

Interboro School District
Proposed Final
General Fund Budget
2019-2020



Interboro School District provides a challenging and supportive learning environment for all students to succeed academically, socially, and emotionally while becoming college and career ready citizens within a global community.

At the Public Meeting held on June 19, 2019, the Interboro Board of School Directors approved the 2019-2020 School Year Budget.

Board of School Directors

William Phelps - President
Justin Shivone - Vice President
Jack Evans - Secretary
Edward Harris -Treasurer
Kelly Joseph
Danielle Fagan
Jennifer Varricchio
Glenn Goldsborough
Christine Alonso

Superintendent

Bernadette C. Reiley

Central Administration

Martin Heiskell – Finance
Dr. Valerie Eckman – Curriculum and Instruction
Paul Korinth – Special Education
David Criscuolo – Human Resources
William Galloway – Operations and Transportation
Barbara Hagerty – Technology

Supervisors

Mark Avitabile – Curriculum Grades 6-12
Rachel Lambert – Special Education
Lauren Weed – Accounting Supervisor
Robert Sonet – Technology Supervisor

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IMPACT ON TAXPAYERS

The Interboro Board of School Directors, Superintendent, Bernadette Reiley and Finance Director, Martin Heiskell are pleased to present the 2019-2020 Proposed Final General Fund Budget to parents, staff and community.

In conjunction with the Superintendent and Administrative Team, the proposed budget presents with expenditures totaling \$69,769,310, in which the Interboro School District employs an estimated 618 staff members, not including substitutes. Salaries and Benefits drive at least 78% of the Proposed General Fund Budget.

The Interboro School District proposed tax increase for the 2019-2020 school year is 2.9%. The proposed tax increase will generate \$1,206,766 in revenue, which will offset the increasing costs of the employee salaries and benefits, PSERS contributions and special education support services.

The continued support of the community as a whole, makes it possible for Interboro School District to provide a challenging and supportive learning environment for our students and to make our community a great place to reside.

<u>School District</u>	<u>2018-2019 Tax Rates</u>
William Penn	46.0000
Wallingford/Swarthmore	45.3025
Southeast Delco	43.0752
Ridley	40.7300
Chichester	39.8561
Upper Darby	37.1395
Interboro	37.1008
Springfield	32.9796
Garnet Valley	32.4876
Haverford	31.7991
Penn Delco	28.8971
Chester/Upland	26.9543
Rose Tree Media	25.6888
Radnor	24.1867
Marple Newtown	18.4885

Congratulations Class of 2019!



IMPACT ON TAXPAYERS



<u>Assessment</u>	<u>Increase in Mills</u>	<u>Increase in RE Tax</u>
\$ 88,000 ▲	1.0759	\$ 95
\$ 70,000 ▲	1.0759	\$ 75
\$ 80,000 ▲	1.0759	\$ 86
\$ 90,000 ▲	1.0759	\$ 97
\$ 100,000 ▲	1.0759	\$ 108
\$ 125,000 ▲	1.0759	\$ 134
\$ 150,000 ▲	1.0759	\$ 161
\$ 175,000 ▲	1.0759	\$ 188
\$ 200,000 ▲	1.0759	\$ 215

2019-2020 BUDGET IMPACTS

In comparing the revenues and expenditures for the 2018-2019 General Fund Budget to the 2019-2020 General Fund Budget the following items impacted the increases and decreases from one year to the next.

Revenues:

- The increase in school real estate taxes is approximately \$1,392,302.
- There is a decrease in the payment in lieu of real estate taxes of approximately \$204,519.
- There is a decrease in refunds or prior years' expenditures of approximately \$77,265.
- There is an increase in the District's basic education subsidy of approximately \$758,800. In addition, there is also an increase of \$133,780 in the District's special education subsidy.
- The District is requesting additional funds for the Pre-K Counts grant of approximately \$144,500.
- There is an increase in the retirement subsidy payment from the state of approximately \$255,900. These payments represent the state subsidy of a percentage of the District's share of the retirement contribution.
- There is also a potential increase in the ACCESS funding of approximately \$155,000.

Expenditures:

- Salaries increased approximately \$783,770 due to contractual obligations. The potential increase was reduced by various retirements as the salaries for the replacement of these positions were less.
- Employer retirement contribution rates increased by .86% resulting in an increase of approximately \$539,660.
- Medical benefits increased 7.5% and 4.5% (high deductible plan), resulting in an increase of approximately \$275,409. More and more employees are migrating to the high deductible plan which is less expensive for the District.
- There was not an increase in the prescription benefits for 2019-2020.
- Special education costs have risen from the previous year due mainly to the net increase in student enrollment into the District with IEP's and out of district placement. The increase for 2019-2020 is approximately \$243,345.
- Costs for outside services for one on one and personal care assistants have risen over the past years along with an increase in charter school tuition. This resulted in an increase of approximately \$278,000.

PRIOR YEAR BUDGET COMPARISON

	2018-2019 <u>6/30/2019</u>	2019-2020 <u>6/19/2019</u>	Increase <u>(Decrease)</u>
<i>Revenue:</i>			
Local - Real Estate Taxes	39,451,999	40,844,301	1,392,302
Local - Other	4,094,368	3,966,662	(127,706)
State	22,894,345	24,117,811	1,223,466
Federal	661,028	908,826	247,798
<i>Total Revenue</i>	<u>67,101,740</u>	<u>69,837,600</u>	<u>2,735,860</u>
<i>Expense:</i>			
Salary	32,719,487	33,503,257	783,770
Benefits	20,209,457	21,136,322	926,865
Delco Intermediate Unit	1,399,359	1,427,286	27,927
Delco Community College	450,298	448,515	(1,783)
Superintendent's Office	44,738	51,008	6,270
Board of School Directors	169,806	220,512	50,706
Curriculum & Instruction	241,626	234,034	(7,592)
Local & State Grants (non Salary & Benefits)	1,137,247	806,289	(330,958)
Federal Grants (Non Salary & Benefits)	54,497	113,305	58,808
Business Office	166,873	173,569	6,696
Insurance	233,826	241,834	8,008
Tax Collection	18,160	18,640	480
Debt Service	4,223,213	4,221,591	(1,622)
Pupil Services Office	533,420	811,728	278,308
Special Education	2,297,026	2,540,371	243,345
Facilities and Operations	1,232,283	1,287,863	55,580
Custodial Department	104,200	100,100	(4,100)
Athletic Department	166,475	177,668	11,193
Transportation Department	512,821	952,994	440,173
Bus Lease (FB commitment)	338,000	-	(338,000)
Human Resources	17,875	13,055	(4,820)
Technology	770,538	891,107	120,569
Cyber Education Program	40,000	76,500	36,500
Technology - Data Center (FB Commitment)	337,859	-	(337,859)
Technology - Computers (FB Commitment)	119,408	-	(119,408)
Kindergarten Academy	22,218	44,184	21,966
Glenolden	35,436	38,506	3,070
Norwood	36,830	40,703	3,873
Prospect Park	32,711	35,045	2,334
Tinicum	26,285	29,584	3,299
High School	124,017	133,740	9,723
<i>Total Expenses</i>	<u>67,815,989</u>	<u>69,769,310</u>	<u>1,953,321</u>
<i>Suprlus (Deficit)</i>	<u>(714,249)</u>	<u>68,290</u>	<u>782,539</u>

SUMMARY OF REVENUE

Local Revenues:

- School real estate taxes (current & delinquent)
- Transfer taxes, parking lot taxes and in lieu tax payments
- IDEA funding (pass-through grant from the DCIU)
- Various local grants from businesses

State Revenues:

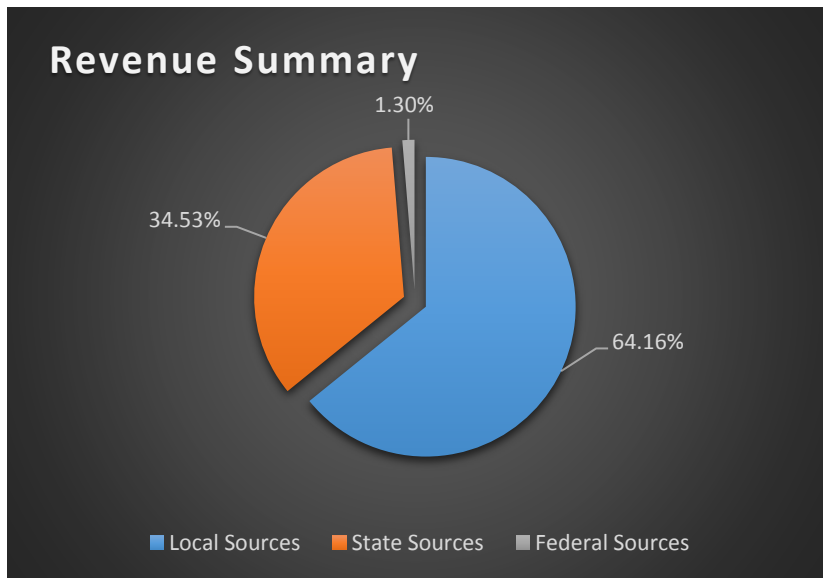
- Basic Education, special education and transportation subsidies
- Property tax reduction (Farmstead/Homestead exclusions)
- Reimbursement for certain principal and interest payments for outstanding General Obligation Bonds
- Reimbursements of a portion of the employer payments for social security/Medicare and the employer contribution payments to the retirement system (PSERS)
- Ready to Learn Block grant and the Pre-K Counts grant

Federal Revenues:

- Title I, Title II and Title IV grants
- Access grant

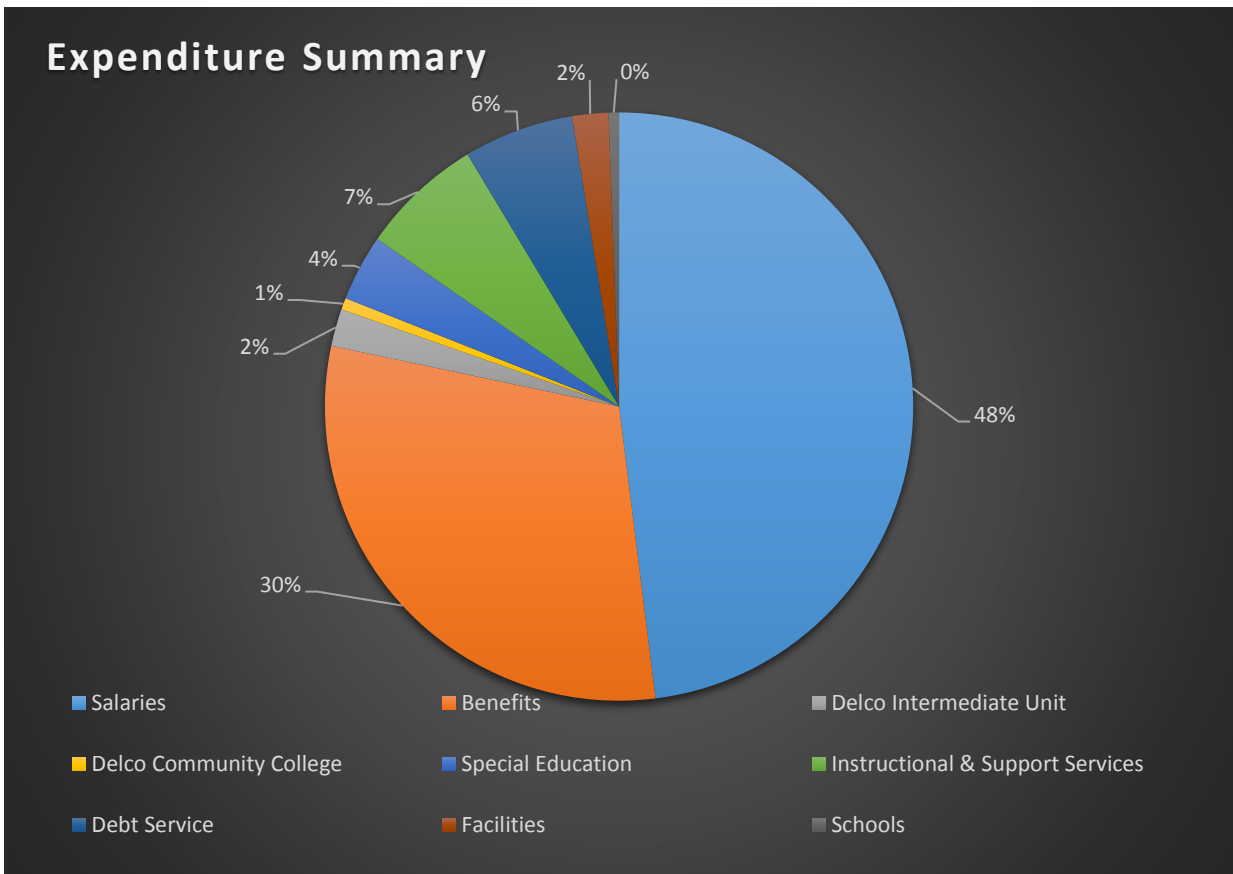


Local Sources	44,810,963	64.16%
State Sources	24,117,811	34.53%
Federal Sources	908,826	1.30%
	69,837,600	100.00%



SUMMARY OF EXPENDITURES

Salaries	33,503,257	48.02%
Benefits	21,136,322	30.29%
Delco Intermediate Unit	1,427,286	2.05%
Delco Community College	448,515	0.64%
Special Education	2,540,371	3.64%
Instructional & Support Services	4,705,743	6.74%
Debt Service	4,221,591	6.05%
Facilities	1,387,963	1.99%
Schools	398,262	0.57%
	69,769,310	100.00%



STATUS OF THE FUND BALANCE

Estimated Fund Balance using the **current** Committed Fund Balance items:

Interboro School District Fund Balance Summary (6/3/19)

	<u>Audited</u> <u>6/30/15</u>	<u>Fund Balance</u> <u>Use</u>	<u>Audited</u> <u>6/30/16</u>	<u>Fund Balance</u> <u>Use</u>	<u>Audited</u> <u>6/30/17</u>	<u>Fund Balance</u> <u>Use</u>	<u>Audited</u> <u>6/30/18</u>
Unassigned Fund Balance	3,978,292	(884,247)	3,094,045	(475,567)	2,618,478	(347,572)	2,270,906
Nonspendable/Restricted Fund Balance	435,229	(16,692)	418,537	81,550	500,087	350,436	850,523
Committed Fund Balance	<u>2,696,380</u>	<u>(897,874)</u>	<u>1,798,506</u>	<u>(500,518)</u>	<u>1,297,988</u>	<u>(502,721)</u>	<u>795,267</u>
	<u>7,109,901</u>	<u>(1,798,813)</u>	<u>5,311,088</u>	<u>(894,535)</u>	<u>4,416,553</u>	<u>(499,857)</u>	<u>3,916,696</u>
 Budgeted deficit		(2,196,380)		(2,415,972)		(1,042,752)	
 Committed Fund Balance projects							
PSERS/Budget Deficit	739,811		-		-		-
Bus Leases	395,500		395,500		308,000		338,000
Technology Upgrades	654,421		609,421		457,267		457,267
Capital Improvements	<u>906,648</u>		<u>793,585</u>		<u>532,721</u>		<u>-</u>
	<u>2,696,380</u>		<u>1,798,506</u>		<u>1,297,988</u>		<u>795,267</u>

Unassigned Fund Balance:

This is the residual classification for the general fund. It is the yearly surplus/deficits accumulated over the life of the school district, net of the committed, assigned or restricted fund balances.



PENNSYLVANIA SCHOOL EMPLOYEE RETIREMENT PLAN (PSERS)

<u>Fiscal Year</u>	<u>Contribution Rate</u>	<u>Increase (Decrease)</u>
	Actual	
2007-2008	7.13%	
2008-2009	4.76%	-2.37%
2009-2010	4.78%	0.02%
2010-2011	5.64%	0.86%
2011-2012	8.65%	3.01%
2012-2013	12.36%	3.71%
2013-2014	16.93%	4.57%
2014-2015	21.40%	4.47%
2015-2016	25.84%	4.44%
2016-2017	30.03%	4.19%
2017-2018	32.57%	2.54%
2018-2019	33.43%	0.86%
2019-2020	34.29%	0.86%
	Projected	
2020-2021	35.26%	0.97%
2021-2022	35.68%	0.42%
2022-2023	36.32%	0.64%



2019-2020 PROPOSED STAFFING HIGHLIGHTS

➤ **Autistic Support Teacher – High School**

- To support the continuum of services for high school students

➤ **Social Worker - Districtwide**

- Trained Professional providing additional support for K-12 students and families with the aim of alleviating the conditions of those in need of help or welfare.

➤ **Supervisor of Literacy**

- To coordinate a comprehensive District-wide literacy program
- Implement and monitor District-wide literacy assessments, supervise Reading Specialists, facilitate Differentiated Instruction and Professional Development and classroom coaching for staff and administrators
- Support special education intervention programs and services; promote equitable practices between regular education and special education programs
- Conduct needs assessments to determine best practices and literacy-specific strategies needed to improve student achievement and growth; analyze the effectiveness of reading and writing interventions and make recommendations for intervention programs
- Implement, review , and revise Pennsylvania Comprehensive Literacy Program

➤ **Reclassification**

- Mr. Mark Avitabile will be re-classed *from* Supervisor of Secondary Curriculum and Instruction to Director of STEM Education and Professional Learning



2019-2020 BUDGET HIGHLIGHTS

➤ **Proposed Professional Learning for K – 12 staff**

- Membership to the Delaware Valley Consortium for Excellence and Equity through Title II grant funds
- Differentiated professional development series for professional staff based on need and interest. Educators will be grouped in cohorts to promote sustained dialogue throughout the year. In-class coaching or support will be provided by the session facilitator or a cohort colleague. Strands are focused on Reading and Writing Interventions; Social-Emotional Learning; Student-Centered Learning; Instructional Strategies; the 21st Century School Environment; Curriculum Development. Highlights include:
 - Phonics, Decoding, and Multi-Sensory Support for Young Readers through Orton-Gillingham
 - Differentiation and Co-Teaching Strategies with Teaching, Learning, Succeeding
 - Problem Solving for the 21st Century through integration of Engineering in Elementary and Picture Perfect STEM
 - Helping Students to Analyze Text
 - Trauma Informed Care

➤ **Staffing**

- Integration of a District PreK – 12 Literacy Supervisor to coordinate and monitor a comprehensive District-wide literacy program

GRANT OPPORTUNITIES

➤ **PreK Counts**

- PreK 4-year old program featuring 34 full day slots in 2 classrooms (Kindergarten Academy and High School Early Learning Lab) - Year 2 of 5 year continuation grant for \$289,000 per year, totaling \$1,445,000
- Application for an additional 17 slots (\$144,500) to open a second classroom at the Kindergarten Academy

➤ **Boeing – STEM Learning**

- “Problem Solving for the 21st Century: Using Creative and Collaborative STEM Learning to Improve Science and Math instruction” for \$125,000

➤ **CCRES – Inclusive Music and Arts Education**

- “Finding Your Song: Promoting Inclusive Instructional Practice in High School Music Classrooms” for \$5,000



School Board Members

Left to right: Jennifer Varricchio, Edward Harris, Christine Alonso, Danielle Fagan, Justin Shivone
Jack Evans, William Phelps (Board President) and Glenn Goldsborough
Not Pictured: Kelly Joseph



Administration

Back Row: Edward Kloss, Daniel Mills, Brad Kohlhepp, Ryan Snyder, Timothy Fanning,
Brian Lytz, Ryan Johnston
Front Row: Bernadette C. Reiley (Superintendent), Rachel Lambert, Robert Kelly, Barbara
Hagerty, Kelin Spina, David Criscuolo, Valerie Eckman