



High School Renovation Borrowing Assumptions/Draw Schedule

Assumptions

2025-2026 through 2029-2030

Revenues – State

- Basic Ed and Special Ed Subsidies at a rate of 1%
- FICA and PSERS based on salary expense and PSERS rate projection
- Transportation subsidy flat
- All other state revenue flat

Revenues – Local

- RE Taxes projected Act 1 level
- Earned Income and Occupational taxes increase at historical rates
- Real Estate Growth is flat for 25-26, then increases slightly over the next four years
- Interim and delinquent taxes flat
- Collection rate at 97%
- Investment earnings based on projections
- IDEA remains flat
- All other local revenue flat

Revenues – Federal

- Federal revenue flat

2025-2026 through 2029-2030

Expenditures

- Projection uses 25-26 June final budget as a starting point
- Salaries based on market trends
- Assumes retirements based PSERS eligible without penalty
- Medical increases at historical rates
- FICA and PSERS based on salary expense and PSERS rate projection
- General Liability Insurance based on historical trend
- Charter School Tuition based on Act 1 index
- NMTCC tuition based on historical rate
- Transportation based on contract then market trend in year 5
- Bond Payments according to borrowing schedule
- No transfer to Capital Projects fund
- All other expenses (supplies, electricity, etc.) increases based on historical trend

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



Methacton School District 10 Year Financial Projection Model

<u>CAPTIAL BORROWING PLAN</u>	<u>YR1</u>	<u>YR2</u>	<u>YR3</u>	<u>YR4</u>	<u>YR5</u>	<u>YR6</u>	<u>YR7</u>	<u>YR8</u>	<u>YR9</u>	<u>YR10</u>	
	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>	<u>2030-2031</u>	<u>2031-2032</u>	<u>2032-2033</u>	<u>2033-2034</u>	<u>2034-2035</u>	<u>Total New Debt</u>
						No New Debt Capital Projects Fund		No New Debt Capital Projects Fund	No New Debt Capital Projects Fund		
Total Debt Projected/Yr Borrowing Executed	\$15,000,000 X	\$35,000,000	\$35,000,000	\$30,000,000	\$25,000,000		\$25,000,000			\$15,000,000	<u>\$180,000,000</u>
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
										<u>Total Project Costs</u>	<u>\$184,356,585</u>





Methacton School District 10 Year Financial Projection Model



CAPTIAL BORROWING PLAN	YR1	YR2	YR3	YR4	YR5	YR6	YR7	YR8	YR9	YR10	Total
	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>	<u>2030-2031</u>	<u>2031-2032</u>	<u>2032-2033</u>	<u>2033-2034</u>	<u>2034-2035</u>	
Total New Debt Projected	\$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	<u>\$180,000,000</u>
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	<u>\$59,132,191</u>
HS Draw - per schedule	\$2,754,903	\$12,647,428	\$42,493,536	\$36,736,998	\$17,732,358	\$728,677	\$0	\$0	\$0	\$0	<u>\$113,093,900</u>
Anticipated YE Spend	\$8,303,547	\$17,042,121	\$43,610,202	\$37,327,890	\$19,917,580	\$5,709,051	\$16,228,185	\$4,730,930	\$2,137,218	\$17,219,367	<u>\$172,226,091</u>
Remaining Bond Funds	\$6,696,453	\$24,654,332	\$16,044,130	\$8,716,240	\$13,798,660	\$8,089,609	\$16,861,424	\$12,130,494	\$9,993,276	\$7,773,909	<u>\$7,773,909</u>

