High School Renovation Borrowing Scenarios

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Methacton School District
10 Year Financial Projection Model
$144 Million Borrowing

t	Budget 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Tax Statistics												
Real Estate Tax Millage	34.200	35.722	36.972	38.229	39.453	40.715	42.018	43.362	44.750	46.182	47.660	49.185
Increase (Decrease)	*4.75%*	*4.45%*	*3.50%*	*3.40%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*
Financial Projections												
Revenues												
Real Estate Taxes	$89,174,678	$92,393,401	$96,479,618	$100,495,966	$104,469,234	$108,596,300	$112,425,951	$116,388,030	$120,487,119	$124,727,954	$129,115,437	$133,654,639
Other Revenues	$44,930,987	$45,383,515	$46,738,294	$47,712,791	$48,836,791	$50,142,182	$51,746,732	$53,402,627	$55,111,511	$56,875,079	$58,695,082	$60,573,325
Total Revenues	$134,105,665	$137,776,916	$143,217,912	$148,208,756	$153,306,025	$158,738,482	$164,172,682	$169,790,657	$175,598,630	$181,603,033	$187,810,519	$194,227,964
Expenses		1.00%										
Salaries and Benefits	$89,827,887	$90,826,177	$95,348,920	$99,547,549	$103,998,356	$108,730,621	$112,400,279	$116,193,789	$120,115,329	$124,169,222	$128,359,933	$132,692,081
Operating Expenses	$31,228,275	$33,986,279	$34,046,903	$35,182,398	$36,369,109	$37,775,920	$39,050,858	$40,368,824	$41,731,272	$43,139,702	$44,595,667	$46,100,771
Transfers/Lease /Other	$1,867,760	$902,267	$1,658,793	$1,665,645	$1,672,840	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395
Existing Debt Service	$11,181,743	$12,062,193	$9,354,850	$6,430,978	$5,543,269	$5,541,181	$5,540,781	$5,542,738	$5,541,963	$5,545,038	$2,999,788	$2,992,938
New Debt Service	$0	$0	$1,897,658	$4,547,263	$6,407,111	$7,202,313	$7,433,625	$7,429,000	$7,429,000	$7,428,500	$9,972,250	$9,981,625
Total Expenses	$134,105,665	$137,776,916	$142,307,124	$147,373,834	$153,990,685	$160,930,430	$166,105,938	$171,214,746	$176,497,959	$181,962,857	$187,608,033	$193,447,809
Surplus (Deficit)	$0	($0)	$910,788	$834,922	($684,660)	($2,191,948)	($1,933,256)	($1,424,088)	($899,329)	($359,823)	$202,486	$780,154
Fund Balance	**$12,406,097**	**$12,406,097**	**$13,316,885**	**$14,151,807**	**$13,467,147**	**$11,275,199**	**$9,341,944**	**$7,917,855**	**$7,018,526**	**$6,658,703**	**$6,861,189**	**$7,641,343**
Fund Balance as % of Total Revenues	**9%**	**9%**	**9%**	**10%**	**9%**	**7%**	**6%**	**5%**	**4%**	**4%**	**4%**	**4%**

Note - Projections shown are estimated for illustrative purposes only and contain a variety of assumptions that are subject to material change. The projections shown are not indicative of future results.

Methacton School District
10 Year Financial Projection Model
$152 Million Borrowing

t	Budget 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Tax Statistics												
Real Estate Tax Millage	34.200	35.722	36.972	38.229	39.453	40.715	42.018	43.362	44.750	46.182	47.660	49.185
Increase (Decrease)	*4.75%*	*4.45%*	*3.50%*	*3.40%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*
Financial Projections												
Revenues												
Real Estate Taxes	$89,174,678	$92,393,401	$96,479,618	$100,495,966	$104,469,234	$108,596,300	$112,425,951	$116,388,030	$120,487,119	$124,727,954	$129,115,437	$133,654,639
Other Revenues	$44,930,987	$45,383,515	$46,738,294	$47,712,791	$48,836,791	$50,142,182	$51,746,732	$53,402,627	$55,111,511	$56,875,079	$58,695,082	$60,573,325
Total Revenues	$134,105,665	$137,776,916	$143,217,912	$148,208,756	$153,306,025	$158,738,482	$164,172,682	$169,790,657	$175,598,630	$181,603,033	$187,810,519	$194,227,964
Expenses		1.00%										
Salaries and Benefits	$89,827,887	$90,826,177	$95,348,920	$99,547,549	$103,998,356	$108,730,621	$112,400,279	$116,193,789	$120,115,329	$124,169,222	$128,359,933	$132,692,081
Operating Expenses	$31,228,275	$33,986,279	$34,046,903	$35,182,398	$36,369,109	$37,775,920	$39,050,858	$40,368,824	$41,731,272	$43,139,702	$44,595,667	$46,100,771
Transfers/Lease /Other	$1,867,760	$902,267	$1,658,793	$1,665,645	$1,672,840	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395
Existing Debt Service	$11,181,743	$12,062,193	$9,354,850	$6,430,978	$5,543,269	$5,541,181	$5,540,781	$5,542,738	$5,541,963	$5,545,038	$2,999,788	$2,992,938
New Debt Service	$0	$0	$1,958,444	$4,757,675	$6,617,524	$7,962,020	$7,956,413	$7,954,788	$7,957,288	$7,953,913	$10,494,538	$10,505,413
Total Expenses	$134,105,665	$137,776,916	$142,367,910	$147,584,246	$154,201,098	$161,690,137	$166,628,726	$171,740,534	$177,026,247	$182,488,270	$188,130,321	$193,971,597
Surplus (Deficit)	$0	($0)	$850,002	$624,510	($895,073)	($2,951,655)	($2,456,044)	($1,949,876)	($1,427,617)	($885,236)	($319,802)	$256,366
Fund Balance	**$12,406,097**	**$12,406,097**	**$13,256,099**	**$13,880,609**	**$12,985,536**	**$10,033,881**	**$7,577,838**	**$5,627,961**	**$4,200,344**	**$3,315,108**	**$2,995,306**	**$3,251,672**
Fund Balance as % of Total Revenues	**9%**	**9%**	**9%**	**9%**	**8%**	**6%**	**5%**	**3%**	**2%**	**2%**	**2%**	**2%**

Methacton School District
10 Year Financial Projection Model
$170 Million Borrowing

	Budget 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Tax Statistics												
Real Estate Tax Millage	34.200	35.722	36.972	38.229	39.453	40.715	42.018	43.362	44.750	46.182	47.660	49.185
Increase (Decrease)	*4.75%*	*4.45%*	*3.50%*	*3.40%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*
Financial Projections												
Revenues												
Real Estate Taxes	$89,174,678	$92,393,401	$96,479,618	$100,495,966	$104,469,234	$108,596,300	$112,425,951	$116,388,030	$120,487,119	$124,727,954	$129,115,437	$133,654,639
Other Revenues	$44,930,987	$45,383,515	$46,738,294	$47,712,791	$48,836,791	$50,142,182	$51,746,732	$53,402,627	$55,111,511	$56,875,079	$58,695,082	$60,573,325
Total Revenues	$134,105,665	$137,776,916	$143,217,912	$148,208,756	$153,306,025	$158,738,482	$164,172,682	$169,790,657	$175,598,630	$181,603,033	$187,810,519	$194,227,964
Expenses												
Salaries and Benefits	$89,827,887	$90,826,177	$95,348,920	$99,547,549	$103,998,356	$108,730,621	$112,400,279	$116,193,789	$120,115,329	$124,169,222	$128,359,933	$132,692,081
Operating Expenses	$31,228,275	$33,986,279	$34,046,903	$35,182,398	$36,369,109	$37,775,920	$39,050,858	$40,368,824	$41,731,272	$43,139,702	$44,595,667	$46,100,771
Transfers/Lease /Other	$1,867,760	$902,267	$1,658,793	$1,665,645	$1,672,840	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395
Existing Debt Service	$11,181,743	$12,062,193	$9,354,850	$6,430,978	$5,543,269	$5,541,181	$5,540,781	$5,542,738	$5,541,963	$5,545,038	$2,999,788	$2,992,938
New Debt Service	$0	$0	$2,019,165	$4,967,863	$6,748,348	$9,191,125	$9,181,388	$9,178,638	$9,179,263	$9,178,138	$11,724,888	$11,730,888
Total Expenses	$134,105,665	$137,776,916	$142,428,631	$147,794,434	$154,331,922	$162,919,242	$167,853,701	$172,964,384	$178,248,222	$183,712,495	$189,360,671	$195,197,072
Surplus (Deficit)	$0	($0)	$789,281	$414,322	($1,025,897)	($4,180,760)	($3,681,019)	($3,173,726)	($2,649,592)	($2,109,461)	($1,550,152)	($969,109)
Fund Balance	**$12,406,097**	**$12,406,097**	**$13,195,378**	**$13,609,700**	**$12,583,803**	**$8,403,043**	**$4,722,025**	**$1,548,298**	**($1,101,294)**	**($3,210,755)**	**($4,760,907)**	**($5,730,016)**
Fund Balance as % of Total Revenues	**9%**	**9%**	**9%**	**9%**	**8%**	**5%**	**3%**	**1%**	**-1%**	**-2%**	**-3%**	**-3%**

Methacton School District
10 Year Financial Projection Model
$176 Million Borrowing

	Budget 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Tax Statistics												
Real Estate Tax Millage	34.200	35.722	36.972	38.229	39.453	40.715	42.018	43.362	44.750	46.182	47.660	49.185
Increase (Decrease)	*4.75%*	*4.45%*	*3.50%*	*3.40%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*
Financial Projections												
Revenues												
Real Estate Taxes	$89,174,678	$92,393,401	$96,479,618	$100,495,966	$104,469,234	$108,596,300	$112,425,951	$116,388,030	$120,487,119	$124,727,954	$129,115,437	$133,654,639
Other Revenues	$44,930,987	$45,383,515	$46,738,294	$47,712,791	$48,836,791	$50,142,182	$51,746,732	$53,402,627	$55,111,511	$56,875,079	$58,695,082	$60,573,325
Total Revenues	$134,105,665	$137,776,916	$143,217,912	$148,208,756	$153,306,025	$158,738,482	$164,172,682	$169,790,657	$175,598,630	$181,603,033	$187,810,519	$194,227,964
Expenses		1.00%										
Salaries and Benefits	$89,827,887	$90,826,177	$95,348,920	$99,547,549	$103,998,356	$108,730,621	$112,400,279	$116,193,789	$120,115,329	$124,169,222	$128,359,933	$132,692,081
Operating Expenses	$31,228,275	$33,986,279	$34,046,903	$35,182,398	$36,369,109	$37,775,920	$39,050,858	$40,368,824	$41,731,272	$43,139,702	$44,595,667	$46,100,771
Transfers/Lease /Other	$1,867,760	$902,267	$1,658,793	$1,665,645	$1,672,840	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395
Existing Debt Service	$11,181,743	$12,062,193	$9,354,850	$6,430,978	$5,543,269	$5,541,181	$5,540,781	$5,542,738	$5,541,963	$5,545,038	$2,999,788	$2,992,938
New Debt Service	$0	$0	$2,019,165	$4,967,863	$6,748,348	$9,580,053	$9,571,713	$9,573,713	$9,573,713	$9,571,713	$12,117,338	$12,121,963
Total Expenses	$134,105,665	$137,776,916	$142,428,631	$147,794,434	$154,331,922	$163,308,170	$168,244,026	$173,359,459	$178,642,672	$184,106,070	$189,753,121	$195,588,147
Surplus (Deficit)	$0	($0)	$789,281	$414,322	($1,025,897)	($4,569,688)	($4,071,344)	($3,568,801)	($3,044,042)	($2,503,036)	($1,942,602)	($1,360,184)
Fund Balance	$12,406,097	$12,406,097	$13,195,378	$13,609,700	$12,583,803	$8,014,115	$3,942,772	$373,970	($2,670,072)	($5,173,108)	($7,115,710)	($8,475,894)
Fund Balance as % of Total Revenues	9%	9%	9%	9%	8%	5%	2%	0%	-2%	-3%	-4%	-4%

Methacton School District
10 Year Financial Projection Model

$180 Million Borrowing

	Budget 2025	Budget 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030	Projected 2031	Projected 2032	Projected 2033	Projected 2034	Projected 2035	Projected 2036
Tax Statistics												
Real Estate Tax Millage	34.200	35.722	36.972	38.229	39.453	40.715	42.018	43.362	44.750	46.182	47.660	49.185
Increase (Decrease)	*4.75%*	*4.45%*	*3.50%*	*3.40%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*	*3.20%*
Financial Projections												
Revenues												
Real Estate Taxes	$89,174,678	$92,393,401	$96,479,618	$100,495,966	$104,469,234	$108,596,300	$112,425,951	$116,388,030	$120,487,119	$124,727,954	$129,115,437	$133,654,639
Other Revenues	$44,930,987	$45,383,515	$46,738,294	$47,712,791	$48,836,791	$50,142,182	$51,746,732	$53,402,627	$55,111,511	$56,875,079	$58,695,082	$60,573,325
Total Revenues	$134,105,665	$137,776,916	$143,217,912	$148,208,756	$153,306,025	$158,738,482	$164,172,682	$169,790,657	$175,598,630	$181,603,033	$187,810,519	$194,227,964
Expenses												
Salaries and Benefits	$89,827,887	$90,826,177	$95,348,920	$99,547,549	$103,998,356	$108,730,621	$112,400,279	$116,193,789	$120,115,329	$124,169,222	$128,359,933	$132,692,081
Operating Expenses	$31,228,275	$33,986,279	$34,046,903	$35,182,398	$36,369,109	$37,775,920	$39,050,858	$40,368,824	$41,731,272	$43,139,702	$44,595,667	$46,100,771
Transfers/Lease /Other	$1,867,760	$902,267	$1,658,793	$1,665,645	$1,672,840	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395	$1,680,395
Existing Debt Service	$11,181,743	$12,062,193	$9,354,850	$6,430,978	$5,543,269	$5,541,181	$5,540,781	$5,542,738	$5,541,963	$5,545,038	$2,999,788	$2,992,938
New Debt Service	$0	$0	$2,082,294	$4,721,097	$5,604,575	$5,609,909	$6,134,250	$6,133,250	$7,802,691	$7,798,625	$10,610,500	$10,623,125
Total Expenses	$134,105,665	$137,776,916	$142,491,760	$147,547,668	$153,188,149	$159,338,026	$164,806,563	$169,918,996	$176,871,650	$182,332,982	$188,246,283	$194,089,309
Surplus (Deficit)	$0	($0)	$726,152	$661,088	$117,876	($599,544)	($633,881)	($128,338)	($1,273,020)	($729,948)	($435,764)	$138,654
Fund Balance	**$12,406,097**	**$12,406,097**	**$13,132,249**	**$13,793,337**	**$13,911,213**	**$13,311,669**	**$12,677,789**	**$12,549,450**	**$11,276,430**	**$10,546,482**	**$10,110,718**	**$10,249,372**
Fund Balance as % of Total Revenues	**9%**	**9%**	**9%**	**9%**	**9%**	**8%**	**8%**	**7%**	**6%**	**6%**	**5%**	**5%**

Methacton School District
10 Year Financial Projection Model

CAPTIAL BORROWING PLAN	YR1	YR2	YR3	YR4	YR5	YR6	YR7	YR8	YR9	YR10	
	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034	2034-2035	Total New Debt
Total Debt Projected/Yr	$15,000,000	$35,000,000	$35,000,000	$30,000,000	$25,000,000	No New Debt Capital Projects Fund	$25,000,000	No New Debt Capital Projects Fund	No New Debt Capital Projects Fund	$15,000,000	$180,000,000
Borrowing Executed	X										
High School Renovation	$9,451,356	$30,605,307	$33,883,334	$29,409,108	$17,834,404	$0	$4,040,885	$0	$0	Not Projected	$125,224,394
10 Year Master Facilities Plan	$5,548,644	$4,394,693	$1,116,666	$590,892	$2,185,222	$4,980,374	$16,228,185	$4,730,930	$2,137,218	$17,219,367	$59,132,191
										Total Project Costs	$184,356,585

Appendix A

2025-2026 through 2029-2030

REVENUES

Revenues – State

- Basic Ed and Special Education Subsidies increase at a rate of 1%
- FICA and PSERS increase based on salary expense and PSERS rate increase
- Plancon Reimbursement falls to zero
- Transportation subsidy remains flat
- All of state revenue remains flat

Revenues – Local

- RE Taxes increase at projected Act 1 level
- Earned Income taxes increase at a rate of 3.5%
- Occupational taxes increase at a rate of 4.49%
- Real Estate Growth is flat for 25-26, increase of .6% in the following years
- No increase in interim or delinquent taxes
- Increase in collection rate of .04 %
- Investment earnings down based on projections of financial institutions
- IDEA Remains flat
- All other local remains flat

Revenues – Federal

- Federal Revenue remains flat at $416,000

2025-2026 through 2029-2030

EXPENDITURES

- Projection uses 25-26 May update as a starting point
- Salaries
    1. Salaries keep pace with market trends
    2. Assumes retirements based PSERS eligible without penalty
- Medical increases at a rate of 4.2%
- Retirement and FICA increase with salaries and PSERS rate projected rate increase
- General Liability Insurance increases at a rate of 15% (based on historical trend)
- Charter School Tuition increases a rate equal to the Act 1 index
- Tech school tuition increases at the historical rate of 4.77%
- Transportation increases 4.25% for the remainder of the contract then 6% in year 5
- Bond Payments increase according to borrowing schedule
- No transfer to Capital
- All other expenses (supplies, electricity, etc.) increase at a rate of 5%

2030-2031 through 2035-2036

- Revenues and Expenditures are increased as a total – not line by line – based on ACT 1 index
- Debt Service payments are in line with the 10 year borrowing schedule provided by PFM