

2019-20 PROPOSED BUDGET

MARCH 14, 2019



Overview

- Budget Development
- History of Expenses
- Expense Projections
- Revenue Projections
- Budget Calendar

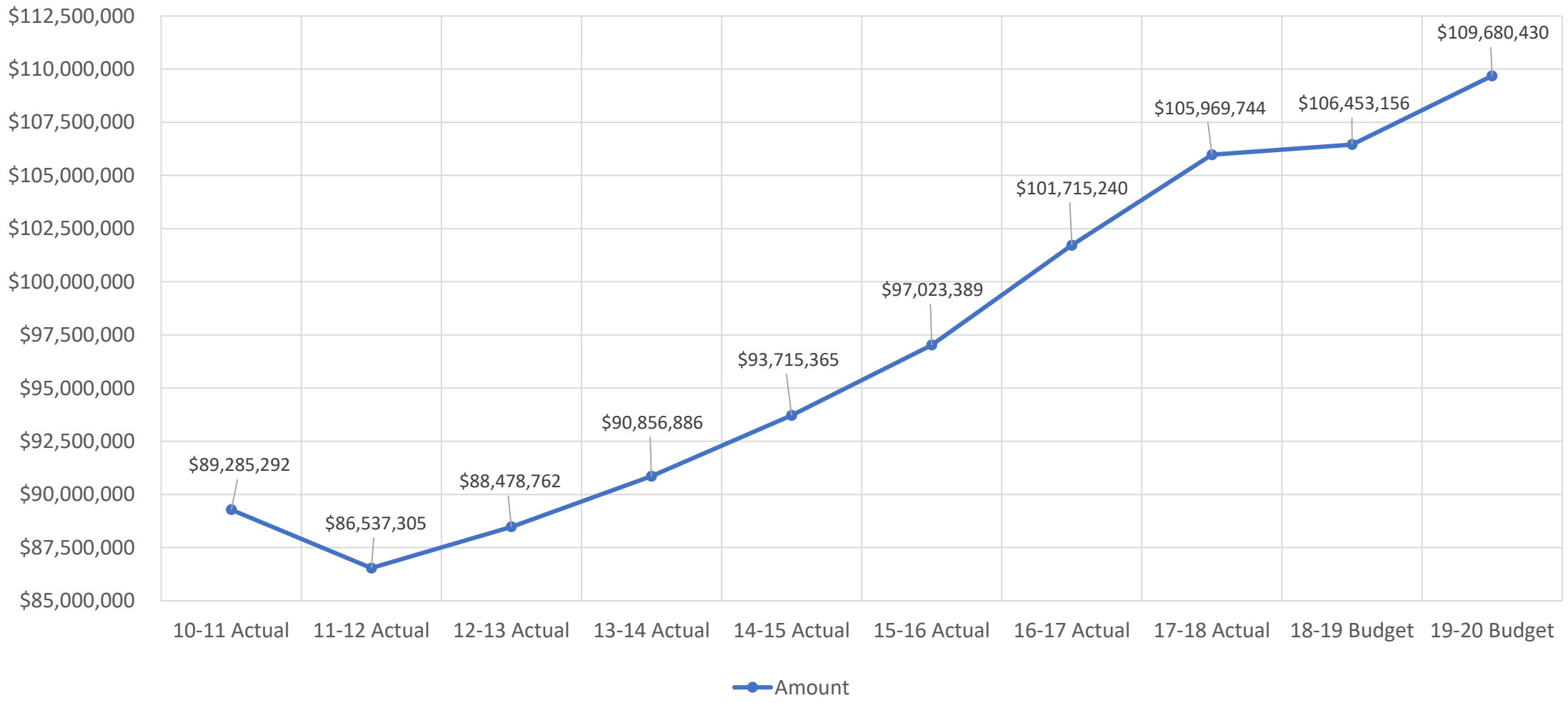
Budget Development

Conservative budgets from Principals & Directors

Compared budgets to 3 year averages of actual expenses

Modified requests based on 3 year averages

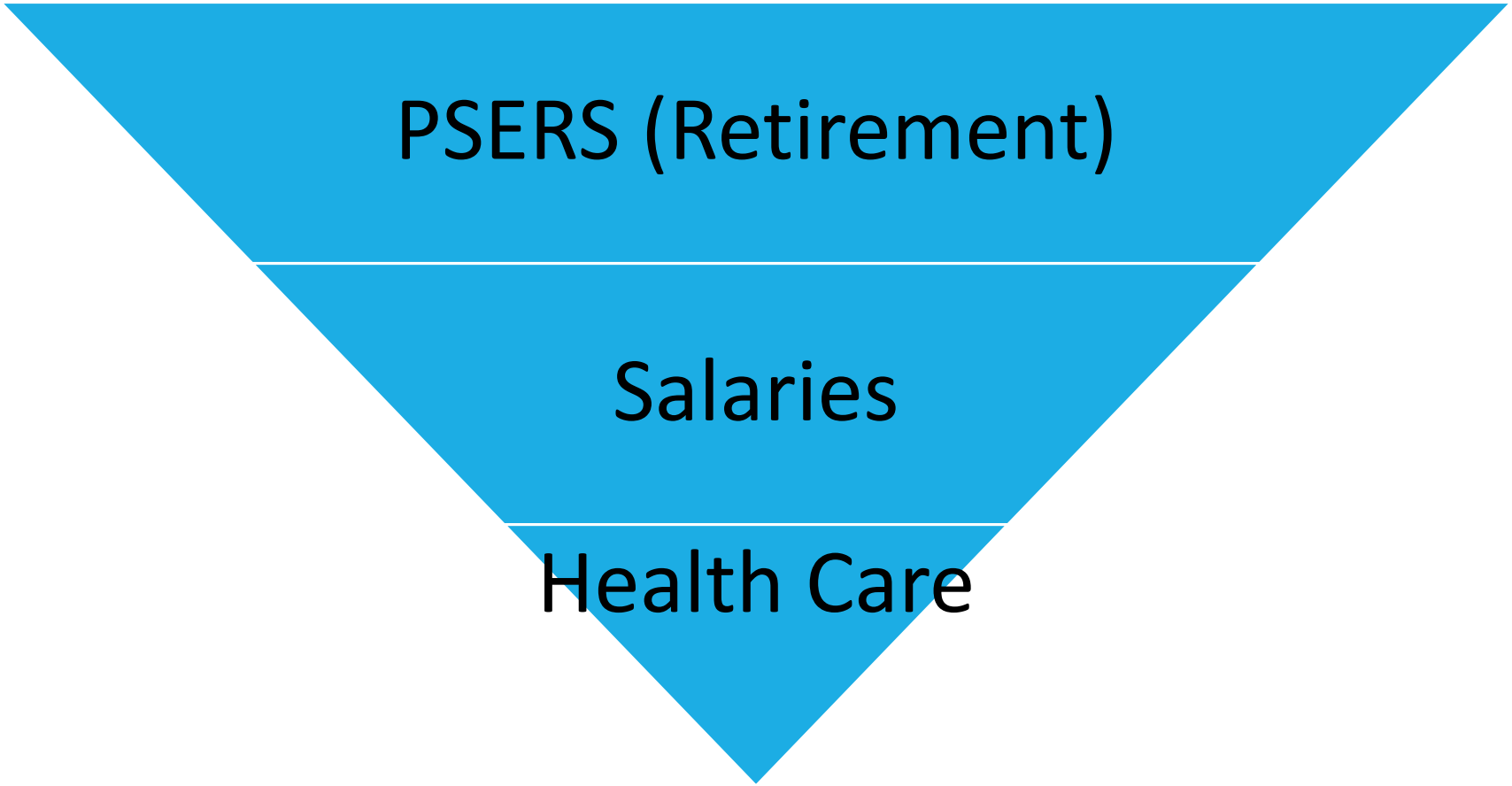
10-Year Expense History





Do we have an Expenditure Problem?

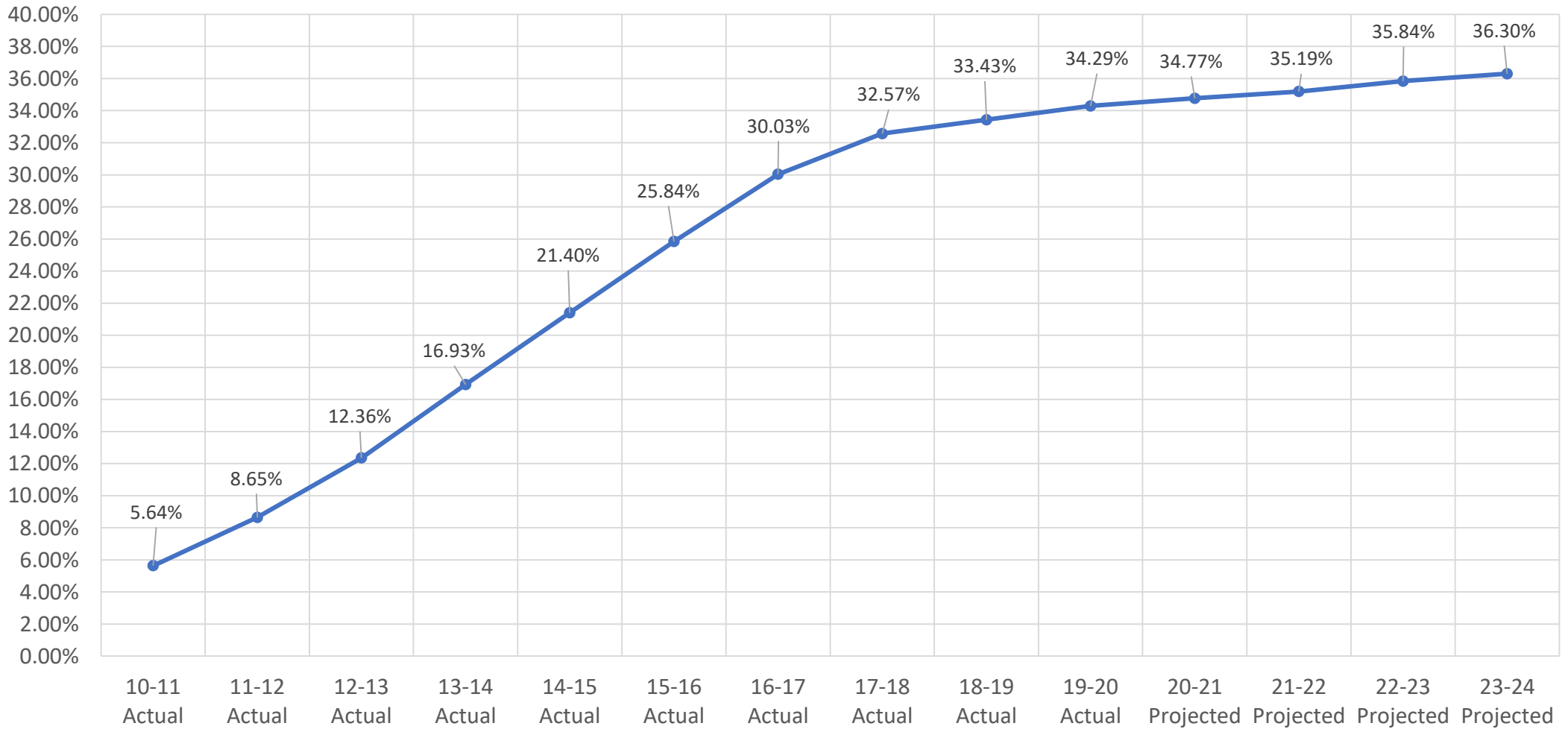
Highest Growth Expenditures



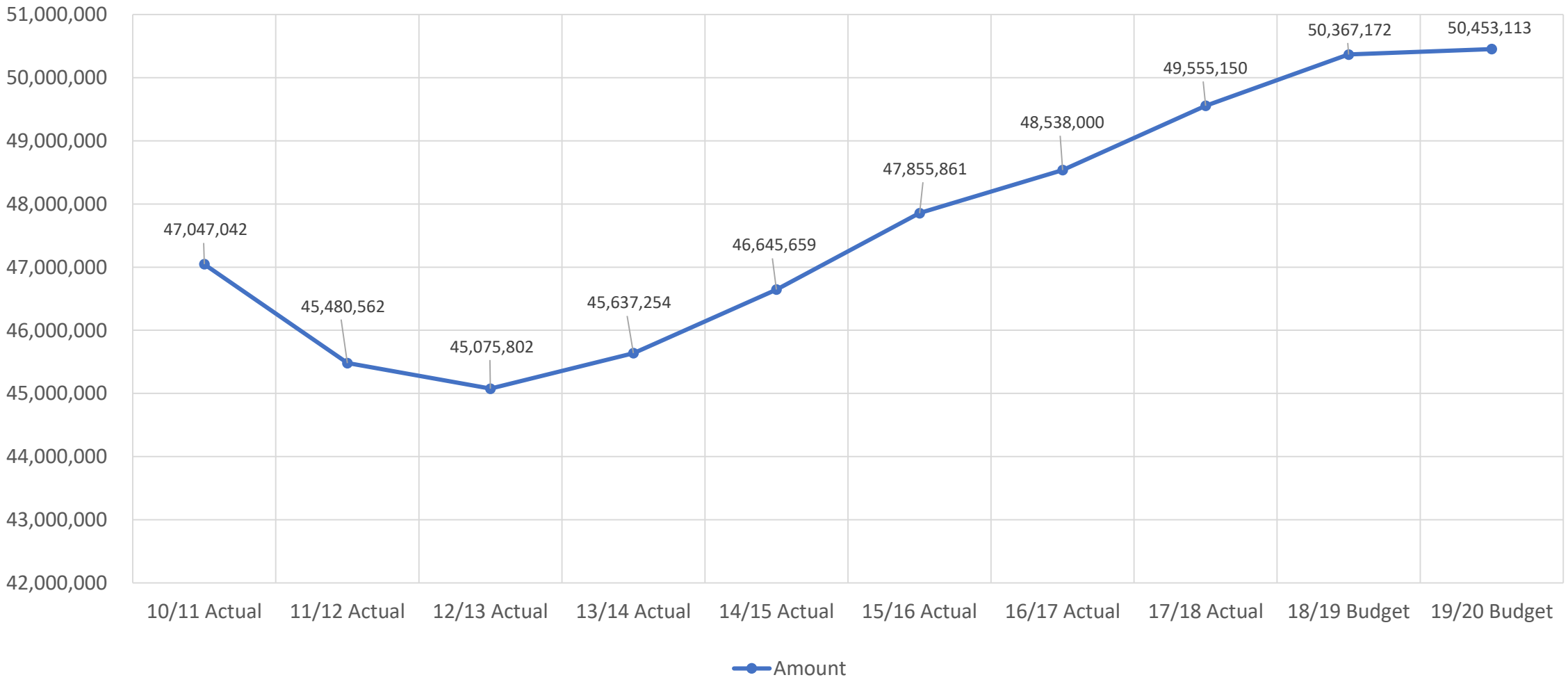
10-Year PSERS History



PSERS Rate History



10-Year Salary History



10-Year Health Care History



10-Year Expense Analysis

EXPENSE HISTORY

2010-11
$ 89,285,292

2019-20
$109,680,429

Difference $ 20,395,137

MAJOR EXPENSE CHANGES

PSERS (Retirement)
$ 14,440,555

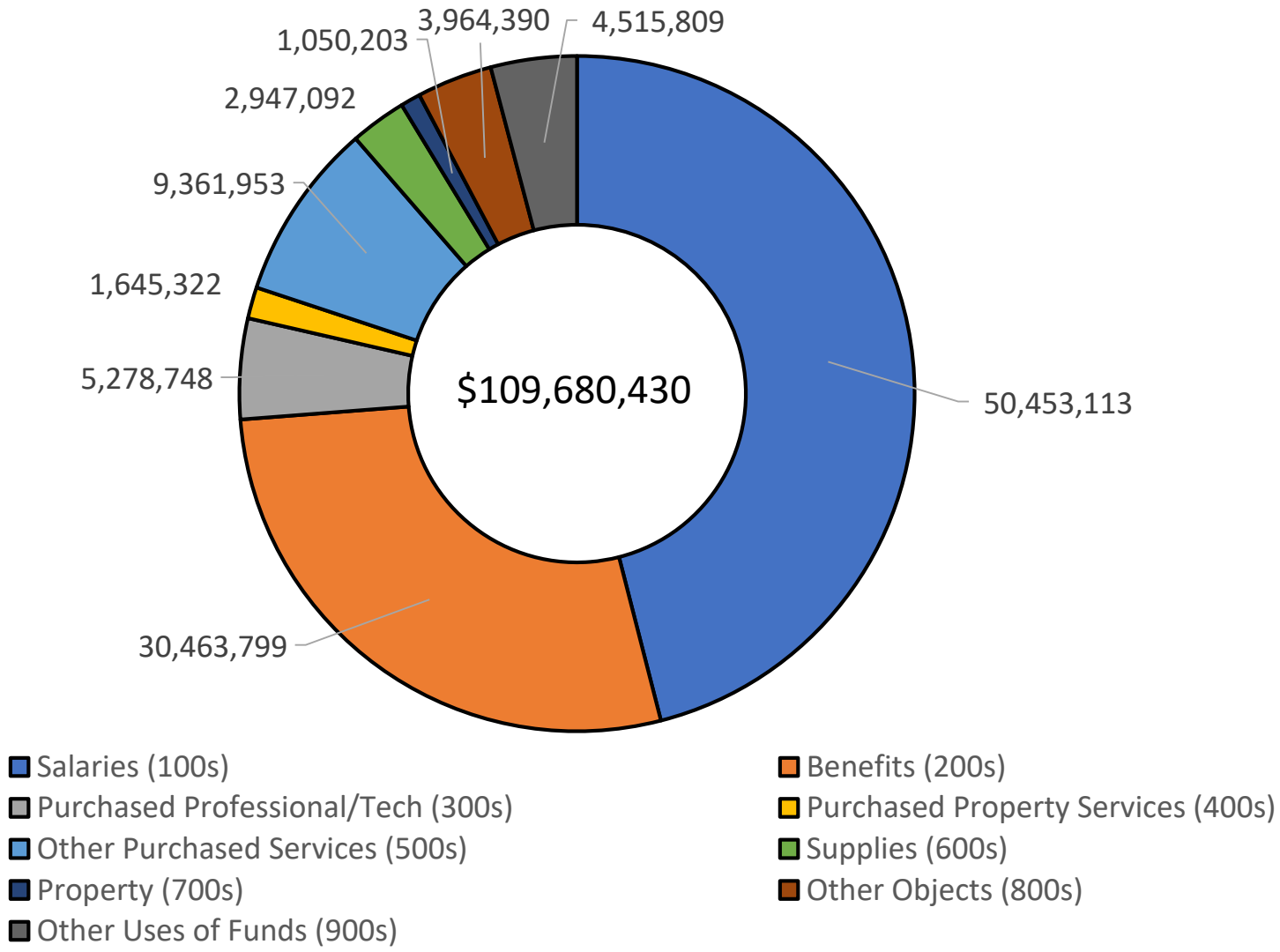
Salaries
$ 3,406,071

Health Care
$ 1,835,834

Set-Aside for Capital Projects
$ 400,000

Difference $ 20,082,460

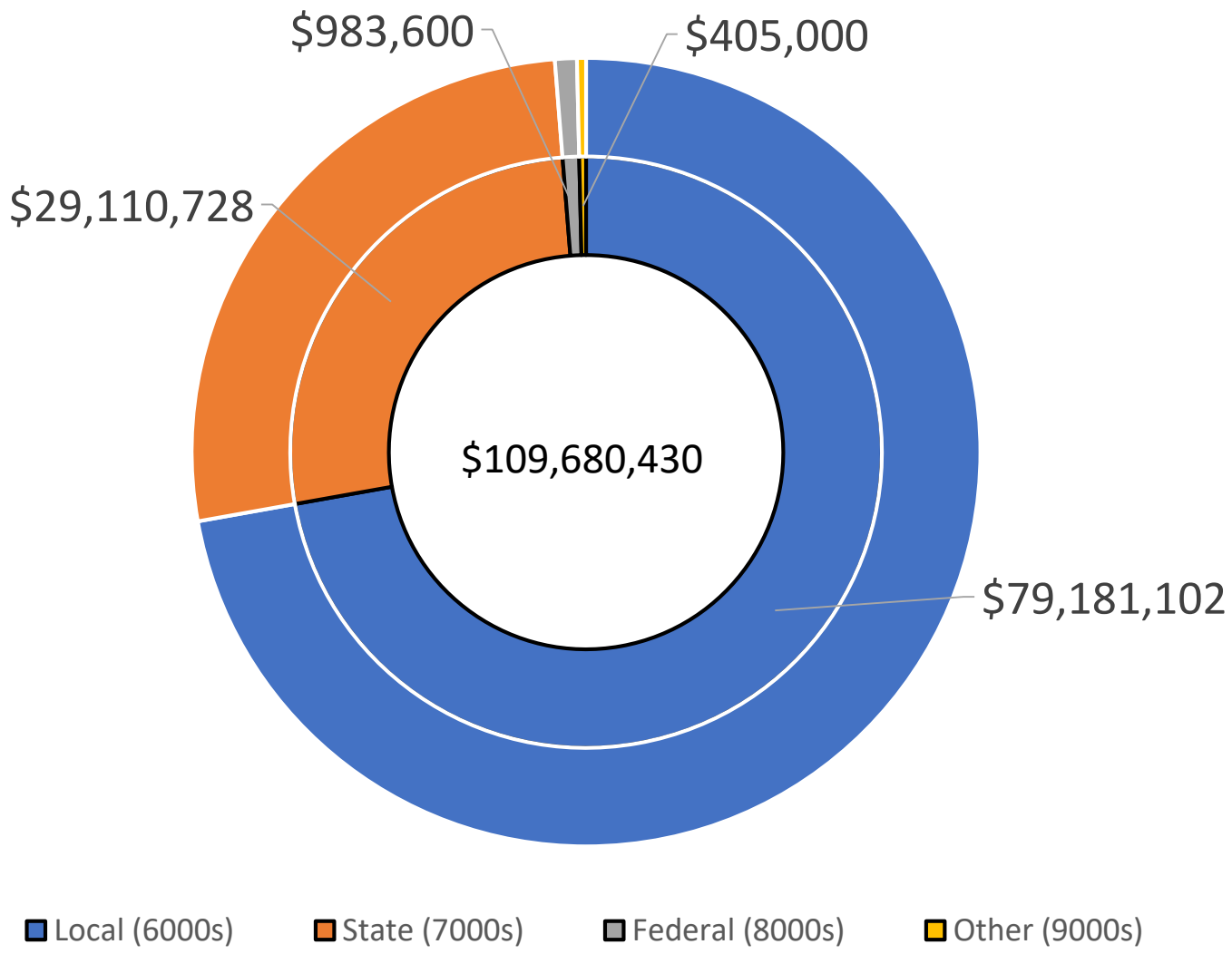
Expenditures by Category



Expenditures by Function

	17-18 Actual	18-19 YTD	18-19 Anticipated	19-20 Budget
1100 Regular Instruction	52,802,930	31,323,339	53,743,566	54,013,526
1200 Special Education	13,639,147	9,254,690	14,270,648	14,296,786
1300 Vocational Education	1,619,918	1,402,053	1,647,306	1,689,900
1400 Other Instructional Prog	944,324	540,921	770,668	836,348
2100 Pupil Personnel	4,309,626	3,024,614	4,387,376	4,668,548
2200 Instructional Support	2,489,667	1,560,680	2,374,627	2,497,949
2300 Administration	5,158,517	3,331,510	5,085,190	5,412,045
2400 Pupil Health Services	1,266,559	892,425	1,276,980	1,344,704
2500 Business Services	765,696	586,348	843,737	846,498
2600 Plant Services	6,599,510	4,677,536	6,893,399	6,908,163
2700 Student Transportation	4,644,296	2,391,872	4,323,420	4,449,831
2800 Central Support Services	1,935,492	1,395,818	2,061,083	2,034,422
2900 Other Support Services	124,254	109,312	127,000	127,000
3000 Non-Instructional Services	1,792,151	988,860	1,783,729	1,808,751
4000 Facilities Acquisition	116,607	122,807	227,525	497,525
5000 Other Financing	7,761,052	2,532,789	8,425,200	8,248,434
TOTAL	**105,969,744**	**64,135,574**	**108,241,454**	**109,680,430**

Revenue by Source



Revenue by Function

	17-18 Actual	18-19 YTD	18-19 Anticipated	19-20 Budget
6100 Taxes	73,625,307	71,613,881	74,383,454	75,244,802
6400 Delinquent Taxes	1,890,207	590,906	1,475,000	1,500,000
6500 Earnings on Investments	372,418	472,143	550,000	350,000
6700 Revenue from LEA	195,825	112,998	190,750	193,000
6800 Revenue from IUs & Pass Thru	1,436,589	1,771,864	1,771,864	1,510,300
6900 Revenue from Local Sources	494,926	269,965	429,000	383,000
7100 Basic & Operating Subsidy	9,558,886	6,113,510	9,837,227	10,036,951
7200 Revenue from Special Ed	2,743,659	1,683,467	2,793,014	2,793,014
7300 Revenue from Non-Inst. Programs	3,857,264	2,387,717	4,031,652	4,278,400
7500 Revenue from Grants	650,028	675,028	675,028	650,028
7800 Revenue from Commonwealth PA	9,902,428	1,763,483	10,333,500	11,352,335
8500 Revenue from Federal Sources	986,994	536,274	949,167	983,600
9000 Other Financing Sources	0	835,803	838,000	405,000
TOTAL	**105,714,531**	**88,827,039**	**108,257,656**	**109,680,430**



Fully-Funded Budget for 2019-20

- Total Revenue $109,680,430
- Total Expenses $109,680,430
- **Deficit $0**

2019-20 Budget Calendar

March 14:	Proposed Budget Presentation
March 15:	Budget Book Distributed
April 1:	Questions to Finance Chair on Budget
April 4:	Finance Committee Meeting
April 11:	Budget Workshop
May 2:	Finance Committee Meeting
May 9:	School Board Adopts Proposed Final Budget
June 13:	School Board Approves Final Budget



2019-20 PROPOSED BUDGET

MARCH 14, 2019