

Board Work Session

Wednesday, October 21, 2026 6:00 PM

High School Library, 35 Church Hill Road, Kintnersville, PA 18930

1. PUBLIC PARTICIPATION

1.A. Live Stream URL

1.B. Phone

2. MEETING OPENING

2.A. Call to Order

2.B. Salute to Flag

2.C. Roll Call

3. PRESENTATIONS AND DISCUSSION ITEMS

3.A. Consolidation Financial Impact

4. PUBLIC COMMENT

5. ADJOURNMENT

Charting our Course: Projected Financial Impact of Building Consolidation

Presentation:
October 21, 2026



Presenters:

Dr. Bridget O'Connell
Dr. Michael Donnelly

Presentation Format

1. Brief review of consolidation scenarios
2. Review of assumptions used to calculate financial impact of each scenario
3. Projected financial impact of each scenario
4. Next steps

Building Consolidation Scenarios:

1. Status quo
2. Close one elementary building - alteration of grade bands
3. Close one elementary building - status quo on grade bands (no building expansion/major renovation)
 - a. ½-day Kindergarten
4. Close two elementary buildings - campus approach and alteration of grade bands (no building expansion/major renovation)
5. Close middle school building - alteration of grade bands (no building expansion/major renovation)

Assumptions for Fiscal Models:

Fiscal projections are based on the following:

- Furloughs - no repurposing of any professional, support or administrative personnel through creation of new positions (coaches, intervention specialists, etc.) or addition to current staffing (to lower class sizes, provide additional counseling support, etc.), and maintains legally required current student/employee ratios (special education and certified school nurses)
- Projected class sizes for core instruction K-5 (21-25), 6-8 (24-27) and 9-12 (23-26)
- No additional bus runs (if added = \$72K/year for standard big bus, \$60K/year minibus/van)
- No major renovations or building expansion (scenarios as presented on September 30, 2026)
- No building (s) have been leased or sold
 - September 9, 2026 presentation noted possible revenue from leasing at \$100,000
 - Appraisal needed to determine sale price of a building

Assumptions (continued):

Preliminary notes for 27/28 budget

- PSERS rate = anticipated 34.12% (increase of 1.58% over current year) - ½ reimbursed
- Fuel costs = will budget 3% increase over current year
- Electricity costs = will budget 3% increase over current year
- Act 1 Index = 3.6% (maximum amount the Board can raise taxes without exceptions)
- Most recent tax increases:

20/21	21/22	22/23	23/24	24/25	25/26	26/27
0%	.87%	1.015%	0%	1.013%	1%	2.5%

Assumptions: Personnel

Furloughs - based on 26/27 salaries and seniority (last in/first out)

- Calculation used to determine district expenditure for furloughed professional staff:
 - Salary is based on assumed earning of \$58,000 (Masters, Step 1).
 - Health benefits are based on the premium rate for plan OC2, two adults, with a 6% increase from the 2026-2027 rates (known rate) = \$40,000/year.
 - Total district expenditure for professional staff = \$110,000
- District expenditures for furloughed support staff:
 - Secretarial position = \$107,000 (salary/benefits)
 - Custodial position = \$101,000 (salary/benefits)
 - Food service position = \$67,000 (salary/no health benefits)
 - Non-certificated nurse = \$78,000 (salary/no health benefits)
 - Library assistant = \$32,000 (salary/no health benefits)

Notes:

1. Administrator district expenditure would be based on specific individual but for the purpose of this presentation we will use \$175,000 (salary/benefits)
2. Employee district expenditures do not include cost of unemployment
3. Instructional assistants are not included in potential reductions. Many of these positions are based on student specific needs and any reductions would be difficult to determine at this point

Assumptions: Operations

Each building incurs the following expenditures:

- Professional services (testing of fire alarm system, water, elevators (if applicable), removal of trash, photocopiers, etc.)
- Repairs and maintenance
- Maintenance and custodial supplies
- Utilities
 - Electricity
 - Heating oil (not applicable at Tinicum)

Anticipated utility costs (highest expenditure for any building) for each building for 27/28 school year.

	Tinicum	DN	Springfield	PALMS	PHS
electricity	\$62,000	\$46,000	\$38,000	\$82,400	\$175,100
oil	\$700 (propane)	\$28,000	\$32,000	\$67,000	\$145,200

Scenario #1 - all buildings remain open.

Professional staff adjusted based on current and projected enrollment

- Anticipated adjustments through attrition/furlough:
 - Elementary = 1 FTE
 - Secondary (6-12) = 2 FTE
 - Reduction = **\$330,000.00**
 - Teachers of electives/specials are not included in professional staff calculation of anticipated reductions. If Board sets mandatory minimums to run a class there would be additional FTE furloughs.

Scenario #2 close one elementary school (alteration of grade bands) and **Scenario #3** close one elementary school (no alteration of grade bands) **have the same impact on personnel**

- Reductions (salary/benefits) = **\$1,457,000.00**

- 1 administrator \$ 175,000
- 6 FTEs \$ 660,000
- 2 food handlers \$ 134,000
- 3 custodians \$ 303,000
- 1 secretarial position \$ 107,000
- 1 nurse Non-Certificated \$ 78,000

Scenario #3a (reduction to half day kindergarten) would increase a reduction by an additional 2 FTEs (\$220,000)

- Scenario 3a total reduction = Scenario 3 + 220,000 = **\$1,677,000.00**

Scenario #4 - close two elementary buildings - campus approach and alteration of grade bands

- Reductions (salary/benefits) = **\$2,416,000.00**
 - 2 administrators \$ 350,000
 - 9 FTEs \$ 990,000
 - 3 food handlers \$ 201,000
 - 5 custodians \$ 505,000
 - 2 secretarial positions \$ 214,000
 - 2 nurses Non-Certificated \$ 156,000

Scenario #5 - close middle school - alteration of grade bands

- Reductions (salary/benefits) = **\$1,994,500.00**
 - 1 administrator \$ 175,000
 - 8 FTEs \$ 880,000
 - 4 food handlers \$ 268,000
 - 4 custodians \$ 404,000
 - 2.5 secretarial positions \$ 267,500

Side-by-side comparison

	Scenario 1 (status quo)	Scenario 2 and 3 (close 1 elem building)	Scenario 3a (close 1 elem building with ½ day K)	Scenario 4 (close 2 elem buildings)	Scenario 5 (close PALMS)
Reductions in salary / benefits (all staff)	\$330,000	\$1,457,000	\$1,677,000	\$2,416,000	\$1,994,500

Notes:

1. Refer to previous slide (7) on utility reductions
2. Revenues are not included in this presentation

Next steps:

- Discussion agenda item on October 21, 2026 board meeting
 - Building consolidation community survey