

# UPPER PERKIOMEN SCHOOL DISTRICT

Education Center  
2229 E. Buck Road  
Pennsburg, PA 18073

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## Finance Committee Meeting

February 12, 2024

**CHAIRPERSON:** Melanie Cunningham

**MEMBERS:**

Keith McCarrick  
Leah Cianfrani  
Trina Schaarschmidt

**ADMINISTRATION:**

Superintendent: Dr. Allyn Roche  
Business Administrator: Drew Bishop  
Assistant Business Administrator: Megan Moyer

## AGENDA

1. Approval of Minutes
  - a. January 22, 2024
2. New Business/Discussion/Presentation
  - a. Budget Presentation
    - Technology
    - Special Education
    - Assistant Superintendent
    - Curriculum and Instruction
    - Grants
    - Facilities
  - b. MCIU 24-25 Budget ([Attachment](#))
  - c. Copier Contract - Jim Roth
  - d. Western Montgomery County Technical Center - Return of Fund Balance from 2022-2023 ([Attachment](#))
3. Old Business
  - a. Delinquent Real Estate tax bill request for waiver of penalties and interest
  - b. Per Capita Taxes
4. Informational
  - a. State Budget Proposal – Governor Budget Proposal
    - Basic Ed Subsidy = \$10,769,022
      - Budget to budget increase of \$1,075,133
    - Special Ed Subsidy = \$2,326,482
      - Budget to budget increase of \$202,721

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### Mission Statement

The Finance Committee is an advisory committee who are devoting the extra time and effort to understand the finances of the district in order to assist and guide the Board on financial decisions which affect the short and long term financial health of the district.

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- Ready to Learn Grant = \$378,374
  - Budget to budget increase of \$0

## Big picture summary from PASBO:

- ☐ **\$1.1 billion** proposed increase for BEF formula (13.62 % increase)
  - \$872 million is proposed as a first-year adequacy investment as recommended by the BEFC.
  - The remaining \$200 million will be distributed through the Basic Education Funding Formula, with recommended updates to reduce volatility and improve predictability and stability of funding.
- ☐ **\$50 million** proposed increase for SEF.
- ☐ **\$50 million** proposed for safety/security grants via PCCD for physical safety (and for coordinator training) (same amount as 2023-24).
- ☐ **\$100 million** proposed for school mental health support grants via PDE (same amount as 2023-24).
- ☐ **\$30 million proposed** increase to Pre-K Counts.
- ☐ **\$300 million** for school environmental repairs and improvement grants (\$1.5 billion in total over 5 years).
- ☐ Continuing universal free breakfast (continuing from 2023-24) and free lunch for reduced-price students (under 185% of poverty)
- ☐ **\$15 million** for the student teacher stipend program
- ☐ **\$2.4 million** increase for Career and Technical Education
- ☐ Establishes a **statewide cyber tuition rate** of \$8,000 per student per year and will better align tuition with the actual costs of providing an online education
- ☐ **\$500 million** in bond funding to expand the Pennsylvania Strategic Investments to Enhance Sites Program within DCED to fund on-site development for priority industries, such as agriculture and manufacturing.
- ☐ Calls to raise the minimum wage to **\$15 per hour**.

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b. Real Estate Taxes Liened as of 12/31/2024 (see table below)

| Municipality    | Interim<br>Taxes<br>Liened -<br>Parcels | Current<br>Taxes<br>Liened -<br>Parcels | Interim Taxes<br>Liened -<br>Amount | Current Taxes<br>Liened - Amount | Total<br>Parcels<br>Liened | Total Taxes<br>Liened |
|-----------------|---|---|-------------------------------------|----------------------------------|----------------------------|-----------------------|
| East Greenville | 1                                       | 9                                       | \$215.86                            | \$23,943.94                      | 10                         | \$24,159.80           |
| Green Lane      | 0                                       | 11                                      | \$-                                 | \$48,319.60                      | 11                         | \$48,319.60           |
| Pennsburg       | 40                                      | 28                                      | \$49,269.13                         | \$78,087.71                      | 68                         | \$127,356.84          |
| Red Hill        | 1                                       | 20                                      | \$118.34                            | \$85,623.51                      | 21                         | \$85,741.85           |
| Marlborough     | 0                                       | 44                                      | \$-                                 | \$108,648.54                     | 44                         | \$108,648.54          |
| Upper Hanover   | 23                                      | 48                                      | \$17,926.78                         | \$202,890.46                     | 71                         | \$220,817.24          |
| Hereford        | 3                                       | 87                                      | \$1,359.10                          | \$139,694.83                     | 90                         | \$141,053.93          |
|                 |   |   |                                     | \$687,208.59                     | 315                        | \$756,097.80          |
|                 |   |   |                                     | Increase over prior<br>year =    | 44%                        | 49%                   |

5. Public Comments

6. Committee Member Comments

7. Adjournment

Next Meeting: March 18th at 6 p.m. in the Education Center

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January 22, 2024

**CHAIRPERSON:** Melanie Cunningham

**MEMBERS:**

Keith McCarrick  
Leah Cianfrani  
Trina Schaarschmidt

**ADMINISTRATION:**

Business Administrator: Drew Bishop  
Assistant Business Administrator: Megan Moyer  
Director of Transportation: Jenn Malone

Members of the public present

## MINUTES

1. Approval of Minutes
  - November 20, 2023
    - **Approved**
2. New Business/Discussion/Presentation
  - Budget Presentation
    - Transportation
    - Business Office
    - Human Resources
    - School Board/Superintendent Office
      - **Jenn presented the Transportation budget and Drew presented the remaining budgets to the Finance Committee.**
      - **Several questions were asked and answered.**
  - Transportation Software Upgrade - Jenn Malone
    - **Jenn presented the option of adding another module to the current Traversa transportation software.**
    - **This additional module will allow for more detail on the precise actions of each bus and time stamp those actions**
    - **There is a one-time set up fee of \$6,033 and recurring fee of \$3,678. The recurring fee has already been factored into the Transportation budget for 24-25 and can be removed if the Board does not approve the upgrade.**
      - **The Finance Committee recommended Board approval of the upgrade.**

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- UP Work Program
  - Drew discussed the UP Work Program at the High School that works with our students that need additional help. This program works with several local businesses to expose our students to working life. The Program and students earn money for their work and our staff work with our students to teach them life skills of earning money and spending the money they earn.
  - Throughout the years, this money has accumulated in the General Fund Balance with no external earmarking.
  - In the last 4 years, the Program has brought in just over \$63,000. There have been expenditures throughout the year, but more investigation is needed to find exactly how much has been spent.
    - The Finance Committee recommended Drew proceed with budgeting in the General Fund for this program and set aside the balance in the Fund Balance.
    - The Finance Committee is interested in learning more about the Program at a future meeting.
- Delinquent real estate tax bill request for waiver of penalties and fees
  - The District is in receipt of another delinquent taxpayer that has proof that the taxpayer did not receive their tax bill after moving to the property less than a year prior to the tax bills being sent out. This tax bill was sent prior to enactment of [Act 55 of 2022](#).
    - The Finance Committee recommended Drew investigate with the taxpayer any additional steps they have taken to alleviate their burden prior to the Board discussing in greater detail.
- New bank account - Student Activities Fund
  - Drew discussed our auditor's recommendation to verify all deposits are made to the proper bank account tied to that fund. There were Activity Fund deposits in the General Fund bank account made in error.
  - Drew and Megan will work with our staff making deposits to ensure they are deposited in the proper accounts.
  - It was determined after the agenda was sent out that there is no need for a new bank account, just tighter controls on deposits being coded properly.
- Volunteer insurance policy
  - Drew discussed an optional policy available for the District to purchase

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that would cover medical deductibles in the unfortunate instance a volunteer is injured during their service to the District.

- **The additional cost to the District would be either \$900 or \$1,200 depending on the plan chosen**
  - **The Finance Committee recommended a greater Board discussion on this topic prior to purchasing this policy.**
- Auditor engagement letter for the years ending 2024, 2025, and 2026
  - **The District's current auditors submitted a proposal for the next three audits.**
  - **The cost is as follows for the year ending (includes Single Audit costs): 23-24 - \$31,500, 24-25 - \$33,200, and 25-26 - \$34,900.**
  - **The annual increase is just over 5%**
    - **The Finance Committee recommended Board approval for Gorman and Associates to continue as the Board's auditor for the next 3 years. This will require Board action in February.**

### 3. Old Business

- Per Capita Taxes
  - **Drew updated the Finance Committee on an ongoing issue one of our taxpayers is having regarding a tax bill sent to a minor. Upon receipt of the exoneration form from the taxpayer, this should be resolved in the near future.**
- Debt Service Borrowing Base
  - January 2021 there was \$80.2 million available for borrowing
  - Since then, \$6,889,000 was paid in principal
  - Estimated \$92 million borrowing capacity as of 7/1/2023
    - **Drew reviewed the borrowing base estimate as a follow-up from November's Finance Committee meeting**

### 4. Informational

- December 13th/14th the state House, Senate, and Governor agreed and signed HB301 to finalize the budget with the School Code/Fiscal Code bill. Details are below:
  - An additional \$150 million for education tax credits to provide scholarships to students through the existing Education Improvement Tax Credit (EITC) and Opportunity Scholarship Tax Credit (OSTC) programs.

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- \$295 million for Ready-to-Learn Block Grants.
- Provisions to consolidate and streamline school safety and security programs and operations under the Pennsylvania Commission on Crime and Delinquency.
- \$100 million for K-12 mental health programs for schools.
- More than \$261 million for community colleges.
- More than \$76 million in Special Education funding for Intermediate Units – (CORE Funding)
- \$10 million to create a new Educator Pipeline Support Grant Program to provide grants to student teachers.
- \$46.5 million in reimbursements to school entities that participate in the National School Lunch and School Breakfast programs.
- More than \$70 million in state aid to public libraries.
- \$12 million in funding for career and technical schools.
- \$7 million to assist distressed schools.

5. Public Comments

- **None**

6. Committee Member Comments

- **None**

7. Adjournment

- **7:46 pm**

Next Meeting: February 12th at 6 p.m. in the Education Center

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