



# *Conewago Valley School District*

May 2023

2023-2024 Proposed Final Budget Presentation



## **Mission & Vision**

**District Mission:** The Conewago Valley School District promotes individual and collaborative excellence enabling students to become competent, confident, and creative builders of the future.

**Vision:** The Conewago Valley School District Empowers students

# Enrollment in the Buildings 3691

**Total 4015**

## Elementary (K-6)

1895 Students

3 Buildings

3 Principals/ 1 Asst.  
Principal/ 2 Dean of  
students

## Middle (7-8)

591 Students

1 Building

1 Principal/ 1 Asst.  
Principal

## High (9-12)

1205 Students

1 Building

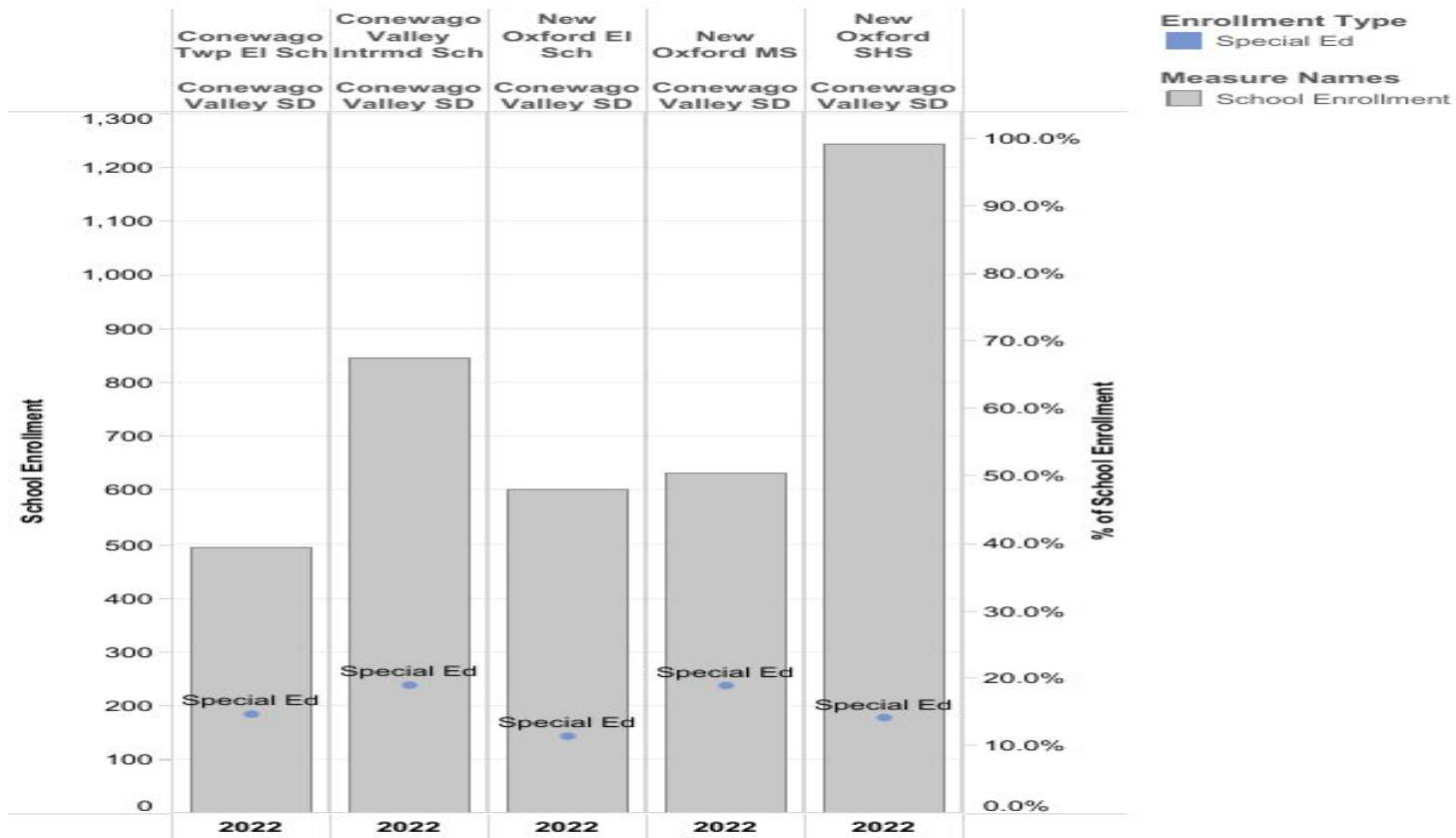
2 Principals/ 2 Asst.  
Principals

## Enrollment Breakdown (School Level)

District: Conewago Valley SD

School(s): All

Source: PA DOE Enrollment Data





# Mandated Costs

- Salaries
- Healthcare
- PSERS
- Charter School
- Special Education
- Transportation
- Utilities
- Debt
- Legal
- Safety



# Revenue by Function

**6000-**The Amount of money produced within the boundaries of the School District

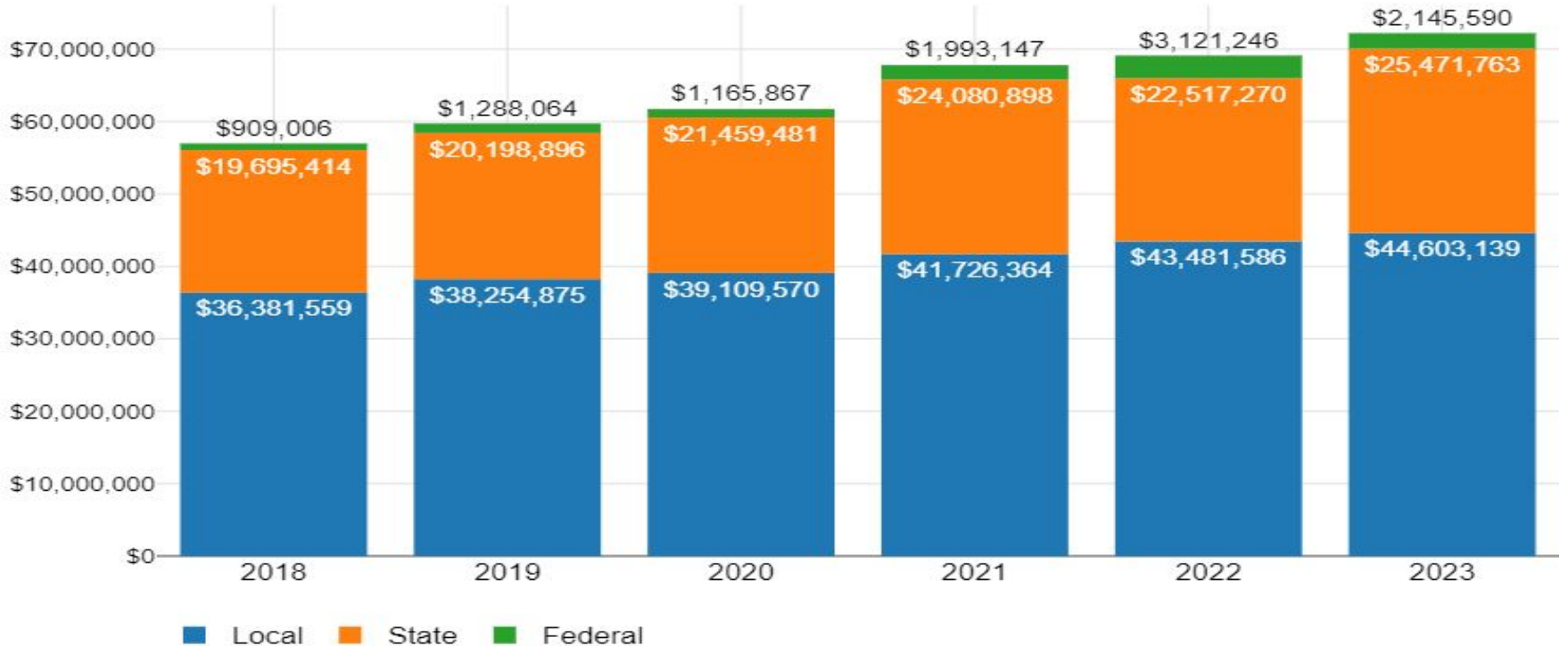
**7000-** Revenue originating from the Commonwealth of Pennsylvania appropriations

**8000-** Revenue originating from the Federal Government

**9000-** Included governmental fund general long-term debt proceeds, interfund transfers-in, proceeds from fixed asset dispositions

# Revenue by Source - Historical

## Historical Revenues by Source

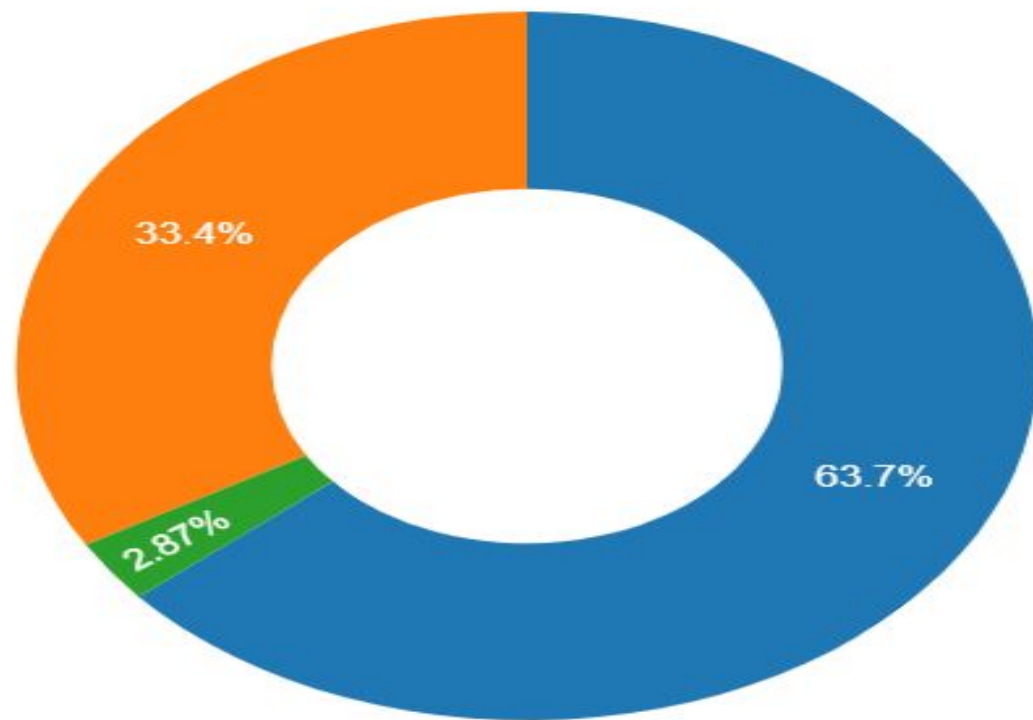


# Budget vs. Budget- Revenue by Source

REVENUE SOURCE	2023	2024
	Amount	Amount
Total	\$72,220,492	\$75,377,800
Local	\$44,603,139	\$48,030,767
State	\$25,471,763	\$25,181,319
Federal	\$ 2,145,590	\$ 2,165,714



## Proposed Budget Revenues by Source



■ Local   ■ State   ■ Federal

# 6000- Local Revenue

<b>Real Estate Tax</b>	<b>\$ 36,309,635</b>
<b>Earned Income Tax</b>	<b>\$ 8,100,000</b>
<b>Other Taxes</b>	<b>\$ 1,944,372</b>
<b>Investment Interest</b>	<b>\$ 400,000</b>
<b>Other Income</b>	<b>\$ 1,276,760</b>
<b>Total Local Revenue</b>	<b>\$ 48,030,767</b>

## **7000- State Revenue**

<b>Basic Education</b>	<b>\$ 12,188,360</b>
<b>Special Education</b>	<b>\$ 2,830,792</b>
<b>Transportation</b>	<b>\$ 1,186,236</b>
<b>Plan Con</b>	<b>\$ 435,894</b>
<b>Property Tax Reduction</b>	<b>\$ 1,155,289</b>
<b>Block Grant</b>	<b>\$ 573,730</b>
<b>Social Security</b>	<b>\$ 1,214,348</b>
<b>PSERS</b>	<b>\$ 5,186,447</b>
<b>Miscellaneous</b>	<b>\$ 410,223</b>
<b>Total State Revenue</b>	<b>\$ 25,181,319</b>

# 8000- Federal Revenue

<b>Title I</b>	<b>\$</b>	<b>606,152</b>
<b>Title II</b>	<b>\$</b>	<b>106,386</b>
<b>Title III</b>	<b>\$</b>	<b>13,365</b>
<b>Title IV</b>	<b>\$</b>	<b>43,920</b>
<b>Access</b>	<b>\$</b>	<b>270,891</b>
<b>ESSER</b>	<b>\$</b>	<b>1,125,000</b>
<b>Total Federal Revenue</b>	<b>\$</b>	<b>2,165,714</b>



# Expense Functions

**1000 Instruction-** Regular Ed, Special Ed and Other

**2000 Support Services-** Pupil Personnel, Instruction Staff, Central Office, Transportation, Operations, Business Office, Administration and Health

**3000 Non-Instructional-** Student Activities, Athletic and Community

**4000 Capital Facilities-** Acquisition, Construction and Improvements

**5000 Other Financing Uses-** Debt Service expenditures, Transfer of funds and recording of prior period receipts and expenditures

# Expenditure by Function

Comparison of Budgeted Expenses by Function

**2023**

**2024**

**FUNCTION**

**Amount**

**Amount**

Total

\$72,220,492

\$75,377,800

Instruction

\$49,644,420

\$51,821,613

Support Services

\$17,497,897

\$17,911,934

Operation of Non-Instructional Services

\$ 1,065,270

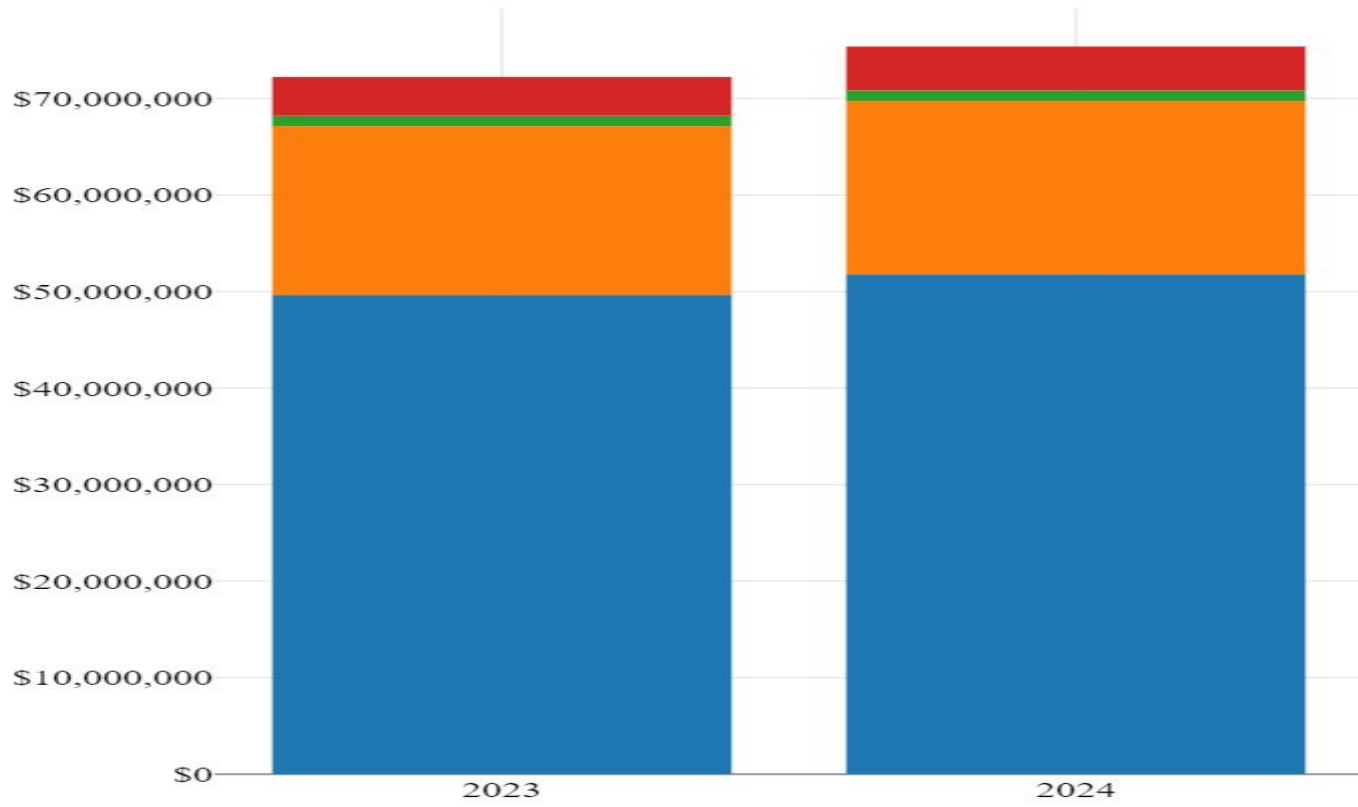
\$ 1,109,445

Other Expenditures and Financing Uses

\$ 4,012,905

\$ 4,534,808

### Expense by Function



- Instruction
- Operation of Non-Instructional Services
- Support Services
- Other Expenditure and Financing Uses



# Expenditure by Object

1. 100- Salaries
2. 200- Benefits
3. 300- Purchased Professional Services
4. 400- Repairs and Maintenance
5. 500- Other Professional Services
6. 600- Supplies
7. 700- Equipment
8. 800- Other Objects
9. 900- Other Uses of Funds

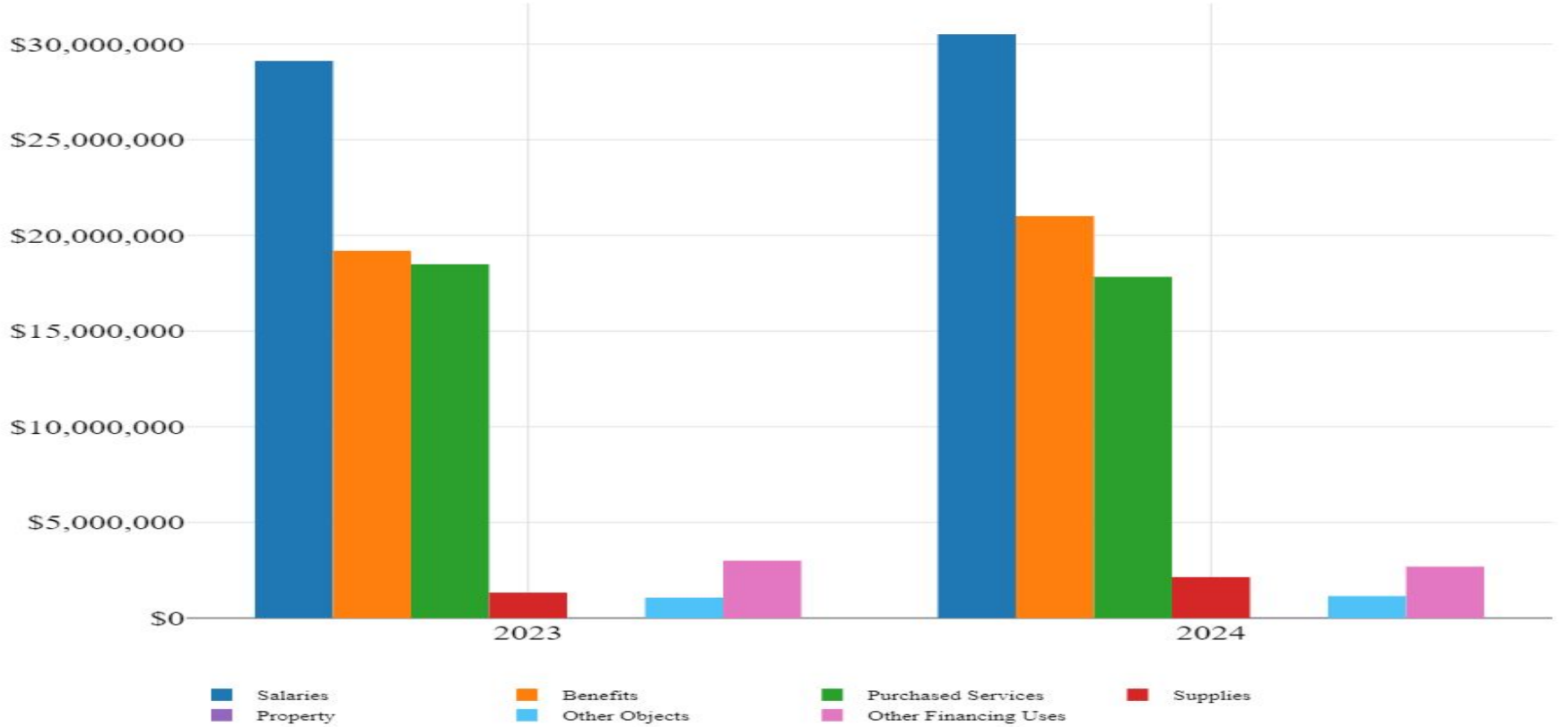


# Expenditures by Object

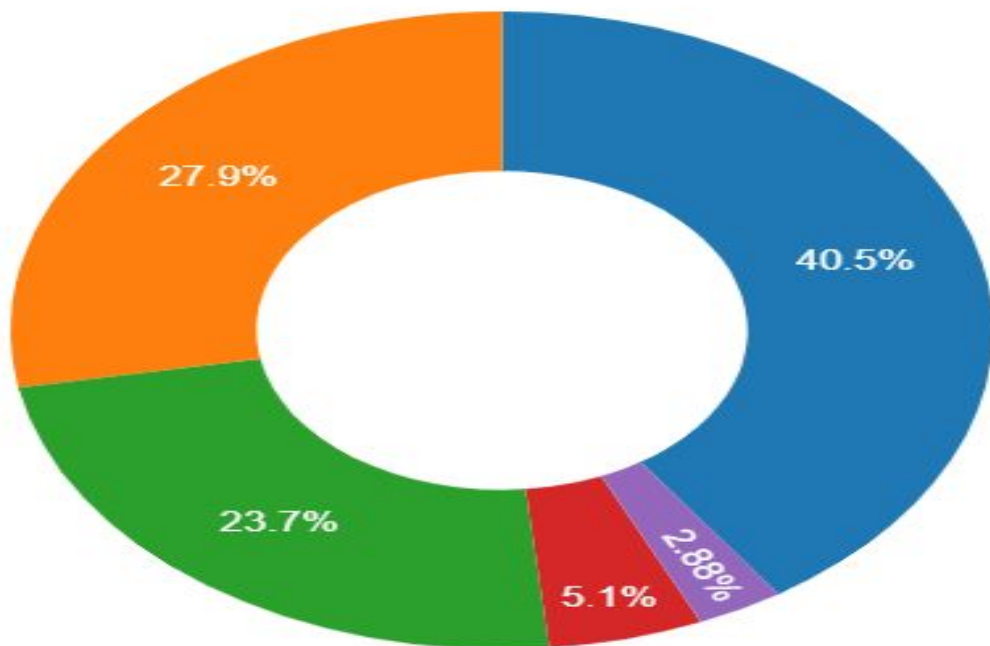
Comparison of Budgeted Expenses by Object

	<b>2023</b>	<b>2024</b>
SALARIES	\$29,116,452	\$30,812,290
BENEFITS	\$19,197,576	\$21,013,117
PURCHASED SERVICES	\$10,455,408	\$ 9,920,336
PURCHASED PROPERTY SVCS	\$ 692,035	\$ 711,905
OTHER PURCHASED SVCS	\$ 6,988,240	\$ 6,904,826
SUPPLIES	\$ 1,686,556	\$ 2,142,096
PROPERTY	\$ 13,050	\$ 30,401
OTHER OBJECTS(MISC & INTEREST)	\$ 1,068,175	\$ 1,151,829
OTHER USES OF FUNDS(PRINCIPAL BOND)	\$ 3,003,000	\$ 2,691,000

### Expense by Object



## Proposed Budget Expenses by Object



- Salaries
- Purchased Services
- Supplies & Property
- Benefits
- Other Objects

# NEW STAFFING

## NEW POSITIONS INCLUDED IN THE BUDGET:

DIRECTOR CURR/GRANTS/FED PROGRAMS	\$100,000
SRO	\$ 85,394
AG TEACHER	\$ 75,128
CVIS READING SPECIALIST	\$ 75,128
CVIS COUNSELOR	\$ 75,128
NOE MATH INTERVENTIONIST	\$ 75,128
CTE MATH INTERVENTIONIST	\$ 75,128



## **SPENDING PER STUDENT**

**CURRENT SPENDING PER STUDENT \$15,559**

**CONEWAGO VALLEY IS RANKED 376 OUT OF 500 DISTRICTS**

**THE DISTRICT IS RANKED IN THE BOTTOM 25% OF THE STATE**

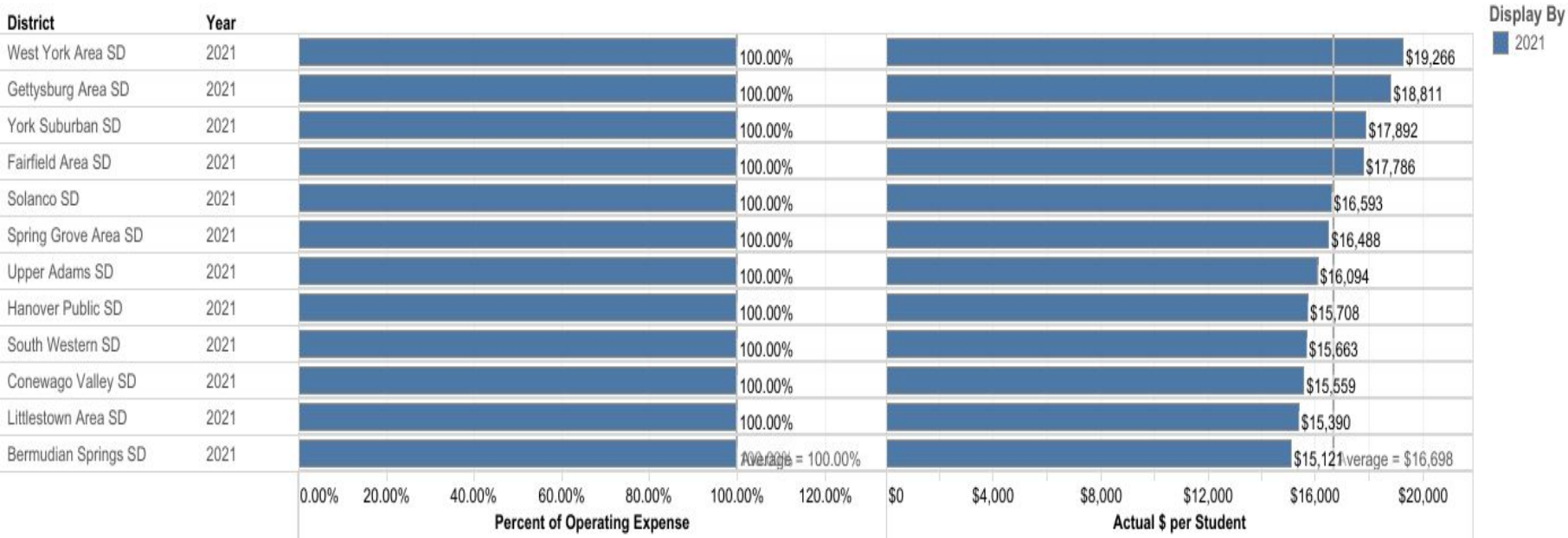
## Line Item Spending Comparison

District(s): West York Area SD, Gettysburg Area SD, York Suburban SD and 9 more

Source: Pennsylvania Department of Education

Notes: "Total Operating Expense" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



# STATE FUNDING SHORTFALL

FULLY FUNDED BY THE STATE

\$15.5 MILLION

CURRENT FUNDING BY THE STATE

\$12.1 MILLION

SHORTFALL BY THE STATE

\$ 3.4 MILLION

SHORTFALL PER STUDENT BY THE STATE

\$ 849/STUDENT

## CHARTER SCHOOL IMPACT

Average Cost for a Regular Education Cyber/Charter School Student	\$11,357
Total Number of Students in Cyber/Charter School - Regular Education	191
<b>Total Cost</b>	<b>\$2,169,187</b>
Average Cost for a Special Education Cyber/Charter School Student	\$28,553
Total Number of Students in Cyber/Charter School - Special Education	36
<b>Total Cost</b>	<b>\$1,027,908</b>
Total Number of Conewago Students	227
<b>Total Cost to the School District for All Cyber/Charter Schools</b>	<b>\$3,197,095</b>

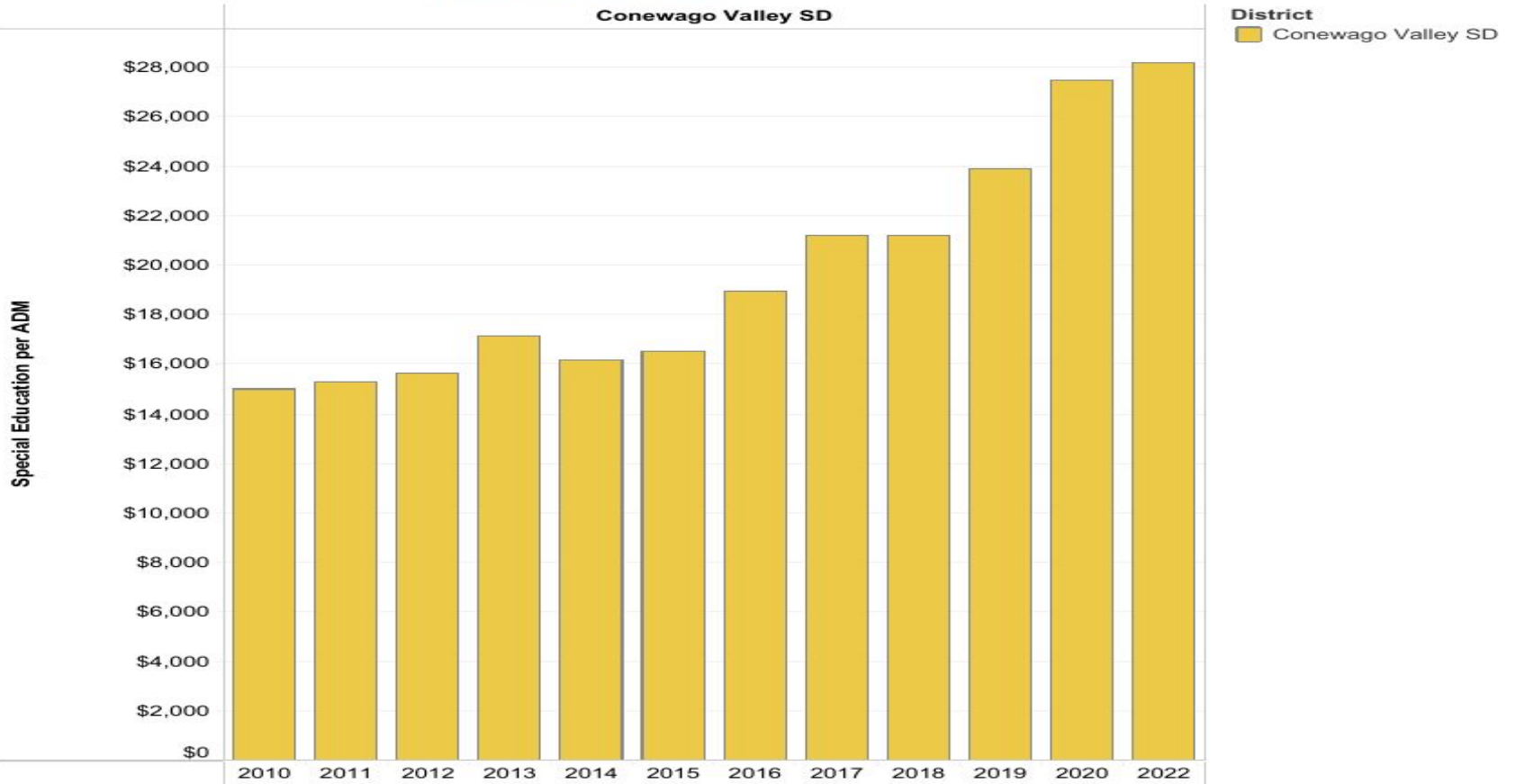


# Charter School Tuition Comparison

Special Education per ADM

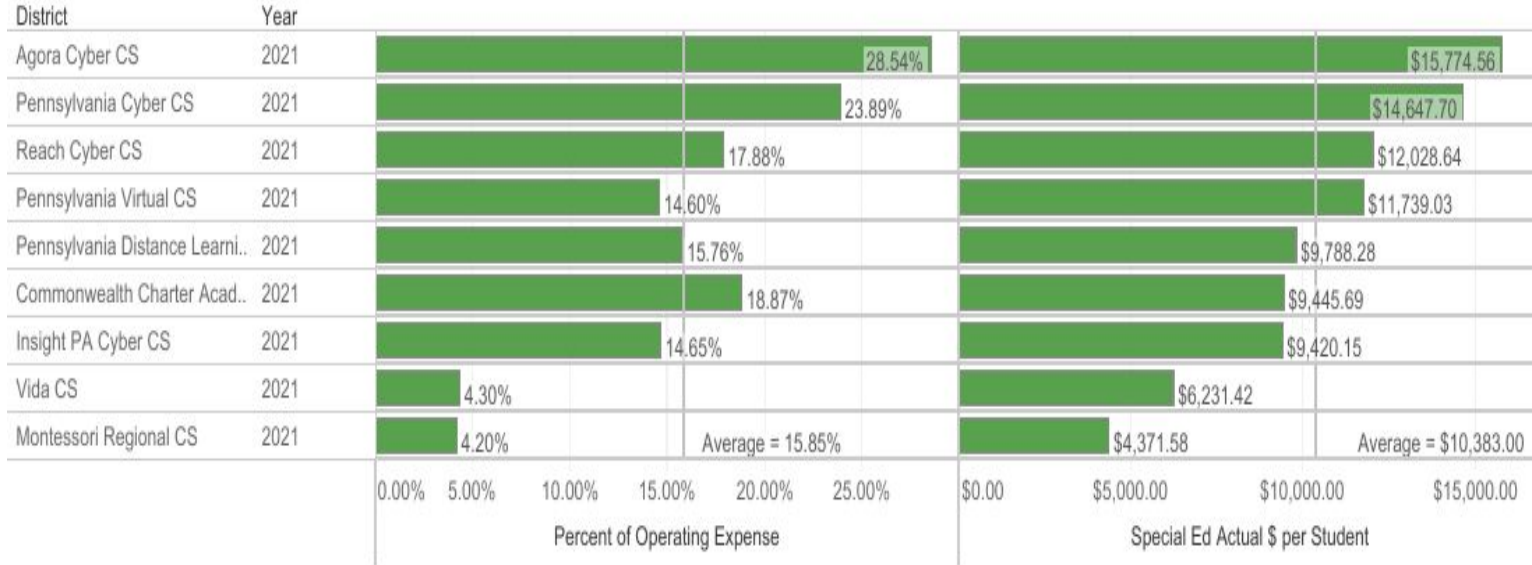
Source: PDE 363 Reports

## Conewago Valley SD



## Special Education Cost per Student

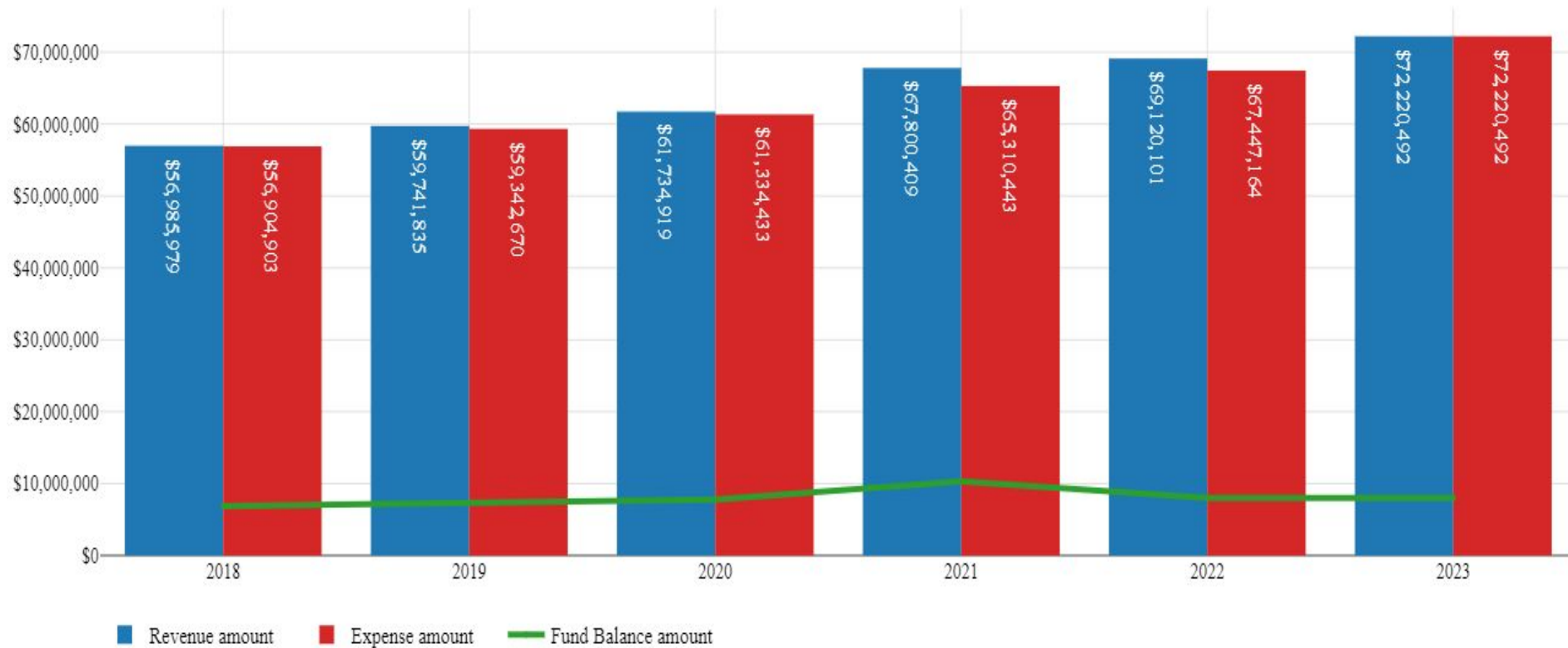
Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data



Display By (Spec Ed Expense)

■ 2021

## Historical Revenues, Expenses and General Fund Balance



# Revenue and Expenditure Summary

LOCAL REVENUE \$48,030,767

STATE REVENUE \$25,181,319

FEDERAL REVENUE \$2,165,714

FUND RESERVE \$0

**REVENUE TOTAL \$75,377,800**

**23/24 EXPENDITURES \$75,377,800**

**SHORTFALL \$0**

# Increases to Mills

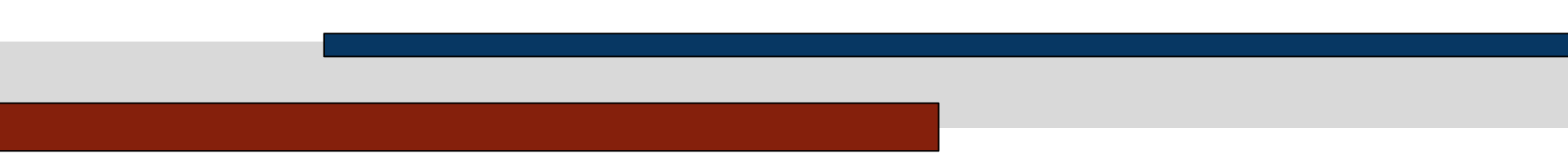
	MILLAGE RATE	INDEX		INDEX REVENUE	INDEX IMPACT \$100,000 HOME
ALLOWABLE INDEX	15.6691	0.8167		\$1,930,022	\$81.67



# Fund Balance

**Total General Fund Balance at 6/30/22** **\$7,972,899**

**Total Capital Reserve Fund Balance at 6/30/22** **\$1,077,998**



Q & A