

AVON GROVE SCHOOL DISTRICT

**2019-20**

**BUDGET UPDATE**

April 11, 2019



# 2019-20 BUDGET

Departmental Budgets: Operations

Human Capital Review

Expenditures Update

Budget Summary and Review

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

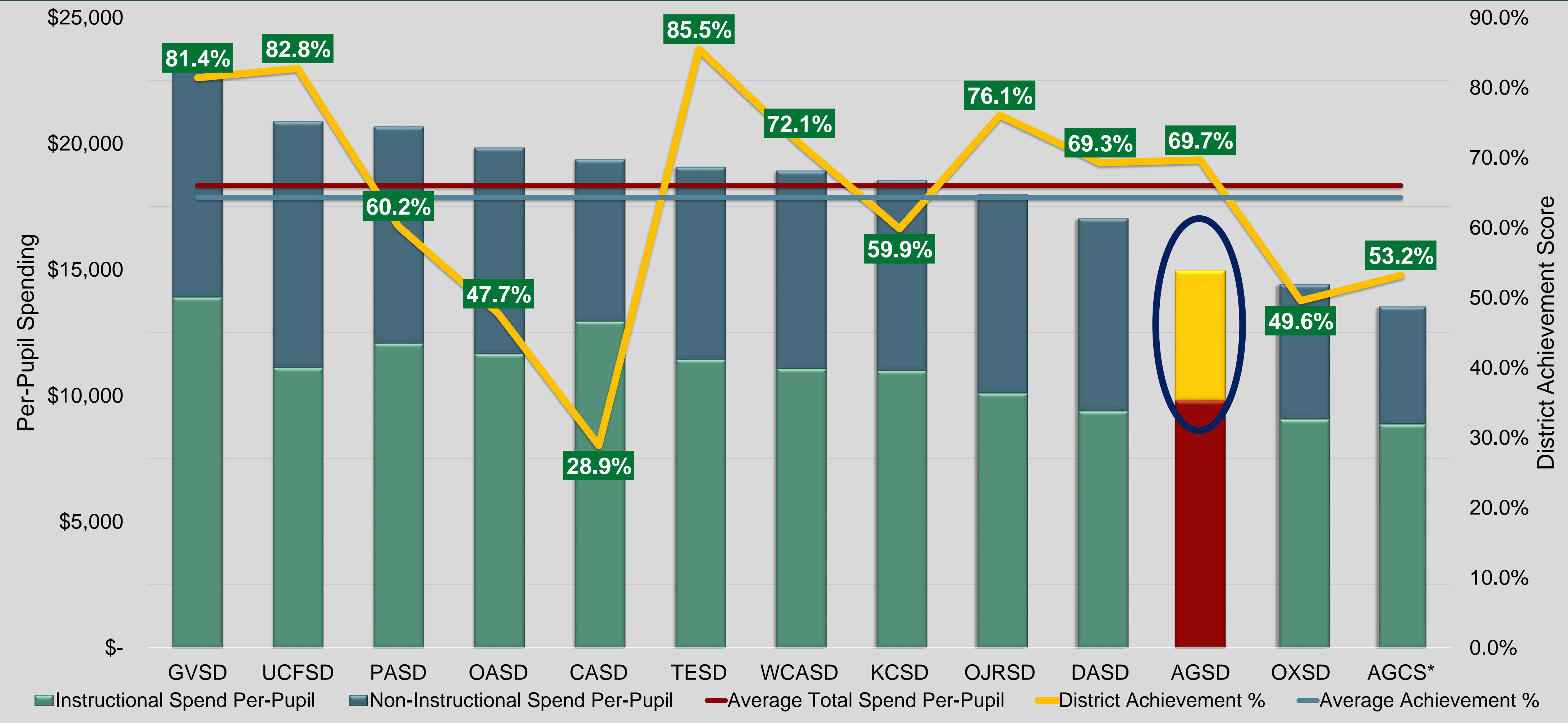
# DEPARTMENTAL BUDGETS: OPERATIONS

# DEPARTMENTAL BUDGETS

## Departmental Budget Development Process

- Operational departments develop budgets using the same process as instructional departments
- October – department Directors are provided with budget template worksheets
- Budget worksheets provide current year (2018-19) budget, 2018-19 YTD actuals, and prior year budget and actuals for the previous two fiscal years
- Departmental and building budgets cover non-personnel operational costs specific to that department or building
- Budgets are built from the ground up using a zero-based budget philosophy
- Non-instructional costs are budgeted as lean as possible while still maintaining operations

# PER-PUPIL SPENDING AND ACHIEVEMENT



AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# **BOARD SERVICES AND SUPERINTENDENT**



# BOARD SERVICES BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Board Services</b>					
10-2310-331-000-09-110-000-000-0000	Audit Fees (reclassified to 2350)	28,225	-	(28,225)	-100.00%
10-2310-390-000-09-110-000-000-0000	PSBA Board Docs Hosting Fee	9,000	10,000	1,000	11.11%
10-2310-525-000-09-110-000-000-0000	Board Surety Fees	9,000	9,800	800	8.89%
10-2310-529-000-09-110-000-000-0000	Legal Liability Insurance	75,500	75,500	-	0.00%
10-2310-540-000-09-110-000-000-0000	Advertising	5,000	5,000	-	0.00%
10-2310-580-000-09-110-000-000-0000	Travel	3,000	3,000	-	0.00%
10-2310-610-000-09-110-000-000-0000	General Supplies	5,000	5,000	-	0.00%
10-2310-635-000-09-110-000-000-0000	Meals and Refreshments	650	500	(150)	-23.08%
10-2310-640-000-09-110-000-000-0000	Books and Periodicals	-	250	250	N/A
10-2310-650-000-09-110-000-000-0000	Technology Supplies and Fees	-	200	200	N/A
10-2310-810-000-09-110-000-000-0000	PSBA Membership Dues	16,000	15,025	(975)	-6.09%
<b>Total Board Services Budget</b>		<b>151,375</b>	<b>124,275</b>	<b>(27,100)</b>	<b>-17.90%</b>

Audit services reclassified from Function 2310 to Function 2350 Legal and Accounting Services to better comply with the chart of accounts

# SUPERINTENDENT BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Office of Superintendent</b>					
10-2360-330-000-09-110-000-000-0000	Professional Services <i>Act 93 Salary Study</i> <i>ROI Initiative</i>	7,000	47,500 7,500 36,500	40,500	578.57%
10-2360-530-000-09-110-000-000-0000	Postage and Shipping	370	250	(120)	-32.43%
10-2360-538-000-09-110-000-000-0000	Communications	-	500	500	N/A
10-2360-550-000-09-110-000-000-0000	Printing and Binding	-	500	500	N/A
10-2360-580-000-09-110-000-000-0000	Travel	5,000	6,000	1,000	20.00%
10-2360-610-000-09-110-000-000-0000	General Supplies	100,000	12,000	(88,000)	-88.00%
10-2360-635-000-09-110-000-000-0000	Meals and Refreshments	3,000	3,000	-	0.00%
10-2360-640-000-09-110-000-000-0000	Books and Periodicals	500	500	-	0.00%
10-2360-810-000-09-110-000-000-0000	Dues and Fees	8,350	12,650	4,300	51.50%
<b>Total Office of Superintendent Budget</b>		<b>124,220</b>	<b>82,900</b>	<b>(41,320)</b>	<b>-33.26%</b>



# SUPERINTENDENT BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Professional Development</b>					
10-2834-360-000-09-110-000-000-0000	Certified Professional Development	2,000	1,190	(810)	-40.50%
10-2834-360-000-09-110-000-000-0000	Non-Certified Prof. Development	-	60	60	N/A
<b>Total Office of Superintendent Budget</b>		<b>2,000</b>	<b>1,250</b>	<b>(750)</b>	<b>-37.50%</b>
<b>Budget Summary</b>					
Board Services		151,375	124,275	(27,100)	-17.90%
Office of the Superintendent		124,220	82,900	(41,320)	-33.26%
Professional Development		2,000	1,250	(750)	-37.50%
<b>Total 2019-20 Budget</b>		<b>277,595</b>	<b>208,425</b>	<b>(69,170)</b>	<b>-24.92%</b>

**Note:** \$12,000 has been allocated of the Superintendent's Office budget for contracted security consulting services. This amount has been included in Function 2660 Security and Safety Services, and will be discussed as part of the Maintenance Services Budget.

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# **BUSINESS OFFICE**

# BUSINESS OFFICE BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Tax Assessment and Collection Services</b>					
10-2330-310-000-09-110-000-000-0000	Delinquent Tax Commissions (5%)	70,000	70,000	-	0.00%
10-2330-311-000-09-110-000-000-0000	Transfer Tax Commissions (2%)	16,000	16,000	-	0.00%
10-2330-312-000-09-110-000-000-0000	Real Estate Tax Collection Fees	25,000	25,500	500	2.00%
<b>Total Tax Assessment and Collection Services</b>		<b>111,000</b>	<b>111,500</b>	<b>500</b>	<b>0.45%</b>
<b>Business Office Services</b>					
10-2511-330-000-09-110-000-000-0000	Professional Services	12,600	11,500	(1,100)	-8.73%
10-2511-390-000-09-110-000-000-0000	Other Professional Services	1,000	-	(1,000)	-100.00%
10-2511-411-000-09-110-000-000-0000	Trash Disposal	500	1,000	500	100.00%
10-2511-442-000-09-110-000-000-0000	Equipment Rental	480	468	(12)	-2.50%
10-2511-530-000-09-110-000-000-0000	Postage and Shipping	15,000	15,500	500	3.33%
10-2511-580-000-09-110-000-000-0000	Travel	2,000	2,000	-	0.00%
10-2511-610-000-09-110-000-000-0000	General Supplies	13,000	15,000	2,000	15.38%
10-2511-635-000-09-110-000-000-0000	Meals and Refreshments	250	250	-	0.00%
10-2511-650-000-09-110-000-000-0000	Technology Supplies and Fees	1,000	1,000	-	0.00%
10-2511-768-000-09-110-000-000-0000	Replacement Capital Equipment	5,000	-	(5,000)	-100.00%
10-2511-810-000-09-110-000-000-0000	Dues and Fees	4,705	5,050	345	7.33%
<b>Total Business Office Services</b>		<b>55,535</b>	<b>51,768</b>	<b>(3,767)</b>	<b>-6.78%</b>

# BUSINESS OFFICE BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Legal and Accounting Services</b>					
10-2350-330-000-09-110-000-000-0000	Legal Services	130,000	275,000	145,000	111.54%
10-2350-334-000-09-110-000-000-0000	Audit Services*	-	25,000	25,000	N/A
<b>Total Legal and Accounting Services</b>		<b>130,000</b>	<b>300,000</b>	<b>170,000</b>	<b>130.77%</b>
<b>Central Data Processing Services</b>					
10-2840-340-000-09-110-000-000-0000	Technical Data Processing Services	46,783	47,000	217	0.46%
10-2840-448-000-09-110-000-000-0000	Copier Rental	9,334	9,700	366	3.92%
10-2840-610-000-09-110-000-000-0000	General Supplies	1,702	1,300	(402)	-23.62%
<b>Total Central Data Processing Services</b>		<b>57,819</b>	<b>58,000</b>	<b>181</b>	<b>0.31%</b>
<b>Other Support Services</b>					
10-2900-595-000-00-110-000-000-0000	CCIU Core Contribution	32,412	32,703	291	0.90%
10-2990-899-000-00-110-000-000-0000	CCIU Plan Con Pass-Through Funds	152,000	152,000	-	0.00%
		<b>184,412</b>	<b>184,703</b>	<b>291</b>	<b>0.16%</b>
<b>Budget Summary</b>					
Tax Assessment and Collection Services		111,000	111,500	500	0.45%
Business Office Services		55,535	51,768	(3,767)	-6.78%
Legal and Accounting Services		130,000	300,000	170,000	130.77%
Central Data Processing Services		57,819	58,000	181	0.31%
Other Support Services		184,412	184,703	291	0.16%
<b>Total 2019-20 Budget</b>		<b>538,766</b>	<b>705,971</b>	<b>167,205</b>	<b>31.03%</b>

\*Audit services were previously classified in Function 2310 Board Services

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# **NON-DEPARTMENTAL EXPENDITURES**



# NON-DEPARTMENTAL BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Debt Service</b>					
10-5110-832-000-00-000-000-000-0000	Debt Service Placeholder	1,560,000	-	(1,560,000)	-100.00%
10-5110-832-000-08-000-000-000-0000	Interest - GOB Series 2012	19,500	15,350	(4,150)	-21.28%
10-5110-832-000-09-000-000-000-0000	Interest - GOB Series 2012A	130,040	118,290	(11,750)	-9.04%
10-5110-832-000-15-000-000-000-0000	Interest - GOB Series 2014	116,850	71,400	(45,450)	-38.90%
10-5110-832-000-16-000-000-000-0000	Interest - GOB Series 2015	88,600	61,300	(27,300)	-30.81%
10-5110-832-000-17-000-000-000-0000	Interest - GOB Series 2018	-	1,640,745	1,640,745	N/A
10-5110-912-000-08-000-000-000-0000	Principal - GOB Series 2012	210,000	205,000	(5,000)	-2.38%
10-5110-912-000-09-000-000-000-0000	Principal - GOB Series 2012A	580,000	595,000	15,000	2.59%
10-5110-912-000-15-000-000-000-0000	Principal - GOB Series 2014	1,460,000	1,500,000	40,000	2.74%
10-5110-912-000-16-000-000-000-0000	Principal - GOB Series 2015	665,000	700,000	35,000	5.26%
10-5110-912-000-17-000-000-000-0000	Principal - GOB Series 2018	-	5,000	5,000	N/A
<b>Total Debt Service</b>		<b>4,829,990</b>	<b>4,912,085</b>	<b>82,095</b>	<b>1.70%</b>
<b>Transfer to Capital Projects</b>					
10-5230-932-000-00-000-000-000-0000	Transfer to Capital Projects Fund	<b>1,850,000</b>	<b>1,850,000</b>	-	<b>0.00%</b>
<b>Budgetary Reserve</b>					
10-5900-840-000-09-000-000-000-0000	Budgetary Reserve - 1%	<b>960,000</b>	<b>975,000</b>	<b>15,000</b>	<b>1.56%</b>
<b>2019-20 Budget Total</b>		<b>7,639,990</b>	<b>7,737,085</b>	<b>97,095</b>	<b>1.27%</b>

# FUTURE BORROWING REQUIREMENTS

		Series 2018	Series 2020	Series 2021	Series 2022	Total			
Principal Borrowing		\$ 36,245,000	\$ 24,000,000	\$ 23,990,000	\$ 35,655,000	\$ 119,890,000			
Net Proceeds from Borrowing		\$ 40,000,000	\$ 25,000,000	\$ 25,000,000	\$ 37,000,000	\$ 127,000,000			
Assumed Timing		12/20/2018	June 2020	June 2021	March 2022		Initial Debt Service Millage	2.44	
Fiscal Year Ending	Existing Local Effort	Series 2018 Proposed Local Effort	Series 2020 Proposed Local Effort	Series 2021 Proposed Local Effort	Series 2022 Proposed Local Effort	New Debt Proposed Local Effort	Total Local Effort	Additional Debt Mills [1]	Total Debt Mills
6/30/2019	\$ 2,926,261	\$ 660,876	\$ -	\$ -	\$ -	\$ 660,876	\$ 3,587,137	0.58	3.02
6/30/2020	2,923,160	1,645,745	-	-	-	1,645,745	4,568,905	0.56	3.58
6/30/2021	2,931,500	1,645,641	1,150,876	-	-	2,796,517	5,728,017	0.56	4.14
6/30/2022	2,248,608	2,327,769	1,204,036	1,150,504	-	4,682,309	6,930,917	0.56	4.70
6/30/2023	920,245	3,652,400	1,203,891	1,203,641	2,734,228	8,794,160	9,714,405	0.56	5.26
6/30/2024	713,368	3,858,100	1,203,718	1,203,468	2,735,951	9,001,237	9,714,605		5.26
6/30/2025	709,554	3,865,850	1,203,539	1,203,289	2,730,143	9,002,821	9,712,375		5.26
6/30/2026	709,975	3,862,550	1,203,378	1,203,128	2,736,690	9,005,746	9,715,721		5.26
6/30/2027	714,503	3,859,250	1,203,210	1,202,960	2,735,625	9,001,045	9,715,548		5.26
6/30/2028	713,283	3,860,000	1,203,038	1,202,788	2,734,350	9,000,176	9,713,459		5.26
6/30/2029	-	4,575,625	1,202,850	1,202,600	2,731,500	9,712,575	9,712,575		5.26
6/30/2030	-	4,574,750	1,202,625	1,202,375	2,734,250	9,714,000	9,714,000		5.26
6/30/2031	-	4,574,375	1,202,375	1,202,125	2,733,500	9,712,375	9,712,375		5.26
6/30/2032	-	4,574,000	1,202,125	1,201,875	2,739,000	9,717,000	9,717,000		5.26
6/30/2033	-	4,573,125	1,201,875	1,201,625	2,740,500	9,717,125	9,717,125		5.26
6/30/2034	-	768,750	2,634,875	3,302,500	3,011,000	9,717,125	9,717,125		5.26
6/30/2035	-	-	3,404,500	3,301,750	3,010,000	9,716,250	9,716,250		5.26
6/30/2036	-	-	3,404,500	3,305,250	3,004,000	9,713,750	9,713,750		5.26
6/30/2037	-	-	3,408,250	3,297,875	3,007,625	9,713,750	9,713,750		5.26
6/30/2038	-	-	3,405,500	3,299,375	3,010,375	9,715,250	9,715,250		5.26
6/30/2039	-	-	3,406,000	3,299,250	3,007,125	9,712,375	9,712,375		5.26
6/30/2040	-	-	3,404,375	3,302,125	3,007,625	9,714,125	9,714,125		5.26
6/30/2041	-	-	3,405,250	3,302,625	3,006,500	9,714,375	9,714,375		5.26
6/30/2042	-	-	3,408,124	3,300,498	3,008,375	9,716,997	9,716,997		5.26
	\$ 15,510,457	\$ 52,878,806	\$ 45,468,910	\$ 44,091,626	\$ 57,158,362	\$ 199,597,704	\$ 215,108,161	2.82	

[1] Assumes 1 mill = \$1,850,000 and an initial budgeted local effort of \$4,499,955

Future borrowing debt service requirements assume estimated interest rates and borrowing amounts. Actual rates and amounts will be determined at time of final pricing

# EFFECT ON MEDIAN TAX BILL

	2017-18				2018-19				2019-20			
	Assessed Value	Millage	Total Tax Paid		Assessed Value	Millage	Total Tax Paid	1.95% Increase	Assessed Value	Millage	Total Tax Paid	1.85% Increase
	\$ 50,000	29.77	\$ 1,488.50		\$ 50,000	30.35	\$ 1,517.50	\$ 29.00	\$ 50,000	30.91	\$ 1,545.50	\$ 28.00
	\$ 110,000	29.77	\$ 3,274.70		\$ 110,000	30.35	\$ 3,338.50	\$ 63.80	\$ 110,000	30.91	\$ 3,400.10	\$ 61.60
<b>Median</b>	<b>\$ 169,600</b>	<b>29.77</b>	<b>\$ 5,048.99</b>		<b>\$ 169,600</b>	<b>30.35</b>	<b>\$ 5,147.36</b>	<b>\$ 98.37</b>	<b>\$ 169,600</b>	<b>30.91</b>	<b>\$ 5,242.34</b>	<b>\$ 94.98</b>
	\$ 225,000	29.77	\$ 6,698.25		\$ 225,000	30.35	\$ 6,828.75	\$ 130.50	\$ 225,000	30.91	\$ 6,954.75	\$ 126.00
	\$ 300,000	29.77	\$ 8,931.00		\$ 300,000	30.35	\$ 9,105.00	\$ 174.00	\$ 300,000	30.91	\$ 9,273.00	\$ 168.00

Debt Service Millage Increase

0.58

0.56

	2020-21				2021-22				2022-23			
	Assessed Value	Millage	Total Tax Paid	1.81% Increase	Assessed Value	Millage	Total Tax Paid	1.78% Increase	Assessed Value	Millage	Total Tax Paid	1.75% Increase
	\$ 50,000	31.47	\$ 1,573.50	\$ 28.00	\$ 50,000	32.03	\$ 1,601.50	\$ 28.00	\$ 50,000	32.59	\$ 1,629.50	\$ 28.00
	\$ 110,000	31.47	\$ 3,461.70	\$ 61.60	\$ 110,000	32.03	\$ 3,523.30	\$ 61.60	\$ 110,000	32.59	\$ 3,584.90	\$ 61.60
<b>Median</b>	<b>\$ 169,600</b>	<b>31.47</b>	<b>\$ 5,337.31</b>	<b>\$ 94.97</b>	<b>\$ 169,600</b>	<b>32.03</b>	<b>\$ 5,432.29</b>	<b>\$ 94.98</b>	<b>\$ 169,600</b>	<b>32.59</b>	<b>\$ 5,527.26</b>	<b>\$ 94.97</b>
	\$ 225,000	31.47	\$ 7,080.75	\$ 126.00	\$ 225,000	32.03	\$ 7,206.75	\$ 126.00	\$ 225,000	32.59	\$ 7,332.75	\$ 126.00
	\$ 300,000	31.47	\$ 9,441.00	\$ 168.00	\$ 300,000	32.03	\$ 9,609.00	\$ 168.00	\$ 300,000	32.59	\$ 9,777.00	\$ 168.00

Debt Service Millage Increase

0.56

0.56

0.56

Note 1: the increase in millage each year shown above is solely to support the debt service related to the construction project; this does not reflect the total increase in millage each year.

Note 2: the calculations above do not include the effects of Homestead/Farmstead tax relief.

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# **FACILITIES & MAINTENANCE**



# MAINTENANCE BUDGET DETAIL – 2019-20

<u>Account Code</u>	<u>Description</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>Facilities and Maintenance</b>					
<u>Professional Services</u>					
10-2600-330-000-00-110-000-000-0000	Professional Services	13,000	10,500	(2,500)	-19.23%
10-2600-340-000-00-110-000-000-0000	Technical Services	1,000	2,500	1,500	150.00%
10-2600-350-000-00-110-000-000-0000	Security Services	42,655	54,655	12,000	28.13%
10-2600-390-000-00-110-000-000-0000	Other Professional Services	500	-	(500)	-100.00%
<u>Property Services</u>					
10-2600-411-000-00-110-000-000-0000	Trash Disposal Services	29,914	45,000	15,086	50.43%
10-2600-412-000-00-110-000-000-0000	Snow Plowing Services	20,000	14,000	(6,000)	-30.00%
10-2600-413-000-00-110-000-000-0000	Custodial Services	1,021,760	1,065,048	43,288	4.24%
10-2600-414-000-00-110-000-000-0000	Lawn Care Services	118,000	118,000	-	0.00%
10-2600-424-000-00-110-000-000-0000	Water/Sewage Utility Services	155,000	155,000	-	0.00%
10-2600-430-000-00-110-000-000-0000	Repairs and Maintenance	270,000	268,500	(1,500)	-0.56%
10-2600-440-000-00-110-000-000-0000	Rentals and Leasing	254,156	249,500	(4,656)	-1.83%
10-2600-460-000-00-110-000-000-0000	Extermination Services	8,580	10,000	1,420	16.55%
10-2600-490-000-00-110-000-000-0000	Other Property Services	-	6,700	6,700	N/A
<b>Facilities and Maintenance Budget Sub-Total</b>		<b><u>1,934,565</u></b>	<b><u>1,999,403</u></b>	<b><u>64,838</u></b>	<b><u>3.35%</u></b>



# MAINTENANCE BUDGET DETAIL – 2019-20

<u>Account Code</u>	<u>Description</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>Prior Page Sub-Total</b>		1,934,565	1,987,403	52,838	2.73%
<u>Other Contracted Services</u>					
10-2600-520-000-00-110-000-000-0000	Property Insurance	171,000	186,750	15,750	9.21%
10-2600-530-000-00-110-000-000-0000	Postage and Shipping	1,000	-	(1,000)	-100.00%
10-2600-538-000-00-110-000-000-0000	Communications	2,450	4,600	2,150	87.76%
10-2600-580-000-00-110-000-000-0000	Travel	200	500	300	150.00%
10-2600-596-000-00-110-000-000-0000	CCIU Management Services	120,500	132,000	11,500	9.54%
<u>Supplies, Materials and Utilities</u>					
10-2600-610-000-00-110-000-000-0000	General Supplies	188,250	180,450	(7,800)	-4.14%
10-2600-621-000-00-110-000-000-0000	Natural Gas	147,000	147,000	-	0.00%
10-2600-622-000-00-110-000-000-0000	Electricity	570,000	570,000	-	0.00%
10-2600-623-000-00-110-000-000-0000	Propane	1,000	2,000	1,000	100.00%
10-2600-624-000-00-110-000-000-0000	Oil	28,000	14,000	(14,000)	-50.00%
10-2600-626-000-00-110-000-000-0000	Gasoline	5,000	5,000	-	0.00%
10-2600-650-000-00-110-000-000-0000	Technology Supplies	17,500	22,500	5,000	28.57%
<u>Dues and Other Fees</u>					
10-2600-810-000-00-110-000-000-0000	Dues and Fees	750	1,000	250	33.33%
10-2600-820-000-00-110-000-000-0000	Fines and Penalties	500	500	-	0.00%
<b>Total Facilities and Maintenance Budget</b>		<b>3,187,715</b>	<b>3,253,703</b>	<b>65,988</b>	<b>2.07%</b>

# MAINTENANCE BUDGET DETAIL – 2019-20

<u>Account Code</u>	<u>Description</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
<b>Professional Development</b>					
10-2660-324-000-00-110-000-000-0000	Employee Training (discontinued)	1,000	-	(1,000)	-100.00%
10-2834-360-000-00-110-000-000-0000	Certified Prof. Development	-	500	500	N/A
10-2836-360-000-00-110-000-000-0000	Non-Certified Prof. Development	-	500	500	N/A
<b>Total Professional Development</b>		<b>1,000</b>	<b>1,000</b>	<b>-</b>	<b>0.00%</b>
<b>Budget Summary</b>					
Facilities and Maintenance		3,187,715	3,253,703	65,988	2.07%
Professional Development		1,000	1,000	-	0.00%
<b>Total 2019-20 Budget</b>		<b>3,188,715</b>	<b>3,254,703</b>	<b>65,988</b>	<b>2.07%</b>

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# TRANSPORTATION

# TRANSPORTATION BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Transportation Services</b>					
<b>10-2700-330-000-00-110-000-000-0000</b>	<b>Professional Services</b>	-	<b>12,900</b>	<b>12,900</b>	<b>N/A</b>
10-2700-390-000-00-110-000-000-0000	Other Professional Services	550	550	-	0.00%
10-2700-433-000-00-110-000-000-0000	Vehicle Maintenance	2,130	1,500	(630)	-29.58%
10-2700-511-000-00-110-000-000-0000	Transportation to Another LEA	12,900	15,500	2,600	20.16%
10-2700-513-000-00-110-000-000-0000	Contracted Carriers	6,287,064	6,468,271	181,207	2.88%
	<i>Transportation</i>	<i>5,826,199</i>	<i>5,990,947</i>	<i>164,748</i>	<i>2.83%</i>
	<i>Fuel</i>	<i>294,865</i>	<i>325,508</i>	<i>30,643</i>	<i>10.39%</i>
	<i>Aides</i>	<i>166,000</i>	<i>151,816</i>	<i>(14,184)</i>	<i>-8.54%</i>
10-2700-516-000-00-110-000-000-0000	Student Transportation Services - IU	5,155	7,253	2,098	40.71%
10-2700-530-000-00-110-000-000-0000	Postage and Shipping	1,360	1,350	(10)	-0.74%
10-2700-580-000-00-110-000-000-0000	Travel	587	260	(327)	-55.68%
10-2700-610-000-00-110-000-000-0000	General Supplies	1,175	1,700	525	44.68%
<b>10-2700-650-000-00-110-000-000-0000</b>	<b>Technology Supplies and Fees</b>	<b>7,050</b>	<b>31,345</b>	<b>24,295</b>	<b>344.61%</b>
<b>10-2700-752-000-00-110-000-000-0000</b>	<b>Capital Equipment Purchases</b>	-	<b>30,000</b>	<b>30,000</b>	<b>N/A</b>
<b>Total Transportation Services</b>		<b>6,317,971</b>	<b>6,570,629</b>	<b>252,659</b>	<b>4.00%</b>
<b>Major Impact Items - Budgetary Effect (included in above account detail)</b>					
<b>10-2700-330-000-00-110-000-000-0000</b>	<b>TransFinder - route building</b>	-	<b>12,900</b>		
<b>10-2700-650-000-00-110-000-000-0000</b>	<b>TransFinder - software purchase</b>	-	<b>24,245</b>		
<b>10-2700-752-000-00-110-000-000-0000</b>	<b>Passenger van purchase</b>	-	<b>30,000</b>		
<b>Total Major Impact Items</b>			<b>67,145</b>		



# CURRENT RP SOFTWARE – VERSATRANS (2001)

## MAJOR ISSUES

### Safety

- Staff must verify safety of each stop manually
  - Requires a Transportation Coordinator with extensive knowledge of roadways within the District
- No integration of satellite imagery or street views
- Limited ability to define known unsafe areas for bus stops – relies on Transportation Coordinator’s knowledge to know where unsafe areas are

### Inefficiency

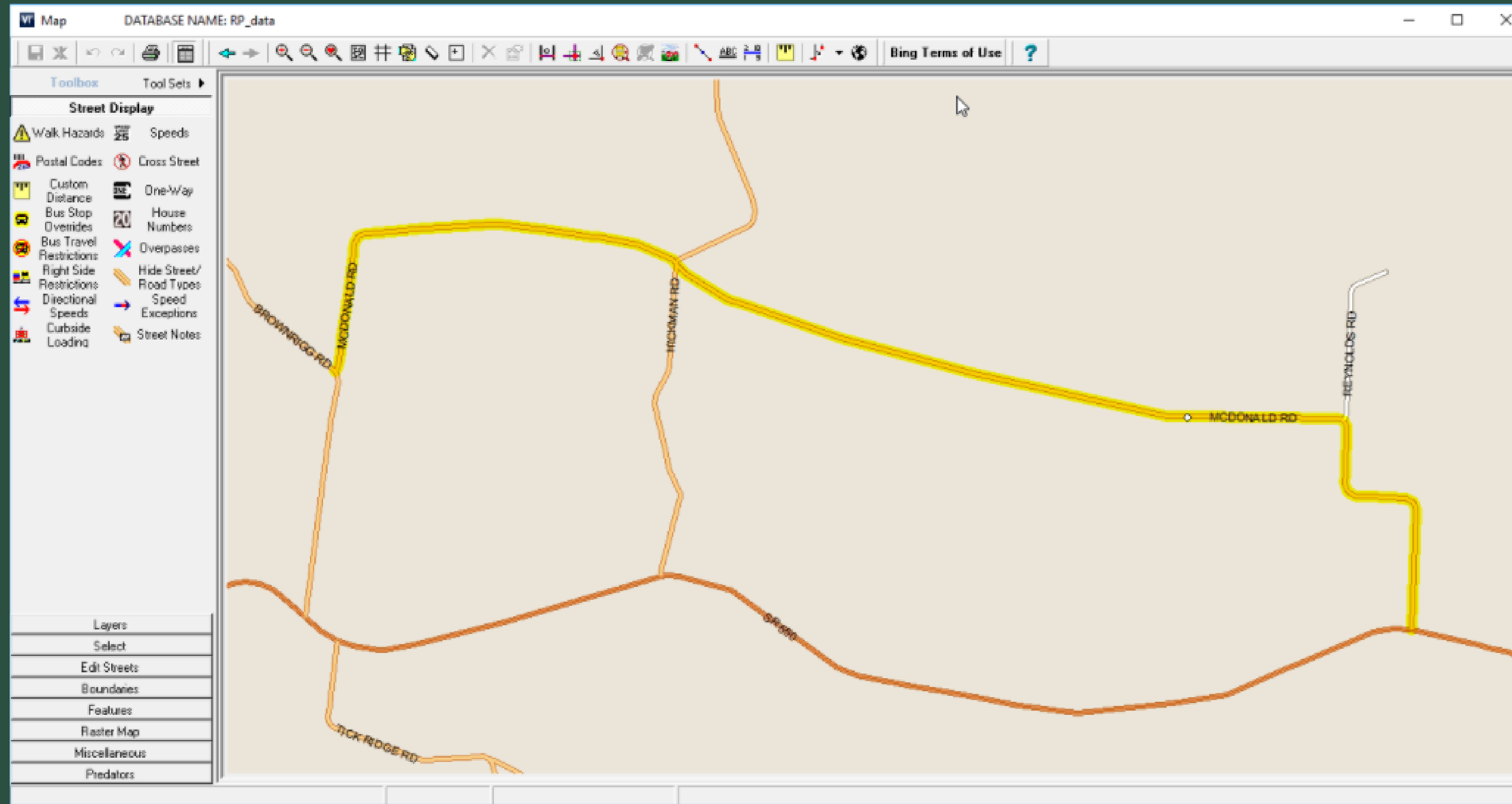
- Changing routes and assigning students is cumbersome and time consuming
- Does not interact well with PowerSchool (student information system)
- Van runs change frequently and are not currently routed in VT due to fluidity of assignments
  - Creates additional issues for subsidy reported – van runs must be manually added to VT reports
  - VT does not effectively support subsidy reporting process

### Inaccuracy

- Bus stops are located in VT based on an estimated position derived from allocating addresses rather than their actual location
- Reimbursement impact – miles traveled with and without students are manually calculated for each bus by hand
- Outdated maps result in new roads and developments being hand drawn, further reducing accuracy
- Current version of VT does not allow use and tracking of GPS (updated VT maps required)



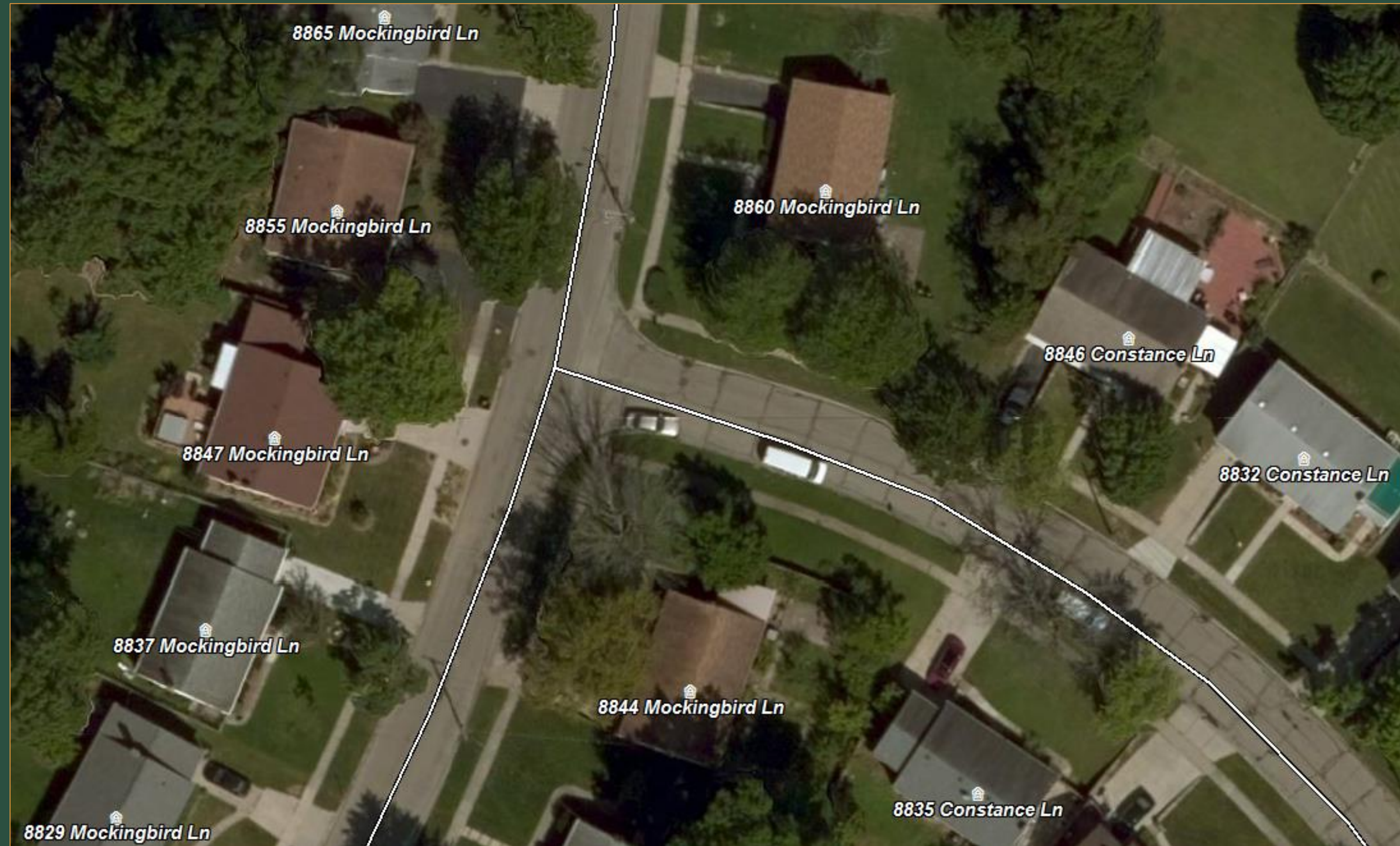
# CURRENT RP SOFTWARE – VERSATRANS (2001) CURRENT MAP



**Cost to Upgrade Maps = ~\$10,000**



# MAJOR IMPACT #1 – TRANSFINDER RP TRANSFINDER MAP



- Real world images with exact home locations taken from County GIS office
- Better accuracy and better visuals lead to **improved safety**





## BASIS FOR SELECTION

- Expertise based on 30+ years in student transportation industry
- Most widely used system both in PA and nationwide
- Updated maps use exact geographic location, not approximate
- Routefinder will route students based on safety – not just blind distance
- Accurate data supports ease of data submission for subsidy reporting
- 300+ districts work with Powerschool & Transfinder together – eliminates significant inefficiencies
- 20 year average has their clients saving 5% of the annual Transportation budget each year - **~\$300,000**

# MAJOR IMPACT #2 – TRANSIT-150 XL PASSENGER VAN

## Driver Shortage

- Serious difficulties in scheduling trips for athletics
- Athletes must be pulled out of classes early in the day to allow time for the athletic trip run and the normal PM run – reduces instructional time for athletes

## Inefficiency

- Small teams are being transported on 72 passenger buses
- Cost is \$200 - \$300 per trip, plus cost of fuel
- Van can be used by small teams  $\leq 8$  students
- Driven by coach or club advisor – no additional insurance charge
- Savings based on historical data - **~\$5,000/year**

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# HUMAN CAPITAL REVIEW



# STAFF SERVICES BUDGET DETAIL – 2019-20

Account Code	Description	2018-19 Budget	2019-20 Budget	Increase (Decrease)	% Increase (Decrease)
<b>Staff Services</b>					
10-2831-340-000-09-110-000-000-0000	Technical Services	1,000	-	(1,000)	-100.00%
10-2831-530-000-09-110-000-000-0000	Postage and Shipping	200	300	100	50.00%
10-2831-540-000-09-110-000-000-0000	Advertising	500	150	(350)	-70.00%
10-2831-580-000-09-110-000-000-0000	Travel	3,000	2,000	(1,000)	-33.33%
10-2831-610-000-09-110-000-000-0000	General Supplies	4,000	4,000	-	0.00%
10-2831-650-000-09-110-000-000-0000	Technology Supplies and Fees	7,500	21,300	13,800	184.00%
10-2831-810-000-09-110-000-000-0000	Dues and Fees	1,000	1,000	-	0.00%
<b>Total Staff Services Budget</b>		<b>17,200</b>	<b>28,750</b>	<b>11,550</b>	<b>67.15%</b>

# FULL-TIME EQUIVALENT COMPARISON

## 2013-14 THROUGH 2018-19

<b>Full-Time Equivalent Positions</b>	<b>2013-2014</b>	<b>2014-2015</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2017-2018</b>	<b>2018-2019</b>
Certificated Employees (AGEA)	355.51	353.01	352.21	353.21	361.21	365.21
Administrators (Act 93 & Contracts)	21	24	24	23	26	26
Confidential Employees	7.5	8.5	10	11	9	9
Staff (AGESPA)	67	45	46.5	47.5	46.5	46.5
Aides (AGESPA) (FTE 5.5 hrs)	70	70	74.75	80.5	85.5	83.2
<b>Total</b>	<b>521.01</b>	<b>500.51</b>	<b>507.46</b>	<b>515.21</b>	<b>528.21</b>	<b>529.91</b>
	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>
Total Salaries and Wages	\$ 29,826,134	\$ 30,338,627	\$ 30,618,429	\$ 30,701,831	\$ 31,938,802	\$ 32,625,776
Increase from Prior Year - \$	\$ 421,270	\$ 512,493	\$ 279,802	\$ 83,402	\$ 1,236,971	\$ 686,974
Increase from Prior Year - %	1.433%	1.718%	0.922%	0.272%	4.029%	2.151%

2014-15: Changed service model for custodial support and implemented new administrative structure

2016-17: Increased AGIS support staff for recess supervision

2017-18: Year 1 of full day Kindergarten added 8.0 FTE

2018-19: Increasing enrollment at PLE

**NOTE:** 4 of 26 administrators are a result of classification changes from Confidential Employees to Act 93 [two technology (2017-18), controller (2017-18), personnel and benefits (2018-19)]

**Total Average Annual Salary Growth from 2013-14 through estimated 2018-19 is 1.7%**

# ADMINISTRATIVE/MANAGEMENT TEAM COMPARISON

## AGSD VS CHESTER COUNTY DISTRICTS

District	Enrollment Oct 1	Separate Agreement	Administration/ Act 93	Total Administration/ Management Team	Student/Admin Ratio
AGCS^	1,853	0	0	20	93
GVSD	4,227	4	32	36	117
DASD	12,941	4	100	104	124
OJR	5,473	4	37	41	133
OxASD	3,810	4	24	28	136
OASD	2,261	2	14	16	141
PASD	4,009	5	21	26	154
CASD	5,681	4	32	36	158
UCFSD	3,972	3	20	23	173
KCSD	4,144	3	20	23	180
TESD*	7,042	2	36	38	185
WCASD	11,963	5	57	62	193
<b>AGSD</b>	<b>5,062</b>	<b>3</b>	<b>23</b>	<b>26</b>	<b>195</b>

\* Unverified by District Superintendent

^ Reference AGCS Organization Chart and September 2018 enrollment



# MANAGEMENT POSITION COMPARISON

## AGSD VS AVON GROVE CHARTER SCHOOL



AVON GROVE CHARTER SCHOOL Student Enrollment: 1,853 (09/01/18)	AVON GROVE SCHOOL DISTRICT Student Enrollment: 5,066 (04/01/19)
<b>DISTRICT LEVEL POSITIONS</b>	
CEO/Head of School.....	Superintendent
CFO/Business Administrator of Finance & Business Operations... ..	Director of Business Administration
Chief Personnel Officer Human Resources Director.....	Director of Personnel
Director of Administration/Lead Principal.....	Director of Secondary Teaching and Learning
Director of Curriculum and Instruction.....	Director of Elementary Teaching and Learning
Director of Information Technology.....	Director of Technology
Director of Special Education.....	Director of Pupil Services
Human Resources Generalist.....	Personnel and Benefits Specialist
Food Services Manager.....	Director of Food Services
IT Support Service Provider.....	CCIU Network Specialist
Special Education Coordinator.....	Special Education Supervisor
Data Assessment Coordinator.....	Systems Administrator
Student Data Coordinator (2).....	Information Systems Specialist
Transportation Coordinator.....	Controller
Building and Grounds Manager.....	CCIU Facilities Director
Accounting Supervisor.....	Assistant Business Manager
<b>BUILDING LEVEL POSITIONS</b>	
Principal (3).....	Principal (4)
Dean of Students .....	Assistant Principal (7)
	Director of Athletics

# CONTRACTED SALARIES AND OTHER WAGES

	2018-19	2019-20	Variance	% Var
<b>Contracted and Bargained Salaries and Wages</b>				
End of Prior Year Budgeted Salaries - CBAs and Contracts	\$ 30,988,101	\$ 31,720,582	\$ 732,481	2.36%
Contractual Increases	732,481	747,608	15,127	2.07%
Beginning of New Year Budgeted Salaries - CBAs and Contracts	31,720,582	32,468,190	747,608	2.36%
<b>Other Wages</b>				
Supplemental positions	750,051	721,701	(28,350)	-3.78%
Credits earned allowance	140,000	130,000	(10,000)	-7.14%
Curriculum development stipends	59,040	66,960	7,920	13.41%
Insurance opt-out payments	50,375	49,500	(875)	-1.74%
Extended school year teachers and aides	40,500	47,500	7,000	17.28%
Substitute aides	32,000	32,000	-	0.00%
Hourly employee overtime allowance	28,100	28,100	-	0.00%
Athletic event workers	22,400	20,250	(2,150)	-9.60%
Summer psychological services/IEP writing	15,000	20,000	5,000	33.33%
Technology summer help	8,500	10,000	1,500	17.65%
Detention monitors (Saturday and evening)	8,000	11,348	3,348	41.85%
Translation services	2,500	8,250	5,750	230.00%
Homebound teachers	10,000	6,480	(3,520)	-35.20%
AG Virtual Academy	4,500	6,500	2,000	44.44%
Attritional savings estimate <u>(will be taken in May for 2019-20 budget)</u>	(250,000)	-	250,000	-100.00%
Other miscellaneous wages (numerous programs)	80,971	40,057	(40,914)	-50.53%
<b>Total Other Wages</b>	1,001,938	1,198,646	196,708	19.63%
<b>Total Salaries and Wages</b>	\$ 32,722,520	\$ 33,666,836	944,316	2.89%



AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# EXPENDITURES UPDATE

# CHARTER SCHOOL TUITION

## WITHOUT FULL DAY KINDERGARTEN

Year	# Students			Tuition per Student		Total Cost			Cost Differential	
	Regular	Special	Total	Regular	Special	Regular	Special	Grand Total	Annual	Cumulative
2016-2017	701	141	842	\$ 9,888	\$ 24,297	\$ 6,931,488	\$ 3,425,877	\$ 10,357,365		
2017-2018	721	123	844	\$ 10,598	\$ 25,148	\$ 7,641,086	\$ 3,093,238	\$ 10,734,324		
2018-2019	755	129	884	\$ 10,994	\$ 25,318	\$ 8,300,485	\$ 3,265,983	\$ 11,566,468		
2019-2020	789	135	924	\$ 11,371	\$ 26,445	\$ 8,971,964	\$ 3,570,107	\$ 12,542,071		
2020-2021	823	141	964	\$ 12,000	\$ 28,000	\$ 9,876,000	\$ 3,948,000	\$ 13,824,000		
2021-2022	857	147	1004	\$ 12,500	\$ 29,000	\$ 10,712,500	\$ 4,263,000	\$ 14,975,500		
2022-2023	891	153	1044	\$ 13,000	\$ 30,000	\$ 11,583,000	\$ 4,590,000	\$ 16,173,000		

## WITH FULL DAY KINDERGARTEN

Year	# Students			Tuition per Student		Total Cost			Cost Differential	
	Regular	Special	Total	Regular	Special	Regular	Special	Grand Total	Annual	Cumulative
2016-2017	701	141	842	\$ 9,888	\$ 24,297	\$ 6,931,488	\$ 3,425,877	\$ 10,357,365		
2017-2018	687	117	804	\$ 10,598	\$ 25,148	\$ 7,280,757	\$ 2,942,349	\$ 10,223,106	\$ 511,218	\$ 511,218
2018-2019	711	125	836	\$ 10,994	\$ 25,318	\$ 7,816,748	\$ 3,164,713	\$ 10,981,461	\$ 585,008	\$ 1,096,226
2019-2020	694	122	816	\$ 11,371	\$ 26,445	\$ 7,891,689	\$ 3,226,319	\$ 11,118,008	\$ 1,424,063	\$ 2,520,289
2020-2021	677	119	796	\$ 12,000	\$ 28,000	\$ 8,124,000	\$ 3,332,000	\$ 11,456,000	\$ 2,368,000	\$ 4,888,289
2021-2022	660	116	776	\$ 12,500	\$ 29,000	\$ 8,250,000	\$ 3,364,000	\$ 11,614,000	\$ 3,361,500	\$ 8,249,789
2022-2023	643	113	756	\$ 13,000	\$ 30,000	\$ 8,359,000	\$ 3,390,000	\$ 11,749,000	\$ 4,424,000	\$ 12,673,789

AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# **BUDGET SUMMARY AND REVIEW**

# 2019-20 BUDGET SUMMARY

## Revenue and Expenditure Analysis

	2018-2019 Budget	March 2019-20 Budget	April Adjustments	Revised 2019-20 Budget	19-20 vs 18-19 Budget Variance
<b>Revenues</b>					
Local	\$ 58,914,827	\$ 63,305,370		\$ 63,305,370	\$ 4,390,543
State	30,400,253	28,115,905		28,115,905	(2,284,348)
Federal	634,000	540,000		540,000	(94,000)
<b>Total Revenues</b>	<u>89,949,080</u>	<u>91,961,275</u>		<u>91,961,275</u>	<u>2,012,195</u>
<b>Expenditures</b>					
Instruction	61,670,101	62,928,403	(272,648)	62,655,755	985,654
Support Services	26,144,555	26,818,737	(30,063)	26,788,674	644,119
Community Services	1,448,636	1,438,589		1,438,589	(10,047)
Debt Service	4,829,990	4,912,085		4,912,085	82,095
Fund Transfer	1,850,000	1,850,000		1,850,000	-
Budgetary Reserve	960,000	975,000		975,000	15,000
<b>Total Expenditures</b>	<u>96,903,282</u>	<u>98,922,814</u>		<u>98,620,103</u>	<u>1,716,821</u>
<b>Deficiency of Revenues</b>					
<b>Under Expenditures</b>	<u>\$ (6,954,202)</u>	<u>\$ (6,961,539)</u>		<u>\$ (6,658,828)</u>	<u>\$ 295,374</u>
<b>Fund Balance Usage</b>					
Committed Fund Balance (PSERS)	\$ 1,614,189	\$ 1,590,330		1,590,330	(23,859)
Assigned Fund Balance (transfers)	1,850,000	1,850,000		1,850,000	-
Debt Service Placeholder	1,560,000	-		-	(1,560,000)
Budgetary Reserve	960,000	975,000		975,000	15,000
Unassigned Fund Balance	970,013	2,546,209	(302,711)	2,243,498	1,273,485
<b>Total Use of Fund Balance</b>	<u>\$ 6,954,202</u>	<u>\$ 6,961,539</u>		<u>\$ 6,658,828</u>	<u>\$ (295,374)</u>

# 2019-20 BUDGET SUMMARY

## Changes from March Presentation

<b>Preliminary Budgeted Revenues (March 2019)</b>		\$ 91,961,275
No changes to revenues		-
<b>Proposed Budgeted Revenues (April 2019)</b>		<u>91,961,275</u>
<b>Proposed Budgeted Expenditures (March 2019)</b>		98,922,814
Increase estimated waste-water treatment utility costs	\$ 10,000	
Increase estimated tuition reimbursements based on planned courses	12,634	
Decrease funding supporting Superintendent goals and realign funding	(35,550)	
Decrease contracted maintenance costs based on new contracted rates	(17,147)	
Decrease estimated charter school enrollment	(272,648)	(302,711)
<b>Proposed Budgeted Expenditures (April 2019)</b>		<u>98,620,103</u>
<b>Preliminary Use of Fund Balance (March 2019)</b>		6,961,539
Use of Unassigned Fund Balance:		
Increase in Revenues	-	
Decrease in Expenditures	\$ (302,711)	(302,711)
<b>Proposed Use of Fund Balance (April 2019)</b>		<u>\$ 6,658,828</u>



# BUDGET COMPARISON – 2018-19 vs 2019-20

<b>Comparison by Function</b>		<b>2018-19 Budget</b>	<b>2019-20 Budget</b>	<b>Variance</b>	<b>% Variance</b>
<b><u>Instructional Services</u></b>					
1100	Instruction	\$ 43,428,267	\$ 44,823,200	\$ 1,394,933	3.21%
1200	Special Programs	14,793,564	14,630,548	(163,016)	-1.10%
1300	Vocational Education Programs	3,351,561	3,105,591	(245,970)	-7.34%
1400	Other Instructional Programs	96,709	91,916	(4,793)	-4.96%
1500	Nonpublic School Programs	-	4,500	4,500	N/A
<b><u>Support Services</u></b>					
2100	Support Services - Students	4,151,808	4,506,052	354,244	8.53%
2200	Support Services - Instructional Staff	2,335,428	2,414,372	78,944	3.38%
2300	Support Services - Administration	4,282,065	4,530,833	248,768	5.81%
2400	Support Services - Pupil Health	939,939	964,609	24,670	2.62%
2500	Support Services - Business	865,214	886,673	21,459	2.48%
2600	Operations & Maintenance of Plant	4,035,907	4,062,857	26,950	0.67%
2700	Student Transportation Services	6,396,498	6,679,467	282,969	4.42%
2800	Support Services - Central	2,953,284	2,559,108	(394,176)	-13.35%
2900	Other Support Services	184,412	184,703	291	0.16%
3200	Student Activities	1,338,636	1,346,089	7,453	0.56%
3300	Community Services	100,000	75,000	(25,000)	-25.00%
3400	Scholarships and Awards	10,000	17,500	7,500	75.00%
5100	Debt Service	4,829,990	4,912,085	82,095	1.70%
5200	Fund Transfers	1,850,000	1,850,000	-	0.00%
5900	Budgetary Reserve	960,000	975,000	15,000	1.56%
<b>TOTAL</b>		<b>\$ 96,903,282</b>	<b>\$ 98,620,103</b>	<b>\$ 1,716,821</b>	<b>1.77%</b>

# BUDGET COMPARISON – 2018-19 vs 2019-20

<u>Comparison by Object</u>	<u>2018-19 Budget</u>	<u>2019-20 Budget</u>	<u>Variance</u>	<u>%</u>
<b>Object</b>				
100 - Salaries	\$ 32,722,520	\$ 33,666,836	\$ 944,316	2.89%
200 - Benefits	21,718,993	21,859,685	140,692	0.65%
300 - Professional Services	10,375,924	10,046,988	(328,936)	-3.17%
400 - Repair/Maintenance/Rental	2,072,356	2,131,224	58,868	2.84%
500 - Transportation/Insurance/Tuition	18,081,055	19,366,651	1,285,596	7.11%
600 - Supplies/Books/Software	2,814,178	2,661,087	(153,091)	-5.44%
700 - Capital	922,236	626,132	(296,104)	-32.11%
800 - Bond Interest/Dues/Fees	911,020	2,431,500	1,520,480	166.90%
900 - Bond Principal	2,915,000	3,005,000	90,000	3.09%
	<u>92,533,282</u>	<u>95,795,103</u>	<u>3,261,821</u>	<u>3.53%</u>
<b>Other</b>				
800 - Recommended Debt Adjustment	1,560,000	-	(1,560,000)	100.00%
800 - Budgetary Reserve	960,000	975,000	15,000	1.56%
900 - Transfers	1,850,000	1,850,000	-	0.00%
	<u>4,370,000</u>	<u>2,825,000</u>	<u>(1,545,000)</u>	<u>-35.35%</u>
<b>Total General Fund Budget</b>	<b><u>\$ 96,903,282</u></b>	<b><u>\$ 98,620,103</u></b>	<b><u>\$ 1,716,821</u></b>	<b><u>1.77%</u></b>

# 2019-20 BUDGET CALENDAR



AVON GROVE SCHOOL DISTRICT 2019-20 BUDGET

# QUESTIONS