

Upper Adams School District **2020-2021** Budget

Tuesday, May 5, 2020



Board of Directors

Susan Crouse

Cindy Janczyk

Ed Ponce

Ronald Ebbert

Elaine Jones

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Chris Fee

Jim Lady

Tom Wilson

Wesley T. Doll, Superintendent
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Adams County Millage (18/19)



	Value of Mill 2018-2019	# of Mills	Total Property Tax Revenue	Earned Income	Enrollment	Enrollment/ Value of Mill	Enrollment/ Property Tax Revenue	Enrollment/ Earned Income
Bermudian Springs	1,116,191.40	11.6708	\$13,026,847	\$3,939,278	1,921	\$581	\$6,781	\$2,051
Conewago Valley	2,373,804.82	13.0457	\$30,967,946	\$6,787,842	3,870	\$613	\$8,002	\$1,754
Fairfield Area	900,163.62	10.4597	\$9,415,441	\$2,340,798	949	\$949	\$9,921	\$2,467
Gettysburg Area	3,249,961.65	10.9097	\$35,456,107	\$6,449,086	3,102	\$1,048	\$11,430	\$2,079
Littlestown Area	1,333,595.02	11.9366	\$15,918,590	\$4,094,374	1,897	\$703	\$8,391	\$2,158
Upper Adams	892,034.21	14.9432	\$13,329,846	\$2,805,085	1,678	\$532	\$7,944	\$1,672

Sources:

Mills: PDE 2028 for 18/19

Revenue: 18/19 AFR

Enrollment: 18/19 PIMS reporting

Preliminary Road Map



FY21 Budget Updates



- ❖ From last presentation, April 21, 2020, current FY21 deficit **\$1,116,068**
- ❖ FY21 Budget Adjustments
 - Reduced Local revenue (**\$705,905**)
 - Reduced Aramark contract (**\$27,750**)
 - Reduced Auditor contract (**\$17,500**)
- ❖ FY21 Updated deficit **\$1,776,721**

UPDATED Proposed Preliminary Budget May 5, 2020



	Actual	Actual	Budget	Preliminary	Preliminary
	2017-2018	2018-2019	2019-2020	2020-2021	2020-2021
				April 2020	May 2020
Mill Rate	14.4659	14.4932	15.3167	15.31670	15.3167
Rate Increase				0.00%	0.00%
Local Sources	15,527,961	16,575,040	16,764,947	16,367,724	*15,661,821
State Sources	12,178,812	12,649,236	12,522,714	13,370,766	13,370,766
Federal Sources	327,510	369,098	369,098	362,564	362,564
Total Revenue	28,034,283	29,593,373	29,656,759	30,101,054	29,395,151
Total Expenditures	26,241,627	29,175,984	30,109,817	31,171,872	31,171,872
Variance (Revenue over Expenditures)	1,792,656	417,389	(453,058)	(1,070,818)	(1,776,721)

* Attachment A

FY21 Option 1

Includes: 5th grade teacher, capital reserve



Based upon 0% tax increase	
7/1/2019 Unassigned Fund Balance (assumption)	1,477,459
Capital Reserve 20/21	325,000
Teacher Loaded Salary	70,000

Option 1 includes:
Hire 5th grade teacher
Capital Reserve

Est Expenditures 20/21	31,171,872
Deficit	(1,776,721)
Est Ending Unassigned fund Balance 6/30/2021	(299,262)
Add In	285,000
% of Expenditures	-0.05%

FY21 Option 2

Includes: Hire 5th grade teacher & No Capital Reserve



Based upon 0% tax increase

7/1/2019 Unassigned Fund Balance (assumption)	1,477,459
Capital Reserve 20/21	325,000
Teacher Loaded Salary	70,000

Option 2 includes:

Hire 5th grade teacher
No Capital Reserve

Est Expenditures 20/21	30,846,872
Deficit	(1,451,721)
Est Ending Unassigned fund Balance 6/30/2021	25,738
Add In	285,000
% of Expenditures	1.01%

FY21 Option 3

Includes: No 5th grade teacher & No capital reserve



Based upon 0% tax increase	
7/1/2019 Unassigned Fund Balance (assumption)	1,477,459
Capital Reserve 20/21	325,000
Teacher Loaded Salary	70,000

Option 3 includes:
No 5th grade teacher
No Capital Reserve

Est Expenditures 20/21	30,795,194
Deficit	(1,400,043)
Est Ending Unassigned fund Balance 6/30/2021	77,416
Add In	285,000
% of Expenditures	1.18%

FY21 Option 4

Includes: No 5th grade teacher & No capital reserve,
Includes 1.8% Tax Increase



Based upon 0% tax increase	
7/1/2019 Unassigned Fund Balance (assumption)	1,477,459
Capital Reserve 20/21	325,000
Teacher Loaded Salary	70,000

Option 4 includes:
No hiring of 5th grade teacher
No Capital Reserve
1.8% Tax Increase

Est Expenditures 20/21	30,795,194
1.8% Tax increase	235,441
Deficit	(1,164,602)
Est Ending Unassigned fund Balance 6/30/2021	312,857
Add In	285,000
% of Expenditures	1.94%

FY21 Option 5

Includes: No 5th grade teacher & No capital reserve
2.0% Tax Increase



Based upon 0% tax increase	
7/1/2019 Unassigned Fund Balance (assumption)	1,477,459
Capital Reserve 20/21	325,000
Teacher Loaded Salary	70,000

Option 5 includes:
No hiring of 5th grade teacher
No Capital Reserve
2.0% Tax Increase

Est Expenditures 20/21	30,795,194
2.0% Tax increase	261,573
Deficit	(1,138,470)
Est Ending Unassigned fund Balance 6/30/2021	338,989
Add In	285,000
% of Expenditures	2.03%

FY21 Summary Options



Based upon 0% tax increase

7/1/2019 Unassigned Fund Balance (assumption)	1,477,459.00
Capital Reserve 20/21	325,000.00
Teacher Loaded Salary	70,000.00

2019-2020 Budget Information

Expenditures: \$30,109,816

Projected Unassigned Fund Balance: \$730,991

% of Expenditures: 2.4%

	Expenditures	Deficit	Tax Increase Revenue	Add in	Est. Unassigned Fund Balance 6/30/2021	% of Expenditures
Option 1						
5th grade teacher & Capital Reserves	31,171,872	(1,776,721)	0	285,000	(299,262)	-0.05%
Option 2						
5th grade teacher & No Capital Reserves	30,846,872	(1,451,721)	0	285,000	25,738	1.01%

FY21 Summary Options



	Expenditures	Deficit	Tax Increase Revenue	Add in	Est. Unassigned Fund Balance 6/30/2021	% of Expenditures
Option 3						
No 5th grade teacher & No Capital Reserves	30,776,872	(1,381,721)	0	285,000	95,738	1.24%
Option 4						
No 5th grade teacher & No Capital Reserves, 1.8% TAX Increase	30,776,872	(1,146,280)	235,441	285,000	331,179	2.00%
Option 5						
No 5th grade teacher & No Capital Reserves, 2.0% TAX Increase	30,776,872	(1,120,148)	261,573	285,000	357,311	2.09%

Challenges FY 21 and FY 22



<u>FY21</u>	<u>FY22</u>
No direction from the State since February 2020	Impact from FY21
Drop in revenue	PSERS rate - Dec 2020
Unemployment impact	Homestead/Farmstead
Additional COVID 19 requirements (hygiene, sanitation, etc.)	Act 1
Additional transportation runs	
Current & future legislation impacts	
Unplanned unknown expense	



Final Budget Timeline



- ~~❖ April 7, 2020 – Budget Presentation~~
- ~~❖ April 21, 2020 – Budget Presentation~~
- ❖ May 5, 2020 – Budget Presentation
- ❖ May 19, 2020 Budget Review with motion to:
 - ❖ Adopt Proposed Final
 - ❖ Issue Notice ~ Intent to Adopt Final for June 18th
- ❖ June 16, 2020 – Adopt Final Budget
- ❖ June 30, 2020 – Final date to file budget

Upper Adams School District 2020-2021 Budget

Questions
Direction for 5/19/2020



Professional Staff Options

	Position	Location	Current Salary and Benefits	Reason	Recommendation
1.	K-3 Music Teacher	Biglerville	\$86,000 *In current budget, difference in potential savings to help balance budget	Retirement	Hire replacement for K-3 Music, maintain 4-6 Music programs including the Chorus and Instrumental programs. Maintain contract planning times.
2.	4-6 Art Teacher	Bendersville and Arendtsville (UAIS)	\$86,000 *In current budget, difference in potential savings to help balance budget	Retirement	Hire replacement for 4-6 Art, maintain 4-6 Art and maximize use of teachers for instruction. Maintains contract planning times.

Professional Staff Options

	Position	Location	Current Salary and Benefits	Reason	Recommendation
3.	Learning Support Teacher	Middle School	\$70,000 *In current budget, no hire would be a potential savings to help balance budget by using current staff.	Resignation	Review current Special Education caseloads and reassign a teacher to Middle School and not hire a replacement
4.	Grade 5 Teacher	Bendersville (UAIS)	\$66,000 *Cost for a teacher added to the current budget. \$33,000 for a LTS to address cohort bubble	Added Position due to size of cohort	Review hiring options to possibly keep class sizes below 27 students. If no option is possible class sizes will remain at 25-26 using current numbers for two years (until middle school).

Administrative Staff Options

	Position	Location	Current Salary and Benefits	Attrition	Recommendation
1.	Principal	Bendersville	\$145,000.00 *In current budget	Retirement	Hold on hire (UAIS Asst. Principal) until we have more budget information.