

Upper Adams School District **Financial Update** **Budget 2022/2023**

Tuesday, April 5, 2022



Board of Directors

Susan Crouse

Cindy Janczyk

Gerald Walmer

Ronald Ebbert

Jim Lady

Tom Wilson

Chris Fee

James Rutkowski

Wesley T. Doll, Superintendent

Shelley L. Hobbs, Business Administrator/Board Secretary



AGENDA



- ❖ Review the budgeting process
- ❖ Review FY23 Expenses
- ❖ Timeline

Function Code 1100

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
10,994,985.19	11,956,467.55	12,804,251.00	13,628,108.00	823,857.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$327,536
Contracted Services (300's)	\$432,440
Other Purchased Services (500's) - Charter/Cyber	\$74,874
Supplies (600's)	(\$10,843)
Dues/Fees (800's)	(\$150)



Function Code 1200

SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

Includes: Life Skills, Emotional Support, Learning Support, Physical Support, Transitions

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
4,274,308.14	4,495,053.97	4,125,140.00	4,660,223.00	535,083.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$65,250
Contracted Services (300's)	\$(191,145)
Other Purchased Services (500's) - Charter/Cyber	\$656,600
Supplies (600's)	\$4,378



Function Code 1300

VOCATIONAL EDUCATION

Includes: Agricultural Education, Business Education, Cumberland Perry Area Career and Technical Center

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
809,959.62	868,838.33	918,384.00	904,179.00	(14,205.00)

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$(22,579)
Other Purchased Services (500's) - Cumberland Perry	\$8,374

Function Code 1400

OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY



Includes: Drivers' Education, Homebound, Alternative Reg Education Programs

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
208,302.56	184,057.54	212,593.00	158,980.00	(53,613.00)

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$(53,613)

*Adjustment to 1100 Function Code

Function Code 1800

PRE-KINDERGARTEN



- This is a collaboration with Adams County Head Start
- Upper Adams School District is a pass through from the State to Adams County Head Start
- Revenue is received from the State and equals expenses
- The collaboration is in its 4th year and both parties have completed the renewal request for another 4 years.

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
150,279.45	144,500.00	144,500.00	148,750.00	4,250.00

Description	Variance in Dollars
Purchased Professional Services (300's)	\$4,250

Function Code 2100

SUPPORT SERVICES – STUDENTS



Includes: Guidance and School Psychologist

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
629,334.44	676,026.60	868,422.00	935,351.00	66,929.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$67,043
Supplies (600's)	\$(114)



Function Code 2200

SUPPORT SERVICES – INSTRUCTIONAL STAFF

Includes: Instructional Technology, Library

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
2,135,367.13	2,314,266.07	2,313,249.00	2,432,304.00	119,055.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$(13,229)
Contracted Services (300's) - Questeq	\$132,104
Supplies (600's)	\$180



Function Code 2300

SUPPORT SERVICES – ADMINISTRATION

Includes: Tax Collectors, Board Services, Superintendent Office, Principal Office

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
2,387,658.09	2,536,541.80	2,541,590.00	2,519,789.00	(21,801.00)

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)* **	\$12,574	Conversion of contract position to District
Contracted Services (300's)**	\$(36,500)	
Purchased Services (400's)	\$1,000	
Other Purchased Services (500's)	\$225	
Supplies (600's)	\$300	
Other Objects (800's)	\$600	

*Adjustment to 1200 Function Code

** New Request for FY23

Function Code 2400

SUPPORT SERVICES – PUPIL HEALTH



Includes: Occupational Therapist and School Nurses

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
321,761.02	334,634.99	359,829.00	429,140.00	69,311.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$69,861
Property Services (400's)	\$(450)
Supplies (600's)	\$(100)

Function Code 2500

FISCAL SERVICES



Includes: Business Office

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
334,673.57	353,719.74	345,814.00	374,026.00	28,212.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$28,212



Function Code 2600

OPERATION AND MAINTENANCE OF PLANT SERVICES

Includes: Facilities and Safety & Security

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
1,679,198.88	1,771,653.22	1,812,004.00	1,958,669.00	146,665.00

Description	FY23 Budget	Variance in Dollars
Contracted Services (400's) - Aramark	\$1,011,850.00	\$17,400
Purchased Property Services (400's)- Nexgen**	\$41,500	\$41,500
District Resource Officer** (300's = \$61,729; 600's = \$10,761; 700's = \$15,275)	\$87,765	\$87,765

** New Request for FY23

Function Code 2700

STUDENT TRANSPORTATION SERVICES



Includes: All Transportation: Jacoby Transportation, Weaver, and Rolling Hills

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
1,489,225.13	1,453,984.26	1,736,198.00	1,865,651.00	129,453.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$3,453
Other Purchased Services (500's) - Transportation Contracts	\$126,000



Function Code 2800

SUPPORT SERVICES – CENTRAL

Includes: Human Resources, Professional Development, and Tuition Reimbursement

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
144,572.70	149,468.60	102,336.00	108,760.00	6,424.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$6,424

Function Code 2900

OTHER SUPPORT SERVICES



Includes: LIU Withholding Payment

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
8,052.44	5,644.64	8,553.00	2,000.00	(6,553.00)

Description	Variance in Dollars
Other Purchase Services (500's)	\$(6,553)

Function Code 3200

STUDENT ACTIVITIES



Includes: Student Activities (advisors, musical, etc.); Student Athletics (Varsity - Jr High Sports)

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
709,148.59	823,943.55	924,636.00	975,598.00	50,962.00

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	\$51,142
Purchased Property Services (400's)	\$120
Other Purchased Services (500's)	\$150
Supplies (600's)	\$(530)
Other Objects (800's)	\$80

Student Activities = \$9,954
Athletics = \$41,005

Function Code 3300

Community Services



Includes: Offering Community Services to students, Staff, etc.

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
		8,000.00		(8,000.00)

Description	Variance in Dollars
Other Purchased Services (500's)	\$(3,000)
Other Objects (800's)	\$(5,000)

Function Code 5100

DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES



Includes: Bond Principal and Interest Payments

FY20 Actual	FY21 Actual	FY22 Budget	FY23 PROPOSED	
July 1, 2019 - June 30, 2020	(July 1, 2020 - June 30, 2021)	July 1, 2021 - June 30, 2022	July 1, 2022 - June 30, 2023	Variance in Dollars
1,962,210.92	2,377,994.76	2,431,032.00	2,881,137.00	450,105.00

Description	Variance in Dollars
Other Objects (800's) - interest	\$(63,667)
Other Use of Funds (900's) - principal	\$513,772

Function Code Summary

Expenses FY23



Account	Description	FY22 Budget (July 1, 2021-June 30, 2022)	FY23 PROPOSED Budget (July 1, 2022 - June 30, 2023)	Variance in Dollars
1100	GENERAL FUND - REG ED ELEMEN/SECOND	12,804,251.00	13,628,108.00	823,857.00
1200	GENERAL FUND - SPEC PROG ELEMEN/SECOND	4,125,140.00	4,660,223.00	535,083.00
1300	GENERAL FUND - VOCATIONAL EDUCATION	918,384.00	904,179.00	(14,205.00)
1400	GENERAL FUND - OTHER INSTRUCTION PROG	212,593.00	158,980.00	(53,613.00)
1800	GENERAL FUND - PRE-K	144,500.00	148,750.00	4,250.00
2100	GENERAL FUND - SUPPORT SVCS-STUDENTS	868,422.00	935,351.00	66,929.00
2200	GENERAL FUND - SUPPORT SERVICES-INSTRU	2,313,249.00	2,432,304.00	119,055.00
2300	GENERAL FUND - SUPPORT SERVICES-ADMIN	2,541,590.00	2,519,789.00	(21,801.00)
2400	GENERAL FUND - SUPP SVC-PUBLIC HEALTH	359,829.00	429,140.00	69,311.00
2500	GENERAL FUND - SUPP SERVICES-BUSINESS	345,814.00	374,026.00	28,212.00
2600	GENERAL FUND - OP/MAINT PLANT SVCS	1,812,004.00	1,958,669.00	146,665.00
2700	GENERAL FUND - STUDENT TRANSP SERVICES	1,736,198.00	1,865,651.00	129,453.00
2800	GENERAL FUND - SUPPORT SVCS-CENTRAL	102,336.00	108,760.00	6,424.00
2900	GENERAL FUND - OTHER SUPPORT SERVICES	8,553.00	2,000.00	(6,553.00)
3200	GENERAL FUND - STUDENT ACTIVITIES	924,636.00	975,598.00	50,962.00
3300	GENERAL FUND - COMMUNITY SERVICES	8,000.00		(8,000.00)
5100	GENERAL FUND - DEBT SERVICE	2,431,032.00	2,881,137.00	450,105.00
5200	GENERAL FUND - INTERFUND TRANSFERS-OUT	-		-
5800	GENERAL FUND - SUSPENSE ACCOUNT	-		-
5900	GENERAL FUND - BUDGETARY RESERVE	-		-
		31,656,531.00	33,982,665.00	2,326,134.00

Object Code Summary

Expenses FY23



Account	Description	FY22 Budget (July 1, 2021-June 30, 2022)	FY23 PROPOSED Budget (July 1, 2022 - June 30, 2023)	Variance in Dollars
100	GENERAL FUND - SALARIES	11,829,985	12,257,350	427,365
200	GENERAL FUND - BENEFITS	7,559,233	7,673,942	114,709
300	GENERAL FUND - PURCHASED PROF & TECH	2,600,032	3,002,910	402,878
400	GENERAL FUND - PURCHASED PROPERTY SVC	1,496,370	1,555,940	59,570
500	GENERAL FUND - OTHER PURCHASE SVS	3,949,079	4,805,749	856,670
600	GENERAL FUND - SUPPLIES	1,143,536	1,147,568	4,032
700	GENERAL FUND - PROPERTY	584,719	599,994	15,275
800	GENERAL FUND - OTHER OBJECTS	1,199,577	1,131,440	(68,137)
900	GENERAL FUND - OTHER USES OF FUNDS	1,294,000	1,807,772	513,772
	GRAND TOTALS	31,656,531	33,982,665	2,326,134



“New Ask” Summary

- ❑ Conversion of Contract Admin Assistant to District employee for Central Registration
 - ❑ +25,000
- ❑ Facilities Maintenance Agreement - Nexgen
 - ❑ +\$41,500
- ❑ District Resource Officer - Partnership with Biglerville Borough
 - ❑ +87,565



CHALLENGES for 2022-2023



Expenses

- Charter/Cyber school
- Contract Negotiations

Revenues

- Level State funding
- Level Title funding

Timeline



- ~~☐ March 1, 2022 highlights from Governor Wolf's address, review revenues~~
- ~~☐ April 5, 2022~~
- ☐ April 19, 2022 present FY23 revenues
- ☐ May 3, 2022, present preliminary FY23 budget
- ☐ May 17, 2022, adopt proposed final FY23 budget
- ☐ June 21, 2022, final approval of FY23 budget

QUESTIONS?

