



FYI

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Thanks for Joining Us!



- Listen to audio over your computer speakers. If you are not able to listen via the Internet, you can dial-in by phone using the numbers shown on your screen.
- If you disconnect, simply repeat instructions to reconnect to the program.
- If listening to audio by phone, you can adjust the volume by pressing *4.
- To submit a question, type in the chat window and click “Enter” to send.
- CPE and CEU Credits are NOT available for this forum.



Archives and Today's Handout available at

www.pasbo.org/FYI

- Strategic Plan Outreach and Mentorship Effort for New and Newer PASBO Members in all aspects of School Business Management
- Use PASBO Experts to Help New Entrants
- Continuing Series
 - Next one will be Thursday, October 13 at 1:30 pm



Today's Agenda

1. What's Due
 - Calendar of State and Federal Reports
2. Your Questions Answered
 - An Open Forum for Your Questions!
3. PASBO Tools You Can Use
 - Resources to Help You
4. Capital Budgeting



Before We Start

- The due dates on the calendar are intended as a guide not as absolute deadline dates.
- The calendar is a *work in progress* and will be modified throughout the year.
- This is not an “official” calendar although it has been reviewed by PDE.





1-Sep	New Hire Report	Monthly	Report of New Hires	HR	Dept. of Labor & Industry
1-Sep	NSL Report on PEARS	Monthly	Reimbursement for Lunches Served each Month	Food Service	CN PEARS
10-Sep	Upload NPAS Reports and Send On-line	Monthly	Report of Wages & Retirement Contributions	Finance	PSERS/NPAS
10-Sep	2030	Quarterly	Reconciliation of cash on hand	Finance	Comptroller
15-Sep	PDE-2099	Annual	IU Transportation Fiscal Report	Transportation	DPT
15-Sep	Submit PDE 2028 PDFs to House/Senate	Annual	Annual General Fund Budget	Finance	House/Senate Education Comm
23-Sep		Quarterly	PSERS Q2 Employer Payment	Finance	PSERS
30-Sep	H511	Annual	Request for Reimbursement and Report of School Health Serv.		PA Dept. of Health
30-Sep	NSL Participation by Building	Annual	PEARS Report	Food Service	PEARS



30-Sep	PDE 2089 & 1049	Annual	Transportation Reports - Notice of intent to transport		DSD&A
30-Sep	PDE - School Health Report	Annual	Reimbursement & Report of Health Services		PA Dept. of Health
30-Sep	Dept. of Labor & Industry UC-2	Quarterly	Report of Unemployment Comp. Wages	Finance	Dept. of Labor & Industry
30-Sep	Dept. of Labor & Industry - 3020	Quarterly	Multiple Worksite Report		Dept. of Labor & Industry
30-Sep	Earned Income Tax	Quarterly	Report of Local Wage Tax Withholdings	Finance	Local EIT Collector
30-Sep	IRS- 941	Quarterly	FICA & Federal Income Tax	Finance	IRS
30-Sep	PA Department of Revenue	Quarterly	Report of State Tax Withholdings	Finance	
30-Sep	PDE-339 (Act 29)	Quarterly	Social Security & Medicare Contributions	Finance	
30-Sep	PSERS - Employer	Quarterly	Deposit of Employer Retirement Due	Finance	PSER
30-Sep	All State and Federal Grant reporting	Quarterly	Submit all grant reporting for State and Federal programs.		



1-Oct	New Hire Report	Monthly	Report of New Hires	HR	Dept. of Labor & Industry
1-Oct	NSL Report on PEARS	Monthly	Reimbursement for Lunches Served each Month	Food Service	CN PEARS
1-Oct	PDE-1043's On-Line	Annual	Transportation Report	Transport.	PDE
1-Oct	Fall PDE reporting	Annual	Public School Enrollment Report	Child Accounting	PDE
10-Oct	Upload NPAS Reports and Send On-line	Monthly	Report of Wages & Retirement Contributions	Finance	PSERS/NPAS
15-Oct	Title IX Report	Annual	Expenses and Participation by Sport by Building	Finance	School Services



There's a doc for that...

at the **E**lectronic **R**esource **C**enter



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The Budget Blog

- Invitation only site related to the State Budget
- If you have not yet signed up, please send an email to jammerman@pasbo.org
- Sign-up is easy

The screenshot shows the homepage of the PASBO State Budget Blog. At the top, a dark blue banner contains the text "PASBO STATE BUDGET BLOG - EDUCATION NEWS AND VIEWS" in white serif font. Below the banner is a navigation menu with links: MAIN, INVITE, MY PAGE, MEMBERS, EVENTS, FORUM, and MANAGE. The main content area is divided into three columns. The left column, titled "LATEST ACTIVITIES", shows a post by Traci Gilliland and a post by Jeff Ammerman. The middle column, titled "FORUM", shows two posts: "Act 1 Exceptions Report and Property Tax Reduction Allocations Released" and "Latest on Healthcare Reform". The right column, titled "JAY HIMES", shows a "Sign Out" button and a list of notifications: "Inbox (1 new)", "Alerts", "Friends - Invite", and "Settings". Below these is an "EVENTS" section with an "Add an Event" button.

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How can you pay for Capital Projects?

- Once upon a time, there was an Act 1 exception for new construction
- Once upon a time, PLANCON was a well defined fully funded state program to share in major construction projects
- Today, there is no Act 1 exception for new construction
- The future of PLANCON is being discussed in a commission



How can you pay for Capital Projects?

- Despite these things, buildings continue to age and need to be repaired/replaced
- What steps should you take to make renovations in this new fiscal world?



Debt Service Structure

- It may be difficult in this new world to increase debt in a meaningful way
- Wrap around debt structure may make sense
- Continue the same level of debt as currently with new debt added on to the end
- While 20 year debt used to be the norm, a longer term structure may be needed



Capital Reserve Funding

- As we approach the top of the PSERS mountain, it may be useful for a Board discussion of taxation for Capital Reserve funding
- Funds can only be used for a limited purpose (construction, improvements, school buses if self operated, and debt service payments)



Capital Reserve Funding

- A dedicated funding stream will cause the need for less borrowing going forward
- If gradually phased in, it may be able to be accomplished within the Act 1 index and exceptions
- Alternate method is referendum
- Only 2 have succeeded so far in Pennsylvania



Capital Reserve Fund is Not Required

- You do not have to accumulate funds in a capital reserve fund for capital projects
- Could Assign or Commit in the General Fund
- Pros and Cons to both methods
- Capital Reserve Fund removes flexibility, which can be both good and bad



How much do you need?

- Ultimately, the number will depend on the number of buildings, the useful life of systems, and the current state of repair
- Again, the world has changed
- In the old days, could raise taxes by any amount to pay for it
- Act 1 exceptions pretty much allowed for this as well
- Those days are gone



How much do you need?

- Talk with your Director of Facilities
- Review recent Feasibility Studies
- Develop a 5 year plan and a longer term plan
- Clearly list all items on the horizon
- Present annually to the Board
- Discuss the potential problems of not funding capital projects



How much do you need?

- A well presented, phased approach may allow you to get from where you are now to where you need to be
- Hoping nothing goes wrong or that the funding will appear when it does is not a prudent course of action
- If referendum is the chosen course of action, recognize the time commitment needed for it to succeed



Speak Up on Capital Needs

- The temptation is great when budgets are tight to defer repairs/maintenance
- While in-classroom education needs are very important, well maintained facilities are equally important
- Business Manager and Director of Facilities need to work together on this



Speak Up on Capital Needs

- If there is not advocacy for funding these needs, the money will not magically come
- “Saving” money in the short run might cost a lot more in the long run
- Cheap does not equal value
- Equipment can often save labor costs
- You do not get what you do not ask for



Time for More Questions!



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