

**BOYERTOWN AREA SCHOOL DISTRICT**  
**Boyertown, Pennsylvania**  
**[www.boyertownasd.org](http://www.boyertownasd.org)**

**Finance Committee Meeting**

**November 21, 2017**  
**7:30 p.m.**  
**Education Center - Board Room**

**Agenda**

1. Call to Order
2. Pledge of Allegiance/Moment of Silence
3. Presentation/Discussion
  - Lunch Shaming
  - Capital Projects Funding  
Fund Transfer Authorization
  - 2018-2019 Budget Overview  
Revenue Projections  
Major Expense Drivers  
Act 1 Resolution Discussion
4. Committee Comment
5. Public Comment Period
6. Announcements:
7. Adjournment

Please note: This agenda is subject to change. Changes can occur up until the start of the meeting.

## **Boyertown Area School District Meal Charging Procedure**

Boyertown Area School District participates in the National School Breakfast and Lunch program administered by the United States Department of Agriculture ("USDA"). Students who meet the criteria for eligibility for free benefits under USDA regulations will not be denied a breakfast or lunch meal for any reason. **It is the parent/guardian's responsibility to apply for free or reduced price benefits.**

Parents/Guardians are responsible for providing their children with money for breakfast or lunch meals, or send a packed lunch from home. A student will not be denied a breakfast or lunch for any reason. If a student does not have sufficient funds on their account, the meal will be charged to their account. **Students will not be allowed to charge a la carte, snack item or milk when the account is negative.**

### **Negative Balance Notification Procedure:**

**Parents are strongly encouraged to enroll in Ezschooldpay.com to set up notification alerts and view their child's meal account.**

- Parents/ Guardians can set up low balance alerts at Ezschooldpay.com
- Negative balance letters will be emailed daily. If a family does not have an email, letters will be sent twice a week
- Building Principal will be informed by Food Service manager when a student's account reaches a negative (\$10.00) and will work with parents/ guardians to satisfy outstanding balances
- All debts must be paid off at the end of the school year
- Any negative balance left at the end of the school year will be considered an obligation

**Insufficient Funds Fee:** There is a **\$40.00 charge** for Checks returned for insufficient funds.

**This institution is an equal opportunity provider.**

## PROHIBITION ON FOOD SHAMING

- **Section 1337: Prohibition on food shaming** (effective in 30 days—12/5)
  - Must provide meals to students regardless of ability to pay
  - Must try to encourage parents to register for FRL program
  - Must direct communications regarding unpaid balances to parents
  - Must not engage in food shaming students who cannot pay/owe



*Working to develop and support leaders in school business operations*

## MUST SERVE ALL STUDENTS

- School boards shall establish a requirement that schools provide a “**school food program meal**” to any student that requests one—regardless of ability to pay/balance owed
- **School food program:** program under which food is served by any school on a nonprofit basis to children in attendance, including any such provision under which a school receives assistance out of funds appropriated by the Congress of the United States (section 1337(a))



*Working to develop and support leaders in school business operations*

## FRL APPLICATION

- If a student owes money for **5 or more school meals**, a school board shall require schools to make at least 2 attempts to contact the parent/guardian re: application for FRL
- Allows the school to offer assistance with the application



*Working to develop and support leaders in school business operations*

## COMMUNICATION TO PARENT/GUARDIAN

- School boards must require schools to direct communications regarding money owed for school meals to a student's parent/guardian—NOT to the student
  - Schools can communicate with parent/guardian via a LETTER addressed to parent/guardian and delivered by the student
  - Does NOT expressly permit any other type of communication to parent/guardian via student



*Working to develop and support leaders in school business operations*

## FOOD SHAMING PROHIBITION

- School boards shall prohibit schools from:
  - Publicly identifying or stigmatizing students that cannot pay for a school meal or owe money for school meals—be conservative when you think about serving an alternative meal; be careful about how you deliver letters to parents/guardians
  - Requiring a student who cannot pay/owes money to perform chores (it's okay if ALL students perform chores)
  - Requiring a student to discard a school meal after it was served to a student who cannot pay/owes money



*Working to develop and support leaders in school business operations*

## FOOD SHAMING

**Bottom line:** Language is short, inconsistent and vague...talk to your solicitor!



*Working to develop and support leaders in school business operations*

**BOYERTOWN AREA SCHOOL DISTRICT**  
Treasurer's Report  
September 30, 2017

	General	Capital Projects	BASH Construction Fund	Technology Reserve Fund	Elementary HVAC Fund	Middle School Renovations Fund	Debt Service	Internal Service Fund	Total
<b>Assets</b>									
Cash & Investments									
Cash and cash equivalents	\$ 59,240,454	\$ 664,829	\$ 707,590	\$ 496,488	\$ 945,300	\$ 16,315,553	\$ 2,481,796	\$ 5,426,238	\$ 86,278,248
Investments			1,500,000						1,500,000
Total cash and investments	59,240,454	664,829	2,207,590	496,488	945,300	16,315,553	2,481,796	5,426,238	87,778,248
Receivables	4,501,878	-	8,396,370	-	262,610	-		260,000	13,420,858
Inventory	17,091								17,091
Prepaid items	32,144		21,000						53,144
<b>Total assets</b>	<b>\$ 63,791,567</b>	<b>\$ 664,829</b>	<b>\$ 10,624,960</b>	<b>\$ 496,488</b>	<b>\$ 1,207,910</b>	<b>\$ 16,315,553</b>	<b>\$ 2,481,796</b>	<b>\$ 5,686,238</b>	<b>\$ 101,269,341</b>
<b>Liabilities and fund balance</b>									
<b>Liabilities</b>									
Accounts payable	\$ 104,545	\$ -	\$ 2,256,038	\$ -	\$ 17,465	309,812	-	-	\$ 2,687,860
Accrued salaries and benefits	-								-
Payroll deductions & withholdings	5,028,262								5,028,262
Bonds/Notes/Loans payable	-	-	-	522,609					522,609
Other liabilities	2,417,746	-	399			8,396,370		411,553	11,226,068
<b>Total liabilities</b>	<b>7,550,553</b>	<b>-</b>	<b>2,256,437</b>	<b>522,609</b>	<b>17,465</b>	<b>8,706,182</b>	<b>-</b>	<b>411,553</b>	<b>19,464,799</b>
<b>Fund balance</b>									
Revenues	63,034,463	199	4,506	1,510,204	1,110	116,474	1,387	900,573	65,568,916
Expenditures	19,403,615	69,528	2,150,044	1,527,088	1,033,521	3,546,224	10	2,269,573	29,999,603
Net increase/(decrease) in fund balance	43,630,848	(69,329)	(2,145,538)	(16,884)	(1,032,411)	(3,429,750)	1,377	(1,369,000)	35,569,313
Fund balance, beginning of year	12,610,166	734,158	10,514,061	(9,237)	2,222,856	11,039,121	2,480,419	6,643,685	46,235,229
<b>Total fund balance</b>	<b>56,241,014</b>	<b>664,829</b>	<b>8,368,523</b>	<b>(26,121)</b>	<b>1,190,445</b>	<b>7,609,371</b>	<b>2,481,796</b>	<b>5,274,685</b>	<b>81,804,542</b>
<b>Total liabilities and fund balance</b>	<b>\$ 63,791,567</b>	<b>\$ 664,829</b>	<b>\$ 10,624,960</b>	<b>\$ 496,488</b>	<b>\$ 1,207,910</b>	<b>\$ 16,315,553</b>	<b>\$ 2,481,796</b>	<b>\$ 5,686,238</b>	<b>\$ 101,269,341</b>

## October 17, 2017

[illegible]

# 2018-2019 BUDGET OVERVIEW

BOYERTOWN AREA SCHOOL DISTRICT

NOVEMBER 21, 2017

## 2017 Montgomery County Schools Real Estate Tax Rate

CHELTENHAM	45.95	METHACTON	29.46
JENKINTOWN	40.30	SOUDERTON	28.93
POTTSTOWN	39.25	HATBORO-HORS	28.14
POTTSGROVE	37.86	LOWER MERION	28.07
NORRISTOWN	35.88	SPRING FORD	26.24
LWR MORELAND	34.31	BOYERTOWN	25.02
UPPER DUBLIN	33.03	NORTH PENN	24.67
SPRINGFIELD	32.39	UPPER PERK	24.35
PERK VALLEY	32.35	COLONIAL	21.40
ABINGTON	31.77	WISSAHICKON	19.44
UPR MORELAND	30.14	UPPER MERION	19.43

## 2017 Berks County Schools Real Estate Tax Rate

ANTIETAM	39.15	TULPEHOCKEN	27.60
B. HEIGHTS	32.78	GOV. MIFFLIN	27.60
EXETER	32.62	TWIN VALLEY	27.55
FLEETWOOD	32.56	SCH. VALLEY	27.07
WYOMISSING	30.07	HAMBURG	26.96
DANIEL BOONE	30.02	OLEY VALLEY	26.93
KUTZTOWN	29.95	WILSON	25.29
MUHLENBERG	29.06	BOYERTOWN	25.02
C. WEISER	28.00	READING	17.93

## BASD Act 1 Index

Index Calculation for 2018-2019:

ECI Index equals 2.4%

times: Aid Ratio Allow

(.75 + .4723) x 1.2223

BASD Index (from PDE) 2.9%

<u>County</u>	<u>Millage</u>	<u>Index</u>	<u>Increase</u>
Berks	25.02	2.9%	.73
Mont.	25.02	2.9%	.73

1 Mill = \$2.5 Million times .73 = \$1,825,000

## 2018-2019 Budget Factors Revenue

- Elimination of Per Capita Tax. Tax revenue reduced; Expense reduction with no cost of issuance and collection – Net \$200K
- Continued Economic Factors – Will the housing market continue to grow? Will interest rates rise?
- Population Growth – Continued Growth in Montgomery County? Continued Decline in Berks?
- Harrisburg Politics – What is the impact of the State finances and the Commonwealth Budget? Will we see the same battles this year that we did in 2018-19?
- School Funding – New Education Funding Formula? What does it mean for BASD?
- Utilization of PSERS Committed Fund Balance?
- Use of Other Fund Balance?

## 2017-2018 Budget Factors Expenditures

- BAEA Negotiations – Contract expires 6/30/18
- Projected retirements lower than expected
- Additional Staff Requests – Administration/Support/Professional
- Special Education population and needs continue to increase
- Student Enrollment, Redistricting, & Efficient Use of Buildings
- Health Insurance – The Trion Group will assist in determination of benefits – Effect of Prescription Benefit Provider & Stop Loss Carrier
- PSERS Liability and Employer Contributions –
  - 16-17 - 30.03% increased to 17-18 – 32.57% (8.46% increase)
  - 18-19 rate projected to be 34.18% (4.94% increase)
  - (actual rate to be announced in December)**

## 2018-2019 Budget Timeline

- 11/21/17 – Initial Budget Presentation  
Major Impact Items, Revenue
- January – Curriculum, Technology, Special Education & Personnel Budget Reviews
- 2/6/18 – Preliminary Budget Review
- 2/13/18 – Adoption of Preliminary Budget
- February 2018 - Governor Wolfe State Budget
- April to June 2018 – Budget Work Sessions
- 6/12/18 – Final Budget Adoption

11/17/2017

**BOYERTOWN AREA SCHOOL DISTRICT  
GENERAL FUND REVENUE PROJECTIONS  
2018-2019**

11/21/2017 **ELIMINATION OF PER CAPITA TAXES**  
**EFFECTIVE JULY 1, 2018**

ASN	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 PROJECTIONS	\$ Difference	% Difference
	<b>Property Tax Relief</b>			<b>1,749,435</b>	<b>1,745,690</b>	<b>1,726,887</b>	<b>1,750,000</b>	<b>23,113</b>	<b>1.34%</b>
611101	CURR RE TAX BALLY	1,161,249	1,204,787	1,249,397	1,266,032	1,408,589	1,388,579	(20,010)	-1.42%
611102	CURR RE TAX BECHTELSTVILLE	702,510	732,219	751,897	764,358	813,281	813,103	(178)	-0.02%
611103	CURR RE TAX BOYERTOWN	3,504,444	3,644,009	3,720,543	3,769,500	4,015,746	3,986,428	(29,318)	-0.73%
611104	CURR RE TAX COLEBROOKDALE	5,639,928	5,966,356	6,131,314	6,238,812	6,675,702	6,674,868	(834)	-0.01%
611105	CURR RE TAX DOUG/BKS	3,715,679	3,923,160	4,150,885	4,270,369	4,614,218	4,641,790	27,572	0.60%
611106	CURR RE TAX EARL	3,394,617	3,567,807	3,679,559	3,745,756	3,974,349	3,975,646	1,297	0.03%
611107	CURR RE TAX WASHINGTON	4,890,684	5,085,168	5,222,376	5,345,760	5,757,325	5,847,064	89,739	1.56%
611108	CURR RE TAX DOUG/MTG	12,334,244	12,616,733	13,080,209	13,568,613	14,474,524	14,521,804	47,280	0.33%
611109	CURR RE TAX NEW HANOVER	14,170,362	14,610,798	15,503,106	16,183,953	17,204,818	17,266,872	62,054	0.36%
611110	CURR RE TAX U FREDERICK	4,295,968	4,369,081	4,477,841	4,516,156	4,829,417	4,843,611	14,194	0.29%
	<b>TOTAL REAL ESTATE TAX LEVY</b>	<b>53,809,685</b>	<b>55,720,118</b>	<b>56,217,694</b>	<b>57,923,619</b>	<b>62,041,082</b>	<b>62,209,765</b>	<b>168,683</b>	<b>0.27%</b>
611201	INT RE TAX BALLY	5,619	557	-	541	2,000	1,700	(300)	-15.00%
611202	INT RE TAX BECHTELSTVILLE	-	-	207	2,385	1,000	700	(300)	-30.00%
611203	INT RE TAX BOYERTOWN	11,767	308	15,552	269	3,500	3,000	(500)	-14.29%
611204	INT RE TAX COLEBRK	16,664	3,670	50,289	2,856	14,000	18,000	4,000	28.57%
611205	INT RE TAX DOUG BKS	30,345	6,223	24,236	48,177	20,000	25,000	5,000	25.00%
611206	INT RE TAX EARL	17,504	9,655	13,952	9,199	15,000	13,000	(2,000)	-13.33%
611207	INT RE TAX WASH	48,311	35,560	29,704	36,767	90,000	40,000	(50,000)	-55.56%
611208	INT RE TAX DOUG MONT	35,301	80,465	108,854	96,642	60,000	80,000	20,000	33.33%
611209	INT RE TAX NEW HAN	139,079	241,494	186,949	151,555	180,000	180,000	-	0.00%
611210	INT RE TAX U FRED	9,600	11,706	1,417	22,045	7,000	11,000	4,000	57.14%
611300	PUB UTILITY TAX	75,056	78,175	73,753	74,413	75,000	75,000	-	0.00%
611400	IN LIEU OF TAX	199	199	199	199	200	200	-	0.00%
612001	CURR PC TAX 679 BALL	3,415	3,366	3,357	3,126	3,200	-	(3,200)	-100.00%
612002	CURR PC TAX 679 BECH	2,597	2,530	2,559	2,475	2,500	-	(2,500)	-100.00%
612003	CURR PC TAX 679 BOY	11,176	10,599	10,510	10,221	11,000	-	(11,000)	-100.00%
612004	CURR PC TAX 679 COLE	16,916	16,574	16,713	16,239	16,800	-	(16,800)	-100.00%
612005	CURR PC TAX 679 DOUGBK	10,670	10,774	10,901	10,674	10,700	-	(10,700)	-100.00%
612006	CURR PC TAX 679 EARL	10,535	10,492	10,655	10,536	10,500	-	(10,500)	-100.00%
612007	CURR PC TAX 679 WASH	13,442	13,466	13,469	13,622	13,100	-	(13,100)	-100.00%
612008	CURR PC TAX 679 DOUGMON	30,893	30,539	31,343	30,700	30,600	-	(30,600)	-100.00%
612009	CURR PC TAX 679 NHAN	32,714	32,915	34,040	35,173	32,000	-	(32,000)	-100.00%
612010	CURR PC TAX 679 UFRED	10,907	10,336	10,445	10,232	10,800	-	(10,800)	-100.00%
614101	CURR PC TAX 511 BALLY	3,415	3,366	3,351	3,126	3,200	-	(3,200)	-100.00%
614102	CURR PC TAX 511 BECH	2,597	2,530	2,564	2,475	2,500	-	(2,500)	-100.00%
614103	CURR PC TAX 511 BOY	11,176	10,599	10,510	10,221	11,000	-	(11,000)	-100.00%
614104	CURR PC TAX 511 COLE	16,916	16,574	16,713	16,239	16,800	-	(16,800)	-100.00%
614105	CURR PC TAX 511 DB	10,670	10,774	10,901	10,674	10,700	-	(10,700)	-100.00%
614106	CURR PC TAX 511 EARL	10,535	10,492	10,655	10,536	10,500	-	(10,500)	-100.00%
614107	CURR PC TAX 511 WASH	13,442	13,466	13,469	13,622	13,100	-	(13,100)	-100.00%
614108	CURR PC TAX 511 DGMNT	30,893	30,539	31,343	30,700	30,600	-	(30,600)	-100.00%
614109	CURR PC TAX 511 NEWH	32,714	32,915	34,040	35,172	32,000	-	(32,000)	-100.00%
614110	CURR PC TAX 511 UFRED	10,907	10,336	10,445	10,232	10,800	-	(10,800)	-100.00%
614300	OCC PRIV TAX	54,724	66,845	63,491	64,503	66,000	66,000	-	0.00%
615100	EARNED INCOME TAX	6,184,691	6,658,255	6,832,550	7,153,699	6,900,000	7,000,000	100,000	1.45%
615301	RE TRANS TAX BERKS	365,121	231,253	460,592	368,347	450,000	375,000	(75,000)	-16.67%
615302	RE TRANS TAX MONTG	558,723	708,023	782,376	752,916	800,000	800,000	-	0.00%

11/17/2017

**BOYERTOWN AREA SCHOOL DISTRICT  
GENERAL FUND REVENUE PROJECTIONS  
2018-2019**

11/21/2017 **ELIMINATION OF PER CAPITA TAXES  
EFFECTIVE JULY 1, 2018**

ASN	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 PROJECTIONS	\$ Difference	% Difference
	<b>TOTAL OTHER TAX REVENUE</b>	<b>7,839,234</b>	<b>8,415,567</b>	<b>8,932,106</b>	<b>9,070,508</b>	<b>8,966,100</b>	<b>8,688,600</b>	<b>(277,500)</b>	<b>-3.09%</b>
641101	DEL RE TAX BALLY	-	-	-	-	-	-	-	#DIV/0!
641102	DEL RE TAX BECH	-	-	-	-	-	-	-	#DIV/0!
641103	DEL RE TAX BOYER	-	-	-	-	-	-	-	#DIV/0!
641104	DEL RE TAX COLE	2,075	-	35	6,249	5,000	5,000	-	0.00%
641105	DEL RE TAX DOUBKS	-	-	910	-	-	-	-	#DIV/0!
641106	DEL RE TAX EARL	-	-	499	-	-	-	-	#DIV/0!
641107	DEL RE TAX WASH	4,483	34,225	-	4,554	5,000	5,000	-	0.00%
641108	DEL RET DOUG MONT	-	12,971	-	-	-	-	-	#DIV/0!
641109	DEL RE TAX NHAN	13,124	-	-	-	10,000	-	(10,000)	-100.00%
641110	DEL RE TAX UFRED	-	-	-	-	-	-	-	#DIV/0!
641400	DEL RE TAX BASD	979,891	1,194,820	958,318	876,931	1,000,000	900,000	(100,000)	-10.00%
641401	DEL RE TAX COLLECTED ATTORNEY	789,045	924,285	697,711	552,826	850,000	600,000	(250,000)	-29.41%
642001	DEL PC TAX 679 BALLY	193	242	319	289	300	150	(150)	-50.00%
642002	DEL PC 679 BECH	294	407	344	303	400	200	(200)	-50.00%
642003	DEL PC TAX 679 BOY	1,125	1,491	1,298	1,312	1,400	700	(700)	-50.00%
642004	DEL PC TAX 679 COLE	1,227	1,699	1,517	1,728	1,600	800	(800)	-50.00%
642005	DEL PC TAX 679 DB	710	790	1,076	1,130	1,000	500	(500)	-50.00%
642006	DEL PC TAX 679 EARL	434	677	680	649	750	375	(375)	-50.00%
642007	DEL PC TAX 679 WASH	702	965	990	1,078	1,000	500	(500)	-50.00%
642008	DEL PCT 679 DOUGMONT	2,699	3,332	2,809	3,680	3,500	1,750	(1,750)	-50.00%
642009	DEL PC TAX 679 NHAN	2,716	3,678	3,070	3,456	3,500	1,750	(1,750)	-50.00%
642010	DEL PC TAX 679 UFRED	873	1,258	1,356	1,375	1,000	500	(500)	-50.00%
644101	DEL PC TAX 511 BALLY	193	242	319	289	300	150	(150)	-50.00%
644102	DEL PC TAX 511 BECH	294	407	344	303	400	200	(200)	-50.00%
644103	DEL PC TAX 511 BOY	1,125	1,630	1,298	1,312	1,400	700	(700)	-50.00%
644104	DEL PC TAX 511 COLE	1,227	1,699	1,517	1,728	1,600	800	(800)	-50.00%
644105	DEL PC TAX 511 DB	710	790	1,076	1,130	1,000	500	(500)	-50.00%
644106	DEL PC TAX 511 EARL	434	677	680	649	750	375	(375)	-50.00%
644107	DEL PC TAX 511 WASH	702	965	990	1,078	1,000	500	(500)	-50.00%
644108	DEL PCT 511 DOUG MON	2,699	3,193	2,809	3,679	3,500	1,750	(1,750)	-50.00%
644109	DEL PC TAX 511 NHAN	2,716	3,678	3,070	3,456	3,500	1,750	(1,750)	-50.00%
644110	DEL PC TAX 511 UFRED	873	1,258	1,356	1,375	1,000	500	(500)	-50.00%
	<b>TOTAL DEL TAX REVENUE COLLECTED</b>	<b>1,810,564</b>	<b>2,195,379</b>	<b>1,684,388</b>	<b>1,470,559</b>	<b>1,898,900</b>	<b>1,524,450</b>	<b>(374,450)</b>	<b>-19.72%</b>
651000	EARN FROM INVESTMTS	120,484	138,836	150,553	162,212	151,000	175,000	24,000	15.89%
674000	STUDENT ACTIVITIES REVENUE	121,575	140,430	141,267	131,325	270,000	250,000	(20,000)	-7.41%
691000	RENT SCH OTH FACIL	159,603	137,676	128,478	135,783	180,000	180,000	-	0.00%
692000	DONATIONS	3,847	2,872	10,038	11,000	5,000	5,000	-	0.00%
694100	TUITION	400	-	1,266	-	1,000	1,000	-	0.00%
694200	TUITION SUMMER SCHOOL	1,850	12,260	9,900	5,185	10,000	10,000	-	0.00%
694202	SUMMER CAMPS	12,725	12,320	22,885	30,666	22,000	25,000	3,000	13.64%
694300	TUIT CONTIN ED	3,052	1,764	-	784	-	-	-	#DIV/0!
694400	RCPTS OTH LEA SRV	10,449	-	1,078	5,736	1,000	1,000	-	0.00%
694401	RCPTS OTH LEA SE TUITION	-	-	1,138	3,487	-	1,000	1,000	#DIV/0!
694402	RCPTS OTH LEA SE SRV	19,355	-	-	-	-	-	-	#DIV/0!
696100	SRVCS OTH GOVT UNIT	10,953	9,767	10,258	1,698	10,000	10,000	-	0.00%
696000	SERVICES PROVIDED OTHER LEA	-	10,570	11,037	-	11,000	5,500	(5,500)	-50.00%
698000	PLANETERIUM REVENUE	10,237	10,539	10,544	10,651	10,500	-	(10,500)	-100.00%

11/17/2017

**BOYERTOWN AREA SCHOOL DISTRICT  
GENERAL FUND REVENUE PROJECTIONS  
2018-2019**

11/21/2017 ELIMINATION OF PER CAPITA TAXES  
EFFECTIVE JULY 1, 2018

ASN	ACCOUNT NAME	2013-2014 ACTUAL	2014-2015 ACTUAL	2015-2016 ACTUAL	2016-2017 ACTUAL	2017-2018 BUDGET	2018-2019 PROJECTIONS	\$ Difference	% Difference
699100	REFUND OF PRIOR YEAR	3,915	1,046	59,337	69,466	-	-	-	#DIV/0!
699420	NJROTC GRANT	66,800	50,559	70,567	94,144	70,000	80,000	10,000	14.29%
699900	MISC REVENUE	7,600	29,453	40,308	35,456	40,000	40,000	-	0.00%
699901	SUMMER MUSIC PROGRAM	10,946	12,171	9,775	11,095	11,000	11,000	-	0.00%
699902	TAX CERT FEES	14,385	18,089	16,210	14,045	16,500	16,000	(500)	-3.03%
699903	TAX COLL ADMIN FEE	8,572	9,000	7,670	8,491	8,000	8,000	-	0.00%
	<b>TOTAL OTHER LOCAL REVENUE</b>	<b>658,582</b>	<b>619,880</b>	<b>702,310</b>	<b>731,224</b>	<b>817,000</b>	<b>818,500</b>	<b>1,500</b>	<b>0.18%</b>
	<b>TOTAL LOCAL REVENUE</b>	<b>64,118,065</b>	<b>66,950,944</b>	<b>67,536,498</b>	<b>69,195,910</b>	<b>73,723,082</b>	<b>73,241,315</b>	<b>(481,767)</b>	<b>-0.65%</b>
711000	BASIC INST SUBSIDY	14,077,055	14,076,794	14,376,348	14,769,193	14,953,448	14,953,448	-	0.00%
716000	SEC 1305-06 COMMON	119,531	144,853	132,698	148,385	130,000	145,000	15,000	11.54%
727100	SP ED SCH AGE PUPILS	3,249,287	3,373,077	3,502,702	3,579,119	3,558,467	3,558,467	-	0.00%
729900	PRRI/APS SUBSIDY				3,467			-	#DIV/0!
731000	TRANSPORTATION SUBSIDY	2,558,037	2,457,920	2,518,190	2,685,623	2,625,000	2,650,000	25,000	0.95%
731001	NON-PUBLIC TRANSPORTATION	210,980	212,905	246,015	192,500	210,000	210,000	-	0.00%
732000	RENTAL SUBSIDY	966,691	1,020,465	705,169	764,619	1,000,000	775,000	(225,000)	-22.50%
733000	HLTH SRV (MED/DENT/NURSE)	135,211	131,226	133,680	131,639	134,000	134,000	-	0.00%
734000	TAX RELIEF FUND ACT 1	1,798,299	1,693,326	1,749,435	1,745,690	1,726,887	1,750,000	23,113	1.34%
781000	REV SOC SEC PAYMTS	1,698,897	1,776,772	1,641,625	1,874,895	1,891,573	1,891,573	1	0.00%
782000	REV RETIREMENT PAYMT	3,946,695	5,575,931	6,505,404	7,729,004	8,038,612	10,483,426	2,444,814	30.41%
	<b>TOTAL STATE REVENUE</b>	<b>28,760,683</b>	<b>30,463,269</b>	<b>31,511,266</b>	<b>33,624,134</b>	<b>34,267,987</b>	<b>36,550,914</b>	<b>2,282,928</b>	<b>6.66%</b>
									#DIV/0!
934000	DEBT SERV FUND TRANS	7,686		1,000,000	1,175,000			-	#DIV/0!
934050	OPERATING TRANSFER FROM FOOD SER	102,594	102,594	102,594	102,594	102,500	102,500	-	0.00%
940000	SALE RE & SER EQUIP	3,325	200	1,500	18,529	5,000	5,000	-	0.00%
	<b>TOTAL OTHER REVENUE</b>	<b>113,605</b>	<b>102,794</b>	<b>1,104,094</b>	<b>1,296,123</b>	<b>107,500</b>	<b>107,500</b>	<b>-</b>	<b>0.00%</b>
									#DIV/0!
	<b>TOTAL REVENUE</b>	<b>92,992,353</b>	<b>97,517,007</b>	<b>100,151,858</b>	<b>104,116,167</b>	<b>108,098,569</b>	<b>109,899,729</b>	<b>1,801,161</b>	<b>1.67%</b>

<b>BOYERTOWN AREA SCHOOL DISTRICT</b>			
<b>BUILDING ENROLLMENT vs CAPACITY</b>			
<b>AS OF October 1, 2017</b>			
	<b>Year Built</b>		<b>2017</b>
<b>Boyertown Elementary</b>	1969	Square Feet	97,800
<b>South Madison Street</b>		Student Capacity	725
<b>Boyertown PA 19512-2298</b>		Student Enrollment	450
		Capacity Used	62.1%
<b>Colebrookdale Elementary</b>	1954	Square Feet	41,340
<b>1001 Montgomery Avenue</b>		Student Capacity	350
<b>New Berlinville PA 19545-9999</b>		Student Enrollment	271
		Capacity Used	77.4%
<b>Earl Elementary</b>	1954	Square Feet	38,530
<b>22 Schoolhouse Road</b>		Student Capacity	350
<b>Boyertown PA 19512-7926</b>		Student Enrollment	243
		Capacity Used	69.4%
<b>Gilbertsville Elementary</b>	1930	Square Feet	96,930
<b>36 Congo Road</b>		Student Capacity	725
<b>Gilbertsville PA 19525-9205</b>		Student Enrollment	679
		Capacity Used	93.7%
<b>New Hanover-Upper Frederick</b>	1955	Square Feet	90,700
<b>2547 Big Road</b>		Student Capacity	800
<b>Frederick PA 19435-9701</b>		Student Enrollment	671
		Capacity Used	83.9%
<b>Pine Forge Elementary</b>	1932	Square Feet	37,570
<b>Pine Forge and Glendale Roads</b>		Student Capacity	350
<b>Pine Forge PA 19548-9999</b>		Student Enrollment	256
		Capacity Used	73.1%
<b>Washington Elementary</b>	1961	Square Feet	82,030
<b>1406 Route 100</b>		Student Capacity	700
<b>Barto PA 19504-8704</b>		Student Enrollment	448
		Capacity Used	64.0%
<b>Senior High School</b>	1923	Square Feet	395,000
<b>Fourth and Monroe Streets</b>		Student Capacity	2,500
<b>Boyertown PA 19512-1299</b>		Student Enrollment	2,136
		Capacity Used	85.4%
<b>Junior High West Center</b>	1965	Square Feet	145,720
<b>200 South Madison Street</b>		Student Capacity	970
<b>Boyertown PA 19512-2299</b>		Student Enrollment	794
		Capacity Used	81.9%
<b>Junior High East Center</b>	1972	Square Feet	159,430
<b>2020 Big Road, PO Box 609</b>		Student Capacity	1,180
<b>Gilbertsville PA 19525-0609</b>		Student Enrollment	907
		Capacity Used	76.9%