

Upper Adams School District
Financial Update
Budget 2023/2024

Tuesday, March 7, 2023



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



- ❖ Governor's address highlights
- ❖ Revenue
- ❖ Challenges
- ❖ Timeline

Governor's Address Highlights from March 7, 2023



- Raise minimum wage to \$15.00 per hour
- Invest in Pre K counts
- Mental health services at school
- Increase funding to schools by \$1B
 - universal free breakfast

FY23 Revenue Parameters

July 1, 2022-June 30, 2023



- ❖ Revenue
 - Local (6000)
 - Local Real Estate Tax
 - Interim Real Estate Tax
 - Earned Income (EIT)
 - Real Estate Transfer Tax



Local Revenue



Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - CURRENT REAL ESTATE TAX	12,585,740	12,451,735	12,373,427	99.37%
FY22 (7/1/2021-6/30/22) - 2.1% tax increase				
No tax increase for FY23 (7/1/2022-6/30/2023)				

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - INTERIM REAL ESTATE TAX	27,143	25,000	17,788	71.15%



Local Revenue



Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - CURRENT ACT 511 EARNED INCOME TAX	3,126,734	2,900,000	1,989,685	68.61%

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - CURRENT ACT 511 REAL ESTATE TRANSFER TAX	553,556.11	150,000.00	141,462.08	94.31%



Local Revenue



Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - DELINQUENT REAL ESTATE	441,116.75	325,000.00	256,274.57	78.85%

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22-6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - INTEREST ON INVESTMENTS	24,912.96	23,000.00	68,760.21	298.96%

FY23 Revenue Parameters

July 1, 2022-June 30, 2023



- ❖ Revenue
 - Local

 - State (7000)
 - Basic Education Funding
 - Special Education Funding
 - Transportation Subsidy

 - Federal

FY23 Condensed Board Summary

State Revenue Example



Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
7110	GENERAL FUND - BASIC EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
7111	GENERAL FUND - BASIC EDUCATION FUNDING	(7,168,521.00)	(4,532,492.00)	(4,532,492.00)	0.00	(2,636,029.00)	63.23
7112	GENERAL FUND - SOCIAL SECURITY	(556,895.00)	(410,920.99)	(410,920.99)	0.00	(145,974.01)	73.79
7115	GENERAL FUND - READ TO SUCCEED	0.00	0.00	0.00	0.00	0.00	0.00
7141	GENERAL FUND - TRANSITIONAL GRANT	0.00	0.00	0.00	0.00	0.00	0.00
7150	GENERAL FUND - PERFORMANCE INCENTIVE	0.00	0.00	0.00	0.00	0.00	0.00
7160	GENERAL FUND - TUITION ORPHANS & CHILD	(5,000.00)	0.00	0.00	0.00	(5,000.00)	0.00
7210	GENERAL FUND - HOMEBOUND INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
7220	GENERAL FUND - VOCATIONAL EDUCATION	(60,569.00)	(55,985.29)	(55,985.29)	0.00	(4,583.71)	92.43
7240	GENERAL FUND - DRIVER ED-STUDENT	0.00	(1,480.00)	(1,480.00)	0.00	1,480.00	0.00
7250	GENERAL FUND - MIGRATORY CHILDREN	(1,342.00)	0.00	0.00	0.00	(1,342.00)	0.00
7270	GENERAL FUND - SPECIAL ED- EXCEP.CHILD	0.00	0.00	0.00	0.00	0.00	0.00
7271	GENERAL FUND - SPECIAL ED SCHOOL AGED	(1,142,491.00)	(760,100.00)	(760,100.00)	0.00	(382,391.00)	66.53
7290	GENERAL FUND - ADDL ED PGM REVENUES	0.00	0.00	0.00	0.00	0.00	0.00
7292	GENERAL FUND - PRE-K COUNTS	(148,750.00)	(107,135.46)	(107,135.46)	0.00	(41,614.54)	72.02
7299	GENERAL FUND - PGM REV	0.00	0.00	0.00	0.00	0.00	0.00
7310	GENERAL FUND - TRANSPORT (REG & ADDTL)	0.00	0.00	0.00	0.00	0.00	0.00
7311	GENERAL FUND - Pupil Transportation	(1,054,240.00)	(579,832.00)	(579,832.00)	0.00	(474,408.00)	55.00
7312	GENERAL FUND - Nonpublic & Charter Trn	(34,265.00)	(19,443.00)	(19,443.00)	0.00	(14,822.00)	56.74
7313	GENERAL FUND - IU Spec Ed Trans	0.00	0.00	0.00	0.00	0.00	0.00
7320	GENERAL FUND - RENT & SINK FUND PYMT	(179,223.00)	(13,104.88)	(13,104.88)	0.00	(166,118.12)	7.31
7330	GENERAL FUND - HEALTH SERVICESI ACT 25	(31,000.00)	(30,054.19)	(30,054.19)	0.00	(945.81)	96.95
7340	GENERAL FUND - ST PROP TAX REDUCTION	(1,030,266.00)	(1,030,265.99)	(1,030,265.99)	0.00	(0.01)	100.00



State Revenue



Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22- 6/30/23)	FY23 as of 2/28/23	FY23 Projected as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - BASIC EDUCATION FUNDING	6,968,518	7,168,521	4,532,492	7,559,742	63.23%
BEF for FY23 = \$7,559,742, increase of \$391,221					

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22- 6/30/23)	FY23 as of 2/28/23	FY23 Projected as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - SPECIAL ED SCHOOL AGED	1,187,222	1,142,491	760,100	1,266,830	66.53%
SEF for FY23 = \$1,266,830, increase of \$124,339					

Note: Governor Wolf signed 2022/23 budget 7/8/2022
 UASD Board approved 2022/23 budget 6/21/2022



State Revenue



Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22- 6/30/23)	FY23 as of 2/28/23	FY23 Projected as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - VOCATIONAL EDUCATION	88,050	60,569	55,985	94,056	92.43%

Vocational Education for FY23 = \$94,056, increase of \$33,487

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22- 6/30/23)	FY23 as of 2/28/23	FY23 Projected as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - Pupil Transportation	1,054,240	1,054,240	579,832	1,094,478	55.00%

Pupil Transportation for FY23 = \$1,094,478, increase of \$40,238

(per Etran report Feb 2023)

State Revenue for FY24



- 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 FY24 proposed salaries
- Update rental subsidy (Bond reimbursement payments) and Homestead/Farmstead (certified in May)

FY23 Revenue Parameters

July 1, 2022-June 30, 2023



- ❖ Revenue
 - Local

 - State

 - Federal (8000)
 - Title I - IV
 - ESSER funding



Federal Revenue



- **Title I:** Reading Remediation at Biglerville Elementary (Teacher Salaries, benefits and supplies)
- **Title II:** Funds a Kindergarten Teacher at Biglerville Elementary
- **Title III:** English Language Learning (ELL)
- **Title IV:** School Safety Items/Career Evidence Tracking Software

FY23 Condensed Board Summary

Federal Revenue Example



Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
8110	GENERAL FUND - PAYMENTS FED IMPACTED	0.00	0.00	0.00	0.00	0.00	0.00
8152	GENERAL FUND - IDEA FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
8512	GENERAL FUND - IDEA PART B	0.00	(3,459.60)	(3,459.60)	0.00	3,459.60	0.00
8513	GENERAL FUND - IDEA - SECTION 619	0.00	0.00	0.00	0.00	0.00	0.00
8514	GENERAL FUND - NCLB - TITLE I	(287,634.00)	(161,211.60)	(161,211.60)	0.00	(126,422.40)	56.05
8515	GENERAL FUND - NCLB - TITLE II	(48,839.00)	(28,846.18)	(28,846.18)	0.00	(19,992.82)	59.06
8516	GENERAL FUND - NCLB - TITLE III	(39,380.00)	(47,095.83)	(47,095.83)	0.00	7,715.83	119.59
8517	GENERAL FUND - NCLB - TITLE IV-21ST CE	(17,328.00)	(9,241.60)	(9,241.60)	0.00	(8,086.40)	53.33

Description	FY22 Actual (7/1/21- 6/30/22)	FY23 Budget (7/1/22- 6/30/23)	FY23 as of 2/28/23	Percentage of Budget vs. Actual (2/28/23)
GENERAL FUND - NCLB - TITLE I	285,809.00	281,554.00	244,161.80	86.72%
GENERAL FUND - NCLB - TITLE II	48,651.00	44,337.00	32,926.11	74.26%
GENERAL FUND - NCLB - TITLE III	43,594.40	39,331.00	26,316.83	66.91%
GENERAL FUND - NCLB - TITLE IV-21ST CE	17,338.00	21,326.00	15,738.11	73.80%

Funding Adjustment for FY23 have not been released as of 3/3/23



Federal Revenue - ESSER funds



	Awarded Amount	Total Expenditure as of 2/28/23	Remaining Balance		Funds Must be used By:
ESSER II (CRRSA)	851,366	673,913	177,453		September 30, 2023
ESSER III (ARP)	1,722,068	743,096	978,972		September 30, 2024
ESSER After School Set Aside (996)	19,120				September 30, 2024
ESSER Summer School Set Aside	19,120				September 30, 2024
ESSER Learning Loss Set Aside					September 30, 2024
	28,681		28,681	School Based Mental Health	September 30, 2024
	9,560	5,125	4,435	Professional Development for Staff	September 30, 2024
	7,648	334	7,314	Remedial Reading/Intervention	September 30, 2024
	49,713	6,788	42,925	Supplies/Resources for Learning Loss	September 30, 2024
Homeless Children & Youth	10,206	10,206	-	Transportation for homeless	September 30, 2024
CRRSA: Coronavirus Response & Relief Supplemental Appropriations					
ARP - American Rescue Plan of 2021					

ONE TIME FUNDING



Federal Revenue - PCCD funds



	Awarded Amount	Funds Must be used By:
Social Worker	126,086	November 2024
Safety and Security (Fencing)	126,086	November 2024

Social Worker: Salary (no benefits) and vehicle

FY23 Summary/Projections

(as of 2/28/23)



	Budgeted 7/1/2022 - 6/30-2023	ACTUALS			ESTIMATED FY23 Projections as of 2/28/23
		YTD Revenue 2022-2023 2/28/2023	YTD Revenue 2021-2022 2/28/2022		
Revenue					
Local (6000)	16,762,057	15,905,819	16,178,341	A	17,077,426
State (7000)	14,230,734	9,044,222	8,251,425	B	14,752,193
Federal (8000)	1,207,034	1,483,494	357,290	C	1,554,981
Other Sources					
Total Revenues	\$32,199,825	\$26,433,535	\$24,787,056		\$33,384,600

What's next?



- Updating preliminary FY24 known budget increases (contracts)
- Van RFP has been received and being reviewed
- Continue to review/project ESSER funding
- PCCD grant monitoring/planning

Timeline



- ❖ ~~January 17, 2023, adopt resolution not to exceed index or make preliminary budget available~~
- ❖ ~~February 7, 2023, review operational expenses~~
- ❖ ~~March 2023, Governor Shapiro's budget address~~
- ❖ ~~March 7, 2023, FY23 revenue~~
- ❖ April 4, 2023, FY24 expenditure discussion
- ❖ May 2, 2023, FY23 revenue and expenditure projection/FY24 updates

QUESTIONS?

