

**Peters Township School District**  
Preliminary Budget 2019-2020



January 14, 2019



# **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

## **School Board Finance Committee AGENDA**

- I. Current Year Financial Indicators
- II. 2019-2020 Act I Timeline and Index
- III. Enrollment
- IV. Revenues
- V. Expenditures
- VI. Considerations
- VII. Public Comment



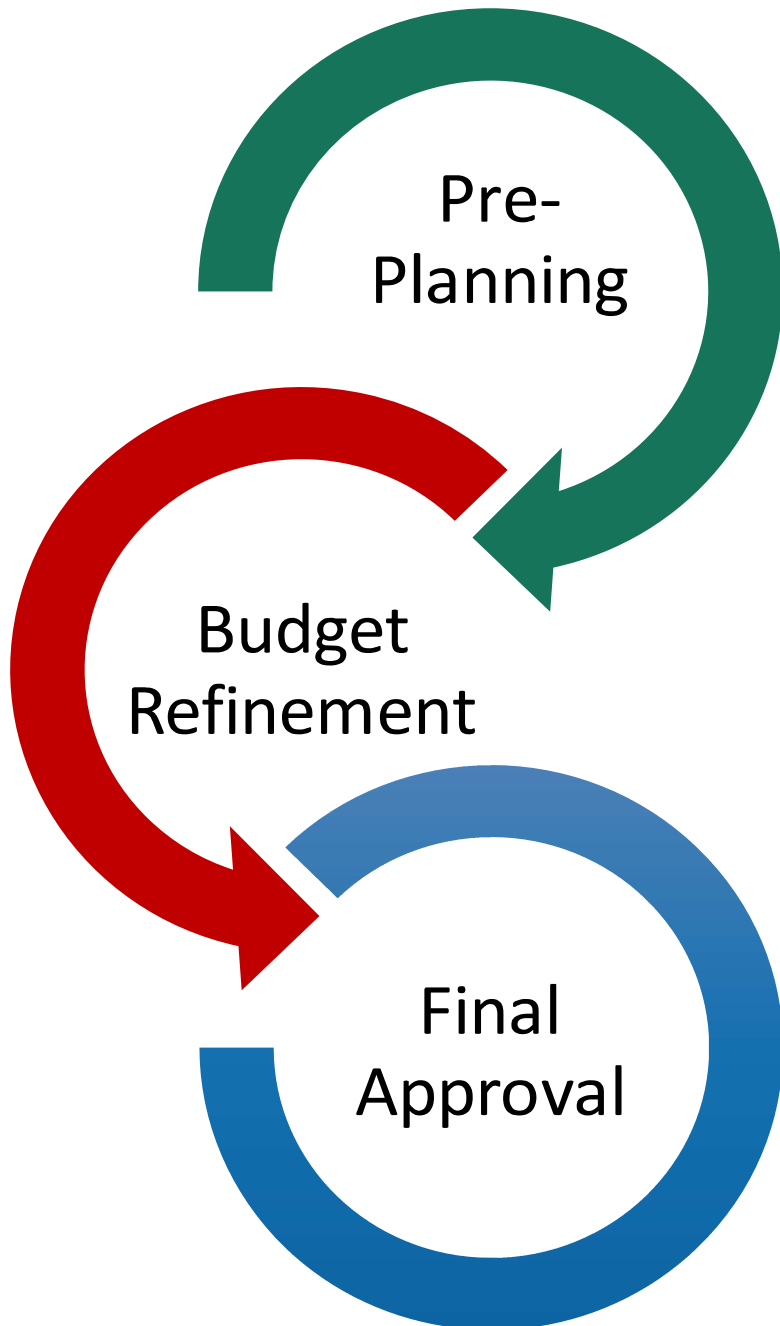
## **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

### **Maintaining a High-Performing Sustainable School District**

- ❖ It is our obligation to provide a high-quality educational experience for our children while spending within our means.
- ❖ We will align and use our resources to ensure that all of our children achieve academic excellence and strength of character.
- ❖ We will be guided by the human, academic, and community impact of our financial decisions.
- ❖ We will be good fiscal stewards of all resources entrusted to us.

# Peters Township School District: **BUDGET PROCESS**



- 
- School / Department Requests
  - Preliminary Budget #1  
Presentation to School Board
  - Board Consideration of Act 1 Resolution
  - Submit Act 1 Resolution to PDE

- 
- School / Department Review
  - Revenue Adjustments based on current trends and Governor's Proposed State Budget
  - Staffing Level / Enrollment Review
  - Preliminary Budget #2 Review
  - Proposed Budget Presentation to School Board
  - School Board Approval of Proposed Budget

- 
- Final Staffing and Revenue Adjustments
  - Final Budget Presentation to School Board
  - School Board Approval of Final Budget
  - Monitoring of Budgeted Revenues and Expenditures to Actuals

# ACT 1 INDEX/TIMELINES AND PROCEDURES

## ACT 1 INDEX

PDE has calculated the base index for the 2019-2020 fiscal year as 2.3 percent.

The District's millage as set with the 2018-2019 budget is 13.50 mills.

A 2.3 percent increase equates to an increase of 0.3105 mills.

## ACT 1 TIMELINES

### **Budget within the Index of 2.3%**

By January 31, 2019, the District must adopt the Resolution to opt out. (The District will not raise taxes above the index as established by Department of Education - 0.3105 mills.)

### **Budget with Exceptions (above the index)**

By January 31, 2019, the District must make available for public inspection the Proposed Preliminary Budget for 2019-2020. (Our Board Meeting date is January 22, 2019.)

February 20, 2019 is the deadline to adopt the Proposed Preliminary Budget for 2019-2020 with the application for the index exceptions. (Our Board Meeting date is February 19, 2019.)

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Peters Township School District  
2019-2020 Base Index Calculation

2018-2019 Millage Rate	13.5000
2019-2020 Base Index	2.30%
Maximum Millage Increase	0.3105
Collected Revenue per Mill	<u>\$3,080,740</u>
Projected Revenue Increase	<u><u>\$956,570</u></u>



# Peters Township School District Preliminary Budget 2019-2020

January 14, 2019

## ENROLLMENT

### KEY POINTS TO NOTE:

- ❖ **District Enrollment** - We project a slight decline through 2019-2020 then a leveling off in 2021-2022.
- ❖ **Grades K-3 Enrollment** – We project slight increases for several years.
- ❖ **Grades 4-6 Enrollment** - We project slight declines through 2021-2022.
- ❖ **Grades 7-8 Enrollment** - Projected enrollment is up in 2019-2020 with moderate increases through 2020-2021.
- ❖ **Grades 9-12 Enrollment** – With the graduation of a large 2019 class, projected enrollment trends down for 2019-2020 with a slight increase in 2020-2021 before leveling off.

# PETERS TOWNSHIP ENROLLMENT PROJECTIONS - 4 YEARS ACTUAL & 4 YEARS PROJECTED

1/7/2019

	2015-2016 <u>ACTUAL</u>	2016-2017 <u>ACTUAL</u>	2017-2018 <u>ACTUAL</u>	2018-2019 <u>ACTUAL</u>	2019-2020 <u>PROJECTED</u>	2020-2021 <u>PROJECTED</u>	2021-2022 <u>PROJECTED</u>	2022-2023 <u>PROJECTED</u>
<b><u>BOWER HILL ELEMENTARY</u></b>								
KINDERGARTEN	177	141	150	173	170	175	180	185
FIRST GRADE	169	196	154	157	185	182	187	192
SECOND GRADE	175	176	196	164	159	187	184	189
THIRD GRADE	204	184	179	197	169	164	192	189
<b>TOTAL</b>	<b>725</b>	<b>697</b>	<b>679</b>	<b>691</b>	<b>683</b>	<b>708</b>	<b>743</b>	<b>755</b>
<b><u>PLEASANT VALLEY ELEMENTARY</u></b>								
KINDERGARTEN	83	104	101	110	106	109	110	105
FIRST GRADE	92	91	111	110	113	109	112	113
SECOND GRADE	102	97	92	111	115	118	114	117
THIRD GRADE	101	104	103	100	114	118	121	117
<b>TOTAL</b>	<b>378</b>	<b>396</b>	<b>407</b>	<b>431</b>	<b>448</b>	<b>454</b>	<b>457</b>	<b>452</b>
<b><u>TOTAL K - 3 ENROLLMENT</u></b>								
KINDERGARTEN	260	245	251	283	276	284	290	290
FIRST GRADE	261	287	265	267	298	291	299	305
SECOND GRADE	277	273	288	275	274	305	298	306
THIRD GRADE	305	288	282	297	283	282	313	306
<b>TOTAL</b>	<b>1103</b>	<b>1093</b>	<b>1086</b>	<b>1122</b>	<b>1131</b>	<b>1162</b>	<b>1200</b>	<b>1207</b>
<b><u>MCMURRAY ELEMENTARY</u></b>								
FOURTH GRADE	284	310	289	296	303	289	288	319
FIFTH GRADE	290	293	308	295	300	307	293	292
SIXTH GRADE	333	293	286	316	300	305	312	298
<b>TOTAL</b>	<b>907</b>	<b>896</b>	<b>883</b>	<b>907</b>	<b>903</b>	<b>901</b>	<b>893</b>	<b>909</b>
<b><u>MIDDLE SCHOOL</u></b>								
SEVENTH GRADE	352	343	296	287	329	313	318	325
EIGHTH GRADE	335	356	339	297	290	332	316	321
<b>TOTAL</b>	<b>687</b>	<b>699</b>	<b>635</b>	<b>584</b>	<b>619</b>	<b>645</b>	<b>634</b>	<b>646</b>
<b><u>HIGH SCHOOL</u></b>								
NINTH GRADE	385	351	374	364	315	308	350	334
TENTH GRADE	332	386	350	371	366	317	310	352
ELEVENTH GRADE	331	340	385	339	371	366	317	310
TWELFTH GRADE	364	340	339	376	335	367	362	313
<b>TOTAL</b>	<b>1412</b>	<b>1417</b>	<b>1448</b>	<b>1450</b>	<b>1387</b>	<b>1358</b>	<b>1339</b>	<b>1309</b>
<b><u>TOTAL ENROLLMENT</u></b>								
ELEMENTARY	2010	1989	1969	2029	2034	2063	2093	2116
MIDDLE SCHOOL	687	699	635	584	619	645	634	646
H.S. & W.A.C.T.C.	1412	1417	1448	1450	1387	1358	1339	1309
<b>TOTAL</b>	<b>4109</b>	<b>4105</b>	<b>4052</b>	<b>4063</b>	<b>4040</b>	<b>4066</b>	<b>4066</b>	<b>4071</b>
INC. (DEC.)	(117)	(4)	(53)	11	(23)	26	0	5



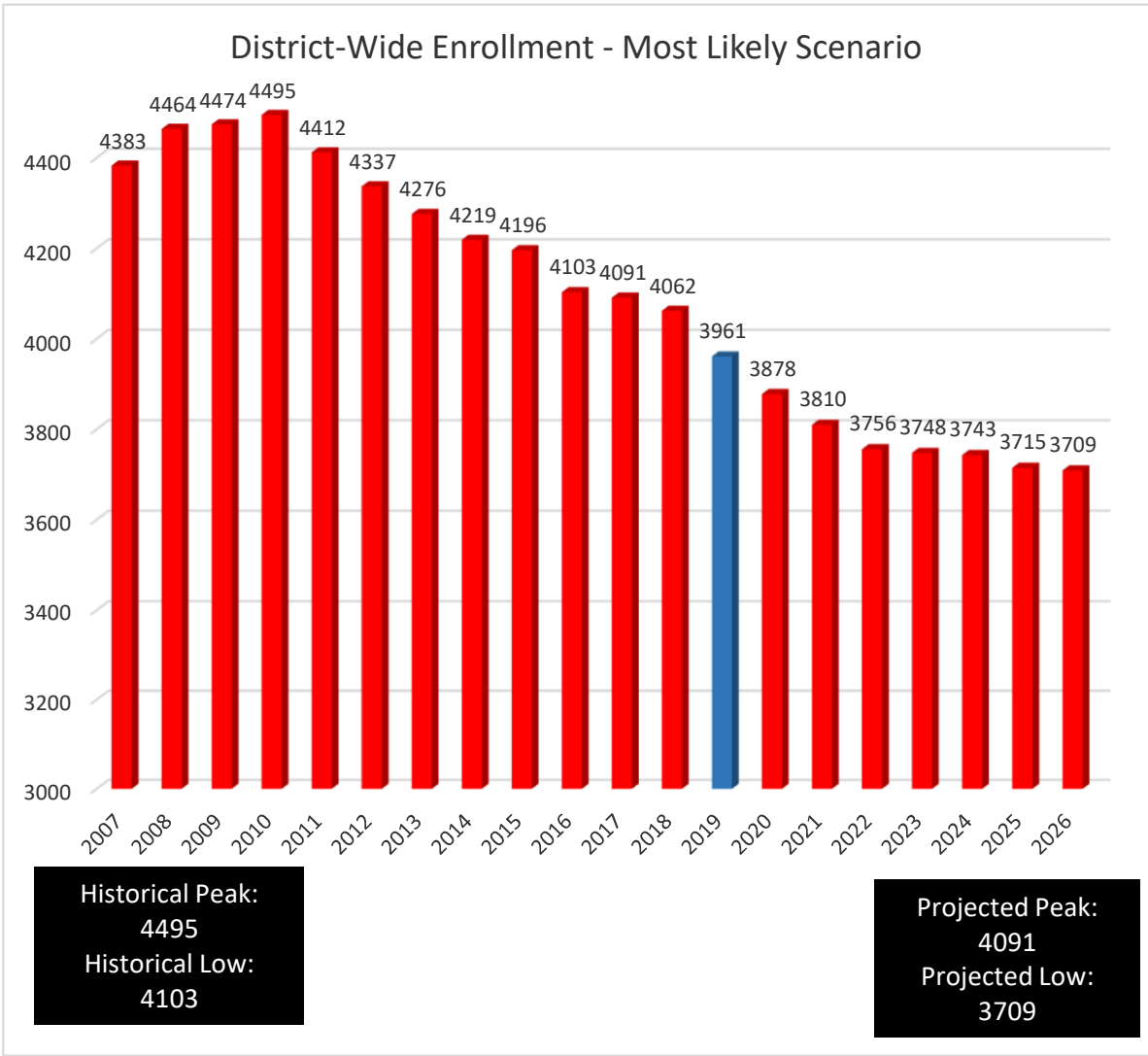
**Peters Township School District  
December 2018 Enrollment - September 2019 Projected**

1/7/2019

SCHOOL	GRADE	DEC. 2018	CURRENT			SEPT. 2019	PROJECTED		
			CLASS SIZE		All Support Teachers		CLASS SIZE		All Support Teachers
			2018-19 TEACHERS	2018-19 Dec CL/SIZE			2018-19 TEACHERS	2018-19 SEPT CL/SIZE	
<b>Bower Hill</b>									
	Kinderg.	173	4	21.63	Speech - 1	170	4	21.25	Speech - 1
	Grade 1	157	8	19.63	Cst - 1.5	185	8	23.13	Cst - 1
	Grade 2	164	7	23.43	lst - 1	159	7	22.71	lst - 1
	Grade 3	197	9	21.89	LS - 4 Gifted - 1	169	8	21.13	LS - 4 Gifted - 1
<b>TOTAL B.H.</b>		691	28	21.59		683	27	22.03	
<b>Pleasant Valley</b>									
	Kinderg.	110	2.5	22.00	Title I - 1	106	2.5	21.20	Title I - 1
	Grade 1	110	5	22.00	Speech - .9	113	5	22.60	Speech - .9
	Grade 2	111	5	22.20	LS - 2	115	5	23.00	LS/Cst - 2
	Grade 3	100	4	25.00	Gifted - .75	114	5	22.80	Gifted - .75
<b>TOTAL P.V.</b>		431	16.5	22.68		448	17.5	22.40	
<b>K-3 TOTALS</b>									
	Kinderg.	283	6.5	21.77		276	6.5	21.23	
	Grade 1	267	13	20.54		298	13	22.92	
	Grade 2	275	12	22.92		274	12	22.83	
	Grade 3	297	13	22.85		283	13	21.77	
<b>TOTAL K-3</b>		1122	44.5	22.00		1131	44.5	22.18	
<b>McMurray</b>									
	Grade 4	296	12	24.67	Title I-1 Gifted - 2 Speech - 1	303	12	25.25	Title I-1 Gifted - 2 Speech - 1
	Grade 5	295	12	24.58	Cst - 1	300	12	25.00	Cst - 1
	Grade 6	316	12	26.33	lst - .5 LS - 6.5	300	12	25.00	lst - .5 LS - 6.5
<b>TOTAL McM</b>		907	36	25.19		903	36	25.08	
<b>TOTAL K-6</b>		2029	80.5	23.32		2034	80.5	23.38	
<b>Middle School</b>									
	Grade 7	287				329			
	Grade 8	297				290			
<b>TOTAL</b>		584				619			
<b>High School</b>									
	Grade 9	364	364	0		315	315	0	
	Grade 10	371	358	13		366	353	13	
	Grade 11	339	326	13		371	358	13	
	Grade 12	376	366	10		335	325	10	
<b>TOTAL</b>		1450	1414	36		1387	1351	36	
<b>GRAND TOTAL</b>		4063				4040			

\* Special education students are included in total enrollment and class-size calculation.  
 \* Special education teachers are not included in the class-size calculation.  
 \* All Support teachers are not included in the class-size calculation.

**Stewman Demographic Study: 2017**





# **Peters Township School District Preliminary Budget 2019-2020**

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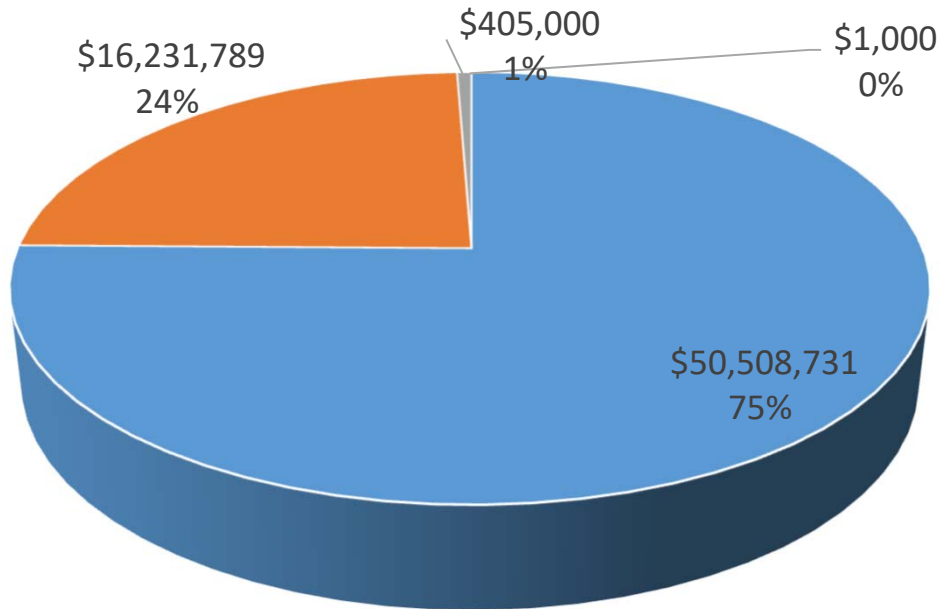
## REVENUES

### **KEY POINTS TO NOTE:**

- ❖ Additional revenue from increases in taxable property is rising slightly, but at a lesser rate than in prior years.
- ❖ Investment earnings are projected to increase due to rising interest rates.
- ❖ We have projected all State funding to remain at the same level as 2018 - 2019 other than an increase in retirement reimbursement due to increased rates. We will continue to be funded 74% from local revenue sources.

# DISTRICT REVENUE BY SOURCE

	<b>Budgeted 2018-2019</b>	<b>Projected 2019-2020</b>
<b>Local Revenue</b>	\$ 49,546,494	\$ 50,508,731
<b>State Revenue</b>	\$ 15,904,619	\$ 16,231,789
<b>Federal Revenue</b>	\$ 398,068	\$ 405,000
<b>Other Revenue</b>	\$ 1,000	\$ 1,000
<b>Total Revenues</b>	<u><u>\$ 65,850,181</u></u>	<u><u>\$ 67,146,520</u></u>



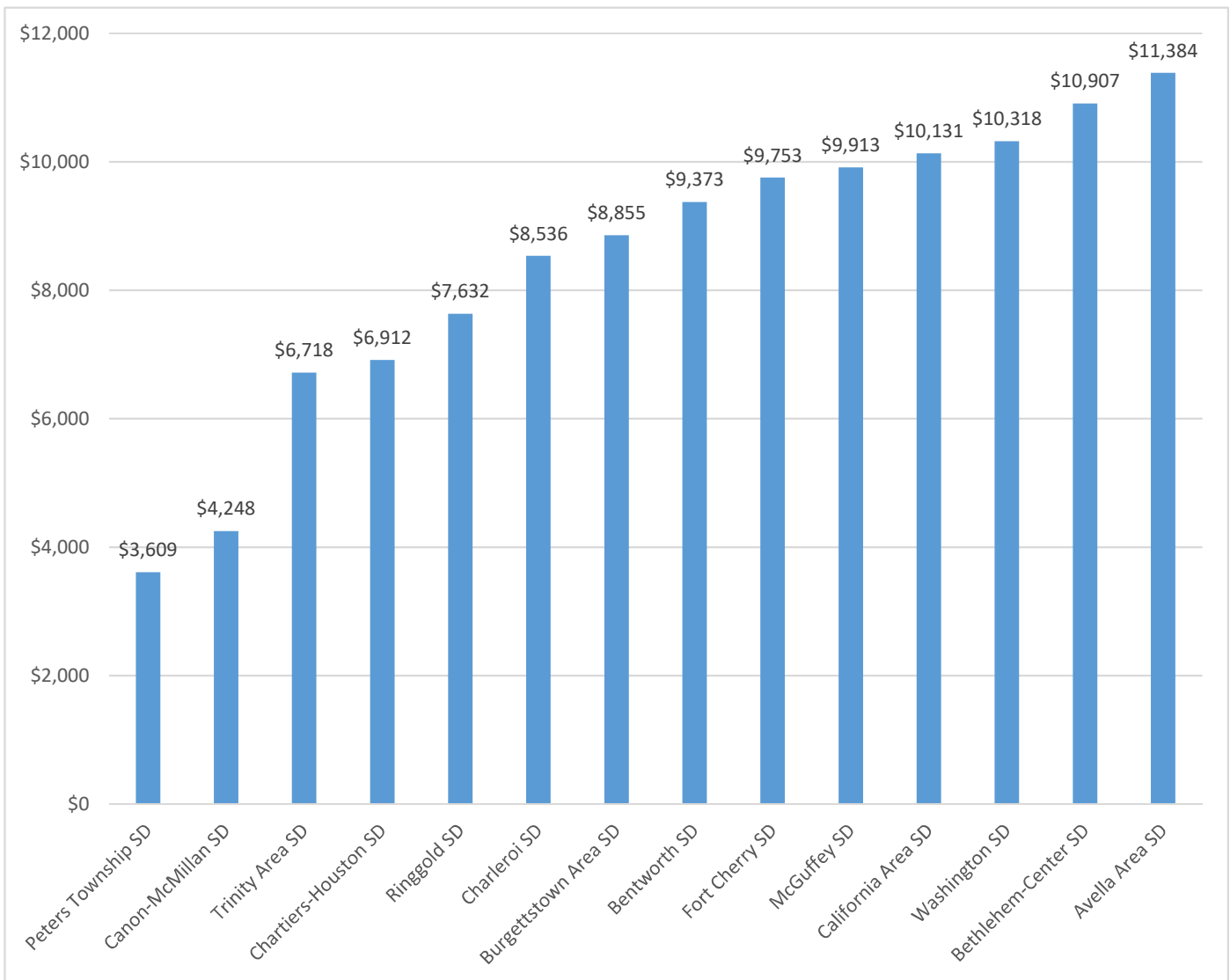
- Local Revenue    ■ State Revenue
- Federal Revenue    ■ Other Revenue

**WASHINGTON COUNTY SCHOOL DISTRICTS  
MILLAGE RATES - LOWEST TO HIGHEST  
2018-19 SCHOOL YEAR**

<b>SCHOOL DISTRICT</b>	<b>MILLAGE RATE</b>
BETH CENTER	9.6960
AVELLA	10.5260
CALIFORNIA	10.7600
CANON McMILLAN	11.4005
BURGETTSTOWN	11.8169
BENTWORTH	11.9400
FORT CHERRY	12.1410
CHARTIERS HOUSTON	12.2855
McGUFFEY	12.3500
TRINITY	13.3100
<b>PETERS TOWNSHIP</b>	<b>13.5000</b>
RINGGOLD	13.9205
WASHINGTON	15.1578
CHARLEROI	16.3806

# WASHINGTON COUNTY SCHOOL DISTRICTS 2016-2017 STATE FUNDING PER STUDENT

SCHOOL DISTRICT	Total State Funding	Students	Per Student State Funding
Peters Township SD	\$15,002,545	4,157	\$3,609
Canon-McMillan SD	\$22,843,230	5,378	\$4,248
Trinity Area SD	\$21,913,539	3,262	\$6,718
Chartiers-Houston SD	\$7,900,560	1,143	\$6,912
Ringgold SD	\$22,369,233	2,931	\$7,632
Charleroi SD	\$13,718,097	1,607	\$8,536
Burgettstown Area SD	\$10,768,156	1,216	\$8,855
Bentworth SD	\$10,337,952	1,103	\$9,373
Fort Cherry SD	\$10,133,714	1,039	\$9,753
McGuffey SD	\$16,793,358	1,694	\$9,913
California Area SD	\$9,624,100	950	\$10,131
Washington SD	\$15,951,067	1,546	\$10,318
Bethlehem-Center SD	\$13,633,435	1,250	\$10,907
Avella Area SD	\$6,431,738	565	\$11,384



**ALLEGHENY COUNTY PEER DISTRICTS  
2018-2019 MILLAGE RATE COMPARISON**

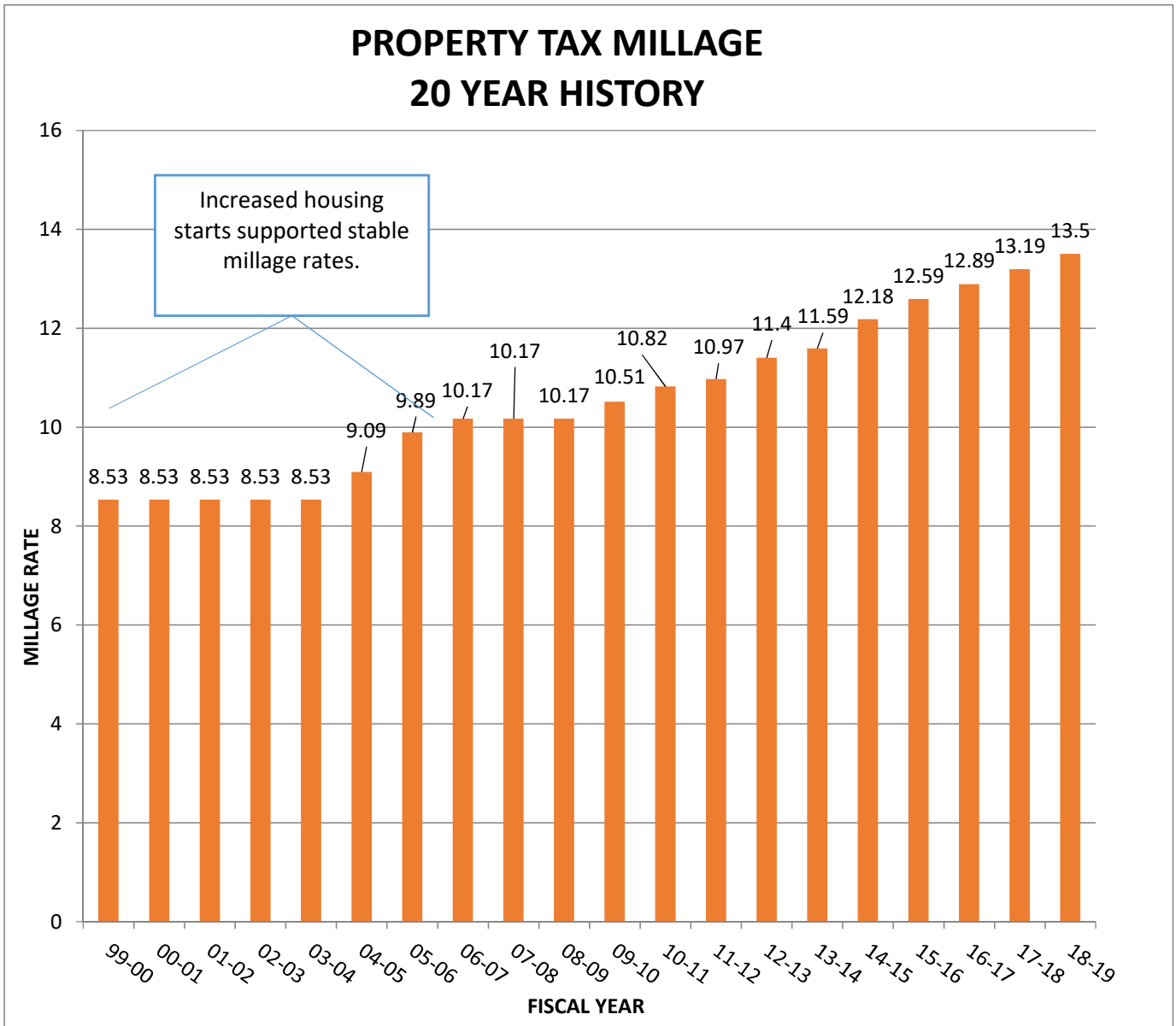
<b>School District</b>	<b>Millage Rate</b>	<b>Millage Difference</b>	<b>Tax Difference on \$100,000 assessed value</b>
<b>Peters Township</b>	<b>13.5000</b>		
North Allegheny	18.4557	4.9557	\$ 495.57
Pine-Richland	19.5867	6.0867	\$ 608.67
Bethel Park	22.8763	9.3763	\$ 937.63
Mt Lebanon	24.3200	10.8200	\$ 1,082.00
Upper Saint Clair	25.8603	12.3603	\$ 1,236.03
South Fayette	26.7000	13.2000	\$ 1,320.00

**School Taxes on a \$300,000 home in....**



Peters Township	\$4,050
North Allegheny	\$5,537
Pine-Richland	\$5,876
Bethel Park	\$6,863
Mt Lebanon	\$7,296
Upper Saint Clair	\$7,758
South Fayette	\$8,010

Peters Township School District  
Property Tax Millage Rate History



Prior to 2005, robust housing starts artificially protected Peters Township from millage increases.

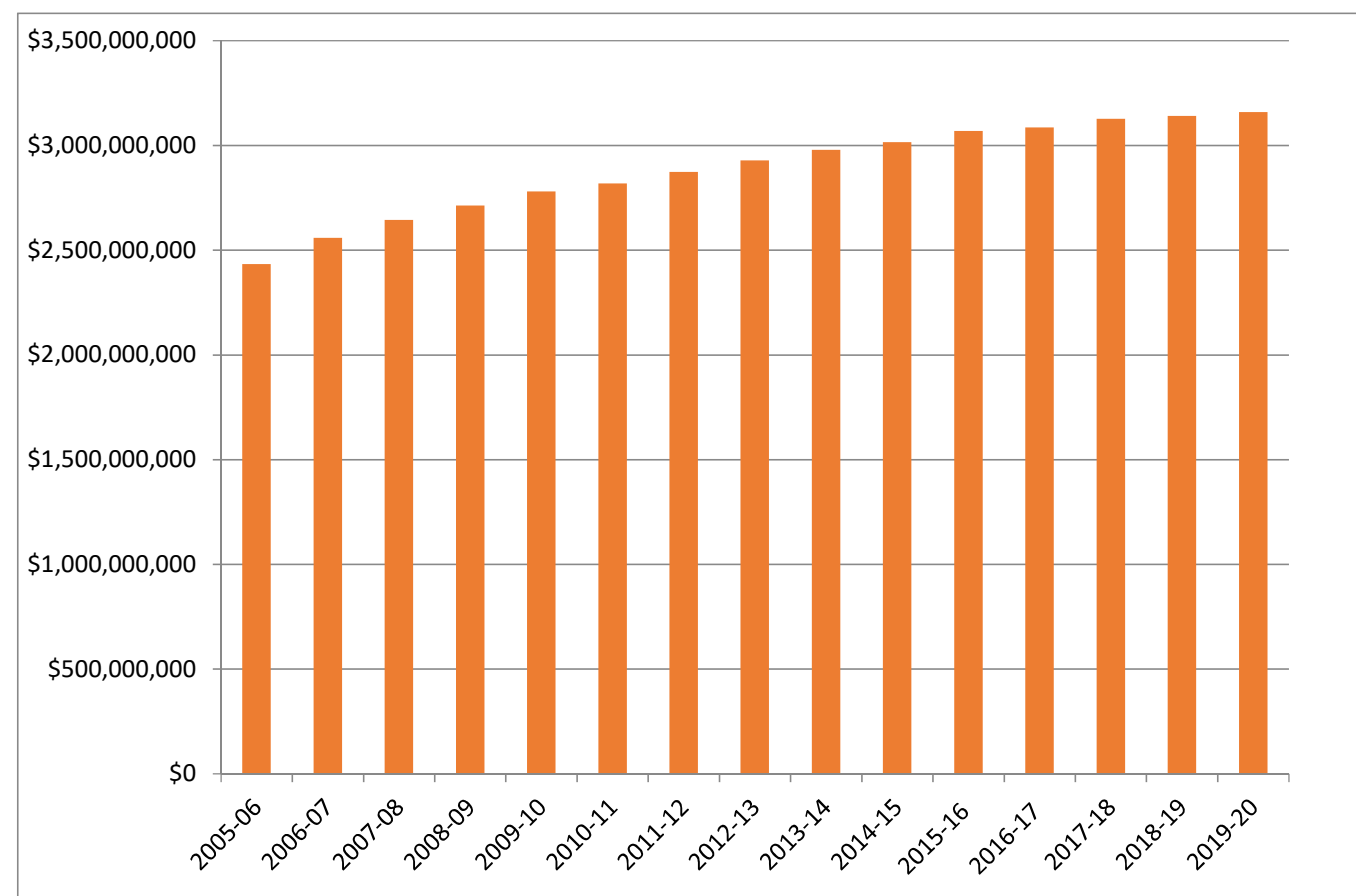


PETERS TOWNSHIP SCHOOL DISTRICT

ASSESSED VALUE OF TAXABLE PROPERTY: 15 Fiscal Years

FISCAL YEAR	ASSESSED VALUE	ANNUAL INCREASE
2005-06	\$2,433,228,851	\$113,266,691
2006-07	\$2,559,216,000	\$125,987,149
2007-08	\$2,644,565,578	\$85,349,578
2008-09	\$2,712,534,599	\$67,969,021
2009-10	\$2,780,841,788	\$68,307,189
2010-11	\$2,817,713,581	\$36,871,794
2011-12	\$2,873,035,440	\$55,321,858
2012-13	\$2,928,624,000	\$55,588,560
2013-14	\$2,978,688,445	\$50,064,445
2014-15	\$3,015,619,131	\$36,930,686
2015-16	\$3,068,348,189	\$52,729,058
2016-17	\$3,085,580,105	\$17,231,915
2017-18	\$3,126,435,920	\$40,855,815
2018-19	\$3,141,226,162	\$14,790,242
2019-20	\$3,159,726,220	\$18,500,058

Rates of assessed value increases have slowed since their peak in 2006-2007.



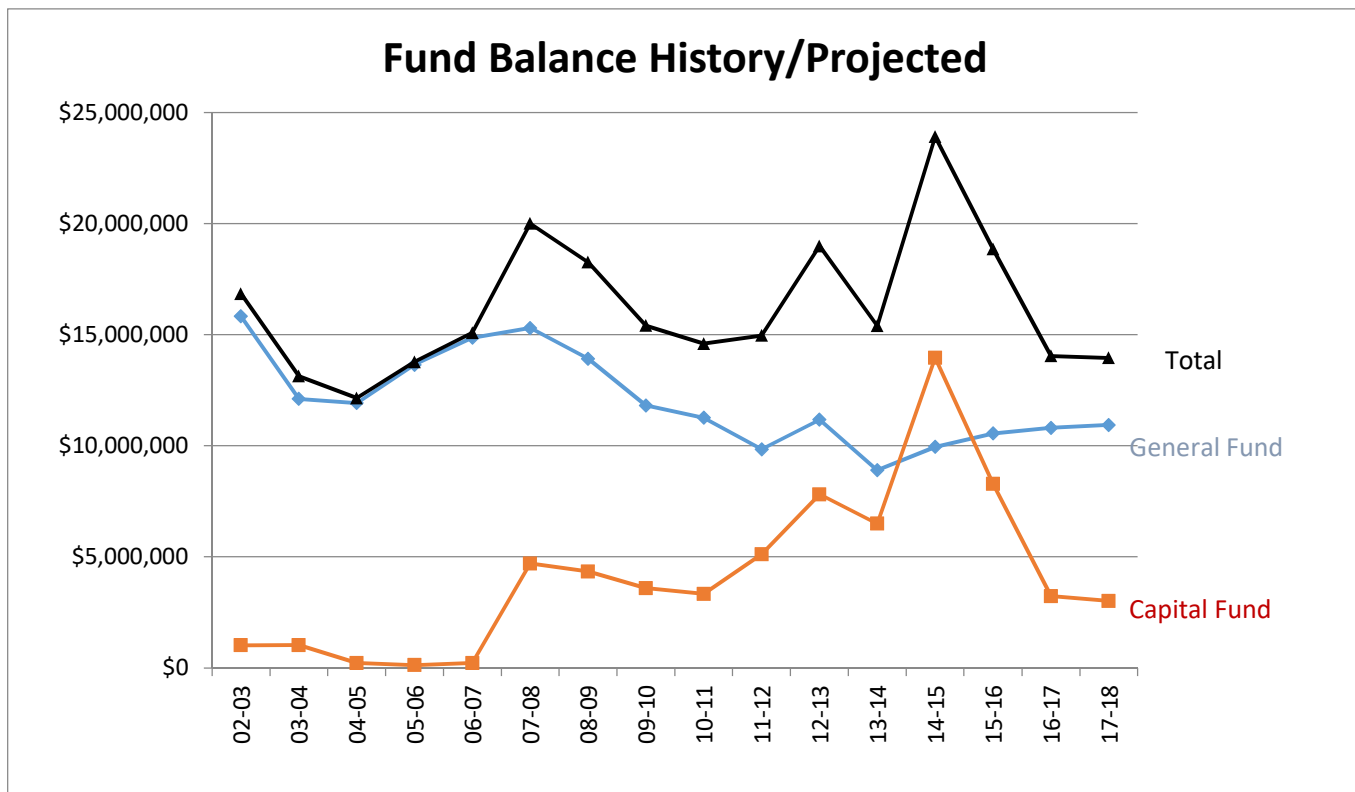
Peters Township School District  
**Fund Balance History/Projected**

FISCAL YEAR	GENERAL FUND BALANCE	CAPITAL FUND BALANCE	TOTAL FUND BALANCE (less New High School Fund)	NEW HIGH SCHOOL PROJECT FUND BALANCE
00-01	\$16,872,615	\$2,450,392	\$19,323,007	
01-02	\$17,130,016	\$3,199,680	\$20,329,696	
02-03	\$15,826,326	\$1,018,574	\$16,844,900	
03-04	\$12,108,384	\$1,022,443	\$13,130,827	
04-05	\$11,927,280	\$221,549	\$12,148,829	
05-06	\$13,645,468	\$131,414	\$13,776,882	
06-07	\$14,861,126	\$224,876	\$15,086,002	
07-08	\$15,302,279	\$4,704,088	\$20,006,367	
08-09	\$13,917,440	\$4,340,453	\$18,257,893	
09-10	\$11,817,595	\$3,591,568	\$15,409,163	
10-11	\$11,263,205	\$3,331,549	\$14,594,754	
11-12	\$9,840,535	\$5,119,867	\$14,960,402	
12-13	\$11,175,074	\$7,813,065	\$18,988,139	
13-14	\$8,901,186	\$6,492,545	\$15,393,731	
14-15	\$9,953,685	\$13,958,837	\$23,912,522	
15-16	\$10,558,409	\$8,289,762	\$18,848,171	
16-17	\$10,809,708	\$3,233,212	\$14,042,920	
17-18	\$10,934,201	\$3,018,539	\$13,952,740	\$89,024,508
18-19*	\$10,934,201	\$1,094,437	\$12,028,638	\$67,342,872
19-20*	\$10,934,201	\$944,437	\$11,878,638	\$37,447,228

Recent decreases in the Capital Fund balance are due to the McMurray project and the purchase of the Rolling Hills property.

\*Projected

The General Fund Balance is comprised of \$4.0 million assigned for debt service, \$4.5 million for retirement expenses, and \$2.4 million remains in unrestricted funds.

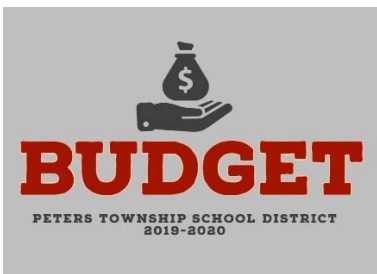


	<b>Budgeted 2018-2019</b>	<b>Projected 2019-2020</b>
<b>Local Revenue</b>	\$ 49,546,494	\$ 50,508,731
<b>State Revenue</b>	\$ 15,904,619	\$ 16,231,789
<b>Federal Revenue</b>	\$ 398,068	\$ 405,000
<b>Other Revenue</b>	\$ 1,000	\$ 1,000
<b>Total Revenues</b>	\$ 65,850,181	\$ 67,146,520



Peters Township School District  
Preliminary 2019-2020 Budget - Revenue by Major Function

	ACT 15-16	ACT 16-17	ACT 17-18	BUDGET 2018-19	BUDGET 2019-20
<b>6000 REVENUE FROM LOCAL SOURCES</b>					
6111.1 CURRENT REAL ESTATE TAXES	36,491,895	37,702,463	39,286,363	40,516,793	40,874,376
6111.2 ROLL BACK TAXES					
6112.1 INTERIM REAL ESTATE	299,194	226,115	278,718	200,000	250,000
6112.2 PRO RATA TAX PRIOR YEARS					
6113 PUBLIC UTILITY TAX	45,945	47,248	44,772	48,500	45,000
6143 LOCAL SERVICES TAX	43,307	47,891	47,770	45,000	45,000
6151 EARNED INCOME TAX	5,489,738	5,961,675	6,276,170	6,164,885	6,401,693
6153 REAL ESTATE TRANSFER TAX	855,468	839,039	942,433	850,000	878,980
6411 DELINQUENT REAL ESTATE TAX	506,633	489,026	544,751	500,000	513,470
6451 DELINQUENT EARNED INCOME TAX	84,689	116,394	135,429	100,000	112,171
6510 INTEREST ON INVESTMENTS	56,705	103,385	239,818	102,316	350,000
6710 REVENUE FROM ATHLETIC EVENTS	129,951	118,412	144,759	110,000	131,041
6740 STUDENT FEES-PARKING	27,639	27,780	27,115	28,000	26,000
6740 STUDENT FEES-ACTIVITIES	7,810	6,560	8,650	8,000	8,000
6740 STUDENT FEES-ATHLETICS	108,330	109,915	108,020	110,000	108,000
6740 STUDENT FEES-TRANSPORTATION	13,287	24,056	16,181	20,000	18,000
6740 STUDENT FEES-COACHES PAID BY BOOSTERS	7,631	0	0	5,000	0
6790 COACHES SALARIES PAID BY ATHLETIC	0	15,901	13,254	0	13,000
6832 FED. REV. FROM OTHER LEA'S-Idea	339,947	545,961	532,384	532,000	532,000
6910 RENTAL FROM SCHOOL FACILITIES	34,500	46,704	34,398	45,000	40,000
6920 CONTRIBUTIONS AND DONATIONS	15,000	44,843	0	10,000	10,000
6941 TUITION - REGULAR DAY STUDENTS	0	10,142	10,853	9,000	10,000
6942 TUITION - SUMMER SCHOOL	840	94,816	59,800	90,000	90,000
6944 TUITION - OTHER LEA'S	0	0	113,682	0	0
6961 TRANSPORTATION PROVIDED TO LEA'S	9,600	11,700	-107,867	10,000	10,000
6990 REFUNDS AND MISC. REVENUE	0	0	0	0	0
6991 REFUND OF PRIOR YR. EXPENSE-ERATE	78,874	55,252	148,856	30,000	30,000
6992 ENERGY EFFICIENCY-CLEARCHOICE	20,958	0	0	0	0
6999 MISCELLANEOUS	7,500	13,891	10,789	12,000	12,000
<b>6000 TOTAL LOCAL REVENUE</b>	<b>44,675,441</b>	<b>46,659,169</b>	<b>48,917,098</b>	<b>49,546,494</b>	<b>50,508,731</b>
<b>7000 REVENUE FROM STATE SOURCES</b>	<b>ACT 15-16</b>	<b>ACT 16-17</b>	<b>ACT 17-18</b>	<b>2018-19</b>	<b>2019-20</b>
7110 BASIC INSTRUCTIONAL SUBSIDY	5,278,828	5,413,907	5,489,147	5,489,228	5,553,343
7160 TUITION FOR FOSTER CHILDREN	1,858	4,514	10,235	2,000	5,000
7250 MIGRATORY CHILDREN	40	0	0	100	0
7271 SPECIAL ED. - REGULAR PROGRAMS	1,574,859	1,589,123	1,607,116	1,611,070	1,620,745
7310 TRANSPORTATION SUBSIDY	920,800	858,365	841,142	950,000	950,000
7321 RENTAL/SINKING FUND PAYMENTS	478,158	647,260	245,727	395,110	269,640
7330 HEALTH SERVICE	85,546	88,545	54,380	86,052	75,000
7340 STATE PROPERTY TAX ALLOCATION	729,871	731,178	731,943	733,867	733,867
7501 READY TO LEARN GRANT	335,813	335,813	335,813	335,813	335,813
7810 REVENUE-SOC. SEC. PAYMENTS	1,073,170	1,066,056	1,095,585	1,171,233	1,217,747
7820 REVENUE-RETIREMENT	3,688,420	4,267,786	4,760,083	5,130,146	5,470,634
<b>7000 TOTAL STATE REVENUE</b>	<b>14,167,363</b>	<b>15,002,547</b>	<b>15,171,171</b>	<b>15,904,619</b>	<b>16,231,789</b>
<b>8000 REVENUE FROM FEDERAL SOURCES</b>	<b>ACT 15-16</b>	<b>ACT 16-17</b>	<b>ACT 17-18</b>	<b>2018-19</b>	<b>2019-20</b>
8514 ECIA - TITLE I	230,189	193,002	164,003	175,000	175,000
8515 TITLE IIA CLASS SIZE REDUCTION	54,812	53,109	61,408	53,068	60,000
8517	0	0	10,000	0	0
8731 BUILD AMERICA BONDS	34,569	17,312	34,681	20,000	20,000
8810 SBAP-SCHOOL BASED ACCESS PROGRAM	4,331	2,817	1,838	150,000	150,000
<b>8000 TOTAL FEDERAL REVENUE</b>	<b>323,901</b>	<b>266,240</b>	<b>271,930</b>	<b>398,068</b>	<b>405,000</b>
<b>TOTAL LOCAL/STATE/FEDERAL REVENUE</b>	<b>59,166,705</b>	<b>61,927,956</b>	<b>64,360,199</b>	<b>65,849,181</b>	<b>67,145,520</b>
<b>9000 OTHER FINANCING SOURCES</b>	<b>ACT 15-16</b>	<b>ACT 16-17</b>	<b>ACT 17-18</b>	<b>2018-19</b>	<b>2019-20</b>
9400 SALE/COMP. - LOSS OF FIXED ASSETS	5,336	1,323	943	1,000	1,000
<b>9000 TOTAL OTHER FINANCING SOURCES</b>	<b>5,336</b>	<b>1,323</b>	<b>943</b>	<b>1,000</b>	<b>1,000</b>
<b>TOTAL REVENUE ALL SOURCES</b>	<b>\$59,172,041</b>	<b>\$61,929,279</b>	<b>\$64,361,142</b>	<b>\$65,850,181</b>	<b>\$67,146,520</b>
INCREASE (DECREASE)	\$1,877,569	\$2,757,238	\$2,431,863	\$1,489,039	\$1,296,339



## **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

# EXPENDITURES

### **KEY POINTS TO NOTE:**

- ❖ Expenditures continue to rise while enrollment is trending down.
- ❖ Expenditure increases are driven primarily by contractual and mandated staff costs.
- ❖ Debt Service will increase due to construction bond issues.

### **❖ MAJOR COST DRIVERS:**

Teacher and Staff Salaries and Benefits

Debt Service

Peters Township School District

# Total Actual Annual Expenditure History

Year	Actual Expenditure	Increase	% Increase	Enrollment	Increase	% Increase
2004-2005	\$36,881,683	\$575,204	1.58%	4023	83	2.11%
2005-2006	\$39,194,254	\$2,312,571	6.27%	4172	149	3.70%
2006-2007	\$41,282,037	\$2,087,783	5.33%	4323	151	3.62%
2007-2008	\$43,806,071	\$2,524,034	6.11%	4392	69	1.60%
2008-2009	\$45,459,114	\$1,653,043	3.77%	4464	72	1.64%
2009-2010	\$47,690,683	\$2,231,569	4.91%	4440	-24	-0.54%
2010-2011	\$48,917,785	\$1,227,102	2.57%	4453	13	0.29%
2011-2012	\$49,817,493	\$899,708	1.84%	4360	-93	-2.09%
2012-2013	\$49,825,339	\$7,846	0.02%	4313	-47	-1.08%
2013-2014	\$55,687,284	\$5,861,945	11.76%	4248	-65	-1.51%
2014-2015	\$56,241,974	\$554,690	1.00%	4226	-22	-0.52%
2015-2016	\$58,567,315	\$2,325,341	4.13%	4109	-117	-2.77%
2016-2017	\$59,531,227	\$963,912	1.65%	4105	-4	-0.09%
2017-2018	\$64,236,649	\$4,705,422	8.03%	4052	-53	-1.25%
<b>**2018-2019</b>	\$65,850,181	\$6,318,954	10.79%	4063	11	0.27%
<b>**2019-2020</b>	\$68,313,064	\$4,076,415	6.85%	4040	-23	-0.56%

<b>AVERAGE</b>	<b>\$2,555,035.93</b>	<b>5.11%</b>
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**\*\*BUDGETED**

## Per Student Expenditure Analysis History

	Exp./Student	Increase	% Increase
2004-2005	\$9,168	-\$47	-0.51%
2005-2006	\$9,395	\$227	2.47%
2006-2007	\$9,549	\$155	1.65%
2007-2008	\$9,974	\$425	4.45%
2008-2008	\$10,183	\$209	2.10%
2009-2010	\$10,741	\$558	5.48%
2010-2011	\$10,985	\$244	2.27%
2011-2012	\$11,426	\$441	4.01%
2012-2013	\$11,552	\$126	1.11%
2013-2014	\$13,109	\$1,557	13.48%
2014-2015	\$13,309	\$200	1.52%
2015-2016	\$14,253	\$945	7.10%
2016-2017	\$14,502	\$249	1.74%
2017-2018	\$15,853	\$1,351	9.32%
<b>*2018-2019</b>	\$16,207	\$354	2.23%
<b>*2019-2020</b>	\$16,909	\$702	4.33%

<b>AVERAGE</b>	<b>\$512.96</b>	<b>4.18%</b>
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**\*BUDGETED**

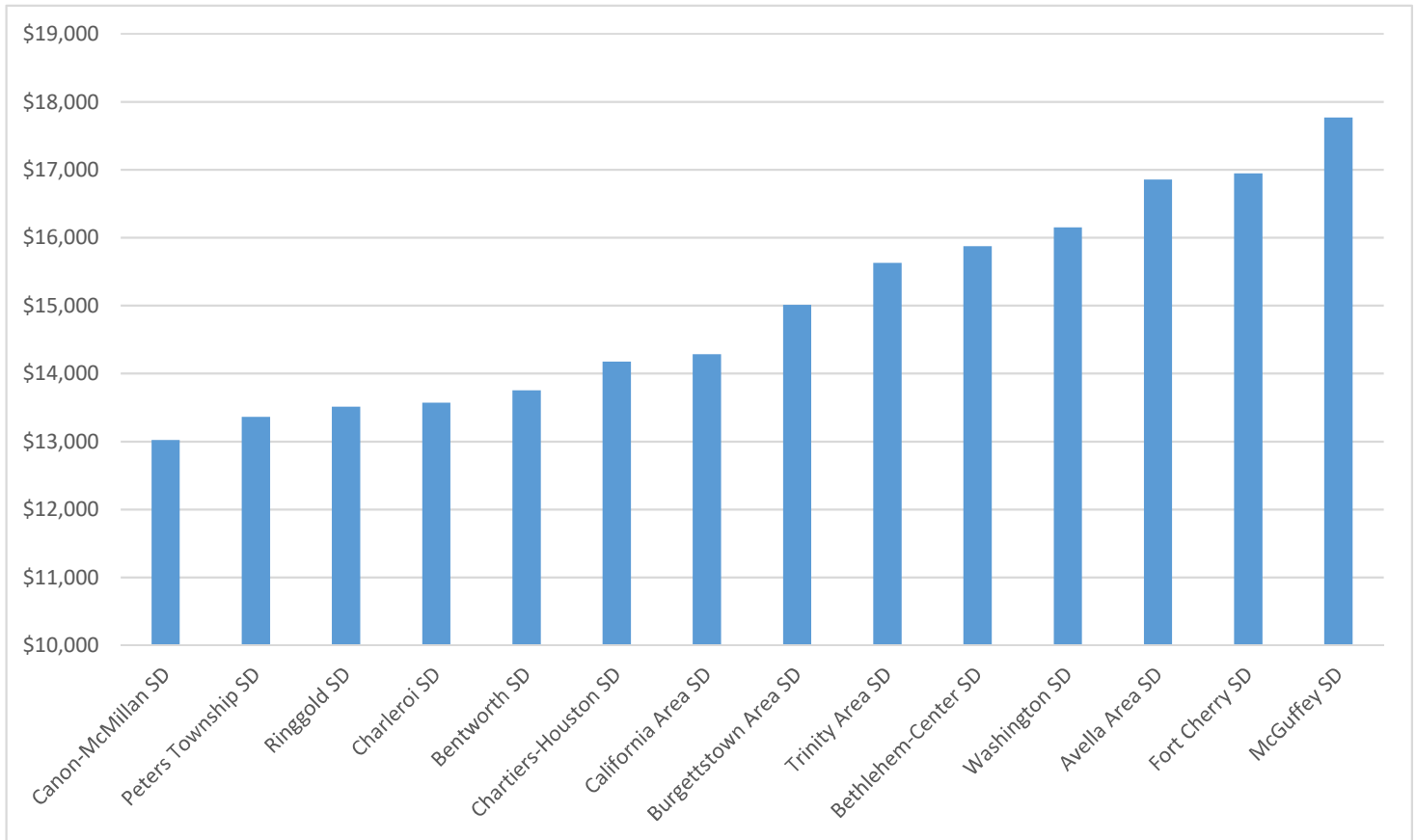
Enrollment is trending down while contractual and mandated costs continue to drive expenditures up.

Peters Township School District

# 2016-2017 Expenditures Per Student

## Washington County Comparison

School District	Exp Per Student
Canon-McMillan SD	\$13,019
<b>Peters Township SD</b>	<b>\$13,362</b>
Ringgold SD	\$13,511
Charleroi SD	\$13,569
Bentworth SD	\$13,753
Chartiers-Houston SD	\$14,175
California Area SD	\$14,284
Burgettstown Area SD	\$15,009
Trinity Area SD	\$15,630
Bethlehem-Center SD	\$15,875
Washington SD	\$16,151
Avella Area SD	\$16,856
Fort Cherry SD	\$16,944
McGuffey SD	\$17,768

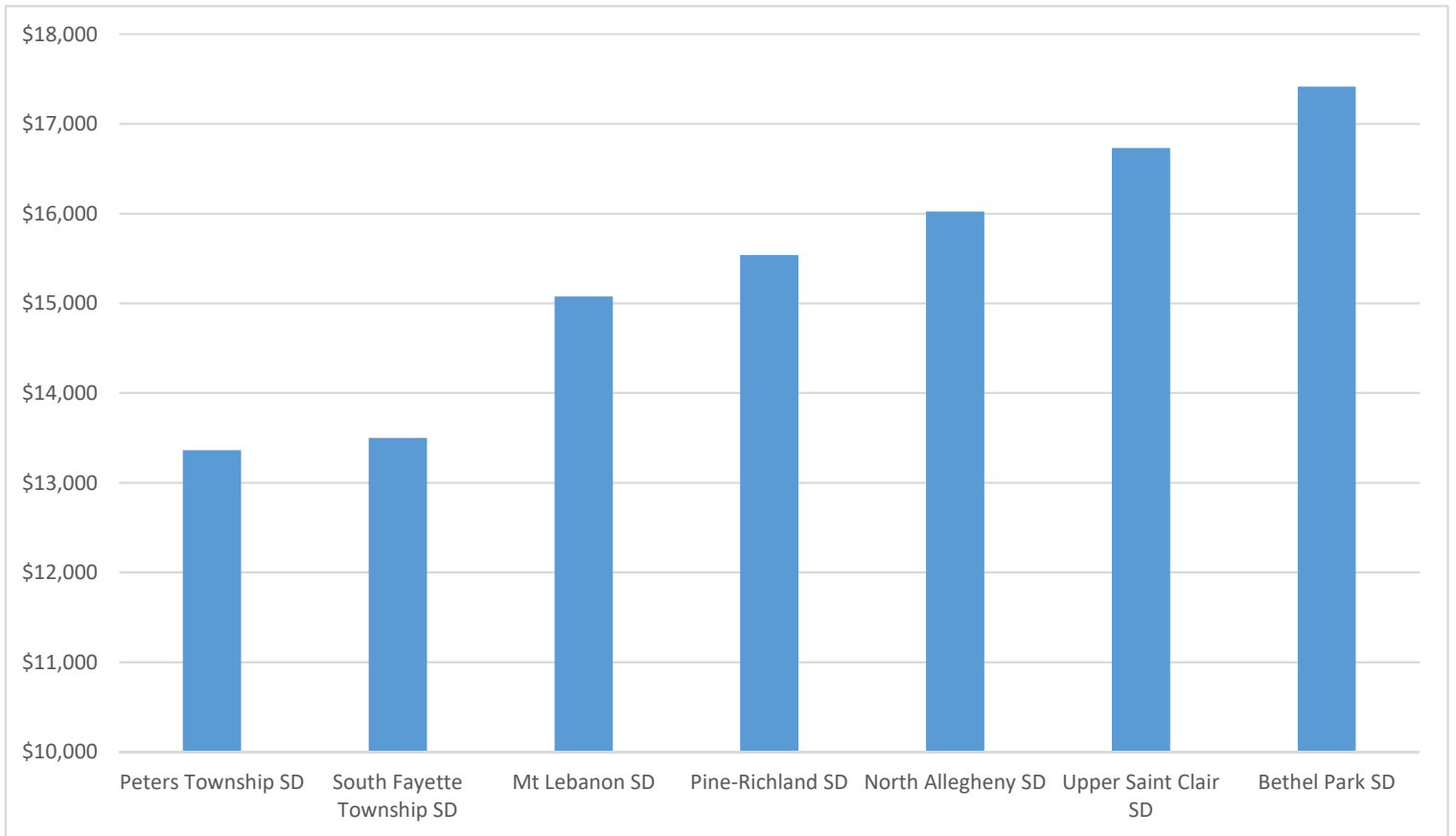


Peters Township School District

# 2016-2017 Expenditures Per Student

## Allegheny County Peer Districts Comparison

School District	Exp Per Student
Peters Township SD	\$13,362
South Fayette Township SD	\$13,498
Mt Lebanon SD	\$15,076
Pine-Richland SD	\$15,536
North Allegheny SD	\$16,021
Upper Saint Clair SD	\$16,729
Bethel Park SD	\$17,415

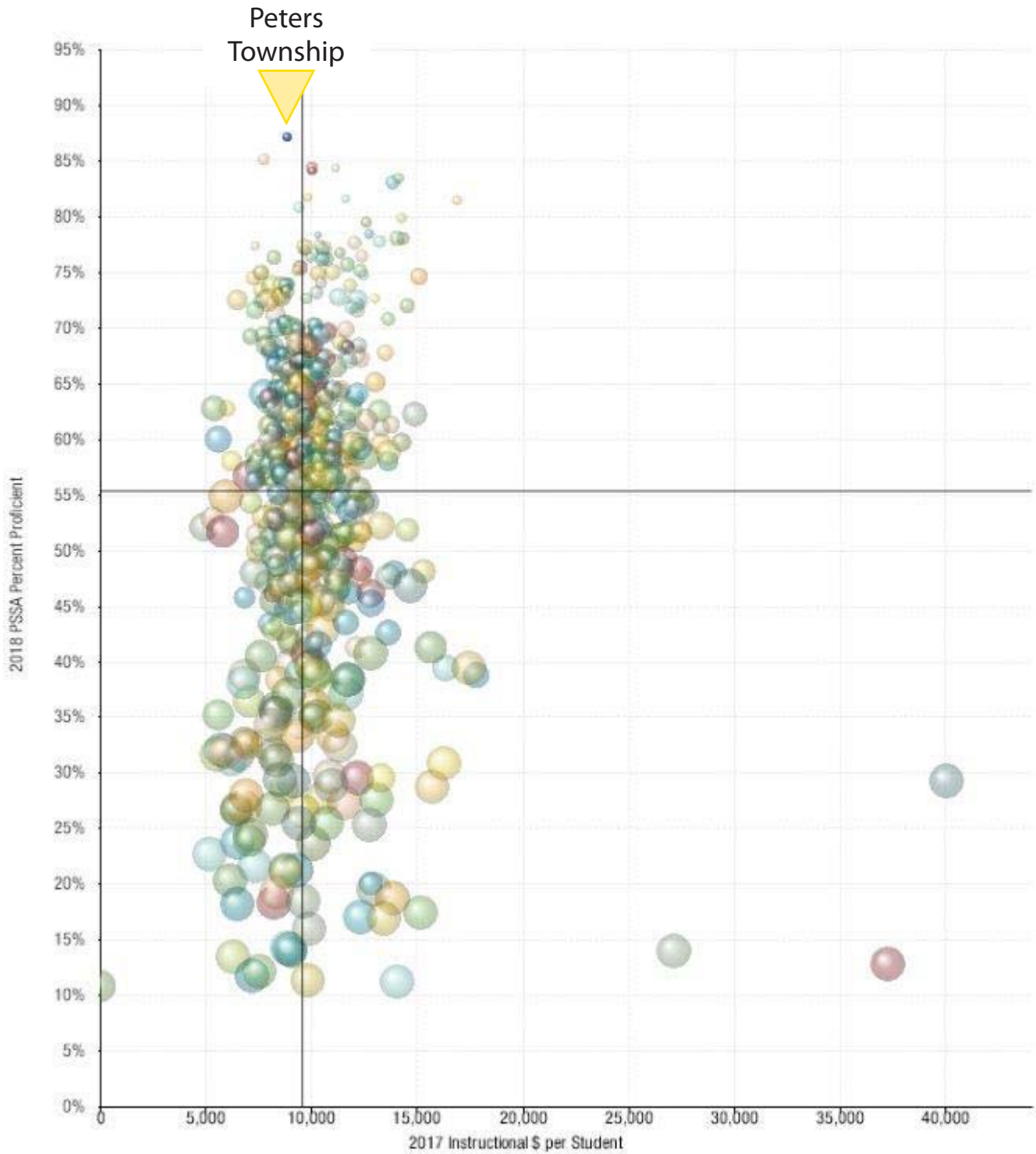




# 2018 PSSA (% Proficient) vs 2017 Instructional Costs per Student

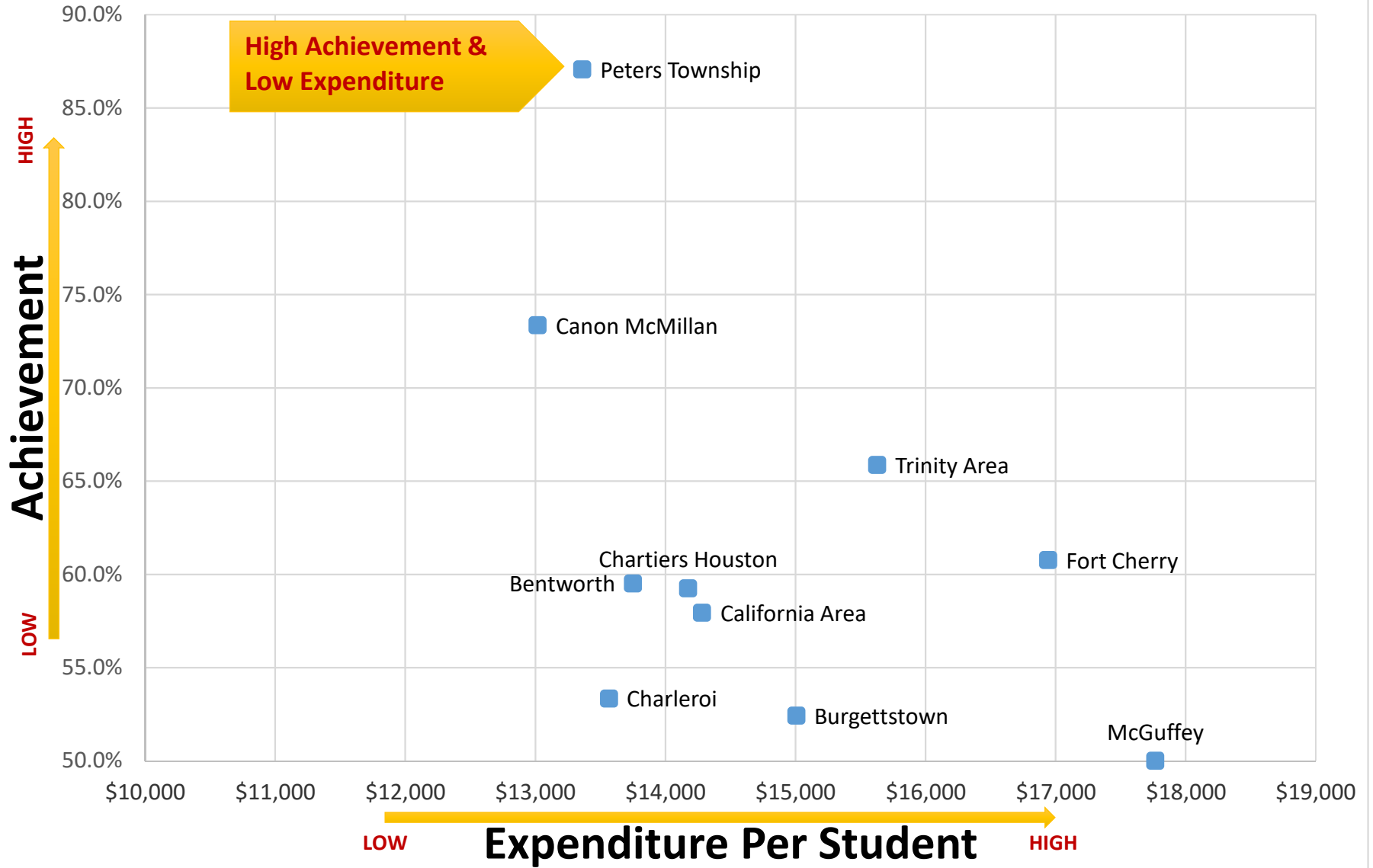
## All Pennsylvania Districts

(Bubble size = 2018 % Free-Reduced Lunch)



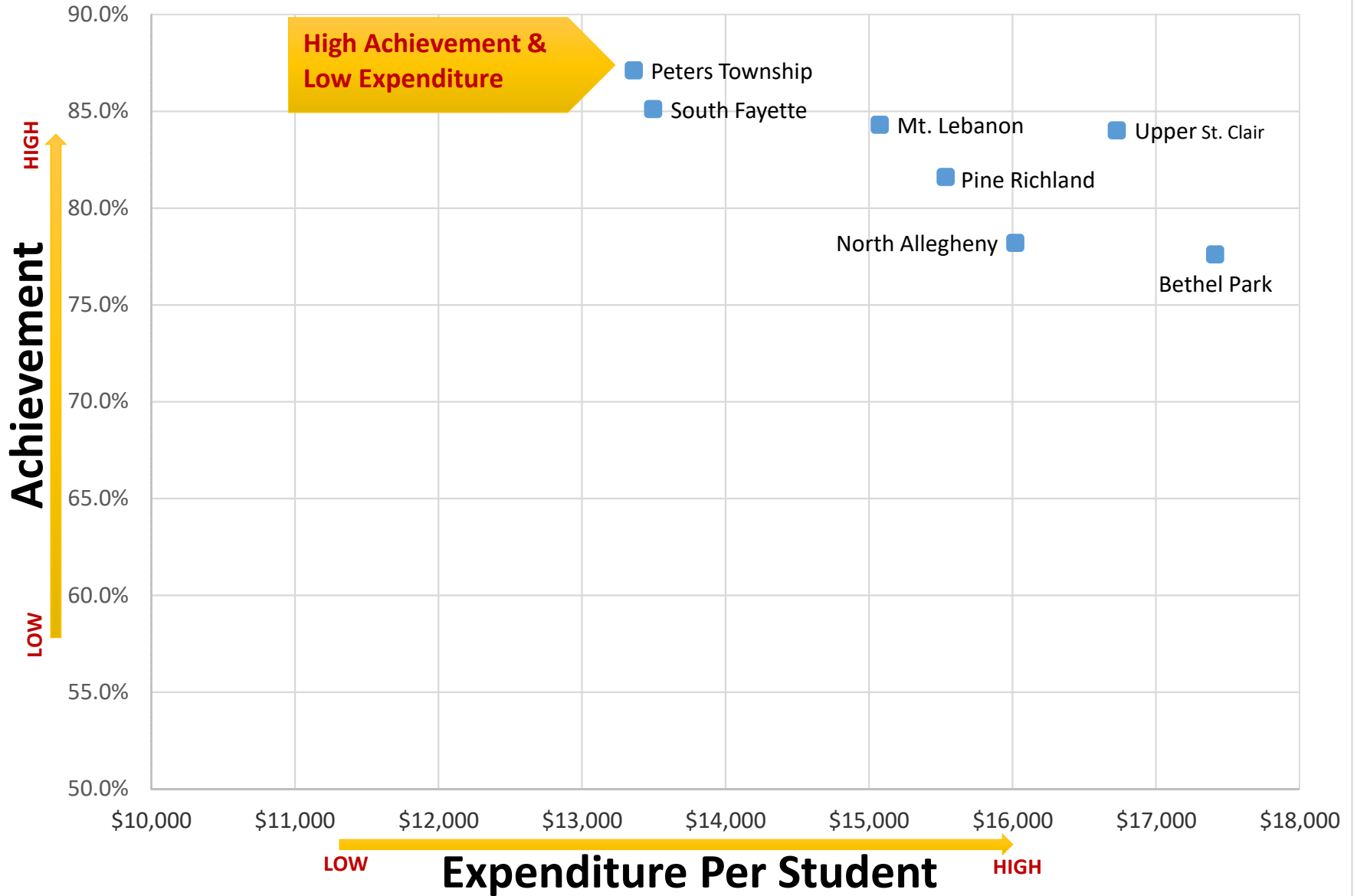
# RETURN ON INVESTMENT

## Washington County Comparison



# RETURN ON INVESTMENT

## Allegheny County Peer Districts Comparison



Peters Township School District  
Preliminary 2019-2020 Budget - Expenditures by Major Function

	ACT 15-16	ACT 16-17	ACT 17-18	BUDGET 2018-19	BUDGET 2019-20
<b>1000 INSTRUCTION</b>					
1100 REGULAR PROGRAMS-E/S	28,481,734	29,468,038	30,496,444	31,136,856	32,524,947
1200 SPECIAL PROGRAMS-E/S	6,426,711	6,599,387	7,089,093	7,486,022	7,626,384
1300 VOCATIONAL ED. PROG.	209,527	301,066	278,956	234,450	234,450
1400 OTHER ED. PROGRAMS	103,632	83,071	54,088	109,251	111,072
1500 NON PUBLIC SCHOOL PROGRAMS	33,639	1,595	20,182	1,600	1,600
<b>1000 TOTAL INSTRUCTION</b>	<b>35,255,243</b>	<b>36,453,157</b>	<b>37,938,763</b>	<b>38,968,179</b>	<b>40,498,453</b>
<b>2000 SUPPORT SERVICES</b>					
2100 PUPIL PERSONNEL	1,903,026	1,839,297	2,084,033	2,578,102	2,726,527
2200 INSTRUCTIONAL STAFF	1,608,606	1,955,984	1,885,533	1,933,718	1,860,048
2300 ADMINISTRATION	3,330,757	3,625,752	3,597,230	3,798,655	3,863,517
2400 PUPIL HEALTH	713,262	596,563	605,731	664,083	680,689
2500 BUSINESS	482,403	472,822	548,511	579,516	561,969
2600 OPER. & MAIN. OF PLANT/TECH.	4,907,876	4,926,509	5,171,600	5,671,259	5,657,648
2700 TRANSPORTATION	2,252,392	2,395,367	2,823,728	2,884,428	2,999,981
2800 SUPPORT SERVICES	956,566	946,760	1,105,377	1,289,539	1,247,856
2900 OTHER SUPPORT SRVS.	65,693	69,619	64,174	68,154	68,154
<b>2000 TOTAL SUPPORT SERVICES</b>	<b>16,220,581</b>	<b>16,828,673</b>	<b>17,885,917</b>	<b>19,467,454</b>	<b>19,666,389</b>
<b>3000 NONINSTRUC. SRVS.</b>					
3100 FOOD SERVICE					
3200 STUDENT ACTIVITIES	1,379,273	1,555,861	1,599,188	1,471,741	1,490,372
3300 COMMUNITY SERVICES	4,495	5,433	3,441	5,000	5,000
<b>3000 TOTAL NONINSTRUC. SRVS.</b>	<b>1,383,768</b>	<b>1,561,294</b>	<b>1,602,629</b>	<b>1,476,741</b>	<b>1,495,372</b>
<b>4000 NONINSTRUC. SRVS.</b>					
4100 PURCHASE OF LAND	0	0	247,746	0	0
4200 SITE IMPR.- REPLACEMENT	0	0	0	0	0
4600 BLDG. IMPR - REPLACEMENT	0	0	0	0	0
<b>4000 TOTAL NONINSTRUC. SRVS.</b>	<b>0</b>	<b>0</b>	<b>247,746</b>	<b>0</b>	<b>0</b>
<b>TOT. OPER. EXPEND.</b>	<b>52,859,592</b>	<b>54,843,124</b>	<b>57,675,055</b>	<b>59,912,374</b>	<b>61,660,214</b>
<b>5000 OTHER FINANCING USES</b>					
5100 DEBT SERVICE	4,757,723	4,834,857	88,628	5,000	5,250
5200 FUND TRANSFERS	950,000	2,000,000	6,472,967	5,932,807	6,647,600
5900 BUDGETARY RESERVE	0	0	0	0	0
<b>5000 TOTAL OTHER USES</b>	<b>5,707,723</b>	<b>6,834,857</b>	<b>6,561,595</b>	<b>5,937,807</b>	<b>6,652,850</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>58,567,315</b>	<b>61,677,981</b>	<b>64,236,650</b>	<b>65,850,181</b>	<b>68,313,064</b>
INCREASE (DECREASE)		3,110,666	2,558,669	1,613,531	2,462,883



# **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

## **COST DRIVERS: Staff**

### **KEY POINTS TO NOTE:**

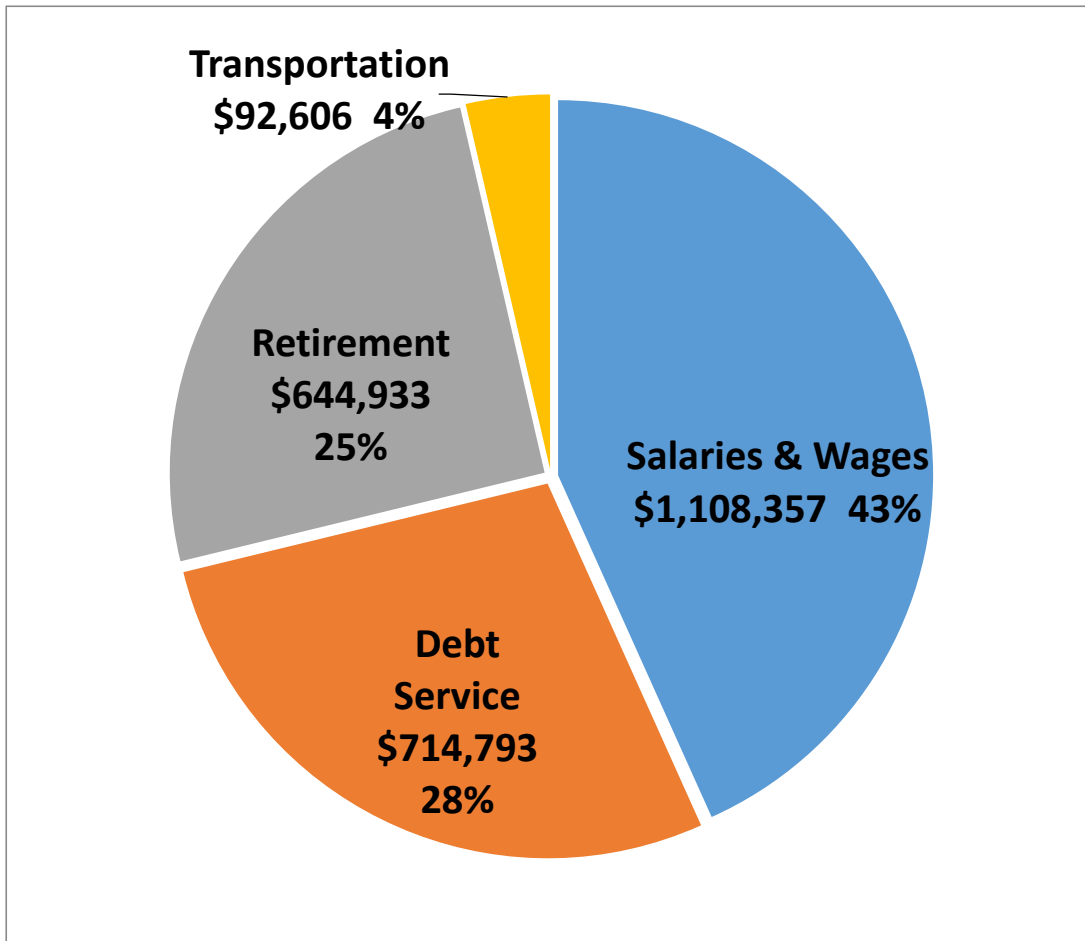
- ❖ 2019-2020 Salaries increase \$1,108,357 over 2018-2019 Budget. (3.60% increase)
- ❖ Public School Employees' Retirement System (PSERS) pension costs are increasing from 33.43% to 34.29% in 2019-2020; resulting in an increased cost of \$644,933 to the District.
  - Pension costs have increased from 3.6% of operating costs in 2007-2008 to 16.02% of operating costs in 2019-2020.

Peters Township School District

Increase in Contractual and Mandated Staff Costs

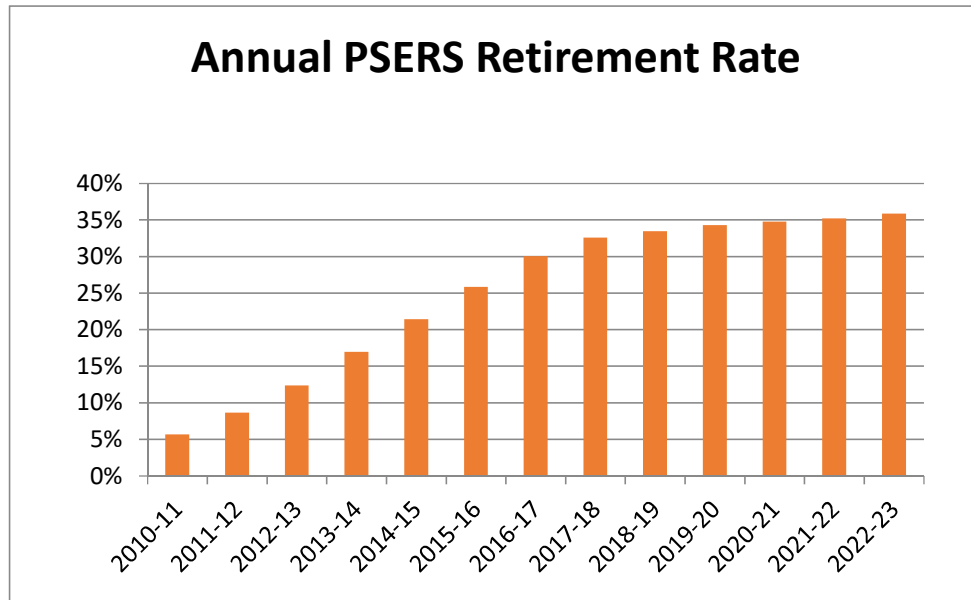
**Estimated Expenditure Increases:**

Salaries & Wages	\$	1,108,357
Debt Service	\$	714,793
Retirement	\$	644,933
Transportation	\$	92,606
<hr/>		
Increase in Expenditures	<u>\$</u>	<u>2,560,689</u>



## Impact of Retirement Rate Increases on the Budget

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
				Est.	Est.	Est.
<b>RETIREMENT ELIGIBLE WAGES</b>	\$28,950,370	\$28,880,370	\$29,743,736	\$30,799,684	\$31,908,041	\$32,708,041
<b>TOTAL RETIREMENT RATE (PSERS)</b>	25.84%	30.03%	32.57%	33.43%	34.29%	34.77%
<b>DISTRICT SHARE</b>	12.92%	15.02%	16.29%	16.72%	17.15%	17.39%
<b>DISTRICT SHARE - RATE CHANGE</b>	2.22%	2.10%	1.27%	0.43%	0.43%	0.24%
<b>DISTRICT CONTRIBUTION COST</b>	\$3,740,388	\$4,336,388	\$4,843,767	\$5,148,167	\$5,470,634	\$5,686,293
<b>DISTRICT ANNUAL COST (INC./DEC.)</b>	\$654,715	\$596,000	\$507,380	\$304,400	\$322,466	\$215,659



**District retirement rates have increased 608% since 2010-2011.**



# **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

## **COST DRIVERS: Debt Service**

### **KEY POINTS TO NOTE:**

- ❖ Debt Service costs are projected to increase between 2018-19 and 2019-20 by \$745,694.
- ❖ Debt Service accounts for 9.7% of the total District expenditures in 2019-20.



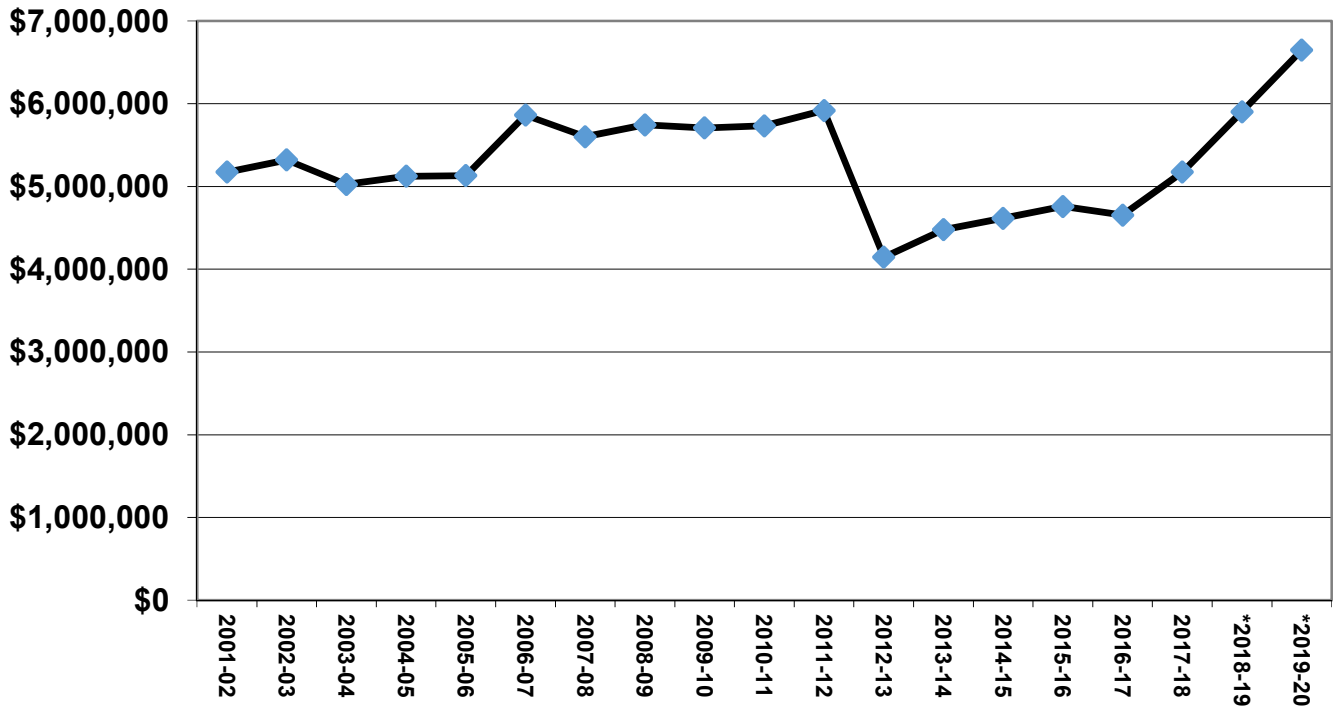
**Peters Township School District  
Debt Service History**

FISCAL YEAR	DEBT SERVICE
2001-02	\$5,174,000
2002-03	\$5,320,060
2003-04	\$5,024,640
2004-05	\$5,123,046
2005-06	\$5,130,881
2006-07	\$5,862,924
2007-08	\$5,600,032
2008-09	\$5,743,442
2009-10	\$5,707,987
2010-11	\$5,733,042
2011-12	\$5,917,527
2012-13	\$4,144,540
2013-14	\$4,478,035
2014-15	\$4,615,791
2015-16	\$4,757,723
2016-17	\$4,653,234
2017-18	\$5,172,967
*2018-19	\$5,901,906
*2019-20	\$6,647,600

\*Budget  
\*Budget

Debt Service is projected to be 9.7% of the District's total budget for 2019-20.

**ANNUAL DEBT SERVICE**





# **Peters Township School District Preliminary Budget 2019-2020**

January 14, 2019

## CONSIDERATIONS

- ❖ No millage increase
- ❖ Millage increase to the index

**PRELIMINARY BUDGET**  
**CONSIDERATION: NO MILLAGE INCREASE**  
**2019-2020 Millage Rate at 13.50**

**REVENUES:**

6000 Local Revenues	\$	50,508,731	
7000 State Revenues	\$	16,231,789	
8000 Federal Revenues	\$	405,000	
9000 Other Financial Sources	\$	1,000	
<b>2019-20 Revenues</b>			<u>\$ 67,146,520</u>

**EXPENDITURES:**

1000 Instruction	\$	40,498,453	
2000 Support Services	\$	19,666,389	
3000 Operations of Non Instructional Services	\$	1,495,372	
4000 Facilities	\$	-	
5000 Other Financing Uses	\$	6,652,850	
<b>2019-2020 Expenditures</b>			<u>\$ 68,313,064</u>
<b>2019-2020 Budget Gap</b>			<u><u>\$ (1,166,544)</u></u>

## PRELIMINARY BUDGET

BUDGET CONSIDERATIONS 2019-2020 - **MILLAGE INCREASE TO THE INDEX**

2018-2019 Millage Rate is 13.50

2.3% Index allowable increase in millage 0.31

2019-2020 Millage Rate 13.81

### REVENUES:

6000 Local Revenues	\$	51,465,301	
7000 State Revenues	\$	16,231,789	
8000 Federal Revenues	\$	405,000	
9000 Other Financial Sources	\$	1,000	
<b>2019-2020 Revenues</b>			<u>\$ 68,103,090</u>

### EXPENDITURES:

1000 Instruction	\$	40,498,453	
2000 Support Services	\$	19,666,389	
3000 Operations of Non Instructional Services	\$	1,495,372	
4000 Facilities	\$	-	
5000 Other Financing Uses	\$	6,652,850	
<b>2019-2020 Expenditures</b>			<u>\$ 68,313,064</u>
<b>2019-2020 Budget Gap</b>			<u><u>\$ (209,974)</u></u>