

PASD District Dashboard

November 2019

Annual Metrics

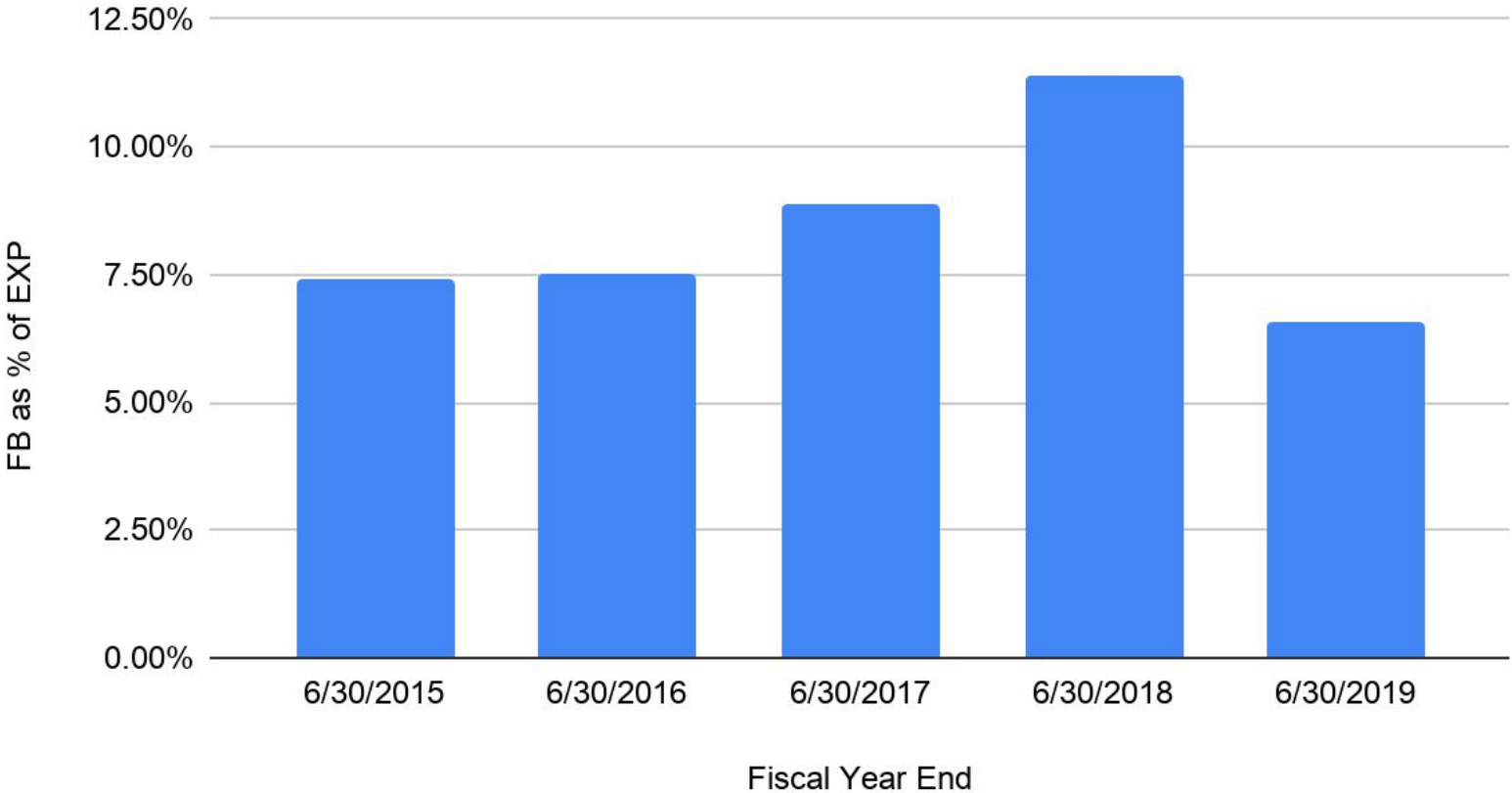
Fund Balance as a % of Expenditures

Fiscal Year End	Total Expenditures	Unassigned Fund Balance	FB as % of EXP
6/30/2019	\$55,781,272.00	\$3,661,435.00	6.60%
6/30/2018	\$49,613,562.00	\$5,652,544.00	11.4%
6/30/2017	\$46,588,728.00	\$4,140,759.00	8.9%
6/30/2016	\$44,614,859.00	\$3,325,925.00	7.5%
6/30/2015	\$43,380,749.00	\$3,189,218.00	7.4%

Note: 2018-19 Expenditures include Board-approved transfer to Capital Projects Fund of \$2.5 million to fund Northside Renovations

Board Policy - Target Fund Balance Range 4-8%

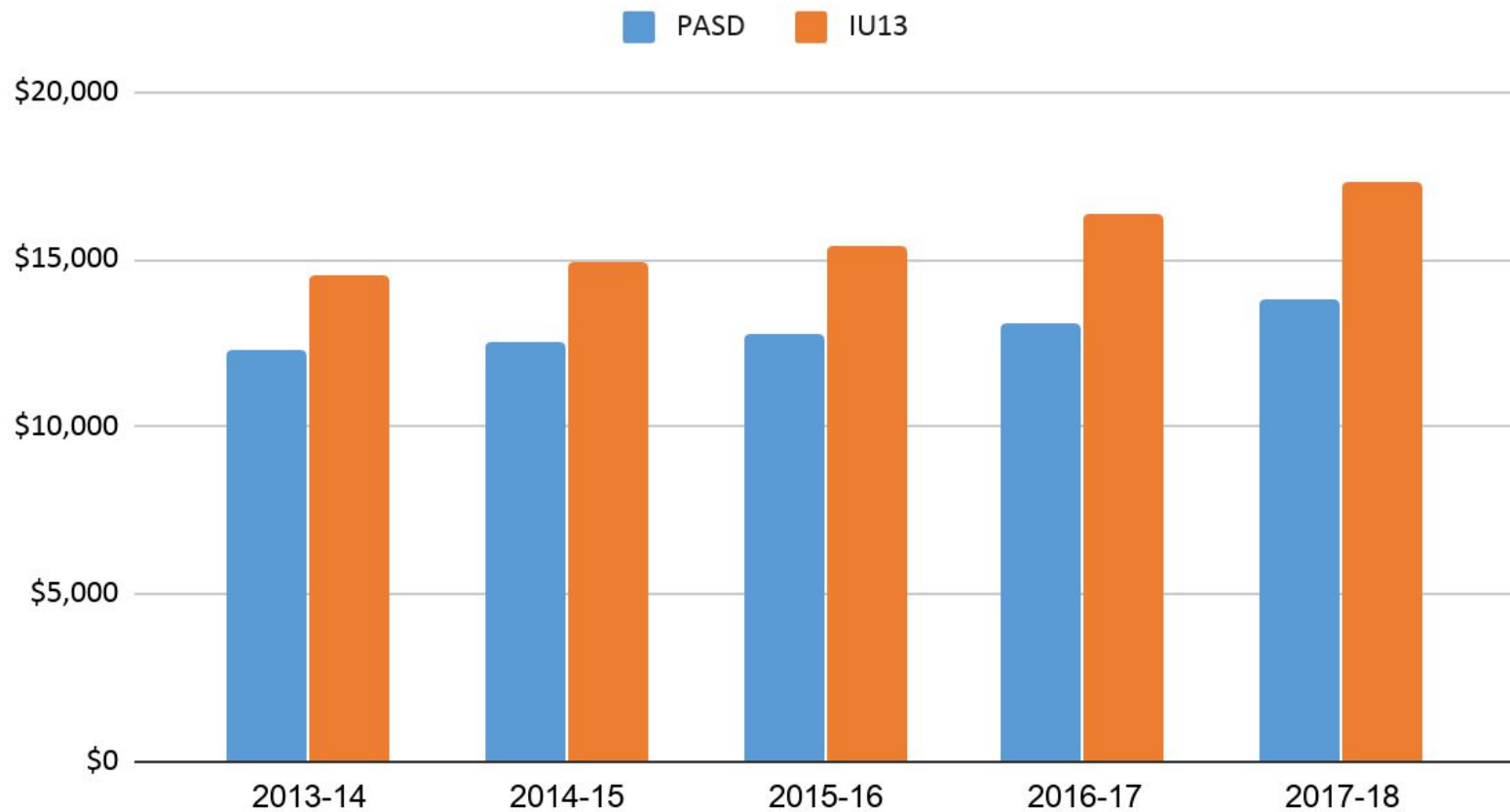
Unassigned Fund Balance



Enrollment/Student Ratios

FISCAL	TOTAL	Enrollment	Expenditures
YR. Ended	EXPENDITURES	ADMs*	Per Student
6/30/2019	\$55,781,272	3,684.060	\$15,141
6/30/2018	\$49,613,562	3,655.732	\$13,571
6/30/2017	\$46,588,728	3,653.252	\$12,753
6/30/2016	\$44,614,859	3,605.500	\$12,374
6/30/2015	\$43,380,749	3,556.176	\$12,199

PASD and IU13 Expenditures Per Student



PASD's Expenditures Per Student

2017-2018 Data

489/500 School
Districts



Mills and Tax Increase

19-20 Projected Value of 1 Mill -
\$2,024,835

Note: 1 mill increase = 6.5%

1% tax increase generates \$328,000

.25% tax increase generates \$82,000



Lebanon County Mill Comparison

Lebanon County:	
Annville- Cleona	14.4043
Cornwall-Lebanon	15.4819
Eastern Lebanon	15.6429
Lebanon	21.2900
Northern Lebanon	13.7811
Palmyra Area	15.3600
Total Average	15.9934

Cost to Educate a Child

2018-19 Tuition Rate \$8,915 x 12.5 years = \$111,438

Annual Real estate taxes for Average Assessed Home \$2,908

Number of years to pay for education of 1 Child: 38.3 years

Number of years to pay for education of 2 Children: 76.6 years

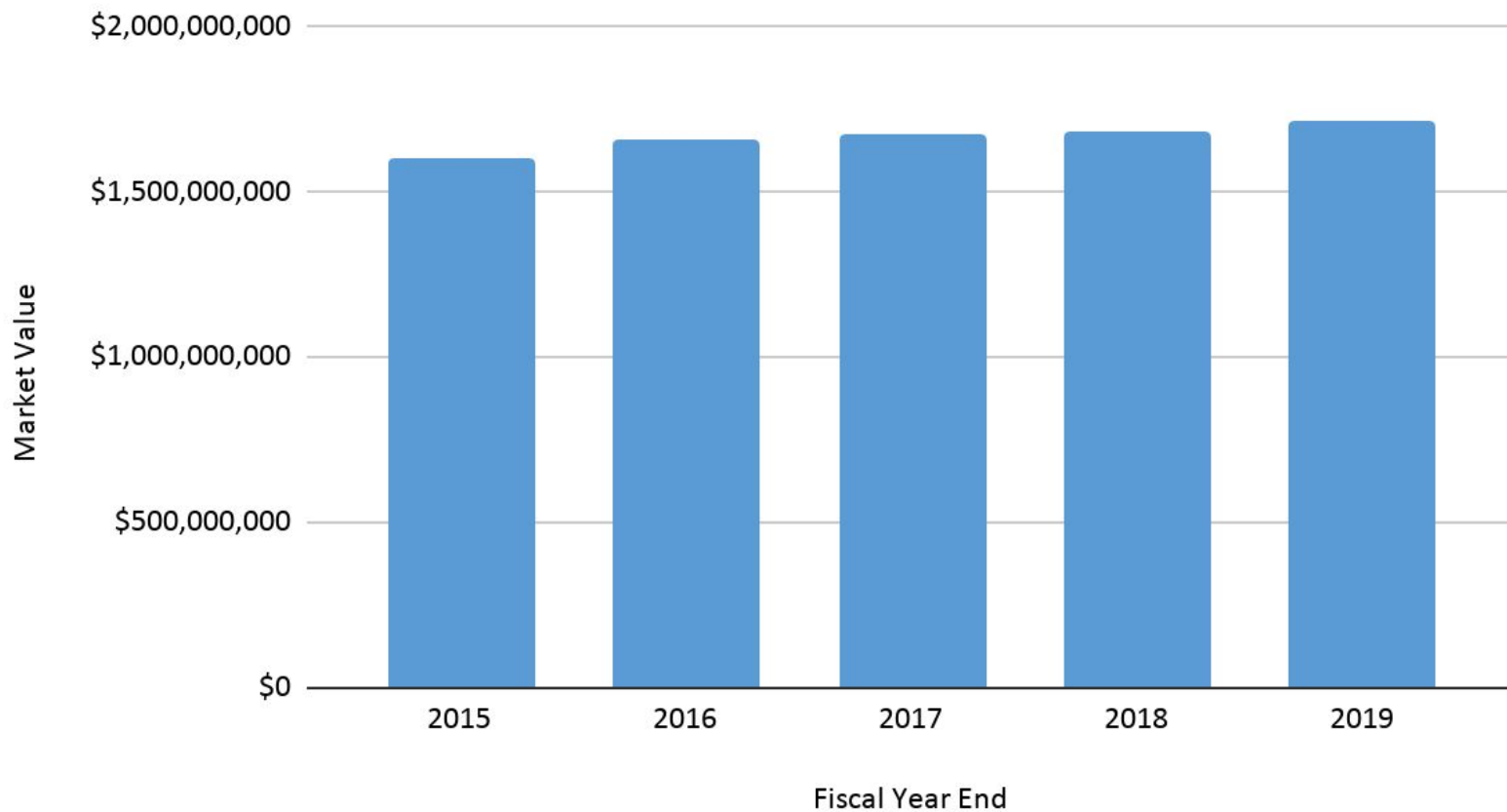


Market Value Aid Ratio

Measure of market value per student used in Pupil Transportation Subsidy and Rental Reimbursement

Fiscal Year End		Market Value		% Increase	MV Aid Ratio
6/30/2019		\$1,716,103,377		0.021%	0.5223
6/30/2018		\$1,680,804,265		0.002%	0.5111
6/30/2017		\$1,677,676,749		0.009%	0.5055
6/30/2016		\$1,662,444,095		-0.038%	0.4713
6/30/2015		\$1,601,161,175			0.4821

Market Value

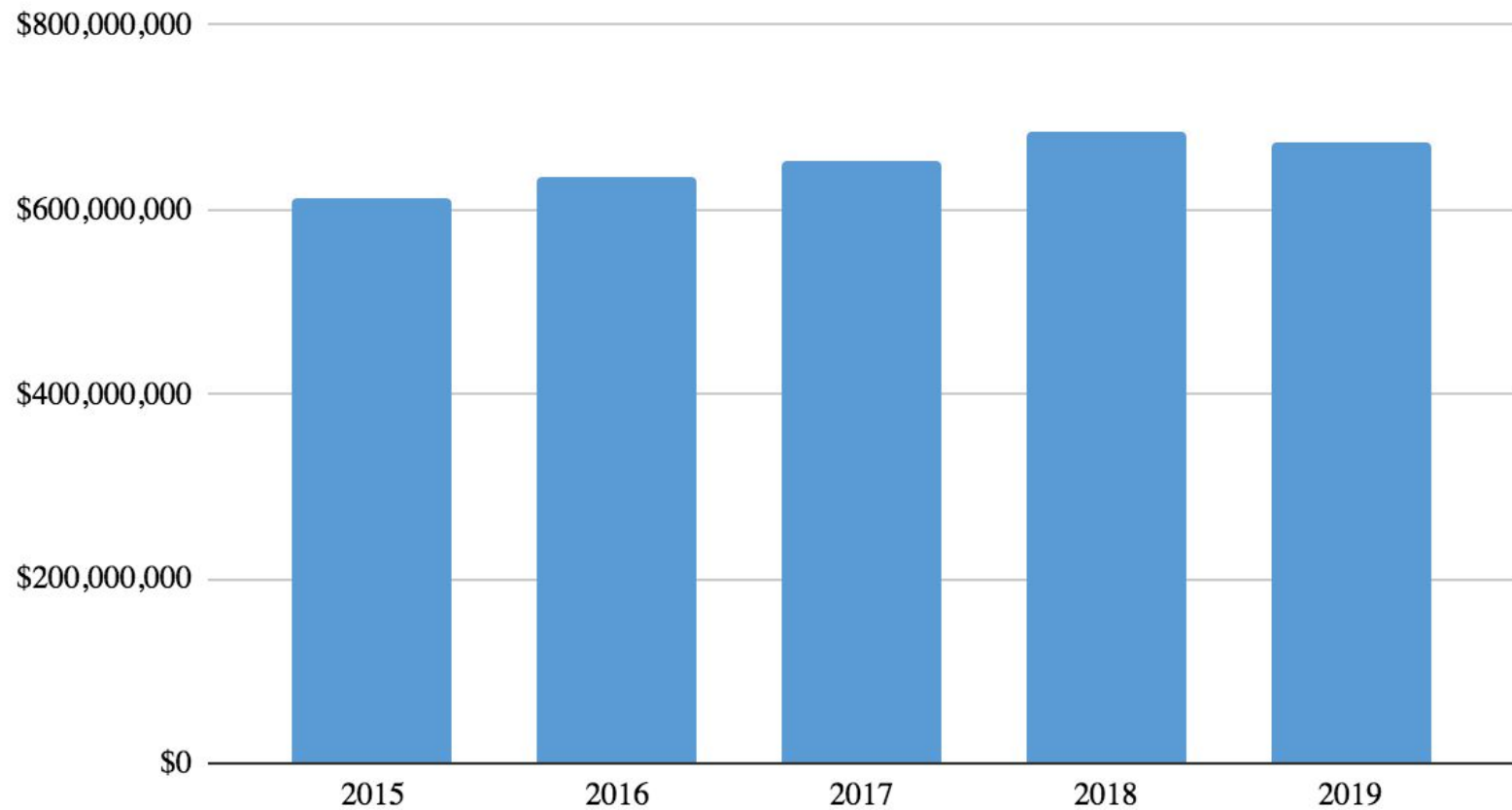


MV/Personal Income Aid Ratio

Represents the relative wealth (market value and income) in relation to state average, used for all other subsidy calculations

Fiscal Year End	Personal Income	% Increase	MV/PI Aid Ratio
6/30/2019	\$672,945,500	-0.16%	0.5301
6/30/2018	\$684,145,252	0.05%	0.5190
6/30/2017	\$652,853,986	0.03%	0.5127
6/30/2016	\$635,775,029	0.04%	0.4809
6/30/2015	\$613,412,829		0.4930

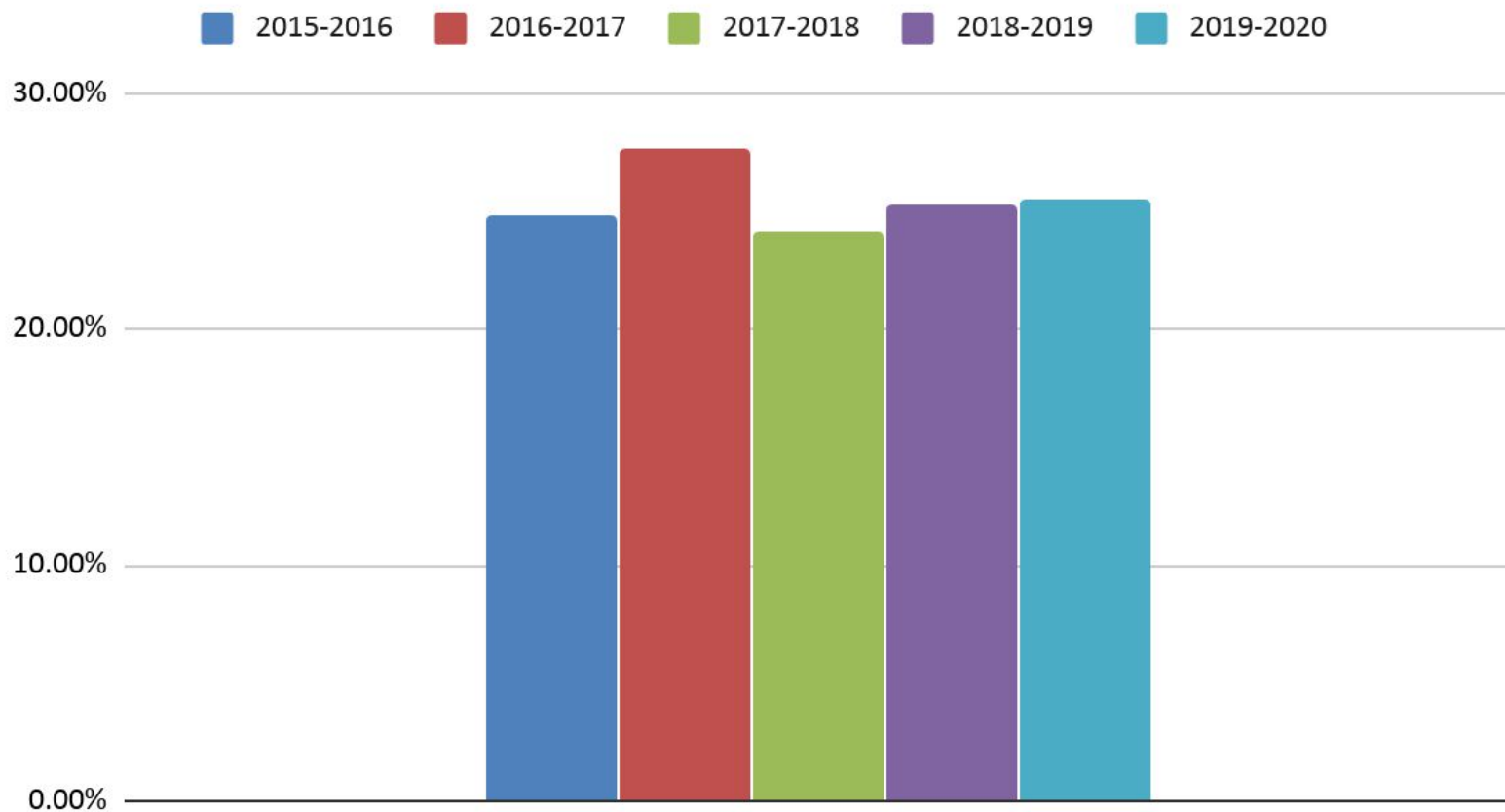
Personal Income Growth



Free and Reduced Lunch Data

Level	2015-2016	2016-2017	2017-2018	2017-2018	2018-2019	2019-2020
Elementary	28.89%	29.28%	25.65%	25.65%	27.30%	28.39%
MS	23.20%	28.00%	24.80%	24.80%	26.90%	26.70%
HS	20.90%	25.20%	21.10%	21.10%	21.80%	21.10%
Total	24.80%	27.60%	24.10%	24.10%	25.30%	25.50%

Free and Reduced Lunch Data

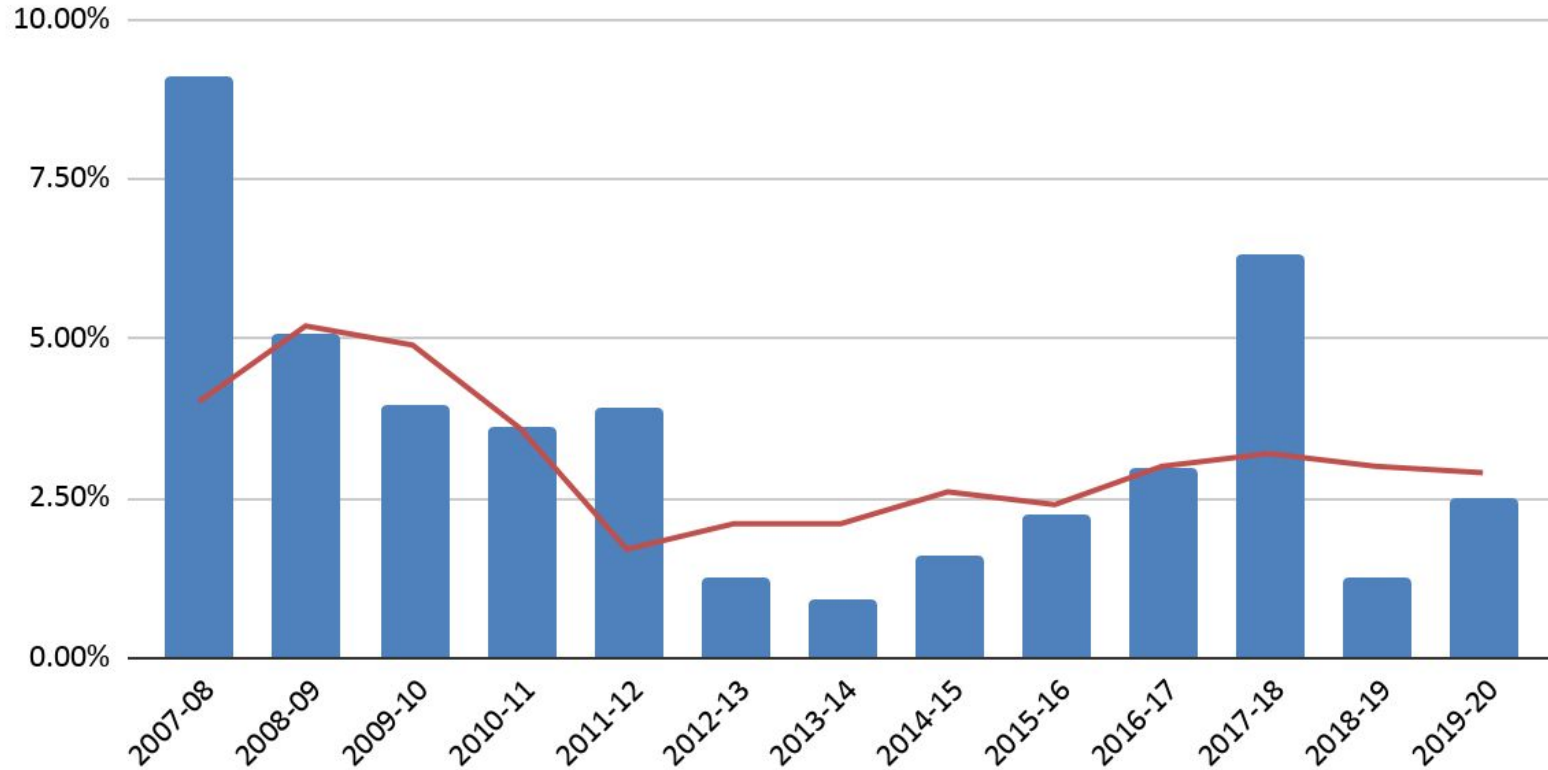


Act 1 Exceptions

Budget Year	Percent Increase	Index	Notes
2007-08	9.10%	4.01%	
2008-09	5.06%	5.20%	
2009-10	3.97%	4.90%	
2010-11	3.60%	3.60%	
2011-12	3.90%	1.70%	Lingle Avenue Opens
2012-13	1.27%	2.10%	
2013-14	0.90%	2.10%	
2014-15	1.60%	2.60%	
2015-16	2.23%	2.40%	
2016-17	2.96%	3.00%	Middle School Renovations Phase 1
2017-18	6.32%	3.20%	Middle School Renovations Phase 2
2018-19	1.25%	3.00%	
2019-20	2.50%	2.90%	

Tax Increase vs. Index

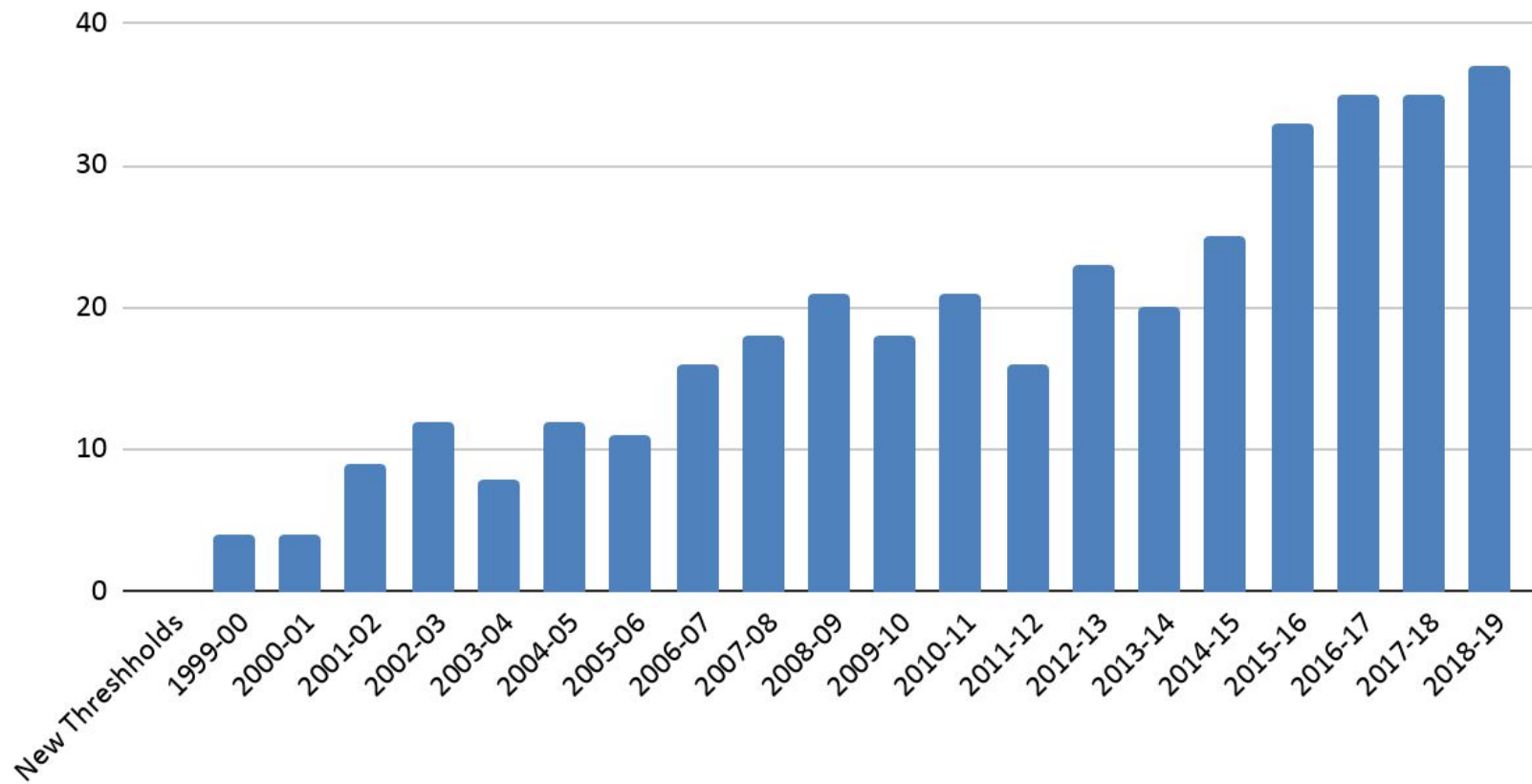
■ Percent Increase ■ Index



History of Special Ed Expenditures

YEAR	> \$25,000	> \$50,000	> \$75,000	TOTAL
2018-19	19	12	6	37
2017-18	13	19	3	35
2016-17	* 19	12	4	35
2015-16	13	19	1	33
2014-15	14	11	0	25
2013-14	9	11	0	20
2012-13	19	3	1	23
2011-12	13	2	1	16
2010-11	18	2	1	21
2009-10	15	2	1	18
2008-09	17	3	1	21
2007-08	15	2	1	18
2006-07	13	3	0	16
2005-06	8	3	0	11
2004-05	10	2	0	12
2003-04	7	0	1	8
2002-03	9	2	1	12
2001-02	7	1	1	9
2000-01	4	0	0	4
1999-00	3	1	0	4

Number of Pupils Exceeding Spending Threshold



Quarterly Metrics

Monitoring Revenues

- Selected Real Estate, Earned Income and Real Estate Transfer Taxes
- After State and Federal Subsidies are known at the beginning of the year, 97% of revenues are covered

Natural Real Estate Growth

Trend= 1% Growth in Additions to Tax Rolls less any Adjustments/Appeals
Assumption used for Budget and Long-Range Projections

1% of Current Taxable Assessed Value \$20,765,932

Additions as of 11/1/19	11/1/19	6,615,200	31.86%
Additions as of 11/15/18	11/15/18	5,493,300	26.45%



2019 Subdivision/Land Development Activity

January- East Point Trade Center Building C Revised- Revised Final Land Development Plan submitted and reviewed proposing slight building modifications to the previously approved plan for a warehouse building in North Londonderry Township. Previously approved plan was recorded January 11, 2019.

February- Summer Layne- Preliminary Land Development Plan submitted and reviewed proposing one hundred eighty-four (184) single-family residential lots located in North Londonderry Township.

May- Flight Path One LLC- Preliminary/Final Land Development Plan submitted and reviewed proposing construction of an athletic facility, which will house four (4) indoor volleyball courts in South Londonderry Township.

June- 422 Hanford Storage- Preliminary/Final Land Development Plan submitted and reviewed for proposed expansion of an existing self-storage facility in North Londonderry Township.

Earned Income Tax and Real Estate Transfer Tax

		Earned Income Tax		Real Estate Transfer Tax
YTD OCT 31, 2019		384,585		236,317
BUDGET		3,575,000		520,000
% of BUDGET		10.8%		45.4%
YTD OCT 31, 2018		405,370		286,183
ACTUAL		3,610,347		643,253
% of ACTUAL		11.2%		44.5%

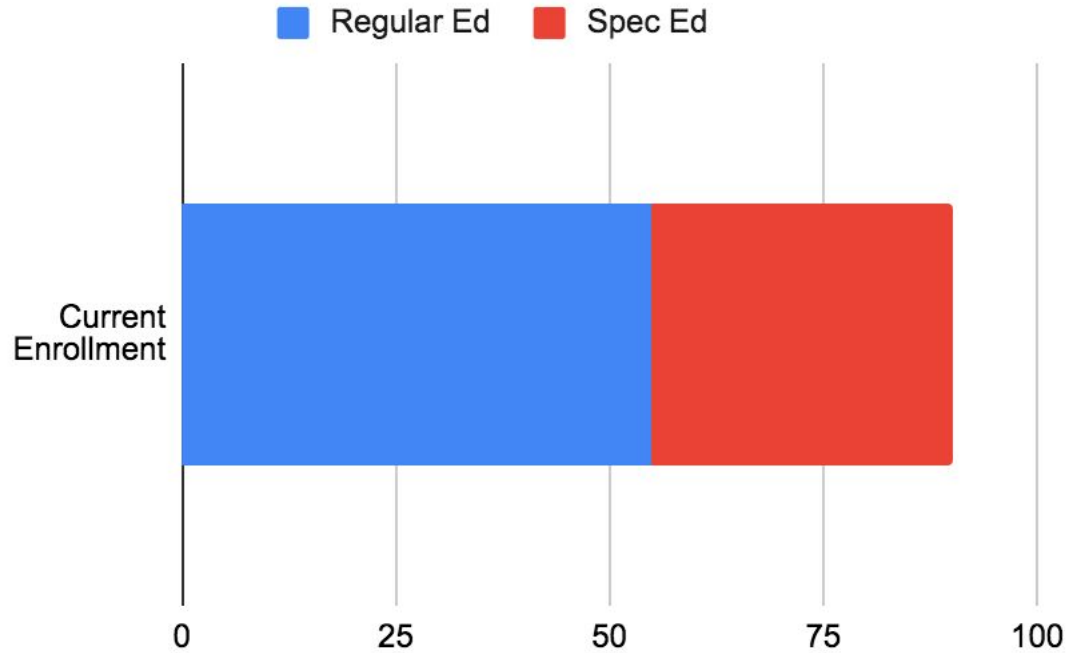
Monitoring Expenditures

- Selected Cyber Tuition, Special Education placements, Staff Turnover and Self-Insured Health Claims
- Salaries & Benefits = 67% of Budget. Board approves any unbudgeted positions
- Debt Service = 15% of Budget
- Cyber and Special Ed Tuition = 5%
- Balance = 13% (Transportation 3%, 10% under Administrator control)

Cyber School Tuition Analysis

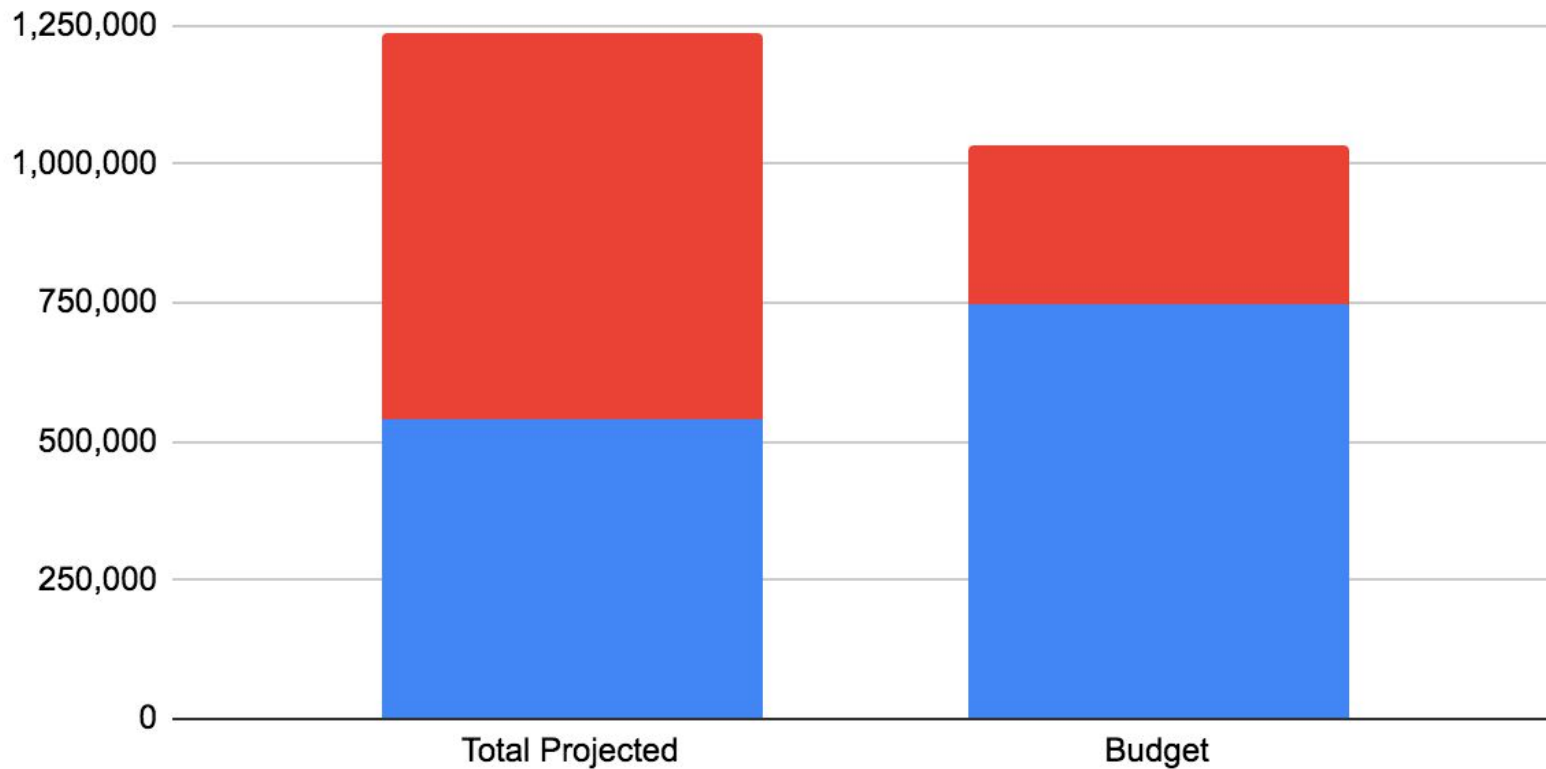
	Regular Ed	Spec Ed	TOTAL
Current Enrollment	55	35	
Estimated Tuition	9,799	19,884	
Total Projected	538,945	695,940	1,234,885
Budget	747,048	289,384	1,036,432
	SHORTFALL		198,453

Cyber School Student Profile



Regular Ed, Spec Ed and TOTAL

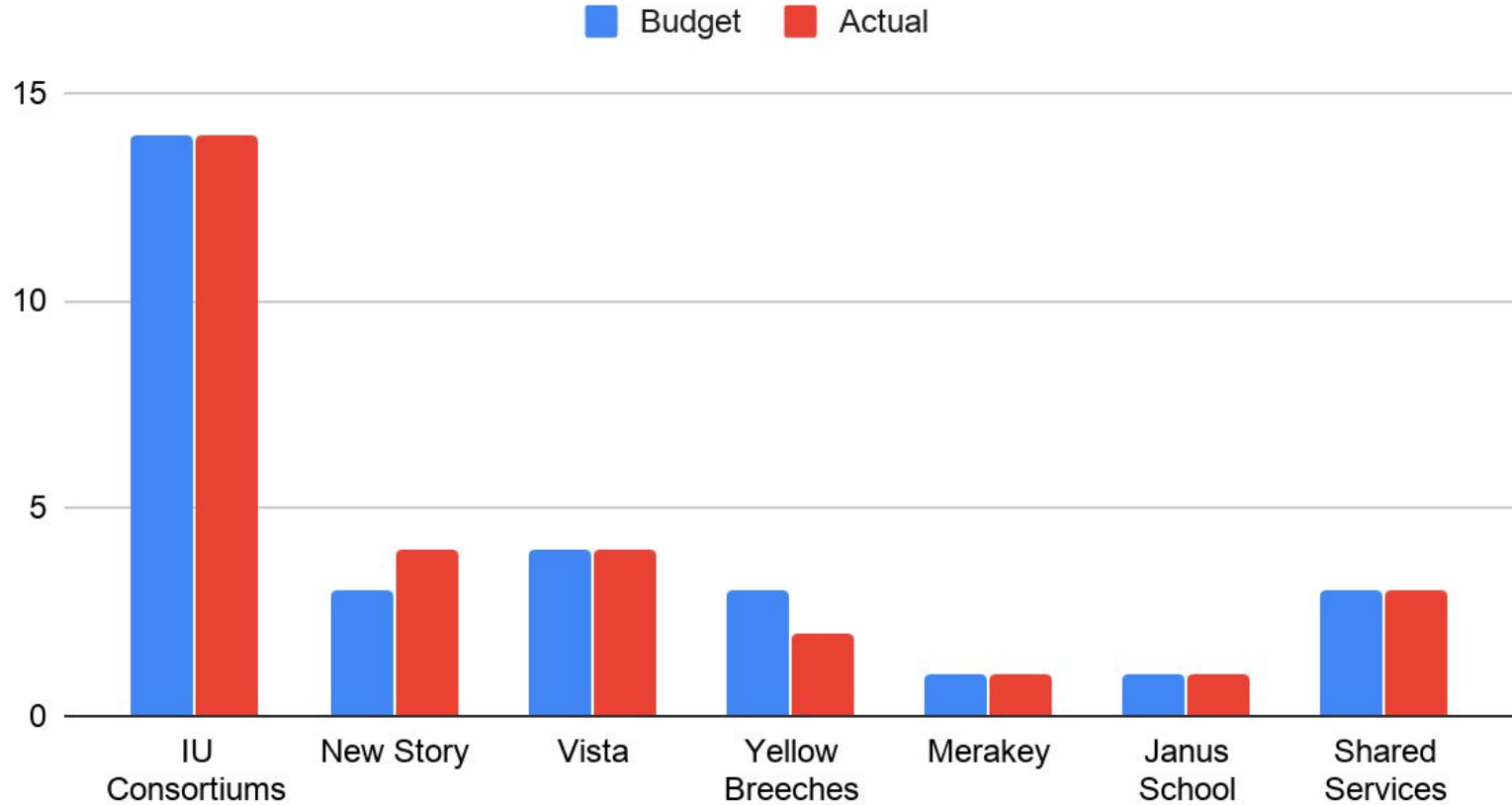
■ Spec Ed ■ Regular Ed



Special Education Placements

	Budget	Actual
IU Consortiums	14	14
New Story	3	4
Vista	4	4
1:1 Nurse added		
Yellow Breeches	3	2
Merakey	1	1
Janus School	1	1
Shared Services	3	2
	\$1,684,000	

Special Education Tuition Placements



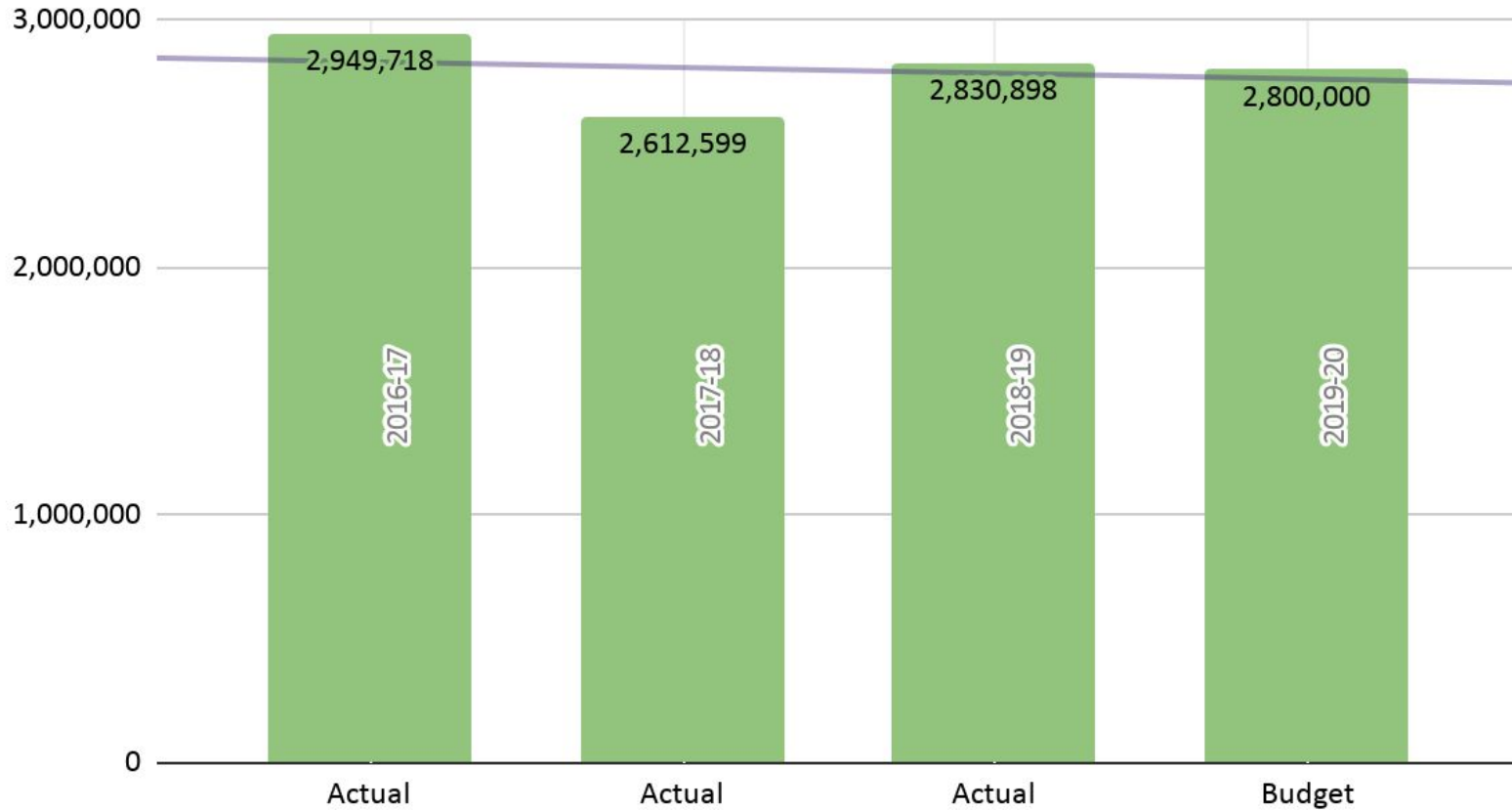
Staff Turnover Rates and Vacancies

	Summer Hires (Replacements)	Summer Hires (New Positions)	Retirements	Resignations / Terminations	Mid-Year Hires	Vacancies
Aides	6	3	1-mid year, 1-end of year	6	8	3
Administrators	1	0	1	1	0	0
Confidential	0	1	0	0	0	0
Custodians	3	0.5	0	3.5	1	1.5
Nurse Assistants	1	0	0	1	0	1
Professional	11*	5.5	1 mid-year pending	0	2	0
Secretaries	0	0	0	1	1	0
*including LTS for sabbatical						

Self-Insured Health Claims

	SELF-INSURED HEALTH CLAIMS			
	HISTORY (CLAIMS ONLY)			
Actual	2016-17	2,949,718		
Actual	2017-18	2,612,599		
Actual	2018-19	2,830,898		
Budget	2019-20	2,800,000		
2019-2020 YTD Actual	2019-20	1,333,741		
2018-2019 YTD Actual	2018-19	800,925		

Self-Insured Health Claims



Year to Date and Past Year to Date Actual Claims

