Upper Adams School District
Financial Update
Budget 2021/2022

Tuesday, March 16, 2021

Board of Directors

Susan Crouse	Bruce Hollabaugh	Ed Ponce
Ronald Ebbert	Cindy Janczyk	James Rutkowski
Chris Fee	Jim Lady	Tom Wilson

Wesley T. Doll, Superintendent
Shelley L. Hobbs, Business Administrator/Board Secretary

AGENDA

- Review Governor's address
- Revenue
- Challenges
- Timeline

Proposed Governor's Address from February 3, 2021

- Proposed increase in basic education and special education funding
- Proposed increase in minimum wage to $12.00 per hour by July 1, 2021
- Charter/Cyber reform - flat rate for non-special education students, $9,500
  - Special education students - based upon a three tier structure

FY22 Budget Parameters

July 1, 2021-June 30, 2022

- Revenue
  - Funding for local to be determined
    - Note: Index for FY22 = 4.2%
  - Funding for state and federal - level

Local Revenue

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - CURRENT REAL ESTATE TAX	$12,068,968.41	$11,980,236.53	$12,054,859.06	101%

- No tax increase for FY21 (7/1/2020-6/30/2021)
- Reduced collection based upon pandemic concerns

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - INTERIM REAL ESTATE TAX	$35,352.82	$24,782.00	$15,502.51	63%

Local Revenue

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - CURRENT ACT 511 EARNED INCOME TAX	$ 2,392,650.85	$ 2,231,350.00	$ 1,774,137.80	80%

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - CURR ACT 511 REAL ESTATE TRANSFER TAX	$123,887.82	$102,288.00	$178,349.06	174%

Local Revenue

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - DELINQUENT REAL ESTATE	$487,813.68	$274,306.00	$341,966.57	125%

Description	FY20 Actual (7/1/2019-6/30/2020)	FY21 Budget (7/1/2020-6/30/2021)	FY21 as of 2/28/21	Percentage of Budget vs. Actual (2/28/21)
GENERAL FUND - INTEREST ON INVESTMENTS	$80,595.74	$37,345.00	$3,981.92	11%

State Revenue

- Level funding for Basic Education Funding (BEF)
- Level funding for Special Education Funding (SEF)
- Level funding for Transportation subsidy
- Update social security and PSERS reimbursement will reflect FY22 proposed salaries
- Update rental subsidy (based upon Bond outcomes) and Homestead/Farmstead (certified in May)

Federal Revenue

Grant Name	Awarded Amount FY21 July 1, 2020-June 30, 2021	Non Pub Share	UASD Amount	Items
CARES Funding*	$211,816	$2,097	$209,719	iPads
PCCD COVID*	$238,201	$0	$238,201	Edgenuity COVID Supplies
CEEG (Continuity of Education Equity Grant)	$37,750	$0	$37,750	Edgenuity iPad carts
Special Education Mitigation Grant	$8,649	$0	$8,649	Tutoring Docusign
Total	$496,416	$2,097	$494,319	

*included in approved 2020-2021 budget

ONE TIME FUNDING

Federal Revenue

(FY22 July 1, 2021 - June 30, 2022)

Grant Name	Awarded Amount	Non Pub Share	UASD Amount
ESSER II	$850,417	$0	$850,417
ESSER III	unknown	unknown	unknown

- Funds need to be spent by September 2023
- Limited allowable uses (examples: technology, mental health services/supports, COVID cleaning supplies)
- Not to be used for salary & benefits
- Does this impact our future State and Federal funding, PCCD funds?
- How does this impact our budget for the next 2-3 years?

ONE TIME FUNDING

CHALLENGES for 2021-2022

Expenses

- Pandemic Impacts/additional COVID expenditures
- Charter/Cyber school
- mandated increase to minimum wage

Revenues

- Homestead/Farmstead funding
- Level State funding

Timeline

- ~~March 16, 2021, highlights from Governor Wolf's address, review revenues~~
- April 2, 2021, updated revenue and expenditures for FY22 (July 1, 2021-June 30, 2022)
- May 4, 2021, present preliminary FY22 budget
- May 18, 2021, adopt proposed final FY22 budget
- June 15, 2021, final approval of FY22 budget

QUESTIONS?