services
- 3000 - Operation of Non-Instructional Services
- 5000 - Other Expenditures and Financing Uses

PROPOSED EXPENDITURES BY MAJOR FUNCTION AREA

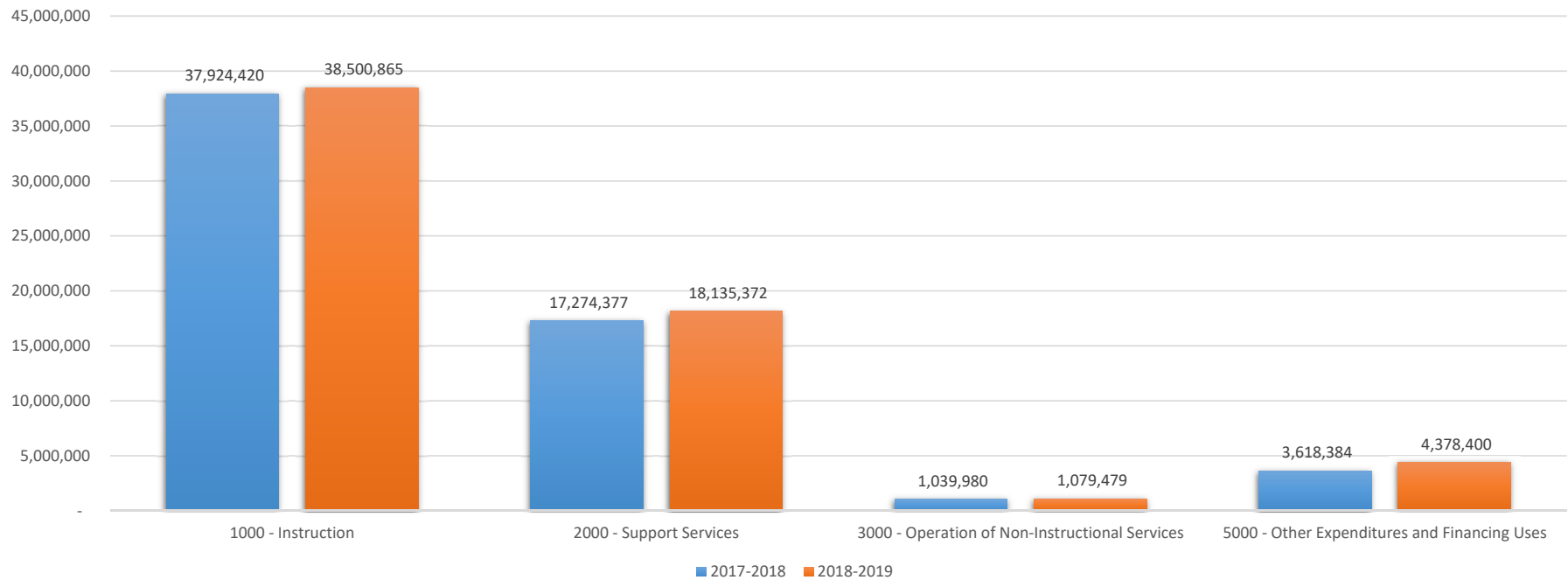
2018 - 2019



- 1000 - Instruction
- 2000 - Support Services
- 3000 - Operation of Non-Instructional Services
- 5000 - Other Expenditures and Financing Uses

YEAR TO YEAR COMPARISON

Budgeted (Proposed) Expenditures by Major Function Area



SUMMARY	BUDGET		
	2018-19	BUDGET 2017-18	ACTUAL 2016-17
1110 - Regular Programs - Elementary/Secondary	\$ 26,835,363	\$ 26,293,529	\$ 24,369,516
1190 - Federally Funded Regular Programs - Title I	\$ 328,238	\$ 319,080	\$ 358,816
1211 - Life Skills Support - Public	\$ 816,555	\$ 693,464	\$ 534,778
1221 - Deaf or Hearing Impaired Support	\$ 5,000		
1225 - Speech and Language Support	\$ 411,022	\$ 425,178	\$ 391,024
1231 - Emotional Support-Public	\$ 966,776	\$ 896,255	\$ 461,461
1233 - Autistic Support	\$ 928,666	\$ 855,183	\$ 630,710
1241 - Learning Support-Public	\$ 3,652,074	\$ 4,027,694	\$ 3,462,097
1243 - Gifted Support	\$ 464,800	\$ 477,241	\$ 473,701
1270 - Multi-Handicapped Student	\$ 443,008	\$ 421,452	\$ 372,930
1290 - Other Support	\$ 985,270	\$ 973,765	\$ 1,215,873
1390 - Other Vocational Educational Programs	\$ 2,541,039	\$ 2,420,044	\$ 2,002,228
1430 - Homebound Instruction	\$ 20,405	\$ 20,285	\$ 9,502
1441 - Adjudicated/Court Placed Programs	\$ 40,000	\$ 40,000	\$ 65,028
1442 - Alternative Education Programs	\$ 53,500	\$ 55,000	\$ 386,627
1490 - Additional Other Instructional Programs	\$ -		\$ 2,925
1500 - Nonpublic School Programs	\$ 2,900		\$ -
1700 - Higher Education Program	\$ 6,250	\$ 6,250	\$ 2,925
2110 - Supervision of Student Services	\$ 100,176	\$ 104,247	\$ 96,161
2120 - Guidance Services	\$ 1,301,001	\$ 1,240,563	\$ 1,130,346
2130 - Attendance Services	\$ 21,863	\$ 29,773	\$ 69,302
2140 - Psychological Services	\$ 431,587	\$ 395,462	\$ 341,589
2160 - Social Work Services	\$ 118,500	\$ 113,212	\$ 105,545
2170 - Student Accounting Services	\$ 46,738	\$ 44,904	\$ 66,378
2220 - Technology Support Services	\$ 13,350	\$ 15,850	\$ 705
2230 - Educational Television Services	\$ 135,150	\$ 32,920	\$ 47,919
2250 - School Library Services	\$ 619,012	\$ 591,205	\$ 550,083
2260 - Instruction and Curriculum Development Services	\$ 561,112	\$ 372,631	\$ 352,933
2271 - Instructional Staff Development Services - Certified Staff Only	\$ 131,110	\$ 428,220	\$ 359,767
2272 - Instructional Staff Development Services - Non-Certified Staff Only	\$ 25,581	\$ 25,433	\$ 405
2280 - Non-Public Support Services	\$ 400	\$ 1,747	
2290 - Other Instructional Staff Services	\$ 74,063	\$ 68,471	\$ 52,787
2310 - Board Services	\$ 121,000	\$ 117,700	\$ 106,644
2330 - Tax Assessment and Collection Services	\$ 422,754	\$ 619,397	\$ 563,114
2350 - Legal and Accounting Services	\$ 240,260	\$ 211,260	\$ 273,270
2360 - Office of Superintendent Services	\$ 636,918	\$ 495,500	\$ 397,231
2370 - Community Relations Services	\$ 21,700	\$ 37,700	\$ 22,588
2380 - Office of the Principal Services	\$ 2,258,911	\$ 2,268,480	\$ 2,082,772
2390 - Other Administration Services			\$ -
2400 / 2420 - Support Services - Pupil Health	\$ 698,210	\$ 402,878	\$ 400,237
2511 - Supervision of Fiscal Services - Head of Component	\$ 327,513	\$ 321,845	\$ 303,708
2513 - Receiving and Disbursing Funds Services	\$ 109,200	\$ 107,023	\$ 119,056
2514 - Payroll Services	\$ 139,609	\$ 142,408	\$ 138,181
2515 - Financial Accounting Services	\$ 187,951	\$ 194,178	\$ 161,343
2611 - Supervision of Operation and Maintenance of Plant Services - Head of Component	\$ 374,152	\$ 426,013	\$ 313,076
2619 - Supervision of Operation and Maintenance of Plant Services - All Other Supervision	\$ 581,578	\$ 560,938	\$ 498,568
2620 - Operation of Buildings Services	\$ 3,231,341	\$ 2,943,147	\$ 2,715,139
2630 - Care and Upkeep of Ground Services	\$ 55,000	\$ 55,000	\$ 63,255
2640 - Care and Upkeep of Equipment Services	\$ -	\$ -	\$ 7,348
2650 - Vehicle Operation and Maintenance Services	\$ 100,718	\$ 114,283	\$ 63,509
2660 - Safety and Security Services	\$ 105,054	\$ 102,769	
2711 - Supervision of Student Transportation Services - Head of Component	\$ 137,343	\$ 130,678	\$ 114,353
2720 - Vehicle Operation Services	\$ 2,536,400	\$ 2,382,600	\$ 2,164,675
2750 - Nonpublic Transportation	\$ 543,025	\$ 593,800	\$ 473,536
2800 - Support Services - Central	\$ -	\$ -	\$ 1,494
2818 - System-Wide Technology Services	\$ 1,289,363	\$ 1,198,489	\$ 948,911
2823 - Public Information Services	\$ 49,728		
2830 / 2831 - Staff Services	\$ 319,566	\$ 315,551	\$ 293,212

2834 - Staff Development Services - Non-Instructional, Certified Staff Only	\$ 25,500	\$ 26,800	\$ 14,714
2836 - Staff Development Services - Non-Instructional, Non-Certified Staff Only	\$ 5,350	\$ 5,350	\$ 16,487
2910 - Other Support Services	\$ 37,586	\$ 35,950	\$ 35,824
3210 - School Sponsored Student Activities	\$ 191,458	\$ 200,183	\$ 148,746
3250 - School Sponsored Athletics	\$ 888,021	\$ 839,798	\$ 819,383
4500 - Building Acquisition and Construction Services - Original and Additional			\$ 76,790
5110 - Debt Service	\$ 4,308,400	\$ 3,548,385	\$ 2,693,937
5120 - Debt Service - Refunded Bonds	\$ -	\$ -	\$ -
5130 - Refund of Prior Year Revenues/Receipts	\$ -	\$ -	\$ -
5220 - Special Revenue Fund Transfers	\$ -	\$ -	\$ -
5230 - Capital Projects Fund Transfer	\$ -	\$ -	\$ 4,078,871
5900 - Budgetary Reserve	\$ 70,000	\$ 70,000	\$ -
TOTAL	\$ 62,094,116	\$ 59,857,161	\$ 58,024,034

SUMMARY BY OBJECT - 2018-19

	2018-19		2017-18		DIFFERENCE	%
100 PERSONNEL SERVICES - SALARIES						
111 Administration	\$ 2,121,720		\$ 1,976,395		\$ 145,325	7.35%
112 Adm. Sub & Temp	\$ 65,000		\$ 65,000		\$ -	0.00%
115 Termination/Leave Payout	\$ -		\$ -		\$ -	0.00%
121 Professional	\$ 18,453,227		\$ 18,562,937		\$ (109,710)	-0.59%
122 Substitutes	\$ 24,500		\$ 24,950		\$ (450)	-1.80%
123 Overtime	\$ 86,325		\$ 86,325		\$ -	0.00%
124 Sabbatical Leave	\$ -		\$ -		\$ -	0.00%
125 Termination/Leave Payout	\$ -		\$ 33,000		\$ (33,000)	-100.00%
126 Curriculum Assistants	\$ 26,424		\$ 29,880		\$ (3,456)	-11.57%
130 Prof. Other	\$ 152,786		\$ 148,428		\$ 4,358	2.94%
131 Prof. Other Reg.	\$ 436,171		\$ 364,985		\$ 71,186	19.50%
132 Prof. Other Sub	\$ 302,035		\$ 298,714		\$ 3,321	1.11%
133 Salaries-Overtime	\$ -		\$ -		\$ -	0.00%
135 Game Help - Salaries	\$ 15,300		\$ 14,700		\$ 600	4.08%
141 Technical Personnel	\$ 694,874		\$ 682,156		\$ 12,718	1.86%
142 Technical Sub & Temp	\$ -		\$ -		\$ -	0.00%
143 Technical Overtime	\$ 35,000		\$ 35,000		\$ -	0.00%
151 Clerical	\$ 815,223		\$ 801,845		\$ 13,378	1.67%
152 Clerical Sub & Temp	\$ -		\$ -		\$ -	0.00%
153 Clerical Overtime	\$ 26,550		\$ 28,550		\$ (2,000)	-7.01%
181 Labor	\$ 816,196		\$ 884,932		\$ (68,736)	-7.77%
182 Labor Sub & Temp	\$ 35,000		\$ 40,000		\$ (5,000)	-12.50%
183 Labor Overtime	\$ 15,000		\$ 15,000		\$ -	0.00%
190 Instructional Asst	\$ -		\$ -		\$ -	0.00%
191 Service Work, Inst Aides	\$ 1,477,711		\$ 1,509,197		\$ (31,486)	-2.09%
192 Temporary Sub	\$ 3,550		\$ 3,550		\$ -	0.00%
193 Service Work, Overtime	\$ 500		\$ -		\$ 500	0.00%
	\$ 25,603,092		\$ 25,605,544		\$ (2,452)	-0.01%
200 - PERSONNEL SERVICES - EMPLOYEE BENEFITS						
211 Medical Insurance	\$ -		\$ -		\$ -	0.00%
213 Life Insurance	\$ 49,174		\$ 49,720		\$ (546)	-1.10%
220 Social Security	\$ 1,932,508		\$ 1,934,258		\$ (1,750)	-0.09%
230 Retirement	\$ 8,554,208		\$ 8,324,361		\$ 229,847	2.76%
240 Tuition Reimbursement	\$ 79,500		\$ 79,500		\$ -	0.00%
250 Unemployment Comp	\$ 51,261		\$ 51,267		\$ (6)	-0.01%
260 Worker's Comp	\$ 204,623		\$ 204,647		\$ (24)	-0.01%
271 Medical Insurance	\$ 5,427,540		\$ 4,689,075		\$ 738,465	15.75%
281 Post Employment Healthcare	\$ 116,500		\$ 130,200		\$ (13,700)	-10.52%
282 Post Employment Benefits	\$ 196,550		\$ 240,050		\$ (43,500)	-18.12%
290 Other Employee Benefits	\$ 31,369		\$ 26,277		\$ 5,092	19.38%
	\$ 16,643,234		\$ 15,729,355		\$ 913,879	5.81%

300 - PURCHASED PROFESSIONAL AND TECHNICAL SERVICES	\$	2,123,098	\$	1,796,179	\$	326,919	18.20%	
391 Athletic Officials	\$	43,000	\$	43,000	\$	-	0.00%	
400 - PURCHASED PROPERTY SERVICES	\$	889,796	\$	750,965	\$	138,831	18.49%	
500 - OTHER PURCHASED SERVICES	\$	9,263,301	\$	9,314,533	\$	(51,232)	-0.55%	
All Professional Services	\$		\$	12,319,195	\$	11,904,677	0.00%	
600 - SUPPLIES								
610 General Supplies	\$	958,201	\$	700,457	\$	257,744	36.80%	
611 General Supplies HVAC	\$	-	\$	38,000	\$	(38,000)	-100.00%	
612 Electric Supplies	\$	-	\$	30,000	\$	(30,000)	-100.00%	
613 Plumbing Supplies	\$	-	\$	20,000	\$	(20,000)	-100.00%	
618 Computer Software	\$	-	\$	18,000	\$	(18,000)	-100.00%	
621 Natural Gas	\$	106,000	\$	104,000	\$	2,000	1.92%	
622 Electric	\$	546,500	\$	541,500	\$	5,000	0.92%	
623 Bottled Gas	\$	100,500	\$	103,555	\$	(3,055)	-2.95%	
624 Oil	\$	20,000	\$	10,000	\$	10,000	100.00%	
626 Gasoline	\$	6,218	\$	5,283	\$	935	17.69%	
635 Meals/Refreshments	\$	6,300	\$	5,750	\$	550	9.57%	
640 Books and Periodicals	\$	424,475	\$	356,775	\$	67,700	18.98%	
648 Computer Software	\$	78,398	\$	50,538	\$	27,860	55.13%	
650 Supp & Fees Tech Related	\$	595,513	\$	420,853	\$	174,660	41.50%	
	\$		\$	2,842,104	\$	2,404,711	18.19%	
700 - PROPERTY								
750 Equipment - Orig/Add'l	\$	-	\$	-	\$	-	0.00%	
751 Cap Equip - Orig/Add'l	\$	6,750	\$	8,475	\$	(1,725)	-20.35%	
752 Non-Cap Equip - Orig/Add'l	\$	-	\$	-	\$	-	0.00%	
757 Non-Cap-End User Equip	\$	-	\$	-	\$	-	0.00%	
758 Computer Hardware	\$	-	\$	-	\$	-	0.00%	
760 Equipment - Replace	\$	-	\$	-	\$	-	0.00%	
761 Non-Cap Equip - Replace	\$	-	\$	-	\$	-	0.00%	
762 Cap Equip - Replace	\$	122,150	\$	126,000	\$	(3,850)	-3.06%	
767 Computer Hardware	\$	-	\$	-	\$	-	0.00%	
788 Technology Infrastructure	\$	-	\$	101,000	\$	-	0.00%	
	\$		\$	128,900	\$	235,475	(106,575)	-45.26%
800 - OTHER OBJECTS								
810 Dues and Fees	\$	74,190	\$	74,015	\$	175	0.24%	
820 Claims & Judgements	\$	-	\$	-	\$	-	0.00%	
832 Interest Serial Bonds	\$	2,178,400	\$	1,488,385	\$	690,015	46.36%	
860 Grants to Mun./Comm. Org.	\$	5,000	\$	5,000	\$	-	0.00%	
880 Refunds	\$	100,000	\$	280,000	\$	(180,000)	-64.29%	
	\$		\$	2,357,590	\$	1,847,400	510,190	27.62%

900 - OTHER USES OF FUNDS

912 Series Bonds - Principal Payment	\$	2,130,000	\$	2,060,000	\$	70,000	3.40%	
930 All Other Uses	\$	-	\$	-	\$	-	0.00%	
932 Capital Reserve Fund Transfer	\$	-	\$	-	\$	-	0.00%	
933 Athletic Fund Transfer	\$	-	\$	-	\$	-	0.00%	
		\$	2,130,000	\$	2,060,000	\$	70,000	3.40%

000 - BUDGETARY RESERVE

	\$	70,000	\$	70,000	\$	-	0.00%	
		\$	70,000	\$	70,000	\$	-	0.00%
GRAND TOTAL		\$	62,094,116	\$	59,857,161	\$	2,236,955	3.74%

Major Budget Expenditures

2017 - 2018

SALARIES

Object		\$25,605,544
110 Administration	\$2,041,395	
120 Professional	\$18,737,092	
130 Professional - Other	\$826,827	
140 Technical Personnel	\$717,156	
150 Office / Clerical	\$830,395	
180 Service Work	\$939,932	
191 Instructional Assistants	\$1,512,747	

BENEFITS

		\$15,729,355
220 Social Security	\$1,934,258	
230 Retirement	\$8,324,361	
240 Tuition Reimb	\$79,500	
260 Worker's Comp	\$204,623	
271 Medical Insurance	\$4,689,075	
280 Post Employment Life, UC, Other	\$370,250 \$127,264	

TRANSPORTATION

513/519 Contracted Carriers		\$3,048,100
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CHARTER SCHOOLS

562 Tuition		\$1,786,000
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WESTERN CENTER

564 Tuition to AVTS		\$2,420,044
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UTILITIES

621 Natural Gas	\$104,000	
622 Electric	\$541,500	
623 Bottled Gas	\$103,555	
624 Oil	\$10,000	
626 Gasoline	\$5,283	

DEBT SERVICE

832 Interest Serial Bonds	\$1,488,385	
912 Principal Serial Bonds	\$2,060,000	

\$52,901,766

88.38%

Major Budget Expenditures

2018 - 2019

SALARIES

Object		\$25,603,092
110 Administration	\$2,186,720	
120 Professional	\$18,590,476	
130 Professional - Other	\$906,292	
140 Technical Personnel	\$729,874	
150 Office / Clerical	\$841,773	
180 Service Work	\$866,196	
191 Instructional Assistants	\$1,481,761	

BENEFITS

		\$16,643,234
220 Social Security	\$1,932,508	
230 Retirement	\$8,554,208	
240 Tuition Reimb	\$79,500	
260 Worker's Comp	\$204,623	
271 Medical Insurance	\$5,427,540	
280 Post Employment	\$313,050	
Life, UC, Other	\$131,805	

TRANSPORTATION

513/519 Contracted Carriers		\$3,156,025
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CHARTER SCHOOLS

562 Tuition		\$1,726,500
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WESTERN CENTER

564 Tuition to AVTS		\$2,541,039
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UTILITIES

621 Natural Gas	\$106,000	
622 Electric	\$546,500	
623 Bottled Gas	\$100,500	
624 Oil	\$20,000	
626 Gasoline	\$6,218	

DEBT SERVICE

832 Interest Serial Bonds	\$2,178,400	
912 Principal Serial Bonds	\$2,130,000	

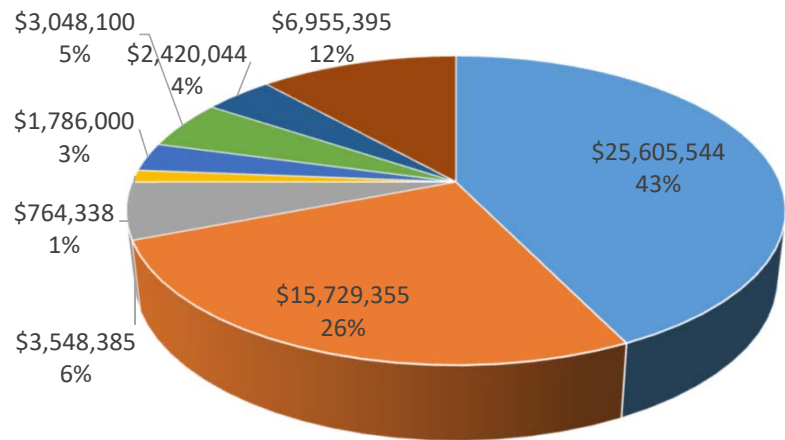
\$54,757,508

88.18%

YEAR TO YEAR COMPARISON (cont.)

MAJOR BUDGET EXPENDITURES

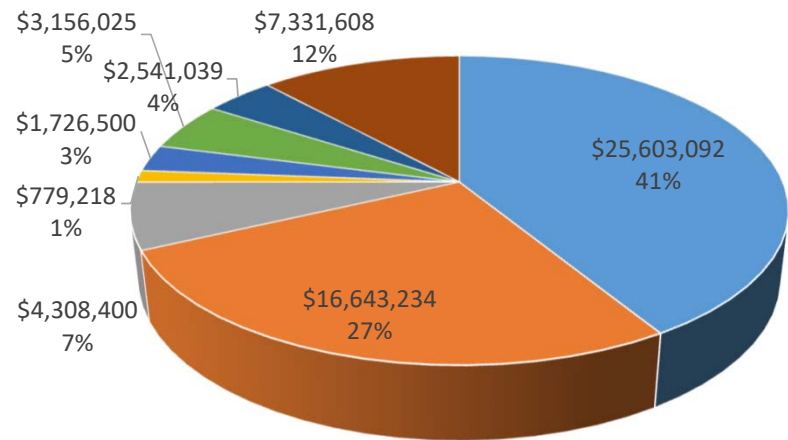
2017 - 2018



- SALARIES
- BENEFITS
- DEBT SERVICE
- UTILITIES
- CHARTER SCHOOLS
- TRANSPORTATION
- WESTERN CENTER
- OTHER

PROPOSED MAJOR BUDGET EXPENDITURES

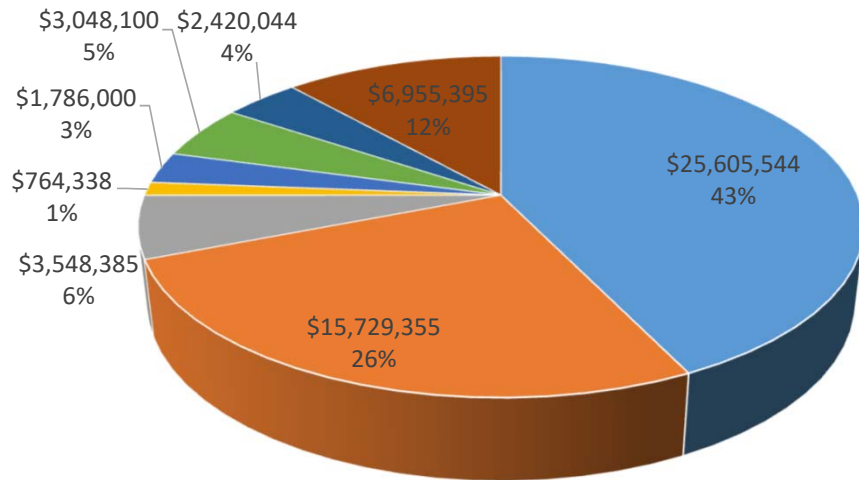
2018 - 2019



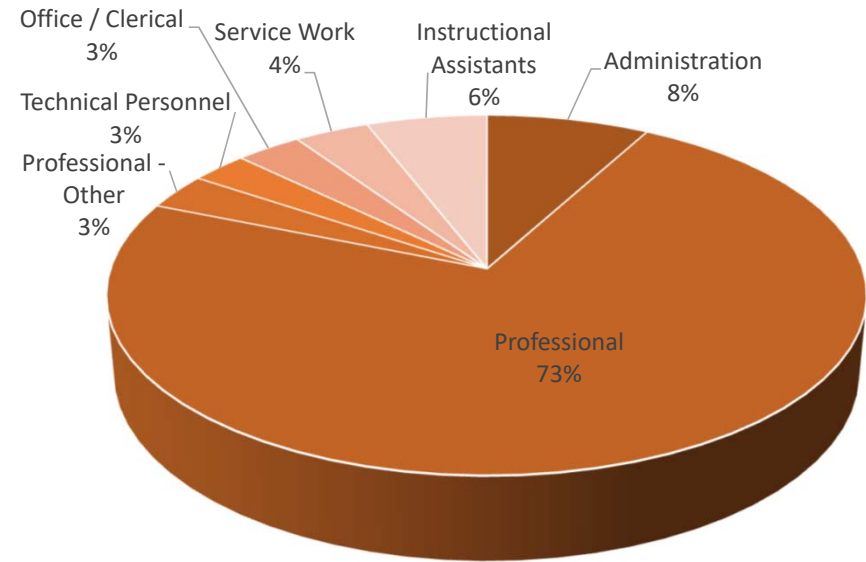
- SALARIES
- BENEFITS
- DEBT SERVICE
- UTILITIES
- CHARTER SCHOOLS
- TRANSPORTATION
- WESTERN CENTER
- OTHER

SALARIES

MAJOR BUDGET EXPENDITURES 2017 - 2018



SALARIES BREAKDOWN 2017 - 2018

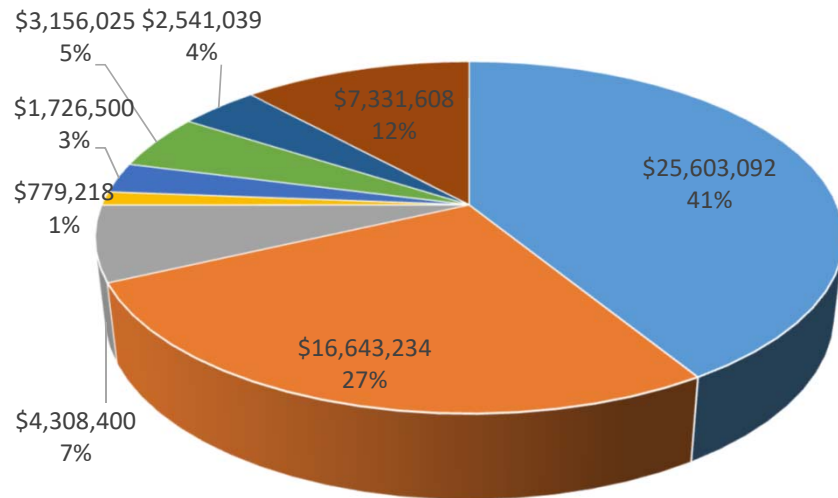


- SALARIES
- BENEFITS
- DEBT SERVICE
- UTILITIES
- CHARTER SCHOOLS
- TRANSPORTATION
- WESTERN CENTER
- OTHER

SALARIES (cont.)

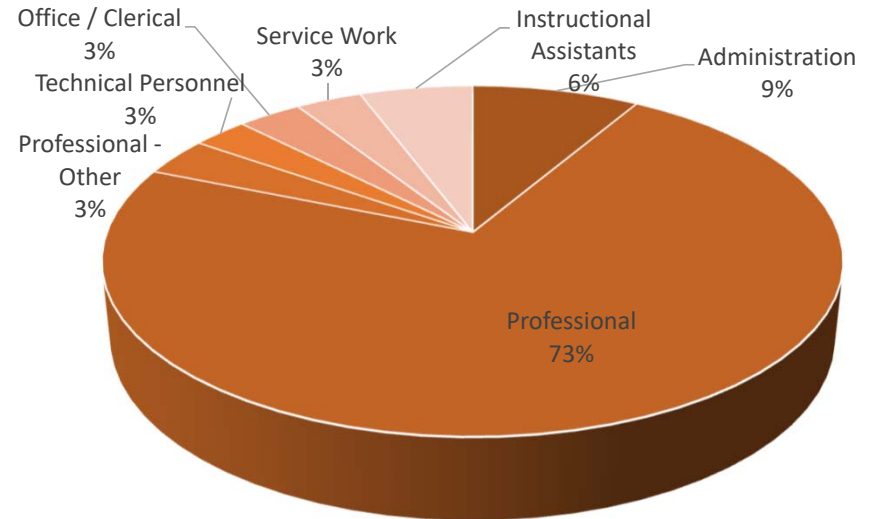
PROPOSED MAJOR BUDGET EXPENDITURES

2018 - 2019



PROPOSED SALARIES BREAKDOWN

2018 - 2019



- SALARIES
- BENEFITS
- DEBT SERVICE
- UTILITIES
- CHARTER SCHOOLS
- TRANSPORTATION
- WESTERN CENTER
- OTHER

PROPOSED BUDGET

<u>2017 - 2018</u>	<u>2018 - 2019</u>	<u>Increase</u>	
\$59,857,161	\$62,094,116	\$2,236,955	3.74%

MAJOR INCREASES

BENEFITS

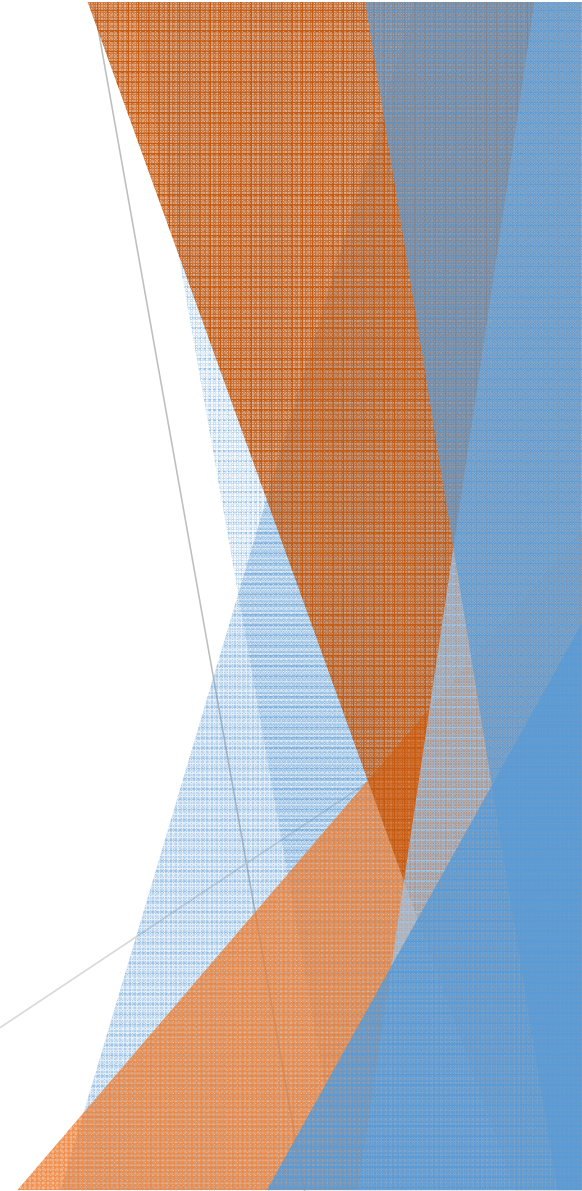
230 Retirement	\$229,847
271 Medical/RX Insurance	<u>\$738,465</u>
Sub Total	\$968,312

OTHER

300 Purchased Prof. & Tech. Svcs.	\$319,019*
610 & 650 Supplies	\$437,393*
832 & 912 Debt Service	<u>\$760,015</u>
Sub Total	\$1,516,427

TOTAL **\$2,484,739**

* These costs are being reviewed



BENEFIT EXPENDITURE INCREASES

MEDICAL & RX RATES

Second Look Rates

2018-19

% Increase

- ▶ Medical 5.80%
- ▶ RX 19.10%

Effect of increase to the budget **\$738,465**

2017-18 is the first full year of plan PC 310. Out of the 300 plus members, 11 have chosen PC 310.

2017-18 is the first full year of RX 10/20/35 with mandatory mailorder.

RETIREMENT

Rates

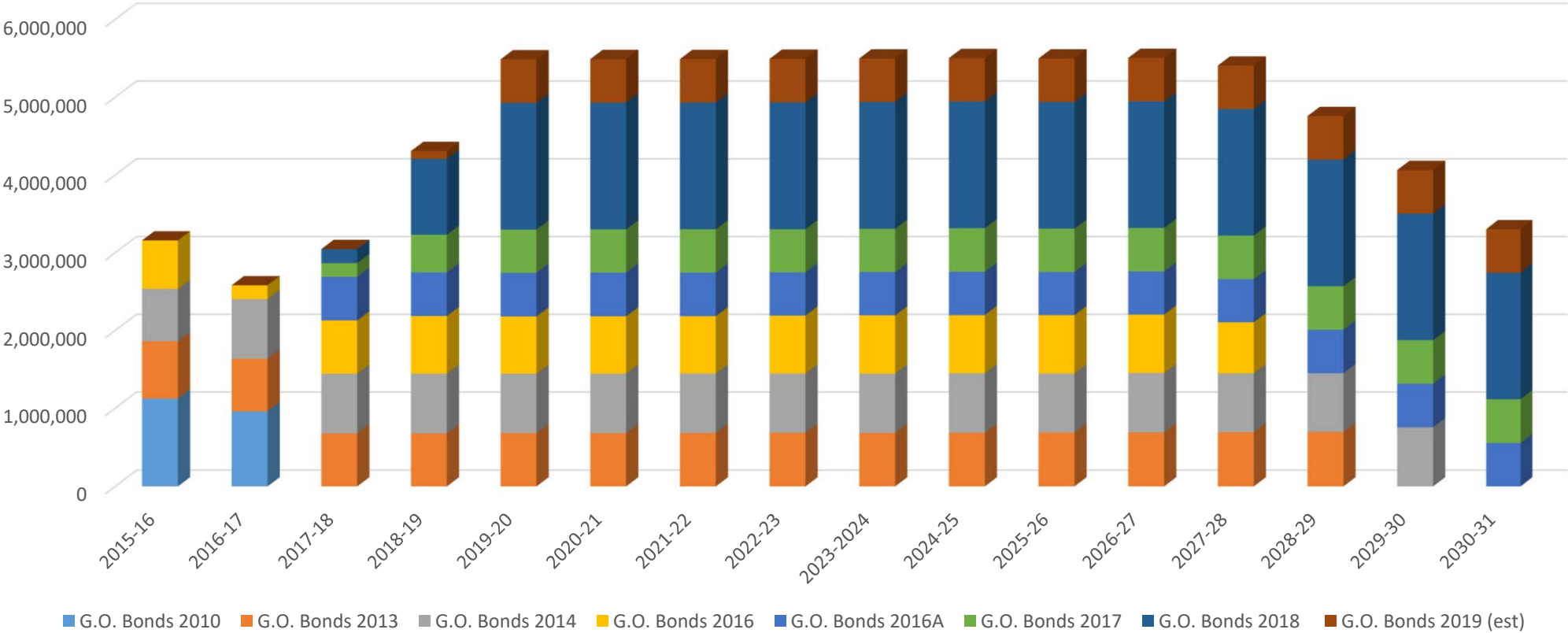
2018-19	33.43%
2017-18	32.57%
Change	0.86%

Effect of increase to the budget **\$229,847**

DEBT SERVICE

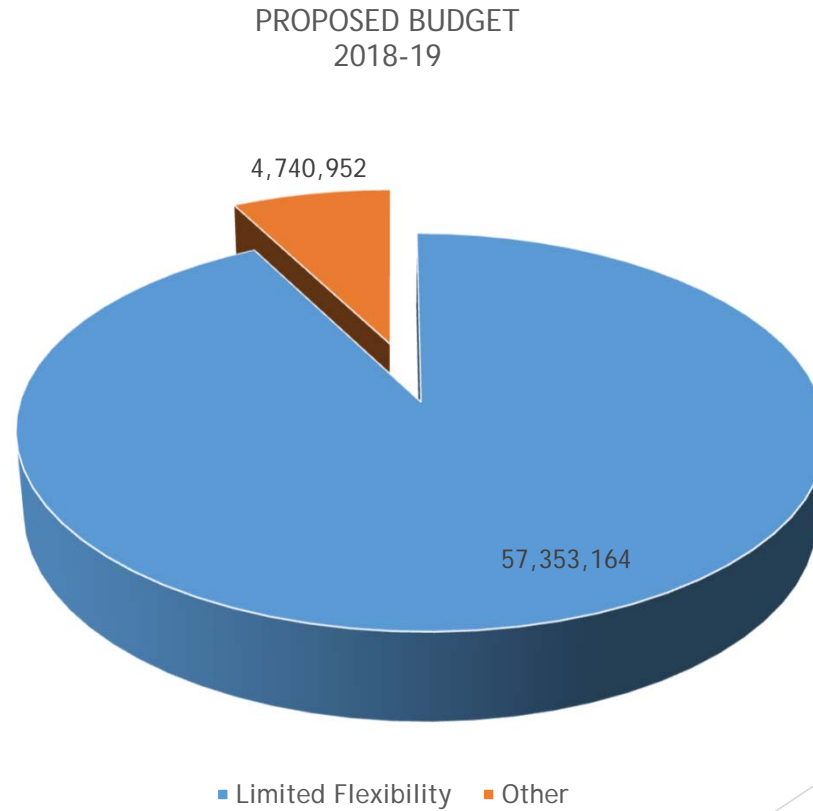
	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-2024	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
G.O. Bonds 2010	1,123,700	961,400-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
G.O. Bonds 2013	737,889	675,465	680,165	678,965	682,565	681,265	684,715	687,865	685,765	688,415	690,765	692,488	693,240	697,935-	-	-
G.O. Bonds 2014	675,165	768,100	762,650	765,650	760,650	763,850	761,525	758,750	760,450	761,550	757,125	762,100	755,606	752,694	758,038-	-
G.O. Bonds 2016	621,950	176,913	686,175	741,650	737,650	737,750	738,500	745,200	748,275	747,500	749,750	750,300	656,500-	-	-	-
G.O. Bonds 2016A	-	-	561,308	560,836	560,215	562,265	559,090	555,765	557,215	558,365	554,290	554,675	554,435	558,795	557,755	556,395
G.O. Bonds 2017	-	-	176,276	483,854	556,254	554,854	557,954	555,554	556,004	559,404	557,654	559,529	559,944	560,089	559,964	559,569
G.O. Bonds 2018	-	-	180,992	977,444	1,630,519	1,630,894	1,629,519	1,631,269	1,631,019	1,628,769	1,629,394	1,627,469	1,628,669	1,628,969	1,628,369	1,626,869
G.O. Bonds 2019 (est)	-	-	-	100,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000	560,000
Total	3,158,704	2,581,878	3,047,566	4,308,399	5,487,853	5,490,878	5,491,303	5,494,403	5,498,728	5,504,003	5,498,978	5,506,561	5,408,394	4,758,482	4,064,126	3,302,833

DEBT SERVICE



AREAS OF LIMITED FLEXIBILITY

- Salaries
- Benefits
- Transportation
- Insurance
- Tuition
- Utilities
- Debt



Expenditures

(as of 3/16/2018)

Areas of limited flexibility

Object code	Description	2018-19	2017-18
100	Personnel Salaries	25,603,092	25,605,544
200	Personnel Services - Employee Benefits	16,643,234	15,729,355
322	Professional Education Services - IU	533,490	409,337
329	Professional Education Services (Contracted substitute payments)	475,841	455,491
513/519	Transportation - Contracted Carriers	3,156,025	3,048,100
520	Insurance - (Fire , Auto, General Liability, Bonds)	276,825	337,875
561	Tuition to Other School Districts Within the State	82,500	85,000
562	Tuition to Charter Schools	1,726,500	1,786,000
563	Tuition to Non-Public Schools	365,000	302,000
564	Tuition to Vocational technical School (also includes their debt service)	2,541,039	2,420,044
567	Tuition to APS and PA School for the Deaf and Blind	679,000	853,000
568	Tuition to PRRI	83,000	98,550
620	Energy used for heating and Cooling (Electric, Oil, Bottled Gas)	779,218	764,338
832	Interest on G.O. Bonds	2,178,400	1,488,385
880	Refunds	100,000	280,000
912	Principal on G.O. Bonds	2,130,000	2,060,000
		57,353,164	55,723,019
	Total Proposed Budget	62,094,116	59,857,161
		92.36%	93.09%

HISTORIC FINANCIAL RESULTS

	2013-14	2014-15	2015-16	2016-17
Expenditures	49,725,908.27	50,956,863.00	53,525,725.13	57,975,860.41
Revenues	50,471,949.71	53,028,620.27	54,570,825.90	58,373,317.85
Net change in Fund Balance	746,041.44	2,071,757.27	1,045,100.77	397,457.44

[Detailed Historic Results](#)

Row Labels	Sum of 2013-14 Activity	Sum of 2014-15 Activity	Sum of 2015-16 Activity	Sum of 2016-17 Activity
1000	31,819,029.66	31,800,317.17	33,865,124.45	34,740,141.12
100	17,118,156.75	17,108,602.17	17,195,033.84	17,816,820.96
200	8,091,645.08	8,123,616.60	9,486,180.15	9,783,982.61
300	1,073,207.67	921,528.99	1,016,837.83	1,324,817.52
400	65,331.55	76,680.25	121,660.58	252,833.06
500	5,012,263.11	4,849,572.62	5,025,222.91	4,454,725.51
600	430,144.87	409,485.12	700,429.15	1,096,656.46
700	28,241.63	310,766.42	319,165.99	10,000.00
800	39.00	65.00	594.00	305.00
2000	13,854,620.95	14,282,911.68	15,273,648.94	15,494,782.37
100	5,453,549.69	5,539,856.11	5,804,460.06	5,923,184.07
200	2,964,193.71	3,004,597.07	3,354,555.03	3,644,328.07
300	389,625.89	406,678.27	689,673.44	632,347.55
400	892,187.35	874,340.30	967,947.95	479,249.49
500	3,409,171.24	3,433,866.34	3,329,208.16	3,074,588.56
600	630,467.64	778,920.20	817,640.18	1,272,922.29
700	64,511.67	157,106.65	234,850.52	44,787.71
800	50,913.76	87,546.74	75,313.60	423,374.63
3000	812,599.29	848,966.07	838,900.74	968,129.10
100	472,919.98	473,312.97	475,530.46	510,396.50
200	140,479.01	158,194.89	156,513.48	184,962.85
300	47,689.91	45,728.67	51,037.17	67,997.26
400	7,733.90	15,928.39	6,482.50	11,896.09
500	70,690.53	77,268.04	77,226.99	81,075.97
600	39,625.40	27,449.68	32,252.06	76,685.81
700	17,935.31	34,854.22	24,780.57	15,914.31
800	15,525.25	16,229.21	15,077.51	19,200.31
4000	-	-	76,789.60	-
300	-	-	76,789.60	-
5000	3,239,658.37	4,024,668.08	3,471,261.40	6,772,807.82
200	-	-	-	-
800	806,055.37	849,684.69	765,846.47	728,936.82
900	2,433,603.00	3,174,983.39	2,705,414.93	6,043,871.00
Grand Total	49,725,908.27	50,956,863.00	53,525,725.13	57,975,860.41

Row Labels	Sum of 2013-14 Activity	Sum of 2014-15 Activity	Sum of 2015-16 Activity	Sum of 2016-17 Activity
6000	33,782,593.27	35,272,314.32	36,849,059.11	38,497,571.70
000	33,769,811.77	35,270,006.32	36,847,379.11	38,493,669.99
900	12,781.50	2,308.00	1,680.00	3,901.71
7000	16,188,423.29	17,327,513.35	17,334,610.73	19,423,676.15
000	16,188,423.29	17,327,513.35	17,334,610.73	19,423,676.15
8000	498,232.80	426,989.41	385,314.81	449,598.55
000	498,232.80	426,989.41	385,314.81	449,598.55
9000	2,700.35	1,803.19	1,841.25	2,471.45
000	2,700.35	1,803.19	1,841.25	2,471.45
Grand Total	50,471,949.71	53,028,620.27	54,570,825.90	58,373,317.85

Net Change In Fund Balance	746,041.44	2,071,757.27	1,045,100.77	397,457.44
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