

Please remember to sign the Visitor’s Register – Thank you.

**Finance Committee Meeting Agenda
Wednesday, May 30, 2018
6:00 P.M. – TEAO, Room 200**

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2. Budget Transfers for May 2018..... 4

2. Education Staffing Services (ESS) for vendor-provided substitutes 8

3. 2018-2019 Budget Development 21

4. Capital Fund 29

5. Public Comment

6. Future Meetings - TBD

Committee Goals

1. Assist in the formulation and review of the District budget. Identify and review budget impact items.
2. Maintain the budget projection model using financial strategies and assumptions approved by the Committee.
3. Review fund balance commitment strategies and analyze the impact for budget development.
4. Identify the District’s finance and budget related information to be communicated to our community residents and work with the District’s communication contact to compose and distribute the information.
5. Support advocacy strategy to promote legislation related to improving the District’s financial and budget situation.
6. Work in conjunction with the Facilities Committee to maintain funding of the capital improvement plan.
7. Review District-initiated assessment appeal procedures in light of recent legal developments and monitor other District’s appeal procedures.

Draft

Finance Committee Meeting Minutes

May 8, 2018
TEAO Room 200
7:00 P.M.

Attending all or part of the meeting:

Board Committee Members: Todd Kantorczyk, Chair, Kate Murphy, Heather Ward, Michele Burger

Other Board Members: Rev. Scott Dorsey, Tina Whitlow, Dr. Roberta Hotinski

T/E School District Representatives: Dr. Rich Gusick, Chris Groppe, Jeanne Pocalyko, Art McDonnell, David Francella, Mark Cataldi, Dr. Oscar Torres, Dr. Mike Szymendera

Other: None

Community Members: Jordan McCain, Julie Lindberg, Christine Wright, Brooke Hauer, Ray Clarke, Jessica Hartley

Approval of Minutes:

- The Committee approved the minutes of the April 16, 2018 meeting.

Monthly/Year to Date Financial Report – April 2018:

- Mr. Francella reviewed the Treasurer’s report for April 2018 reporting local revenue collections are down due to lower than projected transfer taxes. Federal revenue is higher due to the draw down of Access funds in April. Spending is less than last year, primarily due to the timing of the expenditures.

Tax Appeals Update:

- Mr. Francella gave an update on property tax appeals initiated by commercial and residential property owners. He reported that all the owner-initiated appeals have proceeded through the courts resulting in the loss of property tax revenue from 83 residential appeals of \$146,681 and \$116,768 from 6 commercial appeals, for a total loss of property tax revenue of \$263,449 each year, beginning with the 2018-19 fiscal year.

Agreement with A Child’s Place (ACP):

- Mr. McDonnell reviewed the six-year ACP renewal agreement that includes additional liability clauses recommended by the District solicitor, an increase in rental revenue of about \$20K and a rental income accelerator tied to the Act 1 Index amount in year four. The Committee approved the ACP agreement and recommended it be placed on the next Board consent agenda.

Finance Committee Meeting Minutes

2018-19 Budget Development:

- Mr. McDonnell reviewed the 2018-19 Proposed Final Budget that was approved by the Board on April 23, 2018, which included a tax rate increase of 2.42%. This increase includes the Act 1 index and the PDE approved referendum exceptions.
- The Committee and Board members discussed the 2018-19 budget as presented in the agenda materials and approved the four new budget impact strategies recommended by the Administration. The Administration was directed to include the following budget impact strategies in the next iteration of the 2018-19 budget presented to the Committee: reduction in the workers' compensation expense of \$200,000, reduce teacher workshops/conferences by \$60,000, and technology mentors by \$45,000, and increase property tax revenue by \$240,000 due to assessment growth.

Public Comment:

- Ray Clarke commented on the 2018-19 Budget Development.

Adjournment:

- The meeting adjourned at approximately 8:15 P.M.

Next Meeting:

The next meeting is Wednesday, May 30, 2018 at 6:00 P.M.

TREDYFFRIN/EASTTOWN SCHOOL DISTRICT

BUDGET TRANSFERS

May, 2018

Period	Budget Unit	Account	Amount (From)/To	Reason	Owner
11	10233000520EA000	340	4,753.42	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	640	(100.00)	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	550	(127.26)	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	610	(426.16)	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	525	(1,000.00)	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	532	(1,000.00)	2015 BOND- AGENT FEES	FRANCELLA
11	10233000520EA000	580	(1,000.00)	2015 BOND- AGENT FEES	FRANCELLA
11	1023300052FEA000	340	(1,100.00)	2015 BOND- AGENT FEES	FRANCELLA
11	10110010300BB000	640	244.00	BOOKS NEEDED	DEMMING
11	10110010300BB000	610	(244.00)	BOOKS NEEDED	DEMMING
11	10110010350BB000	610	34.94	BOOKS NEEDED	DEMMING
11	10110010300BB000	610	(34.94)	BOOKS NEEDED	DEMMING
11	10110010300BB000	300	40.00	SHREDDING NEEDED	DEMMING
11	10110010300BB000	610	(40.00)	SHREDDING NEEDED	DEMMING
11	10110010350BB000	610	150.00	SUPPLIES NEEDED	DEMMING
11	10110010360BB000	640	(150.00)	SUPPLIES NEEDED	DEMMING
11	10225030190CC000	640	1,600.00	BOOK PURCHASES	MEISINGER
11	10225030190CC000	768	(1,600.00)	BOOK PURCHASES	MEISINGER
11	10225030190CC000	640	1,000.00	BOOK PURCHASES	MEISINGER
11	10225030190CC000	432	(1,000.00)	BOOK PURCHASES	MEISINGER
11	10110030130CC000	610	1,000.00	COVER PETTY CASH	MEISINGER
11	10110030130CC000	768	(1,000.00)	COVER PETTY CASH	MEISINGER
11	2932503020KCC000	610	95.00	COVERING PETTY CASH	MEISINGER
11	2932503020ACC000	810	(95.00)	COVERING PETTY CASH	MEISINGER
11	10110030300CC000	760	25,000.00	FURNITURE FOR CAFE	MEISINGER
11	10110030300CC000	768	(25,000.00)	FURNITURE FOR CAFE	MEISINGER
11	10110030090CC000	610	1,000.00	MATH SUPPLIES	MEISINGER
11	10110030090CC000	768	(1,000.00)	MATH SUPPLIES	MEISINGER
11	10225030190CC000	810	150.00	MEMBERSHIP FEE	MEISINGER
11	10225030190CC000	610	(150.00)	MEMBERSHIP FEE	MEISINGER
11	2932503020ACC000	610	100.00	MISC SUPPLIES	MEISINGER
11	2932503020ACC000	582	(100.00)	MISC SUPPLIES	MEISINGER
11	10110030130CC000	648	2,000.00	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	610	(2,000.00)	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	648	1,500.00	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	432	(1,500.00)	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	648	700.00	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	760	(700.00)	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	648	400.00	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	750	(400.00)	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	648	200.00	ONLINE SCIENCE BOOKS	MEISINGER
11	10110030130CC000	768	(200.00)	ONLINE SCIENCE BOOKS	MEISINGER
11	2932503020ACC000	432	120.00	PAYMENT OF INVOICE	MEISINGER
11	2932503020ACC000	810	(120.00)	PAYMENT OF INVOICE	MEISINGER

TREDYFFRIN/EASTTOWN SCHOOL DISTRICT
BUDGET TRANSFERS
May, 2018

Period	Budget Unit	Account	Amount (From)/To	Reason	Owner
11	10110030130CC000	610	200.00	PETTY CASH EXPENSE	MEISINGER
11	10110030130CC000	768	(200.00)	PETTY CASH EXPENSE	MEISINGER
11	10212030800CC000	610	1,400.00	PETTY CASH EXPENSES	MEISINGER
11	10212030800CC000	640	(1,400.00)	PETTY CASH EXPENSES	MEISINGER
11	2932503020KCC000	440	600.00	PETTY CASH EXPENSES	MEISINGER
11	2932503020ACC000	810	(600.00)	PETTY CASH EXPENSES	MEISINGER
11	10238030220CC000	400	2,000.00	PITNEY BOWES LEASE	MEISINGER
11	10238030220CC000	760	(2,000.00)	PITNEY BOWES LEASE	MEISINGER
11	10110030010CC000	618	1,000.00	PRINTER INK	MEISINGER
11	10110030010CC000	610	(1,000.00)	PRINTER INK	MEISINGER
11	10110030010CC000	760	1,600.00	PURCHASE CAMERAS	MEISINGER
11	10110030010CC000	610	(1,600.00)	PURCHASE CAMERAS	MEISINGER
11	10110030300CC000	610	500.00	PURCHASE OF SUPPLIES	MEISINGER
11	10110030300CC000	890	(500.00)	PURCHASE OF SUPPLIES	MEISINGER
11	2932503020ICC000	810	400.00	REIMBURSEMENT ENTRY FEE	MEISINGER
11	2932503020ICC000	440	(400.00)	REIMBURSEMENT ENTRY FEE	MEISINGER
11	10110030140CC000	610	1,500.00	SOCIAL STUDY SUPPLIES	MEISINGER
11	10110030140CC000	618	(1,500.00)	SOCIAL STUDY SUPPLIES	MEISINGER
11	10225030190CC000	610	1,000.00	STUDENT FURNITURE	MEISINGER
11	10225030190CC000	768	(1,000.00)	STUDENT FURNITURE	MEISINGER
11	2932503020KCC000	610	200.00	TRACK EXPENSE	MEISINGER
11	2932503020ACC000	810	(200.00)	TRACK EXPENSE	MEISINGER
11	10110030110CC000	750	3,000.00	TREADMILL	MEISINGER
11	10110030110CC000	432	(3,000.00)	TREADMILL	MEISINGER
11	10110000120EE000	610	4,000.00	AVT ORDER - COMP SCI	CATALDI
11	10110000120EE000	300	(4,000.00)	AVT ORDER - COMP SCI	CATALDI
11	10110000120EE000	618	26,000.00	CASES FOR LAPTOPS	CATALDI
11	10110000120EE000	432	(6,000.00)	CASES FOR LAPTOPS	CATALDI
11	10110000120EE000	300	(20,000.00)	CASES FOR LAPTOPS	CATALDI
11	10110000120EE000	618	2,000.00	CASES FOR LAPTOPS & TECH	CATALDI
11	10110000120EE000	432	(2,000.00)	CASES FOR LAPTOPS & TECH	CATALDI
11	10110000080EE000	750	1,600.00	CASES FOR LAPTOPS & TECH	CATALDI
11	10110000080EE000	758	(1,600.00)	CASES FOR LAPTOPS & TECH	CATALDI
11	1011000017EEE000	300	8,000.00	CCIU ESL INVOICES	CATALDI
11	10110000040EE000	758	(8,000.00)	CCIU ESL INVOICES	CATALDI
11	10110000120EE000	618	1,000.00	LAPTOP CASES	CATALDI
11	10110000120EE000	432	(1,000.00)	LAPTOP CASES	CATALDI
11	10110000530EE000	610	3,000.00	SEWING MACHINES	CATALDI
11	10110000530EE000	300	(3,000.00)	SEWING MACHINES	CATALDI
11	10110000080EE000	750	150.00	SHIPPING FOR VEX ORDER	CATALDI
11	10110000080EE000	758	(150.00)	SHIPPING FOR VEX ORDER	CATALDI
11	10110010220FF000	610	366.15	PETTY CASH RECEIPTS	WILLS
11	10110010090FF000	610	(366.15)	PETTY CASH RECEIPTS	WILLS
11	10110010300FF000	618	782.44	TONERS	WILLS
11	10110010060FF000	610	(782.44)	TONERS	WILLS
11	1012900017CSJ000	322	500,000.00	ACCESS > IU/APS	GROPPE
11	1012000017AEJ892	329	(500,000.00)	ACCESS > IU/APS	GROPPE

TREDYFFRIN/EASTTOWN SCHOOL DISTRICT
BUDGET TRANSFERS
May, 2018

Period	Budget Unit	Account	Amount (From)/To	Reason	Owner
11	10260010700NM000	431	5,000.00	FOR GRASS CUTTING PO	KELLY
11	10260000700ZM000	431	1,500.00	FOR GRASS CUTTING PO	KELLY
11	10260010700NM000	760	(6,500.00)	FOR GRASS CUTTING PO	KELLY
11	10260000700MM000	610	15,000.00	MOVE TO GENERAL SUPPLIES	KELLY
11	10260010700HM000	610	(15,000.00)	MOVE TO GENERAL SUPPLIES	KELLY
11	10260020700TM000	610	10,000.00	MOVEMENT FOR SUPPLY POS	KELLY
11	10260030700CM000	610	10,000.00	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700FM000	610	7,000.00	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700NM000	610	6,000.00	MOVEMENT FOR SUPPLY POS	KELLY
11	10260030700CM000	300	(1,000.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260030700CM000	750	(2,500.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700FM000	750	(3,500.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700FM000	760	(3,500.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260020700TM000	750	(5,000.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260020700TM000	760	(5,000.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700NM000	750	(6,000.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260030700CM000	760	(6,500.00)	MOVEMENT FOR SUPPLY POS	KELLY
11	10260010700DM000	424	1,150.00	TRANSFER TO AQUA PO	KELLY
11	10260010700BM000	424	200.00	TRANSFER TO AQUA PO	KELLY
11	10260010700BM000	760	(1,350.00)	TRANSFER TO AQUA PO	KELLY
11	1023400050CEP000	540	550.00	ACT 126 TRAINING	POKALYCO
11	1023400050CEP000	610	(550.00)	ACT 126 TRAINING	POKALYCO
11	1023400050CEP000	540	1,100.00	EMPLOYMENT ADVERTISING	POKALYCO
11	1023400050CEP000	610	(1,100.00)	EMPLOYMENT ADVERTISING	POKALYCO
11	2932503020RCR000	513	3.67	CONESTOGA SWIM	HENRY
11	2932503020ICR000	513	(3.67)	CONESTOGA SWIM	HENRY
11	1027000072ARR000	628	30,000.00	FUEL	HENRY
11	1027000072DRR000	750	(30,000.00)	FUEL	HENRY
11	1027000072ARR000	628	20,000.00	FUEL	HENRY
11	1027000072ARR000	627	(20,000.00)	FUEL	HENRY
11	10270000170RR000	513	640,000.00	HOME TO SCHOOL	HENRY
11	1027500072FRR000	513	(640,000.00)	HOME TO SCHOOL	HENRY
11	10270000170RR000	513	30,000.00	HOME TO SCHOOL	HENRY
11	1027500072FRR000	513	(30,000.00)	HOME TO SCHOOL	HENRY
11	2932503020RCR000	513	625.00	SWIMMING BUSES	HENRY
11	2932503020RCC000	610	(525.00)	SWIMMING BUSES	MEISINGER
11	2932503020QCC000	810	(100.00)	SWIMMING BUSES	MEISINGER
11	2932503020QCR000	513	400.00	SWIMMING BUSES	HENRY
11	2932503020QCC000	440	(400.00)	SWIMMING BUSES	MEISINGER

TREDYFFRIN/EASTTOWN SCHOOL DISTRICT
BUDGET TRANSFERS
May, 2018

Period	Budget Unit	Account	Amount (From)/To	Reason	Owner
11	10225020190TT000	640	830.00	LIBRARY TRANSFERS	PHILLIPS
11	10225020190TT000	648	(40.00)	LIBRARY TRANSFERS	PHILLIPS
11	10225020190TT000	610	(90.00)	LIBRARY TRANSFERS	PHILLIPS
11	10225020190TT000	618	(700.00)	LIBRARY TRANSFERS	PHILLIPS
11	10110020080TT000	610	786.00	TECH ED TRANSFER	PHILLIPS
11	10110020080TT000	432	(786.00)	TECH ED TRANSFER	PHILLIPS
11	10238020220TT000	760	10,400.00	TRANS FOR ART ROOM FURN	PHILLIPS
11	10238020220TT000	758	(400.00)	TRANS FOR ART ROOM FURN	PHILLIPS
11	10238020220TT000	750	(2,000.00)	TRANS FOR ART ROOM FURN	PHILLIPS
11	10238020220TT000	768	(8,000.00)	TRANS FOR ART ROOM FURN	PHILLIPS
11	10110020300TT000	760	9,400.00	TRANS FOR LIBRARY FURN	PHILLIPS
11	10110020300TT000	580	(900.00)	TRANS FOR LIBRARY FURN	PHILLIPS
11	10110020300TT000	750	(1,000.00)	TRANS FOR LIBRARY FURN	PHILLIPS
11	10110020300TT000	768	(7,500.00)	TRANS FOR LIBRARY FURN	PHILLIPS
11	10110020010TT000	610	6.15	TRANSFER FOR ART PO	PHILLIPS
11	10110020300TT000	610	(6.15)	TRANSFER FOR ART PO	PHILLIPS
11	10110020370TT000	640	1,845.00	TRANSFER FOR SS TEXTBKS	PHILLIPS
11	10110020370TT000	610	(1,845.00)	TRANSFER FOR SS TEXTBKS	PHILLIPS
11	1012412017GVV000	640	97.00	BOOKS	GIBSON
11	1012412017GVV000	640	84.82	BOOKS	GIBSON
11	1012412017GVV000	758	(33.45)	BOOKS	GIBSON
11	1012412017GVV000	610	(45.00)	BOOKS	GIBSON
11	1012412017GVV000	610	(51.37)	BOOKS	GIBSON
11	1012412017GVV000	648	(52.00)	BOOKS	GIBSON
11	10238020220VV000	442	400.00	RENTAL	GIBSON
11	10238020220VV000	610	(400.00)	RENTAL	GIBSON
11	10238020220VV000	432	500.00	REPAIRS	GIBSON
11	10238020220VV000	610	(500.00)	REPAIRS	GIBSON
11	10238020220VV000	432	496.00	REPAIRS	GIBSON
11	10238020220VV000	550	(496.00)	REPAIRS	GIBSON
11	1011900018AEX411	610	500.00	TITLE I HOMELESS SUPPLIES	TOWLE
11	10110000530EE000	300	(500.00)	TITLE I HOMELESS SUPPLIES	CATALDI
11	10523000740EA000	932	181,618.25	Copier Expense	FRANCELLA
11	1028900030KEO000	442	14,729.50	Copier Expense	MCDONNELL
11	10590000780EO000	840	(196,347.75)	Copier Expense	MCDONNELL
11	1028900030KEO000	442	329.35	VFMS Copier	MCDONNELL
11	10238020220VV000	442	(329.35)	VFMS Copier	GIBSON
11	10270000170RR000	513	200,000.00	Transportation	HENRY
11	10590000780EO000	840	(200,000.00)	Transportation	MCDONNELL

I CERTIFY THAT I HAVE REVIEWED ALL TRANSFERS
AS PRESENTED ON THIS REPORT

 5/24/18

Arthur J. McDonnell, Business Manager Date



Building a Strategic, Customized Substitute Staffing Partnership with

TREDYFFRIN/EASTTOWN SCHOOL DISTRICT

COST CONTAINMENT, RESOURCE ALLOCATION, IMPROVED PERFORMANCE

May 30, 2018

Introductions

Andy Hall, Executive Vice President for Operations

Chris Jones, Vice President of Business Development



ESS Solution – A Strategic Partnership

- Comprehensive management of T/E's substitute teacher staffing program
- Cost reduction and containment – Higher fill rates - Administrative time savings
- Comprehensive substitute training and support
- Creative recruiting: In-district events, community focused & county wide, colleges & universities, online job boards, social media, continuous
- Establish and maintain target fill rates
- Execute detailed transition plan – retain/onboard current substitutes, collaborate/communicate with central and building administration, establish customized recruiting plan
- Enhance integration of Frontline technology to manage program, forecast trends, attendance tracking, reporting, plan for peak demand days – anticipate, schedule subs in advance

Substitute Training - Initial In-Person and Ongoing

Initial Training Instructed by an Experienced PA Educator

Guest Teacher Training Held at Chester County IU Specializing in the Following Educational Topics

- Fostering Positive Student Support
- Professional Guidelines
- Special Ed Classrooms
- Teamwork
- Classroom Management
- Technology in the Workplace
- Lesson Planning & Teaching Strategies
- Resources (Aesop, VeriTime, etc.)



Ongoing Training

- Module based training (GCN) specialized training classes for each position
- Customized to meet your requirements and areas of focus
- Providing prepared individuals for your classrooms on a daily basis



Hiring Process



Building an active, highly-qualified substitute pool starts with local leadership. Our management team will diligently **onboard current district substitutes, identify and recruit new subs to work in T/E and identify subs within our existing pool**

Credentialing

- By Position Types
- Background Checks and Clearances
- Emergency Permit (if applicable)

Substitute Benefits

- Substitute teachers will not be restricted on how many days they can work
- Retirees' retirement will not be penalized
- Every Friday - payday with direct deposit
- Company will offer benefit packages to all substitutes
- Healthcare options available to substitute teachers
- Opportunity to enroll in 401(k)
- Incentive opportunities to earn more money by working challenging days/schools
- All current substitutes will be offered a position at their current pay rate
- Employee engagement team dedicated to ensuring an active and engaged substitute pool



Implementation – Execute a Well Planned, Customized Transition

- Establish goals and timelines with administration
- Conversion of current substitute teachers
- Establish training program, identify space, implement guest teacher training
- Implement T/E based recruiting program – community outreach
- Integration of technology
- Introduce team to school principals/staff
- Establish reporting protocols, performance metrics

MEASUREMENT OF SUCCESS



1. **Recruitment – Maintaining fill rates**
2. **Implementation of technology**
3. **Measured results**
4. **Community participation**

Integrated Systems and Technology

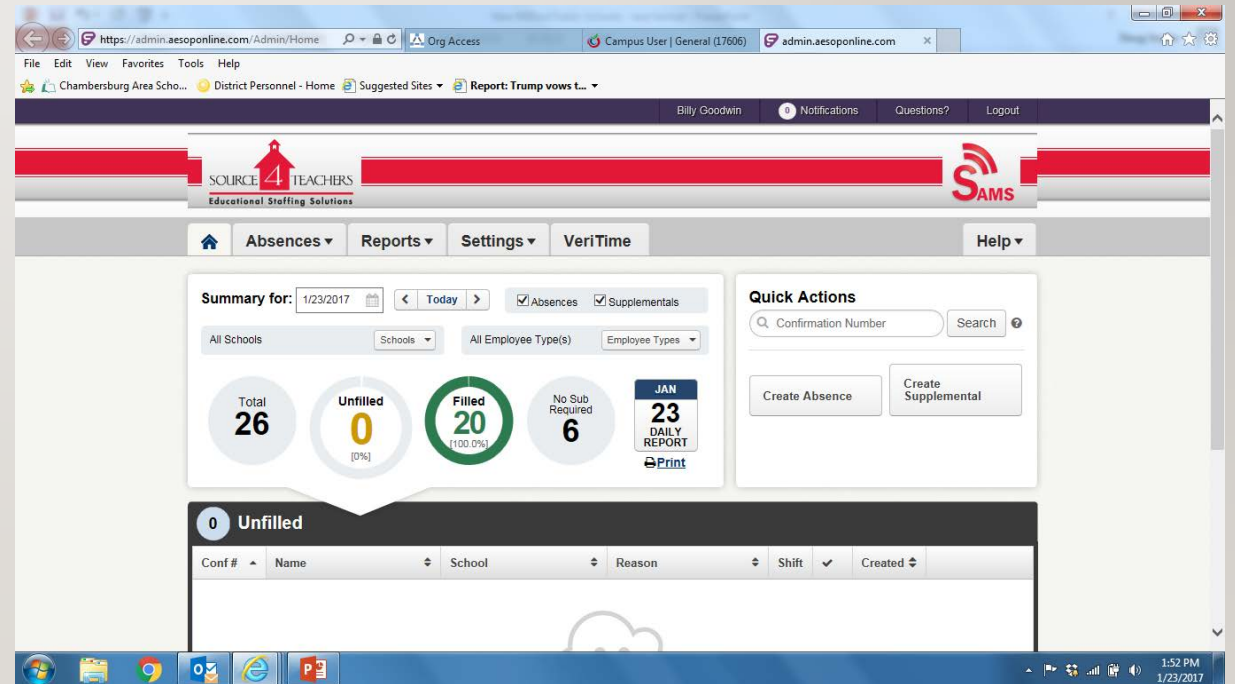
Real-time data available for administration

Online systems integration

- Aesop

Web-based technology benefits

- Administrative relief
- Unlimited support
- Peerless service
- Real-time reporting
- Accurate billing



Proactive Forecasting and Customized Reporting

School District Analysis

Year-to-Year Comparison

Absences and Call Out Times Trending

- By School and District-Wide

Day of the Week Analysis

- By school and District-Wide

Absence Report

Assignments Filled by School Year

Placements by Certifications

Fill Rate

- Daily, Monthly, Quarterly, Yearly by Position

Certification Level

Cost Comparison

Incident Report

Substitute Feedback

Reports can be **customized for principals and administrators.**

Tredyffrin/Easttown School District's Management Team

COO
Steve Gritzuk

Executive VP
Andy Hall

Corporate Team Cherry Hill, NJ

Client Engagement
Phil Engle

Employee Engagement
Emily Schiller

Compliance
Jamie Guenther

Recruitment
Liz McLeod

Training
Jim Wasser

Finance
John DeVall

Human Resources
Bernie Decker

Technology
Steve Erickson

Regional Team

Regional Manager
Kris Palmer

Recruiter
Jamie Stone

HR Specialist
Megan Steelman

PA Operations Team

Kristine Pavel
Operations Manager

Applicant Specialist
Rebecca Wurzbacher

Recruitment Specialist
Steven Sauselein

Act 168 Coordinator
Kevin Deakins

Pennsylvania Statewide Presence – Market Leader

102

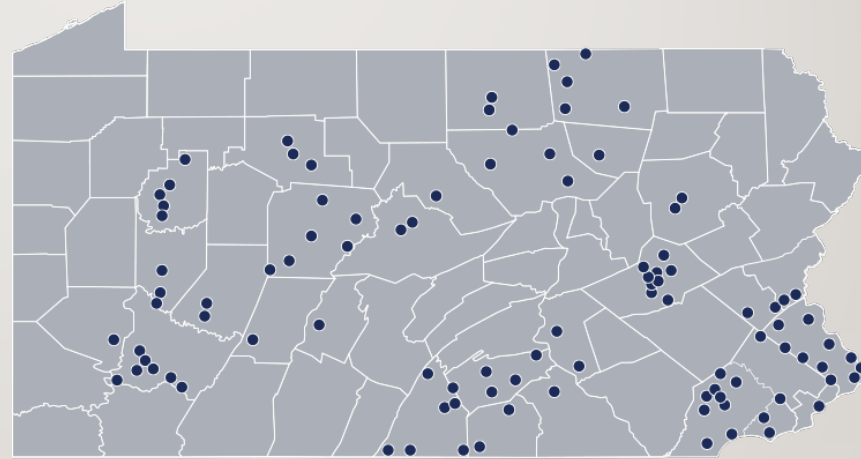
PA School Districts

60K+

Students Served
Daily

430K+

Daily Educational
Placements in
2016/17



Local References:

- Radnor Township School District
- Chester County Intermediate Unit
- Bucks County Intermediate Unit
- Avon Grove School District
- Kennett Consolidated School District

ESS Pricing

<u>Position</u>	<u>Pay Rate</u>	<u>Bill Rate (28%)</u>
Daily Substitute Teacher 1-35 days	\$115	\$147.20
Daily Substitute Teacher 35+ days	\$125	\$160.00
LT Substitute Teacher 21-44 days (same assign.)	Double daily rate	28% markup

Note: Rates for existing substitutes will be grandfathered

Thank you!



FY 2018-19 Implemented Budget Impact Strategies

No Impact to the Educational Program

1. Healthcare:
 - Medical and Rx - \$275,000
 - Change District Dental Provider - \$65,000
2. Moved Capital Funds Transfer of \$1,200,000 from Anticipated Expenditures to Contingency
3. Increase projected Interest Earnings Rate - \$195,000
4. Reduced Worker's Compensation - \$200,000
5. Increase projected Property Tax Revenue - \$240,000
6. **Attrition of Support Staff Position - \$80,000**

Varying Levels of Impact to the Educational Program

1. Reduce Building and Departmental budgets - \$1,150,000

Low Impact to the Educational Program

1. Eliminate PSSA Support - \$189,400

Moderate Impact to the Educational Program

1. Increase core class size by 1 student K-8 - \$1,368,300
2. Maintain current high school regular education staffing - \$189,400
3. Reduce Teacher Workshops/Conferences - \$60,000
4. Eliminate Technology Mentors - \$45,000

FY 2018-19 Proposed Final Budget

(Act 1 Index of 2.4% and ERC* Referendum Exception of 0.02%)

1	Budgeted Anticipated Revenue	\$137,684,580
2	Budgeted Anticipated Expenditures	\$147,177,739
3	Projected Budget Deficit	(\$9,493,159)
	<u>Estimated Property Tax Revenue from:</u>	
4	Act 1 Index of 2.4%	\$2,597,424
5	*ERC Referendum Exception of .02%	\$21,126
6	Special Education Referendum Exception of 0%	\$0
7	Projected Budget Deficit	(\$6,874,609)
8	Capital Fund Transfer Moved to Contingency	\$1,200,000
9	Revised Deficit	(\$5,674,609)
10	Budget Strategies Accepted by Board and Finance Cmte	\$4,057,100
11	Budgeted Deficit	(\$1,617,509)

Total Estimated Referendum Exceptions for 2018-19

*Employer Retirement Contributions of \$21,126 (or .02%)

Special Education Expenditures - Not Eligible

FY 2018-19 Budget Impact Strategies

Draft

❑ Still Under Consideration by the Board

Low Impact to the Educational Program

1. Eliminate transportation for reading camp - \$32,000
2. Increase student parking fees at CHS - \$54,000
3. Increase student activity fee to \$75 - \$80,000
4. Increase facility use fees - \$50,000
5. Charge for PSAT Grades 8/9 - \$5,000
6. Charge for in-school music lessons and sectionals - \$160,000
7. Discontinue Support of Club Sports - \$60,000
8. Vendor-provided Substitutes - \$17,000
9. Close School/Admin Offices One Day/Week in Summer - \$19,700

Moderate Impact to the Educational Program

1. Eliminate ERB's - \$80,000

FY 2018-19 Proposed Final Budget Summary

Draft

1	Proposed Final Budgeted Revenue	\$138,119,580	
2	Budgeted Tax Rate Increase (Act 1 Index)	\$2,597,424	2.4%
3	Budgeted Tax Rate Increase (PSERS Exception)	\$21,126	0.200%
4			
5	Total Proposed Final Budgeted Revenue	<u>\$140,738,130</u>	
6	Total Budgeted "Anticipated" Spending	\$142,355,639	
7	Balance	<u>(\$1,617,509)</u>	Satisfied with General Fund Balance Contribution
8	*Budgetary Reserve/Contingency	\$3,700,000	General Fund Balance Commitment
9	Total Budgeted "Authorized" Spending	<u>\$146,055,639</u>	Proposed Final Budget
	<u>*Budgetary Reserve/Contingency</u>		
10	Operating (1.0%)	\$1,480,000	
11	Revenue Projection Shortfall	\$350,000	
12	Special Education	\$670,000	
13	Capital Fund Transfer	\$1,200,000	
14	Total Budgetary Reserve/Contingency	<u>\$3,700,000</u>	

Budgeted Gaps since Act 1 of 2006

Draft

<u>Fiscal Year</u>	<u>Amount</u>
□ FY 2006-07	□ \$0
□ FY 2007-08	□ \$1,064,909
□ FY 2008-09	□ \$2,622,244
□ FY 2009-10	□ \$0
□ FY 2010-11	□ \$1,252,306
□ FY 2011-12	□ \$2,103,448
□ FY 2012-13	□ \$1,157,588
□ FY 2013-14	□ \$1,744,095
□ FY 2014-15	□ \$1,171,891
□ FY 2015-16	□ \$1,654,836
□ FY 2016-17	□ \$ 766,651
□ FY 2017-18	□ \$1,571,315

Projection Model (Act 1 Index and ERC Referendum Exception Tax Increase)

		A	B	C	D	E
		Proposed	Projected	Projected	Projected	Projected
	Revenues	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
1	Total Revenue from Local Sources	\$117,809,185	\$117,760,324	\$117,678,386	\$117,572,642	\$117,473,624
2	Revenue from State Sources	\$12,335,736	\$12,519,379	\$12,593,997	\$12,668,992	\$12,726,889
3	PSERS Subsidy from State	\$9,863,470	\$10,465,549	\$10,714,258	\$10,906,929	\$11,140,061
4	Total Revenue from Federal Sources	\$729,740	\$690,449	\$690,449	\$690,449	\$690,449
5	Total Revenues	\$140,738,130	\$141,435,700	\$141,677,090	\$141,839,013	\$142,031,022
	Expenditures					
6	Salaries	\$60,712,002	\$63,618,372	\$63,785,244	\$63,785,244	\$63,785,244
7	Benefits	\$15,670,539	\$16,805,453	\$18,243,118	\$19,686,504	\$21,062,519
8	PSERS Expenditures	\$19,726,939	\$20,931,098	\$21,428,517	\$21,813,859	\$22,280,121
9	Other Expenditures	\$46,246,159	\$46,799,733	\$48,555,224	\$50,440,668	\$51,896,933
10	Total Expenditures	\$142,355,639	\$148,154,656	\$152,012,103	\$155,726,275	\$159,024,817
11	Budget Imbalance	(\$1,617,509)	(\$6,718,956)	(\$10,335,012)	(\$13,887,262)	(\$16,993,795)
12	Beginning General Fund Balance	\$29,893,116	\$28,275,607	\$21,556,651	\$11,221,639	(\$2,665,624)
13	Change/Use of Fund Balance	(\$1,617,509)	(\$6,718,956)	(\$10,335,012)	(\$13,887,262)	(\$16,993,795)
14	Ending General Fund Balance	\$28,275,607	\$21,556,651	\$11,221,639	(\$2,665,624)	(\$19,659,418)

- Act 1 Index of 2.4% and ERC Referendum Exception of .02% Tax Revenue Included for FY 2018-19

Tax Impact from Act 1 Index and Referendum Exceptions

		A	B	C	D
					**Increase to
	<u>FY 2018-19</u>	<u>Tax Rate</u>	<u>Projected Revenue</u>	<u>Mills</u>	<u>T/E Homeowner</u>
1			(Current Rate = 22.4381)		
2	Act 1 Index	2.4%	\$2,597,424	0.5385	\$138
3	Referendum Exceptions:				
4	Employer Retirement Contributions	0.020%	\$21,126	0.0044	\$1
5	Total	2.420%	\$2,618,550	0.5429	\$139
6			(New Rate = 22.981)		
7	**Based on Average Assessment of a T/E home of \$256,362 with a average tax bill of \$5,752				

2017-18 General Fund Balance Commitments

	A	B
1	2017-18 Budget Commitment and Contingency	\$5,824,815
2	Capital Projects	\$5,206,072
3	Vested Employee Services	\$12,388,333
4	PSERS Contingency	\$4,158,731
5	Healthcare Contingency	\$4,450,000
6	Assigned to: Athletic Fund Expenditures	\$715,774
7	Total	\$32,743,725

Capital Project Funding and Expenditures

