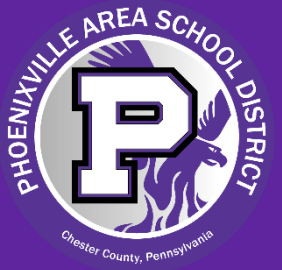


# PASD BUDGET MEETING

## 3/9/2020

# EXPENDITURES

# TONIGHT'S OBJECTIVES



- **Present a Balanced Budget Which...**
  - **Allows the District to meet Strategic Plan Goals**
  - **Outlines Expenditures**
  - **Includes a 2.6% Tax Increase**

# PASD STRATEGIC PLAN



**ALLOCATE  
RESOURCES TO  
FOSTER  
EXCELLENCE  
FOR ALL  
STUDENTS**

**PROVIDE  
HIGH QUALITY  
INSTRUCTION**

**IMPLEMENT A  
CONSISTENT  
REFLECTIVE  
USE OF DATA  
TO DRIVE  
CHANGE**

**PROMOTE  
EMPLOYEE  
GROWTH AND  
EFFECTIVENESS**

**ENCOURAGE  
EFFECTIVE,  
CONSISTENT  
COMMUNICATION  
AND  
COLLABORATION**

ALLOCATE  
RESOURCES TO  
FOSTER  
EXCELLENCE  
FOR ALL  
STUDENTS

- **Enrollment Growth**
  - **Early Intervention Students**
  - **English Language learning students**
  - **Elementary Level**
  - **Districtwide – Hares Hill**
- **Multiple Disabilities Classroom at MS**
- **Life Skills House**
- **Disproportionality**
- **Career Pathways**

**PROMOTE  
EMPLOYEE  
GROWTH AND  
EFFECTIVENESS**

- **2 Additional Instructional Coaches**
- **Develop Capacity of Future Leaders**
  - **Succession Planning**
  - **High Potential Leaders**
- **Professional Development—Broaden scope of PLC's (Professional Learning Communities)**

**PROVIDE  
HIGH QUALITY  
INSTRUCTION**

- **STEM Grades 6 – 12**
- **Math Grades 6 – 8  
(Targeted Support Improvement)**
- **Mathematics, Social Studies and AP  
Resources – delayed from last year**
- **Blended Online Courses 9 – 12**

**PROVIDE  
HIGH QUALITY  
INSTRUCTION**

- **Cursive Writing – Elementary**
- **Exploring New Technologies**
- **World Language**
- **Additional Strings Instructor**
- **Expand Dance Offerings**

**ENCOURAGE  
EFFECTIVE,  
CONSISTENT  
COMMUNICATION  
AND  
COLLABORATION**

- **Implementation of New Website**
- **Addition of Closed Captioning to Website**
- **Explore additional media to keep community informed**



**IMPLEMENT A  
CONSISTENT  
REFLECTIVE USE  
OF DATA TO  
DRIVE CHANGE**

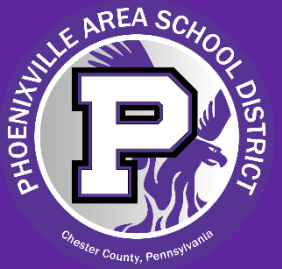
- **Data Dashboard for Website**
- **Instructional Data Dashboard**

# OTHER AREAS FOR BUDGET CONSIDERATION



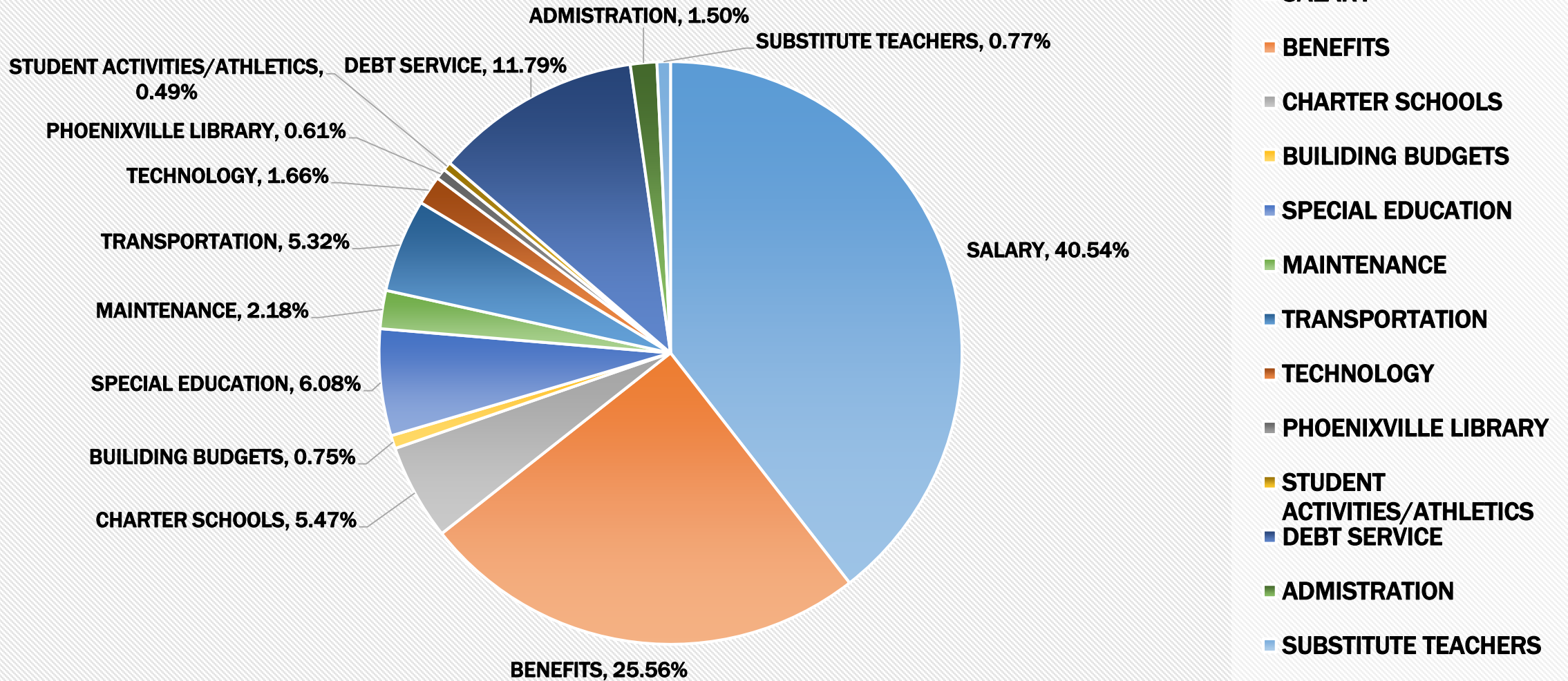
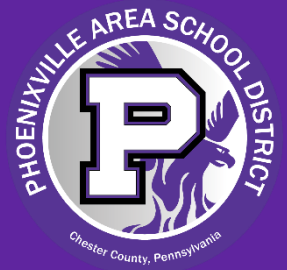
- **Addressing growth – Hares Hill property**
- **Business Office stability**
- **Continual monitoring of all expenditures**
- **Continued alignment with strategic plan**
- **Grants**
- **Improving Transportation services and efficiencies**
- **Increasing our Reserves**
- **Reducing Charter School costs**
- **Utilizing existing community resources**
- **Working collaboratively with Booster Clubs**

# State and Federal Mandated Expenditures

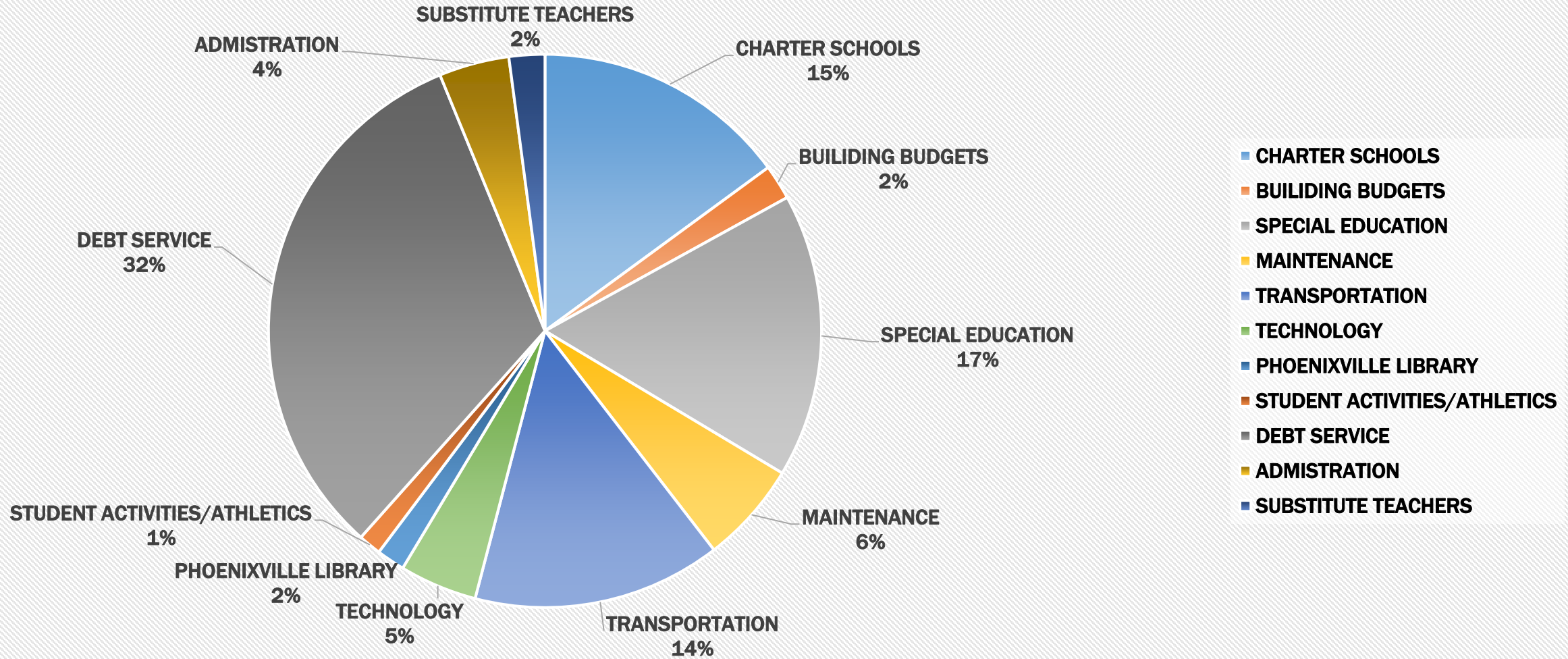
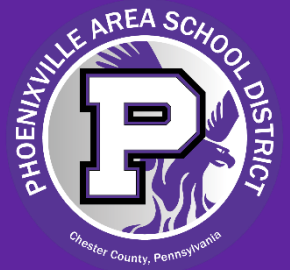


- **Special Education**
- **Testing (PSSA, Keystone,...**
- **Debt Service**
- **Transportation**
- **Medical (Nursing Services)**
- **Employee Healthcare**
- **Pennsylvania State Employee Retirement System (PSERS)**
- **English Language Learner Spending**
- **State Graduation Requirements**
- **State Building Guidelines (Size and type of building, prevailing wage, multiple primes)**
- **Charter School Expense**

# EXPENDITURE BREAKDOWN

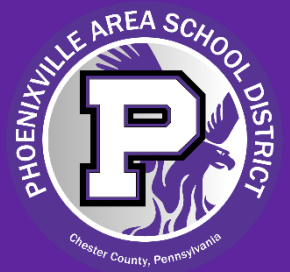


# Expenditure Budget (exclusive of salaries and benefits)



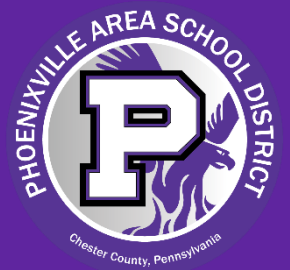
# EXPENDITURE BUDGET AT A GLANCE

## 2020 - 2021



Category	2019-2020 Budget	2020-2021 Budget	\$ Variance	% Variance
<b>Debt Service</b>	\$11,279,974	\$11,080,914	(\$199,060)	-1.76%
<b>Special Education</b>	\$5,568,073	\$5,712,834	\$144,761	2.60%
<b>Charter Schools</b>	\$6,030,000	\$5,141,898	(\$888,102)	-14.73%
<b>Transportation</b>	\$5,046,863	\$5,000,000	(\$46,863)	-0.93%
<b>Maintenance</b>	\$1,926,800	\$2,046,000	\$119,200	6.19%
<b>Technology</b>	\$1,473,454	\$1,540,000	\$66,546	4.52%
<b>Administration</b>	\$1,692,723	\$1,412,700	(\$280,023)	-16.54%
<b>Substitute Teachers</b>	\$554,000	\$720,000	\$166,000	29.96%
<b>School Budgets</b>	\$575,765	\$702,835	\$127,070	22.07%
<b>Library</b>	\$567,305	\$570,000	\$2,695	0.48%
<b>Student Activities/Athletics</b>	\$450,037	\$460,150	\$10,113	2.25%
<b>Total</b>	\$35,164,994	\$34,387,331	(\$777,663)	-2.21%

# Local Effort Requirements (Debt Service)

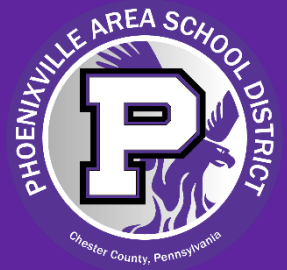


## Debt Service Requirements

1 Fiscal Year Ended	Variable Rate		Fixed Rate																	21 Total Debt Service
	2 Emmaus BP Series of 2000 *	3 G.O. Bonds Series A of 2009	4 G.O. Bonds Series of 2012	5 G.O. Bonds Series A of 2012	6 G.O. Bonds Series of 2013	7 G.O. Bonds Series A of 2014	8 G.O. Bonds Series A of 2015	9 G.O. Bonds Series B of 2015	10 G.O. Bonds Series C of 2015	11 G.O. Bonds Series D of 2015	12 G.O. Bonds Series of 2016	13 G.O. Bonds Series A of 2016	14 G.O. Bonds Series B of 2016	15 G.O. Bonds Series of 2017	16 G.O. Bonds Series A of 2017	17 G.O. Bonds Series AA of 2017	18 G.O. Bonds Series AAA of 2017	19 G.O. Bonds Series of 2018	20 G.O. Bonds Series of 2019	
6/30/2020	760,000	40,700	1,560,688	1,669,635	677,193	848,108	274,114	324,156	233,284	379,603	266,175	642,220	733,300	300,025	1,072,700	190,425	440,450	311,748	355,007	11,079,528
6/30/2021	785,000		1,552,288	414,885	676,593	845,308	273,739	323,544	227,834	384,203	271,025	642,020	727,900	299,925	1,113,100	1,420,200	457,800	311,640	353,913	11,080,914
6/30/2022			1,553,488	414,885	675,793	847,308	402,195	322,809	232,384	380,003	270,825	641,420	736,400	299,825	1,107,650	1,417,125	1,067,100	311,533	353,788	11,034,528
6/30/2023			1,552,250	414,885	679,743	844,008	404,239	317,013	236,834	377,203	270,625	645,670	735,800	299,725	1,111,800	1,419,625	1,064,225	311,425	353,663	11,038,730
6/30/2024			758,500	1,864,885	678,443	845,508	1,187,492	321,216	231,253	384,228	270,425	639,720	736,650	299,613	1,110,500		1,054,725	311,318	353,538	11,048,011
6/30/2025				1,866,385	681,600	845,845	1,952,658	325,298	230,690	381,003	270,225	638,620	732,250	299,488	1,112,375		1,029,100	311,188	353,413	11,030,135
6/30/2026				1,866,535	679,061	844,983	3,818,810	319,379	230,128	382,570	270,025	647,220		299,363			1,017,350	311,058	353,263	11,039,743
6/30/2027				1,864,565	676,010	842,883	3,202,325	935,700	229,518	383,748	269,825	640,570		299,238			1,027,675	315,928	353,113	11,041,096
6/30/2028				1,864,638	677,225	844,140		4,143,425	228,862	384,604	269,613	643,720		299,113			1,020,525	310,668	352,963	11,039,493
6/30/2029				1,866,500	677,475	849,510		4,133,725	233,140	380,025	269,388	641,620		298,969			1,022,625	315,538	352,813	11,041,326
6/30/2030				1,865,730	676,405	843,450		949,025	3,424,893	380,000	269,163	639,320		298,806			1,023,825	315,238	352,663	11,038,517
6/30/2031				1,867,273	673,978	844,600			4,238,520	379,825	268,938	646,560		298,644			1,157,100	309,938	352,500	11,037,874
6/30/2032										6,841,100	3,215,188			298,481				309,788	352,338	11,016,894
6/30/2033											6,480,775			3,834,900				324,638	352,175	10,992,488
6/30/2034														5,128,200				5,409,038	352,013	10,889,250
6/30/2035																		4,933,335	5,796,850	10,730,185
6/30/2036																			4,616,100	4,616,100
6/30/2037																				
6/30/2038																				
6/30/2039																				
6/30/2040																				
Totals	1,545,000	40,700	6,977,213	17,840,800	8,129,516	10,145,648	11,515,571	12,415,289	9,977,338	11,418,111	12,932,213	7,708,680	4,402,300	12,854,313	6,628,125	4,447,375	11,382,500	14,724,013	15,710,107	180,794,810

## Local Effort Requirements

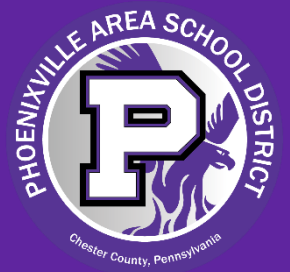
# Special Education Budget



<b>TUITION PAYMENTS &amp; SETTLEMENTS</b>	<b>\$2,450,000</b>
<b>CCIU</b>	<b>\$1,790,000*</b>
<b>SPECIAL ED CONTRACTS</b>	<b>\$430,000</b>
<b>STEPS</b>	<b>\$160,000</b>
<b>LEARNING SUPPORT SUPPLIES</b>	<b>\$80,000</b>
<b>TUITION—HOMEBOUND &amp; COURT PLACEMENT</b>	<b>\$75,000</b>
<b>PSYCH SERVICES INTERN</b>	<b>\$60,000</b>
<b>MULTI-HANDICAPPED EQUIPMENT</b>	<b>\$50,000</b>



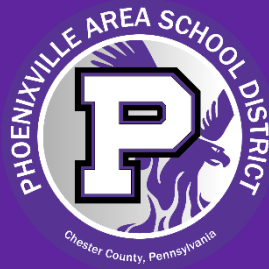
# Special Education - CCIU



## CCIU PAYMENTS INCLUDE THE FOLLOWING:

- **TUITION PAYMENTS & SETTLEMENTS**
- **LIFE SKILLS PROGRAMS**
- **TRANSITIONAL PROGRAMS**
- **ITINERANT VISION & HEARING SERVICES**
- **EMOTIONAL SUPPORT**
- **MULTI-HAND SUPPORT**
- **PARTIAL HOSPITALIZATIONS**
- **AUTISTIC SUPPORT**
- **ESY**
- **OCCUPATIONAL & PHYSICAL THERAPY**

# FUNDING FOR CHARTER SCHOOLS - PASD



- **FOR NONSPECIAL EDUCATION STUDENTS:**

<b>Total Expenditures</b>	<b>\$91,671,352</b>
<b>Minus Total Deductions</b>	<b>\$31,289,593</b>
<b>Selected Expenditures</b>	<b>\$60,381,759</b>

**Avg. Daily Membership 4,409.658**

**Funding for Nonspecial Education Students**  
**\$13,693.07**

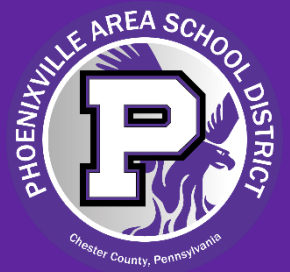
- **FOR SPECIAL EDUCATION STUDENTS**

<b>1200 Special Education Expenditures</b>	<b>\$14,155,151</b>
<b>Minus Special Education Deductions</b>	<b>\$960,000</b>
<b>Selected Expenditures</b>	<b>\$13,195,151</b>

**Avg. Daily Membership 705.545**

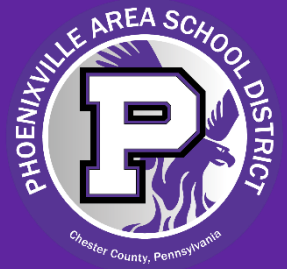
**Special Education Expenditures Divided by 0.16**  
**Average Daily Memberships \$18,702.07**  
**Funding for Special Education Students \$32,395.14**

# Renaissance Academy Charter School Revenue by District



District	Regular	%	Special Ed	%	Total Revenue	District	Regular	%	Special Ed	%	Total Revenue
Norristown	\$3,621,786	54%	\$3,084,614	46%	\$6,706,399	West Chester	\$38,242	100%	0%		\$38,242
Phoenixville	\$3,915,672	82%	\$878,238	18%	\$4,793,909	Exeter	\$24,054	100%	0%		\$24,054
Springford	\$1,116,282	73%	\$415,118	27%	\$1,531,400	Philadelphia	\$18,303	100%	0%		\$18,303
Pottsgrove	\$549,447	66%	\$283,594	34%	\$833,042	Twin Valley	\$11,316	100%	0%		\$11,316
Owen J.Roberts	\$570,873	75%	\$193,070	25%	\$763,943	Penndel	\$1,442	100%	0%		\$1,442
Pottstown	\$438,288	66%	\$226,835	34%	\$665,123	Radnor	\$1,125	100%	0%		\$1,125
Methacton	\$418,803	77%	\$126,579	23%	\$545,382	<b>Totals</b>	<b>\$11,517,310</b>	<b>67%</b>	<b>\$5,592,392</b>	<b>33%</b>	<b>\$17,109,701</b>
Perkiomen Valley	\$281,734	79%	\$73,652	21%	\$355,386		<b>67%</b>		<b>33%</b>	<b>100%</b>	
Colonial	\$53,525	22%	\$194,711	78%	\$248,235	<b>Total Special Education Revenue Sent to RA from All Districts</b>			<b>\$5,592,392</b>		
Boyertown	\$122,694	82%	\$27,570	18%	\$150,264	<b>Total Special education costs per 1200 function (2018-19 AFR)</b>			<b>\$1,634,937</b>		
Upper Merion	\$122,632	100%	0%	0%	\$122,632	<b>Excess revenue paid to RA over their actual expenditures</b>			<b>\$ 3,957,455</b>		
Coatesville	\$68,920	96%	\$2,806	4%	\$71,726						
Tredyffrin Eastown	\$25,658	39%	\$40,011	61%	\$65,668						
Daniel Boone	\$42,370	67%	\$20,593	33%	\$62,964						
Great Valley	\$50,174	100%	0%	0%	\$50,174						
Downingtown	\$23,972	49%	\$25,003	51%	\$48,975						

# Building Budgets



## Formula Driven

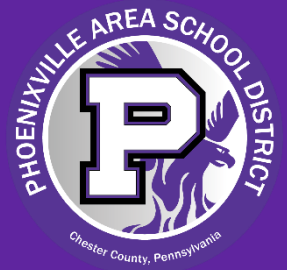
- **Elementary**
  - **Projected enrollment x \$130 per pupil**
  - **Schools with a Free and Reduced Lunch population > 25% increased by 15%**
  - **PAELC increased by 10% to reflect Full Day Kindergarten**
- **Secondary**
  - **Secondary grades (7-12) increased by a factor of 1.36 to 1.58 to reflect higher educational expenses**
  - **Middle School**
    - **6<sup>th</sup> = Projected enrollment x \$130 per pupil**
    - **7<sup>th</sup> and 8<sup>th</sup> = Projected enrollment \$178 per pupil**
  - **High School = Projected enrollment x \$205 per pupil**

## Schools

- **Barkley Elementary = \$46,196**
- **Schuylkill Elementary = \$63,830**
- **Manavon Elementary = \$69,550**
- **PAELC = \$101,361**
- **Middle School = \$167,356**
- **High School = \$254,545**
- **Total = \$702,838**

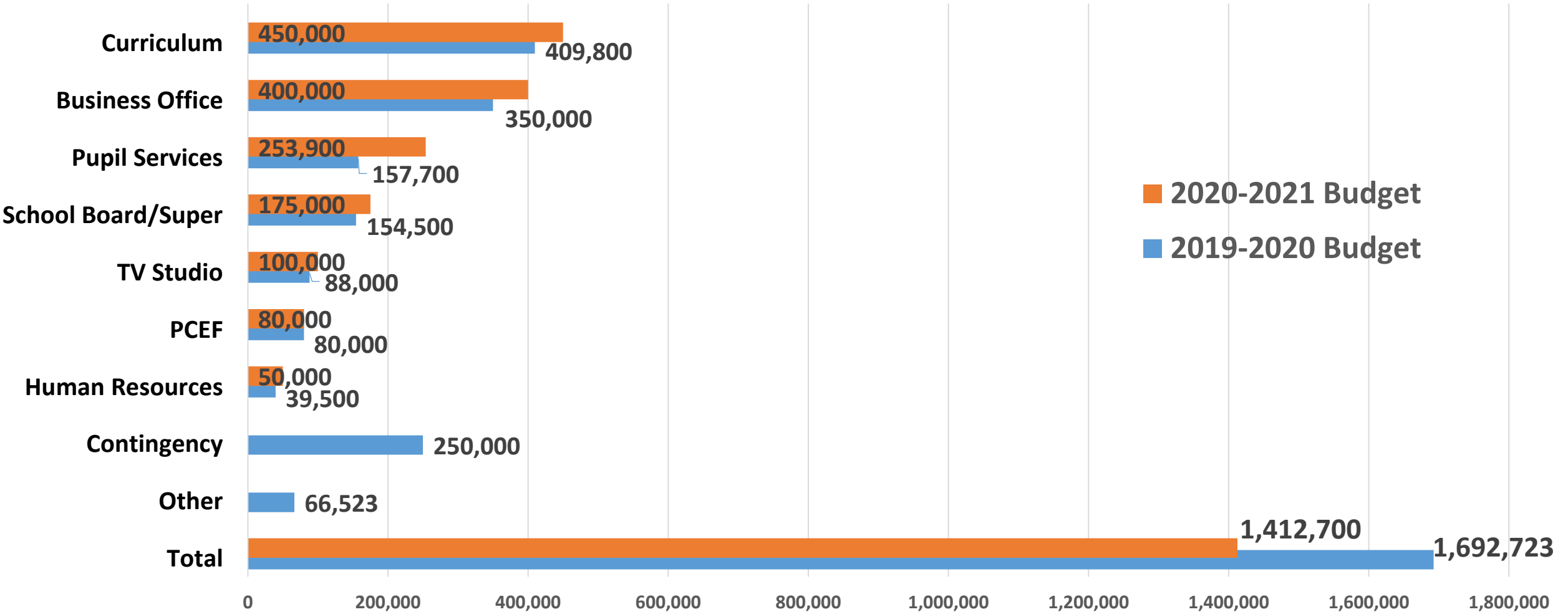
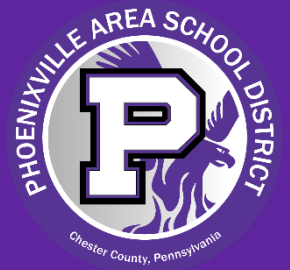
**This is an increase of \$127,070  
or 22.07% from 2019-2020**

# Transportation Budget

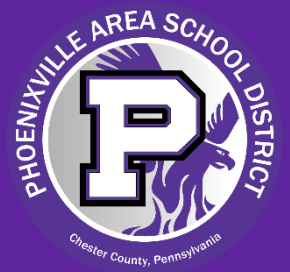


	NUMBER OF UNITS	COST/STUDENT	TOTAL COST
72 Passenger Bus (Public)	40	\$ 256.39	\$ 1,887,030.40
72 Passenger Bus (Private)	14	\$ 256.39	\$ 660,460.64
10-35 Bus (Public)	2	\$ 232.39	\$ 85,519.52
10-35 Bus (Private)	8	\$ 232.39	\$ 342,078.08
Propane 10-35	1	\$ 254.39	\$ 46,807.76
Propane 72 Passenger	1	\$ 278.39	\$ 51,223.76
Wheel Chair	1	\$ 274.09	\$ 50,432.56
Wheel Chair/Lift/Air/Propane	1	\$ 273.58	\$ 50,338.72
Vans	20	\$ 189.53	\$ 697,470.40
Mid Day	5	\$ 85.65	\$ 78,798.00
Chaperones	12	\$ 107.34	\$ 237,006.72
Fuel			\$ 237,432.68
Late Runs			\$ 227,256.00
ESY Program			\$ 170,185.00
Crossing Guards			\$ 80,000.00
Other			\$ 54,394.76
Homeless Students			\$ 35,000.00
Early Dismissals			\$ 8,565.00
<b>TOTAL TRANSPORTATION EXPENSES</b>			<b>\$ 5,000,000.00</b>

# Administration Budget

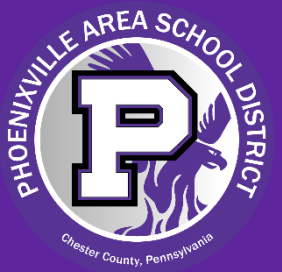


# Administration Budget



- **Items budgeted within the various administration budgets include:**
  - **Legal Services**
  - **Postage**
  - **Advertising**
  - **PSBA dues**
  - **Keystone Collection fees**
  - **TV Studio equipment**
  - **Audit fee**
  - **Staff Development**
  - **Induction/Inservice**
  - **Speech Services**
  - **Psychological Services**
  - **Foundation Contribution**
  - **Textbooks**
  - **Classroom software**
  - **Virtual Academy**
  - **Curriculum supplies**
  - **Workbooks**
  - **Travel**
  - **Conferences**
  - **Postage meter**
  - **Dues**

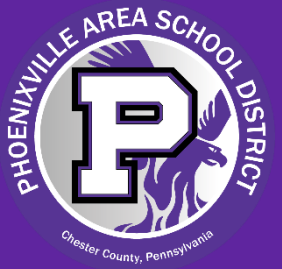
# Library Budget



- **Support for the Phoenixville Library remains constant at \$570,000**
- **Support includes salaries and benefits payments of \$567,305. In addition PASD absorbs the cost to insure the Library structure. As well as providing maintenance and landscaping.**

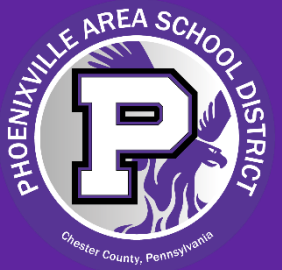


# Student Activities and Athletic Budget



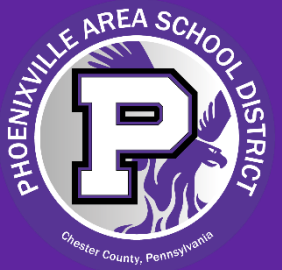
- **Student Activities**
  - **High School = \$209,000**
  - **Middle School = \$44,150**
  - **Elementary = \$34,829 (included in building allocation)**
- **Athletic Budget = \$175,000**
- **Athletic Trainer = \$32,000**
  
- **2019 - 2020 Funding = \$450,037**
- **2020 - 2021 Funding = \$460,150**

# Substitute Teacher Budget



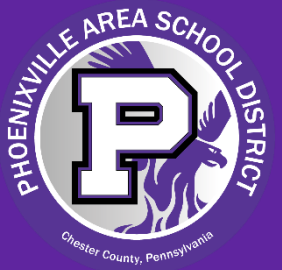
- **Our budget for substitute teachers reflects an increase of \$166,000 from the 2019-2020 budget to \$720,000 for the 2020-2021 budget.**
- **We feel the amount budgeted for 2019-2020 may not have been adequate, and the increase for 2020-2021 more closely reflects current spending levels.**
- **We are currently analyzing usage and we hope to reduce this budgeted amount prior to budget adoption.**

# Technology Budget



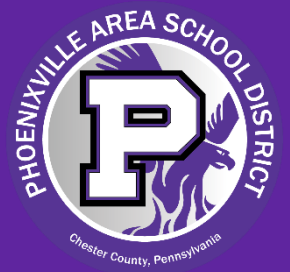
- **\$300,000 = Software for districtwide systems**
- **\$285,000 = Infrastructure support such as switches, wireless, servers, etc.**
- **\$280,000 = New Secondary Programs, Faculty and Student Laptops replacement, Electronic Whiteboards, etc.**
- **\$245,000 = Outsourced services such as Fiber, Internet, Consulting, etc.**
- **\$240,000 = Districtwide copiers lease**
- **\$80,000 = Library systems, Adobe licensing, classroom subscriptions, etc.**
- **\$31,000 = Security installs and support, vape detectors, cameras, etc.**
- **\$23,000 = Interactive Technology**
- **\$20,000 = Parts and supplies (Secondary Schools)**
- **\$16,500 = Districtwide Training**
- **\$16,000 = Parts and supplies (Elementary Schools)**
- **\$2,050 = Dues and memberships**
- **\$1,500 = Software (Administration)**

# Maintenance Budget



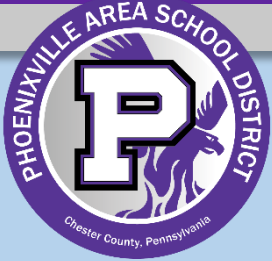
- **\$497,000 = Electricity Districtwide**
- **\$312,500 = Districtwide contracted services**
- **\$297,000 = Purchased maintenance supplies**
- **\$295,000 = Insurance Districtwide (property and casualty, vehicle, umbrella, all other)**
- **\$187,339 = Water and sewer**
- **\$133,149 = Natural Gas**
- **\$80,000 = Telephone services**
- **\$50,000 = Trash and recycling services**
- **\$35,000 = Repairs to sidewalks, tree removal, athletic fields**
- **\$35,000 = Security services**
- **\$35,000 = Supplies such as mulch, field paint, salt, mower parts, etc.**
- **\$20,000 = Replacement of equipment (such as cafeteria)**
- **\$20,000 = Repair and maintenance of maintenance equipment**
- **\$15,600 = Maintenance of elevators**
- **\$13,000 = Inspections**
- **\$19,200 = all other**

# 2020-2021 PASD Budget



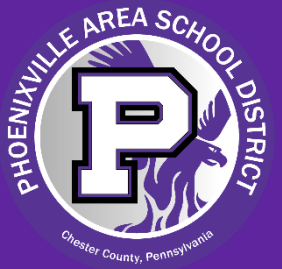
- **Revenues = \$96,600,141**
  - **Tax Increase of 2.6% = \$1,645,591**
  - **2020-2021 Revenues = \$98,245,732**
  
  - **Expenditures = \$34,387,331**
  
  - **Salaries = April 13<sup>th</sup>**
  - **Benefits = April 13<sup>th</sup>**
  - **Balanced Budget = \$98,245,732**
- **Decisions for the Board:**
    - **Tax Increase -2.6% OR?**
    - **Reductions?**
    - **Level of Reserve funding?**
    - **Bond Refinancing?**
    - **New Bonds?**
    - **Contingency funding?**
    - **Other New Initiatives?**

# 2020-2021 Upcoming Budget Meetings & Topics



- March 9, 2020..... 3<sup>rd</sup> Budget Meeting – Review of Expenditures**
- April 13, 2020..... 4<sup>th</sup> Budget Meeting – Review of Staffing & Benefits**
- May 4, 2020..... 5<sup>th</sup> Budget Meeting – Final Budget Review**
- May 18, 2020..... Planned Adoption of 2020-2021 Final Budget**
- June 30, 2020..... Budget must be adopted**

# COMMUNITY INPUT TO BOARD



**We invite the community to provide feedback and/or ask questions about the 2020-2021 Budget.**

**Please email [BoardMembers@pasd.com](mailto:BoardMembers@pasd.com)**