

**UPPER ST. CLAIR BOARD OF SCHOOL DIRECTORS
COMMITTEE OF THE WHOLE MEETING**

MONDAY MAY 11, 2020 - 7:00 PM

**DISTRICT ADMINISTRATION BUILDING
SCHOOL BOARD MEETING ROOM (THIRD FLOOR)**



Customizing Learning,
Nurturing Potential...
Delivering Excellence

6:00 PM – EXECUTIVE SESSION - (PERSONNEL, SAFETY & SECURITY AND LEGAL MATTERS)

Notice having been advertised and posted and members duly notified, a Committee of the Whole meeting of the Board of School Directors was held on May 11, 2020 in the District Administration Board Room.

School Board Members in Attendance:

Mrs. Barbara Bolas, President
Mr. Patrick Hewitt, Vice President
Mrs. Amy Billerbeck
Mrs. Jennifer L. Bowen
Mr. Phillip J. Elias
Dr. Daphna Gans
Mr. Louis P. Mafrice Jr.
Mrs. Angela Peterson
Mrs. Jennifer Schnore

School Personnel in Attendance:

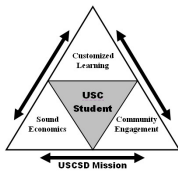
Dr. John T. Rozzo, Superintendent
Dr. Sharon K. Suritsky, Assistant/Deputy Superintendent
Mrs. Amy Pfender, Assistant to the Superintendent
Mr. Ray Carson, Senior Director of Operations & Administrative Services
Mr. Raymond Berrott, Director of Technology
Dr. Judith Bulazo, Director of Curriculum and Development
Mr. Scott Burchill, Director of Business & Finance
Mrs. Cassandra Doggrell, Director of Student Support Services
Mrs. Jocelyn Kramer, Solicitor
Mrs. Sarah MacDonald, Board Stenographer
Mr. Bradley Wilson, Director of Strategic Initiatives
Mrs. Lauren Madia, Assistant Director of Student Support Services
Mrs. Rebecca Berquist, Accounting Manager

CALL TO ORDER/PLEDGE OF ALLEGIANCE (Hewitt)

Mr. Hewitt called the meeting to order at approximately 7:09pm

READING OF THE MISSION

Mr. Elias read the following District Mission Statement:



Developing lifelong learners and responsible citizens for a global society is the mission of the Upper St. Clair School District, served by a responsive and innovative staff who in partnership with the community provides learning experiences that nurture the uniqueness of each child and promotes happiness and success.

SHARED BELIEF STATEMENT #23 FROM STRATEGIC PLAN

Mrs. Peterson reading the following Shared Belief Statement #23 from the Strategic Plan:

We believe that:

An educated and well-informed citizenry is essential for a democratic society to flourish.

RESIDENTS' COMMENTS - REGARDING AGENDA ITEMS ONLY

LINK TO ONLINE FORM

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes. Social Distancing and mask guidelines will also be adhered to during Resident's Comments. In light of the current government restrictions on group gatherings and the stay-at-home order, the Board will offer an additional option for submitting Residents' Comments via online form (link above) or by phone in advance of the meeting. You can submit a comment via phone by contacting the Board Stenographer at 412-833-1600 x2218 on Monday, May 11, 2020 any time before 4pm. Comments submitted in advance regarding agenda items will be read at this time.

There were no resident's comments at this time.

BUDGET UPDATE REGARDING 2020-2021 BUDGET (Burchill, Director of Business & Finance) – ATTACHED

Dr. Rozzo, Mr. Burchill and the Administration team gave an updated budget presentation. The presentation included: Priorities of 2020-2021 budget; Sustaining excellence; 2020-2021 budget overview; Pandemic legislation; Pandemic impact on 19/20; CARES Act (Coronavirus Aid, Relief and Economic Security Act); Projected pandemic revenue impact; Proposed expenditures now removed (these expenditures were in budget prior to the closure); Additional expenditure reductions (since the April 27th meeting); 2020-2021 expenditure items of note; 2020-2021 proposed expenditures; Investment/expenditure breakdown; 2020-2021 proposed expenditures; Professional salary factors; Professional staff step detail; Professional salary projections; PSERS state-mandated employer rates; Cyber charter impact; Notable revenue considerations; USC 2020-2021 proposed revenue; USC 2020-2021 proposed revenue; 2020-2021 real estate tax; 2020-2021 state subsidy analysis; USC 2020-2021 proposed revenue; Capital improvement plan estimates; Operations financials; Act 1 index projections; Fund balance; 2020-2021 proposed final budget; Millage impact on cumulative revenue; Continued steps in budget process and an updated USC Budget timeline: May 26th - Adopt 2020-2021 proposed final budget (PDE 2028), June 15th – Budget update and capital reserve budget presentation, and June 29th – Adopt 2020-2021 final budget.

The Board thanked Dr. Rozzo, Mr. Burchill and the entire team for their hard work on the budgets.

SUPERINTENDENT'S REPORT (Rozzo)

a. DISTRICT UPDATE

Dr. Rozzo gave a brief up on the District. He reported that since the last meeting, there has been information and updates communicated to families. He advised that the District is trying to replicate as many meaningful, end-of-year events as possible for students at every level. He explained that this time of year is usually very exciting for schools and that it is unfortunate that events cannot take place as they normally do. He noted however, that the entire District is working together to make as many meaningful events happen as possible and thinking outside of the box whenever feasible. Dr. Rozzo reported that High School Graduation is scheduled for July 30th; it is currently planned as an in-person event with a virtual graduation planned as a back-up. He thanked the students and staff, noting he appreciates everyone's patience and support.

ADMINISTRATOR'S REPORT (Rozzo)

REQUEST APPROVAL OF BID AWARD FOR CONTRACTED TRANSPORTATION SERVICE FOR A FIVE YEAR TERM AT THE ENCLOSED RATES - (Carson, Senior Director of Operations & Administrative Services) - ATTACHED

SCHEDULE A - ENCLOSED RATES

Mr. Carson requested approval of a bid award for Contracted Transportation Service to Durham School Services (Matthews), noting he is working with Ms. Kramer's office to finalize language on the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACT WITH ORKIN FOR PEST CONTROL SERVICES FOR A FIVE YEAR TERM FOR A TOTAL COST OF \$25,559.40 - (Carson, Senior Director of Operations & Administrative Services)

Mr. Carson requested approval of a contract with Orkin for pest control services for a five year term, for a total cost of \$25,559.40, noting this is part of the transition of services from Aramark to the District and he is working with Ms. Kramer's office to finalize language on the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACT WITH REPUBLIC WASTE MANAGEMENT FOR WASTE MANAGEMENT SERVICES FOR ALL DISTRICT BUILDINGS FOR AN INITIAL THREE YEAR TERM - Rates are charged per building on a monthly basis with an estimated districtwide total of \$3,096.66/mo plus applicable fees and taxes and increase 8% annually during the term - (Carson, Senior Director of Operations & Administrative Services)

Mr. Carson requested approval of a contract with Republic Waste Management for waste management services for all District buildings for an initial three year term – rates will be charged per building, on a monthly basis with an estimated Districtwide total of \$3,096.66/month plus applicable fees and taxes and increase 8% annually during the term. He noted this is part of the transition of services from Aramark to the District and he is working with Ms. Kramer's office to finalize language on the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACTS WITH JML LANDSCAPING FOR LANDSCAPING SERVICES FOR THE REMAINDER OF 2020 (\$45,018.90) AND 2021-2022 (\$81,034.00), WITH AN OPTIONAL RENEWAL FOR 2022-2023 (\$83,465.00) - (Carson, Senior Director of Operations & Administrative Services)

Mr. Carson requested approval of a contract with JML Landscaping for landscaping services for the remainder of 2020, for a cost of \$45,018.90 and for 2021-2022, for a cost of \$83,465.00. He noted this is part of the transition of services from Aramark to the District and he is working with Ms. Kramer's office to finalize language on the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACT WITH SIEMENS FOR HVAC SERVICES FOR A ONE-YEAR SERVICE AGREEMENT AT A COST OF \$179,720.00 - (Carson, Senior Director of Operations & Administrative Services)

Mr. Carson requested approval of a contract with Siemens for HVAC Services for a one year service agreement at a cost of \$179,720.00, noting this is part of the transition of services from Aramark to the District and he is working with Ms. Kramer's office to finalize language on the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACT WITH BRIDGEWAY CUMMINS FOR PREVENTATIVE EQUIPMENT MAINTENANCE SERVICES FOR A ONE-YEAR TERM AND TOTAL ESTIMATED COST OF \$4,329.70 - (Carson, Senior Director of Operations & Administrative Services)

Mr. Carson requested approval of a contract with Bridgeway Cummins for preventative equipment maintenance, noting that he is working with Ms. Kramer's office to finalize the contract.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF ONE YEAR EXTENSION WITH ARAMARK FOR FOOD SERVICES - (Burchill, Director of Business & Finance)

Mr. Burchill requested approval of a one year extension with Aramark for food services.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF A CORRECTION TO THE MOTION APPROVING 4-27-20 AGENDA ITEM 14. E. - APPROVAL OF SOUTH CENTRAL SCHOOLS ADMINISTRATIVE BUDGET TO INCLUDE THE SUBMISSION OF A MAIL-IN BALLOT - (Burchill, Director of Business & Finance)

Mr. Burchill requested approval of a correction to the motion approving the 4.27.20 Agenda item 14.E – approval of South Central Schools Administrative Budget to include the submission of a mail-in ballot.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF THE FOLLOWING SPECIAL EDUCATION AND STUDENT SUPPORT SERVICES AGREEMENTS/CONTRACTS FOR THE 2020-2021 SCHOOL YEAR - (Doggrell, Director of Student Support Services) - ATTACHED

- *Goodwill Project Search: Vocational and Transition Services for 1 Student*
- *Crossroads Speech and Hearing: Speech and Language Therapy Services*
- *PowerSchool Group LLC: Educational Management System for Student Support Services Department*

Mrs. Doggrell requested approval of the following special education and student support services agreements/contracts for the 2020-2021 school year: Goodwill Project Search: Vocational and Transition Services for 1 student, Crossroads Speech and Hearing: Speech and Language Therapy Services, PowerSchool Group LLC: Educational Management System for Student Services Department.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL TO DECLARE ITEMS AS SURPLUS (Berrott, Director of Technology)

Mr. Berrott requested approval to declare technology items as surplus.

The Committee will recommend approval, to be placed on the Consent Agenda.

INFORMATION ITEM - UPPER ST CLAIR SCHOOL DISTRICT SCHOOLS DECLARED ‘NO PLACE FOR HATE’ SCHOOLS - (Madia, Assistant Director of Student Support Services)

Mrs. Madia gave up an update on an informational item – ‘No Place for Hate’. She reported that the District has received the official word that all six school buildings at the Upper St Clair School District have been declared ‘No Place for Hate’ schools. She noted that all of the schools have met the requirements.

The Board congratulated Mrs. Madia and the District on this wonderful accomplishment.

BUDGET & FINANCE (Burchill, Director of Business & Finance)

a. REVIEW OF FINANCIAL & CASH FLOW STATEMENTS AND BUDGET TRANSFERS - ATTACHED

Mr. Burchill reviewed the financial and cash flow statements and budget transfers. He noted that the General Fund and Revenue and Expenditures are approximately the same as last year. He reported that there has been a negative impact on the Cafeteria fund. The impact is due to having no revenue, while still paying employees.

Dr. Gans asked if it is possible to negotiate the extended contract with Aramark for food services. Mr. Burchill advised that there is no room for negotiation with the Aramark contract, noting that the contract is based upon PDE, and is very strict and structured.

The Committee recommended approval, to be placed on the Consent Agenda.

b. REQUEST APPROVAL TO DECLARE ITEMS AS SURPLUS

Mr. Burchill requested approval to declare out of date World Language books as surplus.

The Committee recommended approval, to be placed on the Consent Agenda.

c. REQUEST APPROVAL FOR BID AWARD FOR GENERAL SUPPLIES - ATTACHED

Mr. Burchill requested approval for a bid awards for general supplies.

The Committee recommended approval, to be placed on the Consent Agenda.

COMMITTEE REPORTS

Dr. Gans reported on the PSBA Legislative Committee. She noted that the yearly advocacy day in Harrisburg was canceled due to the COVID-19 closures, and that in light of the closures, the Advocacy Day was held virtually. Dr. Gans attended the virtual Advocacy Day and reported that it was interesting to hear that all of the Districts are facing similar issues right now. She advised that three main points were covered: maintain investment for public education for 2021 without a reduction in basic and special education; Push for Charter School Funding Reform; and Requesting for Mandate for Relief. Dr. Grans advised that additional information is available on the PSBA website.

Mrs. Bolas reported on PSBA as well. She advised that a submittal for legislative platform changes is to be submitted by the deadline of June 30th. She also reported a change for the delegate assembly, which will now be held on November 7th.

RESIDENTS' COMMENTS - REGARDING ANY ITEM

LINK TO ONLINE FORM

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There were no resident's comments at this time.

MATTERS OF INFORMATION - SUPERINTENDENT & ADMINISTRATION

There were no Matters of Information at this time.

EXECUTIVE SESSION WAS HELD AT 6:00PM FOR PERSONNEL AND LEGAL MATTERS, AND WILL LIKELY CONTINUE AFTER WE WRAP UP MEETING. EXECUTIVE SESSION - (PERSONNEL, SAFETY & SECURITY AND LEGAL MATTERS)

Mr. Hewitt announced that Executive Session was held at 6:00pm for Personnel, Legal Matters and Safety & Security. He advised that Executive Session will also be held after the meeting for Personnel, Legal Matters and Safety & Security.

ADJOURNMENT

It was moved, seconded and carried on unanimous voice vote that the meeting adjourn at 9:19pm.

Respectfully Submitted,

Sarah MacDonald
School Board Stenographer

Proposed 2020-2021 Final Budget

“Sustaining Excellence”



Customizing Learning,
Nurturing Potential...
Delivering Excellence

May 11, 2020

Purpose of Tonight's Presentation

- ✓ State the priorities of 2020-2021 budget.
- ✓ Share proposed revenues and expenditures.
- ✓ Discuss budgetary impact of the current pandemic on the current year and 2020-21 (including items already removed from the 20-21 budget).
- ✓ Provide more detail on proposed revenues and expenditures.
- ✓ Share additional expenditure reductions since April 27th presentation.
- ✓ Project Capital Investments through 2025.
- ✓ Provide taxing options with respect to impact on revenues (short and long term) and taxpayers.
- ✓ Present current budget status and identify additional work that will coincide with the timeline to approve the final budget.

Priorities of 2020-2021 Budget

- ✓ Maintain a high quality education for our students.
- ✓ Balance the needs of the School District while recognizing our fiduciary responsibilities to the community.
- ✓ Remain cognizant of the interdependence of all aspects that directly and indirectly affect our students' school experience.

Sustaining Excellence



Sustaining Excellence

2020-2021 Budget Overview

- ✓ Act 1 Index is set at 2.6% for 2020-21.
- ✓ Expenditures are budgeted to increase \$2.767 million dollars.
- ✓ Current year budget (2019-20) has a millage rate of 26.3775.
- ✓ One (1) mill is valued at approximately \$2,172,028.

Pandemic Legislation

On March 27, 2020, Gov. Tom Wolf signed into law Act 13 of 2020, significantly revising the Pennsylvania Public School Code. The new Section – “Pandemic of 2020” – addresses a variety of issues confronting local education agencies as schools continue to function during the coronavirus pandemic. As part of this legislation, employees of school entities who were employed as of March 13, 2020, must continue to receive the same compensation to which they otherwise would have been entitled had the pandemic not occurred. Essentially, only day-to day substitutes are not being paid.

Pandemic Impact on 19/20

- ✓ All employees continue to be paid as per legislation passed in March. (Act 13 of 2020). (Salary & benefits is 73.56% of total budgeted expenditures)
- ✓ Expenditures > Some savings in employee OT, substitute teacher costs, contracted services (transportation) and utilities.
- ✓ Revenue > Decrease in interim real estate tax, earned income tax, mercantile tax and interest income.
- ✓ The net income effect of COVID-19 on the current year is yet to be determined. The longer the economy is closed, the higher likelihood we will see a negative impact.

CARES Act

(Coronavirus Aid, Relief and Economic Security Act)

- ✓ Authorized by the CARES Act, the U.S. Department of Education (USDE) made available the Elementary and Secondary School Emergency Relief Fund (ESSER Fund). More than \$13.2 billion in emergency relief funds are now available to state and local education agencies to support continued learning for K-12 students whose educations have been disrupted by the coronavirus. ESSER allocations to LEAs are based on the proportion of Title I, Part A funds each LEA received in 2019. Upper St. Clair SD is receiving \$61,415 in funding.
- ✓ Title I is a federal entitlement program that gives funds to schools in need based on student enrollment, the free and reduced lunch percentage for each school, and other informative data.

CARES Act

(Coronavirus Aid, Relief and Economic Security Act)

Peer Group

✓ Fox Chapel Area SD:	\$348,519
✓ Mt. Lebanon SD:	\$218,248
✓ Bethel Park SD:	\$192,212
✓ North Allegheny SD:	\$137,555
✓ Peters Township SD:	\$97,338
✓ Upper St. Clair SD:	\$61,415

Projected Pandemic Revenue Impact

The following revenue streams were adjusted for the downturn in the economy through the end of April. Listed below are the estimated reductions for the 2020-21 budget:

- 1) Real estate growth was reduced by \$3.5 million. The reduction of revenue ranges from \$92,321 to \$94,722.
- 2) A 3% increase to Earned Income Tax (EIT) was removed resulting in a decrease of \$170,057.
- 3) Mercantile tax was reduced by \$25,000.
- 4) Interest income was reduced from \$550,000 to \$100,000.
- 5) Transportation subsidy was reduced \$250,000 to reflect a reduction in the reimbursement for contracted bus services. Subsidy is paid to District the following year.
- 6) State subsidy (Basic Education funding & Special Education funding) has been budgeted to remain the same as the current year. There is a potential the State could cut subsidy for next year. In 2019-20, the District received an increase of approximately \$140,000.

****The total projected revenue losses attributed to the pandemic are approximately \$1,140,000 with the potential for additional reductions.****

Investments/ Expenditures

Proposed Expenditures Now Removed

(In Budget Prior To Closure)

The following expenditures were recommended by the administration and included in the budget process prior to the pandemic, but have since been removed:

- ✓ 3.0 operational positions (newly added positions and positions that formerly existed)
- ✓ Deferral of leases for busses/vans
- ✓ Technology leases (teacher laptops and MS Active Panels) & other technology expenditures
- ✓ 4.25 teaching positions (newly added positions and positions that formerly existed)

Additional Expenditure Reductions

(Since April 27 Presentation)

Budget reductions 4/27/20 to 5/11/20		
Object	Description	Amount
200	Benefits	26,073.74
300	Contracted Services - <i>Real Estate Collection, Security, Athletic Training, Professional Dev Speakers</i>	164,000.00
500	Other Purchased Services - <i>Professional Development</i>	206,300.00
600	Books & Supplies - <i>Athletics, Art, Furniture supplies</i>	89,000.00
700	Equipment, Music & Art	29,400.00
800	Budgetary Reserve	154,000.00
900	Leases - Technology	84,000.00
	Total Expenditure Reductions	752,773.74
	Fund Balance - Used to offset the onetime decrease in transportation subsidy	250,000.00
	Total Reductions since 4/27/2020	1,002,773.74

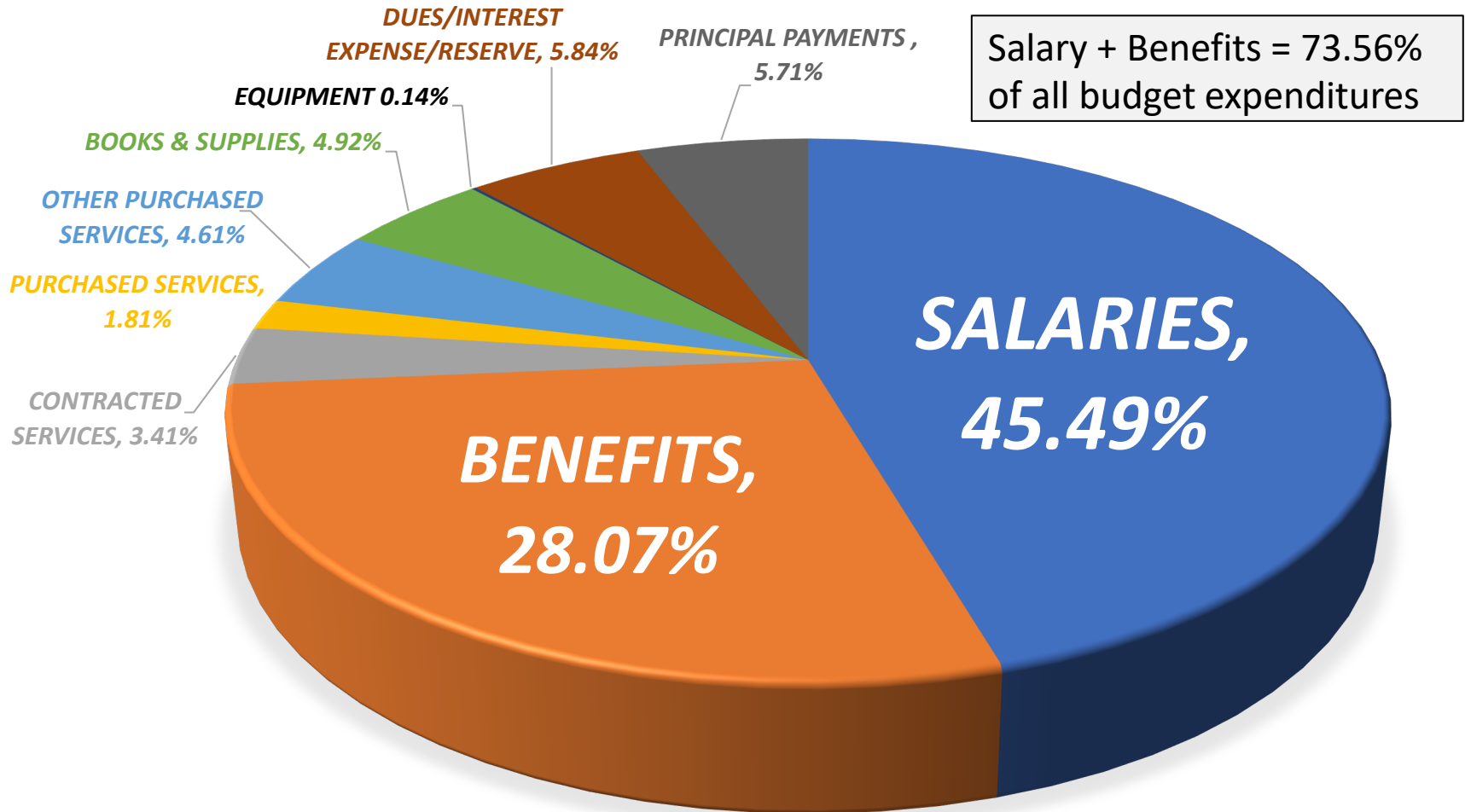
2020-21 Expenditure Items of Note

- ✓ New expenditures have been minimized for the proposed 2020-21 school year.
- ✓ The PSERS contribution increased from 34.29 to 34.51% resulting in a \$304,415 net increase. Future PSERS rates may increase drastically due to the current financial crisis.
- ✓ Debt service increased \$300,000 for the 2018 bond issue.
- ✓ Current expenditures for salaries, benefits, and debt payments comprise approximately 85% of total budget.
 - ✓ Represented Salaries \$32,762,000 (37% of the budget).
 - ✓ Benefits for the represented employees \$20,050,000 (22% of the budget).
 - ✓ 60% of budgeted expenditures are controlled by bargaining agreements.

2020-2021 Proposed Expenditures

SUMMARY BY OBJECT	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	% of BUDGET	VARIANCE	VARIANCE EXPLANATION
SALARIES	37,105,684	38,695,703	40,219,737	45.49%	1,524,034	
BENEFITS	22,645,799	23,764,751	24,820,775	28.07%	1,056,024	
CONTRACTED SERVICES - Services provided by specialized companies/firms (management, legal, medical, auditors, tax collectors, etc.	3,830,669	3,829,396	3,017,808	3.41%	(811,588)	Removal of \$1,035,309 related to Aramark contract, increase in services from the AIU
PROPERTY SERVICES - Services to operate, repair and maintain LEA property	1,402,342	1,229,344	1,603,511	1.81%	374,167	Transfer of \$308,534 from Aramark contract
OTHER PURCHASED SERVICES - Contracted transportation, insurance, communications, printing, student tuition, travel	4,014,826	4,047,643	4,072,188	4.61%	24,545	
BOOKS & SUPPLIES - General supplies, energy, books, workbooks	4,175,793	3,682,521	4,348,073	4.92%	665,552	Transfer of \$600,000 in supplies related to the Aramark contract
EQUIPMENT - Purchases new and replacement equipment in excess of \$4k	152,741	285,259	119,471	0.14%	(165,788)	Reduction between years due to the budget deficit
DUES/INTEREST EXPENSE/RESERVE - Membership fees, interest related to capital leases and bonds, budgetary reserve, misc. expenses	6,326,280	5,334,678	5,161,688	5.84%	(172,990)	Reduction of budgetary reserve, Dues & fees reduced because of the deficit, Decrease in capital lease interest
PRINCIPAL PAYMENTS - Principal payment related to leases/bonds	4,817,035	4,772,833	5,046,620	5.71%	273,787	Increase in principal for the 2018 bonds
TOTAL	\$84,471,169	\$85,642,128	\$88,409,870	100.00%	2,767,742	

Investment/Expenditure Breakdown



2020-2021 Proposed Expenditures

Function	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET	% of BUDGET
Regular Education	34,228,641	35,462,608	36,717,608	41.53%
Special Education	10,084,369	10,612,975	10,738,873	12.15%
Vocational Education	295,551	270,000	261,240	0.30%
Other Programs	281,861	223,491	170,500	0.19%
Student Support	2,479,120	2,759,267	3,073,131	3.48%
Instructional Support	2,708,169	2,729,372	2,926,157	3.31%
Administration, Tax Collecton Fees, Legal Fees, Liability Insurance	4,985,654	5,240,774	5,270,571	5.96%
Nursing Services	582,301	697,826	721,125	0.82%
Business	1,063,034	1,037,202	1,080,088	1.22%
Operations	8,050,173	7,904,724	8,050,721	9.11%
Security	1,234,396	1,117,788	1,291,426	1.46%
Transportation	4,420,294	4,518,520	4,730,317	5.35%
Tech & HR	1,370,612	1,440,206	1,569,061	1.77%
Other Support	278,782	61,751	0	0.00%
Student Activities	1,751,359	1,843,830	1,957,052	2.21%
Debt Service/Cap Leases	10,656,755	9,721,794	9,852,000	11.14%
	84,471,071	85,642,128	88,409,870	100.00%

Professional Salary Factors

Education Level

Teacher Education Level (Projected for 2020-21)	
Bachelor's Degree	59
Master's Degree	236
Doctoral Degree	4

Step/Experience

Teacher Step Distribution (Projected for 2020-21)	
Step 1 - Step 10.5	64
Step 11 – Step 14	55
Step 15 – Step 16	180

Professional Staff Step Detail

2020-2021	
Step	# of Teachers
1	1
2	4
3	5
3.5	3
4	2
4.5	3
5	5
5.5	1
6	2
6.5	6
7	6
7.5	1
8	8

2020-2021	
Step	# of Teachers
8.5	1
9	9
10	4
10.5	3
11	10
11.5	2
12	7
13	11
13.5	2
14	20
14.5	3
15	11
16	169

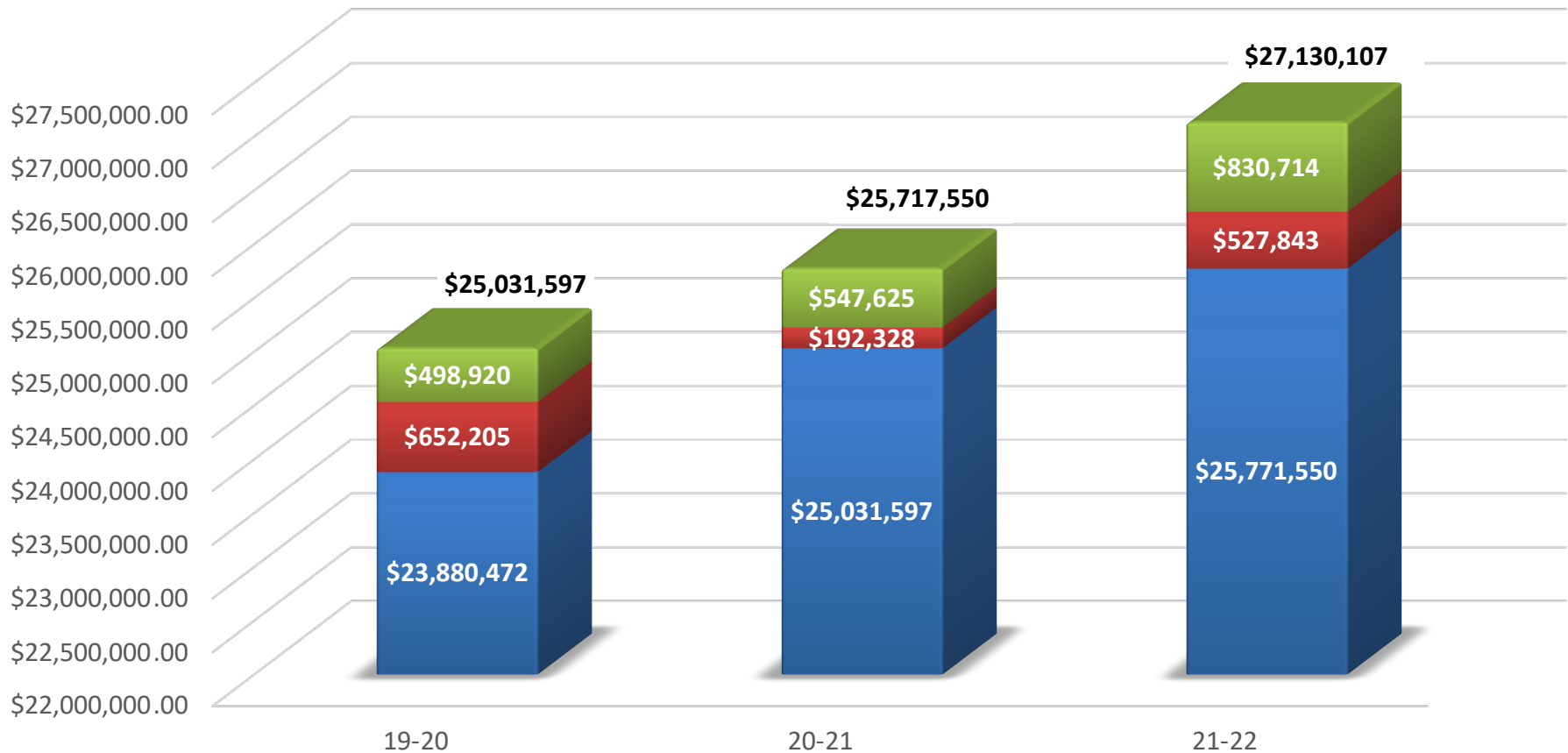
****299 Total Teachers****

Key Takeaways

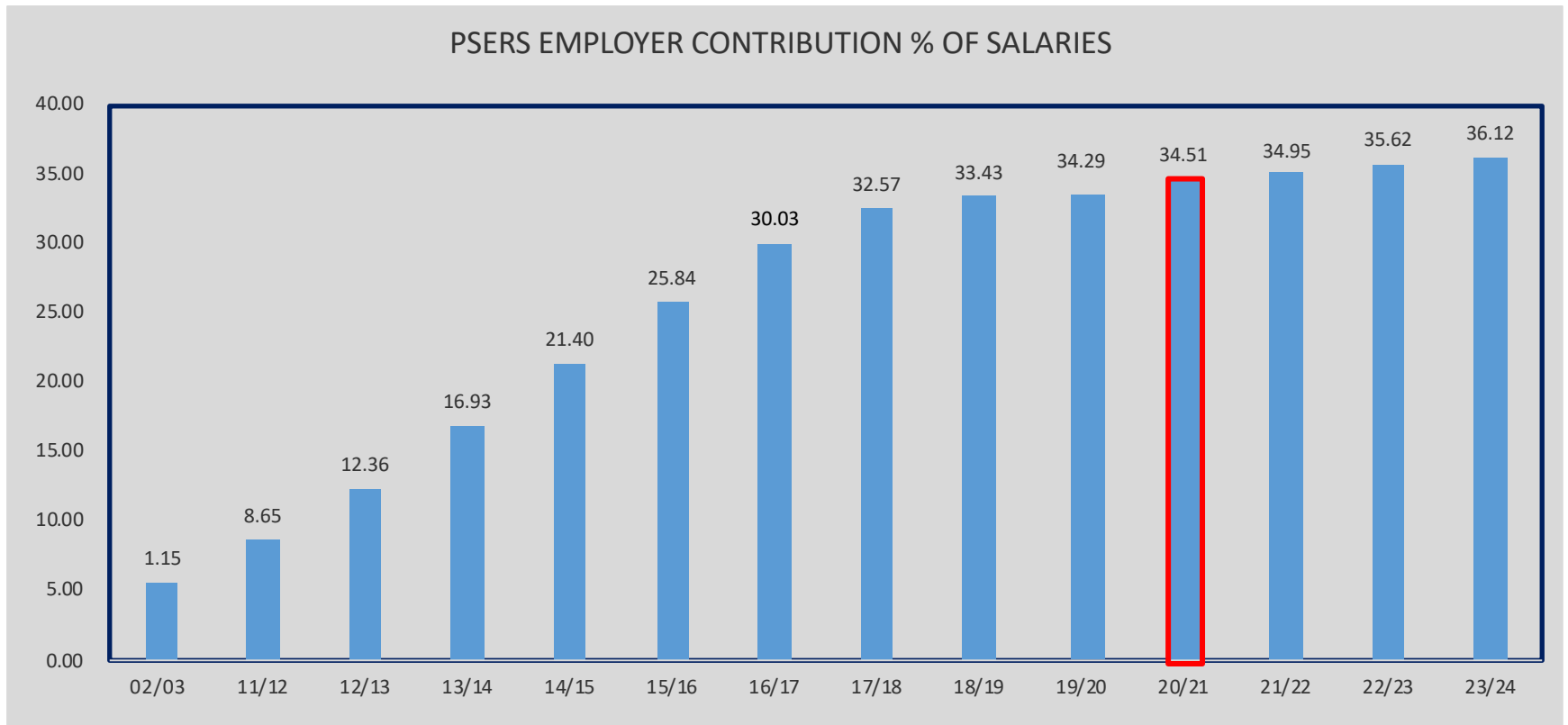
1. 56.5% at top step
2. 11.4% will increase to a “jump” step in 2021/2022

Professional Salary Projections

Projected 2 Year Impact: \$2,088,510



PSERS State-Mandated Employer Rates



PSERS Employer contribution rates have not been adjusted for COVID-19. The rates are expected to increase due to a decline in investment earnings related to the pandemic.

PSERS State-Mandated Employer Rates

PSERS	2010-11	2011-12	2012-13	2013-14	2014-15
Expense	\$1,761,483	\$2,708,042	\$3,806,954	\$5,204,310	\$6,779,701
<i>PSERS Employer Rate</i>	5.64%	8.65%	12.36%	16.93%	21.40%
Net PSERS Expense	\$880,742	\$1,354,021	\$1,903,477	\$2,602,155	\$3,389,850
<i>NET millage required for PSERS</i>	0.540	0.777	1.125	1.529	1.640
<i>NET millage increase due to State-Mandated PSERS</i>	0.089	0.236	0.348	0.405	0.111

+\$304,415
for 20/21
budget
(4%)

PSERS	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Expense	\$8,428,395	\$10,131,981	\$11,523,487	\$12,334,183	\$13,169,163	\$13,777,994
<i>PSERS Employer Rate</i>	25.84%	30.03%	32.57%	32.57%	34.29%	34.51%
Net PSERS Expense	\$4,214,198	\$5,065,991	\$5,761,744	\$6,167,092	\$6,584,582	\$6,888,997
<i>NET millage required for PSERS</i>	2.035	2.375	2.761	2.955	3.050	3.172
<i>NET millage increase due to State-Mandated PSERS</i>	0.395	0.340	0.386	0.194	0.095	0.122

Cyber Charter Impact

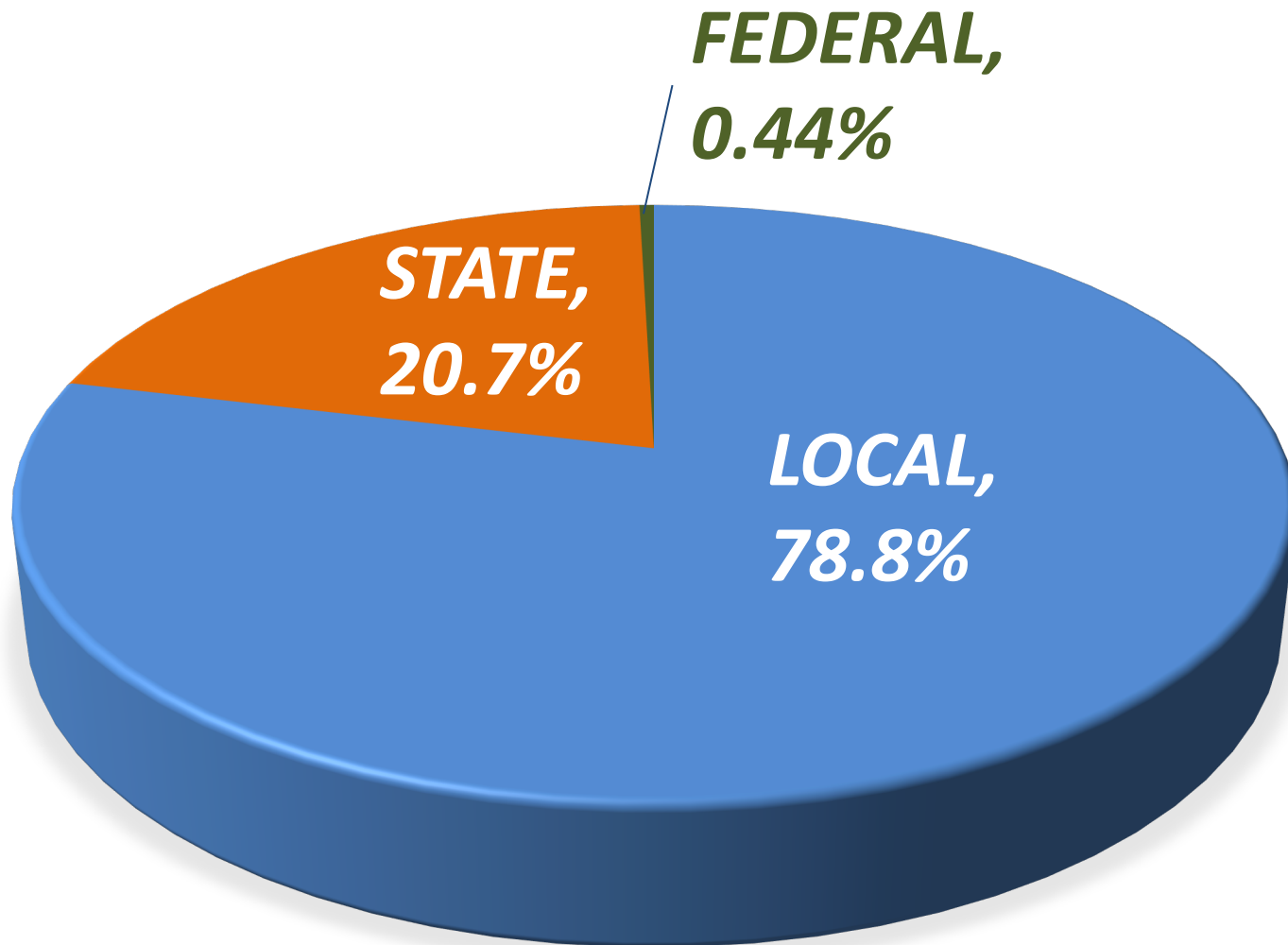
Cyber Charter Enrollment		
	19/20 (Current)	20/21 (Budget)
Regular Ed	17	15
Special Ed	9	15
TOTAL	26	30
Cyber Charter Spending		
	19/20 (Budget)	20/21 (Budget)
Regular Ed	\$292,000	\$230,340
Special Ed	\$356,000	\$429,300
TOTAL	\$648,000	\$659,640

Revenues

Notable Revenue Considerations

- ✓ Act 1 Resolution set index of 2.6%
- ✓ No application for budget exceptions was submitted to PDE
- ✓ Revenue projections with percentage increments up to the 2.6% Act 1 index maximum are provided for consideration
- ✓ The total revenue losses attributed to the pandemic are approximately \$1,140,000 with the potential for additional reductions
- ✓ State subsidy (Basic Education funding & Special Education funding) has been budgeted to remain the same as the current year. There is a potential the State could cut subsidy for next year. In 2019-20, the District received an increase of approximately \$140,000
- ✓ Growth in the assessed property value from \$2,270,288,341 to \$2,316,969,441 or \$46,681,100

USC 2020-21 Proposed Revenue



USC 2020-21 Proposed Revenue

REVENUE SOURCE	2018-19 ACTUAL	2019-20 BUDGET	2020-21 BUDGET with 2.0% millage increase	PERCENT OF BUDGET
LOCAL REVENUE	65,521,755	67,130,450	68,907,205	78.80%
STATE REVENUE	17,569,182	18,105,651	18,160,050	20.77%
FEDERAL REVENUE	1,857,337	381,027	381,027	0.44%
NET PROCEEDS FROM REFUNDING OF BONDS	1,933,239	0	0	
SALE OF FIXED ASSETS	64,924	25,000	0	0.00%
TOTAL REVENUE	\$86,946,437	\$85,642,128	\$87,448,282	100.00%

2020-21 Real Estate Tax

ACCOUNT	TITLE	2020-21 BUDGET	2020-21 BUDGET	2020-21 BUDGET	2020-21 BUDGET
		NO Real Estate Tax increase	1.00 % Real Estate Tax increase	2.00 % Real Estate Tax increase	2.60% Real Estate Tax increase
R6111	CURRENT REAL ESTATE	\$58,355,255	\$58,952,704	\$59,550,153	\$59,908,622

Each half percent (.5%) of millage increase represents approximately \$300,000 in revenue.

2020-21 State Subsidy Analysis

ACCOUNT	TITLE	2019-20 BUDGET	2020-21 BUDGET		
R7110	BASIC INSTRUCT SUBSIDY	\$4,609,832	\$4,609,832		
R7271	SPEC ED REGULAR PROGRAMS	\$1,967,316	\$1,967,316		
R7310	TRANSPORTATION	\$900,000	\$600,000		
R7320	RENT & SINKING FUND	\$775,000	\$756,000		
R7330	HEALTH SERVICES	\$84,000	\$84,000		
R7340	STATE PROP TAX REDUCTION	\$1,390,394	\$1,389,632		
R7505	READY TO LEARN BLOCK GRANT	\$332,045	\$332,045		
R7810	SOCIAL SECURITY REIMBURSEMENT	\$1,461,065	\$1,532,228		
R7820	RETIREMENT REIMBURSEMENT	\$6,585,999	\$6,888,997		
TOTAL STATE SUBSIDY & REIMBURSEMENT		\$18,105,651	\$18,160,050		
				\$ Increase	% of the Increase
SUBSIDY (EDUCATIONAL & NON-EDUCTIONAL PROGRAMS)		\$10,058,587	\$9,738,825	(\$319,762)	-587.81%
REIMBURSEMENT (PSERS & SOCIAL SECURITY)		\$8,047,064	\$8,421,225	\$374,161	687.81%
	TOTAL	\$18,105,651	\$18,160,050	\$54,399	0.30%

State subsidy (Basic Education funding & Special Education funding) has been budgeted to remain the same as the current year.

USC 2020-21 Proposed Revenue

REVENUE 2019-20 PROPOSED FINAL BUDGET ADJUSTED FOR PANDEMIC IMPACT				2020-21 BUDGET	2020-21 BUDGET	2020-21 BUDGET	2020-21 BUDGET
		2018-19	2019-20				
ACCOUNT	TITLE	ACTUAL	BUDGET	NO Real Estate Tax increase	1.00 % Real Estate Tax increase	2.00 % Real Estate Tax increase	2.60% Real Estate Tax increase
R6111	CURRENT REAL ESTATE	\$55,326,223	\$57,292,675	\$58,355,255	\$58,952,704	\$59,550,153	\$59,908,622
R6112	INTERIM REAL ESTATE	\$356,173	\$365,000	\$340,000	\$340,000	\$340,000	\$340,000
R6113	PUBLIC UTILITY REAL ESTATE	\$62,638	\$57,500	\$57,500	\$57,500	\$57,500	\$57,500
R6151	EARNED INCOME TAX	\$5,641,501	\$5,668,552	\$5,668,552	\$5,668,552	\$5,668,552	\$5,668,552
R6153	REAL ESTATE TRANSFER	\$800,587	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000
R6157	MERCANTILE TAX	\$393,083	\$375,000	\$350,000	\$350,000	\$350,000	\$350,000
R6411	DEL REAL ESTATE TAX	\$643,003	\$590,723	\$575,000	\$575,000	\$575,000	\$575,000
R6451	DELINQUENT EIT & PENALTIES	\$90,744	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000
R6510	INTEREST INCOME	\$641,480	\$565,000	\$100,000	\$100,000	\$100,000	\$100,000
R6710	ATHLETIC REVENUE	\$186,669	\$175,000	\$175,000	\$175,000	\$175,000	\$175,000
R6832	IDEA PASS THRU	\$576,978	\$600,000	\$600,000	\$600,000	\$600,000	\$600,000
R6990	MISC. REVENUE	\$802,676	\$726,000	\$776,000	\$776,000	\$776,000	\$776,000
R7110	BASIC INSTRUCT SUBSIDY	\$4,503,769	\$4,609,832	\$4,609,832	\$4,609,832	\$4,609,832	\$4,609,832
R7271	SPEC ED REGULAR PROGRAMS	\$1,896,104	\$1,967,316	\$1,967,316	\$1,967,316	\$1,967,316	\$1,967,316
R7310	TRANSPORTATION	\$878,982	\$900,000	\$600,000	\$600,000	\$600,000	\$600,000
R7320	RENT & SINKING FUND	\$809,349	\$775,000	\$756,000	\$756,000	\$756,000	\$756,000
R7330	HEALTH SERVICES	\$84,616	\$84,000	\$84,000	\$84,000	\$84,000	\$84,000
R7340	STATE PROP TAX REDUCTION	\$1,389,632	\$1,390,394	\$1,389,632	\$1,389,632	\$1,389,632	\$1,389,632
R7505	READY TO LEARN BLOCK GRANT/OTHER GRANTS	\$397,045	\$332,045	\$332,045	\$332,045	\$332,045	\$332,045
R7810	SOCIAL SECURITY REIMBURSEMENT	\$1,390,479	\$1,461,065	\$1,532,228	\$1,532,228	\$1,532,228	\$1,532,228
R7820	RETIREMENT REIMBURSEMENT	\$6,219,206	\$6,585,999	\$6,888,997	\$6,888,997	\$6,888,997	\$6,888,997
R8000's	FEDERAL SUBSIDY	\$1,857,337	\$381,027	\$381,027	\$381,027	\$381,027	\$381,027
9100	NET PROCEEDS FROM REFUNDING OF BONDS	\$1,933,239	\$0				
9400	SALE OR COMPENSATION FOR LOSS OF FIXED ASSETS	\$64,924	\$25,000				
		\$86,946,437	\$85,642,128	\$86,253,384	\$86,850,833	\$87,448,282	\$87,806,751

Other Considerations

Capital Improvement Plan Estimates

	2020-21	2021-22	2022-23	2023-24	2024-25
HS Paving & Truxton Hillside Project	\$350,000 (Bond Proceeds)	\$3,000,000 (New Bond Issue)			
Electrical Power Upgrade	\$250,000 (Capital Reserve)				
District HVAC Unit Repairs / Replacement	\$55,000	\$65,000	\$65,000	\$75,000	\$75,000
HVAC Software and Panel Upgrades		\$45,000 Software Upgrade	\$80,000 Panel Upgrade	\$80,000 Panel Upgrade	\$80,000 Panel Upgrade
District Roof Repair / Renovation / Replacement		\$435,000 HS Old Pool and Stage Roofs 30 yr. Replace	\$1.9 Million HS 10 yr. Restore or \$5.6 Million 32 yr. Replace	\$1 Million Eisenhower 20 yr. Restore	
Boyce Field Replacement			\$750,000		
General School Upgrades		\$20,500 Baker Fire Panel	\$45,000 Baker Window Caulking		
Totals	\$655,000	\$3,555,500	\$2,840,000	\$1,155,000	\$155,000

Operations Financials

(Budget Minus Uncontrollable/New Expenses)



Uncontrollable/New Expenses

Expenses controlled by
another department

- General Property and Liability Insurance (BO) +\$24,300
- Phone Service (IT) +\$30,000

New expenses as a result
of construction

- Natural Gas for New Administrative Office +\$6,000
- Natural Gas and Electric for New Pool +\$30,000

Total Uncontrollable/New Expenses +\$90,300

2020-21 Operations Budget without Uncontrollable/New Expenses
\$ 7,959,700.00 +.58%

**Table 3: Act 1 Index History
and Forecast**

Fiscal Year	SAWW¹	ECI²	Base Index³	Weighted Index⁴
2007-08	2.8%	4.0%	3.4%	4.3%
2008-09	4.3	4.5	4.4	4.9
2009-10	4.6	3.6	4.1	4.6
2010-11	2.7	3.0	2.9	3.3
2011-12	0.9	1.9	1.4	2.0
2012-13	2.1	1.3	1.7	1.9
2013-14	2.0	1.4	1.7	1.9
2014-15	2.6	1.6	2.1	2.5
2015-16	2.4	1.4	1.9	2.5
2016-17	2.5	2.2	2.4	2.7
2017-18	2.6	2.3	2.5	2.9
2018-19	2.2	2.6	2.4	2.7
2019-20	2.2	2.4	2.3	2.6
2020-21	2.0	2.6	2.3	2.6
2021-22	2.8	2.9	2.8	3.2
2022-23	3.0	3.0	3.0	3.4
2023-24	3.5	3.0	3.2	3.6

¹ Statewide Average Weekly Wage.

² Employment Cost Index.

³ Average of the SAWW and ECI.

⁴ Average of the index for each school district weighted by property tax collections.

Sources: Pennsylvania Department of Education, Pennsylvania Department of Labor and Industry and IHS Markit. Weighted index calculated by the IFO.

Act 1 Index Projections

Fund Balance

	As of June 30, 2016	As of June 30, 2017	As of June 30, 2018	As of June 30, 2019
Nonspendable:				
Inventory	\$1,479,959	\$1,380,419	\$1,267,420	\$660,113
Prepaid Expenditures	\$13,143	\$72,656	\$140,330	\$13,229
Total Nonspendable Fund Balance	\$1,493,102	\$1,453,075	\$1,407,750	\$673,342
Assigned to:				
Security Costs			\$300,000	\$300,000
Post-employment benefits (OPEB)			\$1,000,000	\$2,000,000
Capital Projects			\$0	\$500,000
Total Assigned Fund Balance			\$1,300,000	\$2,800,000
Unassigned*	\$2,008,262	\$3,326,884	\$3,858,811	\$5,568,583
Total Fund Balance	\$3,501,364	\$4,779,959	\$6,566,561	\$9,041,925

2020-21 Proposed Final Budget

Deficit summary based on tax increase percentage

	2020-21	2020-21	2020-21	2020-21
	BUDGET	BUDGET	BUDGET	BUDGET
	NO Real Estate Tax increase	1.0 % Real Estate Tax increase	2.0% Real Estate Tax increase	2.6% Real Estate Tax increase
REVENUES	\$86,253,384	\$86,850,833	\$87,448,282	\$87,806,751
EXPENDITURES	\$88,409,870	\$88,409,870	\$88,409,870	\$88,409,870
FUND BALANCE FOR ONE TIME REDUCTION IN TRANSPORTATION SUBSIDY	\$250,000	\$250,000	\$250,000	\$250,000
TOTAL DEFICIT	(\$1,906,486)	(\$1,309,037)	(\$711,588)	(\$353,119)

Millage Impact on Cumulative Revenue

Tax/Revenue Impact vs. 2.6%

% millage increase for 2019/20	Increase in 2020-21 real estate taxes for an assessed home of \$250K.	Revenue reduction in 2020-21 below 2.6% (1 year impact)	Cumulative reduction of revenue in 2025/26 (5 year impact)	Cumulative reduction of revenue in 2030/31 (10 year impact)
0%	No increase	(\$1,553,367)	(\$8,083,785)	(\$17,008,936)
1.0%	\$5.49/month	(\$955,918)	(\$4,974,367)	(\$10,467,038)
2.0%	\$10.98/month	(\$358,469)	(\$1,865,489)	(\$3,925,139)
2.6%	\$14.29/month	-	-	-

- ✓ The chart above uses a 2.6% tax increase as a baseline to calculate revenue reduction
- ✓ The current budget, with a 2.6% tax increase would still leave a deficit of \$353,119
- ✓ Assumes 2% average annual millage rate increase moving forward

Continued Steps in Budget Process

- ✓ Dissect all budget categories to yield additional reductions.
- ✓ Examine potential for realignment of staffing and resources.
- ✓ Continue to evaluate taxing options.
- ✓ Examine process re-engineering to drive cost efficiencies.
- ✓ Monitor and evaluate the impact of the pandemic.
- ✓ Continue to work with local and state officials to advocate support for public education.
- ✓ Early retirement incentive program offered to eligible full-time classified employees.

Key Takeaways

- ✓ We are committed to maintaining high quality programs and services.
- ✓ The financial outcome of the 2019/20 school-year is still to be determined
 - Potentially decreased revenues
 - ~95% of expenditures still paid during the closure (Legal and contractual obligations, debt service, capital leases and utilities remain)
- ✓ We are estimating a significant reduction in various revenue streams for the 2020/21 school-year.
- ✓ Difficult decisions will need to be made to reduce budget deficit.
- ✓ Public education has limited flexibility to reduce expenditures due to federal and state mandates.
- ✓ Fund balance dollars may be used to balance the one-time reduction in transportation subsidy for next year. Fund balance dollars will be considered to offset revenue volatility related to the pandemic for the 2020-21 school year.

USC 2020-21 Budget Timeline

Date	Budget Action
May 11, 2020	Detailed Budget Presentation
May 26, 2020	Adopt 2020-21 Proposed Final Budget (PDE 2028)
June 15, 2020	Budget Update & Capital Reserve Budget Presentation
June 29, 2020	Adopt 2020-21 Final Budget



Questions?



Schedule A

Transportation Services RFP 23

Student Transportation Services rate/s for 2020
RFP Upper Saint Clair School District

Contractor: Matthews Bus Company

Contact person: Robert Scarpa

Phone number: 732-642-0886

Date: March 11, 2020

Vehicle contractor fleet Rate 4.5 hours per day and 60 miles per day with +60 mileage rate and 4.5 overages prorated in 15 minute increments at hourly rate for run.	2020-21	2021-22	2022-23	2023-24	2024-25	RFP / Renewal 2025-26	RFP / Renewal 2026-27
78 / 72 /66 passenger bus	\$238.04	\$243.99	\$250.09	\$256.34	\$262.75	\$269.32	\$276.05
48 passenger bus	\$238.04	\$243.99	\$250.09	\$256.34	\$262.75	\$269.32	\$276.05
48 passenger bus W/C A/C	\$238.04	\$243.99	\$250.09	\$256.34	\$262.75	\$269.32	\$276.05
30 passenger bus	\$208.50	\$213.71	\$219.05	\$224.53	\$230.14	\$235.89	\$241.79
30 passenger bus W/C A/C	\$209.60	\$214.84	\$220.21	\$225.72	\$231.36	\$237.14	\$243.07
20 passenger bus A/C	\$208.50	\$213.71	\$219.05	\$224.53	\$230.14	\$235.89	\$241.79
20 passenger bus W/C A/C	\$209.60	\$214.84	\$220.21	\$225.72	\$231.36	\$237.14	\$243.07
Non CDL Drivers and vehicles							
non lighted van 9 passenger W/C A/C	\$197.46	\$202.40	\$207.46	\$212.65	\$217.97	\$223.42	\$229.01
non lighted van 9 passenger A/C	\$197.46	\$202.40	\$207.46	\$212.65	\$217.97	\$223.42	\$229.01
5 passenger car A/C	\$197.46	\$202.40	\$207.46	\$212.65	\$217.97	\$223.42	\$229.01
bus attendant	\$91.36	\$93.64	\$95.98	\$98.38	\$100.84	\$103.36	\$105.94
Driver 1/4 hour rate 15 minutes	\$37.56	\$38.50	\$39.46	\$40.45	\$41.46	\$42.50	\$43.56
Bus attendant rate 15 minutes	\$22.84	\$23.41	\$24.00	\$24.60	\$25.21	\$25.54	\$26.49
CPI% Increase Pittsburgh June 30 each year							
Sport Team Schedule Transportation Schedule							
Activity trip / Athletic team transportation Trips departing anytime after 1 p.m. during dismissal route time	2020-21	2021-22	2022-23	2023-24	2024-25	RFP / Renewal 2025-26	RFP / Renewal 2026-27
1-72 passenger bus to be scheduled and available daily for activities	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08
Golf September start 1 mini bus / non CDL	\$191.90	\$196.70	\$201.62	\$206.66	\$211.83	\$217.13	\$222.56

Cross Country (2-3)-72 passenger buses September Start	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08
Tennis 1-20 passenger bus September start	\$191.90	\$196.70	\$201.62	\$206.66	\$211.83	\$217.13	\$222.56
Frisbee April Start 1-72 passenger bus	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08

Matthews Bus Company

March 11, 2020

Transportation Services RFP 24

Track 2-3 buses March start	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08
Baseball 1 bus March start	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08
Softball 1 bus March start	\$219.09	\$224.57	\$230.19	\$235.95	\$241.84	\$247.88	\$254.08
Tennis 1-20 passenger bus March start	\$191.90	\$196.70	\$201.62	\$206.66	\$211.83	\$217.13	\$222.56
Mileage rate above 60 miles	\$2.12	\$2.17	\$2.22	\$2.28	\$2.34	\$2.40	\$2.46
Bidder responsible for that team sport schedule and rain makes ups with 48 hours notice.							

Field trip rates include the first 4.5 hours. For any trips that last more than 4.5 hours, overages will be billed in 15 minute increments at the hourly rate listed above.



Memo

To: Dr. John Rozzo, USC Board Members
From: Ms. Cassandra Doggrell
Date: May 11, 2020
RE: **Special Education and Student Support Services Agreements/Contracts**

I request approval of the following expense agreements and contracts for the **2020-2021 school year**:

1. Goodwill Project Search: vocational and transition services for 1 student at **\$20,763.00 (full year)**
2. Crossroads Speech and Hearing: speech and language therapy services at **\$56.00 per hour (full year)**
3. PowerSchool Group LLC: educational management system for Student Support Services Department at **\$7,466.40 (one year)**

Approval of contracts/agreements will be contingent upon documentation acceptable to the Superintendent and Solicitor.



Customizing Learning,
Nurturing Potential...
Delivering Excellence

Memo

To: Dr. John Rozzo, USC Board Members

From: Scott P. Burchill

Date: May 11, 2020

RE: FINANCIAL SUMMARY AND PRELIMINARY FINANCIAL STATEMENTS (PRELIMINARY AND UNAUDITED)

Financial statements for the General Fund and Capital Reserve Fund for the period ended April 30, 2020 are enclosed for your review. Also, the Cafeteria Fund financial statements are included for the period ending March 31, 2020. The reports reflect the realized revenues and expenses incurred from July 1, 2019.

GENERAL FUND

	2019-20	2019-20 through April 30, 2020		2018-19	2018-19 through April 30, 2019	
<i>(in millions of dollars)</i>	Budgeted	Actual	% of Budget	Budgeted	Actual	% of Budget
Current Real Estate Revenues	\$57.29	\$57.29	100%	\$55.11	\$54.86	100%
EIT	\$5.67	\$3.41	60%	\$5.67	\$3.14	55%
All Other Local Revenues	\$4.17	\$3.31	79%	\$3.87	\$3.85	99%
State Revenues	\$18.10	\$13.80	76%	\$17.51	\$13.34	76%
Federal Revenues	\$0.38	\$0.17	45%	\$1.45	\$1.18	81%
All Other	\$0.03	\$0.00	0%	\$0.00	\$0.00	0%
Total Revenues	\$85.64	\$77.98	91%	\$83.61	\$76.37	91%
Expenditures	\$85.64	\$63.95	75%	\$83.62	\$63.33	76%
Revenues less Expenditures	\$0.000	\$14.03		(\$0.010)	\$13.04	

Balance Sheet	As of April 30, 2020	As of June 30, 2019 <i>(audited)</i>
Cash and Marketable Securities	\$24,431,840	\$14,742,854
Total Assets	\$28,433,077	\$20,785,745
Total Liabilities	\$5,363,786	\$11,553,584
Nonspendable Reserves	\$673,341	\$863,574
Adjustment to Fund Balance	\$14,027,363	\$0
Fund Balance	\$8,368,587	\$8,368,587

The General Fund revenue and expenditures are approximately the same as last year on a percentage basis. Delinquent real estate tax and interest income are behind last year's revenue-to-date. The effects of COVID-19 will negatively impact 2019-20 revenue including EIT, mercantile tax, delinquent tax, rental fees, real estate transfer tax and interest income.

CAFETERIA FUND

	Budget 2019-20	2019-20 through March 31, 2020	Budget 2018-19	2018-19 through March 31, 2019
Revenues	\$1,776,296	\$1,356,453	\$1,744,420	\$1,269,096
Expenditures	\$1,700,771	\$1,521,757	\$1,736,609	\$1,265,191
<i>Net</i>	<i>\$75,525</i>	<i>(\$165,304)</i>	<i>\$7,811</i>	<i>\$3,905</i>

	As of March 31, 2020	As of June 30, 2019 <i>(audited)</i>
Cash and Marketable Securities	\$167,844	\$49,196
Total Assets	\$195,611	\$87,509
Total Liabilities	\$570,442	\$297,036
<i>Unassigned Fund Balance</i>	<i>(\$374,831)</i>	<i>(\$209,527)</i>

Unforeseen equipment repair/replacement expenses in the cafeteria have negatively impacted the net profit for the fund. Aramark has guaranteed a \$75k profit (*net of the equipment repairs or other unbudgeted expenses*) for the 2019/20 school year.

The effects of COVID-19 will negatively impact the cafeteria fund. Food sales ended on March 13th. However, wages are being paid to the food service workers as per PA State legislation (Act 13 of 2020). The liability to the General Fund will need to be written off at the end of the year. This adjustment will be recorded as an expense to the General Fund.

CAPITAL RESERVE FUND

	Budget 2019-20	2019-20 through April 30, 2020	Budget 2018-19	2018-19 through April 30, 2019
Revenues	\$267,000	\$270,997	\$285,000	\$291,191
Expenditures	\$395,442	\$402,641	\$286,097	\$283,499
<i>Net</i>	<i>(\$128,442)</i>	<i>(\$131,644)</i>	<i>(\$1,097)</i>	<i>\$7,692</i>

	As of April 30, 2020	As of June 30, 2019 <i>(audited)</i>
Cash and Marketable Securities	\$219,121	\$367,038
Total Assets	\$219,121	\$367,038
Total Liabilities	\$0	\$16,216
<i>Total Reserves</i>	<i>\$219,121</i>	<i>\$350,822</i>

CONSTRUCTION FUND

	Budget 2019-20	2019-20 through April 30, 2020	Budget 2018-19	2018-19 through April 30, 2019
Revenues	N/A	\$116,478	N/A	\$19,971,132
Expenditures	N/A	\$5,818,735	N/A	\$11,739,598
<i>Net</i>		<i>(\$5,702,257)</i>		<i>\$8,231,534</i>

	As of April 30, 2020	As of June 30, 2019 <i>(audited)</i>
Cash and Marketable Securities	\$2,359,134	\$10,537,719
Total Assets	\$2,359,134	\$10,537,719
Total Liabilities	\$1,079,033	\$3,142,338
<i>Fund Balance</i>	<i>\$1,280,101</i>	<i>\$7,395,381</i>

Estimated remaining funds after completion of the pool/admin & paving project

<i>Current cash balance</i>	<i>\$2,359,134</i>
<i>Contractor balance to finish</i>	<i>\$1,909,134</i>
<i>Estimated remaining balance after the pool /administration bldg. project</i>	<i>\$450,000</i>

BUDGET TRANSFER

Budget transfers of \$59,661.24 are enclosed for your review and approval.

Cc: Rebecca Berquist, Treasurer

SUPPLY BIDS FOR 2020-21 SCHOOL YEAR

	ELEMENTARY	MIDDLE SCHOOL	HIGH SCHOOL	TOTAL
Art Vendors				
Dick Blick	484.00	996.00	3,491.00	4,971.00
Kurtz Brothers	3,890.00	1,550.00	1,033.00	6,473.00
METCO	510.00	33.00	546.00	1,089.00
Nat'l Art & School Supplies	1,666.00	202.00	611.00	2,479.00
Pyramid School Products	1,658.00	1,108.00	1,076.00	3,842.00
Standard Ceramics	278.00		1,922.00	2,200.00
WB Mason	820.00			820.00
TOTAL	\$ 9,306.00	\$ 3,889.00	\$ 8,679.00	\$ 21,874.00

Family & Consumer Science

S.A.N.E	250.00
METCO	49.00
TOTAL	\$ 299.00

Technology Education

Forest County Wood	1,116.50
TOTAL	\$1,116.50

Music Vendors

National Educational	6,255.00
Southwest Strings	90.00
Nick Rail	5,766.00
K&S Music	416.00
Loser's Music	5,398.00
SHAR	1,489.00
TOTAL	\$ 19,414.00

Physical Education

BSN SPORTS	2,032.00
Wolverine	193.00
Palos	392.00
TOTAL	\$ 2,617.00

Science

S&S Scientific	876.00
Fisher Scientific	311.00
Sargent-Welch Scientific	254.00
PARCO	1,544.00
Pyramid School Products	1,731.00
Kurtz	301.00
METCO	392.00
TOTAL	\$ 5,409.00

Theatre

Vincent Lighting	3,436.00
TOTAL	\$ 3,436.00

TOTAL REGULAR EDUCATION **\$ 54,165.50**