

Upper Adams School District **2018-2019** Budget

Tuesday, April 3, 2018



Board of Directors

Melinda Culp
Susan Crouse
Ronald Ebbert

Chris Fee
Elaine Jones
Ed Ponce

John Regentin
James Rutkowski
Tom Wilson

Wesley T. Doll, Superintendent
Belinda M. Wallen, Business Administrator/Board Secretary



Upper Adams School Board

"Metrics"



- ❖ We value the student experience, from the academic program to the opportunities to get involved outside the classroom, as a critical component to learning. We want to protect these student opportunities and work not to eliminate programs.
- ❖ We value the people in our organization. They help to make us a great school district. We want to protect jobs and not lay off employees.
- ❖ We value the community that pays for our people and student experiences. We work to maintain quality programs that are affordable to our community.

Upper Adams School Board Shared Value

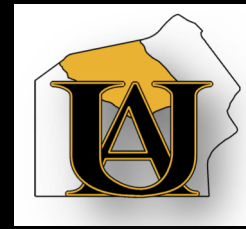


Budget Presentation



- ❖ Where we started
 - ❖ Where we are to date
 - ❖ Recommendations
 - ❖ Where do we go from here
-
- ❖ Note – We do not expect to balance the budget during this public meeting. Discussions today will inform how we are to proceed.

Background on Process



- ❖ UASD Budget Timeline
- ❖ Previous Budget Factors were considered
- ❖ Another unique year, different start, continues with Uncertainty & Risk
- ❖ The Administrator's Budget Request in total can't exceed prior year's actual amount – discussions/justifications of budgets
- ❖ Budget "impact items" were considered, beginning stages of a 10-year plan underway with 18/19 being the first
- ❖ Multiple steps & factors to balance the district budget

Applied for Exceptions in 2017-2018

- ❖ The 2017-2018 year, a lookback and look forward approach. As for exceptions, the State identifies what exceptions public school districts can apply for to see if the district qualifies. For example, last year Upper Adams qualified for a pension exception, which applied to the rising costs in retirement (PSERS) and increase in Special Education cost.
- ❖ Exceptions in 2017-2018 exceeded our base adjusted index, thus allowing the District to go over and above the Act 1 Index.
- ❖ For the 2018-2019 Budget, UASD utilized the resolution to not exceed the index of 3.3%. By filing this resolution, the District is saying they believe they can address their budget without going over and above the index nor meeting additional filing requirements imposed by the state under Act 1. The resolution filing still provides the Board the option to raise taxes up until the index but not over.

A Proposed Preliminary Budget

January 2, 2018

Upper Adams School District
Proposed Preliminary Budget
January 2, 2018

		2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
		Actual	Actual	Actual	Actual	Budget	Preliminary Budget
	Local Revenue	13,159,370	13,747,323	14,086,236	15,052,736	15,050,492	15,383,121
	State Revenue	10,549,762	10,992,845	11,459,079	12,013,505	12,102,203	12,110,454
	Federal Revenue	270,680	285,951	300,872	301,490	305,825	301,982
	Total Revenue	23,979,812	25,026,119	25,846,187	27,367,731	27,458,520	27,795,557
	Total Expenditures	23,968,409	24,060,708	26,105,351	26,082,930	28,179,191	27,965,038
	Excess(deficiency) of revenues	11,403	965,411	(259,164)	1,284,801	(720,671)	(169,481)

		2013/2014	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019
	Summary Expenses By Object	Actual	Actual	Actual	Actual	Budget	Preliminary Budget
100	Salaries	10,896,406	10,880,395	10,503,342	10,593,135	10,781,358	11,109,073
200	Benefits (SSN, Health, PSERS)	5,588,602	5,887,203	5,998,349	5,480,784	6,945,021	6,153,044
300	IU/Other Professional Svcs/Technical Svcs	1,570,132	1,508,038	2,700,192	2,911,064	2,674,541	2,812,469
400	Facility/Insurance/Utilities/Rentals	512,770	567,103	531,410	469,274	519,450	471,121
500	Contracted Carriers/Insurances/Charters	2,839,775	2,688,917	3,033,486	3,154,929	3,158,928	3,298,012
600	Supplies/Text/Software	642,139	610,666	705,146	798,732	873,800	826,832
700	Equipment	287,162	344,997	678,289	690,796	536,429	566,646
800	Interest/Dues/Fees	583,742	498,729	473,823	455,261	457,617	520,795
900	Principal/Contingency/Cap Reserve	1,047,681	1,074,659	1,481,314	1,528,956	2,232,046	2,207,046
		23,968,409	24,060,708	26,105,351	26,082,930	28,179,191	27,965,038

Budget Presentation

April 3, 2018

Upper Adams School District Budget Presentation April 3, 2018							
							With No Tax Increase
		2015/2016	2016/2017	2017/2018	2017/2018	2017/2018	2018/2019
		Actual	Actual	Budget	YTD-2/2018	Estimated	Budget
	Local Revenue	14,086,236	15,052,736	15,050,492	14,186,469	15,050,492	15,445,093
	State Revenue	11,459,079	12,013,505	12,102,203	7,626,965	12,102,203	12,244,850
	Federal Revenue	300,872	301,490	305,825	146,474	305,825	301,982
	Total Revenue	25,846,187	27,367,731	27,458,520	21,959,908	27,458,520	27,991,925
	Total Expenditures	26,105,351	26,082,930	28,179,191	16,747,171	27,695,082	28,788,983
	Excess(deficiency) of revenues	(259,164)	1,284,801	(720,671)	5,212,737	(236,562)	(797,058)
		2015/2016	2016/2017	2017/2018	2017/2018	2017/2018	2018/2019
	Summary Expenses By Object	Actual	Actual	Budget	YTD-2/2018	Estimated	Budget
100	Salaries	10,503,342	10,593,135	10,781,358	5,603,013	10,726,683	10,802,347
200	Benefits (SSN, Health, PSERS)	5,998,349	5,480,784	6,945,021	4,143,607	6,861,681	6,653,044
300	IU/Other Professional Svs/Technical Svs	2,700,192	2,911,064	2,674,541	2,179,829	3,012,951	3,319,132
400	Facility/Insurance/Utilities/Rentals	531,410	469,274	519,450	304,770	472,500	525,671
500	Contracted Carriers/Insurances/Charters	3,033,486	3,154,929	3,158,928	2,165,483	3,166,785	3,295,220
600	Supplies/Text/Software	705,146	798,732	873,800	389,181	878,900	868,732
700	Equipment	678,289	690,796	536,429	501,105	735,000	566,646
800	Interest/Dues/Fees	473,823	455,261	457,617	308,813	357,617	451,144
900	Principal/Contingency/Cap Reserve	1,481,314	1,528,956	2,232,046	1,151,370	1,482,965	2,307,046
		26,105,351	26,082,930	28,179,191	16,747,171	27,695,082	28,788,983

Budget Changes <> January 2018

Upper Adams School District		
Budget Presentation- Change from Preliminary		
April 3, 2018		
		2018/2019
		Budget <>
	Local Revenue	61,972
	State Revenue	134,396
	Federal Revenue	-
	Total Revenue	196,368
	Total Expenditures	823,944
	Excess(deficiency) of revenues	(627,576)

Budget Changes <> January 2018

2018-2019 Budget

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100 & 200	Salaries & Benefits	193,275
	IST Teacher and Benefits	
	The addition of a PCA Aide, Consortium, Board Approved	
300	Purchased Professional & Technical Services	506,663
	See Examples below:	
	Increase in LIU expenses , Schedule A	
	Increase in Contracted Services	
	Thereabilities (Occupational Therapy Services)	
	True North (Counseling Services)	
	River Rock (Alternative Education Services)	
	Catholic Charities (Emotional Support Services)	
	D. Ingram (Psychology Services)	
	M. Rutkowski (Speech Therapy Services)	
	NHS Services (Autistic Support Services)	
	Tiny Eye (Speech Therapy for Home School & Cyber)	
	Phil Haven (Adolescent and Inpatient Program Services)	
	Translation & Interpreting Svs	
	Cognitive Health Testing Services - (Psychology Services)	
	Source4Teachers (Professional Substitute Services)	
	Aramark (Facility Maintenance, Grounds, Custodial Services)	
	Wellspan Medical- Athletic Trainer	
	G-Force (Event Security & Residential Verifications)	
	Contracted Coaches- Non Employees	
	Technology Technical Services (IE: LIU, Stanley Convergent, Blackboard, Celerity, etc.)	
	Forecast 5 ((Quantitative Analysis & Financial Projection Software/Services)	
	Agenda Manager-Renewal (All Meeting Agendas)	
	AppliTrack-Renewal (Applicant Tracking Services)	
	Transportation Software (Bus Routing Services)	
	Asset Inventory - District- Wide - Services	

Budget Changes <> January 2018 2018-2019 Budget

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400	Facility/Insurance/Utilities/Rentals	54,550	
	Rental- Copier Rentals		
	Electricity		
500	Contracted Carriers/Insurances/Charters	(2,792)	
600	Supplies/Text/Software	41,900	
	Fireproof Safe		
	AP Prob & Stats		
	AP Environmental Science		
	McGraw Hill Consumables		
	AED Pads & Batteries		
	Navigate Prepared		
	Odysseyware Annual Contract		
	PowerSchool replacing Performance Plus		
	Science Materials		
700	Equipment	-	
800	Interest Dues & Fees	(69,651)	
900	Principal/Contingency/Capital Reserve	100,000	
	Change in Capital Reserve(250,000 CR & 75,000 Technology)		
	Change/Increase in Budget from Preliminary	823,945	

What options remain to balance

- ❖ Remove additional funding to capital reserve
 - ❖ Remove IST Teacher
 - ❖ Remove the additional text materials
 - ❖ Remove all additional (place hold) debt funding
 - ❖ Remove all Capital Reserve
-
- ❖ Recommended: Utilization of Fund Balance

How do we balance the budget?

Revenue Options

	Variance to Balance
No Tax Increase	\$ (797,058)
Tax Increase .20 Mills	\$ (630,631)
Tax Increase to Index 3.3%	\$ (399,881)

Upper Adams School District								
Budget Presentation								
April 3, 2018								
		2015/2016	2016/2017	2017/2018	2017/2018	No Tax Increase 2018/2019	.20 Mills Increase Mills	.4774 Mills Increase to Index
		Actual	Actual	Budget	Estimated	Proposed - WIP	1.38%	3.30%
Total Local Sources		14,086,236	15,052,736	15,050,492	15,050,492	15,445,093	15,611,520	15,842,270
Total State Sources		11,459,079	12,013,505	12,102,203	12,102,203	12,244,850	12,244,850	12,244,850
Total Federal Sources		300,872	301,490	305,825	305,825	301,982	301,982	301,982
Total Revenue		25,846,187	27,367,731	27,458,520	27,458,520	27,991,925	28,158,352	28,389,102
Total Expenditures		26,105,351	26,082,930	28,179,191	27,695,082	28,788,983	28,788,983	28,788,983
Variance: Revenue over Expenditures		(259,164)	1,284,801	(720,671)	(236,562)	(797,058)	(630,631)	(399,881)

Administration Recommendation to Address Variances **→ Using Unassigned Fund Balance**

Fund Balance History & Availability

Upper Adams School District									
Fund Balance History: Source Audit Reports									
4-Dec-17									
Beginning	Beginning	Increase (Decrease)	Non-Spendable Fund Balance	Assigned Fund Balance	Ending Unassigned Fund Balance	Expenditures ***	Fund Balance as a % of Expenditures		
7/1/10	1,113,019	-226,982			886,037 *	23,383,780	3.79%		
7/1/11	886,037	738,582			1,624,619 *	21,716,044	7.48%		
7/1/12	1,624,619	122,783			1,747,402 *	22,902,228	7.63%		
7/1/13	1,747,402	10,642			1,758,044 *	23,969,170	7.33%		
7/1/14	1,758,044	597,005			2,355,049 *	24,429,113	9.64%		
7/1/15	2,355,049	-259,851		918,695	1,176,503 **	26,106,041	4.51%		
7/1/16	2,095,198	539,668	988,074	1,481,314	1,153,552 **	26,082,921	4.42%		
* All ending balances as unassigned fund balance									
** Ending Unassigned fund balance excludes those funds assigned									
*** Expenditures source: Annual Financial Reports									
7/1/15	Beginning	2,355,049				7/1/16	Beginning Balance	2,095,198	
Fund Balance Classific						As of July 1,2016			
Nonspendable						0			
Restricted						0			
Committed						0			
Assigned:									
Debt						672,695 2.58%			
Health Ber						228,661 0.88%			
PSERS(Reti						17,339 0.07%			
Unassigned						1,176,503 4.51%			
Total Fund Balance						\$3,622,940			
Board Policy #623, prescribes the fund balance guidelines									

Proposed Tax Increase Impact – .2 Mills for Debt

Present Mill Rate for 2017-2018

14.4659 Mills

Tax Increase to cover phase in of debt:	.20000 Mills
Total Mills after increase:	14.6659 Mills
Average Assessed Value of a home in UASD:	\$183,158.00
Annual Increase based on Average Assessed Value:	\$36.63
Monthly Increase based on Average Assessed Value:	\$3.05

Proposed Tax Increase Impact-

Index 3.3%

Present Mill Rate for 2017-2018

14.4659 Mills

Proposed Tax Increase to Act 1 Index:	.47737 Mills
Total Mills after increase:	14.9432 Mills
Average Assessed Value of a home in UASD:	\$183,158
Annual Increase based on Average Assessed Value:	\$87.42
Monthly Increase based on Average Assessed Value:	\$7.29

Capital Improvements Update

\$1.5 Million Borrowed

- ❖ Biglerville High School Roof Replacement
Completed
- ❖ District drives and parking areas with needed blacktop repairs
Completed
- ❖ Safety and Security
 - ❖ District Administration Office & Classroom Security
Completed-Except for entrance and punch list
 - ❖ Secondary Campus Cameras
Completed

Feasibility Study- Update

- ❖ Upper Adams School District Feasibility Study
 - ❖ Crabtree, Rohrbaugh and Associates (CRA) & Facility Committee recommendations.
 - ❖ ESCO Project RFP submission – Vendor Presentations April 10th Public Meeting held in BHS Auditorium at 6:00 p.m.
- ❖ 2017-2018 – Refinanced to allow opportunity to begin on new projects/new debt.
- ❖ 2018-2019 – UASD Facilities & Funding Associated
 - ❖ Determination of project (s)
 - ❖ Do nothing

Final Budget Timeline

- ❖ May 1, 2018 – Budget Presentation
- ❖ May 15, 2018 – Move to adopt the proposed final budget
- ❖ May 16, 2018 thru June 19, 2018 – Proposed final budget on display
- ❖ June 5, 2018 – Intent to adopt final
- ❖ June 19, 2018 – Motion to adopt final budget
- ❖ June 30, 2018 – Final date to file budget

Upper Adams School District
2018-2019
Budget

Questions