

Wyomissing Area School District



Finance Committee/Budget Workshop Meeting
March 16, 2022

Agenda

- Technology – Purchase/eRate
- Construction Update:
 - Change Orders
 - Contingency
- 2022/2023 Budget - Preliminary
 - Enrollment Projections and Class Size
 - Personnel & Support Staff
 - Tax Increase Scenario
- 2021/2022 Budget Projection
- West Reading TIF – Proposal/Next Steps/Discussion
- 2021/2022 Cash Flow Update
- Voting Meeting Agenda Items
- Public Comment

Technology Purchase

- Redundant Internet – reviewing proposals. Will provide District a second source of internet separate from the District's main line from BCIU (RWAN).
- Internet service to Flannery Field. Service will provide internet access to track pavilion area.
 - Service per month: \$426 or \$5,112 annual
 - Net service cost: \$170 or \$2,045 annual
 - Construction \$28,140
 - Less eRate Discount \$(16,884)
 - One time net cost \$11,256

Funding Sources: Capital Reserve and Construct Bond Funds

Technology Purchase

- Wireless AP, switch replacement and firewall upgrade
 - 2 Replacement Switches \$39,389.41
 - 268 New and Replacement Wireless AP \$272,266.56
 - 1 Firewall Upgrade \$18,104.27
 - Total cost of equipment \$329,760.24
 - Less eRate discount (\$190,406.50)
 - Total cost to District \$139,353.74

Funding Sources: Capital Reserve and Construct Bond Funds

Construction Update

- Change orders:
 - JSHS – Jay R. Reynolds, Inc.: \$84,614
 - Due to poor conditions, the copper piping in toilet rooms need to be replaced. Add floor drain for shower. Replace existing underground sanitary sewer line in the Transportation Area due to unforeseen deteriorated conditions. Reroute existing copper domestic piping from the above to the new electrical room that serves the existing exterior wall hydrant. Replace domestic copper piping and sanitary piping in the Men's locker room and transportation area due to unsuitable condition.
 - JSHS – North Bay Mechanical: \$26,075
 - Install diffusers and remove existing ductwork. Valve packages for Trane cabinet convectors. Provide glycol for existing chilled water system. Relocate an existing exhaust fan from mechanical room due to unforeseen conditions. Clear clogged hot water piping serving the unit ventilator. Reroute existing condensate piping in Men's locker room and transportation area due to unforeseen conditions.

Construction Update

- Change orders:
 - JSHS – Uhrig Construction: \$54,327.94
 - Adjust footing elevations for cafeteria foundations. Add a six foot ceramic tile wainscot in toilet rooms. Delete LVT-2 flooring and sand and refinish existing wood flooring, including replacement of damaged boards. Install metal studs and GWB in toilet rooms due to unforeseen and unsuitable existing wall conditions. This also includes self-leveling floor underlayment. Prepare and remove adhesives and prep floors with skim coat due to unforeseen substrate conditions. Provide additional floor leveling underlayment in toilet room due to unforeseen conditions. Provide two additional mirrors and install additional soap & Paper towel dispensers in toilet room. Additional work required in Women's locker room including removal and infill of existing mud bed in toilet room area, additional acoustical tile ceilings in a classroom, revise the ceiling and bulkhead height in a classroom and wrap an steal column in classroom due to unforeseen conditions. Delete acoustical tile ceiling system in Gymnasium and provide a painted finish of the existing wood deck and wrap the existing bulkhead with painted GWB. Revised and provide additional metal stud framing and GWB in the transportation area.

Construction Contingency Update

Total contingency budgeted: \$900,000

Change Orders:

JSHS:	\$344,457
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WHEC:	\$138,415
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WREC:	<u>\$4,672</u>
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Total Change Orders:	\$487,544
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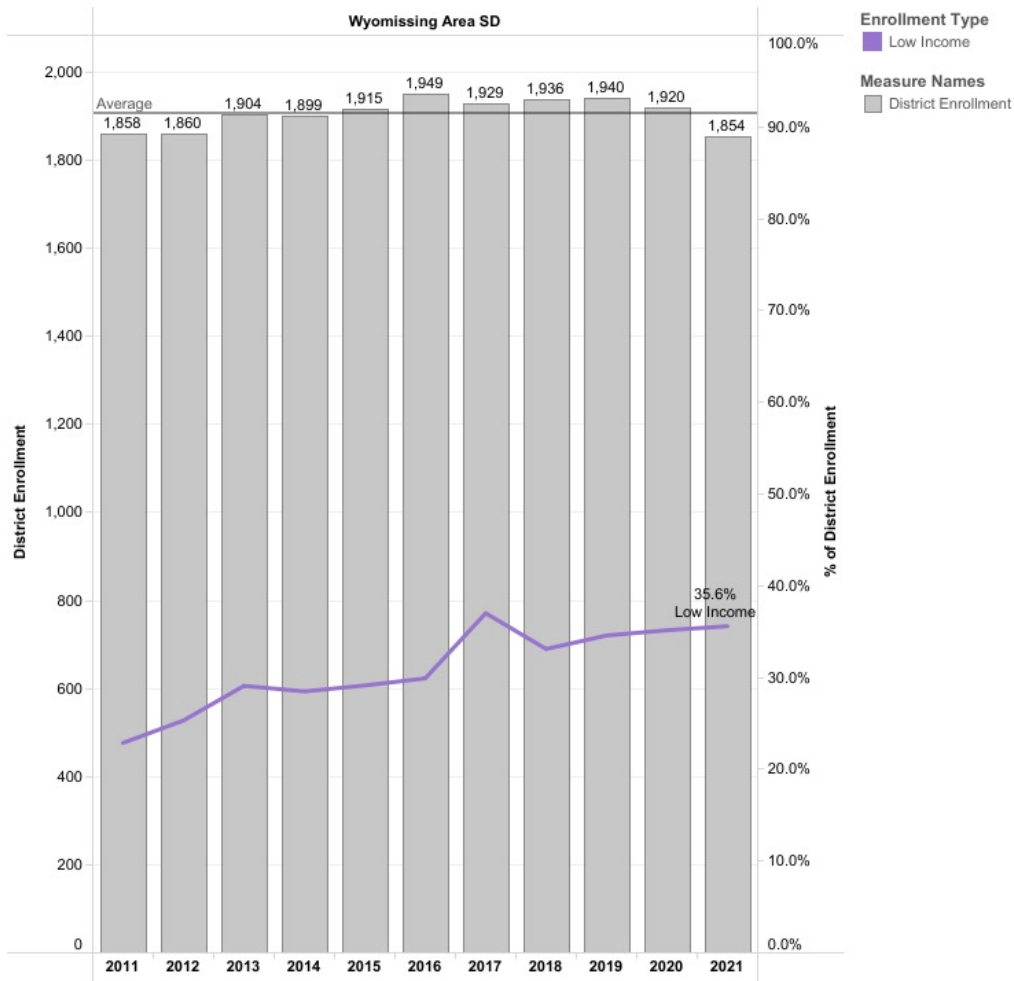
Balance of contingency:	\$412,456
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Enrollment – Low Income Percentage

Enrollment Breakdown (District Level)

District(s): Wyomissing Area SD

Source: PA DOE Enrollment Data

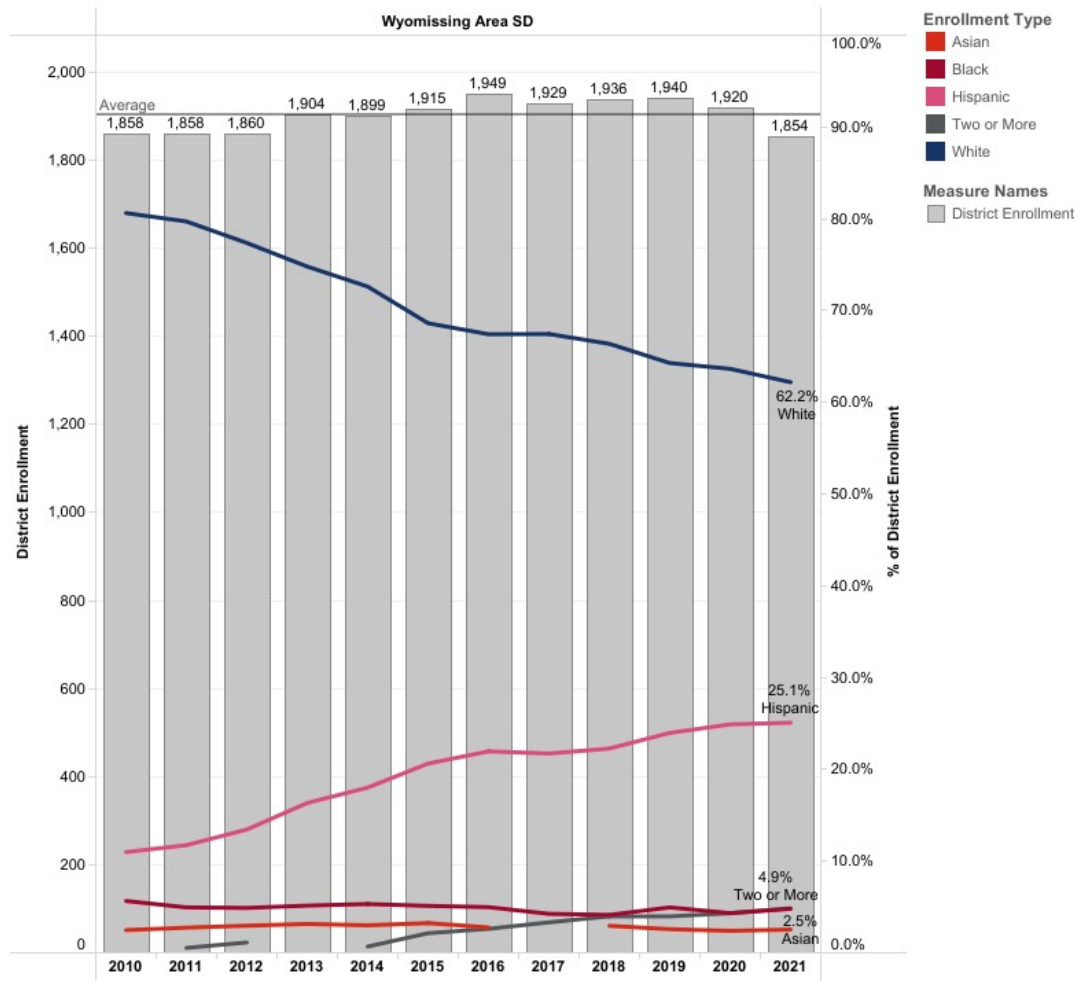


Enrollment – Ethnicity Percentage

Enrollment Breakdown (District Level)

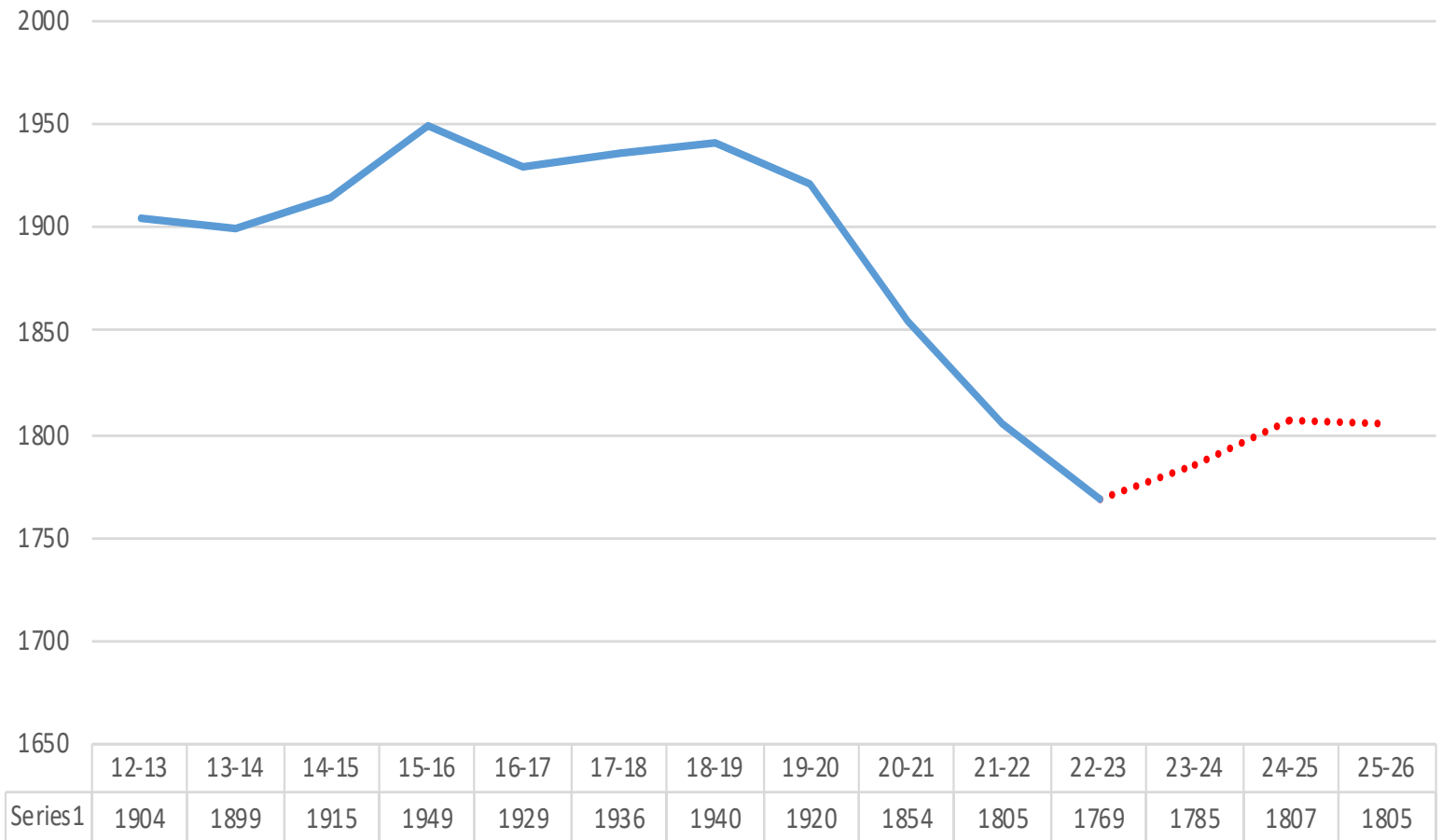
District(s): Wyomissing Area SD

Source: PA DOE Enrollment Data



Enrollment

Enrollment - Actual and Projections



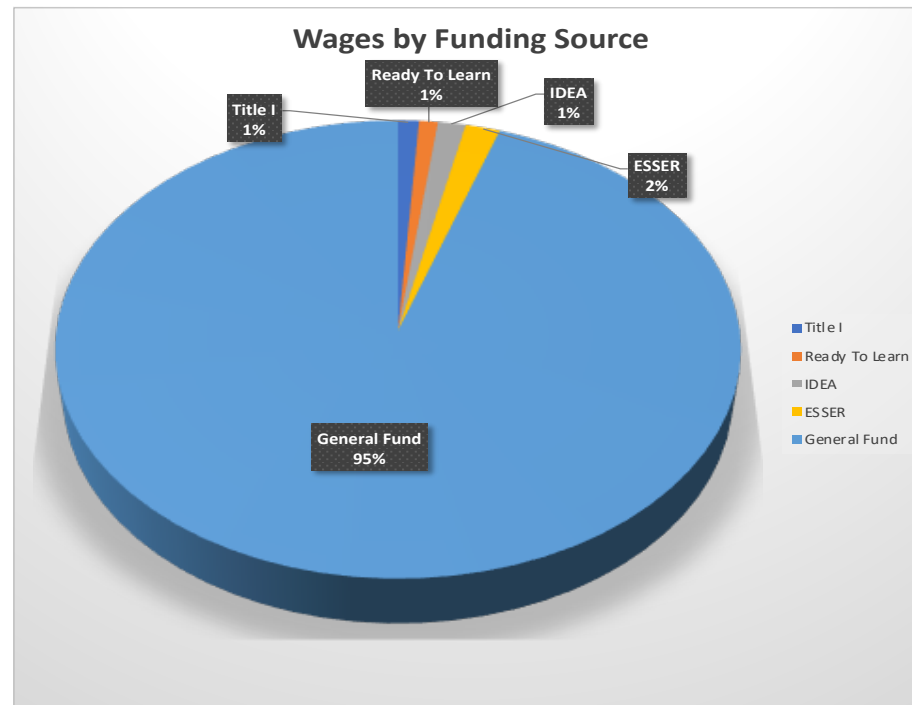
Enrollment – Class Size (October 1)

Enrollment for FY 2021/2022				
<u>Grade</u>	<u>Enrollment</u>	<u>Classrooms</u>	<u>Avg Class Size</u>	<u>Recom. Class Size</u>
K	115	6	19.17	18-24
1	108	6	18.00	20-25
2	138	6	23.00	20-25
3	126	6	21.00	20-25
4	147	7	21.00	20-25
5	137	6	22.83	23-27
6	147	6	24.50	23-27
Total	918	43	21.35	

Projected Enrollment for FY 2022/2023				
<u>Grade</u>	<u>Enrollment</u>	<u>Classrooms</u>	<u>Avg Class Size</u>	<u>Recom. Class Size</u>
K	107	6	17.83	18-24
1	118	6	19.67	20-25
2	108	6	18.00	20-25
3	138	6	23.00	20-25
4	126	6	21.00	20-25
5	151	6	25.17	23-27
6	137	6	22.83	23-27
Total	885	42	21.07	

Personnel and Support Staff Overview

- Overview
- Total Staff: 301
 - Professional Staff: 174
 - Support Staff: 121
 - Administration: 15
- Funding Breakdown: 2022/2023



Personnel and Support Staff

- Support Staff – estimated hourly wage increase^
- Total Staff - 121
 - Food Service – 18
 - General Fund - 103
 - Impact of starting salary to \$12
 - Wages: \$32,391
 - Benefits: \$14,070
 - Total: \$46,461
 - Includes Food Service (\$21,727) and General Fund (\$24,734)
 - Total number of positions under \$12.00/hour: 23 (19.01% of total)
 - Food Service: 13 (72.22% of total)
 - General Fund: 10 (9.71% of total)
 - Impact of starting salary to \$13.50
 - Wage: \$126,725
 - Benefits: \$50,705
 - Total: \$177,430
 - Includes Food Service (\$53,594) and General Fund (\$123,836)
 - Total number of positions under \$13.50/hour: 62 (51.24% of total)
 - Food Service: 14 (77.77% of total)
 - General Fund: 48 (46.60% of total)

^Includes annual increase, if increase is less than budgeted, impact could be higher

Personnel and Support Staff

- Support Staff – estimated hourly wage increase[^]
 - Impact of starting salary to \$15
 - Wages: \$423,598
 - Benefits: \$184,011
 - Total: \$607,609
 - Includes Food Service (\$94,150) and General Fund (\$513,459)
 - Total number of positions under \$15.00/hour: 80 (66.12% of total)
 - Food Service: 14 – 77.77% of total
 - General Fund: 66 – 64.08% of total

[^]Includes annual increase, if increase is less than budgeted, impact could be higher

Personnel and Support Staff

- Support Staff – estimated hourly wage increase^

Minimum Wage - \$13.50			
<u>Paraprofessional</u>	<u>Current</u>	<u>Increase</u>	<u>Proposed Wage</u>
Starting	\$12.83	\$0.67	\$13.50
4 yr	\$13.47	\$0.67	\$14.14
17 yr	\$14.66	\$0.67	\$15.33
<u>Custodian</u>			
Starting	\$12.73	\$0.77	\$13.50
3 yr	\$13.09	\$0.77	\$13.86
17 yr	\$16.13	\$0.77	\$16.90
Minimum Wage - \$15.00			
<u>Paraprofessional</u>	<u>Current</u>	<u>Increase</u>	<u>Proposed Wage</u>
Starting	\$12.83	\$2.17	\$15.00
4 yr	\$13.47	\$2.17	\$15.64
17 yr	\$14.66	\$2.17	\$16.83
<u>Custodian</u>			
Starting	\$12.73	\$2.27	\$15.00
3 yr	\$13.09	\$2.27	\$15.36
17 yr	\$16.13	\$2.27	\$18.40

Position Changes:

- 4 retirements
 - JSBS - Science Teacher
 - WHEC - Grade 3 Teacher
 - WHEC - Grade 3 Teacher (Zero Budget?)
 - JSBS - English Teacher

Tax Increase Scenario

- Tax Increases/Additional Revenue Chart:
 - 3.90% = 1,016,825 : Inc/property: \$190
 - 3.50 = 912,535 : \$171
 - 3.25 = 847,354 : \$159
 - 3.00 = 782,173 : \$146
 - 2.75 = 716,992 : \$134
 - 2.50 = 651,811 : \$122
 - 2.25 = 586,630 : \$110
 - 2.00 = 521,449 : \$98
 - 1.75 = 456,268 : \$85
 - 1.50 = 391,086 : \$73
 - 1.25 = 325,905 : \$61
 - 1.00 = 260,724 : \$49

Inc per property is based on an assessed value of \$150,000

Budget Challenges (2022/2023)

- Assessments – changes and appeals
 - Several pending
- State Revenue
 - Additional BEF and SEF or Flat Funding
- Enrollment
 - Projected enrollment
 - Charter School enrollment
- Tax increase
- Medical Access
- Personnel
 - Hiring/Retirees
 - Minimum Wage
- Economic Conditions
 - CPI
 - Fuel Costs

Budget 2022/2023 Status


	16-Mar-22	16-Feb-22	19-Jan-22
Projected Revenue	\$ 39,996,475	\$ 39,996,475	\$ 39,351,540
Projected Expenditures	41,346,835	41,280,361	41,674,438
Projected Surplus/(Deficit)	(1,350,360)	(1,283,886)	(2,322,898)

- **Assumptions**


- Wage Increases – in accordance with agreements
- Health Care Increase – not to exceed 4%
- PSERS – 35.79 (2021/22 – 34.95 – 2.4% increase)
- No new positions proposed
- Includes confirmed professional retiree savings of \$295,373
- Includes pre-refinance debt service: \$590,084
- Does not include tax millage increase
 - (Act 1 = 3.9%)(\$1,016,825)
- Use of Fund Balance (Retirement/PSERS)

2021/2022 Budget Projections

For the Period Ending January 31, 2022



	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Fav / (Unfav)
REVENUES						
Local	\$27,557,107	\$28,256,960	\$2,867,556	\$31,124,517	\$30,681,196	\$443,321
State	2,575,815	2,760,981	4,975,751	7,736,733	7,433,800	302,933
Federal	364,229	734,515	1,242,676	1,977,190	2,388,644	(411,454)
Other Revenue	0	0	0	0	0	0
TOTAL REVENUE	\$30,497,151	\$31,752,456	\$9,085,983	\$40,838,439	\$40,503,640	\$334,800
EXPENDITURES						
Salaries	\$7,904,157	\$8,226,818	\$9,291,381	\$17,518,199	\$17,518,641	\$442
Benefits	5,521,150	5,647,086	5,696,825	11,343,912	11,591,788	247,876
Contracted Services	494,697	707,986	758,432	1,466,418	1,343,258	(123,160)
Purchased Services	348,659	424,464	309,837	734,301	700,961	(33,340)
Other Purchased Services	1,570,596	1,626,813	1,693,132	3,319,945	3,231,954	(87,991)
Supplies	1,033,397	1,001,875	357,569	1,359,445	1,253,399	(106,046)
Property	96,515	679,418	(3,789)	675,628	78,410	(597,218)
Other Objects	562,139	602,651	795,882	1,398,533	1,785,572	387,039
Other Financing Uses	2,029,004	170,471	1,785,566	1,956,037	3,246,747	1,290,710
TOTAL EXPENDITURES	\$19,560,314	\$19,087,583	\$20,684,836	\$39,772,419	\$40,750,730	\$978,312
SURPLUS / (DEFICIT)	\$10,936,836	\$12,664,873	(\$11,598,852)	\$1,066,021	(\$247,090)	\$1,313,112
ENDING FUND BALANCE	\$2,184,611	\$24,630,279	\$0	\$13,031,427	\$11,718,316	

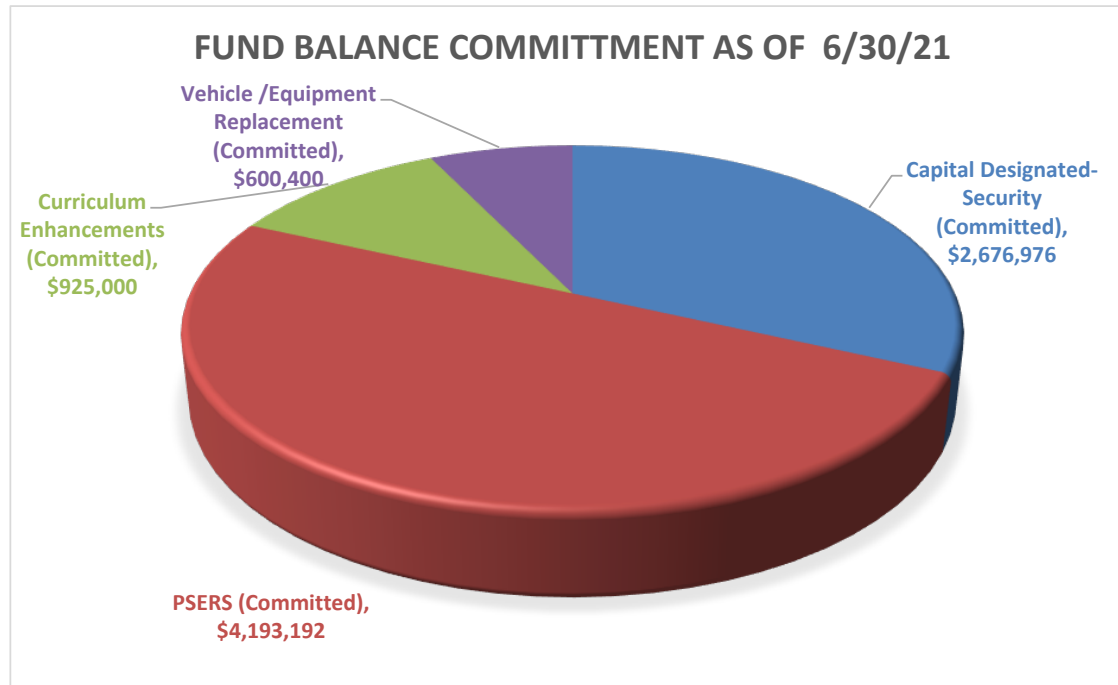


Prior projection as of 12/31/21 was \$1,106,793

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Ending Fund Balance – as of 6/30/2021

Fund Balance		
	6/30/20	6/30/21
Non Spendable	\$8,664	\$5,233
Restricted	\$140,010	\$57,457
Committed	\$5,444,282	\$8,395,568
Assigned	\$732,872	\$247,090
Unassigned	\$2,863,692	\$3,260,058
Total	\$9,189,520	\$11,965,406



Note: Assigned fund balance is a placeholder for the next year's budget deficit

West Reading Proposed TIF

- Review of West Reading Planning Commission Meeting on March 2, 2022
- TIF Committee
 - Two Delegates from each taxing entity along with developer, property owner and executive director of Berks IDA.

2021/2022 Cash Flow Projections (as of 1/31/22)

Wyomissing Area School District

Cash Flow - Projected versus Actual

Budgeted				Actual			
Cash Inflow vs. Cash Outflows				Cash Inflow vs. Cash Outflows			
Month	Revenue	Expense	Surplus/(Deficit)	Month	Revenue	Expense	Surplus/(Deficit)
July	\$4,339,586.84	\$1,856,679.94	\$2,482,906.90	July	\$4,598,693.53	\$1,913,770.56	\$2,684,922.97
August	\$15,809,007.16	\$2,242,670.65	\$13,566,336.51	August	\$19,670,083.06	\$2,543,362.45	\$17,126,720.61
September	\$6,560,159.30	\$4,411,070.37	\$2,149,088.93	September	\$3,288,616.22	\$4,523,894.65	(\$1,235,278.43)
October	\$2,154,077.81	\$3,168,914.24	(\$1,014,836.44)	October	\$1,857,450.82	\$2,535,918.82	(\$678,468.00)
November	\$1,323,720.21	\$2,487,626.75	(\$1,163,906.55)	November	\$1,488,580.74	\$2,706,660.87	(\$1,218,080.13)
December	\$1,772,233.54	\$4,593,694.12	(\$2,821,460.59)	December	\$1,916,169.70	\$4,176,333.09	(\$2,260,163.39)
January	\$1,254,800.64	\$2,192,604.85	(\$937,804.21)	January	\$749,091.13	\$2,278,908.82	(\$1,529,817.69)
February	\$1,020,252.41	\$5,590,934.89	(\$4,570,682.48)	February	\$793,327.11	\$3,635,234.08	(\$2,841,906.97)
March	\$1,812,974.09	\$4,214,005.73	(\$2,401,031.64)	March	\$0.00	\$0.00	\$0.00
April	\$920,297.32	\$2,460,697.63	(\$1,540,400.31)	April	\$0.00	\$0.00	\$0.00
May	\$1,021,511.71	\$2,252,484.84	(\$1,230,973.13)	May	\$0.00	\$0.00	\$0.00
June	\$2,515,018.97	\$5,279,345.99	(\$2,764,327.01)	June	\$0.00	\$0.00	\$0.00
Total	\$40,503,640.00	\$40,750,730.00	(\$247,090.00)	Total	\$34,362,012.31	\$24,314,083.34	\$10,047,928.97

Revenue					Expense				
Month	Budgeted	Actual	Variance	% Actual to Budget	Month	Budgeted	Actual	Variance	% Actual to Budget
July	\$4,339,586.84	\$4,598,693.53	\$259,106.69	5.97%	July	\$1,856,679.94	\$1,913,770.56	(\$57,090.62)	-3.07%
August	\$15,809,007.16	\$19,670,083.06	\$3,861,075.90	24.42%	August	\$2,242,670.65	\$2,543,362.45	(\$300,691.80)	-13.41%
September	\$6,560,159.30	\$3,288,616.22	(\$3,271,543.08)	-49.87%	September	\$4,411,070.37	\$4,523,894.65	(\$112,824.28)	-2.56%
October	\$2,154,077.81	\$1,857,450.82	(\$296,626.99)	-13.77%	October	\$3,168,914.24	\$2,535,918.82	\$632,995.42	19.98%
November	\$1,323,720.21	\$1,488,580.74	\$164,860.53	12.45%	November	\$2,487,626.75	\$2,706,660.87	(\$219,034.12)	-8.80%
December	\$1,772,233.54	\$1,916,169.70	\$143,936.16	8.12%	December	\$4,593,694.12	\$4,176,333.09	\$417,361.03	9.09%
January	\$1,254,800.64	\$749,091.13	(\$505,709.51)	-40.30%	January	\$2,192,604.85	\$2,278,908.82	(\$86,303.97)	-3.94%
February	\$1,020,252.41	\$793,327.11	(\$226,925.30)	-22.24%	February	\$5,590,934.89	\$3,635,234.08	\$1,955,700.81	34.98%
March	\$1,812,974.09	\$0.00	(\$1,812,974.09)	-100.00%	March	\$4,214,005.73	\$0.00	\$4,214,005.73	100.00%
April	\$920,297.32	\$0.00	(\$920,297.32)	-100.00%	April	\$2,460,697.63	\$0.00	\$2,460,697.63	100.00%
May	\$1,021,511.71	\$0.00	(\$1,021,511.71)	-100.00%	May	\$2,252,484.84	\$0.00	\$2,252,484.84	100.00%
June	\$2,515,018.97	\$0.00	(\$2,515,018.97)	-100.00%	June	\$5,279,345.99	\$0.00	\$5,279,345.99	100.00%
Total	\$40,503,640.00	\$34,362,012.31		84.84%	Total	\$40,750,730.00	\$24,314,083.34		59.67%

Revenue Rec'd by % to Budget (Cumulative)				Expenditures by % to Budget (Cumulative)			
Month	Budgeted	Actual	Over/Under	Month	Budgeted	Actual	Over/Under
July	10.71%	11.35%	0.64%	July	4.56%	4.70%	0.14%
August	49.75%	59.92%	10.17%	August	10.06%	10.94%	0.88%
September	65.94%	68.04%	2.10%	September	20.88%	22.04%	1.15%
October	71.26%	72.62%	1.36%	October	28.66%	28.26%	-0.40%
November	74.53%	76.30%	1.77%	November	34.76%	34.90%	0.14%
December	78.90%	81.03%	2.13%	December	46.04%	45.15%	-0.89%
January	82.00%	82.88%	0.88%	January	51.42%	50.74%	-0.67%
February	84.52%	84.84%	0.32%	February	65.14%	59.67%	-5.47%
March	89.00%	84.84%	-4.16%	March	75.48%	59.67%	-15.81%
April	91.27%	84.84%	-6.43%	April	81.52%	59.67%	-21.85%
May	93.79%	84.84%	-8.95%	May	87.04%	59.67%	-27.38%
June	100.00%	84.84%	-15.16%	June	100.00%	59.67%	-40.33%

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Items on Board Agenda

- Renovation Project Change Orders
- Addendum to Service Agreement with Austill's Rehabilitation
- Budget Transfers
- WAEF Donations
- Donations
 - Pitching Machine – Softball
 - Literacy Initiative

April Meeting

- Tax Increase Discussion
- Updates:
 - 2021/2022 Budget to Actual Projection
 - 2021/2022 Cash Flow
 - 2022/2023 Budget
- 5 Year Forecast



Public Comment

ARP ESSER/CARES Funding

- What the District has been allocated/spent:
 - CARES Funding (PA Dept of Ed): \$220,451 spent \$176,002
 - ESSER Funding (PCCD): \$195,413 spent \$195,413
 - CARES Funding (COB): \$99,938 spent \$99,938
 - ESSER Funding (PCCD): \$56,506 spent \$56,506
 - ESSER II Funding (PA Dept of Ed): \$979,196 spent \$826,882
 - ESSER III Funding (PA Dept of Ed): \$1,981,814 spent \$472,097
 - ARP Set Aside – Act 42 (PA Dept of Ed): \$154,033 - pending
 - ARP ESSER Homeless Children and Youth: \$10,048 - pending
 - ARP Supplement IDEA: \$64,635- approved
- *Total ARP ESSER CARES Funding: \$3,762,034*
- *Total ARP ESSER CARES Funding Available: \$1,935,196*
 - *Available until September 30, 2024*