

Wyomissing Area School District



Finance Committee Meeting
April 12, 2023

Agenda

- Capital Projects Budget and Forecast
- Budget Challenges – 2023/2024 and beyond
- Special Education Expenditure Review
- 2022/2023 Projections
- Expenditure Review
- Budget Overview
- Preliminary RE Tax increase discussion
- Voting Meeting Agenda items

Capital Projects Budget and Forecast

- Projected capital projects for 2023/24
 - Auditorium stage lighting replacements
 - Replacement of JSHS/Guidance flooring
 - HVAC controller replacement (reviewed at Facilities Meeting)
 - Recording studio equipment
 - Van replacements (student and maintenance) (3 year plan)
 - Replacement of tractor

Budget Challenges Beyond 2022/2023

- Assessments – changes and appeals (+/-)
 - Masonic Temple/Commonwealth Charter Academy
 - Reading Hospital Appeals
 - Knitting Mills Appeal - resolved
 - West Reading Redevelopment (TIF)*
 - Oak Street Investment (401 Buttonwood Street) - resolved
- State Revenue
 - Additional BEF and SEF or Flat Funding
- Cyber Enrollments
 - Tuition Rates
- Personnel
 - Hiring/Retirees/Minimum Wage/WAEA Contract Negotiations
 - ESSER Positions Funding (2 Positions)
- Economic Conditions
 - Utilities (8% increase in water/sewage)

Special Education



Special Education Data Report School Year 2021-2022

Enrollment (School Age) Source: December 1, 2021 Child Count

	LEA	State
Total Enrollment ^	1,794	1,684,754
Total Special Education Enrollment	295	313,618
Percent Special Education	16.4%	18.6%
Percent of Special Education Enrollment by Disability		
Autism	19.3%	12.6%
Deaf-Blindness	---	0.0%
Emotional Disturbance	8.5%	8.0%
Hearing Impairment Including Deafness	---	0.8%
Intellectual Disability (Mental Retardation)	---	6.2%
Multiple Disabilities	---	1.0%
Orthopedic Impairment	---	0.2%
Other Health Impairment	19.0%	17.9%
Specific Learning Disability	36.9%	38.9%
Speech or Language Impairment	11.5%	13.8%
Traumatic Brain Injury	---	0.2%
Visual Impairment Including Blindness	---	0.3%

^ Total Enrollment, for Special Education reporting purposes, includes all students enrolled in an LEA regardless of the location where a student is receiving services.

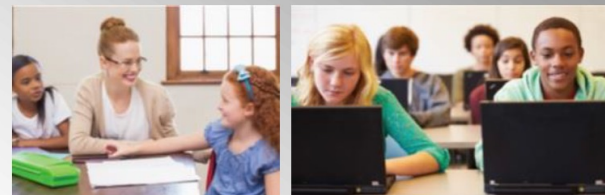
Race/Ethnicity (School Age) Source: December 1, 2021 Child Count

	Spec ED	LEA
American Indian/Alaska Native	---	---
Asian	---	2.7%
Black or African American	8.5%	4.9%
Hispanic	37.3%	26.4%
Multiracial	---	4.4%
Native Hawaiian/Other Pacific Islander	---	---
White	48.8%	61.0%

Posted: June 2022 by the Pennsylvania State Data Center

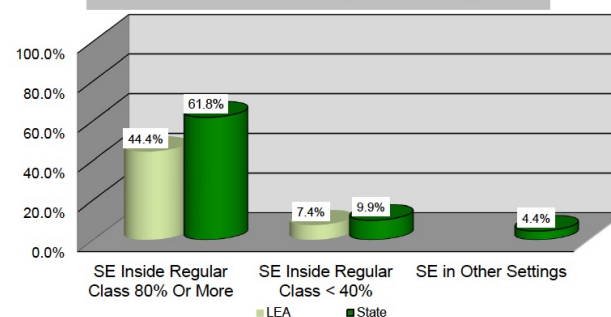
Wyomissing Area SD

Where this symbol (---) appears, the PDE is not displaying these data on this report to guard against improper statistical comparisons due to small group sizes (n=10 or less), and to protect the confidentiality of those students with



Educational Environments (Ages 6-21, Age 5 School Age) Source: December 1, 2021 Child Count

Where PDE is not displaying LEA data, it is due to small group size



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Special Education Staff Throughout the District

WHEC

- Kindergarten through 4th grades
- 4 Learning Support Teachers
- 3 Autistic Support Teachers
- 2 Emotional Support Teachers
- 1 Speech Pathologist
- 17 Paraprofessionals

WREC

- 5th through 6th grades
- 3 Learning Support Teachers
- 1 Autistic Support Teacher
- .25 Speech Pathologist
- 3 Paraprofessionals

JSHS

- 7th through 12th grades
- 6 Learning Support Teachers
- 2 Autistic Support Teachers
- 1 LSS Teacher
- 1ES Teacher
- 1 Behavior Support Specialist
- .75 Speech Pathologist
- 14 Paraprofessionals

District-wide Staff:

3 School Psychologists;

1 Social Worker; 4 PT Occupational Therapists; 1 Physical Therapist; BCBA; Department Chair; Transition Coordinator

Special Education

Requirements of Chapter 14

- Full Continuum of Services - including supplementary aids and supports (SAS Toolkit)
- Caseload Standards
- Transition Services
- Progress Monitoring
- Professional Development
- Highly-qualified Paraeducators
- Extended School Year (ESY) Programs
- Research-based Teaching Materials
- Assistive Technology
- Consultative Services
- Early Intervention
- Transportation
- Similar requirements for Chapters 15 (504 plans) and 16 (GIEPs) of PA School Code

Special Education: Students Placed Outside of District

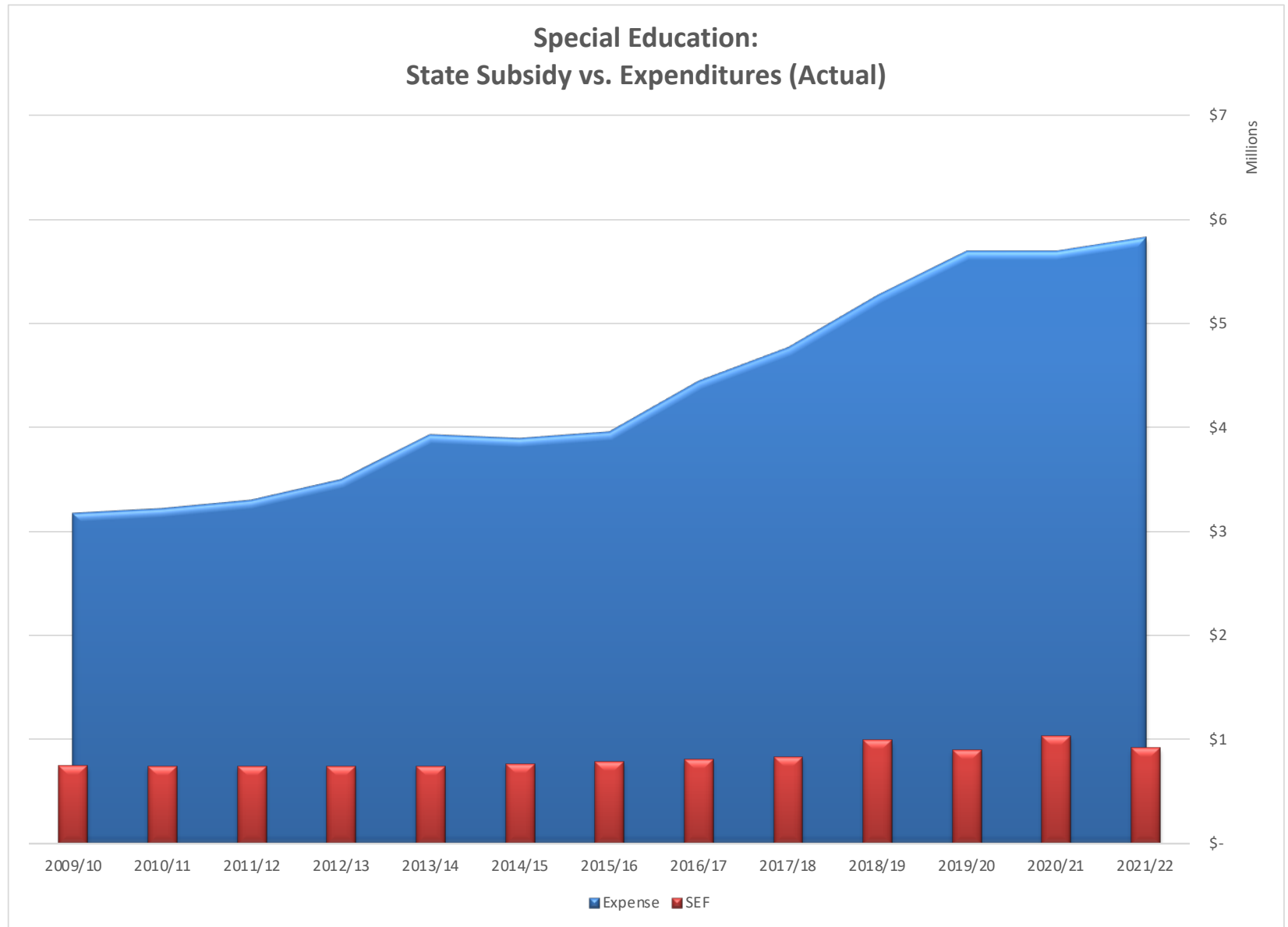
- Data driven decision making
- Parental involvement
- Partner with neighboring school districts first to ensure access to typical peers
- District-level or building level administrator attend all IEP meetings; for students with poor attendance and/or behavioral needs, LEA monitors their attendance on a bi-weekly basis
- Student's placement is reviewed annually, at a minimum; most are quarterly
- 12 out of district placements currently (6 moved into the district already in out of district placement
- Student who are placed by their families in mental health facilities are offered an individualized transition plan to move back into the public school setting (currently 8 students in placements)

Special Education: Act 16

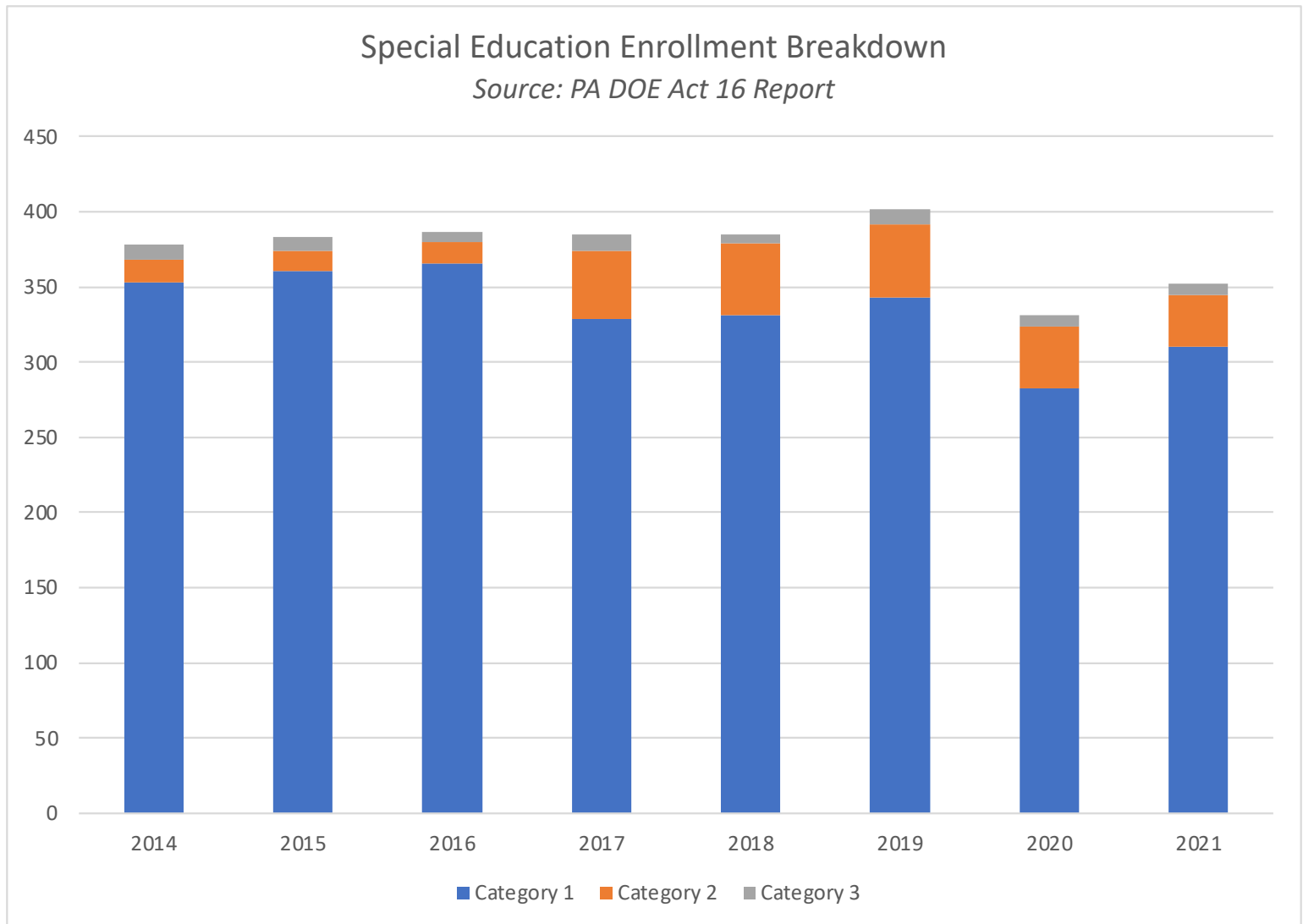
- Category 1a - \$1.00 - \$4,999.99
- Category 1b - \$5,000 - \$27,303.07
- Category 2 - \$27,303.08 - \$54,606.16
- Category 3a - \$54,606.17 - \$81,909.25
- Category 3b - \$81,909.26 and over

For students with costs over \$100,000, LEAs can apply for state contingency funds. Since 2013, we have had 0-3 students each year. For 21-22, we applied for funds towards two students, totaling approximately \$240,000. LEAs will be notified of our application by the end of April. For the 22-23 academic year, we are expected to have at least 4 applications.

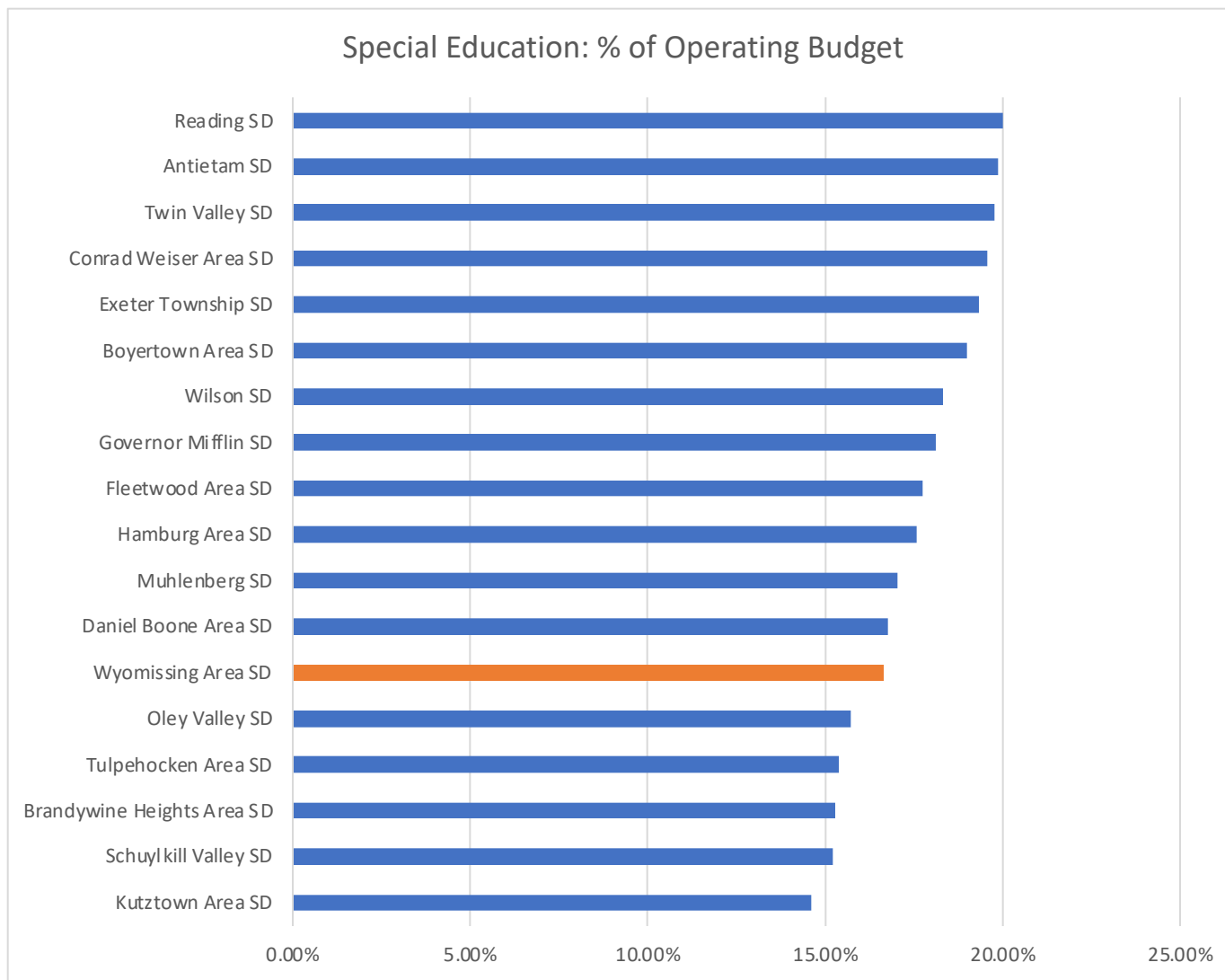
Special Education



Special Education

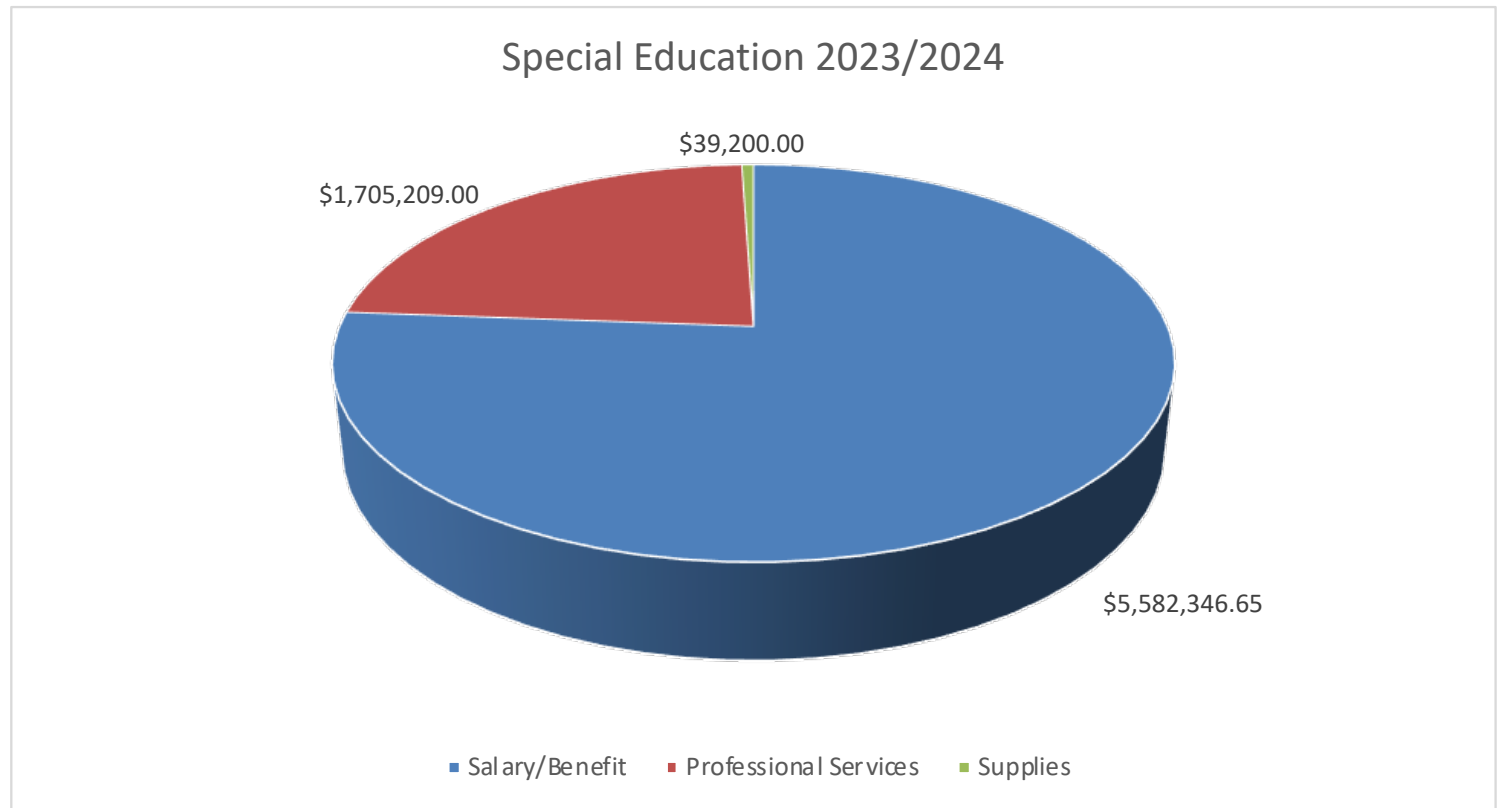


Special Education

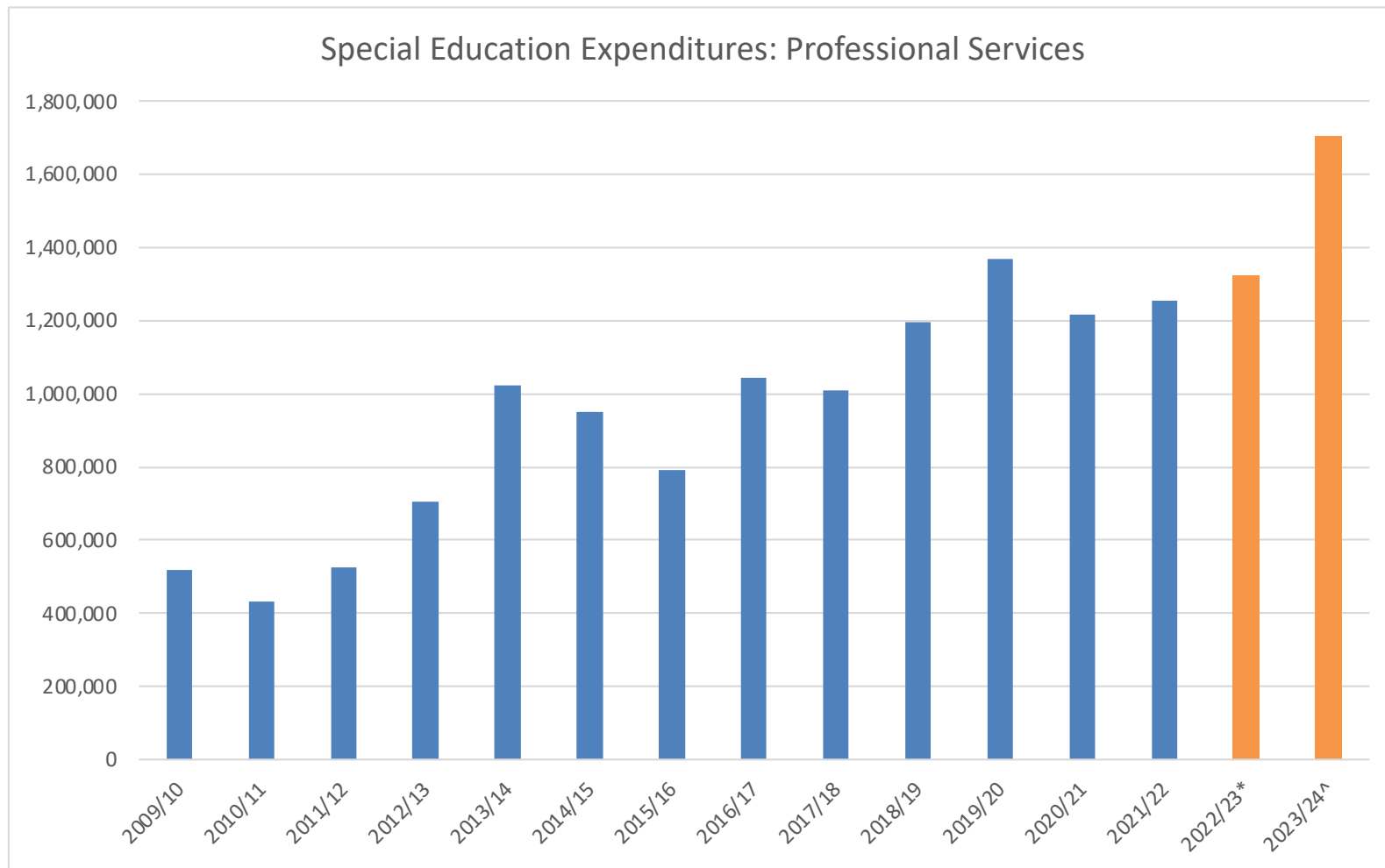


2021 – 16.64% of total budget. County rank is 13 out of 18 districts

Special Education: Projected Budget 2023/2024



Special Education: Professional Services

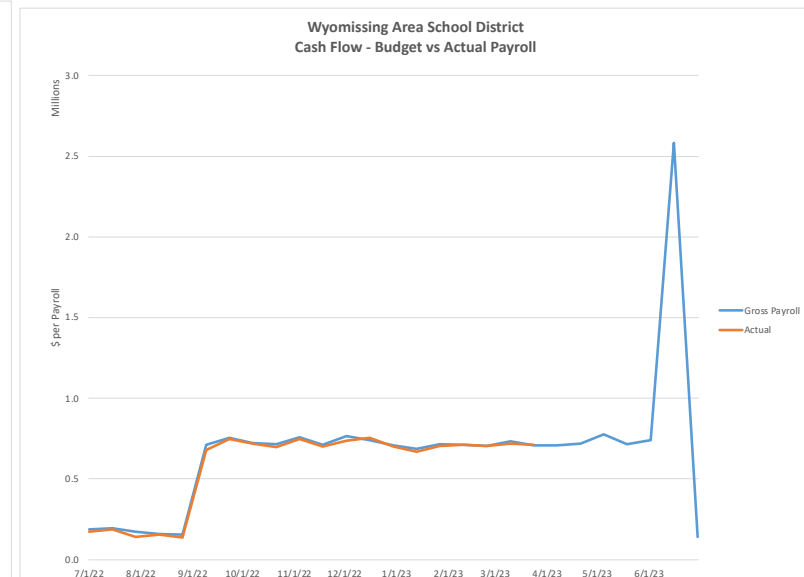
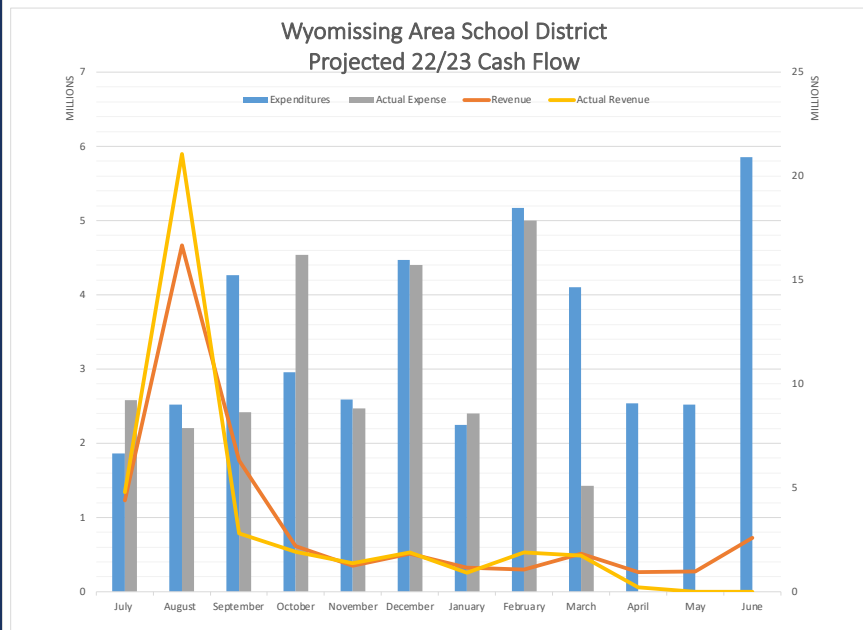


*=final budget ^=proposed budget

2022/2023 Year End Projections

- Cash Flow through February 28, 2023

Revenue Rec'd by % to Budget (Cumulative)				Expenditures by % to Budget (Cumulative)			
Month	Budgeted	Actual	Over/Under	Month	Budgeted	Actual	Over/Under
July	10.63%	11.65%	1.02%	July	4.54%	6.27%	1.73%
August	51.05%	62.77%	11.72%	August	10.67%	11.63%	0.96%
September	66.35%	69.61%	3.25%	September	21.05%	17.51%	-3.53%
October	71.71%	74.26%	2.55%	October	28.24%	28.55%	0.31%
November	74.77%	77.60%	2.83%	November	34.53%	34.56%	0.02%
December	79.23%	82.17%	2.94%	December	45.40%	45.27%	-0.13%
January	82.05%	84.39%	2.34%	January	50.87%	51.11%	0.24%
February	84.60%	89.01%	4.41%	February	63.45%	63.26%	-0.18%
March	89.02%	93.70%	4.68%	March	73.43%	66.74%	-6.69%
April	91.31%	93.70%	2.39%	April	79.62%	66.74%	-12.87%
May	93.71%	93.70%	-0.01%	May	85.75%	66.74%	-19.01%
June	100.00%	93.70%	-6.30%	June	100.00%	66.74%	-33.26%



Proposed Budget – What is included....

- Personnel Wages/Benefits:
 - 1 new requested position (tied to proposed offsetting MH state funding)
 - Increase in starting salary for support staff = minimum \$15/hr
 - % salary increase for professional staff and administration staff
 - Increase in health insurance cost (6%)
 - Reduction of retirement percentage to 34%
- Inflationary increase in the following:
 - Insurance
 - Fuel
 - Utilities (water/electric/natural gas/trash removal)
- Charter/ Cyber School tuition cost increase (not due to increased enrollment)
- Special education placement tuition cost increase
- Additional transportation costs for bell time adjustment

Real Estate Tax Increase History

Wyomissing Area School District				
Millage History				
<u>Year</u>	<u>Millage</u>	<u>Increase in Mills</u>	<u>% Increase</u>	<u>PDE Index</u>
2014-15	29.4887	0.4358	1.50%	2.10%
2015-16	29.7849	0.2962	1.00%	1.90%
2016-17	30.0665	0.2816	0.95%	2.40%
2017-18	30.0665	0.0000	0.00%	2.50%
2018-19	30.6678	0.6013	2.00%	2.40%
2019-20	31.4340	0.7662	2.50%	2.30%
2020-21	31.9060	0.4720	1.50%	3.00%
2021-22	32.5441	0.6381	2.00%	3.00%
2022-23	33.1950	0.6509	2.00%	3.90%
2023-24				4.10%

Real Estate Tax Increase Summary



2.50% Inc

\$150,000 AV → \$124/yr or \$10/mo

2.00% Inc

\$150,000 AV → \$100/yr or \$8/mo

1.50% Inc

\$150,000 AV → \$75/yr or \$6/mo

Note: AV = Assessed Value

Proposed Budget – What is not included....

- Increase in State Funding:
 - Basic Education (Governor's Budget: \$551,096)
 - \$314,764 (13.31% increase, average increase past two years)
 - \$275,548 (50% of governor's proposed budget)
 - Special Education (Governor's Budget: \$100,532)
 - \$61,875 (6.16% increase, average increase past two years)
 - \$50,266 (50% of governor's proposed budget)
- Capital Reserve/Debt Service (current: \$583,045)
 - 75% = \$437,284 (reduction of \$145,761)
 - 50% = \$291,522 (reduction of \$291,522)
 - 25% = \$145,761 (reduction of \$437,284)
- Tax Increase (additional revenue generated):
 - 2.5% = \$683,204
 - 2.0% = \$546,481
 - 1.5% = \$409,840

Preliminary Expenditure Budget – 2023/2024

Preliminary Revenue:	\$42,166,337
Preliminary Expenditures:	<u>\$43,143,340</u>
Deficit	(\$977,004)

Potential assumption:

	<u>1.5%</u>	<u>2.0%</u>
• Include increase in BEF:	\$314,764	\$275,548
• Include increase in SEF:	\$61,875	\$50,266
• Include decrease in capital transfer:	\$145,761	\$145,761
• Include tax increase	<u>\$409,840</u>	<u>\$546,481</u>
Revised Deficit	(\$44,764)	\$41,052

Next Steps

- May 8, 2023
 - Preliminary 2023/2024 budget presentation
 - Approve preliminary budget
- June 12, 2023
 - Approve final 2023/2024 budget