

Upper Adams School District
Financial Update
Budget 2023/2024

Tuesday, April 4, 2023



Board of Directors

Susan Crouse

Cindy Janczyk

James Rutkowski

Ronald Ebbert

Jim Lady

Gerald Walmer

Chris Fee

Kay Hollabaugh

Tom Wilson

Wesley T. Doll, Superintendent

Shelley L. Hobbs, Business Administrator/Board Secretary



DISCLAIMER



Each account is reviewed. On the slides going forward, amounts may have been moved to another account based upon the PDE Chart of Accounts.

The amounts moved may or may not equal the amounts moved to the new account. Amounts listed in each account is the best guess as of the date of this presentation.

Data is still being gathered for the final budget.

AGENDA



- ❖ Review the budgeting process
- ❖ Discuss the new “asks” for FY24
- ❖ Review FY24 Proposed Expenditures
- ❖ Timeline

Budgeting at UASD



1. Updating salary and benefits (ongoing w/hiring open positions)
2. Review student enrollment data (Oct and March)
3. Building Administrators complete their requests (level)
4. Special Education (enrollment, consortium, potential placements)
5. Operating Contracts (Aramark, GDC, Apple, etc.)
6. Bond Payments
7. Continuous Review/updating through June



Structure of School Budgeting

Fund:

10 (general), 32 (capital), 51 (food service)
(2 digit code)

Function Code:

Broad areas - Instructional, Support Services, Operations, etc.
(4 digit code)

Object Code:

Type of service/commodity - Salaries, Benefits, Supplies, etc.
(3 digit code)

Enrollment Review



- ❑ 2022-2023 data is showing a “bubble” of learning support students beginning in 2nd grade with additional students waiting to be tested. Over half the students identified as learning support are currently in 2nd - 6th grade.
- ❑ As of March 2023, there were about 115 students registered for kindergarten to begin in August 2024. Largest class since COVID
- ❑ Other class sizes remaining steady

“New Ask” Summary



- ❑ Biglerville Elementary/UAIS - special education professional position
 - ❑ +\$103,000 (includes family benefits)

- ❑ MS Math professional - convert 2 Kelly positions
 - ❑ +\$52,170 (includes family benefits)

- ❑ Additional Secondary Building Substitute
 - ❑ + \$32,000



“New Ask” Summary, con’t

- ❑ Technology
 - ❑ Cisco Meraki Renewal + \$170,000 for 5 years
 - ❑ Cyber Insurance + \$25,000
 - ❑ Firewall License Renewal + \$40,000 for 3 years

- ❑ Band uniforms
 - ❑ +\$20,000

Total New Asks: \$442,170

FY24 “Asks” Summary



Description	Amount	Recurring (Y/N)
Elem. Special Education Professional	\$103,000	Yes
Secondary Math Professional	\$52,170	Yes
Secondary Building Substitute	\$32,000	Yes
Cisco Meraki	\$170,000	No (not for 5 years)
Cyber Insurance	\$25,000	Yes
Firewall license	\$40,000	No (not for 3 years)
Band uniforms	\$20,000	No
Grand Total	\$442,170	

Function Code 1100

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

Function 1100					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	11,956,468	12,568,384	13,501,442	15,119,034	1,617,592

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	687,568.00	
Contracted Services (300's)	18,035.00	(329) Kelly Education
Other Purchased Services (500's)	(204,443.00)	(562) Tuition -\$220,211
		(569) Tuition +\$15,768 (moved from 1400)
Supplies (600's)	13,332.00	(610) Supplies +\$17,556
		(640) Books -\$4,225
Property (700's)	1,103,100.00	Apple purchase/leases (moved from 2200)
Dues/Fees (800's)		

Function Code 1100 (cont')

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

Apple	Lease/Purchase Amt	Funding	Recurring
Biglerville/UAIS refresh	\$813,592.40 (purchase)	ESSER II - \$150,558.55 ESSER III - \$663,033.85	No
MS/HS (lease started in 7/2021)	\$243,736.44	ESSER III - \$243,736.44	Yes, lease payment in FY25
Admin Refresh (lease started in 7/2020)	\$45,769.01	ESSER III - \$45,769.01	No



Function Code 1200

SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

Includes: Life Skills, Emotional Support, Learning Support, Physical Support, Transitions

Function 1200					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	4,495,054	5,001,023	4,819,132	5,468,470	649,338

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	415,776.00	
Contracted Services (300's)	2,557.00	(323/329) Kelly Education
Other Purchased Services (500's)	235,315.00	(562) Tuition +\$230,000
		(500 series) +\$5,315
Supplies (600's)	(4,310.00)	(610) Supplies
Dues/Fees (800's)		

Function Code 1300

VOCATIONAL EDUCATION



Includes: Agricultural Education, Business Education, Cumberland Perry Area Career and Technical Center

Function 1300					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	868,838	849,785	905,387	938,378	32,991

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	7,491.00	
Contracted Services (300's)		
Other Purchased Services (500's)	25,500.00	Tuition (564): Cumberland Perry
Supplies (600's)		
Dues/Fees (800's)		

Board approved Cumberland Perry 23/24 budget Jan 2023:

<https://app.agendamanager.com/uasd/meetings/53104/agendas/58925/agendaitems/721601>

Function Code 1400

OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY



Includes: Drivers' Education, Homebound, Alternative Reg Education Programs

Function 1400					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	184,058	149,361	159,885	149,985	(9,900)

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	5,300.00	
Contracted Services (300's)		
Other Purchased Services (500's)	(15,200.00)	Tuition (564): moved to 1100
Supplies (600's)		
Dues/Fees (800's)		

*Adjustment to 1100 Function Code (York Adams Academy program)

Function Code 1800

PRE-KINDERGARTEN



- This is a collaboration with Adams County Head Start
- Upper Adams School District is a pass through from the State to Adams County Head Start
- Revenue is received from the State and equals expenses
- The collaboration is currently applying for renewal.

Function 1800					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	<i>(7/1/20-6/30/21)</i>	<i>(7/1/21-6/30/22)</i>	<i>(7/1/22-6/30/23)</i>	<i>(7/1/23-6/30/24)</i>	Variance in Dollars
	144,500	187,246	148,750	-	(148,750)

UASD is currently working with Adams County Head Start on the renewal application that would be effective for July 1, 2023.

Application is due April 25, 2023.

If this is approved, funds are pass-thru between UASD and Adams County Head Start.

Function Code 2100

SUPPORT SERVICES – STUDENTS



Includes: Guidance, School Psychologist, and Social Worker

Function 2100					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	676,027	834,719	876,349	973,425	97,076

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	80,070.00	Added SW - salary paid from PCCD
Contracted Services (300's)	14,859.00	(329) moved from 1241
Other Purchased Services (500's)		
Supplies (600's)	2,147.00	supplies for SW
Dues/Fees (800's)		

Function Code 2100 (con't)

SUPPORT SERVICES – STUDENTS



Includes: Guidance, School Psychologist, and Social Worker

PCCD - Social Worker Budget	PCCD Grant Amount:	\$126,086	
	FY23 July 1, 2022 - June 30, 2023	FY24 July 1, 2023 - June 30, 2024	
Salary	26,701.00	57,870.00	
Vehicle	38,598.00		
Total	65,299.00	57,870.00	123,169.00

Vehicle needs UASD decals - current budget allows \$2,917

Note: Funds must be spent by November 2024



Function Code 2200

SUPPORT SERVICES – INSTRUCTIONAL STAFF

Includes: Instructional Technology, Library

Function 2200					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	2,314,266	1,849,059	2,446,456	2,210,481	(235,975)

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	23,894.00	
Contracted Services (300's)	179,301.00	(348) \$170K Meraki; \$6,492 GDC, \$2,809 tech items
Purchased Prop Services (400's)	40,000.00	(438) Firewall
Other Purchased Services (500's)	25,000.00	(529) Cyber insurance
Supplies (600's)	(95,501.00)	(648) Tech Supplies
Property (700's)	(408,669.00)	(758) Apple moved to 1100
Dues/Fees (800's)		



Function Code 2300

SUPPORT SERVICES – ADMINISTRATION

Includes: Tax Collectors, Board Services, Superintendent Office, Principal Office

Function 2300					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	2,536,542	2,181,482	2,448,298	2,546,738	98,440

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	69,365	
Contracted Services (300's)	26,800	Legal Fees (330): \$20,000
		Admin Services (310): \$6,000
		Other Prof Services (330): \$800
Purchased Prop Services (400's)	275	Repairs/Maint (430): \$275
Other Purchased Services (500's)	700	Communications (538): \$700
Supplies (600's)	1,250	Gasoline (626): \$1,250
Dues/Fees (800's)	50	Dues (810): \$50

Note: Auditor's contract ends 6/30/24, renew or RFP

Function Code 2400

SUPPORT SERVICES – PUPIL HEALTH



Includes: Occupational Therapist and School Nurses

Function 2400					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	334,635	417,297	430,348	441,766	11,418

Description	Variance in Dollars
Salary & Benefits (100 & 200's)	12,218.00
Contracted Services (300's)	(550.00)
Other Purchased Services (500's)	(250.00)
Supplies (600's)	
Dues/Fees (800's)	



Function Code 2500

FISCAL SERVICES

Includes: Business Office

FY21 Actual (7/1/20-6/30/21)	FY22 Actual (7/1/21-6/30/22)	FY 23 Budget (7/1/22-6/30/23)	FY24 PROPOSED (7/1/23-6/30/24)	Variance in Dollars
353,720	326,417	367,049	386,973	19,924

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	17,084.00	
Contracted Services (300's)		
Purchased Prop Services (400's)	(1,500.00)	
Other Purchased Services (500's)	500.00	
Supplies (600's)	(1,000.00)	
Dues/Fees (800's)	4,840.00	(810): \$4,840 moved from 5100

Function Code 2600

OPERATION AND MAINTENANCE OF PLANT SERVICES



Includes: Facilities and Safety & Security

Function 2600					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	1,771,653	1,806,709	1,858,180	1,906,175	47,995

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	7,285.00	
Contracted Services (300's)		
Purchased Prop Services (400's)	28,380.00	Disposal (411): \$6,600
		Aramark (413): \$20,235
		Nexgen (431): \$1,545
Other Purchased Services (500's)	2,370.00	Insurance (500's): 3% increase
Supplies (600's)	9,960.00	Natural Gas (621): \$2,460
		Diesel (626): \$7,500
Dues/Fees (800's)		

Note: Aramark contract ends 6/30/2024. Will need to renew or RFP during FY24



Function Code 2700

STUDENT TRANSPORTATION SERVICES

Includes: All Transportation: Jacoby Transportation, Weaver, and Rolling Hills

Function 2700					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	1,453,984	1,231,307	1,863,591	1,987,829	124,238

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(24,355.00)	
Contracted Services (300's)		
Other Purchased Services (500's)	131,128.00	(519) increase 6.5%
		(580) travel/training, decrease \$4K
Supplies (600's)	17,465.00	(610) Cameras moved from 2420
		(626) Gasoline increase 3%
Dues/Fees (800's)		

Transportation Cost Index History:

<https://www.education.pa.gov/Documents/Teachers-Administrators/Pupil%20Transportation/Pupil%20Transportation%20Subsidy/Cost%20Index%20History.pdf>

Function Code 2800

SUPPORT SERVICES – CENTRAL



Includes: Human Resources and Professional Development

Function 2800					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	149,469	93,439	106,581	109,619	3,038

Function 2800	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	3,038.00
Contracted Services (300's)	
Other Purchased Services (500's)	
Supplies (600's)	
Dues/Fees (800's)	

Function Code 2900

OTHER SUPPORT SERVICES



Includes: LIU Withholding Payment

Function 2900					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	5,645	1,995	2,000	2,000	-

Function 2900	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	
Contracted Services (300's)	
Other Purchased Services (500's)	-
Supplies (600's)	
Dues/Fees (800's)	

Board voted on 1/17/2023:

[file:///Users/shelleyh/Downloads/LIU12%20General%20Operating%20Budget%202023-2024%20\(4\).pdf](file:///Users/shelleyh/Downloads/LIU12%20General%20Operating%20Budget%202023-2024%20(4).pdf)



Function Code 3200

STUDENT ACTIVITIES

Includes: Student Activities (advisors, musical, etc.); Student Athletics (Varsity - Jr High Sports)

Function 3200					
	FY21 Actual	FY22 Actual	FY 23 Budget	FY24 PROPOSED	
	(7/1/20-6/30/21)	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	Variance in Dollars
	823,944	747,184	967,054	978,638	11,584

Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	11,728.00	
Contracted Services (300's)		
Purchased Prop Services (400's)	(305.00)	
Other Purchased Services (500's)	(19,459.00)	(519): moved into 100's/200's
Supplies (600's)	19,520.00	(610): band uniforms
Dues/Fees (800's)	100.00	

Object code 610: Includes band uniforms +20,000



Function Code 5100

DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

Includes: Bond Principal and Interest Payments

Function 5100	FY21 Actual (7/1/20-6/30/21)	FY22 Actual (7/1/21-6/30/22)	FY 23 Budget (7/1/22-6/30/23)	FY24 PROPOSED (7/1/23-6/30/24)	Variance in Dollars
	2,377,995	2,818,785	2,881,137	2,238,021	(643,116)

Function 5100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)	(25,344.00)	Dues (810): (\$10,160)
		Interest (830): (\$12,844)
Principal (900's)	(617,772.00)	Principal (912): (\$617,772)



Function Code Summary

Expenses FY24

Account	Description	FY23 BUDGET July 1, 2022-June 30, 2023	FY24 BUDGET July 1, 2023-June 30, 2024	Variance in \$	Variance in %
1100	GENERAL FUND - REG ED ELEMEN/SECOND	13,501,442	15,119,034	1,617,592	11.98%
1200	GENERAL FUND - SPEC PROG ELEM/SECOND	4,819,132	5,468,470	649,338	13.47%
1300	GENERAL FUND - VOCATIONAL EDUCATION	905,387	938,378	32,991	3.64%
1400	GENERAL FUND - OTHER INSTRUCTION PROG	159,885	149,985	(9,900)	-6.19%
1500	GENERAL FUND - PRE-K	148,750	-	(148,750)	-100.00%
2100	GENERAL FUND - SUPPORT SVCS - STUDENTS	876,349	973,425	97,076	11.08%
2200	GENERAL FUND - SUPPORT SVCS - INSTRUCTION	2,446,456	2,210,481	(235,975)	-9.65%
2300	GENERAL FUND - SUPPORT SERVICES - ADMIN	2,448,298	2,546,738	98,440	4.02%
2400	GENERAL FUND - SUPP SVC - PUBLIC HEALTH	430,348	441,766	11,418	2.65%
2500	GENERAL FUND - SUPP SVC - BUSINESS	367,049	386,973	19,924	5.43%
2600	GENERAL FUND - OP/MAIN PLANT SVCS	1,858,180	1,906,175	47,995	2.58%
2700	GENERAL FUND - STUDENT TRANSP SRVCS	1,863,591	1,987,829	124,238	6.67%
2800	GENERAL FUND - SUPPORT SVCS - CENTRAL	106,581	109,619	3,038	2.85%
2900	GENERAL FUND - OTHER SUPPORT SVCS	2,000	2,000	-	0.00%
3200	GENERAL FUND - STUDENT ACTIVITIES	967,054	978,638	11,584	1.20%
3300	GENERAL FUND - COMMUNITY SVCS	-	-	-	
5100	GENERAL FUND - DEBT SERVICE	2,881,137	2,238,021	(643,116)	-22.32%
	GRAND TOTALS	\$ 33,781,639.00	\$ 35,457,532.00	\$ 1,675,893.00	4.96%

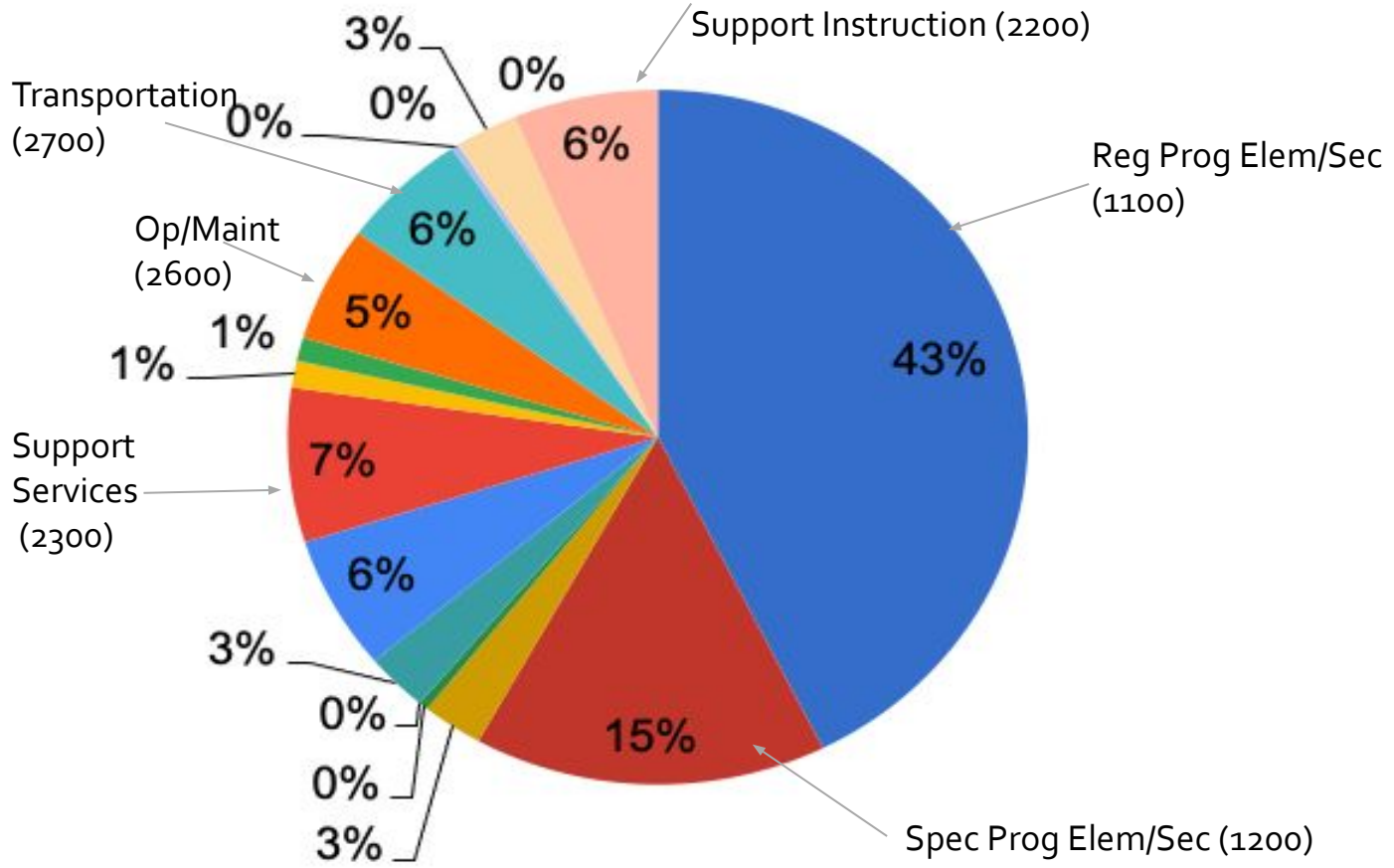
Function Code Summary

Expenses FY24



- 1100
- 1200
- 1300
- 1400
- 1500
- 2100
- 2200
- 2300
- 2400
- 2500
- 2600
- 2700
- 2800
- 2900
- 3200
- 3300
- 5100

FY24 by Function



Object Code Summary

Expenses FY24



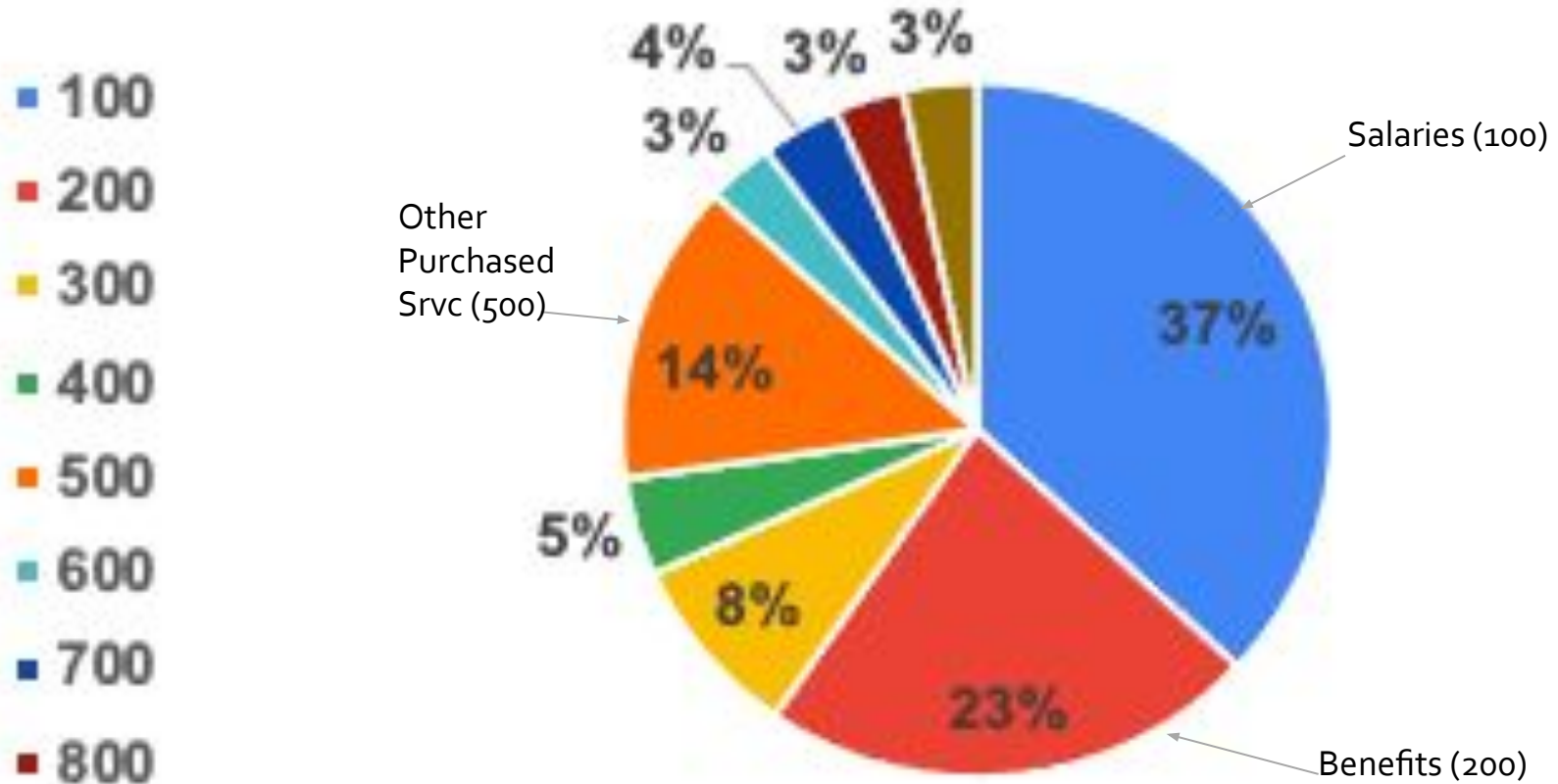
Account	Description	FY23 BUDGET	FY24 BUDGET	Variance in \$	Variance in %
		July 1, 2022-June 30, 2023	July 1, 2023-June 30, 2024		
100	GENERAL FUND - SALARIES	12,190,395	13,089,421	899,026	7.37%
200	GENERAL FUND - BENEFITS	7,641,480	8,058,903	417,423	5.46%
300	GENERAL FUND - PURCHASED PROF & TECH	2,940,181	3,032,432	92,251	3.14%
400	GENERAL FUND - PURCHASED PROPERTY SVC	1,553,040	1,619,640	66,600	4.29%
500	GENERAL FUND - OTHER PURCHASE SVC	4,805,749	4,987,160	181,411	3.77%
600	GENERAL FUND - SUPPLIES	1,126,963	1,089,821	(37,142)	-3.30%
700	GENERAL FUND - PROPERTY	584,619	1,279,048	694,429	118.78%
800	GENERAL FUND - OTHER OBJECTS	1,131,440	1,111,086	(20,354)	-1.80%
900	GENERAL FUND - OTHER USES OF FUNDS	1,807,772	1,190,000	(617,772)	-34.17%
	GRAND TOTALS	\$ 33,781,639.00	\$ 35,457,511.00	\$ 1,675,872.00	4.96%

Object Code Summary

Expenses FY24



FY24 by Object



FY24 “Asks” Summary



Description	Amount	Recurring (Y/N)
Elem. Special Education Professional	\$103,000	Yes
Secondary Math Professional	\$52,170	Yes
Secondary Building Substitute	\$32,000	Yes
Cisco Meraki	\$170,000	No (not for 5 years)
Cyber Insurance	\$25,000	Yes
Firewall license	\$40,000	No (not for 3 years)
Band uniforms	\$20,000	No
Grand Total	\$442,170	

FY24 Expense Summary



- ❖ Projected Expense: \$35,457,511
- ❖ Increase of \$1,675,872 or 4.96% over FY23

FY24 Going Forward



- Review Special Program costing
- Monitor Charter/Cyber enrollments
- Finalize Special Needs Van RFP
- Monitor any developments from the State
- April 18, 2023 - FY24 Revenue Projections

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?

