

Baldwin-Whitehall School District 2017-2018 Proposed Final Budget





Baldwin-Whitehall School District 2017-18 Proposed Final Budget Agenda

- Staffing Overview
- Salary and Benefits by Employee Type
- Millage and Assessed Value History
- 2017-2018 Budget Information
- Updated 5-Year Scenario Analysis
- Changes/Assumptions
- Recommendations
- Timeline



Baldwin-Whitehall School District 2017-18 Proposed Final Budget Staffing Overview

Baldwin-Whitehall School District			
Summary - Personnel Staffing for 2017-18			
Position/Category	Number of Positions (FTE)		
	2015-16	2016-17	2017-18 Proj.
Executive Staff (Superintendent, Asst Super., Business Manager)	3	3	3
Act 93 (Directors, Principals, Managers, Business Office, Psychologists)	29	28	28
Non Union (Confidential Adm Asst.)	2.5	3	3
Baldwin Whitehall Educational Association			
Elementary (Grades K-5)			
Classroom Teachers (K-5)	71	72	77
Elementary Encore (Art, Music, BCIT, Phys. Ed, Library)	15	14	14
Secondary (Grades 6-12)			
Arts and Crafts	5	5	5
Business Education (BCIT)	5	4.5	5
Family and Consumer Science	4	3	3
Music	4.5	4.5	4.5
Technology Education	3.5	3.5	3.5
English	16.5	15.5	15.5
World Language	10	10	11.5
Library	1.5	1.5	1.5
Mathematics	17	16	16
Physical Education/Health	8.5	8	8.5
Science	17	17	18.5
Sixth Grade	11.5	11	11
Social Studies	16.5	15.5	15.5
District Wide Support Services (Spec Ed, Nurse, ESL, Social Work, Speech, Transition, Title I, Guidance, Gifted)			
	57.6	53.5	54.5
Total BWEA	264.1	254.5	264.5

Baldwin Whitehall Service Employees Association (BWSEA)	2015-16	2016-17	2017-18 Proj
Maintenance	6	6	6
Head Custodians	6	6	6
Custodians	27	19	19
Noon Time Aides	28	28	28
Breakfast Monitors	4	4	4
Computer Technicians	4	4	4
Student Paraprofessionals	29	29	29
Secretaries (School Buildings)	15.5	15	15
Secretaries (Administration, Wallace, Bus Garage)	7	6	6
Transportation - Bus Attendants	16	14	14
Transportation - Mechanics	4	4	4
Transportation - Drivers	69	61	61
Transportation - Bus Cleaners	2	1.5	1.5
Total BWSEA	217.5	197.5	197.5



Baldwin-Whitehall School District 2017-18 Proposed Final Budget Enrollment/Course Selection Changes

<u>Paynter Elementary</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>
Grade 1 Teachers	5	6	1
Grade 3 Teachers	5	6	1
Grade 4 Teachers	4	5	1
Grade 5 Teachers	5	4	-1
 <u>Whitehall Elementary</u>			
Grade 2 Teachers	7	8	1
Grade 4 Teachers	6	7	1
Grade 5 Teachers	6	7	1
 <u>Elementary Districtwide</u>			
Intervention Specialists	5	6	1
 <u>Harrison Middle School</u>			
World Languages	4	4.5	0.5
Science (Simulator)	5	5.5	0.5
 <u>Baldwin High School</u>			
BCIT	2.5	3	0.5
World Languages	6	7	1
Physical Education/Health	3.5	4	0.5
Science	11.5	12.5	1



Baldwin-Whitehall School District

2017-18 Proposed Budget

Personnel Expenses

Organizational Changes – Not Reinstated (estimated)

<u>School</u>	<u>Position</u>	<u>Cost</u>
Adm	Director of Operations	\$70,000
BHS	Administrator	\$140,000
Elem	Instrumental Music	\$90,000
Elem	Academic Support Math	\$90,000
Elem	Nurse	\$45,000
Dist	Social Worker	\$45,000
Dist	Guidance Counselor	\$45,000
Dist	Gifted	\$45,000
Dist	Custodians	\$280,000
Dist	Secretaries	\$100,000
<u>Dist</u>	<u>Bus Cleaner</u>	<u>\$25,000</u>
Total		\$975,000



Baldwin-Whitehall School District

2017-18 Proposed Final Budget

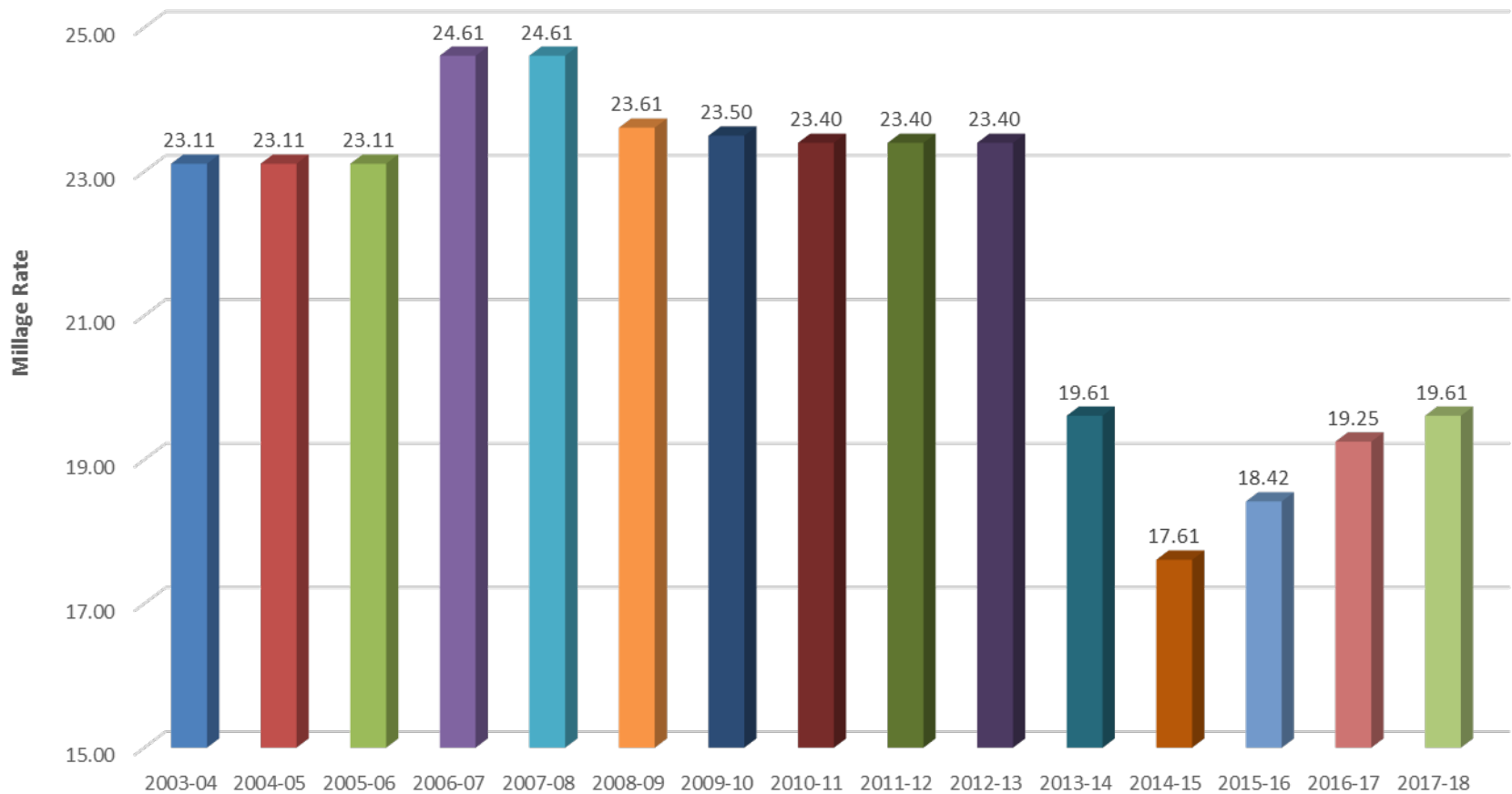
Personnel Expenses

Salary/Benefits by Employee Type								
	Salary	Healthcare	Dental	Vision	Life	Social Security	Retirement	Total
Administration	2,753,288	407,914	24,786	3,440	6,324	210,627	896,746	4,303,126
Professional	18,228,782	3,349,144	200,540	28,965	25,857	1,394,502	5,937,114	29,164,904
Transportation	2,395,044	184,993	10,674	1,287	5,946	183,221	780,066	3,561,231
Custodian/Maintenance	1,494,611	420,934	26,068	3,734	1,775	114,338	486,795	2,548,256
Secretarial	992,853	317,589	20,663	2,764	1,346	75,953	323,372	1,734,541
Paraprofessional/NTA	1,072,738	476,588	31,516	4,319	3,621	82,064	349,391	2,020,237
Extracurricular	569,238					43,547	185,401	798,186
Tax Collectors	52,000					3,978		55,978
Other (Insurance Opt Out, OT, ESY,)	1,972,506	0	0	0	0	150,897	642,445	2,765,848
Total	\$ 29,531,060	\$ 5,157,162	\$ 314,248	\$ 44,510	\$ 44,870	\$ 2,259,126	\$ 9,601,330	\$ 46,952,307



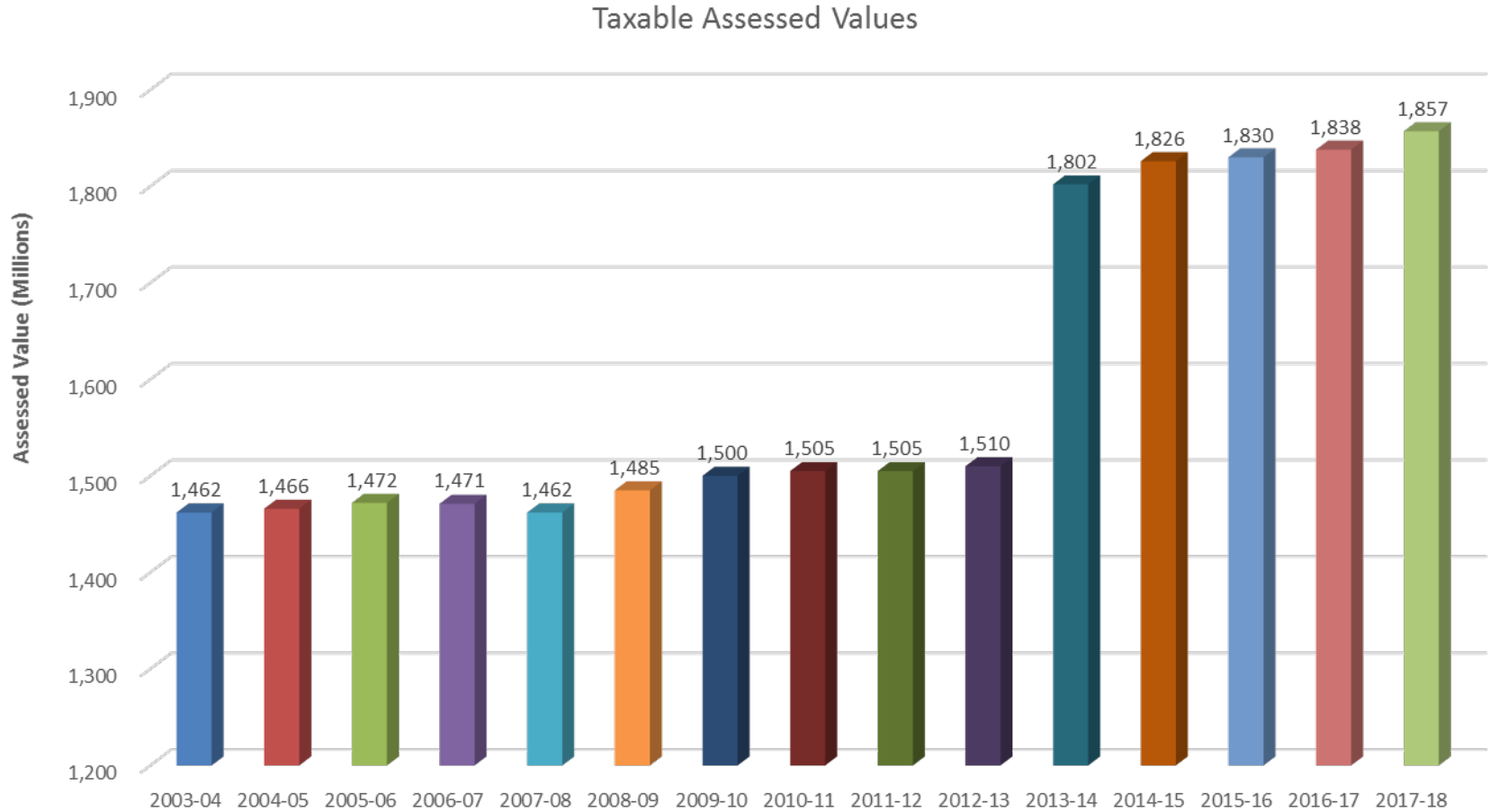
Baldwin-Whitehall School District 2017-18 Proposed Final Budget Millage History

Millage Rate Trend





Baldwin-Whitehall School District 2017-18 Proposed Final Budget Assessed Value History





Baldwin-Whitehall School District 2017-18 Proposed Final Budget

Revenue	Description	2014-15 Actual	2015-16 Actual	2016-17 Budget	2016-17 Est Actual	2017-18 Budget	Increase/ Decrease	% Change
10 R 60--	Local Revenue Total	37,046,637	38,729,588	39,308,568	39,091,020	40,168,305	2,739,634	7.01%
10 R 70--	State Revenue Total	20,899,785	21,704,783	20,872,765	23,932,827	23,360,516	(572,311)	-2.39%
10 R 80--	Federal Revenue Total	1,496,594	1,368,399	1,220,996	1,237,160	1,237,160	0	0.00%
	Revenue Total	59,443,016	61,802,770	61,402,329	64,261,008	64,765,981	2,167,323	3.37%
10 E 11--	Total Regular Education	26,051,851	24,570,861	25,365,385	27,233,990	28,202,913	659	0.00%
10 E 12--	Total Special Education	5,766,461	6,636,845	6,380,367	5,801,140	6,908,373	1,107,233	19.09%
10 E 13--	Total Vocational Education	2,030,045	2,127,040	2,027,331	2,139,342	2,130,002	(9,339)	-0.44%
10 E 14--	Total Homebound Education	20,825	49,971	27,885	32,953	32,011	(942)	-2.86%
10 E 21--	Total Support Services Students	1,476,641	1,576,264	1,552,539	1,603,909	1,697,738	93,829	5.85%
10 E 22--	Total Support Services Instruction	971,024	1,135,590	1,301,438	1,180,384	1,327,059	150,208	12.73%
10 E 23--	Total Support Services Administration	4,967,289	4,004,503	4,182,716	3,821,837	3,976,326	154,490	3.89%
10 E 24--	Total Support Services Pupil Health	514,167	532,755	491,722	480,589	564,570	83,980	17.47%
10 E 25--	Total Support Services Business	1,475,317	1,144,881	1,219,318	1,138,450	1,432,084	293,634	25.79%
10 E 26--	Total Facilities	6,226,069	6,238,030	5,690,784	5,865,724	5,441,430	(424,294)	-7.23%
10 E 27--	Total Transportation	4,572,134	4,632,689	4,689,204	4,189,426	4,286,958	97,532	2.33%
10 E 28--	Total Other Support Services	441,836	502,590	509,082	551,045	561,244	10,199	1.85%
10 E 32--	Total Athletics/Activities	1,425,459	1,370,776	1,431,477	1,409,724	1,437,467	27,743	1.97%
10 E 33--	Total Community Services	20,443	13,999	20,885	10,448	17,993	7,545	72.21%
10 E 46--	Total Capital		1,910,436	850,000	850,000	850,000	0	0.00%
10 E 51--	Total Debt Service	5,480,049	7,359,754	6,623,451	6,626,601	7,578,897	952,296	14.37%
	Expense Total	61,439,610	63,806,984	62,363,584	62,935,561	66,445,065	3,509,504	5.58%
	Revenue Total	59,443,016	61,802,770	61,402,329	64,261,008	64,765,981	2,167,323	3.37%
	Expense Total	61,439,610	63,806,984	62,363,584	62,935,561	66,445,065	3,509,504	5.58%
	Operating Margin	(1,996,594)	(2,004,214)	(961,255)	1,325,447	(1,679,084)	(1,342,181)	



Baldwin-Whitehall School District 2017-18 Proposed Final Budget

Major Variances from 2016-17 Actual vs. 2017-18 Budget

Revenue

Millage Increase and Increased Assessment	\$ 2,400,000	
Earned Income	200,000	
Retirement Reimbursements	420,000	
Bond Reimbursements	<u>(1,000,000)</u>	
Total Revenue	\$ 2,020,000	

Expenses

PSERS Increase	\$ 584,000	
Increased Staffing	850,000	
Increased Debt Service		952,000
Salary Increases	540,000	
Special Education	<u>500,000</u>	
Total	\$ 3,526,000	



Baldwin-Whitehall School District 2017-18 Proposed Final Budget

5 Year Budget Projections					
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	19.25	19.61	19.61	19.61	19.61
Revenue					
Local	\$ 39,091,020	\$ 40,168,305	\$ 40,639,499	\$ 40,992,529	\$ 41,349,090
State	\$ 23,932,828	\$ 23,360,516	\$ 23,827,726	\$ 24,304,281	\$ 24,790,366
Federal	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160
Total	\$ 64,261,008	\$ 64,765,981	\$ 65,704,386	\$ 66,533,970	\$ 67,376,616
Expenses					
Instruction	\$ 35,207,425	\$ 37,273,299	\$ 38,816,815	\$ 39,593,151	\$ 40,385,014
Support Services	\$ 18,831,363	\$ 19,287,409	\$ 19,753,157	\$ 20,148,220	\$ 20,551,185
Non-Instructional	\$ 1,420,172	\$ 1,455,460	\$ 1,419,569	\$ 1,447,961	\$ 1,476,920
Debt Service	\$ 6,626,601	\$ 7,578,897	\$ 7,327,637	\$ 7,322,567	\$ 7,332,346
Capital Outlay	\$ 850,000	\$ 850,000	\$ 1,135,000	\$ 850,000	\$ 850,000
Other Uses of Funds					
Total	\$ 62,935,561	\$ 66,445,065	\$ 68,452,178	\$ 69,361,899	\$ 70,595,465
Margin	\$ 1,325,447	(\$ 1,679,084)	(\$ 2,747,793)	(\$ 2,827,929)	(\$ 3,218,849)
Fund Balance Start of Year	\$ 8,372,928	\$ 9,698,375	\$ 8,019,291	\$ 5,271,498	\$ 2,443,569
Fund Balance End of Year	\$ 9,698,375	\$ 8,019,291	\$ 5,271,498	\$ 2,443,569	(\$ 775,279)
Committed Fund Balance Tech	\$ 835,000	\$ 835,000	\$ 835,000	\$ 835,000	\$ 835,000
Committed Fund Balance Facilities	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797
Unassigned Fund Balance	\$ 5,894,578	\$ 4,215,494	\$ 1,467,701	(\$ 1,360,228)	(\$ 4,579,076)



Baldwin-Whitehall School District 2017-18 Proposed Final Budget

5 Year Budget Projections					
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
	19.25	19.61	20.39	21.21	22.06
Revenue					
Local	\$ 39,091,020	\$ 40,168,305	\$ 42,043,698	\$ 43,901,742	\$ 45,848,369
State	\$ 23,932,828	\$ 23,360,516	\$ 23,827,726	\$ 24,304,281	\$ 24,790,366
Federal	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160	\$ 1,237,160
Total	\$ 64,261,008	\$ 64,765,981	\$ 67,108,585	\$ 69,443,183	\$ 71,875,895
Expenses					
Instruction	\$ 35,207,425	\$ 37,273,299	\$ 38,816,815	\$ 39,593,151	\$ 40,385,014
Support Services	\$ 18,831,363	\$ 19,287,409	\$ 19,753,157	\$ 20,148,220	\$ 20,551,185
Non-Instructional	\$ 1,420,172	\$ 1,455,460	\$ 1,419,569	\$ 1,447,961	\$ 1,476,920
Debt Service	\$ 6,626,601	\$ 7,578,897	\$ 7,327,637	\$ 7,322,567	\$ 7,332,346
Capital Outlay	\$ 850,000	\$ 850,000	\$ 1,135,000	\$ 850,000	\$ 850,000
Other Uses of Funds					
Total	\$ 62,935,561	\$ 66,445,065	\$ 68,452,178	\$ 69,361,899	\$ 70,595,465
Margin	\$1,325,447	(\$1,679,084)	(\$1,343,594)	\$81,283	\$1,280,430
Fund Balance Start of Year	\$8,372,928	\$9,698,375	\$8,019,291	\$6,675,697	\$6,756,981
Fund Balance End of Year	\$9,698,375	\$8,019,291	\$6,675,697	\$6,756,981	\$8,037,411
Committed Fund Balance Tech	\$ 835,000	\$ 835,000	\$ 835,000	\$ 835,000	\$ 835,000
Committed Fund Balance Facilities	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797	\$ 2,968,797
Unassigned Fund Balance	\$5,894,578	\$4,215,494	\$2,871,900	\$2,953,184	\$4,233,614



Baldwin-Whitehall School District 2017-18 Proposed Final Budget Items to Consider/Assumptions

Potential Changes –Items to Consider

- Continued refinement of master schedules in each school
- Kindergarten registration numbers
- Increases in Special Education and ESL Enrollment
- Further review of staffing levels
- Ongoing contract negotiations (BWSEA)

Assumptions

- Local tax millage rate of 19.61 mils
- State budget funding for 2017-18 based on Governor Wolf's Preliminary levels
- PlanCon funding continues for 17-18 \$ 1.2M
- Taxable Assessed Values will continue to increase by 1% annually



Baldwin-Whitehall School District

2017-18 Proposed Final Budget

Recommendations

- The Administration recommends that the Board set the Baldwin-Whitehall School District Property Tax millage at 19.61 for 2016-17.
- The Administration recommends that the Board approve the 2017-18 Operating Budget of \$64,765,981 with revenue provided from earned income taxes, deed transfer taxes, realty transfer taxes, occupation privilege taxes, and a school tax on real estate to be levied and assessed at the rate of 19.61 mills, as outlined in the accompanying resolution.
 1. The current tax rate for 2016-17 is assessed at the rate of 19.25 mills.
 2. The tax rate for 2017-18 is assessed at the rate of 19.61 mills.
 3. There is a millage increase of .36 for 2016-17.
 4. The Operating deficit for 2017-18 is \$1,679,084



Baldwin-Whitehall School District 2017-18 Proposed Final Budget

Budget Timeline

May 3, 2017	Proposed Final Budget Presented
May 10, 2017	Proposed Final Budget Adoption
May 24, 2017	Post Budget for Public Review
June 4, 2017	Publish Notice to Adopt Budget
June 7, 2017	Final Budget Review
June 14, 2017	Final Budget Adoption
July 15, 2017	Final Day to Submit Budget to PDE