



# FY18-19 Budget Proposal

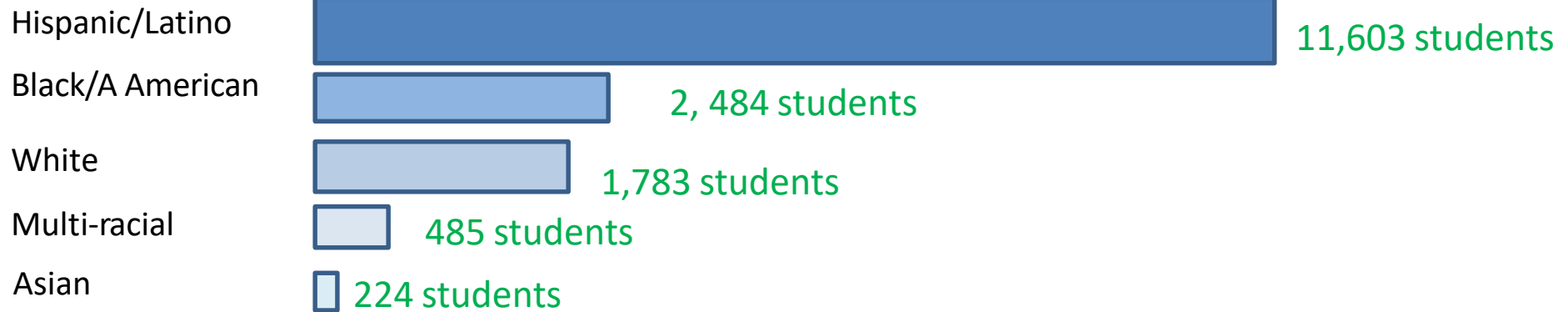
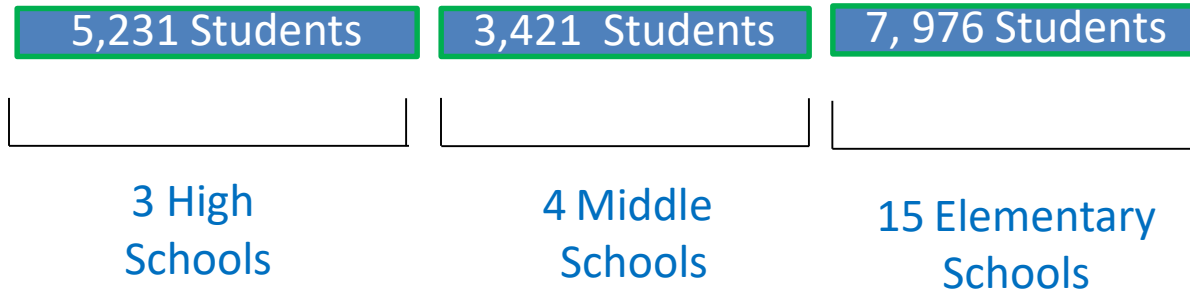
## May 10, 2018

# Overview

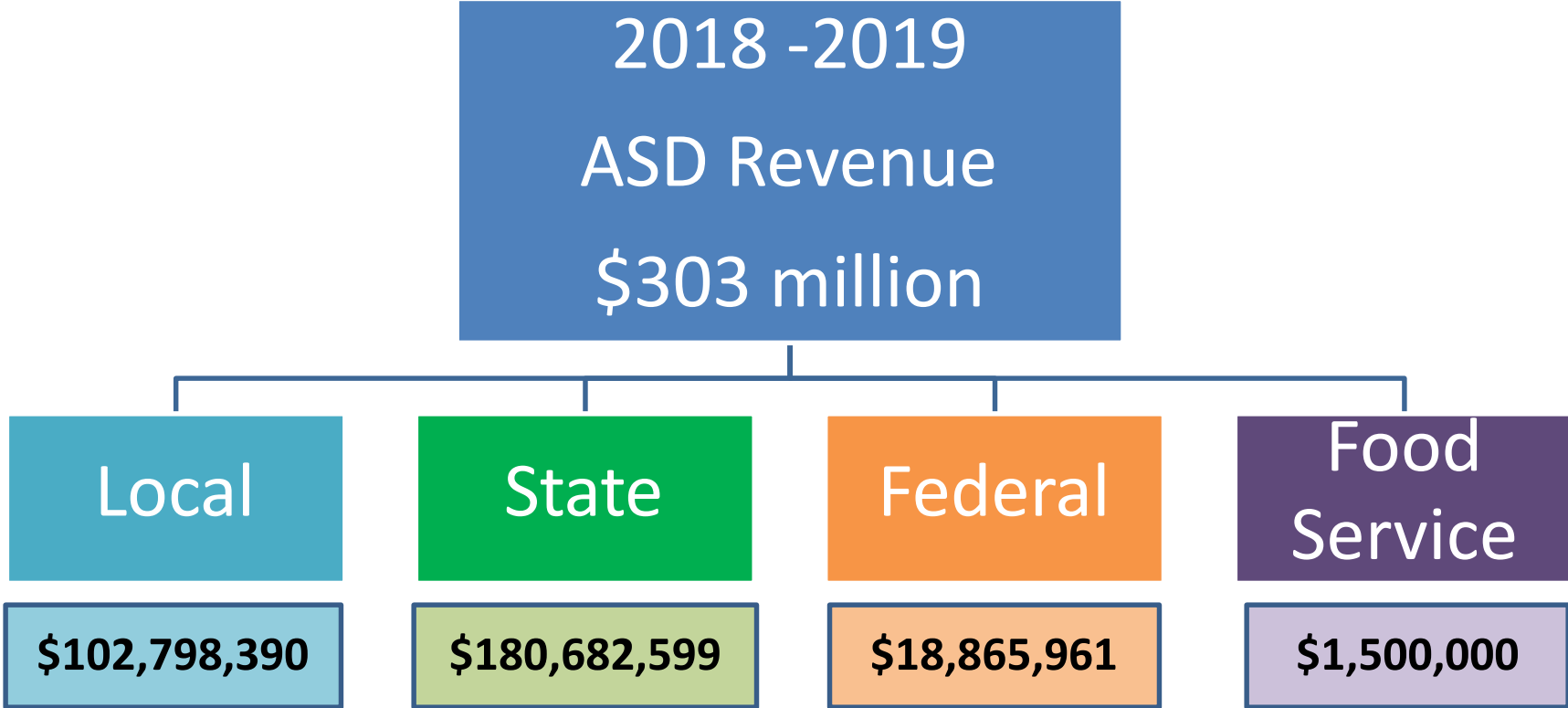
- Review Budget Projection
- Budget Process Review & Priorities
- Decision Points
- Revenue & Expenditure Assumptions
- Decreasing the Budget Deficit
- Moving Forward

# District Overview

16,628 Total Students

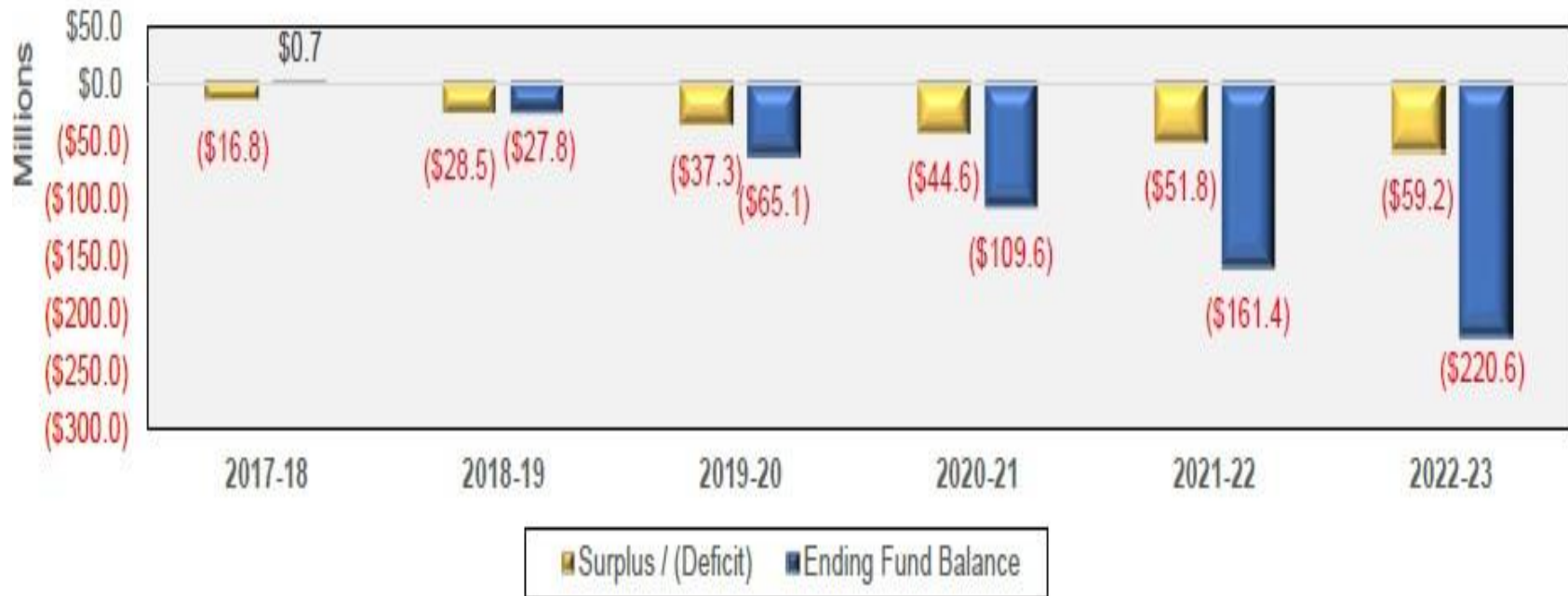


# District Revenue Sources



# ASD Budget Projection March 2018 (PFM)

## ASD General Fund Budget Projections 2017-18 to 2022-23



# Process Review

## *June 2017 – March 2018*

- June 2017 Board identified concerns with budget consistency.
- August 2017 Concerns discussed and expectation set for fiscal review.
- August 2017 “Paused” filling of new positions added to the 2017 budget.
- October 2017 The District hired PFM to conduct a comprehensive fiscal analysis of the District Finance.
- March 2017 PFM report and Final outcomes released.
- March 2017 Began working with the PDE. Technical Assistance provided for fiscal and program analysis.
- Deficit projected at \$28M “if no conditions were changed”.

## *April 2018 – June 2018*

- Administration tasked with developing budget proposal the substantially reduced the \$28 Million projected deficit.
- Board collaborates to reach consensus on reductions, Act I index increase, and fund balance utilization.

# Budget Development Priorities

Sustain educational and co-curricular programs

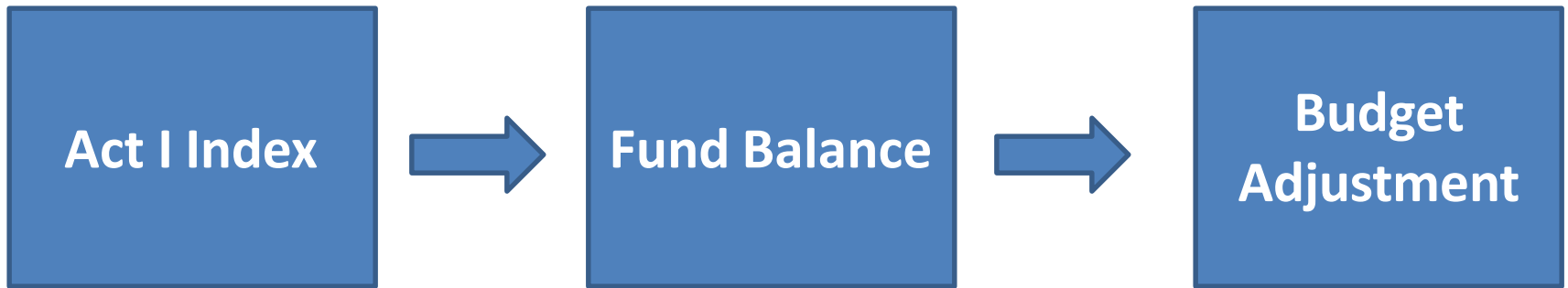
Preserve class size—Limit impact on instructional staffing

Balance commitment to equity and excellence with fiscal constraint

Establish fiscal accuracy and transparency

Value our People

# Board Decision Points





# ACT 1 INDEX

## 5 Year Review

FY	Base Index	ASD Index	ASD % Tax Increase *	Difference - Base vs. ASD Tax Incr
2013-14	1.7%	2.6%	8.2%	6.5%
2014-15	2.1%	3.2%	5.8%	3.7%
2015-16	1.9%	2.9%	0.0%	-1.9%
2016-17	2.4%	3.8%	0.0%	-2.4%
2017-18	2.5%	3.7%	3.8%	1.3%

\* Lehigh County property reassessment in 2013 which positively affected the percentage

# 2018-2019 ACT 1 Index

## ASD Increase of taxes to the Act 1 Index

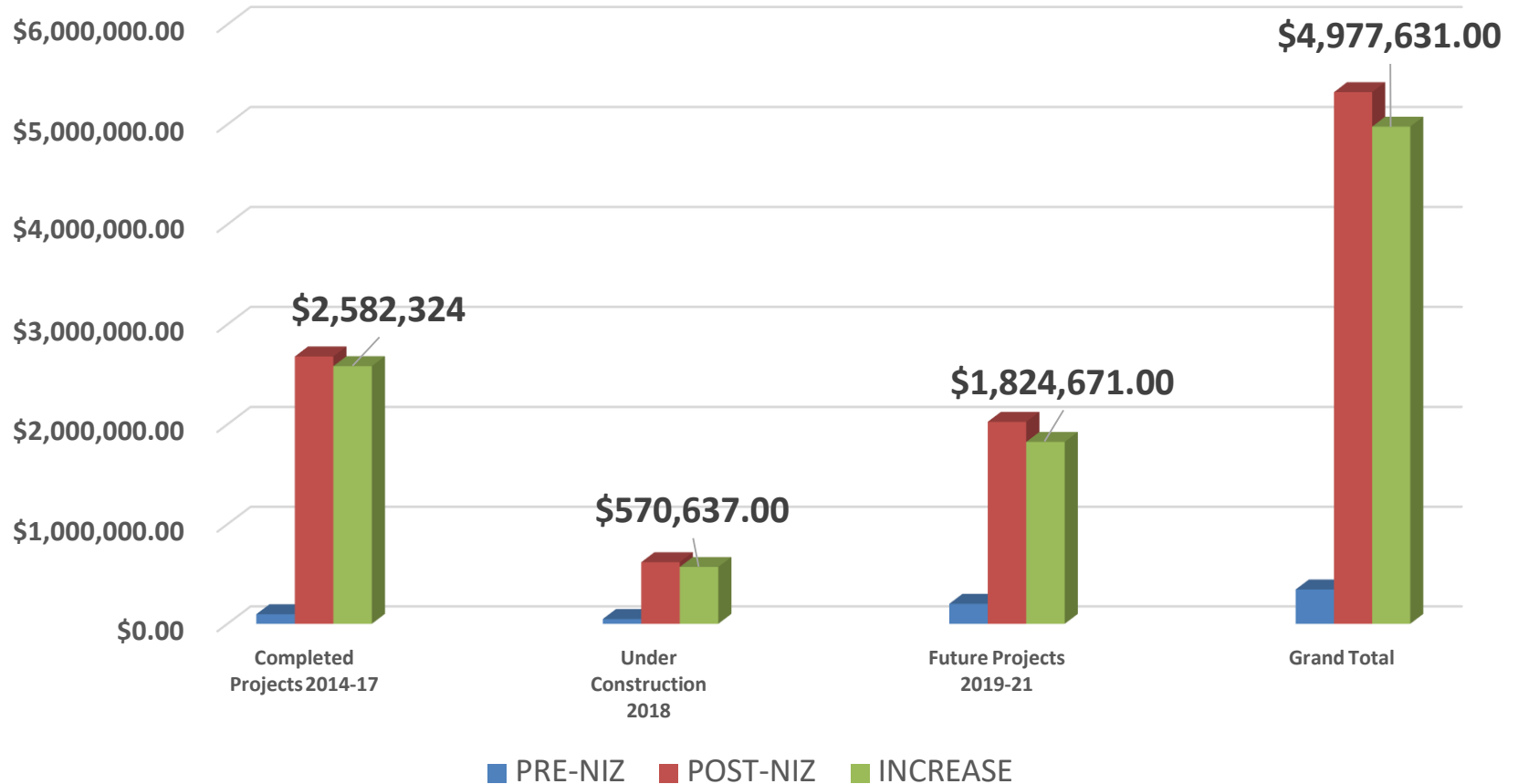
3.7% → .7039 mills → \$3,373,390

Increase per household = \$89.00



Per single household

# NIZ Impact Summary



# District Fund Balance

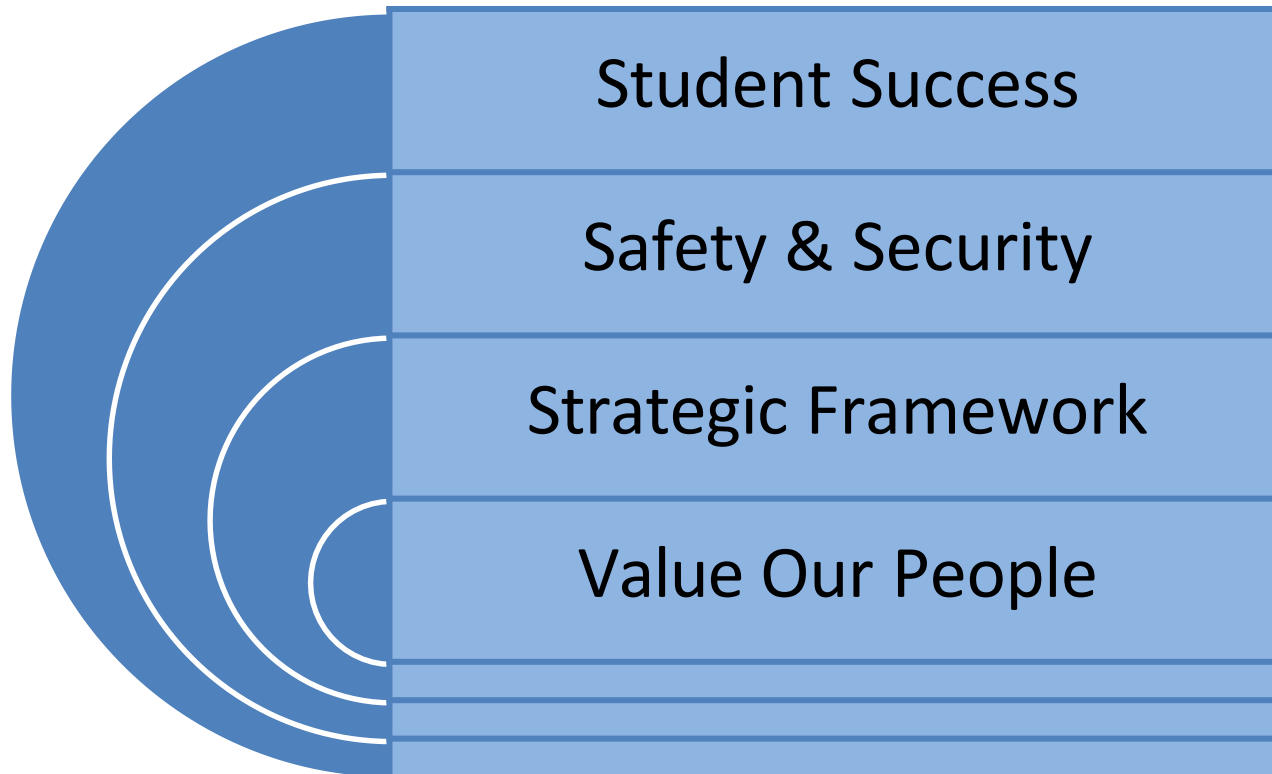
Fiscal Year	Amount of Fund Balance Used to Balance Budget	Remaining Fund Balance
2014-15	\$ 0	\$ 36,400,000
2015-16	\$ 5,400,000	\$ 31,100,000
2016-17	\$ 14,044,245	\$ 17,303,046
2017-18*	\$ 16,763,278	\$539,768

*\* Projected*

*\*\* New Projected Fund Balance = \$5,438,914*

# Budget Adjustments

How does ASD prioritize?



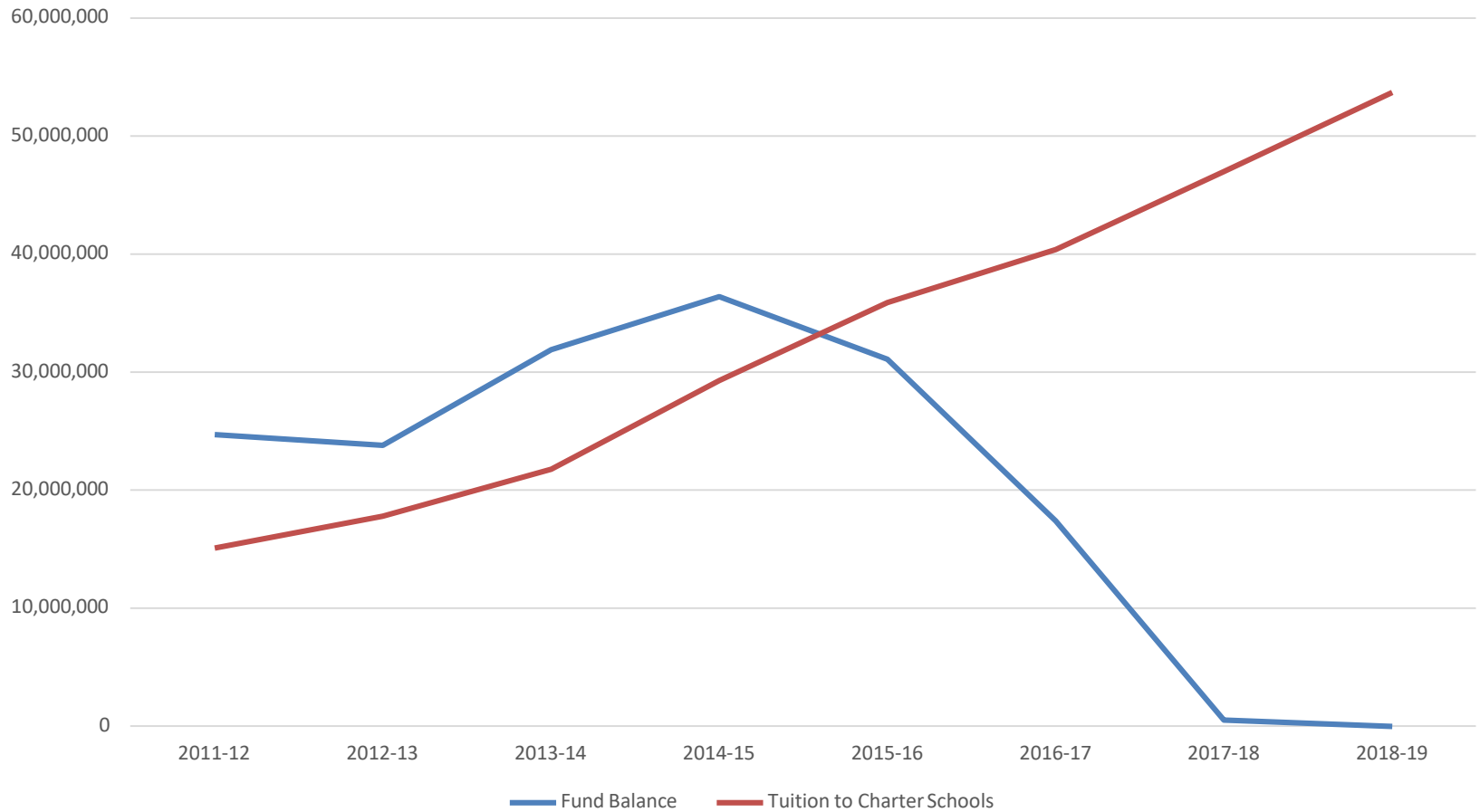
# Major Revenue Assumptions

- State Aid for Basic Instruction grew at historical Statewide average of 2.1%
- State Aid for Special Education grew at historical Statewide average of 1.8%
- Federal funding 2018-19 estimated increase 1.25%
- Current real estate taxes increased up to the full Act 1 Index (assumes no change in tax base) for 2018-19 through 2020-21; 3 percent increase in delinquent tax collection based on revised 2017-18 budget amount; no increase in assessments
- Increases in Act 511 based on revised 2017-18 budget estimated increase 1%
- State pension (PSERS) and Social Security reimbursement adjusted based on salary expenditures and changes in PSERS contribution rates

# Major Expenditure Assumptions

- 2018-19 health insurance premium estimated to increase 8% per historical increases.
- Social Security and PSERS contributions based on salary expenditures and published PSERS contribution rates
- Capital funding of \$2 Million in 2018-19
- Existing debt service payments, per annual debt schedule
- Inflationary increases estimated for non-personnel expenditures
- Charter School projected costs approximately \$53 million

# Charter School Tuition vs. Fund Balance





# Enrollment & Staffing Analysis

	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	Incr/ Decr
District Enroll.	17,637	17560	16966	17006	16483	16106	16628	16248	-8%
ESOL Enroll.	1818	2061	1921	1826	1913	1955	2251	2405	+32%
ESOL Prof. Staff	85	75	73	61	55	56	61	69	-19%
SPED Enroll.*	2581	2601	2607	2696	2562	2719	2812	2998	+16%
SPED Prof. Staff	274	186	180	186	171	186	203	213	-22%
Charter Enroll.	1324	1562	1937	2787	3707	4122	4356	4434	+235%

*\*Based on December 1 Child Count*

# ASD Budget Projection - PFM

## Allentown School District

Baseline Financial Results 2016-17 to 2022-23



Fiscal Year:		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Budget	Projected	Projected	Projected	Projected	Projected
<b>REVENUE SUMMARY</b>								
6111/6411	Real Estate Taxes (Current and Delinquent)	\$81,000,469	\$84,623,580	\$84,000,200	\$84,843,556	\$85,694,562	\$86,553,288	\$87,419,804
6140/6150	Act 511 Taxes	\$10,439,403	\$9,846,500	\$9,846,500	\$9,846,500	\$9,846,500	\$9,846,500	\$9,846,500
	Other Sources	\$7,091,320	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753
	<b>Local Sources</b>	<b>\$98,531,192</b>	<b>\$100,038,833</b>	<b>\$99,415,454</b>	<b>\$100,258,809</b>	<b>\$101,109,815</b>	<b>\$101,968,541</b>	<b>\$102,835,057</b>
7110	Basic Education Funding	\$107,722,765	\$110,643,248	\$112,856,775	\$115,236,981	\$117,667,386	\$120,149,049	\$122,683,052
7271	Special Education Funding	\$10,363,520	\$10,694,663	\$10,942,394	\$11,055,569	\$11,169,914	\$11,285,442	\$11,402,165
7310	Transportation Subsidy	\$3,186,270	\$4,038,700	\$3,358,861	\$3,411,585	\$3,465,462	\$3,520,519	\$3,576,781
7810/7820	State Reimbursement of Employee Benefits	\$32,559,823	\$29,002,497	\$32,722,526	\$34,494,767	\$35,574,263	\$36,640,015	\$37,926,875
	All Other State	\$16,198,982	\$17,707,466	\$19,211,438	\$20,541,702	\$20,418,549	\$20,607,065	\$20,780,638
	<b>State Sources</b>	<b>\$170,031,359</b>	<b>\$172,086,574</b>	<b>\$179,091,995</b>	<b>\$184,740,604</b>	<b>\$188,295,574</b>	<b>\$192,202,090</b>	<b>\$196,369,511</b>
8514	Title I	\$9,422,953	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175
8515	Title II	\$1,385,121	\$845,000	\$845,000	\$845,000	\$845,000	\$845,000	\$845,000
8516	Title III	\$708,094	\$519,090	\$519,090	\$519,090	\$519,090	\$519,090	\$519,090
8810/8820	Medicaid Reimbursement	\$1,010,349	\$2,000,854	\$813,980	\$813,980	\$813,980	\$813,980	\$813,980
	All Other Federal	\$2,873,082	\$2,774,004	\$3,632,127	\$3,632,127	\$3,632,127	\$3,632,127	\$3,632,127
	<b>Federal Sources</b>	<b>\$15,399,599</b>	<b>\$15,536,123</b>	<b>\$15,207,372</b>	<b>\$15,207,372</b>	<b>\$15,207,372</b>	<b>\$15,207,372</b>	<b>\$15,207,372</b>
	<b>Other Funding Sources</b>	<b>\$1,442,782</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
	<b>Total Revenues</b>	<b>\$285,404,932</b>	<b>\$289,161,530</b>	<b>\$295,214,821</b>	<b>\$301,706,785</b>	<b>\$306,112,761</b>	<b>\$310,878,003</b>	<b>\$315,911,941</b>
<b>EXPENDITURE SUMMARY</b>								
100	Salaries	\$109,094,579	\$110,446,595	\$112,634,615	\$114,865,980	\$117,141,551	\$119,462,202	\$121,828,826
200	Employee Benefits	\$73,630,679	\$81,878,554	\$86,083,655	\$91,447,348	\$96,068,768	\$100,908,646	\$106,311,712
300	Purchased Professional & Technical Services	\$15,036,047	\$13,135,172	\$13,430,713	\$13,732,904	\$14,041,895	\$14,357,837	\$14,680,889
400	Purchased Property Services	\$8,170,994	\$6,157,360	\$6,038,189	\$6,040,382	\$6,176,290	\$6,315,257	\$6,457,350
562	Tuition to PA Charter Schools	\$40,566,086	\$43,107,000	\$52,553,423	\$57,257,744	\$61,085,489	\$65,225,621	\$69,661,082
500	All Other Tuition and Purchased Services	\$22,486,046	\$23,255,170	\$23,409,760	\$23,974,783	\$24,553,572	\$25,146,467	\$25,753,813
600	Supplies	\$7,337,955	\$7,095,213	\$7,254,855	\$7,418,090	\$7,584,997	\$7,755,659	\$7,930,161
700	Property	\$4,565,740	\$846,260	\$865,301	\$884,770	\$904,677	\$925,033	\$945,846
830/910	Debt Service	\$16,812,281	\$17,729,575	\$19,278,118	\$20,589,066	\$20,497,621	\$20,709,129	\$20,653,874
800	Other Objects	\$1,748,770	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909
900	Other Financing Uses	\$0	\$630,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
	<b>Total Expenditures</b>	<b>\$299,449,177</b>	<b>\$305,924,808</b>	<b>\$323,322,538</b>	<b>\$337,984,976</b>	<b>\$349,828,769</b>	<b>\$362,579,760</b>	<b>\$375,997,463</b>
	<b>Surplus/Deficit</b>	<b>(\$14,044,245)</b>	<b>(\$16,763,278)</b>	<b>(\$28,107,717)</b>	<b>(\$36,278,191)</b>	<b>(\$43,716,008)</b>	<b>(\$51,701,756)</b>	<b>(\$60,085,522)</b>
	<b>Year-End Fund Balance</b>	<b>\$17,303,046</b>	<b>\$539,768</b>	<b>(\$27,567,960)</b>	<b>(\$63,846,151)</b>	<b>(\$107,562,159)</b>	<b>(\$159,263,915)</b>	<b>(\$219,349,437)</b>

\*Starting Fund Balance based on the 2015-16 audited financial results, and the preliminary 2016-17 year-end results.

# Budget Deficit Reduction

Three Ways to Decrease the Budget Deficit:

- I. Increase to 2017-18 Fund Balance
- II. Increase Revenue for 2018-19
- III. Decrease Expenditures 2018-19

# I. Increase to 17 – 18 Fund Balance

1. Land Acquisition
2. 2015-2016 Recovered Access Funds
3. 2016-2017 Increase Access Revenue

# Increase to 17 – 18 Fund Balance

Opportunity	Approximate Amount
Land Acquisition One time reimbursement	\$3,800,000

ASD was leasing building property at 265 Lehigh Street. The District purchased the building property in 2016 – 2017. District allocated \$3,800,000 from general fund towards the purchase of the property.

General fund will be reimbursed in the 2017-2018 fiscal year.

# Increase to 17 – 18 Fund Balance

Opportunity	Approximate Amount
2015-2016 Recovered ACCESS Funds	\$717,000

Beginning in March of 2018, ASD collaborated with the Pennsylvania Department of Education to identify unclaimed funds generated from Medical Access billing in the 2015 – 2016 fiscal year.

# Increase to 17 – 18 Fund Balance

Opportunity	Approximate Amount
2016-2017 Increased ACCESS Revenue	\$382, 146

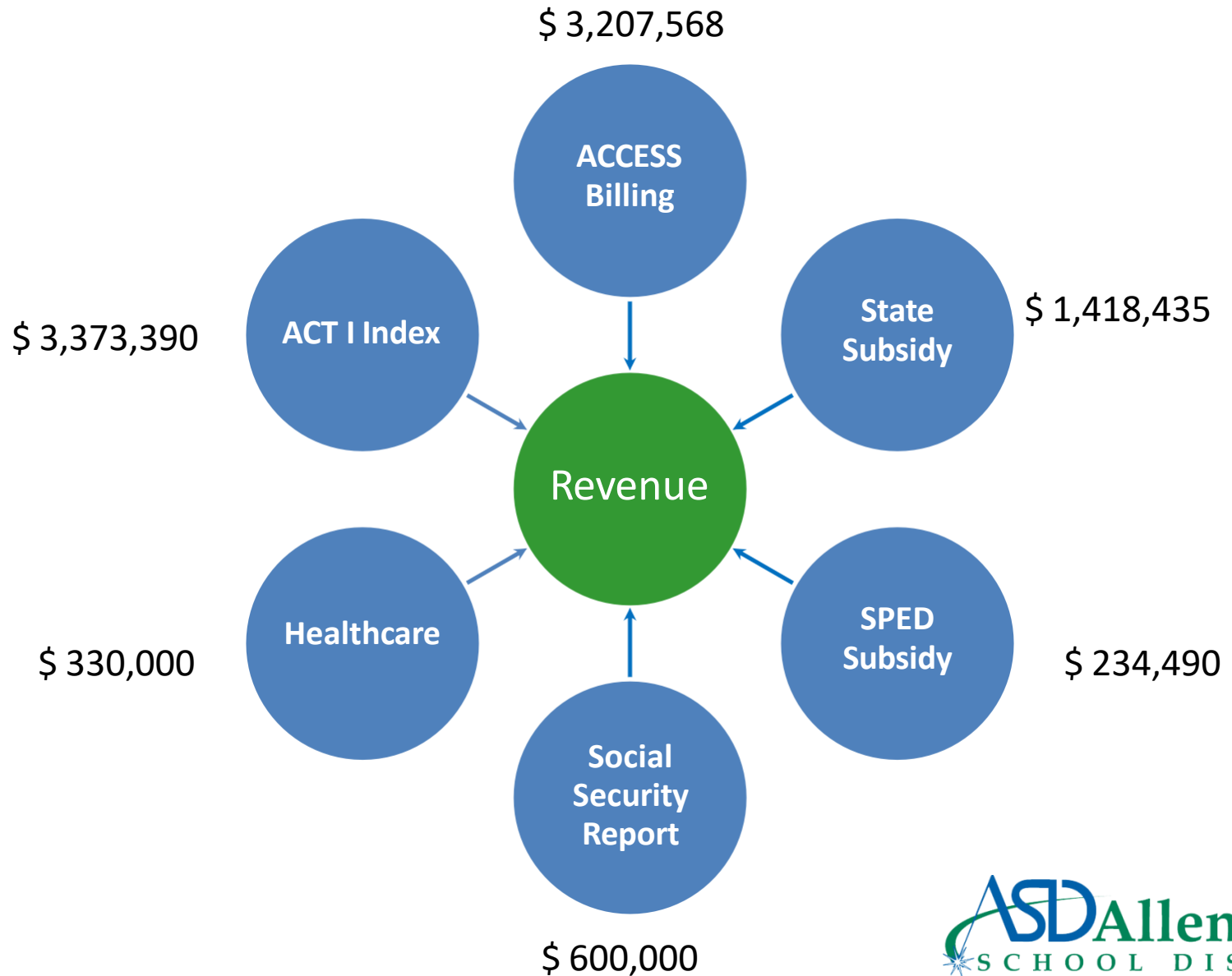
Beginning in March 2018, ASD collaborated with the Pennsylvania Department of Education to conduct an assessment of current billing and to identify additional opportunities to bill for Medical Access.

# Increase to 17-18 Fund Balance

Opportunity	Approximate Amount
Land Acquisition – One time reimbursement	\$3,800,000
Recovered ACCESS Funds (15 – 16)	\$717,000
Increased ACCESS Revenue (16 – 17)	\$382,146
TOTAL Increase to 17-18 Fund Balance	\$4,899,146
Projected Fund Balance + Increase	<b>\$5,438,914</b>



# II. 2018-2019 Increase in Revenue



# Increase Revenue

ACCESS Billing

**\$3,207,568**

- Increase billing for:
  - Transportation
  - Counseling
  - Personal care assistants
  - Speech Therapy
  - Occupational Therapy

# Increase Revenue

State Subsidy

**\$ 1,418,435**

- Basic education
- Special education
- Transportation
- State employee benefits
- All other state reimbursements

# Increase Revenue

Special Education

\$ 234,490

- Special education enrollment and services
- Additional special education staff members projected for IDEA compliance. Salaries will be funded via IDEA grant and increased ACCESS revenue.

# Increase Revenue

Social Security

\$ 600,000

- Reconciliation of social security reimbursement reports

# Increase Revenue

Healthcare

\$ 330,000

- Reconciliation of qualified staff and dependents
- Healthcare analysis planned

# Increase Revenue

Act I

\$3,373,390

Tax Increase	Mills	Total Revenue	Household Increase
3.7% (Index)	.7039 mills	\$3,373,390	\$89.00
3.0%	.5708 mills	\$2,752,024	\$72.00
2.0%	.3805 mills	\$1,863,580	\$49.00

# Increase Revenue

Opportunity	Approximate Amount
Increase ACCESS Billing – Increase reimbursement for transportation, counseling and personal care assistants	\$3,207,568
Increase in State Subsidy	\$1,418,435
Increase in State Subsidy for Special Education	\$234,490
Social Security	\$600,000
Health Care	\$330,000
Increase to the Index of 3.7%	\$3,373,390
<b>TOTAL INCREASE</b>	<b>\$9,163,883</b>



# III. Decrease Expenses



# III. Decrease Expenses

## Building Budgets

Opportunity	Approximate Amount
Building Budgets – Reduce building budgets by 10%.	\$250,000

No reductions in textbooks or technology purchases.

### III. Decrease Expenses Department Budgets

Opportunity	Approximate Amount
Department Budgets savings Facilities bond	\$ 1,147,117

ASD identified \$2,000,000 of capital projects to remove from the general budget and into bond funding. Due to longevity of the capital projects, bond proceeds can support this expense.

Capital projects include:

- Window Replacement, Rooftop Boiler, Roof Replacement, Paving Projects

### III. Decrease Expenses Salaries and Benefits

*PFM calculated a savings of 2.1 Million via a freeze in salaries.*

The goal of ASD is to realize significant savings in Salary, with two considerations:

1. Ensure that we do not reduce our workforce beyond our ability to provide a quality education.
2. Ensure that we remain competitive with compensation in the county in order to attract and retain high quality educators.

# III. Decrease Expenses

## Salaries and Benefits

### Option 1

Fill all budgeted positions from 17-18

### Option 2

Attrition  
Reassign/Remove 6 Positions  
(No staff loss)

### Option 3

*Attrition*  
*Reassign/Remove 17 Positions*  
*(No staff loss)*

# Option 1

- Fill every position budgeted from 2017 - 2018

# Option 2

- Attrition
  - Estimated savings if replacing all vacant positions at base salary (\$800,000\*)
- Reassign staff/Remove positions (\$448,260)
  - 1 Administrative Position
  - 3 Secondary Instructional Positions
  - 1 Security Position
  - 2 Maintenance Positions (currently unfilled)
- TOTAL Savings = \$1,248,260

# Option 3




- Attrition
  - Estimated savings if replacing all vacant positions at base salary (\$800,000\*)
- Reassign staff/Remove positions (\$1,104,040)
  - 1 Administrator Position
  - 8 High School Positions
  - 5 Alt. Ed. Positions
  - 1 Security Position
  - 2 Maintenance Positions
- TOTAL Savings = \$1,904,040



# Budget Deficit Reduction

- I. Increase to 2017-18 Fund Balance = \$4,899,146
- II. Increase Revenue for 2018-19 = \$9,163,883
- III. Decrease Expenditures 2018-19 = \$2,645,377  
*\*option 2 staffing recommendation*

\*  
  
\$16,708,40  
6

# 2018-19 Deficit

## March PFM Projected

- \$ -28,107,717

## After Cost Savings

- \$ -15,008,004

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# 2018-19 Fund Balance

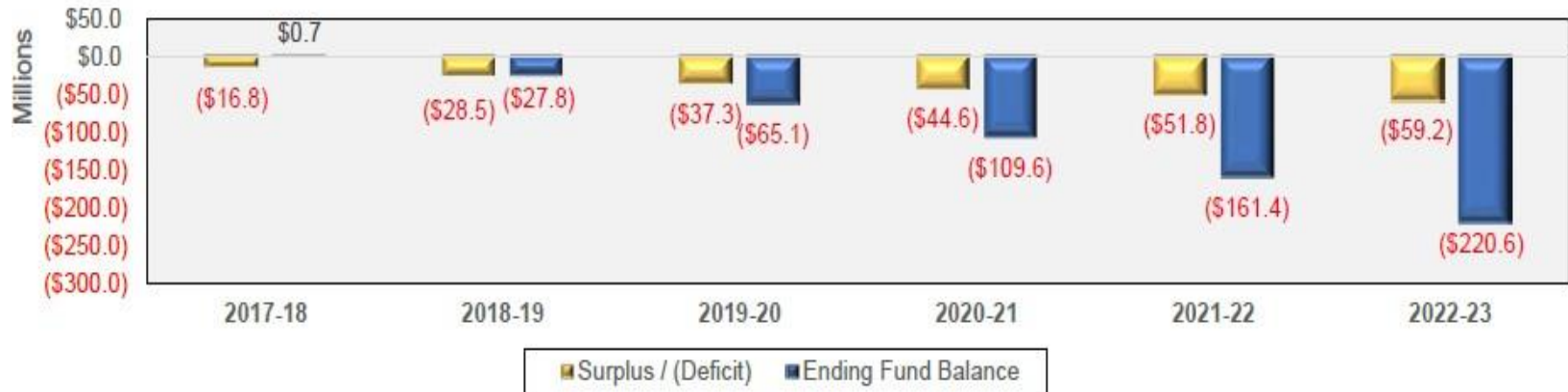
## March PFM Projected

- \$ -27,567,960

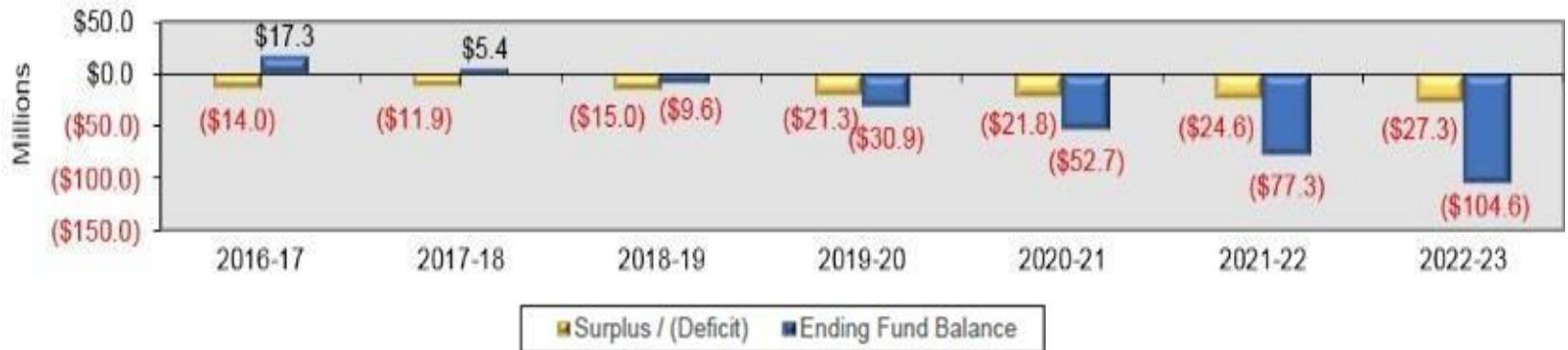
## After Cost Savings

- \$ -9,569,090

## ASD General Fund Budget Projections PFM 2017-18 to 2022-23



## ASD General Fund Budget Projections – with Reductions 2017-18 to 2022-23



# Under Consideration

- Sell Land Assets
- Auctions
- Energy
- Research Early Retirement Incentives
- Sub Costs
- Advertising - Athletic Fields
- Summer Hours
- ASD Summer School non residents
- Building Use by Community Partners
- School Food Sale Options
- Website Marketing

# 2018-19 Proposed Budget

## Allentown School District

Baseline Financial Results 2016-17 to 2022-23



Fiscal Year:		2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
		Actual	Budget	Projected	Projected	Projected	Projected	Projected
<b>REVENUE SUMMARY</b>								
6111/6411	Real Estate Taxes (Current and Delinquent)	\$81,000,469	\$84,623,580	\$87,286,296	\$91,598,342	\$96,109,068	\$100,827,689	\$105,763,664
6140/6150	Act 511 Taxes	\$10,439,403	\$9,846,500	\$9,943,340	\$10,041,342	\$10,140,520	\$10,240,888	\$10,342,461
	Other Sources	\$7,091,320	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753	\$5,568,753
	<b>Local Sources</b>	<b>\$98,531,192</b>	<b>\$100,038,833</b>	<b>\$102,798,390</b>	<b>\$107,208,437</b>	<b>\$111,818,342</b>	<b>\$116,637,331</b>	<b>\$121,674,878</b>
7110	Basic Education Funding	\$107,722,765	\$110,643,248	\$114,275,210	\$116,685,331	\$119,146,282	\$121,659,136	\$124,224,988
7271	Special Education Funding	\$10,363,520	\$10,694,663	\$11,176,884	\$11,292,484	\$11,409,280	\$11,527,283	\$11,646,507
7310	Transportation Subsidy	\$3,186,270	\$4,038,700	\$3,358,861	\$3,411,585	\$3,465,462	\$3,520,519	\$3,576,781
7810/7820	State Reimbursement of Employee Benefits	\$32,559,823	\$29,002,497	\$32,660,205	\$33,796,576	\$34,854,222	\$35,898,403	\$37,159,216
	All Other State	\$16,198,982	\$17,707,466	\$19,211,438	\$20,541,702	\$20,418,549	\$20,607,065	\$20,780,638
	<b>State Sources</b>	<b>\$170,031,359</b>	<b>\$172,086,574</b>	<b>\$180,682,599</b>	<b>\$185,727,677</b>	<b>\$189,293,795</b>	<b>\$193,212,406</b>	<b>\$197,388,130</b>
8514	Title I	\$9,422,953	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175	\$9,397,175
8515	Title II	\$1,385,121	\$845,000	\$845,000	\$845,000	\$845,000	\$845,000	\$845,000
8516	Title III	\$708,094	\$519,090	\$519,090	\$519,090	\$519,090	\$519,090	\$519,090
8810/8820	Medicaid Reimbursement	\$1,010,349	\$3,100,000	\$4,022,568	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000
	All Other Federal	\$2,873,082	\$2,774,004	\$4,082,127	\$4,082,127	\$4,082,127	\$4,082,127	\$4,082,127
	<b>Federal Sources</b>	<b>\$15,399,599</b>	<b>\$16,635,269</b>	<b>\$18,865,960</b>	<b>\$16,843,392</b>	<b>\$16,843,392</b>	<b>\$16,843,392</b>	<b>\$16,843,392</b>
	<b>Other Funding Sources</b>	<b>\$1,442,782</b>	<b>\$5,300,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>
	<b>Total Revenues</b>	<b>\$285,404,932</b>	<b>\$294,060,676</b>	<b>\$303,846,949</b>	<b>\$311,279,507</b>	<b>\$319,455,529</b>	<b>\$328,193,128</b>	<b>\$337,406,400</b>
<b>EXPENDITURE SUMMARY</b>								
100	Salaries	\$109,094,579	\$110,446,595	\$111,386,355	\$112,541,034	\$114,770,546	\$117,044,226	\$119,362,949
200	Employee Benefits	\$73,630,679	\$81,878,554	\$85,300,423	\$90,069,528	\$94,631,996	\$99,411,152	\$104,744,954
300	Purchased Professional & Technical Services	\$15,036,047	\$13,135,172	\$13,430,713	\$13,732,904	\$14,041,895	\$14,357,837	\$14,680,889
400	Purchased Property Services	\$8,170,994	\$6,157,360	\$2,902,004	\$6,040,382	\$6,176,290	\$6,315,257	\$6,457,350
562	Tuition to PA Charter Schools	\$40,566,086	\$43,107,000	\$53,058,701	\$54,712,694	\$55,509,009	\$58,455,371	\$61,559,934
500	All Other Tuition and Purchased Services	\$22,486,046	\$23,255,170	\$23,409,760	\$23,974,783	\$24,553,572	\$25,146,467	\$25,753,813
600	Supplies	\$7,337,955	\$7,095,213	\$6,591,547	\$7,418,090	\$7,584,997	\$7,755,659	\$7,930,161
700	Property	\$4,565,740	\$846,260	\$865,301	\$864,770	\$904,677	\$925,033	\$945,846
830/910	Debt Service	\$16,812,281	\$17,729,575	\$20,136,241	\$21,447,189	\$21,355,744	\$21,567,252	\$21,511,997
800	Other Objects	\$1,748,770	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909	\$1,643,909
900	Other Financing Uses	\$0	\$630,000	\$130,000	\$130,000	\$130,000	\$130,000	\$130,000
	<b>Total Expenditures</b>	<b>\$299,449,177</b>	<b>\$305,924,808</b>	<b>\$318,854,954</b>	<b>\$332,595,283</b>	<b>\$341,302,635</b>	<b>\$352,752,163</b>	<b>\$364,721,802</b>
	<b>Surplus/Deficit</b>	<b>(\$14,044,245)</b>	<b>(\$11,864,132)</b>	<b>(\$15,008,004)</b>	<b>(\$21,315,777)</b>	<b>(\$21,847,106)</b>	<b>(\$24,559,034)</b>	<b>(\$27,315,402)</b>
	<b>Year-End Fund Balance</b>	<b>\$17,303,046</b>	<b>\$5,438,914</b>	<b>(\$9,569,090)</b>	<b>(\$30,884,867)</b>	<b>(\$52,731,973)</b>	<b>(\$77,291,007)</b>	<b>(\$104,606,409)</b>

\*Starting Fund Balance based on the 2015-16 audited financial results, and the preliminary 2016-17 year-end results.

# Final PDE Budget Timeline

May 1-31, 2018 -**School district** deadline to adopt 2018-2019 proposed version of final budget and upload the signed Certification of Use document in the CFRS application. Section 687(a)(1)

June 10, 2018 **School district** deadline to make 2018-2019 proposed final budget available for public inspection on the General Fund Budget from the CFRS application. Section 312(c)

June 20, 2018 **School district** deadline to offer public notice of its intent to adopt the 2018-2019 final budget. Section 312(c) Section 687(a)(2)(i)

June 30, 2018 **School district** deadline to adopt the 2018-2019 final budget. Section 312(a)

July 15, 2018 **School district** deadline to submit 2018-2019 final budget to Department of Education in the CFRS application. Section 687(b)

# Future Implications



- Must address the (9M) deficit that still exists
- Continue to work with PDE and PFM on cost savings analysis
  - Comprehensive Health Care Analysis
  - Transportation Analysis
  - Workman's Compensation
- Board Ad Hoc committee
  - Consistent focus on fiscal analysis
  - Ensure equity is primary in budgeting
  - Review and revise district budgeting process

# Questions & Discussion