



BUDGET 19: PROPOSED FINAL BUDGET

Board Conference 2
18 04 11





Budget 19 – Conference 2 Agenda

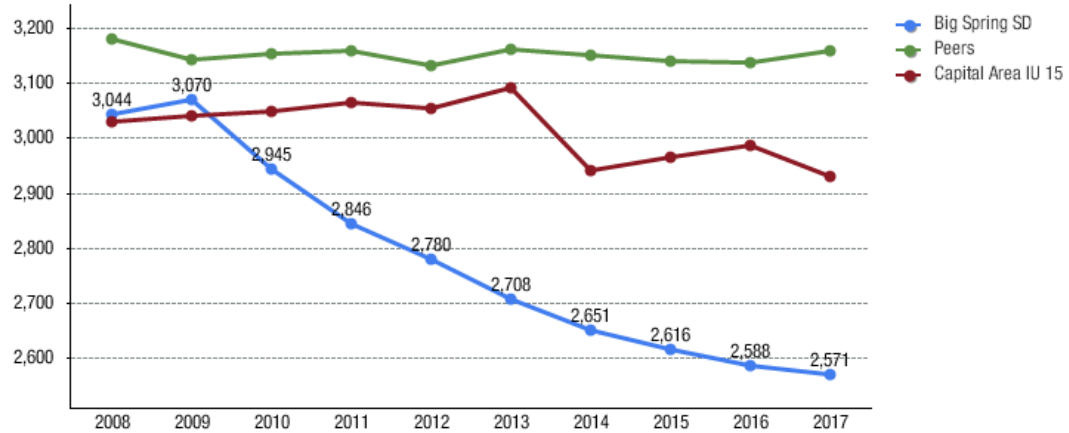
- District Metrics
- Funds Update
- Healthcare & SCT Premiums
- Debt Service
- Proposed Budget



BSSD Demographics

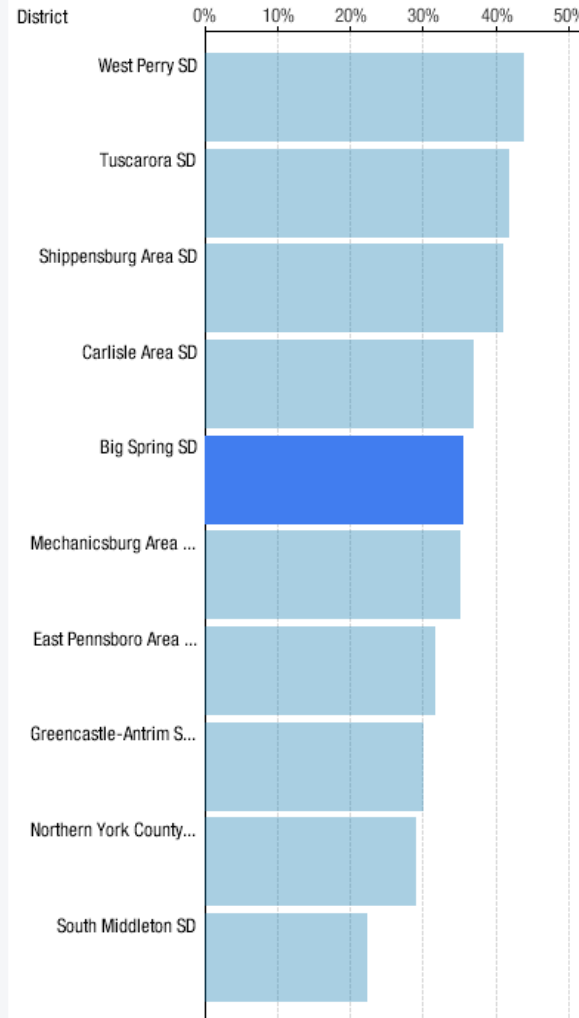
Student Count Trends

Student Count Trends



% Free & Reduced Lunch

2017 % Free & Reduced Lunch

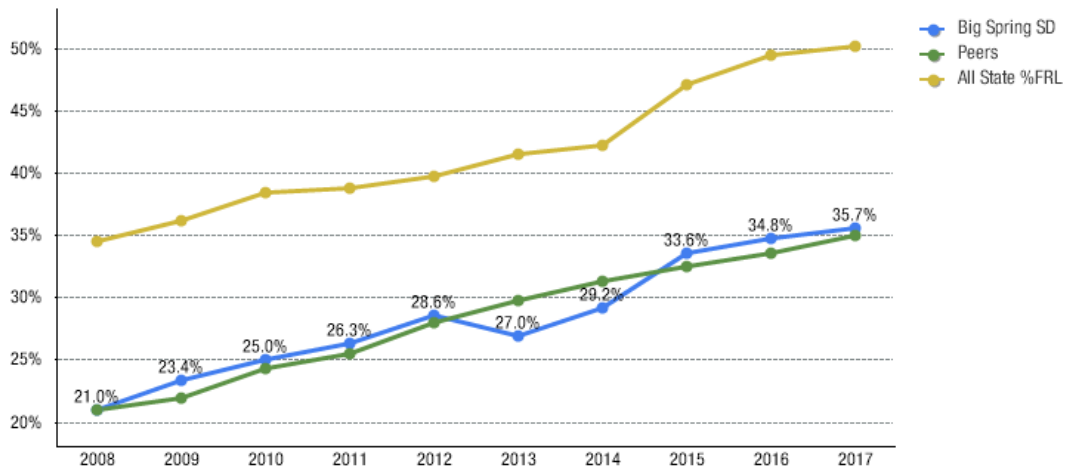


Current F&R

| | Free | Reduced | Enroll# | Total FR | % |
|----------------------|------------|------------|-------------|------------|--------------|
| Big Spring HS | 217 | 29 | 808 | 246 | 30.4% |
| Big Spring MS | 191 | 27 | 585 | 218 | 37.3% |
| MR ES | 126 | 13 | 387 | 139 | 35.9% |
| NV ES | 159 | 15 | 353 | 174 | 49.3% |
| OF ES | 145 | 17 | 398 | 162 | 40.7% |
| Mifflin (River Rock) | 47 | 1 | 65 | 48 | 73.8% |
| Total | 885 | 102 | 2596 | 987 | 38.0% |
| <i>Without RR</i> | <i>838</i> | <i>101</i> | <i>2531</i> | <i>939</i> | <i>37.1%</i> |

% Free & Reduced Lunch Trends

% Free & Reduced Lunch Trends

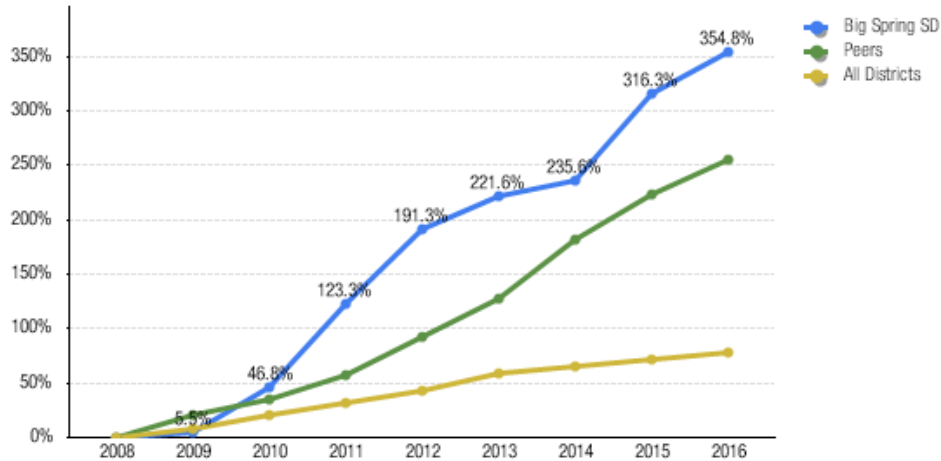




Other Financial Indicators

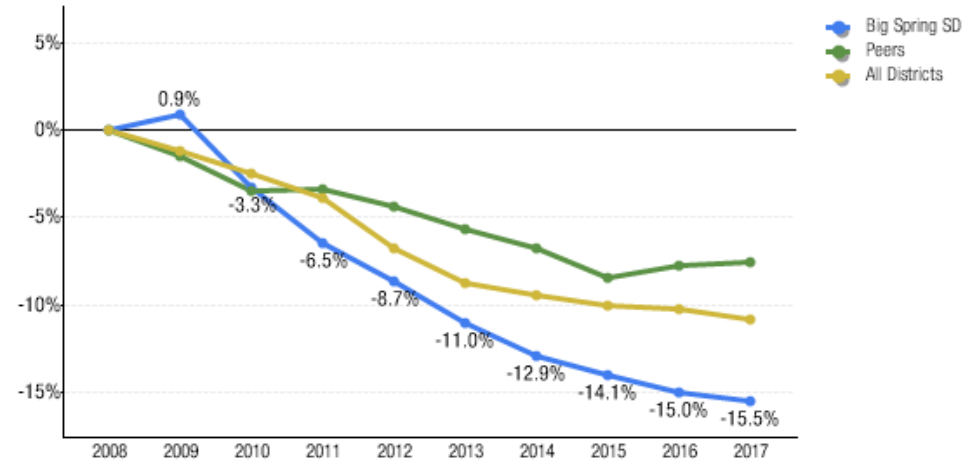
General Fund Balance

Cumulative Change in General Fund Balance



Student Count

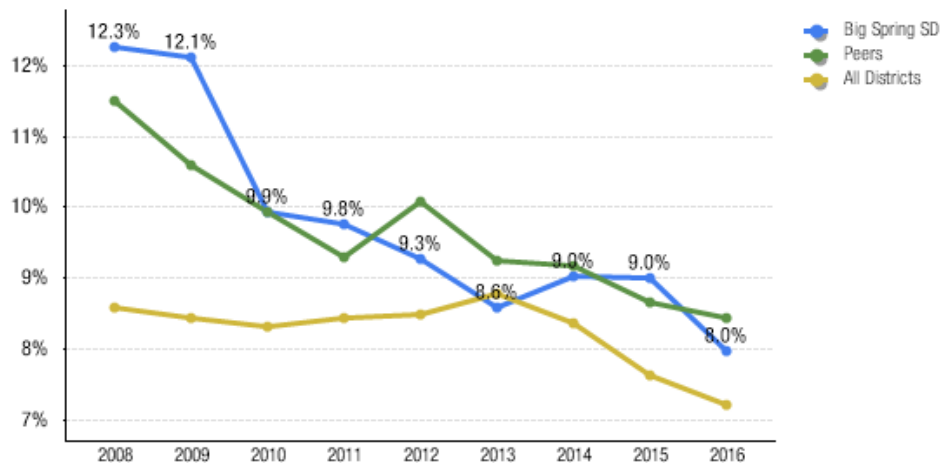
Cumulative Change in Student Count since 2008



Big Spring SD
 Carlisle Area SD
 East Pennsboro Area SD
 Greencastle-Antrim SD
 Mechanicsburg Area SD
 Northern York County SD
 Shippensburg Area SD
 South Middleton SD
 Tuscarora SD
 West Perry SD

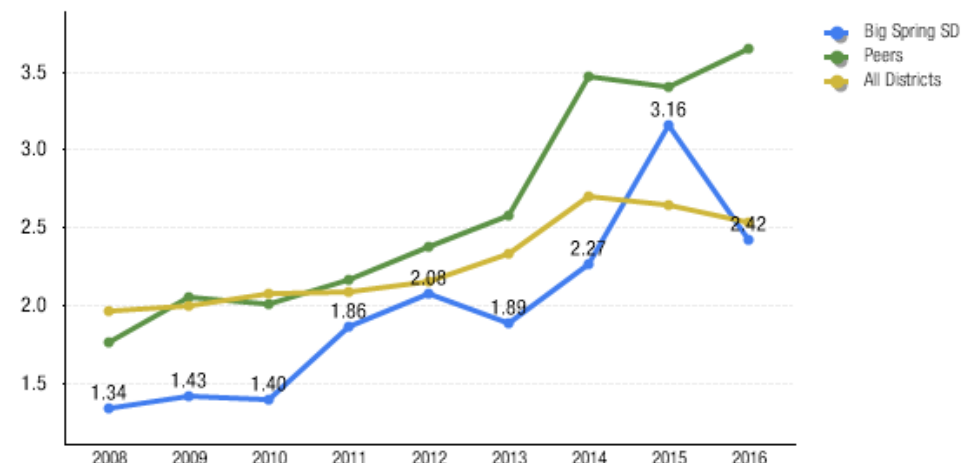
Debt Service as % of Revenue

Debt Service as % of Revenue



Current Ratio

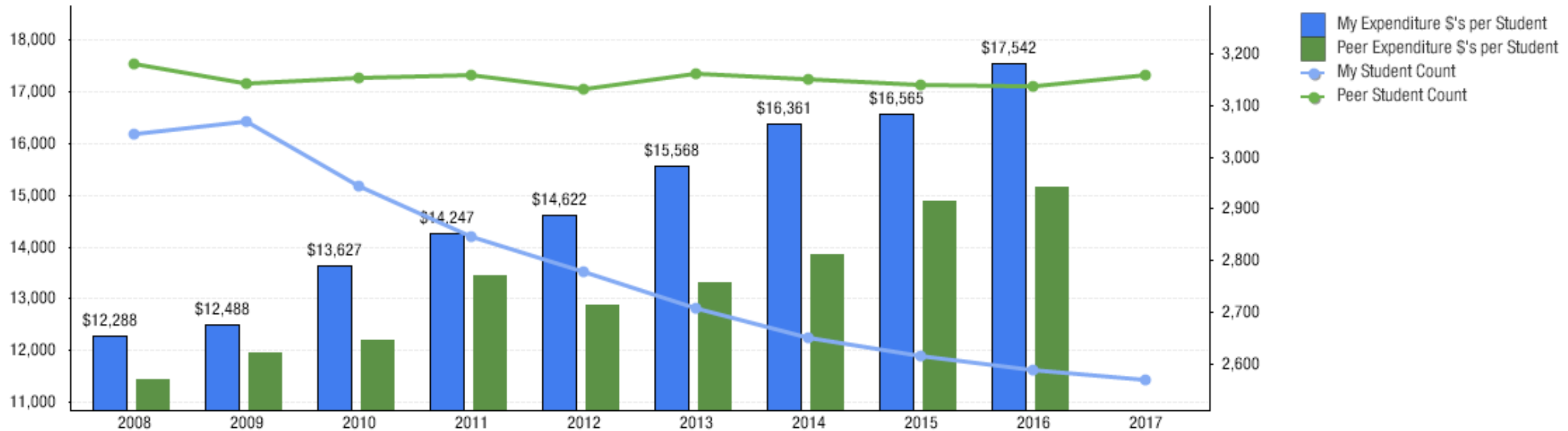
General Fund Current Ratio: Assets/Liabilities





Opposing Paths

General Fund Expenditure Trends





FUNDS UPDATE



General Fund Balance (at June 30, 2017)

| As of 30 June 2017 | Unassigned | Nonspendable | Assigned | Committed | Total |
|-------------------------------------|---------------------|---------------------|---------------------|-------------------|---------------------|
| General Fund Balance | 3,830,073 | | | | 3,830,073 |
| Employee Health Insurance | | 1,350,000 | | | 1,350,000 |
| PSERS | | | 650,000 | 554,000 | 1,204,000 |
| Healthcare | | | 350,000 | | 350,000 |
| Technology | | | 2,300,000 | | 2,300,000 |
| Special Education | | | 250,000 | | 250,000 |
| Student Info Sy/Financial Software | | | 200,000 | | 200,000 |
| AFR Balance at June 30, 2017 | \$ 3,830,073 | \$ 1,350,000 | \$ 3,750,000 | \$ 554,000 | \$ 9,484,073 |

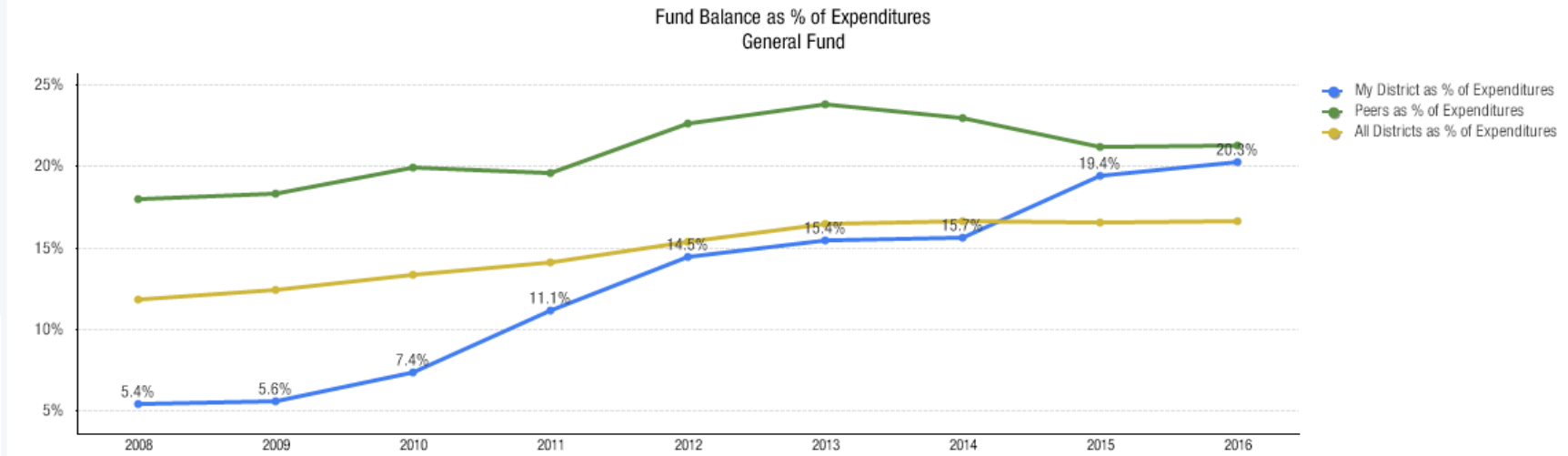
Note: allowable unassigned fund
balance = 8% of 2017-18 =

\$ 3,947,756



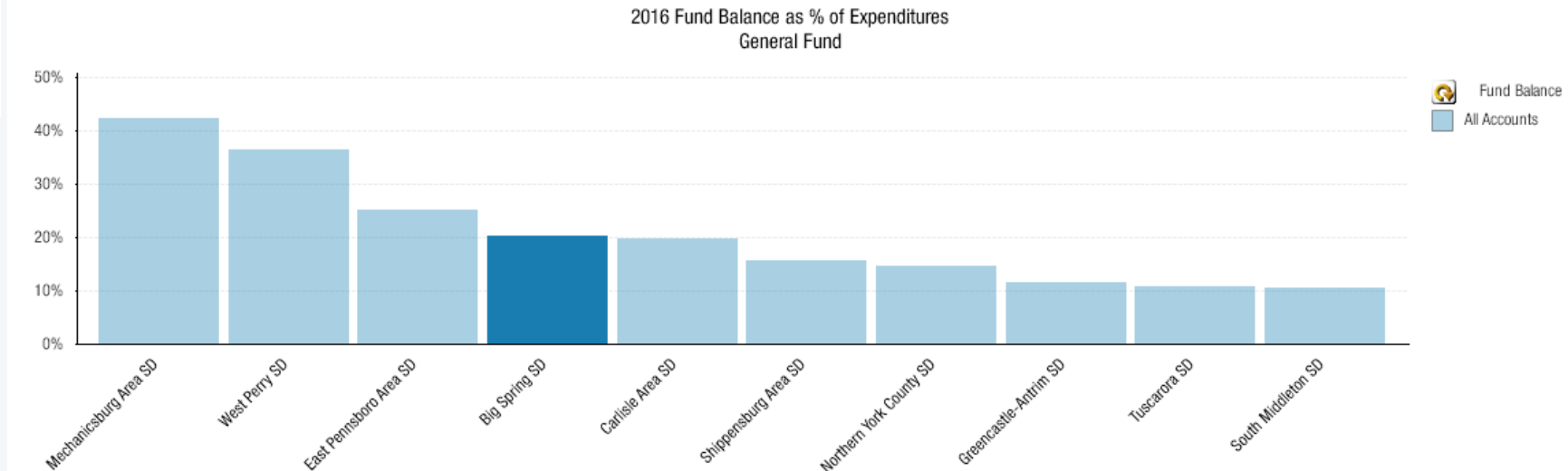
Fund Balance - local

Fund Balance as % of Expenditures



- Big Spring SD
- Carlisle Area SD
- East Pennsboro Area SD
- Greencastle-Antrim SD
- Mechanicsburg Area SD
- Northern York County SD
- Shippensburg Area SD
- South Middleton SD
- Tuscarora SD
- West Perry SD

Fund Balance by District

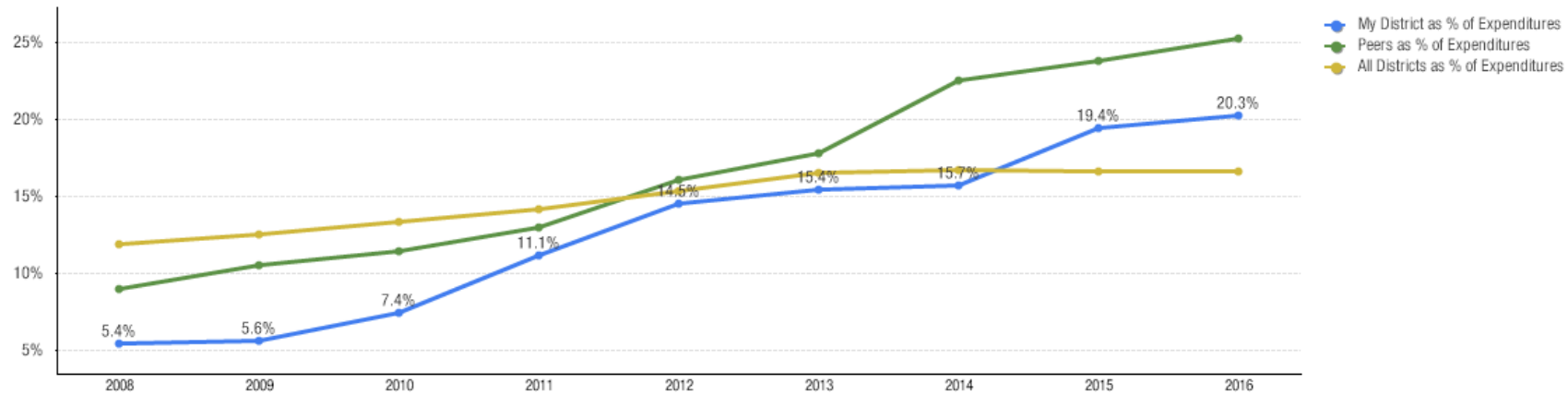




Fund Balance - like

Fund Balance as % of Expenditures

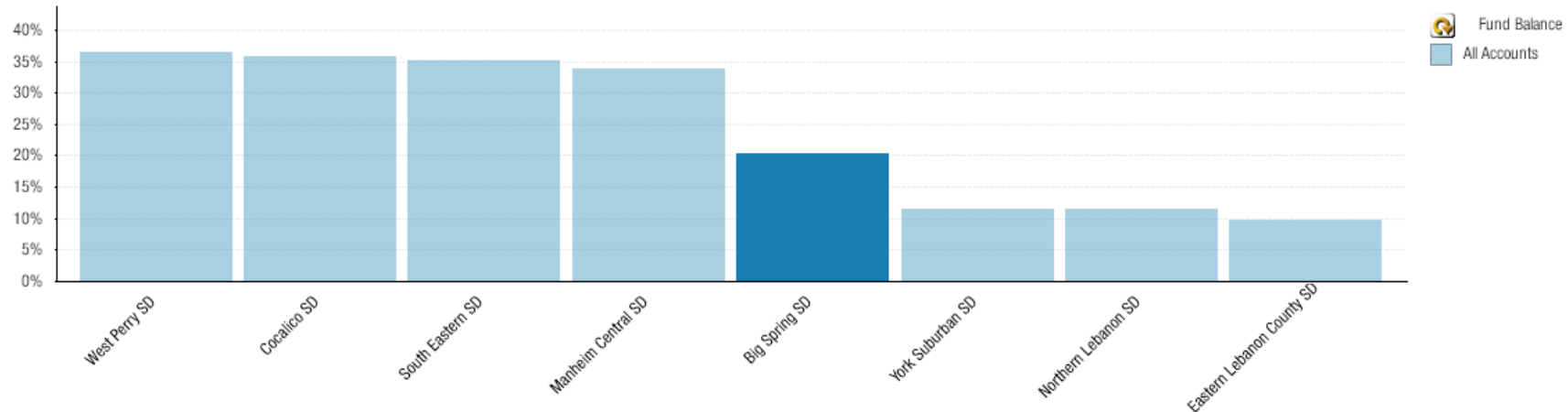
Fund Balance as % of Expenditures
General Fund



- Big Spring SD
- Cocalico SD
- Eastern Lebanon County SD
- Manheim Central SD
- Northern Lebanon SD
- South Eastern SD
- West Perry SD
- York Suburban SD

Fund Balance by District

2016 Fund Balance as % of Expenditures
General Fund





Capital Project Reserve Fund

As of 11 April 2018

Big Spring Capital Projects Fund

| | Balance at April 11, 2018 | \$ | 7,752,674 |
|---|---|-----------|------------------|
| <i>Capital Project:</i> | | | |
| Pedestrian Safety Improvement | \$ 24,346 | | |
| MS Roof Design Phase I, II, & III | \$ 11,200 | | |
| MS Roof Monitoring & Inspections | \$ - | | |
| HS Gym Floor Refinish | \$ 2,646 | | |
| HS Auditorium AV Repair | \$ 2,647 | | |
| Server Room UPS Replacement | \$ 5,000 | | |
| HS Network Replacement (Erate Cat 2) | \$ 145,479 | | |
| HS Roof Design/Mgmt/Inspections | \$ 18,600 | | |
| MR Roof Design & Management | \$ 10,000 | | |
| HS Gym Audio Replace | \$ 19 | | |
| HS Auditorium Speaker Replace | \$ 8,902 | | |
| NV/MR/MS/HS FF&E Design & Purchase | \$ 48,000 | | |
| NV/OF/HS/DAO NV & Assoc Technology Projects | \$ 564,740 | | |
| | \$ 841,579 | \$ | (841,579) |
| | Available Capital Projects Reserve Balance | \$ | 6,911,095 |

Amount is adjusted for reimbursement from Erate (\$267,294).

Newville Projects Fund

GOB 2017 Bond Issue = \$13,004,518



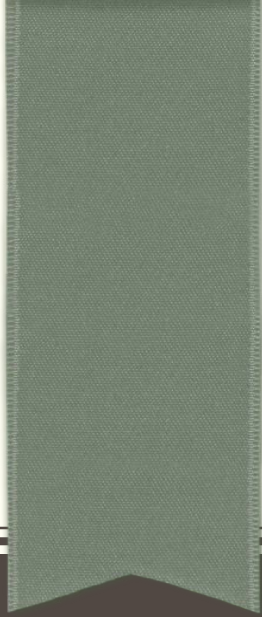
| Project | Budget | Paid to Date | Future Payments | |
|---|------------|--------------------|-----------------|-------------------|
| Track & Turf Field ** | 1,345,501 | (1,388,665) | (43,164) | Complete |
| MS Roof Replacement | 1,376,700 | (1,376,700) | 0 | Complete |
| MS Gym Floor | 80,600 | (80,600) | 0 | Complete |
| HS Roof - White Knight | 392,000 | 0 | 392,000 | |
| MS Exterior Courtyard Renovation | 372,251 | (14,901) | 357,350 | |
| Stadium Site Improve/DAO Drainage | 537,640 | (1,900) | 535,740 | |
| Emergency Generator | 284,888 | 0 | 284,888 | |
| Newville Elem Renovation | 7,787,097 | (616,498) | 7,170,599 | |
| Totals | 12,176,677 | (\$3,479,264) | \$8,740,578 | |
| Interest earned to 3/31/18 = | | \$106,590 | | |
| Total Spent/Earned YTD for NV Projects Fund= | | (\$3,372,674) | | |
| Current Balance Newville Projects Fund = | | \$9,631,844 | | \$891,267 End bal |

NV & MR Projects Fund Bond Construction Funds

*** Track & Turf Field Total budget of \$2,151,501 included \$806,000 from the Stadium & Track Fund*

Mount Rock Projects Fund - 2018

GOB 2018 Bond Issue = \$ 9,820,944



HEALTHCARE



Professional Staff

The District will deduct this \$\$ for premium share each pay

| Category | Yr Prem Share |
|-------------|---------------|
| Single | \$ 587.70 |
| 24-pay >> | \$24.49 |
| EE+1Child | \$ 793.39 |
| 24-pay >> | \$33.06 |
| EE+Children | \$ 1,057.85 |
| 24-pay >> | \$44.08 |
| EE+Spouse | \$ 1,807.16 |
| 24-pay >> | \$75.30 |
| Family | \$ 2,424.25 |
| 24-pay >> | \$101.01 |

HSA Calculations

EE pays deductible & coinsurance

| Total Deduct | BSSD HSA Deposit | Wellness HSA (opt) | You Owe Bal Of Deductible | Add'l 10% Coinsurance | Max U Owe HSA Deposit | OOP Max |
|--------------|------------------|--------------------|---------------------------|-----------------------|-----------------------|---------|
| \$1,400 | -\$500 | -\$350 | = \$550 | + 600 | + \$1,150 | \$2,000 |
| | | | \$22.92 | + \$25.00 | = \$47.92 | |
| \$2,800 | -\$1,000 | -\$350 | = \$1,450 | 1200 | \$2,650 | \$4,000 |
| | | | \$60.42 | + \$50.00 | = \$110.42 | |
| \$2,800 | -\$1,000 | -\$350 | = \$1,450 | 1200 | \$2,650 | \$4,000 |
| | | | \$60.42 | + \$50.00 | = \$110.42 | |
| \$2,800 | -\$1,000 | -\$350 | = \$1,450 | 1200 | \$2,650 | \$4,000 |
| | | | \$60.42 | + \$50.00 | = \$110.42 | |

Deduc

You must decide if you want optional deposits into HSA to cover all, part or none of deductible and coinsurance.

Put this amount in to cover deductible + coinsurance

To Maximize HSA deposits to IRS limit:

| IRS Max Into HSA | Max EE Deposit / Yr | Per Yr |
|------------------|---------------------|------------------------|
| \$3,400 | \$2,550 | \$106.25 Per Yr 24 pay |
| \$6,750 | \$5,400 | \$225.00 Per Yr 24 pay |
| \$6,750 | \$5,400 | \$225.00 Per Yr 24 pay |
| \$6,750 | \$5,400 | \$225.00 Per Yr 24 pay |
| \$6,750 | \$5,400 | \$225.00 Per Yr 24 pay |

or

IRS Max - BSSD contribution = Max EE deposit into HSA per tax year.

Medical Plan

★ Note: These are Tax Year 2017 rates -- HSA max contribution is figured on a calendar year and includes both employer and employee deposits. It assumes you qualified for Wellness. For 2017 federal taxes, you must also consider what you have added since January of this year if different from above! The max for calendar year 2017 is \$3,400 single & \$6,750 family - that includes BSSD contribution. In TY 2018 they increase to \$3,450 & \$6,900; you will be allowed to change your withholding in Jan 2018.

| | Monthly | Annual | EE Shr | Per 24Pay | 20Pay |
|--------|---------|--------|-----------|-----------|---------|
| Dental | 55.20 | 662.40 | \$ 144.60 | \$ 6.03 | \$ 7.23 |
| Vision | 7.58 | 90.91 | - | - | - |



Healthcare - Active

draft

-3%

census as of 180219

| Active | | 2018-19 | | | Pro Staff Prem Share | | | Act 93+ Prem Share | | | Supt Staff-PremShare | | | | | |
|---------------|-------------|----------------|---------------|-------------|----------------------|------------------|--------------|--------------------|-----------|-------------|---|---------------------|-------------------|---------------------|----------------------------|--|
| | | -3% | | | 8% | | | 11.0% | | | 5% | | | | | |
| | | 12% | | | 17.5% | | | 9% | | | | | | | | |
| Contract Type | Monthly | Annual | #Enr | Yr Share | /24Pay | #Enr | Yr Share | Per Pay | #Enr | Yr Share | /24Pay | /20Pay | Total Enr | HSA\$Pay | | |
| Single | \$ 593.82 | \$ 7,125.80 | 68 | \$ 570.06 | \$ 23.75 | 5 | \$ 783.84 | \$ 32.66 | 16 | \$ 356.29 | \$ 14.85 | \$ 17.81 | 89 | \$550 | | |
| EE+1Child | \$ 801.66 | \$ 9,619.87 | 4 | \$ 769.59 | \$ 32.07 | 0 | \$ 1,058.19 | \$ 44.09 | 5 | \$ 480.99 | \$ 20.04 | \$ 24.05 | 9 | \$1,100 | | |
| EE+Children | \$ 1,068.87 | \$ 12,826.49 | 14 | \$ 1,026.12 | \$ 42.76 | 2 | \$ 1,410.91 | \$ 58.79 | 1 | \$ 641.32 | \$ 26.72 | \$ 32.07 | 17 | \$1,100 | | |
| EE+Spouse | \$ 1,217.32 | \$ 14,607.89 | 23 | \$ 1,752.95 | \$ 73.04 | 0 | \$ 2,556.38 | \$ 106.52 | 15 | \$ 1,314.71 | \$ 54.78 | \$ 65.74 | 38 | \$1,100 | | |
| Family | \$ 1,633.00 | \$ 19,596.01 | 75 | \$ 2,351.52 | \$ 97.98 | 3 | \$ 3,429.30 | \$ 142.89 | 13 | \$ 1,763.64 | \$ 73.49 | \$ 88.18 | 91 | \$1,100 | | |
| Total | | | 184 | | | 10 | | | 50 | | | | 244 | 244 | | |
| Wellness | | | 128 | | | 7 | | | 33 | | | | 168 | 168 | | |
| Opt Outs | | | 39 | | | 3 | | | 10 | | | | 52 | 52 | | |
| | | | | | | | | | | | | | | 0.364754098 | | |
| | | | | | | | | | | | | | | 68.9% | | |
| | | Monthly | Annual | #Enr | EE Shr | Per 24Pay | 20Pay | | | | Premium | EE Shr | SDShr | | | |
| Dental | | \$55.20 | \$ 662.40 | 270 | \$ 144.60 | \$ 6.03 | \$7.23 | | | | Pro Staff | \$ 2,508,287 | \$ 272,890 | \$ 2,235,397 | | |
| Vision | | \$7.58 | \$ 90.91 | 268 | \$ - | \$ - | | | | | Act93+ | \$ 120,070 | \$ 17,029 | \$ 103,041 | | |
| | | | | | | | | | | | Supt Staff | \$ 648,805 | \$ 51,395 | \$ 597,410 | | |
| | | | | | | | | | | | Total Med | \$ 3,277,163 | \$ 341,314 | \$ 2,935,849 | = 271 Object | |
| | | | | | | | | | | | \$350 | | Wellness >> | \$ 58,800 | = 1x6 Salary Object | |
| | | | | | | | | | | | \$1,000 | \$ 54,000 | ← OptOut | | | |
| | | | | | | | | | | | PPO HSA\$ >> | | \$ 219,450 | | | |
| | | | | | | | | | | | Retiree (estimate) | \$ 19,998 | | \$ 278,250 | = 292 Object | |
| | | | | | | | | | | | Dental | \$ 178,848 | \$ 39,042 | \$ 139,806 | = 272 Object | |
| | | | | | | | | | | | Vision | \$ 24,364 | \$ - | \$ 24,364 | = 275 Object | |
| | | | | | | | | | | | Total District Active Healthcare = | | | \$ 3,100,019 | | |



Healthcare - Retiree

Medical

Retiree - Full 2018/19 Rates

| Contract Type | Monthly | Annual | #Enr | Per Qtr |
|---------------|-------------|--------------|------|-------------|
| Single | \$ 605.69 | \$ 7,268.32 | 10 | \$ 1,817.08 |
| EE+Child(1) | \$ 817.69 | \$ 9,812.26 | 0 | \$ 2,453.07 |
| EE+Children | \$ 1,090.25 | \$ 13,083.02 | 0 | \$ 3,270.75 |
| EE+Spouse | \$ 1,241.67 | \$ 14,900.05 | 3 | \$ 3,725.01 |
| Family | \$ 1,665.66 | \$ 19,987.93 | 0 | \$ 4,996.98 |
| Total | | | 13 | |

| Contract Type | Monthly | Annual | #Enr | Per Qtr |
|---------------|---------|-----------|------|-----------|
| Dental | \$56.30 | \$ 675.65 | 59 | \$ 168.91 |
| Vision | \$7.73 | \$ 92.73 | 35 | \$ 23.18 |

Ret < 1Jul2011 @ 50% / 5yr

| #Enr | EE-YrShare | Per Qtr |
|------|-------------|-------------|
| 0 | \$ 3,634.16 | \$ 908.54 |
| 0 | \$ 4,906.13 | \$ 1,226.53 |
| 0 | \$ 6,541.51 | \$ 1,635.38 |
| 0 | \$ 7,450.02 | \$ 1,862.51 |
| 0 | \$ 9,993.97 | \$ 2,498.49 |

Retiree Health Insurance for Those Retiring Prior to 1 July 2011
 10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense, except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District paying 50% of the cost of the PPO Blue or Keystone, Trust Option, subject to the same stipulations listed above and applicable to nonretired employees.

Ret > 1Jul2011 @ \$4000/yr paid

| #Enr | EE-YrShare | Per Qtr |
|------|--------------|-------------|
| 6 | \$ 3,268.32 | \$ 817.08 |
| 0 | \$ 5,812.26 | \$ 1,453.07 |
| 0 | \$ 9,083.02 | \$ 2,270.75 |
| 0 | \$ 10,900.05 | \$ 2,725.01 |
| 0 | \$ 15,987.93 | \$ 3,996.98 |

Retiree Health Insurance for Those Retiring July 1, 2011 or after
 10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District paying 50% of the cost of the single employee only coverage plan not to exceed \$4,000 per year for the PPO Blue or Keystone Trust Option, subject to the same stipulations listed above and applicable to non-retired employees.

| | Retirees | | |
|---------|------------|------------|-----------|
| | Premium | EE Shr | SDShr |
| Ret100% | \$ 115,082 | \$ 117,383 | (\$2,302) |
| Ret50% | \$ - | \$ - | \$ - |
| Ret\$4K | \$ 42,755 | \$ 19,610 | \$23,145 |
| Dent--> | \$ 39,082 | \$ 39,863 | \$ (782) |
| Vis--> | \$ 3,182 | \$ 3,246 | \$ (64) |

\$ 200,100 \$ 180,102 \$19,998

| SCT Premiums 2018-19 | |
|----------------------|-----------------------------------|
| \$ 3,277,163 | = Medical Active Prem |
| \$ 157,837 | = Medical Retiree Prem |
| \$ 3,434,999 | = Total Med Premium |
| \$ 217,930 | = SCT Dental Premium |
| \$ 27,546 | = SCT Vision Premium |
| \$ 3,680,474 | = Total SCT Annual Premium |

SCT Med Premium





| | <u>Jun 30, 17</u> | <u>Jun 30, 16</u> |
|--|----------------------------|----------------------------|
| ASSETS | | |
| Current Assets | | |
| Checking/Savings | | |
| 1020 · Cash - M&T Bank (28503457) | 2,887,989.15 | 2,600,354.62 |
| Total Checking/Savings | 2,887,989.15 | 2,600,354.62 |
| Other Current Assets | | |
| 1510 · Prepaid Expenses | 2,317.93 | 2,317.93 |
| Total Other Current Assets | 2,317.93 | 2,317.93 |
| Total Current Assets | 2,890,307.08 | 2,602,672.55 |
| TOTAL ASSETS | <u>2,890,307.08</u> | <u>2,602,672.55</u> |
| LIABILITIES & EQUITY | | |
| Liabilities | | |
| Current Liabilities | | |
| Other Current Liabilities | | |
| 2050 · Accts Payable | 54,202.24 | 0.00 |
| 2150 · IBNR - Insured Claims Pay | 259,466.99 | 173,434.13 |
| Total Other Current Liabilities | 313,669.23 | 173,434.13 |
| Total Current Liabilities | 313,669.23 | 173,434.13 |
| Total Liabilities | 313,669.23 | 173,434.13 |
| Equity | | |
| 3010 · Fund Balance | 1,227,553.64 | 1,227,553.64 |
| 3900 · Retained Earnings | 1,201,684.78 | 770,256.86 |
| Net Income | 147,399.43 | 431,427.92 |
| Total Equity | 2,576,637.85 | 2,429,238.42 |
| TOTAL LIABILITIES & EQUITY | <u>2,890,307.08</u> | <u>2,602,672.55</u> |

Ordinary Income/Expense

| | <u>Jul '17 - Mar 18</u> | <u>Jul '16 - Mar 17</u> |
|------------------------------------|--------------------------|--------------------------|
| Income | | |
| 4010 · Premiums - Traditional | 2,402,936.64 | 2,723,146.67 |
| 4310 · Stop Loss - Reimbursements | 36,081.06 | 141,989.42 |
| Total Income | 2,439,017.70 | 2,865,136.09 |
| Expense | | |
| 5015 · Claims - Vision | 19,124.76 | 13,145.80 |
| 5020 · Claims - CBC | 2,048,648.06 | 2,200,634.38 |
| 5130 · Admin. - CBC | 131,711.16 | 89,043.57 |
| 5310 · Stop Loss | 84,673.88 | 65,049.06 |
| 5530 · Office Expense | 30.33 | 31.46 |
| 5560 · Insurance | 136.11 | 65.56 |
| 5610 · Executive Director | 2,111.40 | 2,111.40 |
| 5620 · Benefits Consultant | 18,749.97 | 18,749.97 |
| 5650 · Accounting & Auditing | 3,975.28 | 3,823.21 |
| 5710 · Actuarial Fees | 2,825.34 | 0.00 |
| Total Expense | 2,311,986.29 | 2,392,654.41 |
| Net Ordinary Income | 127,031.41 | 472,481.68 |
| <u>Other Income/Expense</u> | | |
| Other Income | | |
| 9510 · Interest Income | 0.00 | 6,547.32 |
| Total Other Income | 0.00 | 6,547.32 |
| Net Other Income | 0.00 | 6,547.32 |
| Net Income | <u>127,031.41</u> | <u>479,029.00</u> |

South Central Trust

Renewal Projection through January 2018

| Big Spring School District | | | |
|--|--------------------|--------------------------|--------------------|
| Health Insurance Cost Projections (Medical and Prescription Drug) | | | |
| <i>Plan Year: July 1, 2018 through June 30, 2019</i> | | | |
| <i>Experience Period: February 1, 2017 through January 31, 2018</i> | | | |
| | Medical | Prescription Drug | Total |
| Claims Cost: | | | |
| Paid in the Experience Period | \$2,850,724 | \$474,907 | \$3,325,631 |
| Adjustments ¹ | | | |
| Large Claims | (\$342,808) | | (\$342,808) |
| Benefit Plan Changes | \$0 | \$0 | \$0 |
| Mandated Benefit Changes | \$0 | \$0 | \$0 |
| Health Care Reform Mandated Changes | \$0 | \$0 | \$0 |
| <i>Adjusted Experience Period Claims</i> | \$2,507,916 | \$474,907 | \$2,982,823 |
| Trend at 17 Months ² | \$288,896 | \$75,668 | \$364,564 |
| Estimated Total Projected Claims | \$2,796,812 | \$550,575 | \$3,347,387 |
| Total Claims (adjusted for enrollment) ³ | \$2,796,812 | \$550,575 | \$3,347,387 |
| Reserve Adjustment ⁴ | \$0 | \$0 | \$0 |
| Administrative Costs ⁵ | \$78,069 | \$0 | \$78,069 |
| Stop Loss Premium ⁶ | \$199,040 | | \$199,040 |
| Health Care Reform Legislative Costs ⁷ | | | \$1,518 |
| 7/18 - 6/19 Projected Costs | | | \$3,626,014 |
| 7/17 - 6/18 Budget Amount ⁸ | | | \$3,554,092 |
| Overall Projected Percent Adjustment: | | | 2.02% |

¹ Includes Stop Loss Reimbursements; Benefit Plan Changes; Federal, State and Health Care Reform Mandated Benefit Changes

² Annual Trend based on adjusted average carrier trends of -- Medical 8.0% & Drug 11.0% adjusted to 17 months

³ Enrollment remained the same during the experience period at 265 from an average of 265

⁴ The Reserve Adjustment is \$0 due to the current asset balance of \$2.96M as of 12/31/2017

⁵ Administration fees are \$44 and includes \$29.88 pass through Rx rebate credit equivalent, \$3 Rx package credit and \$4 Avalon stop loss credit

⁶ Stop loss premium assumes an increase of 16% and includes the aggregating fund liability of \$78,486

⁷ This includes the annual Patient-Centered Outcomes Research Institute (PCORI) Contribution

⁸ The annual budget amount is based on the estimated 2017-2018 Budget total.



DEBT SERVICE



Debt Service (Gross)

| As of Fiscal Year Ending June 30 | 1999 (1) (1996 PLGIT Pool) G.O. Note | (2) 2012 G.O. Bonds | (3) 2013 G.O. Bonds | (4) 2015 G.O. Bonds | (5) 2016 G.O. Bonds | (6) 2016A G.O. Bonds | (7) 2017 G.O. Bonds | (8) 2018 G.O. Bonds | (9) Proposed 2019 G.O. Bonds | Total |
|--|--|---------------------------|---------------------------|---------------------------|---------------------------|----------------------------|---------------------------|---------------------------|---------------------------------------|------------|
| 2018 | 406,770 | 912,425 | 780,250 | 592,673 | 1,263,508 | 80,854 | 408,870 | 0 | 0 | 4,445,350 |
| 2019 | 0 | 1,032,625 | 0 | 1,468,735 | 1,260,810 | 80,757 | 486,390 | 345,968 | 0 | 4,675,285 |
| 2020 | 0 | 1,029,500 | 0 | 1,469,710 | 1,262,724 | 80,660 | 486,328 | 384,721 | 269,961 | 4,983,604 |
| 2021 | 0 | 1,031,800 | 0 | 1,466,160 | 1,269,153 | 80,563 | 486,250 | 384,634 | 274,961 | 4,993,521 |
| 2022 | 0 | 1,788,700 | 0 | 2,008,060 | 0 | 80,466 | 486,163 | 384,539 | 274,817 | 5,022,744 |
| 2023 | 0 | 3,830,100 | 0 | 280,160 | 0 | 80,369 | 486,063 | 384,434 | 274,666 | 5,335,791 |
| 2024 | 0 | 0 | 0 | 295,650 | 0 | 3,120,272 | 485,950 | 384,319 | 274,503 | 4,560,693 |
| 2025 | 0 | 0 | 0 | 2,675,250 | 0 | 851,199 | 560,825 | 384,200 | 274,329 | 4,745,803 |
| 2026 | 0 | 0 | 0 | 0 | 0 | 0 | 3,883,425 | 384,000 | 274,145 | 4,541,570 |
| 2027 | 0 | 0 | 0 | 0 | 0 | 0 | 3,883,175 | 383,800 | 273,955 | 4,540,930 |
| 2028 | 0 | 0 | 0 | 0 | 0 | 0 | 3,880,925 | 383,600 | 273,755 | 4,538,280 |
| 2029 | 0 | 0 | 0 | 0 | 0 | 0 | 1,900,925 | 1,668,400 | 968,548 | 4,537,873 |
| 2030 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,801,800 | 1,738,868 | 4,540,668 |
| 2031 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,802,800 | 1,757,418 | 4,560,218 |
| 2032 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,799,800 | 1,775,618 | 4,575,418 |
| 2033 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 462,800 | 523,400 | 986,200 |
| Total | 406,770 | 9,625,150 | 780,250 | 10,256,398 | 5,056,195 | 4,455,140 | 17,435,288 | 14,339,815 | 9,228,941 | 71,583,946 |

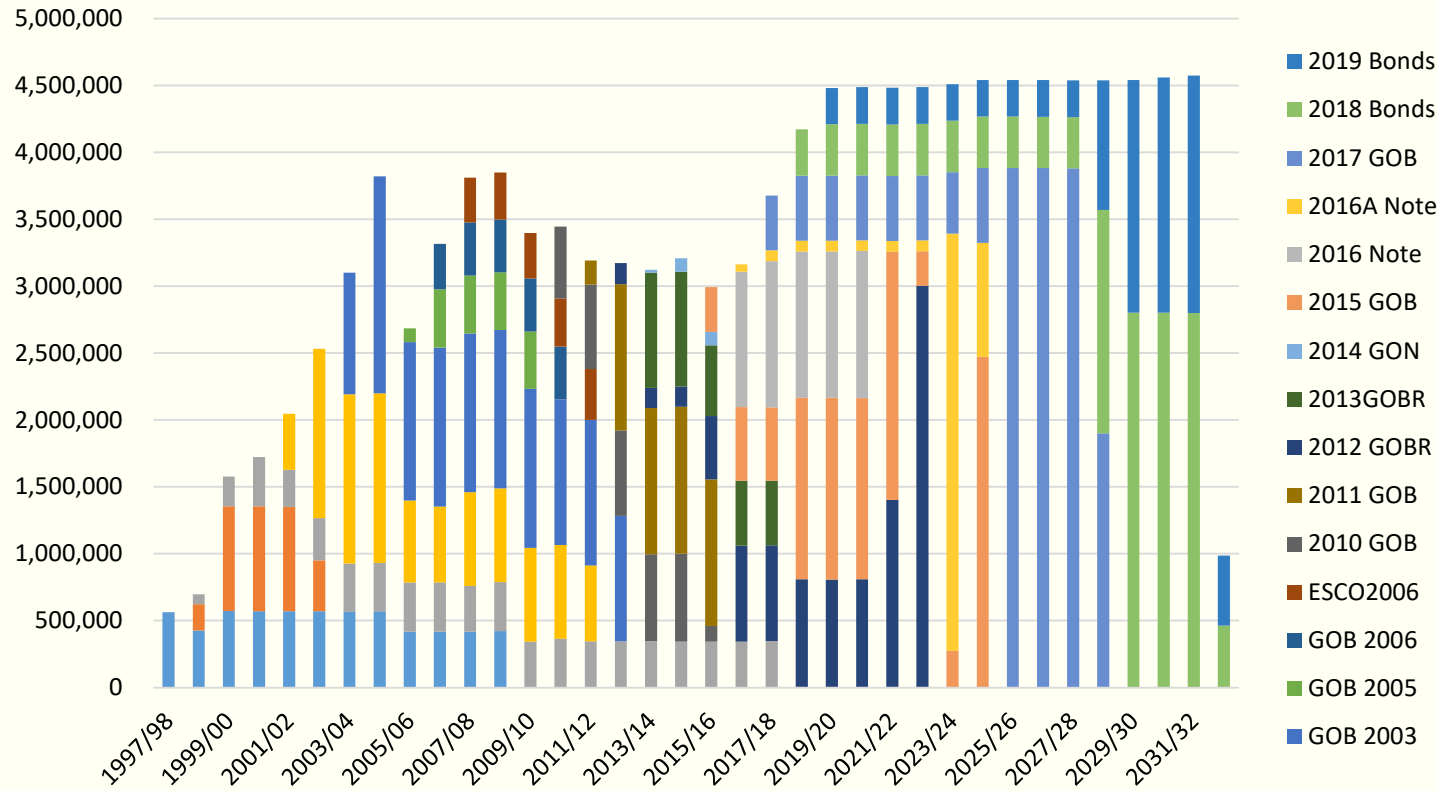


- (1) 1999 Variable Rate PLGIT Bond Pool at budgeted rate of 4.30%.
- (2) Series of 2012, call date required on portion 4/1/18, average coupon 1.96%.
- (3) Series of 2013 Bonds, non-callable, average coupon 2.40%.
- (4) Series of 2015, callable 3/1/21, average coupon 2.38%.
- (5) Series of 2016, F&M Trust Loan, fixed at 1.94%, prepayable anytime without penalty.
- (6) Series A of 2016, F&M Trust Loan, fixed at 1.94%, prepayable anytime without penalty.
- (7) Series of 2017, callable 2/15/25, average coupon 3.75% (3.15% yield).
- (8) Series of 2018, dated 4/3/18, \$9,505,000 for Mt. Rock project, average coupon 4.00%, yield 2.96%, callable 9/1/2023.
- (9) Proposed Series of 2019, dated 2/1/19, \$6,000,000 for Mt. Rock project, current rates plus 1.50% contingency.



Net Debt

BSSD Net Debt Service 2018-19



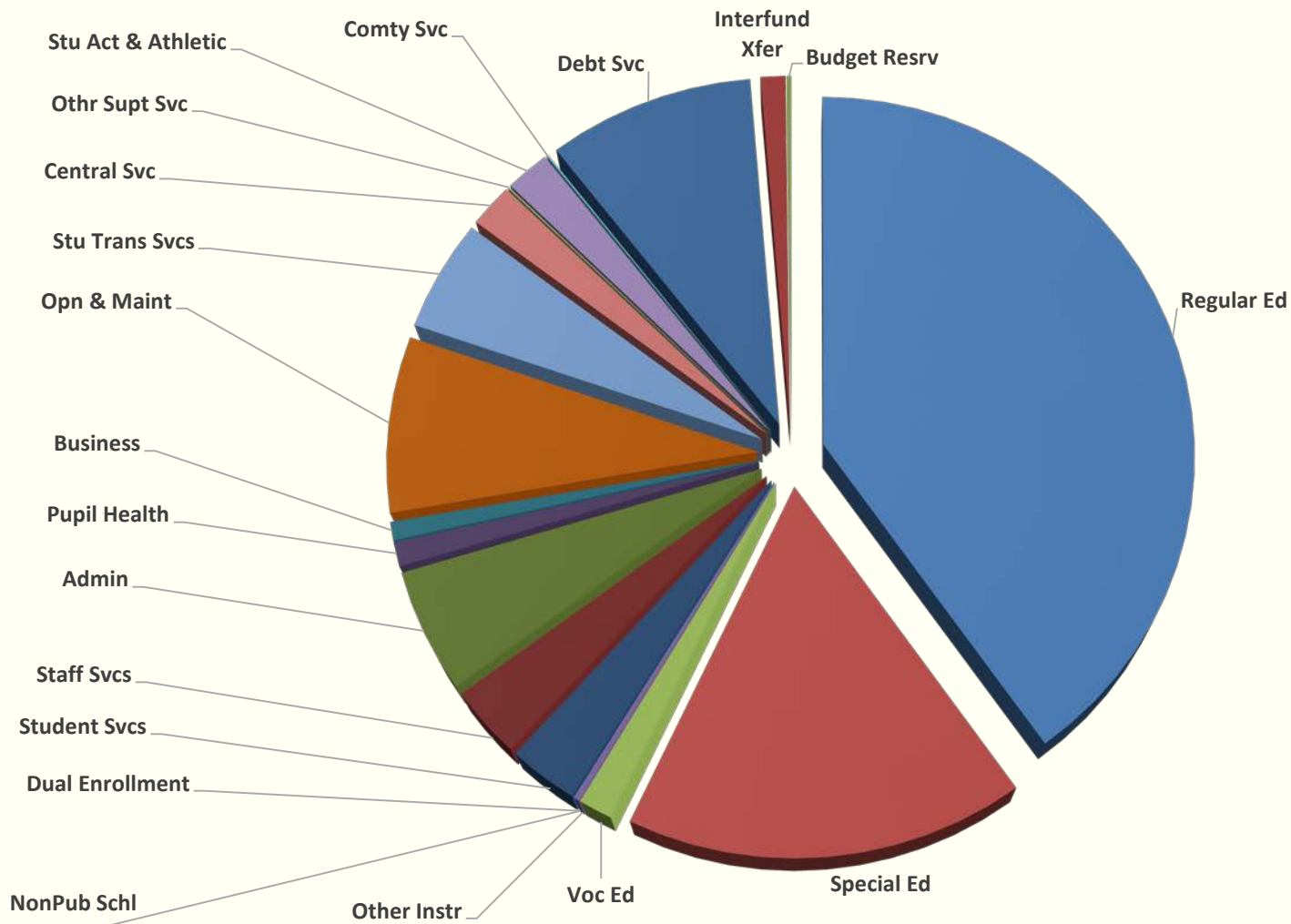
| <i>FY</i> | <i>Net Debt</i> | <i>Budget</i> | <i>% of Spend</i> | <i>New\$\$</i> | <i>New\$\$ As Mills</i> |
|----------------|-----------------|---------------|-------------------|----------------|-------------------------|
| 2014/15 | 3,208,951 | 43,334,648 | 7% | \$87,320 | 0.0520 |
| 2015/16 | 2,992,631 | 46,992,740 | 6% | (\$216,320) | (0.1283) |
| 2016/17 | 3,162,399 | 49,060,421 | 6% | \$169,768 | 0.0985 |
| 2017/18 | 3,677,971 | 51,219,079 | 7% | \$515,572 | 0.3081 |
| 2018/19 | 4,171,651 | 53,472,719 | 8% | \$493,680 | 0.2907 |
| 2019/20 | 4,480,324 | 55,825,518 | 8% | \$308,673 | 0.1797 |
| 2020/21 | 4,489,143 | 58,281,841 | 8% | \$8,819 | 0.0051 |
| 2021/22 | 4,483,859 | 60,846,242 | 7% | (\$5,284) | (0.0030) |
| 2022/23 | 4,487,886 | 63,523,477 | 7% | \$4,027 | 0.0023 |



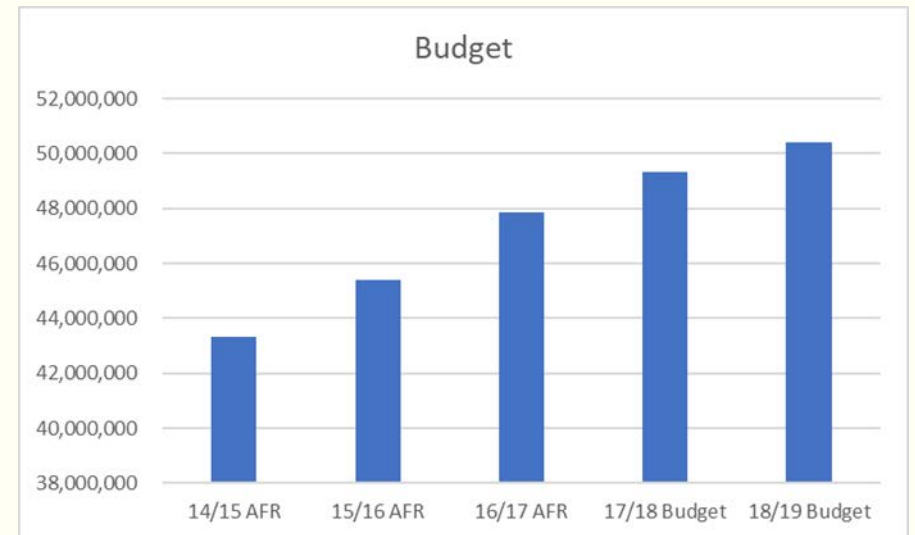
BUDGET 19



2019 Budget



\$50,451,150



| Acct Description | 14/15 AFR | 15/16 AFR | 16/17 AFR | 17/18 Budg | 18/19 Budg | 5yr% |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| 1000 Instruction | | | | | | |
| 1100 Regular Programs - Elem/Sec | 17,837,669 | 17,460,057 | 18,747,321 | 19,732,245 | 20,238,914 | 13% |
| 1200 Special Programs - Elem/sec | 7,547,875 | 7,543,458 | 7,946,141 | 8,329,045 | 8,525,278 | 13% |
| 1300 Vocational Education | 539,127 | 550,447 | 536,454 | 682,000 | 729,000 | 35% |
| 1400 Oth Instruction'l Prog- Elem/se | 17,232 | 9,376 | 34,332 | 40,610 | 101,844 | 491% |
| 1500 Nonpublic School Programs | 0 | 0 | 3,109 | 0 | 3,109 | |
| 1700 Community/jr College Ed Prog | 1,801 | 4,282 | 0 | 3,000 | 3,000 | 67% |
| 1000 Function (E) Sub Total | 25,943,704 | 25,567,620 | 27,267,357 | 28,786,900 | 29,601,145 | 14% |
| 2000 Support Services | | | | | | |
| 2100 Support Svcs-pupil Personnel | 1,032,988 | 1,091,801 | 1,323,033 | 1,405,833 | 1,498,449 | 45% |
| 2200 Support Services-instruc Staff | 1,758,863 | 1,788,925 | 1,409,280 | 1,571,592 | 1,598,368 | -9% |
| 2300 Support Services-admin | 2,411,286 | 2,355,961 | 2,451,720 | 2,672,667 | 2,772,269 | 15% |
| 2400 Support Services-pupil Health | 491,448 | 512,384 | 513,810 | 536,775 | 547,522 | 11% |
| 2500 Support Services-business | 329,426 | 395,100 | 360,023 | 427,717 | 416,002 | 26% |
| 2600 Operation & Maint Plant Svcs | 3,588,380 | 3,449,749 | 3,653,800 | 3,977,750 | 4,049,660 | 13% |
| 2700 Student Transportation Service | 2,548,819 | 2,386,103 | 2,430,975 | 2,688,456 | 2,551,706 | |
| 2800 Support Services - Central | 199,234 | 421,837 | 863,870 | 914,307 | 1,005,248 | 405% |
| 2900 Other Support Services | 27,352 | 27,589 | 27,664 | 28,000 | 28,000 | 2% |
| 2000 Function (E) Sub Total | 12,387,796 | 12,429,449 | 13,034,175 | 14,223,097 | 14,467,224 | 17% |
| 3000 Oper Of Noninstructional Svcs | | | | | | |
| 3200 Student Activities | 854,016 | 888,322 | 948,645 | 1,057,615 | 1,007,661 | 18% |
| 3300 Community Services | 28,636 | 28,558 | 26,660 | 29,984 | 38,934 | 36% |
| 3000 Function (E) Sub Total | 882,652 | 916,880 | 975,305 | 1,087,599 | 1,046,595 | 19% |
| 5000 Other Expend's & Financing | | | | | | |
| 5100 Other Expend's & Financing | 4,047,537 | 3,689,895 | 3,899,789 | 4,449,350 | 4,675,286 | 16% |
| 5200 Fund Transfers | 62,959 | 2,778,835 | 2,665,909 | 700,000 | 565,000 | 797% |
| 5900 Budgetary Reserve | 0 | 0 | 0 | 100,000 | 95,900 | |
| 5000 Sub Total | 4,110,496 | 6,468,730 | 6,565,698 | 5,249,350 | 5,336,186 | 30% |
| Totals | 43,334,648 | 45,398,275 | 47,842,535 | 49,346,946 | 50,451,150 | 16% |



Budget 19

By Function



Budget 19

By Cost Center

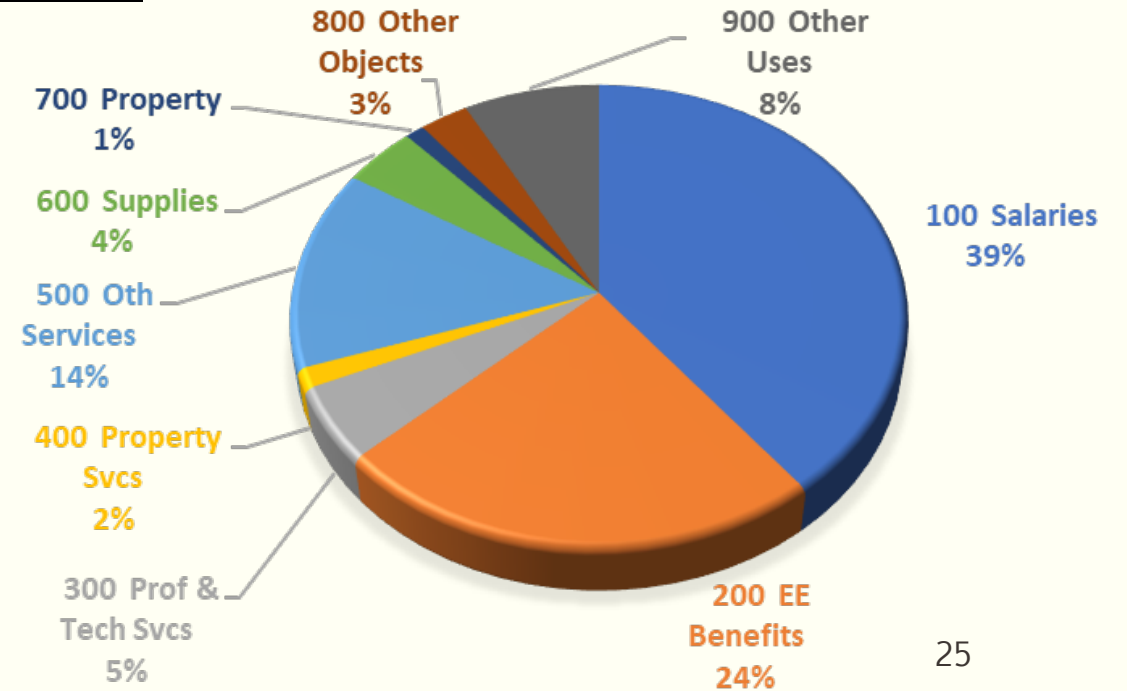
| Acct Description | 14/15 AFR | 15/16 AFR | 16/17 AFR | 17/18 Budg | 18/19 Budg | 5yr% |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| 0000 District | 27,368,022 | 29,378,801 | 30,111,185 | 30,755,824 | 31,574,731 | 15% |
| 0610 Transportation | 2,508,304 | 2,386,103 | 2,430,975 | 2,688,456 | 2,551,706 | 2% |
| 0630 Bldgs & Property | 3,113,272 | 3,246,178 | 3,453,471 | 3,776,059 | 3,782,720 | 22% |
| <i>0720 Special Ed - Gen</i> | <i>4,415,247</i> | <i>5,173,866</i> | <i>5,593,173</i> | <i>6,116,069</i> | <i>5,895,562</i> | |
| <i>0721 YBEC</i> | <i>244,493</i> | <i>339,365</i> | <i>297,574</i> | <i>434,528</i> | <i>351,000</i> | |
| <i>0722 River Rock</i> | <i>582,916</i> | <i>544,625</i> | <i>542,749</i> | <i>576,000</i> | <i>472,000</i> | |
| <i>0723 NHS Autism</i> | <i>296,356</i> | <i>919,121</i> | <i>850,497</i> | <i>400,000</i> | <i>839,520</i> | |
| <i>0724 New Story</i> | <i>0</i> | <i>65,256</i> | <i>76,570</i> | <i>68,000</i> | <i>70,000</i> | |
| <i>0725 Therabilities</i> | <i>249,200</i> | <i>218,934</i> | <i>201,246</i> | <i>200,000</i> | <i>207,200</i> | |
| <i>0726 Vista</i> | <i>10,472</i> | <i>23,772</i> | <i>17,255</i> | <i>17,400</i> | <i>17,000</i> | |
| <i>0729 Other Special Ed</i> | <i>0</i> | <i>604</i> | <i>1,152</i> | <i>1,000</i> | <i>1,000</i> | |
| <i>0730 Consort Prime ILS</i> | <i>453</i> | <i>253</i> | <i>445</i> | <i>800</i> | <i>0</i> | |
| <i>0731 Consort Upper ILS</i> | <i>439</i> | <i>96</i> | <i>337</i> | <i>800</i> | <i>800</i> | |
| <i>0734 Consort Prime LSS</i> | <i>2,071</i> | <i>1,502</i> | <i>2,804</i> | <i>3,400</i> | <i>22,359</i> | |
| <i>0735 Consort Upper LSS</i> | <i>68,161</i> | <i>68,840</i> | <i>75,392</i> | <i>189,430</i> | <i>90,749</i> | |
| <i>0736 Consort MS LSS</i> | <i>82,178</i> | <i>84,759</i> | <i>94,912</i> | <i>99,900</i> | <i>101,394</i> | |
| <i>0737 Reserve Sp Ed</i> | <i>207</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | |
| <i>0738 Consort EL MDS</i> | <i>109,579</i> | <i>132,201</i> | <i>142,040</i> | <i>139,589</i> | <i>161,675</i> | |
| <i>0739 Consort MS MDS</i> | <i>106</i> | <i>52</i> | <i>2,728</i> | <i>0</i> | <i>176,174</i> | |
| <i>0741 Out of District ES</i> | <i>40,832</i> | <i>8,342</i> | <i>80,780</i> | <i>42,000</i> | <i>42,000</i> | |
| <i>0742 Consort MS Aut</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>0</i> | <i>101,108</i> | |
| Spec Ed Total | 6,102,710 | 7,581,588 | 7,979,654 | 8,288,916 | 8,549,541 | 40% |

| Acct Description | 14/15 AFR | 15/16 AFR | 16/17 AFR | 17/18 Budg | 18/19 Budg | 5yr% |
|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------|
| 0770 Pupil Svcs | 23,432 | 297,785 | 319,242 | 334,450 | 410,901 | 1654% |
| 0850 HR / Wellness | 17,311 | 18,682 | 16,060 | 16,200 | 21,610 | 25% |
| 0911 Technology | 272,289 | 622,801 | 1,060,085 | 1,568,157 | 1,209,523 | 344% |
| 0912 1:1 Technology | 647,708 | 280,926 | 512,471 | 0 | 364,000 | -44% |
| 0924 Newville Elem | 13,960 | 11,199 | 12,415 | 16,501 | 16,505 | 18% |
| 0925 Oak Flat Elem | 16,417 | 14,304 | 15,808 | 18,741 | 18,948 | 15% |
| 0927 Mount Rock Elem | 10,368 | 11,688 | 13,785 | 16,528 | 16,532 | 59% |
| 0930 Middle School | 26,963 | 25,616 | 27,934 | 29,864 | 31,868 | 18% |
| 0940 High School | 44,951 | 29,604 | 57,404 | 60,367 | 63,373 | 41% |
| 0941 Graduation | 13,059 | 14,197 | 12,575 | 15,200 | 15,800 | 21% |
| 0951 C & I | 553,084 | 464,591 | 654,142 | 600,520 | 715,681 | 29% |
| 0952 Title I | 487,362 | 461,169 | 559,554 | 546,824 | 526,197 | 8% |
| 0953 Title II | 113,350 | 122,672 | 131,451 | 110,161 | 95,000 | -16% |
| 0954 ABG/RTL | 120,199 | 420,903 | 476,040 | 504,178 | 475,237 | 295% |
| 0955 Other Grant | (3,090) | 8,966 | (1,851) | 0 | 0 | |
| 0957 Title IV | 0 | 0 | 0 | 0 | 11,277 | |
| Totals | 43,334,648 | 45,398,275 | 47,842,535 | 49,346,946 | 50,451,150 | 16% |



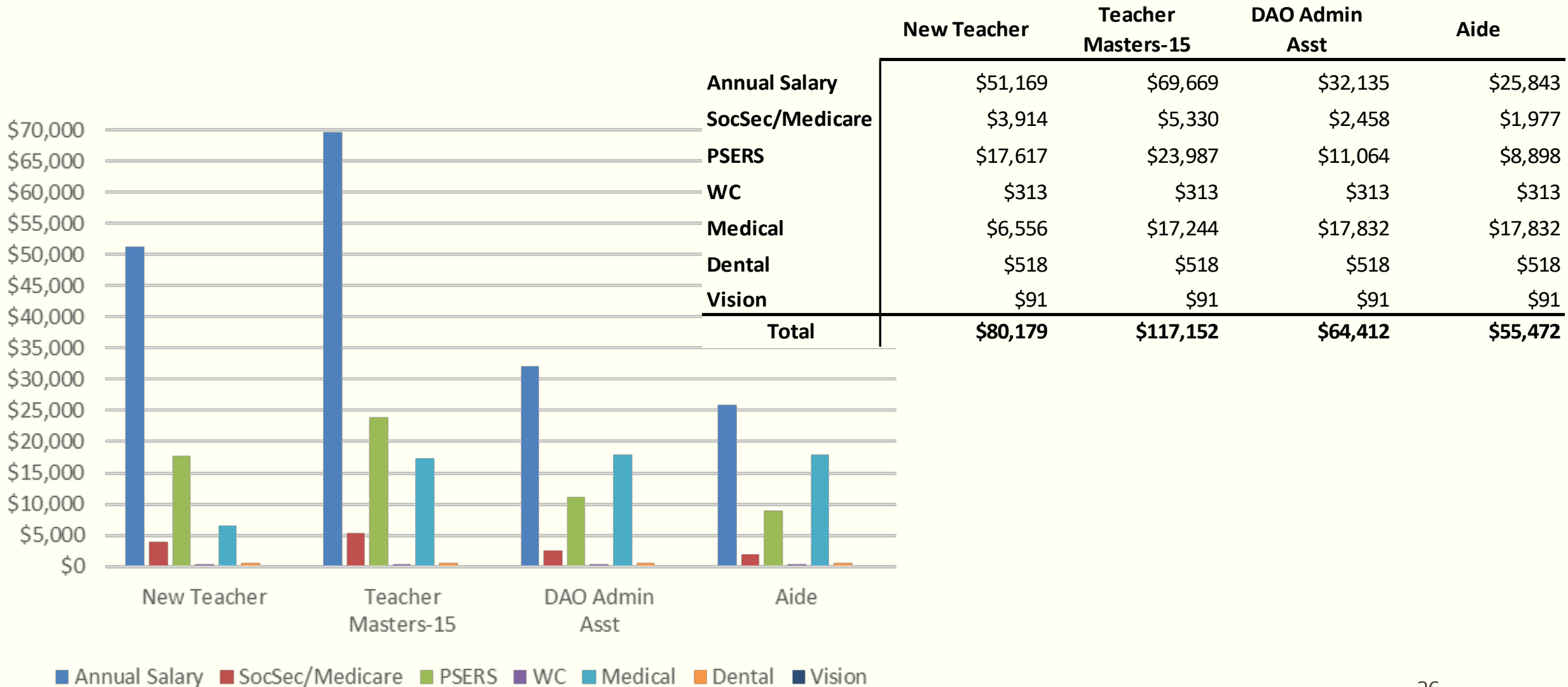
| Acct Description | 14/15 AFR | 15/16 AFR | 16/17 AFR | 17/18 Budget | 18/19 Budget | 5yr% |
|----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|------------|
| 100 Salaries | 18,491,952 | 18,411,611 | 18,668,152 | 19,535,672 | 19,866,621 | 7% |
| 200 EE Benefits | 9,020,764 | 9,116,087 | 10,252,335 | 11,691,358 | 12,037,252 | 33% |
| 300 Prof & Tech Svcs | 1,168,567 | 1,763,495 | 2,200,962 | 2,323,404 | 2,615,454 | 124% |
| 400 Property Svcs | 569,390 | 476,896 | 570,833 | 692,066 | 700,586 | 23% |
| 500 Oth Services | 7,087,509 | 6,916,444 | 6,898,889 | 7,171,023 | 7,093,507 | 0% |
| 600 Supplies | 1,976,509 | 1,612,876 | 1,828,975 | 1,907,927 | 2,156,887 | 9% |
| 700 Property | 847,057 | 585,396 | 801,160 | 695,921 | 558,298 | -34% |
| 800 Other Objects | 909,941 | 691,635 | 640,320 | 1,084,575 | 1,431,645 | 57% |
| 900 Other Uses | 3,262,959 | 5,823,835 | 5,980,909 | 4,245,000 | 3,990,900 | 22% |
| Total | <u>43,334,648</u> | <u>45,398,275</u> | <u>47,842,535</u> | <u>49,346,946</u> | <u>50,451,150</u> | 16% |

Budget 19 By Object





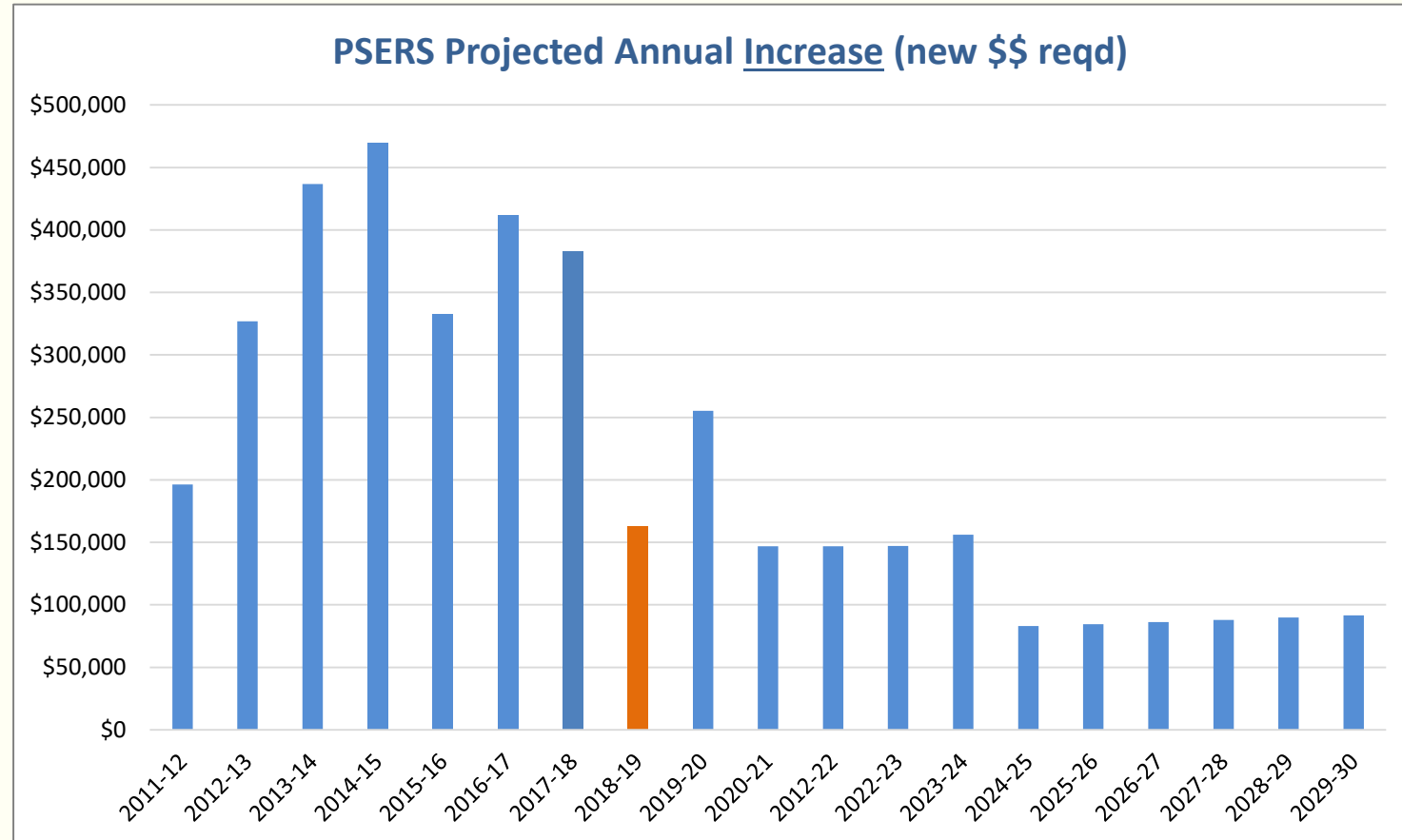
The Cost of An Employee





EE & Retirement (PSERS)

| Type | 2014/15 | 2015/16 | 2016/17 | 2017/18 | 2018/19 |
|------------------------------|------------|------------|------------|------------|------------|
| Admins | 16 | 16 | 15 | 15 | 15 |
| Professionals - Full Time | 226 | 228 | 227 | 226 | 227 |
| Professionals - Part Time | 2 | 0 | 0 | 0 | 0 |
| Secretaries - Full Time | 22 | 23 | 22 | 22 | 22 |
| Secretaries - Part Time | 4 | 4 | 4 | 4 | 4 |
| Aides - Full Time | 21 | 21 | 23 | 22 | 22 |
| Aides - Part Time | 52 | 47 | 39 | 33 | 33 |
| Custodians/Main.- Full Time | 17 | 17 | 16 | 17 | 18 |
| Custodians/Main. - Part Time | 25 | 25 | 24 | 23 | 23 |
| Technology - Full Time | 3 | 3 | 2 | 2 | 2 |
| Tech - Part-time | | | 1 | 1 | 1 |
| FT Total | 305 | 308 | 305 | 304 | 306 |
| PT Total | 83 | 76 | 68 | 61 | 61 |
| | 388 | 384 | 373 | 365 | 367 |





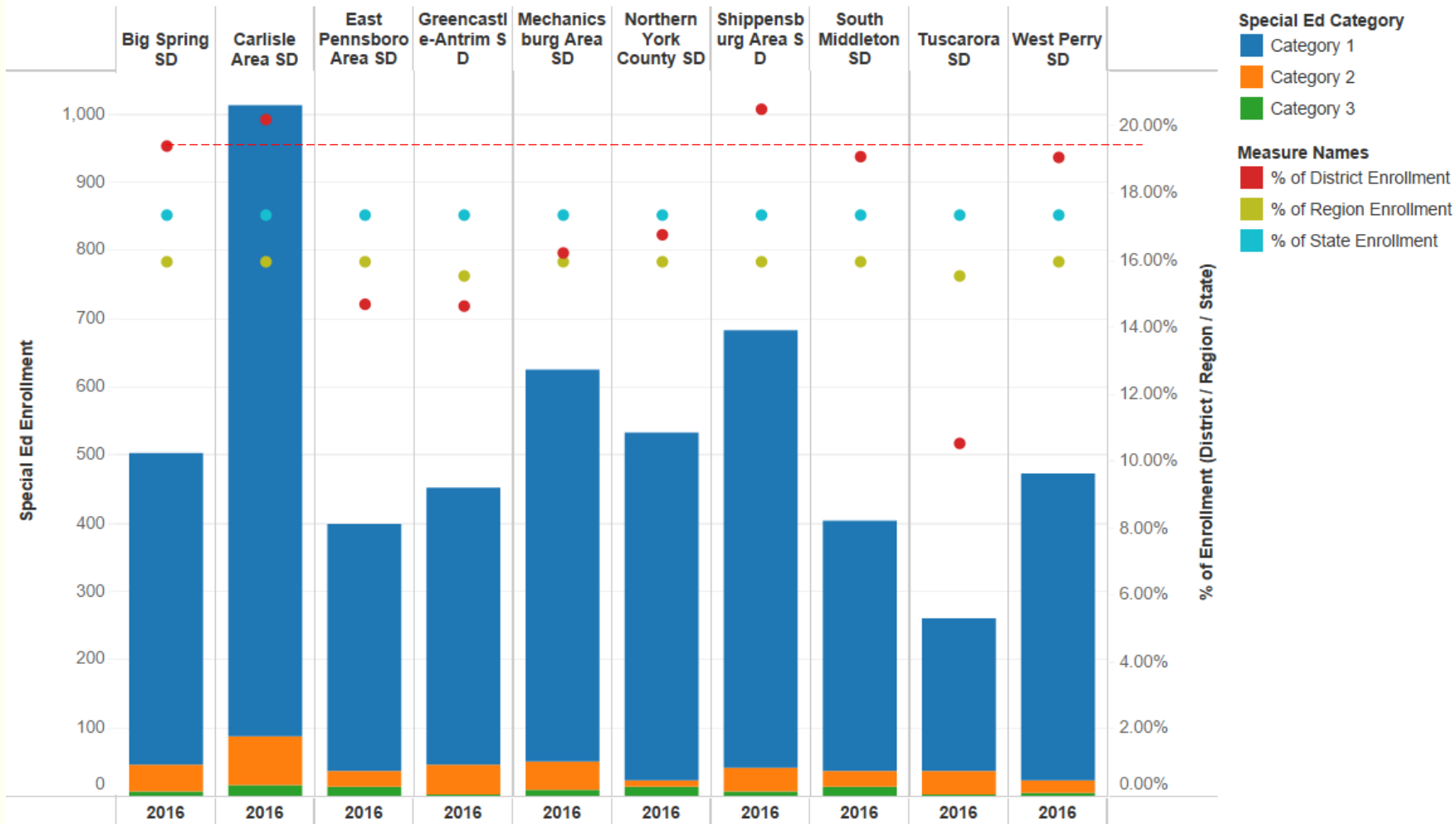
SPECIAL EDUCATION



Local Special Education Enrollment Comparison

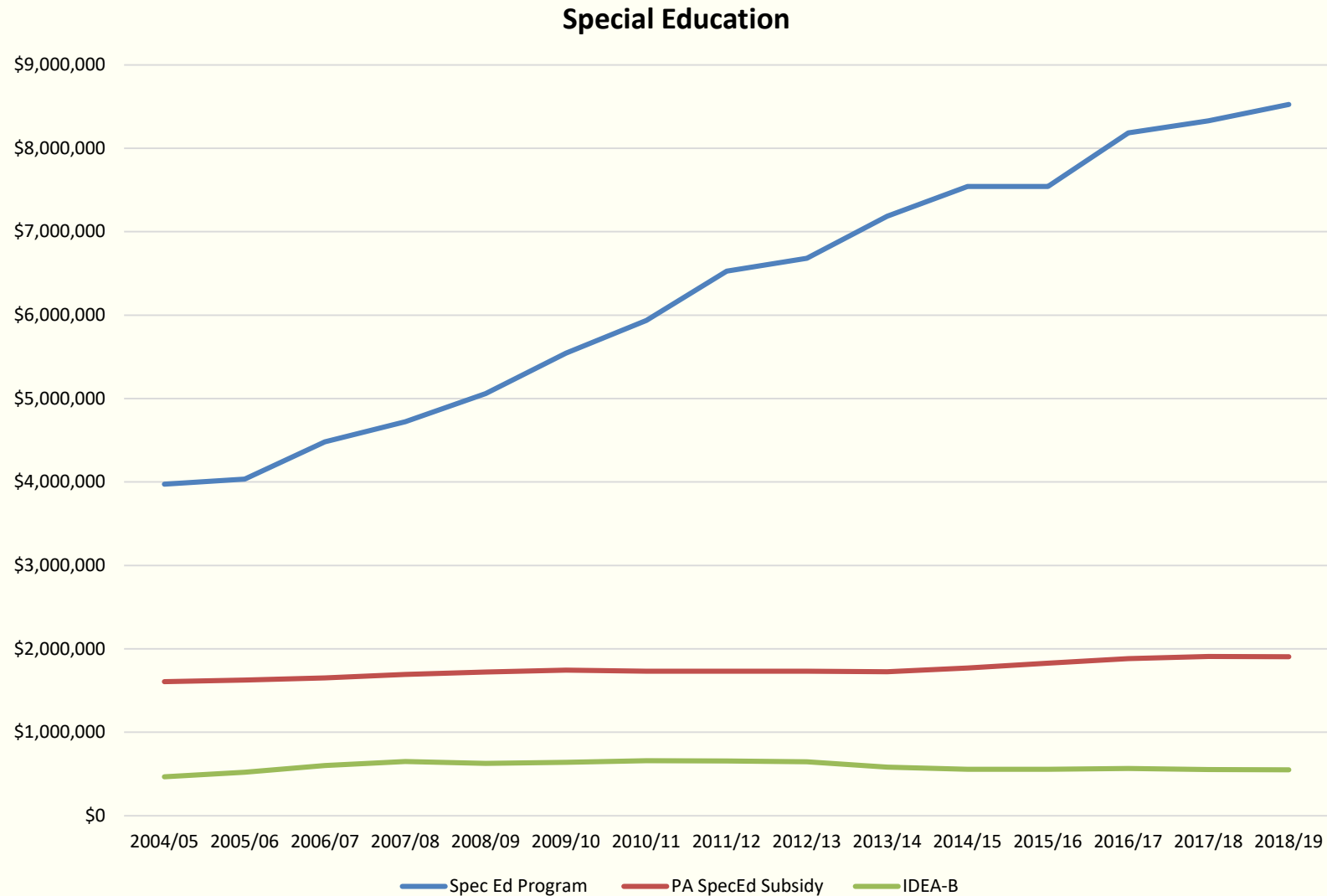
Special Education Enrollment Breakdown

Source: PA DOE Act 16 Report





Special Education





REVENUE



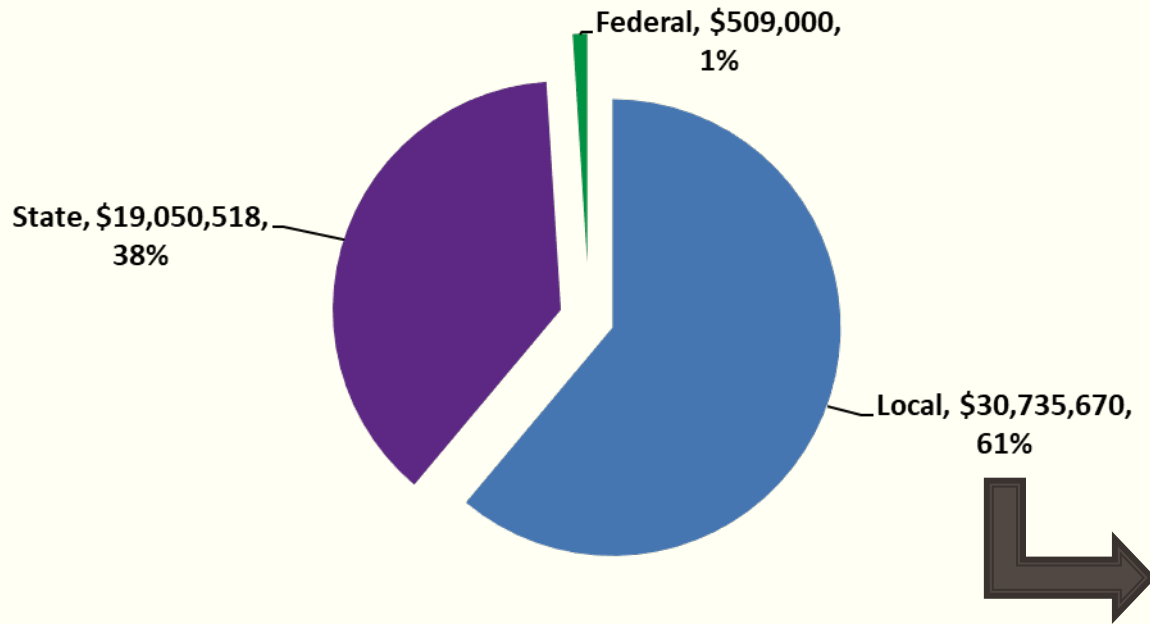
Commonwealth BEF / SEF

| School District | 2018-19 Proposed BEF Feb2018 | Base BEF Allocation | 2018-19 Proposed Student- Weighted Distribution | 2017-18 Estimated BEF | Difference | 2018-19 Proposed SEF Feb2018 | 2017-18 Estimated SEF Feb2018 | Difference |
|-------------------------|---------------------------------------|------------------------|---|-----------------------------|------------------|---------------------------------------|--|-----------------|
| Carlisle Area SD | \$13,065,050 | \$11,826,256 | \$1,238,794 | \$12,847,787 | \$217,263 | \$2,998,621 | \$2,933,983 | \$64,638 |
| Cumberland Valley SD | \$11,246,992 | \$10,092,876 | \$1,154,116 | \$11,042,319 | \$204,673 | \$3,498,110 | \$3,471,423 | \$26,687 |
| East Pennsboro Area SD | \$6,241,269 | \$5,684,190 | \$557,079 | \$6,095,578 | \$145,691 | \$1,359,451 | \$1,339,034 | \$20,417 |
| Mechanicsburg Area SD | \$6,691,327 | \$5,856,858 | \$834,469 | \$6,550,251 | \$141,076 | \$1,734,825 | \$1,708,297 | \$26,528 |
| Northern York County SD | \$7,642,064 | \$7,091,641 | \$550,423 | \$7,526,701 | \$115,363 | \$1,676,145 | \$1,649,186 | \$26,959 |
| Big Spring SD | \$9,466,568 | \$8,942,014 | \$524,554 | \$9,358,805 | \$107,763 | \$1,904,859 | \$1,872,448 | \$32,411 |
| West Perry SD | \$8,785,916 | \$8,316,388 | \$469,528 | \$8,705,275 | \$80,641 | \$1,827,016 | \$1,801,158 | \$25,858 |
| Shippensburg Area SD | \$9,700,485 | \$8,788,635 | \$911,850 | \$9,640,705 | \$59,780 | \$1,885,235 | \$1,849,917 | \$35,318 |
| South Middleton SD | \$4,435,561 | \$4,098,357 | \$337,204 | \$4,380,868 | \$54,693 | \$1,041,302 | \$1,029,124 | \$12,178 |
| Camp Hill SD | \$1,540,916 | \$1,284,586 | \$256,331 | \$1,493,369 | \$47,547 | \$514,857 | \$504,646 | \$10,211 |

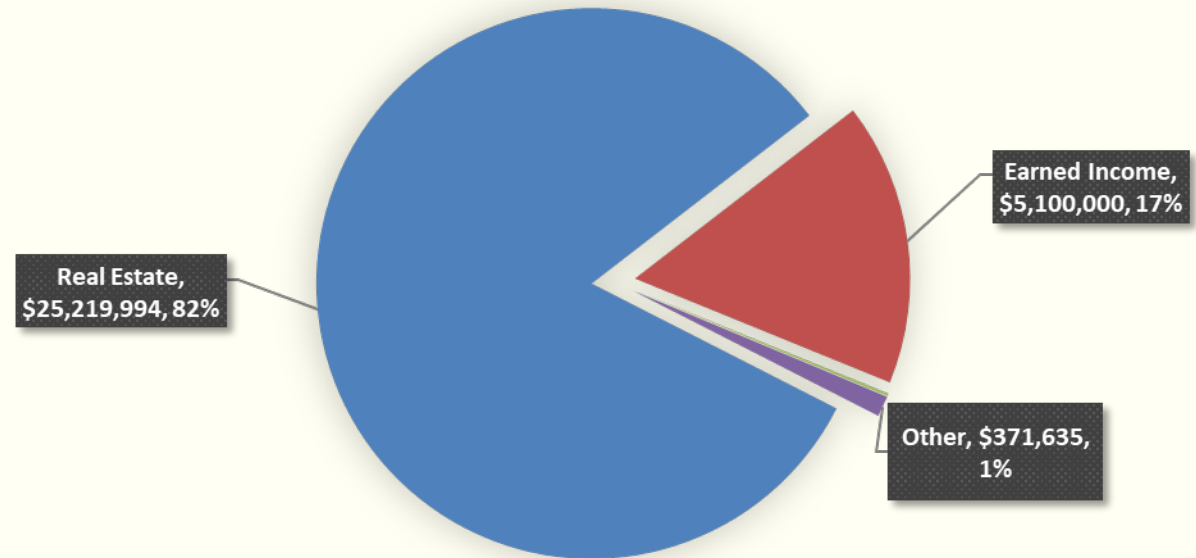


Revenue 2019

Total 18/19 Revenue: \$50,292,093



2018/19 Local Effort





Proposed Tax Increase (Revised 180411)

| Mill Calculation | 2016-17 | 2017/18 | 2018/19 |
|--------------------------------|----------------|----------------|----------------|
| Prior Yr Mills | 13.2885 | 13.7004 | 14.1388 |
| Adjusted Index for Budget | 3.10% | 3.20% | 3.00% |
| Mill increase @ Adj index | 0.4119 | 0.4384 | 0.4242 |
| Adjusted Index as Mills | 13.7004 | 14.1388 | 14.5630 |

Revised Proposed

| Proposed Final Budget Mills | 13.7004 | 14.0429 | 14.3238 |
|---|-----------------|---------------|---------------|
| March Assessed Value | \$1,723,378,300 | 1,728,353,200 | 1,751,970,400 |
| Proposed Increase as % | 3.10% | 2.50% | 2.00% |
| Gross Tax Revenue | \$23,610,972 | \$23,497,826 | \$24,321,609 |
| Assumed Collection rate | 95.0% | 95.0% | 95.0% |
| Est. Collected Tax \$\$ from Proposed Mills | \$22,430,422 | \$22,322,935 | \$23,105,529 |
| Est. Mill Value | \$1,637,209 | 1589624.283 | \$1,613,087 |

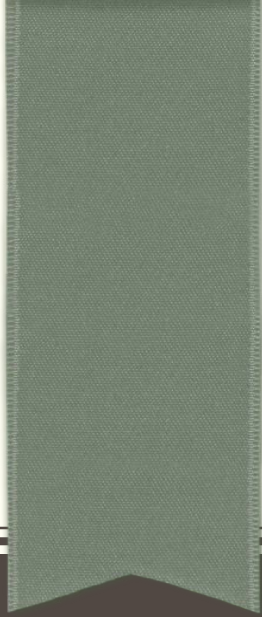
\$2,515

| <u>Real Estate Tax Increase as \$\$</u> | <u>Taxes</u> | <u>Taxes</u> | <u>Taxes</u> |
|---|--------------|--------------|--------------|
| Tax on \$100,000 property = | \$1,370 | \$1,404 | \$1,432 |
| Increase from prior year per \$100,000 = | \$41 | \$34 | \$28 |
| | 189242 | | |
| Tax on Act 1 Median \$189,242 property value= | \$2,593 | \$2,658 | \$2,711 |
| | \$78 | \$65 | \$53 |



Budget History by Object

| Account OBJ | 12/13 AFR Y:Y▲ | 13/14 AFR Y:Y▲ | 14/15 AFR Y:Y▲ | 15/16 AFR Y:Y▲ | 16/17 AFR Y:Y▲ | 17/18 Budget Y:Y▲ | 17/18 YTD YTD% | 18/19 Budget Y:Y▲ |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|
| 100 Salaries | 17,875,289 -1.3% | 18,374,038 2.8% | 18,491,952 0.6% | 18,411,611 -0.4% | 18,668,152 1.4% | 19,535,672 4.6% | 13,224,787 67.7% | 19,866,621 1.7% |
| 200 Benefits | 7,438,822 2.3% | 8,644,682 16.2% | 9,020,764 4.4% | 9,116,087 1.1% | 10,252,335 12.5% | 11,691,358 14.0% | 7,635,732 65.3% | 12,037,252 3.0% |
| 300 Prof'l & Tech Svcs | 1,130,081 13.7% | 886,488 -21.6% | 1,168,567 31.8% | 1,763,495 50.9% | 2,200,962 24.8% | 2,323,404 5.6% | 2,101,775 90.5% | 2,615,454 12.6% |
| 400 Property Services | 633,913 -2.4% | 628,622 -0.8% | 569,390 -9.4% | 476,896 -16.2% | 570,833 19.7% | 692,066 21.2% | 529,289 76.5% | 700,586 1.2% |
| 500 Trans, Insur & Tuition | 6,577,075 6.6% | 6,801,385 3.4% | 7,087,509 4.2% | 6,916,444 -2.4% | 6,898,889 -0.3% | 7,171,023 3.9% | 5,135,135 71.6% | 7,093,507 -1.1% |
| 600 Supplies | 1,816,785 4.1% | 1,850,969 1.9% | 1,976,509 6.8% | 1,612,876 -18.4% | 1,828,975 13.4% | 1,907,927 4.3% | 1,610,835 84.4% | 2,156,887 13.0% |
| 700 Property | 219,546 17.4% | 407,377 85.6% | 847,057 107.9% | 585,396 -30.9% | 801,160 36.9% | 695,921 -13.1% | 369,279 53.1% | 558,298 -19.8% |
| 800 Interest & Fees | 974,824 -21.5% | 917,505 -5.9% | 909,941 -0.8% | 691,635 -24.0% | 640,320 -7.4% | 1,084,575 69.4% | 1,046,078 96.5% | 1,431,645 32.0% |
| 900 Debt & Transfer | 5,387,000 26.0% | 4,862,123 -9.7% | 3,262,959 -32.9% | 5,823,835 78.5% | 5,980,909 2.7% | 4,245,000 -29.0% | 3,445,000 81.2% | 3,890,900 -8.3% |
| Report Totals | \$42,053,335 | \$43,373,189 | \$43,334,648 | \$45,398,275 | \$47,842,535 | \$49,346,946 | \$35,097,910 71.1% | \$50,351,150 |
| Increase From Prior Year | \$1,409,781 3.5% | \$1,319,854 3.1% | (\$38,541) -0.1% | \$2,063,627 4.8% | \$2,444,260 5.4% | \$1,504,411 3.1% | | \$1,004,204 2.0% |
| 1% of Budget = | \$420,533 | \$433,732 | \$433,346 | \$453,983 | \$478,425 | \$493,469 | | \$503,512 |

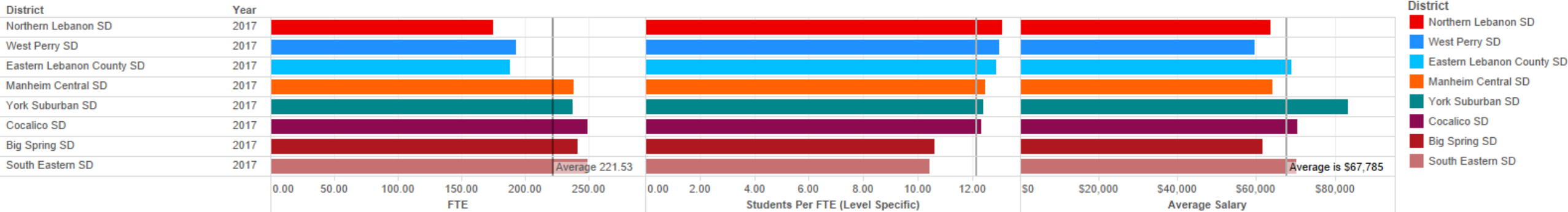


ANALYSIS

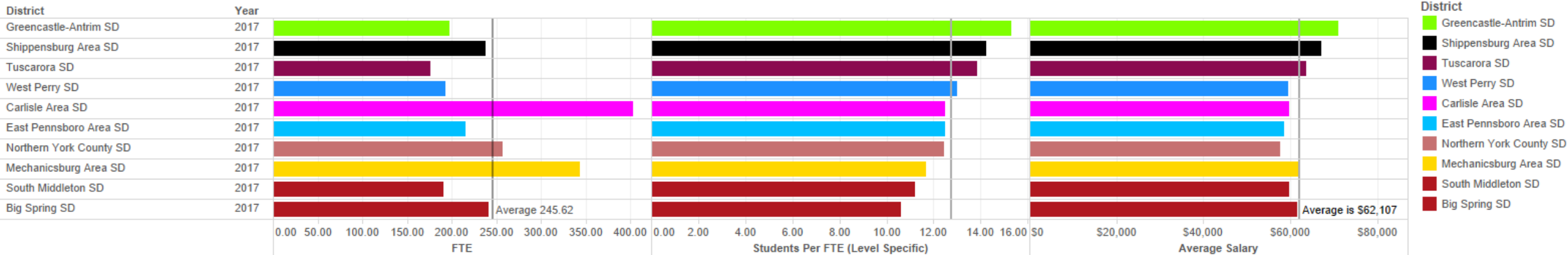


District EEs

District(s): Northern Lebanon SD, West Perry SD, Eastern Lebanon County SD and 5 more
 Position(s): All
 School Level: All Schools
 Source: DOE - Salary and Enrollment Records



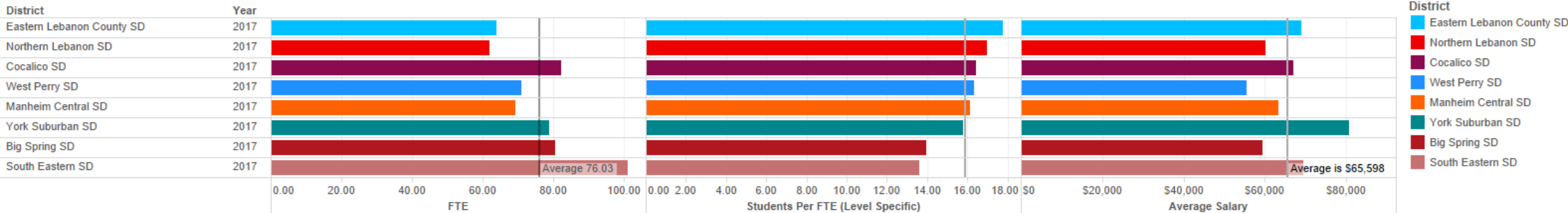
District(s): Greencastle-Antrim SD, Shippensburg Area SD, Tuscarora SD and 7 more
 Position(s): All
 School Level: All Schools
 Source: DOE - Salary and Enrollment Records



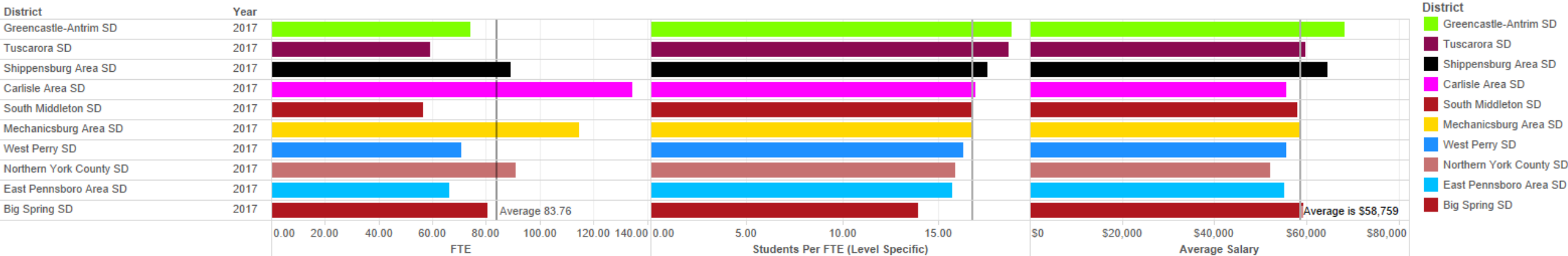


Elementary Teachers, Reg & Spec Ed

District(s): Eastern Lebanon County SD, Northern Lebanon SD, Cocalico SD and 5 more
 Position(s): Elementary Special Ed. Teacher & Elementary Teacher
 School Level: Elementary School
 Source: DOE - Salary and Enrollment Records



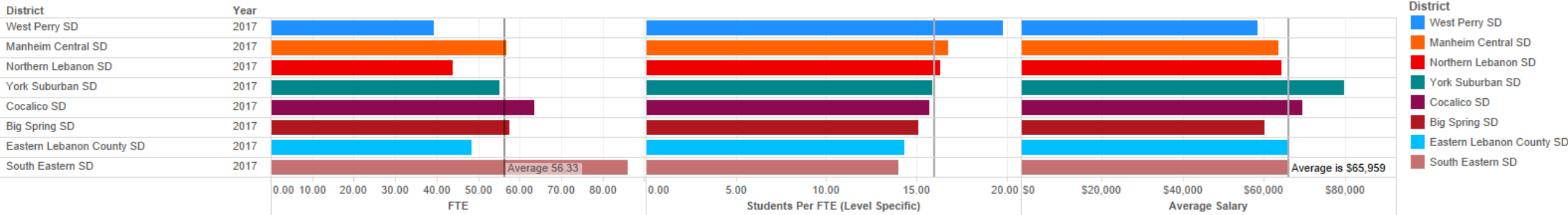
District(s): Greencastle-Antrim SD, Tuscarora SD, Shippensburg Area SD and 7 more
 Position(s): Elementary Special Ed. Teacher & Elementary Teacher
 School Level: Elementary School
 Source: DOE - Salary and Enrollment Records





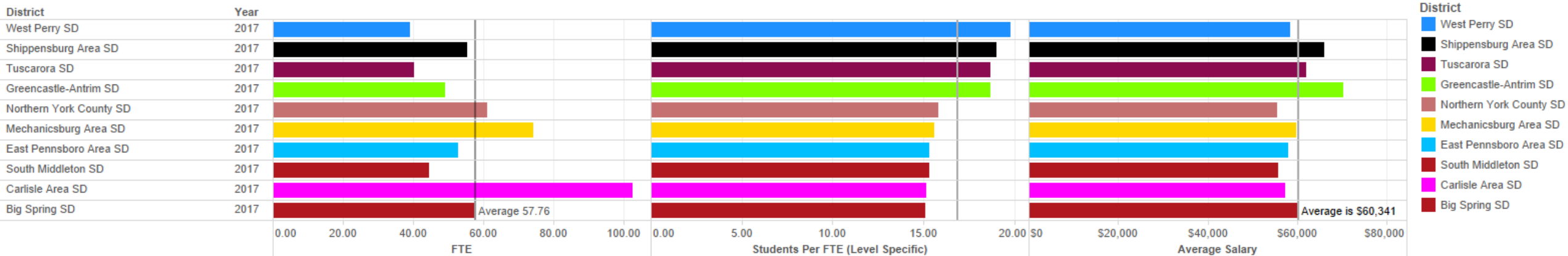
Secondary Teachers, Reg & Spec Ed

District(s): West Perry SD, Manheim Central SD, Northern Lebanon SD and 5 more
 Position(s): Secondary Special Ed. Teacher & Secondary Teacher
 School Level: High School
 Source: DOE - Salary and Enrollment Records



District Position Control Analysis

District(s): West Perry SD, Shippensburg Area SD, Tuscarora SD and 7 more
 Position(s): Secondary Special Ed. Teacher & Secondary Teacher
 School Level: High School
 Source: DOE - Salary and Enrollment Records

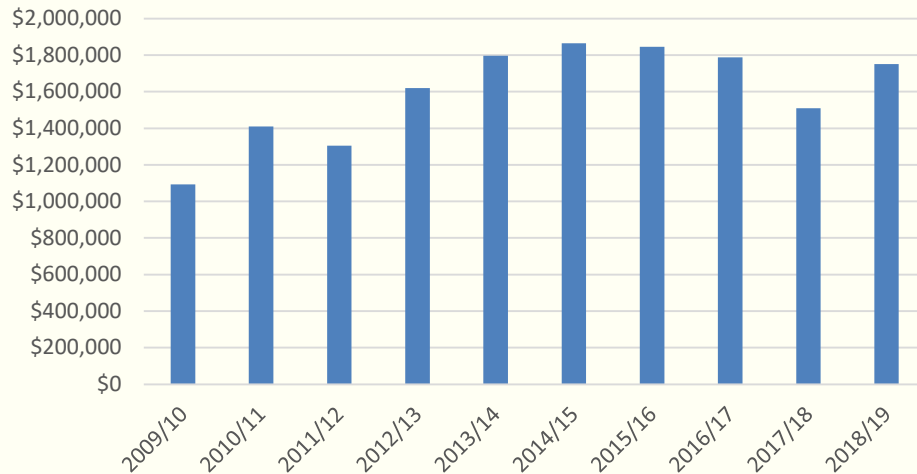




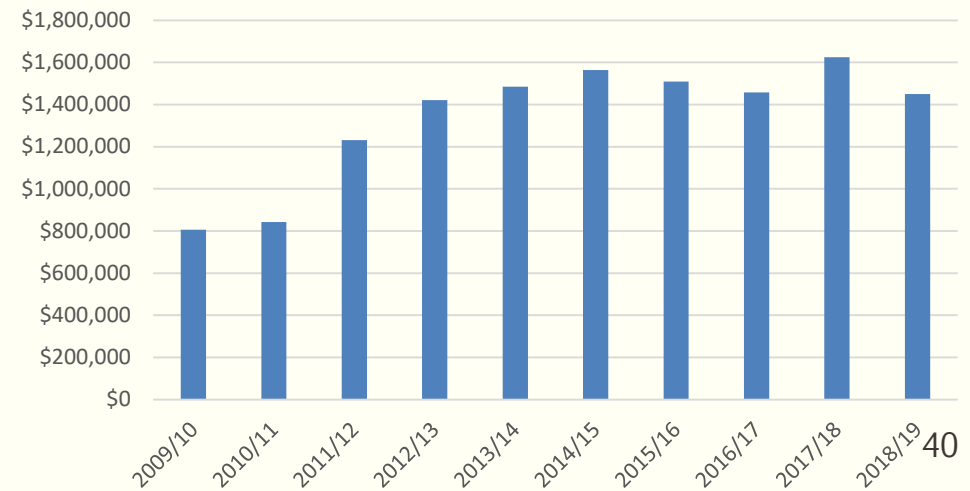
Tuition

| | <u>2009/10</u> | <u>2010/11</u> | <u>2011/12</u> | <u>2012/13</u> | <u>2013/14</u> | <u>2014/15</u> | <u>2015/16</u> | <u>2016/17</u> | <u>2017/18</u> | <u>2018/19</u> |
|------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Tuition Other PA LEAs | \$337,637 | \$290,563 | \$271,067 | \$234,645 | \$145,638 | \$151,615 | \$244,975 | \$385,004 | \$317,000 | \$308,000 |
| PA Charter (+Cyber) | \$805,586 | \$842,531 | \$1,231,913 | \$1,420,969 | \$1,485,206 | \$1,563,636 | \$1,510,009 | \$1,457,450 | \$1,625,000 | \$1,450,000 |
| CAOLA Tuition | \$20,082 | \$104,220 | \$81,576 | \$93,812 | \$120,235 | \$137,037 | \$125,118 | \$126,094 | \$150,000 | \$130,000 |
| NonPublic Schls | \$1,093,034 | \$1,409,819 | \$1,304,216 | \$1,620,396 | \$1,797,352 | \$1,864,731 | \$1,844,926 | \$1,787,842 | \$1,510,528 | \$1,750,629 |
| Tuition to CPAVTS | \$578,023 | \$679,144 | \$626,269 | \$615,134 | \$606,038 | \$539,127 | \$550,447 | \$536,454 | \$682,000 | \$729,000 |
| Tuition to HigherEd | \$0 | \$5,130 | \$2,180 | \$0 | \$0 | \$3,135 | | \$0 | \$0 | \$0 |
| Aprv Priv Schls | \$65,118 | \$69,646 | \$66,256 | \$68,971 | \$69,741 | \$182,176 | \$134,737 | \$76,705 | \$68,000 | \$70,000 |
| Other | \$3,789 | \$1,843 | \$21,462 | \$29,170 | \$39,969 | \$33,398 | 18553 | \$0 | \$20,000 | \$0 |
| Total | \$2,903,268 | \$3,402,896 | \$3,604,940 | \$4,083,098 | \$4,264,179 | \$4,474,855 | \$4,428,765 | \$4,369,549 | \$4,372,528 | \$4,437,629 |

NonPublic Schls



PA Charter (+Cyber)





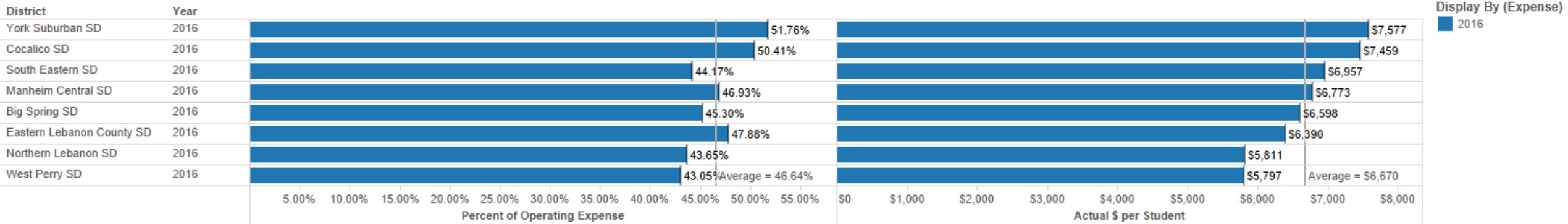
Regular Education (1100) \$\$/Student

District(s): York Suburban SD, Cocalico SD, South Eastern SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

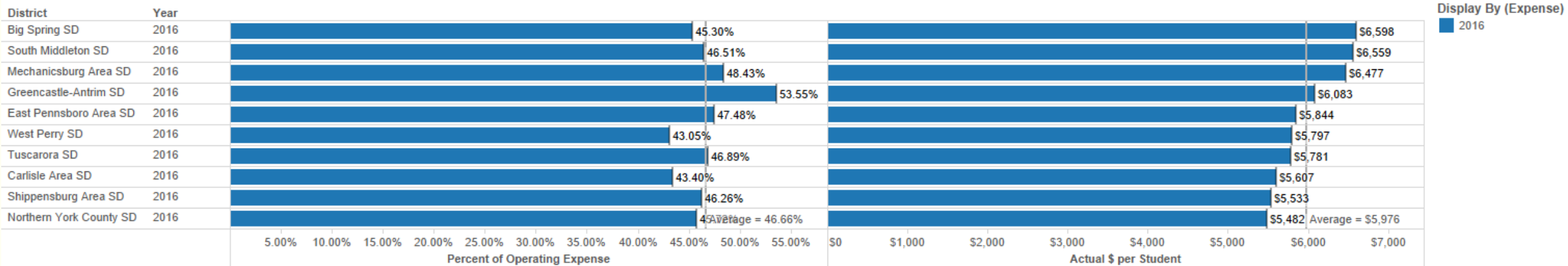


District(s): Big Spring SD, South Middleton SD, Mechanicsburg Area SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.





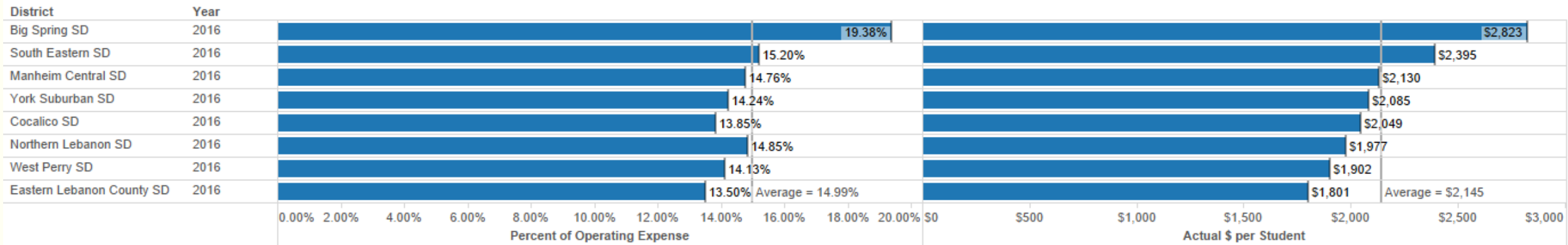
Special Education (1200) \$\$/Student

District(s): Big Spring SD, South Eastern SD, Manheim Central SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

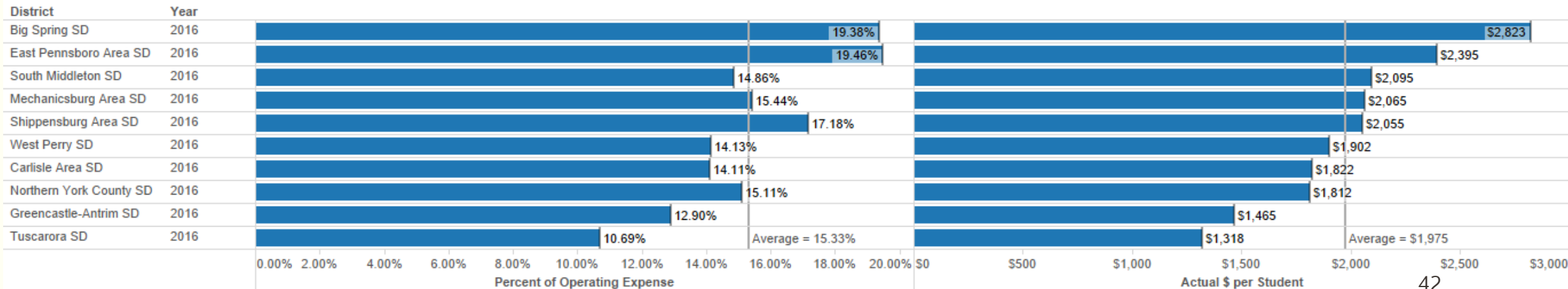


District(s): Big Spring SD, East Pennsboro Area SD, South Middleton SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

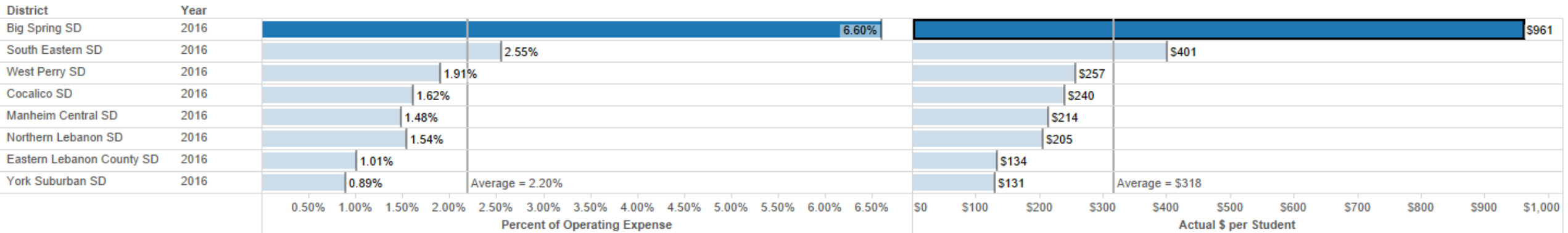
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



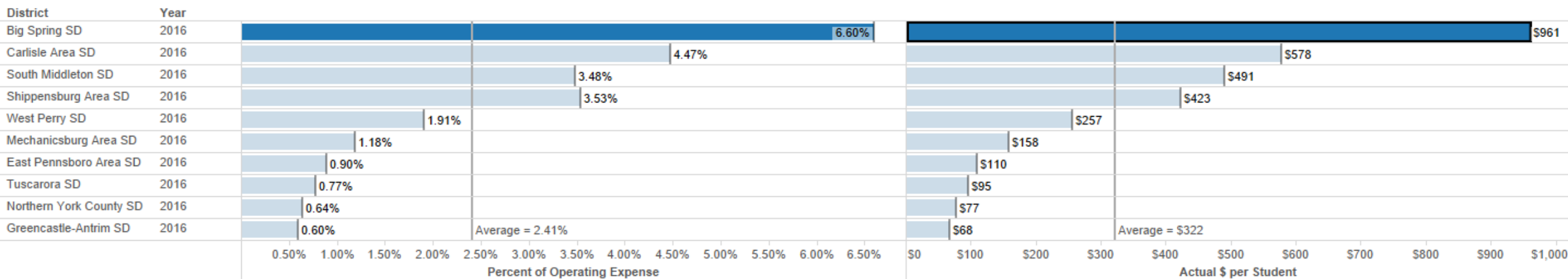


Special Education Tuition (1200-560) \$\$/Student

Notes: "Total Operating Expense" includes operating items from General Fund;
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



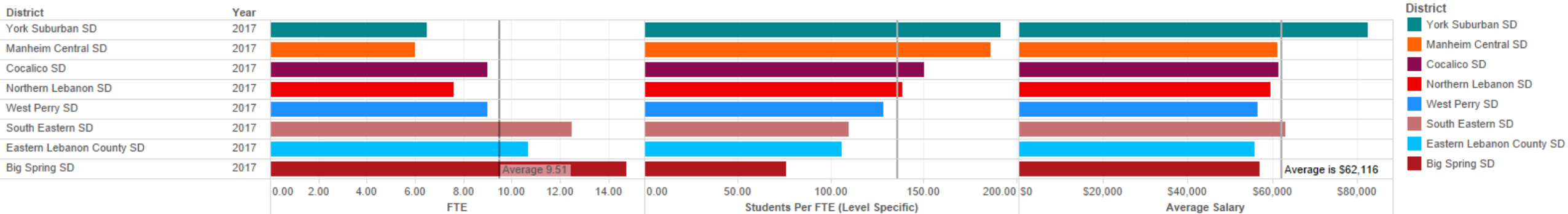
Notes: "Total Operating Expense" includes operating items from General Fund;
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



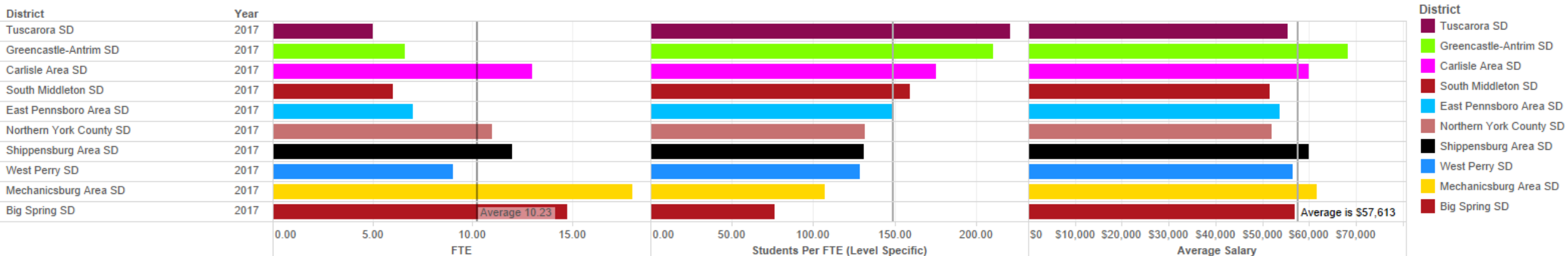


Elementary Spec Ed Teachers

District(s): York Suburban SD, Manheim Central SD, Cocalico SD and 5 more
 Position(s): Elementary Special Ed. Teacher & Ungraded Special Ed. Teacher
 School Level: Elementary School
 Source: DOE - Salary and Enrollment Records



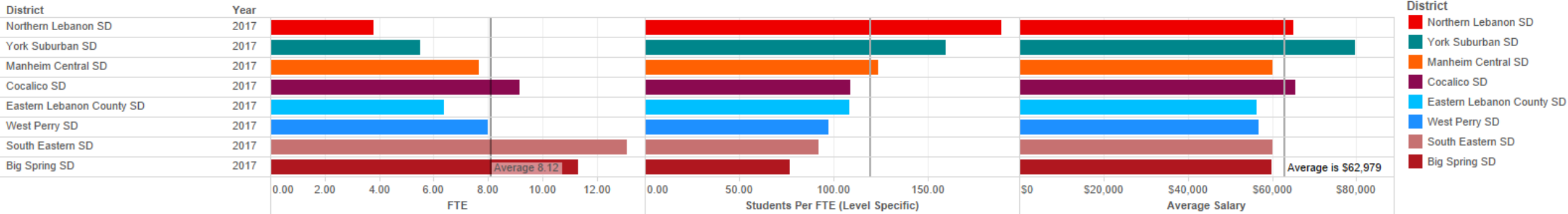
District(s): Tuscarora SD, Greencastle-Antrim SD, Carlisle Area SD and 7 more
 Position(s): Elementary Special Ed. Teacher & Ungraded Special Ed. Teacher
 School Level: Elementary School
 Source: DOE - Salary and Enrollment Records



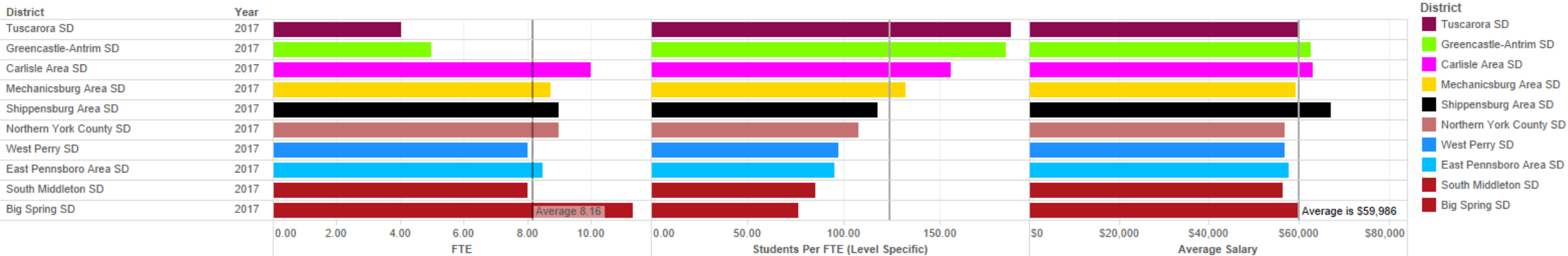


Secondary Spec Ed Teachers

District(s): Northern Lebanon SD, York Suburban SD, Manheim Central SD and 5 more
 Position(s): Secondary Special Ed. Teacher & Ungraded Special Ed. Teacher
 School Level: High School
 Source: DOE - Salary and Enrollment Records



District(s): Tuscarora SD, Greencastle-Antrim SD, Carlisle Area SD and 7 more
 Position(s): Secondary Special Ed. Teacher & Ungraded Special Ed. Teacher
 School Level: High School
 Source: DOE - Salary and Enrollment Records



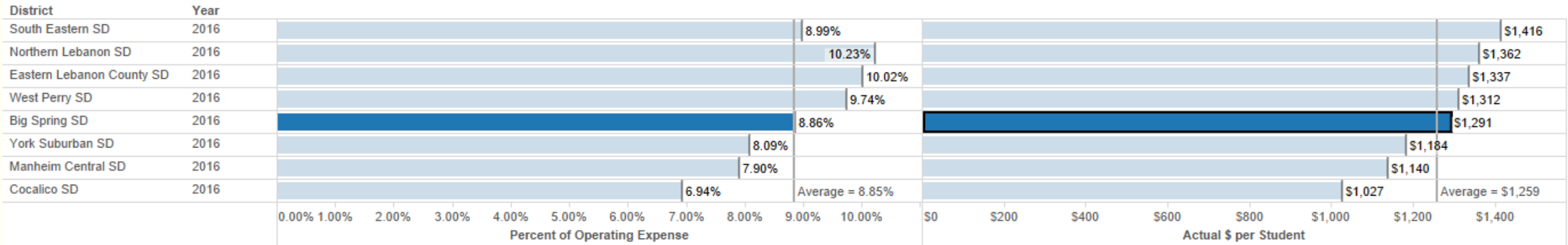


Opn & Maintenance (2600) \$\$/Student

District(s): South Eastern SD, Northern Lebanon SD, Eastern Lebanon County SD and 5 more

Source: Pennsylvania Department of Education

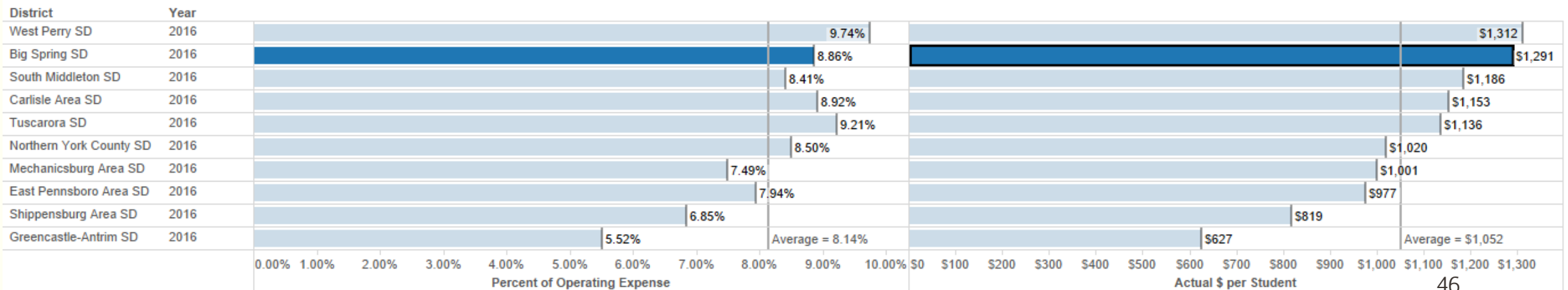
Notes: "Total Operating Expense" includes operating items from General Fund;
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



District(s): West Perry SD, Big Spring SD, South Middleton SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Student Trans (2700)

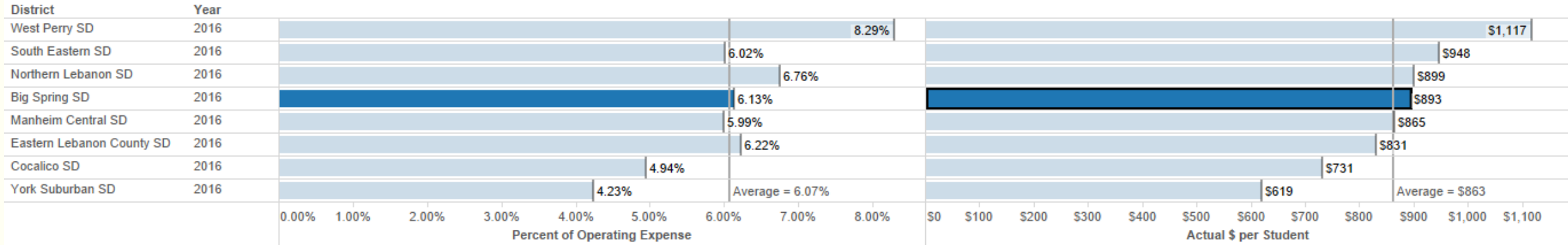


District(s): West Perry SD, South Eastern SD, Northern Lebanon SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

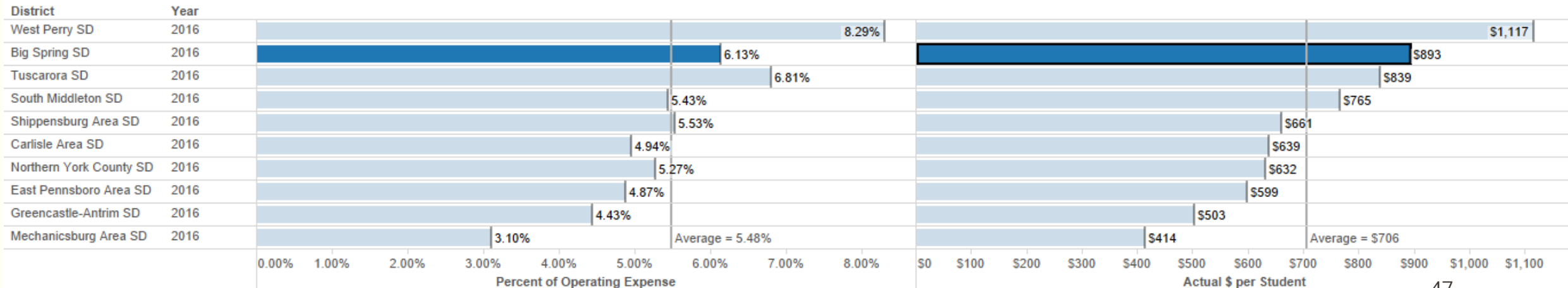


District(s): West Perry SD, Big Spring SD, Tuscarora SD and 7 more

Source: Pennsylvania Department of Education

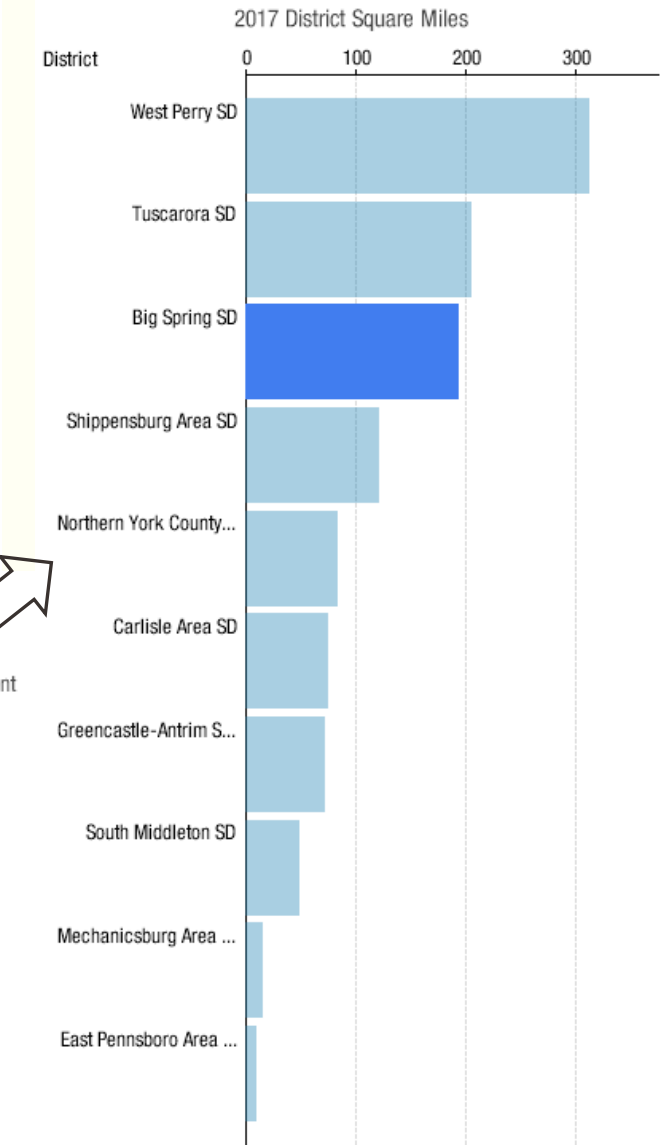
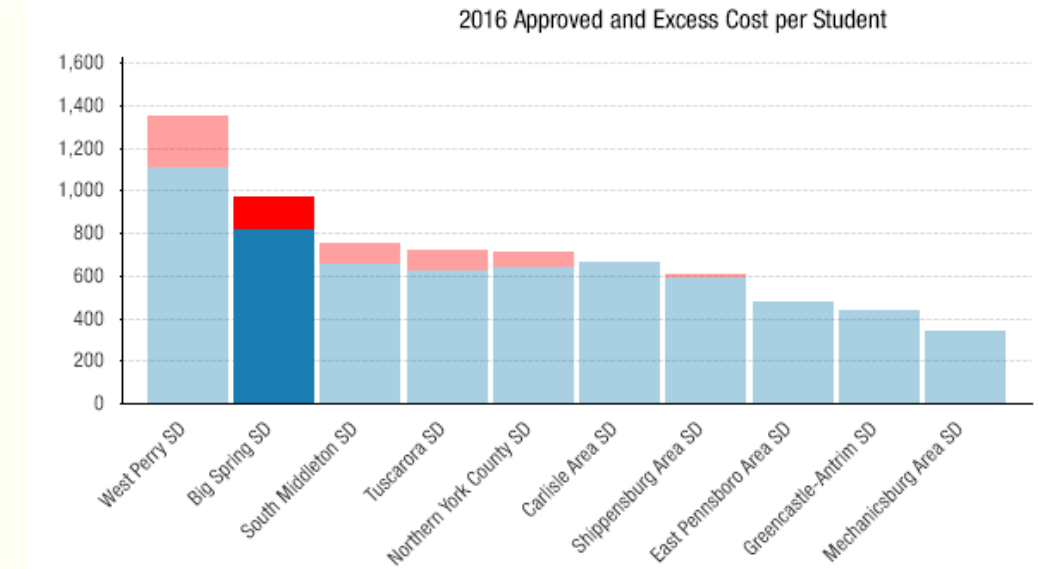
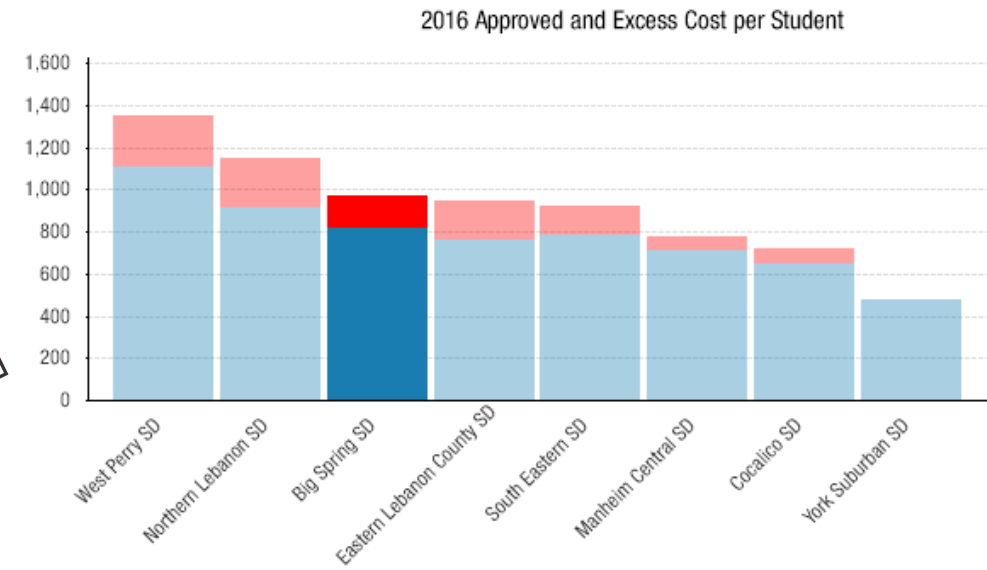
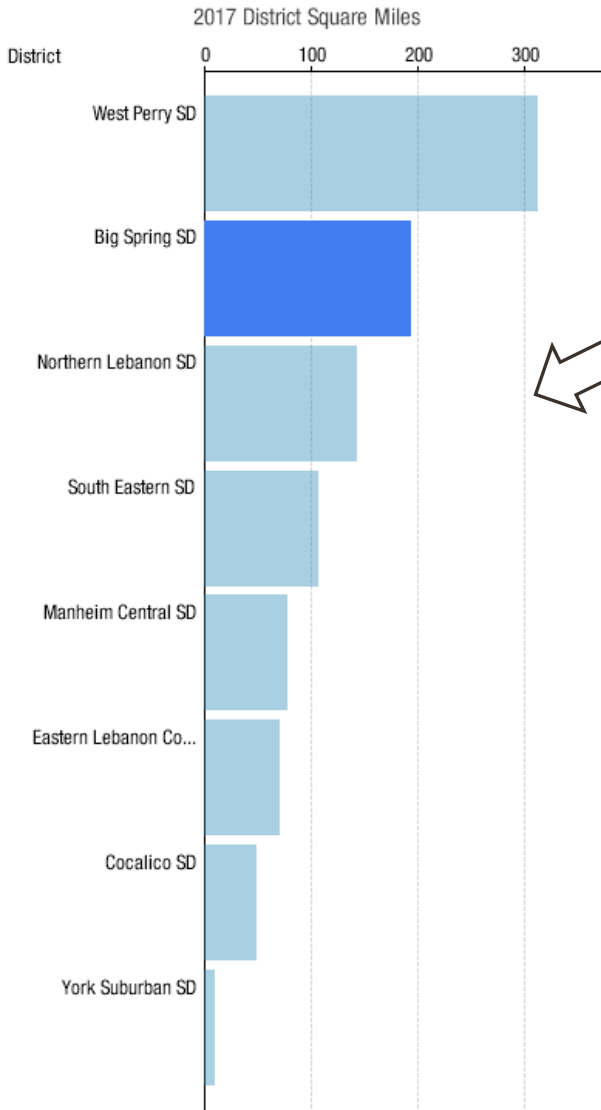
Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.





2700 - Transportation (cont.)



Salaries (100)

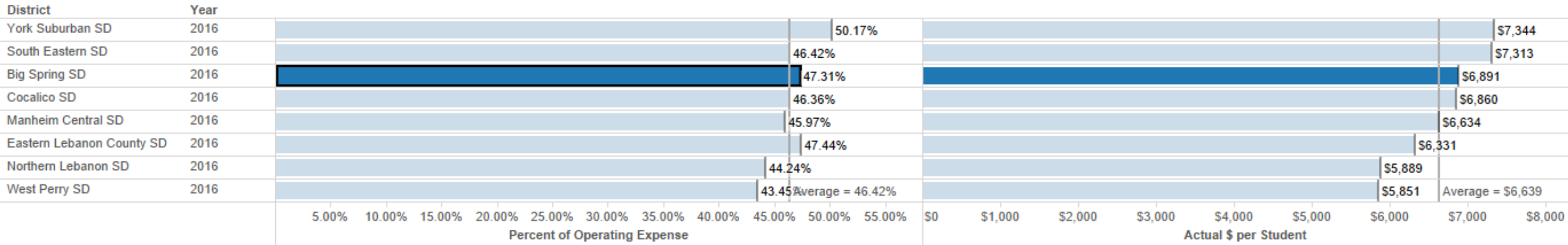


District(s): York Suburban SD, South Eastern SD, Big Spring SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

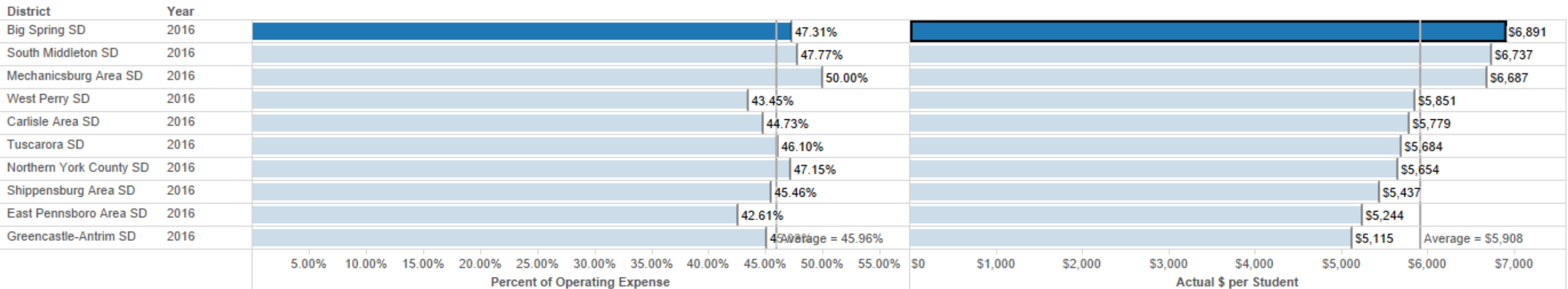


District(s): Big Spring SD, South Middleton SD, Mechanicsburg Area SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Professional & Technical Svcs (300)

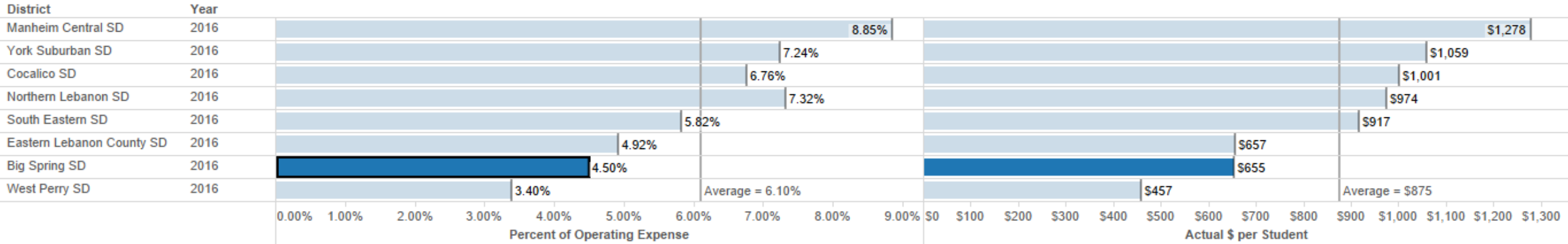


District(s): Manheim Central SD, York Suburban SD, Cocalico SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

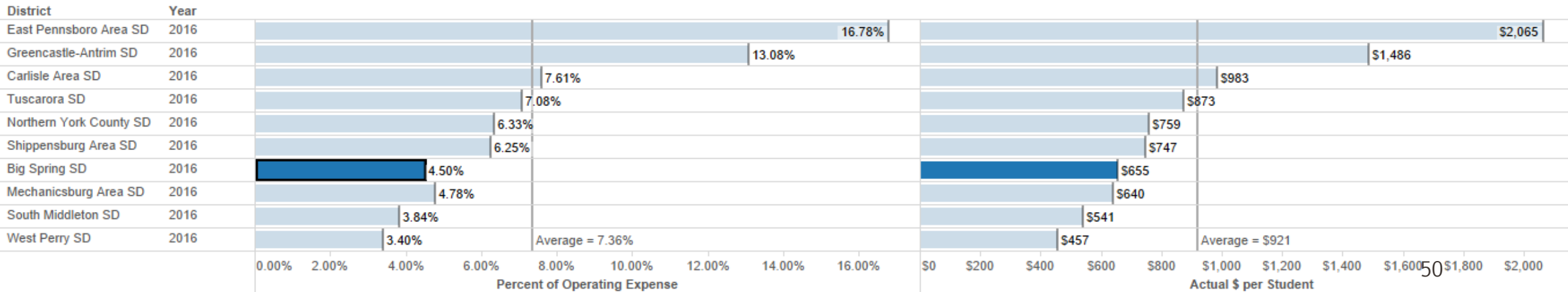


District(s): East Pennsboro Area SD, Greencastle-Antrim SD, Carlisle Area SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

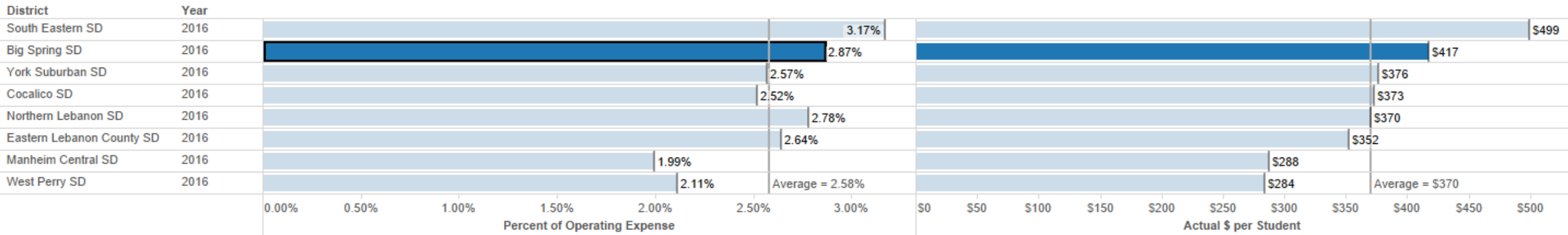
Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



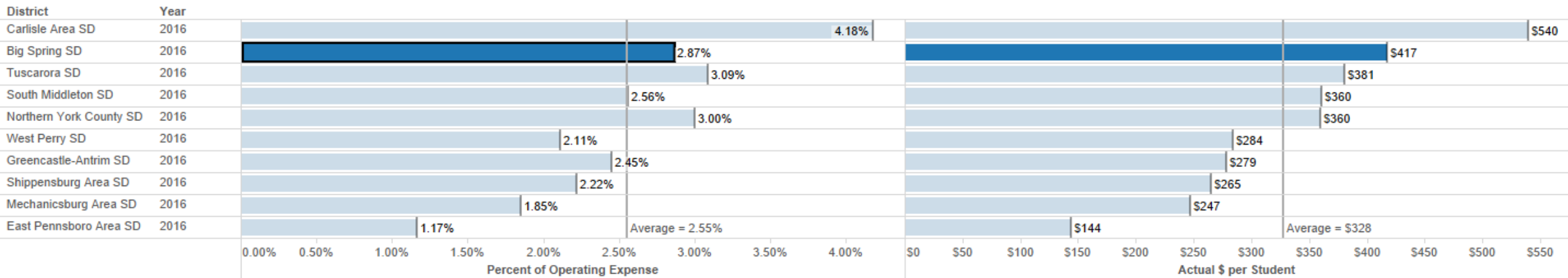
Building Services (400)



Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

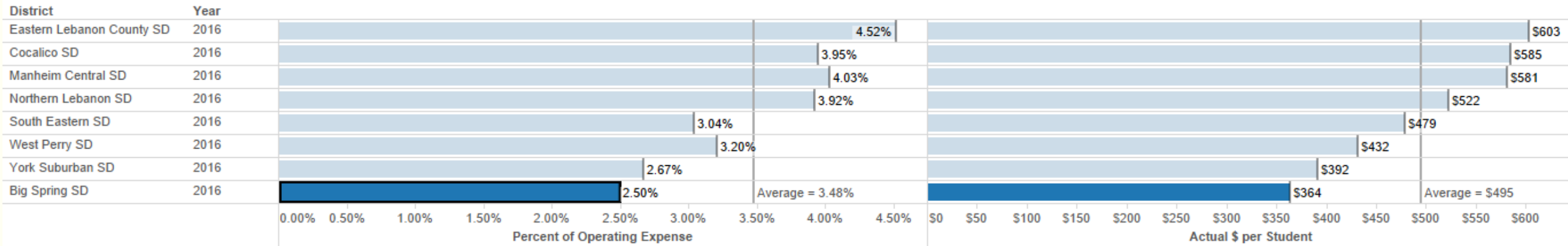


Supplies (600)



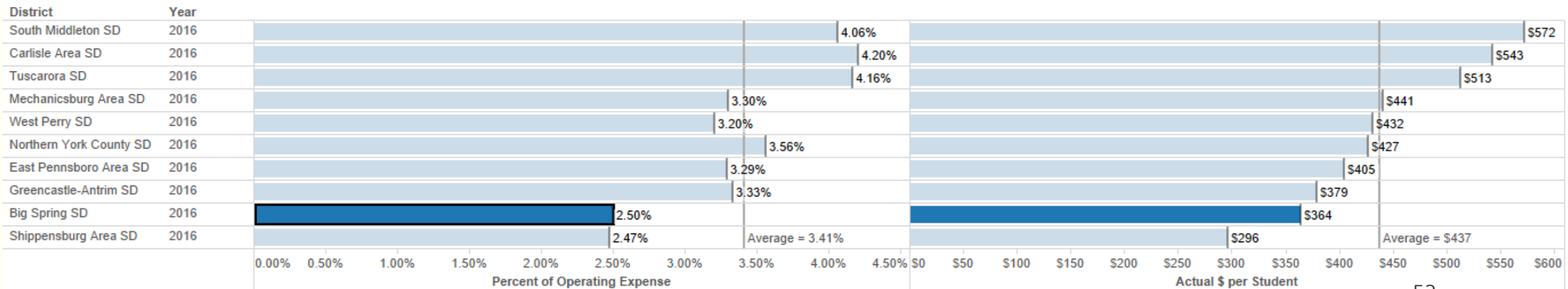
District(s): Eastern Lebanon County SD, Cocalico SD, Manheim Central SD and 5 more
 Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;
 Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



District(s): South Middleton SD, Carlisle Area SD, Tuscarora SD and 7 more
 Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;
 Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Equipment (700)

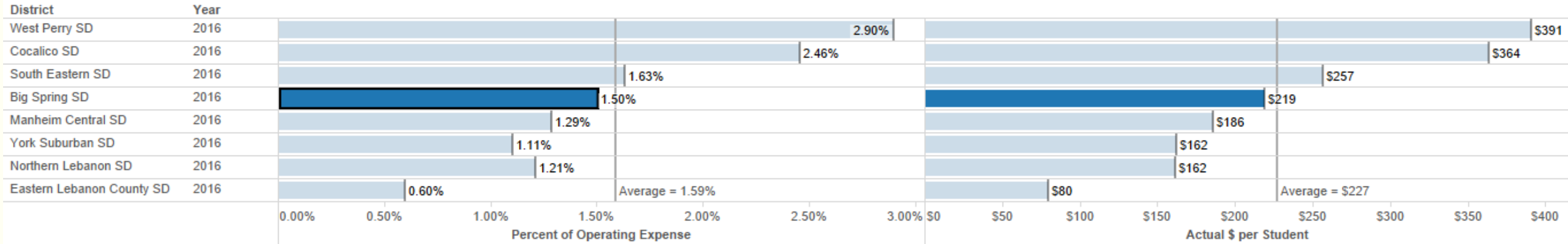


District(s): West Perry SD, Cocalico SD, South Eastern SD and 5 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

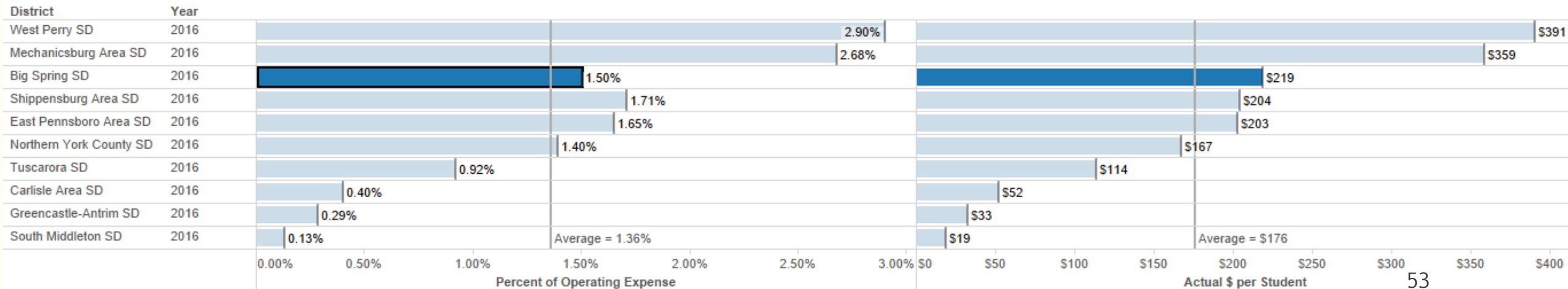


District(s): West Perry SD, Mechanicsburg Area SD, Big Spring SD and 7 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.





See Handout for Details

- Questions?