



**MANHEIM TOWNSHIP SCHOOL DISTRICT
2018/19 FINAL BUDGET**

6/13/2018

	<u>0% Tax Increase</u>	<u>1.0% Tax Increase</u>	<u>1.5% Tax Increase</u>	<u>1.7% Tax Increase</u>	<u>2.5% Tax Increase</u>
Expenditures	\$ 98,935,115	\$ 98,935,115	\$ 98,935,115	\$ 98,935,115	\$ 98,935,115
Revenues	\$ 97,417,216	\$ 98,067,096	\$ 98,392,036	\$ 98,522,012	\$ 99,041,916
Budget (Deficit)/ Surplus	\$ (1,517,899)	\$ (868,019)	\$ (543,079)	\$ (413,103)	\$ 106,801

Changes since the Proposed Final Budget was approved:

Real Estate Revenue	\$ 5,354	Additional Assessments received during May
Earned Income Taxes	\$ (150,000)	2017/18 estimated actual coming in a little lower than previously anticipated
Transfer Taxes	\$ 50,000	2017/18 estimated actual coming in a little higher than previously anticipated

Budget Notes:

Expenditures:

Student tuition costs are based on placements as of May 2018. Using this method decreases the budget by approximately \$800k.

As previously presented, the annual cost of iPads is being phased in over 5 years (\$150k per year).

Health Insurance budget decreases 8.4% or \$714k.

Mandated PSERS rate increases 3.2%; from 32.57% in 2017/18 to 33.43% in 18/19. This impacts the expenditure budget by \$976k (50% State revenue match offset).

Debt expense increase \$690k due to planned millage phase in.

A multiple disabilities classroom will be brought back from the IU; net savings is approximately \$113k (net of the addition of 1 teacher, 1 paraprofessional and 1 nurse).

As previously presented, included in the budget are 3 new full-time Librarians, which replace 2 part-time Librarians.

As previously presented, the budget includes the following new staff: 2 teachers, 1 long-term sub for tech integrator (temporary), 1 long-term classroom sub (temporary), 1 technology technician, 1 electrician/HVAC, 2 paraprofessionals.

Revenues:

Equalized millage rate due to reassessment is 14.8612

Most recent assessment total provided by the County is from May 2018.

Current analysis is at 1.7% tax increase.

Interim taxes increase \$1.3M due to new commercial construction.

Earned Income Taxes increase \$400k.

Interest earning revenue increase \$470k due to favorable interest rate environment.

PSERS State revenue increase \$500k.

Basic and Special Education subsidy is based on estimates provided by the Governor's budget (net total increase is \$25k). This will be adjusted should changes be known by final budget approval.

**MANHEIM TOWNSHIP SCHOOL DISTRICT
REVENUE HISTORY**

	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	17/18 Anticipated Actual	18/19 Budget
LOCAL REVENUE:						
6111 Current Real Estate Taxes	55,864,880	56,585,498	58,428,113	59,925,836	59,857,873	62,469,655
6111 SDOL	532,797	499,993	467,188	467,189	467,191	-
6112 Interim Real Estate Taxes	433,513	369,724	251,361	400,000	508,207	1,775,900
6113 Public Utility Real Estate Taxes	78,553	73,848	73,423	73,500	68,121	69,000
6114 Payment in Lieu of Tax	185,501	185,501	196,525	201,438	200,258	200,250
6131 Penalty Real Estate Taxes	80,478	101,392	100,970	80,000	95,000	100,000
6143 Current LST Tax	300,683	258,295	271,936	270,000	263,440	270,000
6151 Earned Income Taxes	6,440,487	6,686,508	6,997,108	7,000,000	7,250,000	7,400,000
6153 Real Estate Transfer Taxes	1,405,422	1,240,603	1,529,810	1,500,000	1,300,000	1,450,000
6411 Delinquent Real Estate Taxes	313,339	400,796	430,081	375,000	662,202	500,000
6510 Interest On Investments	87,397	145,256	306,172	280,000	546,974	750,000
6710 Athletic Gate Receipts	73,569	64,372	63,694	65,000	85,232	65,000
6740 Student Fees	181,890	104,323	100,903	95,500	93,908	87,900
6832 Revenue from IU - Federal	821,687	818,993	757,581	720,000	817,828	740,000
6910 Rentals	621,568	641,509	698,486	600,000	633,565	655,000
6920 Contribution from Private Srcs	169,168	123,581	229,308	-	64,371	-
6941 Regular Day Tuition	12,650	1,352	4,166	-	8,981	-
6942 Regular Summer School Tuition	57,944	36,395	77,578	50,000	50,320	50,000
6944 Revenue from other LEA	27,892	69,896	199,380	45,000	73,215	50,000
6961 Transp. provided to other LEAs	51,101	45,082	30,920	31,400	27,656	31,000
6990 Misc Rev - Fees, grants	358,886	409,860	345,888	679,350	311,902	617,500
6991 Refund of Prior Exp	108,621	42,241	217	52,000	56,254	52,000
<i>Total Local Revenue</i>	<i>68,208,023</i>	<i>68,905,019</i>	<i>71,560,807</i>	<i>72,911,213</i>	<i>73,442,501</i>	<i>77,333,205</i>
STATE REVENUE						
7110 Basic Ed Subsidy	4,731,474	5,070,486	5,515,508	5,724,096	5,694,980	5,851,479
7160 Tuition From the State	10,425	59,034	123,989	11,000	50,000	50,000
7250 Migratory Children	40	-	-	40	-	-
7270 Special Ed Subsidy	2,339,167	2,382,494	2,488,149	2,437,242	2,310,694	2,335,205
7310 Pupil Transportation	1,160,083	1,174,882	1,247,244	1,140,000	1,093,321	1,275,000
7320 PLANCON	641,554	605,162	1,982,638	936,087	894,364	923,785
7330 Health Services	117,828	117,850	111,399	119,500	112,034	115,000
7340 Property Tax Relief	1,098,708	1,108,562	1,106,114	1,120,825	1,120,825	1,119,164
7501 Ready to Learn Block Grant	351,434	474,037	474,037	474,037	474,037	474,037
7810 FICA Reimbursement	1,239,808	1,300,435	1,392,907	1,446,584	1,448,499	1,538,175
7820 Retirement Reimbursement	3,526,703	4,471,042	5,526,229	6,158,856	6,157,035	6,720,538
<i>Total State Revenue</i>	<i>15,217,224</i>	<i>16,763,984</i>	<i>19,968,215</i>	<i>19,568,267</i>	<i>19,355,789</i>	<i>20,402,383</i>
FEDERAL REVENUE						
8514 Title I	565,729	534,356	534,657	520,000	598,961	478,520
8515 Title II A	87,207	84,807	81,623	82,000	145,919	151,700
8516 Title III	60,606	50,250	51,756	53,500	39,237	37,705
8517 TITLE IV	-	-	-	-	13,454	13,500
8800 ACCESS	24,862	63,023	138,566	112,000	100,446	100,000
8690 OTHER FEDERAL REVENUE	-	69,373	-	-	-	-
<i>Total Federal Revenue</i>	<i>738,404</i>	<i>801,809</i>	<i>806,602</i>	<i>767,500</i>	<i>898,016</i>	<i>781,425</i>
OTHER REVENUE						
9400 Sale of Fixed Assets	1,015,275	-	350	5,000	2,300	5,000
9910 Insurance Recoveries	28,719	14,011	38,562	-	-	-
<i>Total Other Revenue</i>	<i>1,043,994</i>	<i>14,011</i>	<i>38,912</i>	<i>5,000</i>	<i>2,300</i>	<i>5,000</i>
TOTAL REVENUE	85,207,645	86,484,823	92,374,536	93,251,980	93,698,606	98,522,012

Manheim Township School District
Expenditures by Function

	<u>14/15 Actual</u>	<u>15/16 Actual</u>	<u>16/17 Actual</u>	<u>17/18 Budget</u>	<u>18/19 Budget</u>
1000 - Instruction					
1100 Regular Instruction	34,190,006	35,831,745	38,887,336	41,607,394	42,169,284
1200 Special Education	7,927,495	8,617,101	9,219,284	10,555,008	10,178,829
1300 Vocational Education	661,432	611,907	638,895	695,791	801,745
1400 Other Instructional Programs	238,834	260,716	270,386	662,292	720,772
1500 Non-Public School Programs	4,982	2,478	5,592	12,287	-
Total Instruction	43,022,750	45,323,947	49,021,494	53,532,772	53,870,630
2000 - Support Services					
2100 Pupil Personnel	2,728,025	3,180,337	3,562,097	3,720,512	3,941,346
2200 Instructional Staff Support	2,864,401	3,646,035	4,166,341	3,606,550	4,746,039
2300 Administration	4,404,607	4,549,973	4,763,671	4,997,221	5,051,659
2400 Pupil Health Services	882,123	956,153	1,047,291	1,254,335	1,549,456
2500 Business Services	774,549	683,649	710,818	822,505	791,965
2600 Plant Services	7,345,787	7,442,814	7,504,626	8,307,540	7,958,829
2700 Student Transportation	3,280,431	3,477,121	3,518,669	3,822,819	3,887,623
2800 Central Support Services	663,340	840,519	894,925	934,749	952,892
2900 Other Support Services	56,367	50,294	50,436	50,500	50,800
Total Support Services	22,999,631	24,826,896	26,218,874	27,516,731	28,930,609
3000 - Non-Instructional Services					
3200 Student Activities	1,171,533	1,244,475	1,538,707	1,482,025	1,626,012
3300 Community Services	1,031	2,162	2,506	7,285	2,050
Total Non-Instructional Svcs	1,172,565	1,246,638	1,541,213	1,489,310	1,628,062
4000 - Facilities Acquisition, Construction & Improvement					
4200 Site Improvements	27,797	8,105	53,440	-	-
4300 Architecture & Engineering	-	-	37,928	-	-
4600	-	17,645	-	-	-
Total Facilities Acquisition	27,797	25,750	91,368	-	-
5000 - Other Expenditures & Finances					
5100 Debt Service	95	-	-	-	-
5200 Fund Transfers	15,078,766	13,640,068	15,148,102	13,213,114	14,105,814
5800 Suspense Account	-	(1,301)	-	-	-
5900 Budgetary Reserve	-	-	4,461	400,000	400,000
Total Other Financing	15,078,861	13,638,767	15,152,563	13,613,114	14,505,814
TOTAL EXPENDITURES	82,301,602	85,061,998	92,025,511	96,151,927	98,935,115

**Manheim Township School District
Expenditures by Object**

	12/13 Actual	13/14 Actual	14/15 Actual	15/16 Actual	16/17 Actual	17/18 Budget	18/19 Budget
100 Salaries	31,377,572	31,689,598	33,381,316	35,144,463	37,325,925	38,708,490	40,240,300
200 Benefits	13,642,585	15,726,751	17,743,037	19,806,932	22,365,320	24,716,808	25,092,925
Purchased Professional & Technical Services	3,609,057	3,757,242	4,232,162	4,261,133	3,880,130	4,515,483	3,987,588
Purchased Property Services	1,817,993	2,395,508	2,159,867	2,279,842	1,755,522	2,017,487	2,115,880
Other Purchased Services	5,494,650	5,381,976	6,082,279	6,416,015	6,503,219	6,642,607	6,799,094
600 Supplies, Books	2,253,073	2,527,650	2,602,369	2,481,085	3,372,019	3,879,153	5,411,735
700 Equipment	513,561	766,796	889,371	929,392	1,583,435	1,620,202	320,549
800 Other Objects	739,044	177,701	132,435	107,528	87,378	838,583	861,230
900 Other Uses of Funds	15,888,989	15,186,486	15,078,766	13,640,068	15,148,102	13,213,114	14,105,814
TOTAL EXPENDITURES	75,336,524	77,609,707	82,301,601	85,066,459	92,021,050	96,151,927	98,935,115

**Manheim Township School District
Salary History**

	<u>14/15 Actual</u>	<u>15/16 Actual</u>	<u>16/17 Actual</u>	<u>17/18 Budget</u>	<u>18/19 Budget</u>
Teachers	25,423,509	26,603,441	28,082,891	28,650,302	30,403,571
Administration	2,520,936	2,702,595	2,898,664	3,253,308	3,428,150
Other Professionals	852,106	960,974	1,082,877	1,105,247	1,343,965
Technicians	351,336	364,085	434,973	439,123	642,342
Clerical	1,460,957	1,410,262	1,488,759	1,611,038	1,272,933
Custodial, Maintenanc	1,571,596	1,699,274	1,781,234	1,886,244	1,760,676
Paraprofessionals	1,158,848	1,270,086	1,410,231	1,702,044	1,260,604
Miscellaneous	42,030	130,810	146,298	61,184	128,060
Total	33,381,316	35,141,528	37,325,925	38,708,490	40,240,301

**Manheim Township School District
Benefits History**

		14/15 % of Actual Salary		15/16 % of Actual Salary		16/17 % of Actual Salary		17/18 % of Budget Salary		18/19 % of Budget Salary	
213	Life	41,018	0.12%	41,499	0.12%	42,780	0.11%	44,000	0.11%	43,500	0.11%
214	LTD	14,793	0.04%	15,470	0.04%	16,086	0.04%	17,000	0.04%	16,400	0.04%
220	FICA	2,514,629	7.53%	2,639,984	7.51%	2,809,474	7.53%	2,947,646	7.61%	3,076,350	7.64%
230	PSERS	7,057,644	21.14%	8,955,666	25.48%	11,045,531	29.59%	12,464,908	32.20%	13,441,075	33.40%
240	Tuition Reimb	177,435	0.53%	325,980	0.93%	375,776	1.01%	370,000	0.96%	350,000	0.87%
250	U/C	11,368	0.03%	8,075	0.02%	17,963	0.05%	12,000	0.03%	17,200	0.04%
260	W/C	182,427	0.55%	197,028	0.56%	101,729	0.27%	250,000	0.65%	224,700	0.56%
271	Medical/Dental	7,592,700	22.75%	7,437,152	21.16%	7,755,447	20.78%	8,459,504	21.85%	7,745,400	19.25%
275	Vision	72,077	0.22%	96,617	0.27%	97,132	0.26%	110,000	0.28%	94,750	0.24%
279	Admin Reserve	27,986	0.08%	25,894	0.07%	24,280	0.07%	35,000	0.09%	31,300	0.08%
281	OPEB	-	0.00%	-	0.00%		0.00%		0.00%		0.00%
	403B Contr. (retiree benefit)	50,959	0.15%	62,041	0.18%	79,121	0.21%	6,750	0.02%	52,250	0.13%
TOTAL		17,743,037	53.15%	19,805,407	56.36%	22,365,320	59.92%	24,716,808	63.85%	25,092,925	62.36%
	<i>PSERS Rate</i>		<i>21.40%</i>		<i>25.84%</i>		<i>30.03%</i>		<i>32.57%</i>		<i>33.43%</i>

**MANHEIM TOWNSHIP SCHOOL DISTRICT
FUND BALANCE**

	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2017/18	2018/19
GENERAL FUND	Actual	Actual	Actual	Actual	Actual	Budget	Anticipated	Budget
Actual Expenditures	75,330,096	77,608,499	82,301,602	85,061,998	92,025,511	96,151,927	98,893,062	98,935,115
Actual Revenues	78,229,219	80,332,542	85,207,645	86,484,823	92,374,536	93,251,979	94,291,979	98,522,012
Fund Balance (Usage) Addition	2,899,123	2,724,043	2,906,043	1,422,825	349,025	(2,899,948)	(4,601,083)	(413,103)
Fund Balance June 30	11,789,509	14,513,552	17,419,595	18,842,420	19,191,444	16,291,496	14,590,361	14,177,259