



# *Conewago Valley School District*

April 2021

2021-2022 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

## Elementary (K-6)

1860 Students

3 Buildings

5 Principals

## Middle (7-8)

613 Students

1 Building

2 Principals

## High (9-12)

1145 Students

1 Building

3 Principals



# Mandated Costs

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



# Unknowns & Revenue Shortfalls

- State Budget
- Federal Stimulus
- Earned Income Tax
- Real Estate Transfer Tax
- Delinquent Tax
- Building Use Rental
- Athletic Ticket Sales
- Tuition Income
- Interest Income



# Revenue by Function

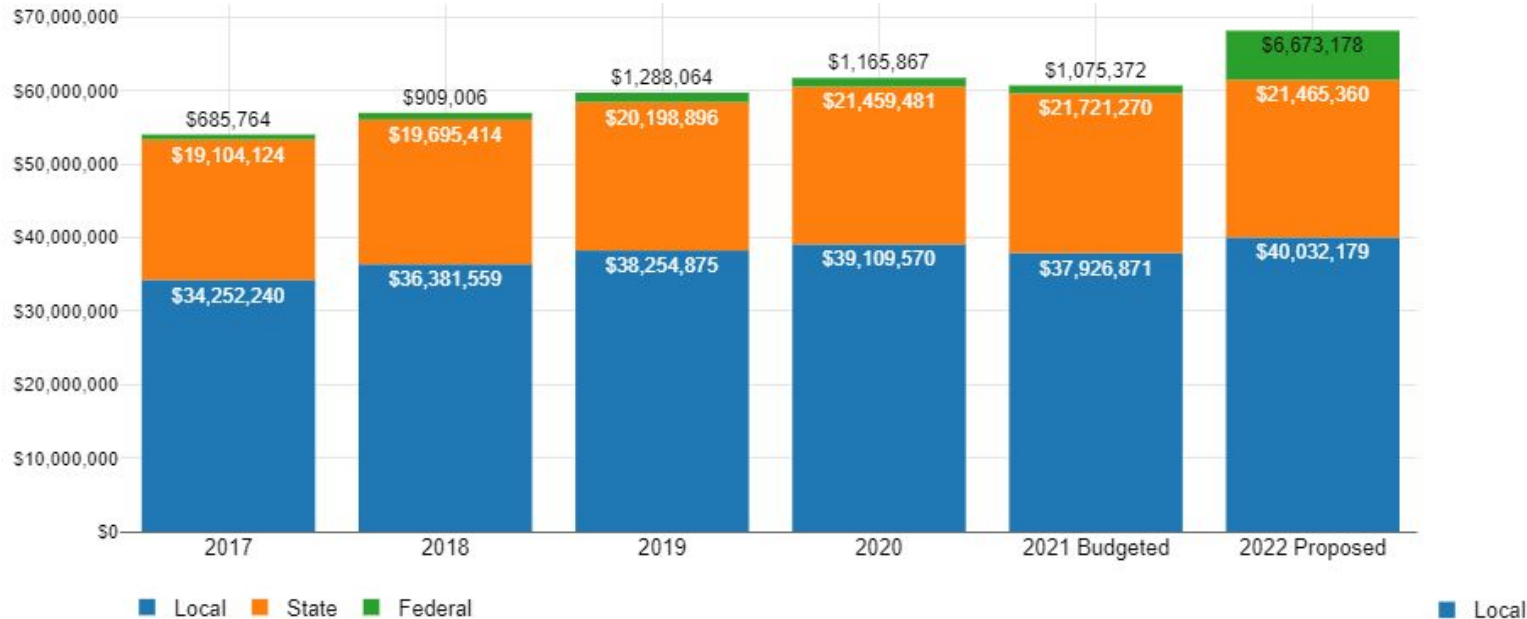
**6000-**The Amount of money produced within the boundaries of the School District

**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



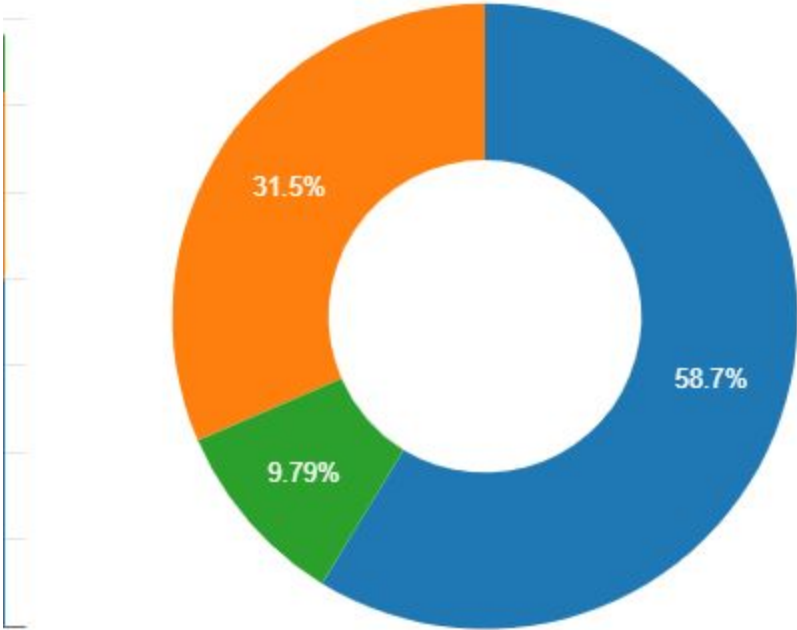
# Budget vs. Budget- Revenue by Source

## Source of Revenue

Source	2021 Amount	2022 Amount
Total	\$60,723,513	\$68,170,717
Local	\$37,926,871	\$40,032,179
State	\$21,721,270	\$21,465,360
Federal	\$1,075,372	\$6,673,178
Transfers/Proceeds	\$0	\$0



### Proposed Budget Revenues by Source



■ Local ■ State ■ Federal

**\*State funding should be around 50%**



## **6000- Local Revenue**

<b>Real Estate Tax</b>	<b>\$ 30,431,790</b>
<b>Earned Income Tax</b>	<b>\$ 7,020,000</b>
<b>Other Taxes</b>	<b>\$ 1,449,603</b>
<b>Investment Interest</b>	<b>\$ 5,000</b>
<b>Other Income</b>	<b>\$ 1,125,786</b>
<b>Total Local Revenue</b>	<b>\$40,032,179</b>

## **7000- State Revenue**

<b>Basic Education</b>	<b>\$ 9,504,556</b>
<b>Special Education</b>	<b>\$ 2,150,035</b>
<b>Transportation</b>	<b>\$ 1,615,770</b>
<b>Plan Con</b>	<b>\$ 665,143</b>
<b>Property Tax Reduction</b>	<b>\$ 920,565</b>
<b>Block Grant</b>	<b>\$ 573,730</b>
<b>Social Security</b>	<b>\$ 1,068,600</b>
<b>PSERS</b>	<b>\$ 4,723,463</b>
<b>Miscellaneous</b>	<b>\$ 243,497</b>
<b>Total State Revenue</b>	<b>\$ 21,465,359</b>

# 8000- Federal Revenue

<b>Title I</b>	<b>\$</b>	<b>551,095</b>
<b>Title II</b>	<b>\$</b>	<b>96,661</b>
<b>Title III</b>	<b>\$</b>	<b>14,851</b>
<b>Title IV</b>	<b>\$</b>	<b>48,785</b>
<b>Access</b>	<b>\$</b>	<b>309,937</b>
<b>ESSER</b>	<b>\$</b>	<b>5,651,849</b>
<b>Total Federal Revenue</b>	<b>\$</b>	<b>6,673,178</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

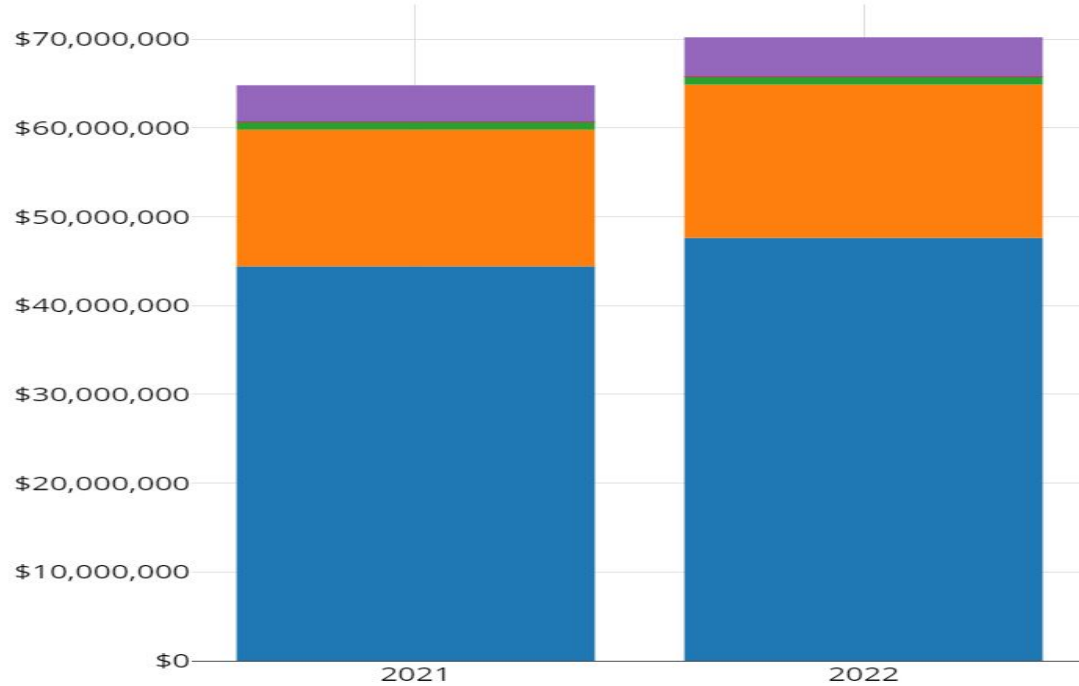
**5000 Other Financing Uses-** Debt Service expenditures, Transfer of funds and recording of prior period receipts and expenditures

# Expenditure by Function

## Comparison of Budgeted Expenses by Function

Function	2021 Amount	2022 Amount
Total	\$64,801,820	\$70,204,526
Instruction	\$44,412,276	\$47,624,294
Support Services	\$15,381,686	\$17,250,244
Operation of Non-Instructional Services	\$900,666	\$907,527
Facilities Acquisition and Improvement	\$0	\$0
Other Expenditures and Financing Uses	\$4,107,192	\$4,422,461

**Expense by Function**



- Instruction
- Support Services
- Operation of Non-Instructional Services
- Facilities Acquisition and Improvement
- 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

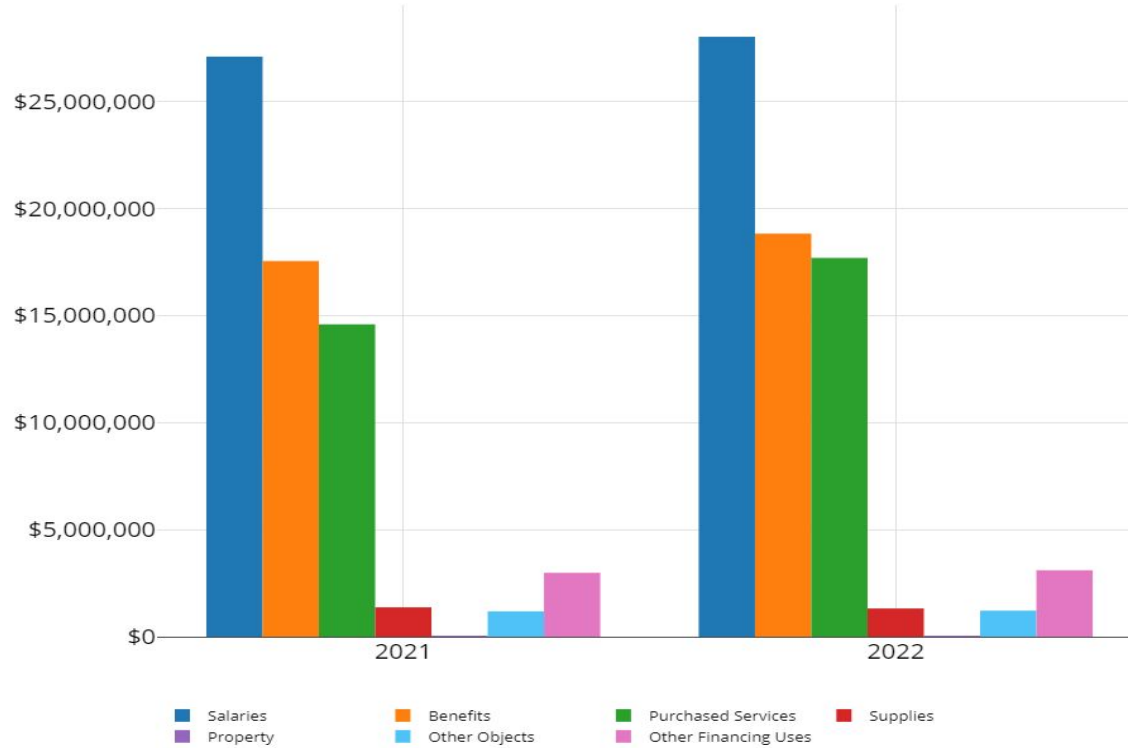


# Expenditures by Object

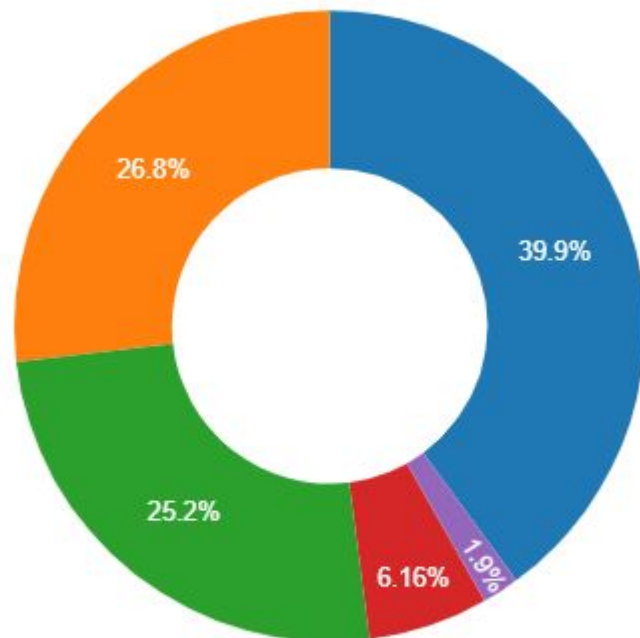
## Comparison of Budgeted Expenses by Object

Object	2021 Amount	2022 Amount
Salaries	\$27,099,460	\$28,026,336
Benefits	\$17,549,741	\$18,830,271
Purchased Services	\$14,593,133	\$17,695,197
Supplies	\$1,371,703	\$1,318,852
Property	\$20,107	\$12,600
Other Objects	\$1,182,676	\$1,216,270
Other Financing Uses	\$2,985,000	\$3,105,000

Expense by Object



### Proposed Budget Expenses by Object



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

## CHARTER SCHOOL IMPACT

Average Cost for a Regular Education Cyber/Charter School Student	\$10,927
Total Number of Students in Cyber/Charter School - Regular Education	194
<b>Total Cost</b>	<b>\$2,119,838</b>
Average Cost for a Special Education Cyber/Charter School Student	\$26,429
Total Number of Students in Cyber/Charter School - Special Education	56
<b>Total Cost</b>	<b>\$1,480,024</b>
Average Cost for a Regular Education Student at Lincoln's Edge	\$5,635
Total Number of Students in Lincoln's Edge - Regular Education	113
<b>Total Cost</b>	<b>\$636,755</b>
Average Cost for a Special Education Student at Lincoln's Edge	\$7,135
Total Number of Students in Lincoln's Edge - Special Education	20
<b>Total Cost</b>	<b>\$142,700</b>
Total Number of Conewago Students	383
<b>Total Cost to the School District for All Cyber/Charter Schools</b>	<b>\$4,379,317</b>

## Historical Revenues, Expenses and General Fund Balance



# Revenue and Expenditure Summary

LOCAL REVENUE \$40,032,179

STATE REVENUE \$21,465,359

FEDERAL REVENUE \$6,673,178

FUND RESERVE \$0

TRANSFERS \$0

**REVENUE TOTAL \$68,170,716**

**21/22 EXPENDITURES \$70,204,519**

**SHORTFALL (\$2,033,803)**

# Increases to Mills

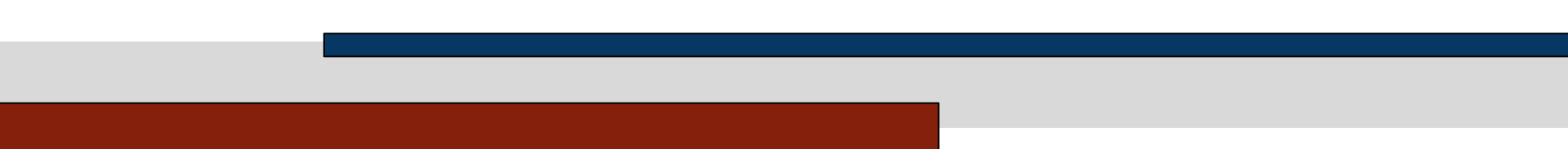
	MILLAGE RATE	INDEX	INDEX REVENUE	INDEX IMPACT \$100,000 HOME
NO TAX INCREASE	13.9209	0	\$0	\$0
25% OF ALLOWABLE INDEX	14.0601	0.1392	\$323,743	\$13.92
50% OF ALLOWABLE INDEX	14.3385	0.2784	\$647,487	\$27.84
75% OF ALLOWABLE INDEX	14.7561	0.4176	\$971,230	\$41.76
100% OF ALLOWABLE INDEX	15.3129	0.5568	\$1,294,973	\$55.68



# Fund Balance

<b>Total General Fund Balance at 6/30/20</b>	<b>\$8,426,278</b>
<b>Projected addition/(usage) for 6/30/21</b>	<b>(\$ 684,682)</b>
<b>Estimated usage for Budget year 21/22</b>	<b><u>(\$2,033,803)</u></b>
<b>Potential General Fund Balance at 6/30/22</b>	<b>\$5,707,793</b>





Q & A