

# BRANDYWINE HEIGHTS

AREA SCHOOL DISTRICT

## 2019 -2020 Budget Presentation

General Fund  
Salaries and Benefits

April 8<sup>th</sup>, 2019 - 6:00 P.M



# Meeting Agenda

- 2019-20 Budget Update
- Salaries
  - Administrators
  - Professional Staff
  - Co-Curricular/Athletics
  - Office/Clerical/Aides
  - Maintenance/Custodial
- Benefits
- Budget process next steps

# 2018-19 and 2019-20 Budget Comparison

	2018-19 Budget	As of February 25 2019-20 Budget	As of April 8 2019-20 Budget	Increase %
Revenues	31,828,130	32,119,451	32,115,701	.90%
Expenditures	32,517,700	33,336,408	33,291,608	2.38%
Revenues over Expenditures	(689,570)	(1,216,957)	(1,175,907)	
Beginning Fund Balance	8,625,029	7,435,459	7,435,459	
Ending Fund Balance*	7,435,459	6,218,502	6,259,552	18.8% of budget

\* - 2018-19 ending fund balance reduced by \$500,000 transfer to capital reserve not included in budget

# Millage Increase Effect

	New Millage Rate	Revenue Generated	Operating Budget Deficit	Increase to Average Property Owner (\$109k)
0% increase	33.2435	\$26,426	(\$1,175,907)	\$0
1% increase	33.5759	\$217,431	(\$984,902)	\$36
1.5% increase	33.7422	\$312,934	(\$889,399)	\$54
2% increase	33.9084	\$408,437	(\$793,896)	\$72
2.7% increase	34.1411	\$542,140	(\$660,193)	\$98

# 2019-20 Budget Use of Fund Balance

	Increase/Decrease
Deficit with 0% tax increase	(\$1,175,907)
Revenue from 1.5% tax increase	312,934
Use of PSERS Committed Fund Balance - \$400k over 4 years	400,000
Budgetary Reserve	350,000
Remaining deficit	(112,973)

# Changes since February 2019 meeting

**February deficit \$ 154,023**

Outsourced Tech	\$ (20,000)
C&I - Computer Science	\$ (20,000)
Lawn Service	\$ (12,800)
SS decrease 1 period, Art increase 2 periods	\$ 8,000
HS Parking fee elimination	<u>\$ 3,750</u>
Sub total changes since February	\$ (41,050)

**April deficit \$ 112,973**

# District initiatives & future vision

- Refer to handout

# 2019-20 Administrator Salaries

- Total administrator salaries - \$1,247,272
  - Regular salaries - \$1,219,632
  - Benefit opt out - \$27,640
- Includes adjustments for:
  - Base 3% increase for administrators based on Act 93 agreement range
  - Adjustments for new staff hire of HS Principal, Assistant HS Principal, Assistant MS Principal, Director of Pupil Services, and Business Manager



# 2019-20 Administrator Salary History

<b>Year</b>	<b>Average Salary</b>	<b>Avg. Sal. % Increase</b>
2011-12	90,121	0.00%
2012-13	89,828	-0.33%
2013-14	90,952	1.25%
2014-15	89,094	-2.04%
2015-16	90,071	1.10%
2016-17	93,142	3.41%
2017-18	96,124	3.20%
2018-19	100,157	4.20%
2019-20	101,636	1.48%

# 2019-20 Professional Salaries

- Total teacher salaries - \$10,264,111
  - Regular salaries - \$9,619,387
    - Step movement per BHEA contract
    - Includes 3.5 staff retirement
  - Overtime salaries - \$93,400
    - Includes costs for curriculum writing, special education evaluation and writing, homebound instruction and ESY
  - Benefit opt out - \$285,919
  - Long-term substitutes - \$265,405
    - 5 positions to fill in during teacher leaves

# 2019-20 Teachers By Level

	<u>ES</u>	<u>IS</u>	<u>MS</u>	<u>HS</u>	<u>Total</u>
<b>Classroom</b>	25.08	13.90	22.4	33.88	<b>95.25</b>
<b>Guidance</b>	1	1	1	2	<b>5</b>
<b>Library</b>	0.5	0.25	0.75	1	<b>2.5</b>
<b>Nurses</b>	0.4	0.4	0.6	0.6	<b>2</b>
<b>TOTAL</b>	<b>26.98</b>	<b>15.55</b>	<b>24.75</b>	<b>37.48</b>	<b>104.75</b>

	<u>Elem</u>	<u>Sec</u>	<u>Total</u>
<b>Life Skills</b>	0	2	<b>2</b>
<b>Speech &amp; Lang</b>	1	0.75	<b>1.75</b>
<b>Autistic/ES</b>	2	2	<b>4</b>
<b>ESL</b>	0.3	0.7	<b>1</b>
<b>Learning Supp</b>	4	7	<b>11</b>
<b>Gifted</b>	0.5	1	<b>1.5</b>
<b>Psychologist</b>	1	1	<b>2</b>
<b>TOTAL</b>	<b>8.8</b>	<b>14.45</b>	<b>23.25</b>

**Grand Total: 128**

# Teacher Salary History

<b>Year</b>	<b># FTE</b>	<b>Average Salary</b>	<b>Avg. Sal. % Increase</b>
2009-10	151.57	61,070	2.91%
2010-11	147.58	62,269	1.96%
2011-12	141.33	65,154	4.63%
2012-13	141.16	64,256	-1.38%
2013-14	135.55	66,565	3.59%
2014-15	130.8	68,962	3.60%
2015-16	126.9	70,298	1.94%
2016-17	127.5	71,638	1.91%
2017-18	127.4	72,472	1.16%
2018-19	128.0	73,899	1.97%
2019 -20	128.0	75,299	1.89%

# 2019-20 Enrollment Projection

Grade	Projected Staff	Projected Enrollment	Class Size		
Kindergarten	5	100	20.00		
First	5	102	20.40	Seventh	116
Second	4	97	24.25	Eighth	109
Third	5	106	21.20	Ninth	122
Fourth	5	103	20.60	Tenth	132
Fifth	5	105	21.00	Eleventh	94
Sixth	4	83	20.75	Twelfth	120
	<u>33</u>				
Total Elementary		696		Total Secondary	693
		Total District Enrollment			1,389

- Based off current enrollment as of April 2019
- 2019 Graduating class is 119

# 2019-20 Co-Curricular/Athletic Salaries

- Total salaries - \$237,850
  - Instructional co-curricular (includes mentors) & Student activities - \$53,000
    - Band directors, HS class advisors, etc.
  - Department heads - \$17,500
  - Athletics –
    - Maintain longevity bonus based on service time in a particular sport
    - Middle School – \$41,850
    - High School - \$125,500

# 2019-20 /Office/Clerical/Aides Salaries

- Total salaries - \$804,514
  - No major changes to staffing model
  - Assumes 2.7% increase for 8 office employees
  - Assumes \$0.40/hour increase for support staff
  - Actual increases will be based on employee performance and year end review process
    - Year end review process determines rating, rating determines \$/% increase

# 2019-20 Office Salary History

<b>Year</b>	<b>FTE</b>	<b>Rate Range</b>	<b>Avg. % Inc.</b>
2010-11	8	17.79-23.67	3.75%
2011-12	8	17.79-23.67	0.00%
2012-13	8	11.78-23.67	0.00%
2013-14	6	17.33-24.38	3.00%
2014-15	9	14.50-25.10	2.60%
2015-16	9	14.90-25.75	2.30%
2016-17	9	15.33-26.30	2.90%
2017-18	8	16.55-26.85	2.80%
2018-19	8	17.55-28.85	4.90%
2019-20	8	18.05-29.62	2.70%



# 2019-20 Clerical/Aides Salary History

<b>Year</b>	<b>Rate Range</b>	<b>Increase</b>	<b>Avg. % Inc.</b>
2010-11	9.50-20.54	0.50	4.03%
2011-12	9.50-20.54	0	0%
2012-13	9.50-20.54	0	0%
2013-14	9.75-16.08	0.25	2.00%
2014-15	9.50-16.33	0.25	2.35%
2015-16	9.75-16.58	0.30	2.30%
2016-17	10.15-16.98	0.40	2.90%
2017-18	10.50-17.38	0.40	2.90%
2018-19	11.15-18.08	0.70	4.80%
2019-20	11.55-18.48	0.40	2.40%

# 2019-20 Maintenance/Custodial Salaries

- Total salaries - \$408,078
  - Reduction in salaries due to continued replacement of custodians through attrition with outsourcing
    - Plan to consolidate existing outsourced staff to one location
  - Budgeted \$0.40 increase

Custodial Maintenance Staff	FT 12 Mo.	PT	Total
Maintenance	3		3
Courier		0.5	0.5
Custodians	9	1	10
Crossing Guard		0.5	0.5
Total	12	2	14

# District Staffing History

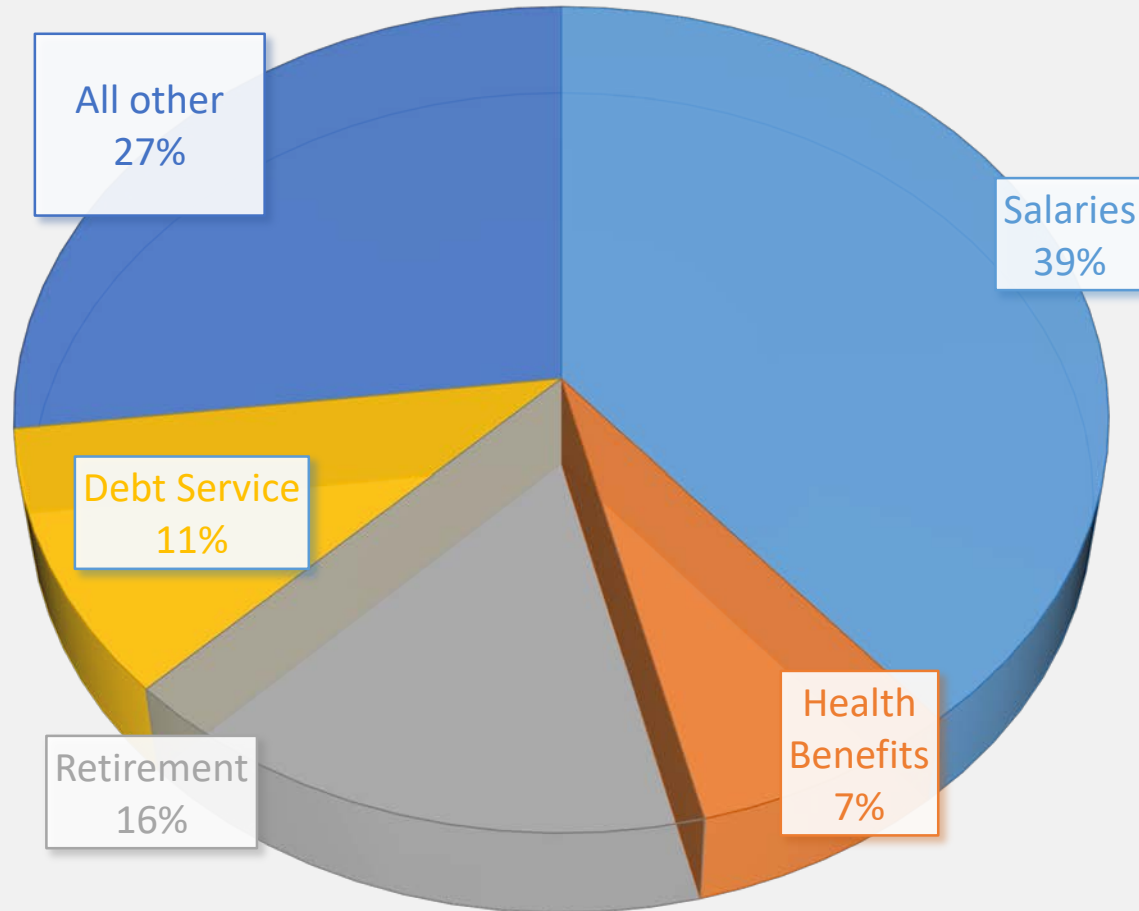
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Administrators	11	12	12	12	12	12
Maintenance/Custodial	24	23	23	22	16	14
Managers	9	9	9	8	8	8
Professional Staff						
Elementary	50.8	51.3	52.1	51.9	53.1	53.1
Secondary	84.8	80.5	76.1	74.9	74.7	74.7
Support Staff	18	18	18	18	17	17
	197.6	193.8	190.1	186.8	180.8	178.8

<sup>1</sup> Presented as Full time equivalent (FTE)

<sup>2</sup> Custodial resources outsourced to SOS through attrition beginning 17-18 school year  
19-20 Budget contains 7.5 FTEs for Custodial Services through SOS

<sup>3</sup> Excludes Food Service

# 2019-20 Salaries compared to total budget



- Salaries approximately 39% of total budget
- Health & retirement benefits approximately 23%
- All other includes – contracted transportation, charter school tuition, BCTC tuition, budget contingency, etc.

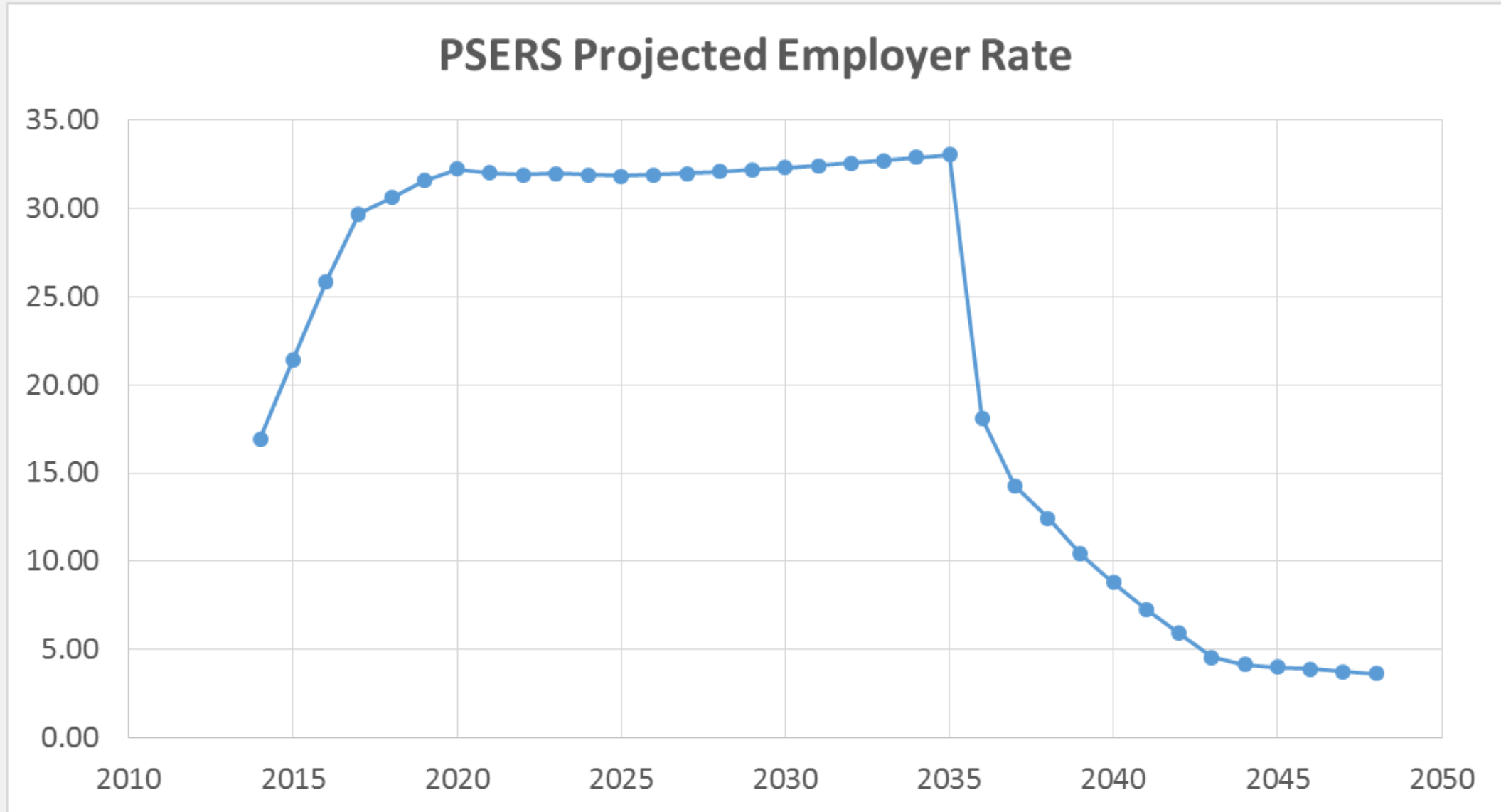
# 2019-20 Health Benefits

- Total health benefits - \$2,410,686
  - Medical Insurance \$2,261,319
  - Dental Insurance \$114,607
  - Vision Insurance \$12,794
  - Life Insurance \$11,451
  - Long-Term Disability Insurance \$10,515
- Represents an increase of approximately 7% over prior year
  - Increase mainly in medical
  - All others essentially flat to prior year

# 2019-20 Other Benefits

- Social Security – \$1,002,345
  - 7.65% of salaries
- Retirement – \$4,448,065
  - 34.29% of salaries (PSERS rate)
  - Both social security and retirement reimbursed at 50% from the state
- Worker's Compensation - \$115,433
  - .9% of salaries
- Tuition Reimbursement - \$60,000
- Unemployment Compensation - \$29,450
- Other Benefits - \$14,000

# PSERS Long Term Projection



# Next Steps

- Continue to review budget for expenditure and revenue adjustments
  - Summary of changes presented at upcoming meetings
- Monitor status of state and federal budgets
- Upcoming budget meetings
  - May 8, 2019 – Presentation of proposed final budget
    - Approval required – adjustments can still be made
  - June 10, 2019 – Presentation of final budget
    - Approval of the final budget