

Upper Adams School District **Financial Update** **Budget 2024/2025**

Tuesday, February 20, 2024



Board of Directors

Susan Crouse

Jim Lady

Gerald Walmer

Marya Djalal

Loren Lustig

Neil Weigle

Kay Hollabaugh

Tricia Plank

Heather Young-Cover

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 FY25
- ❖ Review FY25 Proposed Expenditures (not final)
- ❖ 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 (Custodial/Grounds/Maintenance, GDC, Apple, etc.)
6. Bond Payments
7. Continuous Review/updating through June

Highlights from Gov. Shapiro's

address on February 6, 2024



- \$200M + for BEF (Basic Education Formula)
- 871M + new adequacy investment formula
- \$50M + for SEF (Special Education Formula)
- \$50M for PCCD grants
- \$100M for mental health
- \$30M + Pre-K Counts
- \$15.00 per hour - effective January 1, 2025
- Charter School Tuition \$8,000 per student

PRELIMINARY

PRELIMINARY



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



- ❑ As of February 2024, there were about 71 students registered for kindergarten.
 - ❑ Anticipating about 110-120 students
 - ❑ What will 1st grade student/teacher ratio be?
- ❑ Other class sizes remaining steady

“New Ask” Summary



- ❑ Additional day for 10-month support staff: \$6,000
 - ❑ School day support staff (UASD & Kelly Services)
 - ❑ Required mandated training
 - ❑ Allows building administrators to conduct necessary building level training
- ❑ District-wide: \$2,500
 - ❑ +2,500 for District Dental Hygienist
- ❑ Biglerville High School: \$32,000
 - ❑ +17,000 PE Cardio Equipment
 - ❑ +5,000 Art room kiln
 - ❑ +10,000 World Language resources



“New Ask” Summary, con’t

- ❑ Technology: \$521,000, net cost \$475,000
 - ❑ Camera Servers - Biglerville Elementary & Upper Adams Intermediate
 - ❑ \$8,000 each - total \$16,000
 - ❑ Wireless Access Points
 - ❑ Est. cost \$148,000
 - ❑ E-rate refund in 25/26 budget approx. \$81,458
(the estimated remaining amount in Category 2 for E-rate)
 - ❑ Faculty Computer Refresh
 - ❑ \$357,000 - for 250 devices
 - ❑ Estimated buyback = \$46,000
 - ❑ Estimated Net Cost = \$311,000

Total New Asks: \$561,500
Total Net New Asks: \$515,500

FY25 “Asks” Summary



Description	Amount	Recurring (Y/N)
Additional Support Staff day	\$6,000	Yes
Biglerville High School (PE equipment, art kiln, world language curriculum)	\$32,000	No
District Hygienist	\$2,500	Yes
Camera Servers	\$16,000	No
Wireless Access Points	\$148,000	No (not for 5 years)
Faculty computer refresh	\$357,000	No (not for 4 years)
Grand Total	\$561,500	

Function Code 1100

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

Function 1100					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	12,568,384	13,146,454	14,361,403	14,473,271	\$ 111,868

Function 1100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	111,339.00	
Contracted Services (300's)	37,695.00	(329) Kelly Education
Other Purchased Services (500's)	(37,056.00)	(562) Tuition (\$29,173)
		(569) Tuition (\$7,884) - YAA seats decreased
Supplies (600's)	(110.00)	
Property (700's)	-	
Dues/Fees (800's)	-	



Function Code 1200

SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

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

Function 1200					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	5,001,023	5,276,936	5,453,693	5,119,805	(333,888)

Function 1200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(228,783.00)	
Contracted Services (300's)	29,262.00	(323/329) Kelly Education
Other Purchased Services (500's)	(134,317.00)	(562) Tuition (134,317)
Supplies (600's)	(50.00)	
Dues/Fees (800's)		

Function Code 1300

VOCATIONAL EDUCATION



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

Function 1300					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	849,785	886,259	930,612	1,726,719	796,107

Function 1300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	5,643.00	
Contracted Services (300's)		
Other Purchased Services (500's)	790,464.00	Tuition (564): Cumberland Perry and Renovation - \$787,406
Supplies (600's)		
Dues/Fees (800's)		

Board approved Cumberland Perry 24/25 budget Jan 2024:

<https://app.agendamanager.com/uasd/meetings/61892/agendas/67447/agendaitems/834589>

Board approved renovation Sept 2023 using Assigned Cumberland Perry Fund

<https://app.agendamanager.com/uasd/meetings/57704/agendas/63824/agendaitems/797232>

Function Code 1400

OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY



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

Function 1400					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	149,361	135,366	147,940	152,088	4,148

Function 1400	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	4,148.00
Contracted Services (300's)	
Other Purchased Services (500's)	
Supplies (600's)	
Dues/Fees (800's)	



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

Function 1800					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	187,246	131,504	-	170,000	170,000

Function 1800		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)	170,000.00	(323) Approved in Aug 2023 for FY24
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		



Function Code 2100

SUPPORT SERVICES – STUDENTS

Includes: Guidance, School Psychologist, and Social Worker

Function 2100					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	834,719	775,658	947,742	972,434	24,692

Function 2100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	21,992.00	
Contracted Services (300's)	2,700.00	increase for F&M College Advisor
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		

Function Code 2100 (con't)

SUPPORT SERVICES – STUDENTS



Includes: Guidance, School Psychologist, and Social Worker

From Gov. Shapiro's FY24 budget

- School Mental Health Grant
- UASD amount \$121,425
 - \$82,532 for FY25
 - \$38,893 for FY26
- Application submitted and approved
- Used to offset Social Worker salary and benefits from August 2024 - December 2025



Function Code 2200

SUPPORT SERVICES – INSTRUCTIONAL STAFF

Includes: Instructional Technology, Library

Function 2200					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	1,849,059	2,651,478	1,911,799	2,012,980	101,181

Function 2200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	127,684.00	
Contracted Services (300's)	(27,823.00)	(348) Svc Supplies
Purchased Prop Services (400's)		
Other Purchased Services (500's)	1,200.00	(529) Cyber insurance
Supplies (600's)	120.00	(648) Tech Supplies
Property (700's)		
Dues/Fees (800's)		



Function Code 2300

SUPPORT SERVICES – ADMINISTRATION

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

Function 2300					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	2,181,482	2,330,270	2,544,032	2,612,482	68,450

Function 2300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	68,250	
Contracted Services (300's)	200	(330) Audit Services
Purchased Prop Services (400's)		
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		

Function Code 2400

SUPPORT SERVICES – PUPIL HEALTH



Includes: Occupational Therapist and School Nurses

Function 2400					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	417,297	439,006	437,658	447,784	10,126

Function 2400	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	10,126.00
Contracted Services (300's)	
Other Purchased Services (500's)	
Supplies (600's)	
Dues/Fees (800's)	

Function Code 2500



FISCAL SERVICES

Includes: Business Office

Function 2500					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	326,417	354,478	394,777	408,481	13,704

Function 2500	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	13,704.00
Contracted Services (300's)	
Purchased Prop Services (400's)	
Other Purchased Services (500's)	
Supplies (600's)	
Dues/Fees (800's)	



Function Code 2600

OPERATION AND MAINTENANCE OF PLANT SERVICES

Includes: Facilities and Safety & Security

Function 2600					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	1,806,709	1,925,577	2,032,186	2,044,715	12,529

Function 2600		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)		
Contracted Services (300's)		
Purchased Prop Services (400's)	1,599.00	Nexgen (431): \$1,599
Other Purchased Services (500's)	10,930.00	Insurance (500's): 10% increase
Supplies (600's)		
Dues/Fees (800's)		

Note: Custodial/Grounds/Maintenance cost unknown - RFP vote April 2024?



Function Code 2700

STUDENT TRANSPORTATION SERVICES

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

Function 2700					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	1,231,307	1,349,884	1,986,730	2,030,414	43,684

Function 2700		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	5,402.00	
Contracted Services (300's)		
Other Purchased Services (500's)	32,192.00	(519) increase 3.4%
Supplies (600's)	6,090.00	(610) Bus Camera updates
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					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	93,439	105,225	108,876	111,504	2,628

Function 2800	
Description	Variance in Dollars
Salary & Benefits (100 & 200's)	2,628.00
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					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	1,995	1,993	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 Presentation and vote February 20, 2024

<https://app.agendamanager.com/uasd/meetings/63330/agendas/68974/agendaitems/836431>



Function Code 3200

STUDENT ACTIVITIES

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

Function 3200					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	747,184	852,897	973,323	960,807	(12,516)

Function 3200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	7,484.00	
Contracted Services (300's)		
Purchased Prop Services (400's)		
Other Purchased Services (500's)		
Supplies (600's)	(20,000.00)	(610): band uniforms - FY24 budget impact
Dues/Fees (800's)		



Function Code 5100

DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

Includes: Bond Principal and Interest Payments

Function 5100					
	FY22 Actual	FY23 Actual	FY24 Budget	FY25 PROPOSED	
	(7/1/21-6/30/22)	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	Variance in Dollars
	2,818,785	3,187,434	2,238,021	2,233,146	(4,875)

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)	(9,875.00)	Interest (830): (9,875)
Principal (900's)	5,000.00	



Function Code Summary

Expenses FY25

Account	Description	FY24 BUDGET July 1, 2023-June 30, 2024	FY25 BUDGET July 1, 2024-June 30, 2025 as of 2/16/24	Variance in \$		Variance in %
1100	GENERAL FUND - REG ED ELEMEN/SECOND	14,361,403	14,473,271	111,868	41%	0.78%
1200	GENERAL FUND - SPEC PROG ELEM/SECOND	5,453,693	5,119,805	(333,888)	14%	-6.12%
1300	GENERAL FUND - VOCATIONAL EDUCATION	930,612	1,726,719	796,107	5%	85.55%
1400	GENERAL FUND - OTHER INSTRUCTION PROG	147,940	152,088	4,148	0%	2.80%
1500	GENERAL FUND - PRE-K	-	170,000	170,000	0%	100.00%
2100	GENERAL FUND - SUPPORT SVCS - STUDENTS	947,742	972,434	24,692	3%	2.61%
2200	GENERAL FUND - SUPPORT SVCS - INSTRUCTION	1,911,799	2,012,980	101,181	6%	5.29%
2300	GENERAL FUND - SUPPORT SERVICES - ADMIN	2,544,032	2,612,482	68,450	7%	2.69%
2400	GENERAL FUND - SUPP SVC - PUBLIC HEALTH	437,658	447,784	10,126	1%	2.31%
2500	GENERAL FUND - SUPP SVC - BUSINESS	394,777	408,481	13,704	1%	3.47%
2600	GENERAL FUND - OP/MAIN PLANT SVCS	2,032,186	2,044,715	12,529	6%	0.62%
2700	GENERAL FUND - STUDENT TRANSP SRVCS	1,986,730	2,030,414	43,684	6%	2.20%
2800	GENERAL FUND - SUPPORT SVCS - CENTRAL	108,876	111,504	2,628	0%	2.41%
2900	GENERAL FUND - OTHER SUPPORT SVCS	2,000	2,000	-	0%	0.00%
3200	GENERAL FUND - STUDENT ACTIVITIES	973,323	960,807	(12,516)	3%	-1.29%
3300	GENERAL FUND - COMMUNITY SVCS			-		
5100	GENERAL FUND - DEBT SERVICE	2,238,021	2,233,146	(4,875)	6%	-0.22%
	GRAND TOTALS	\$ 34,470,792.00	\$ 35,478,630.00	\$ 1,007,838.00		2.92%

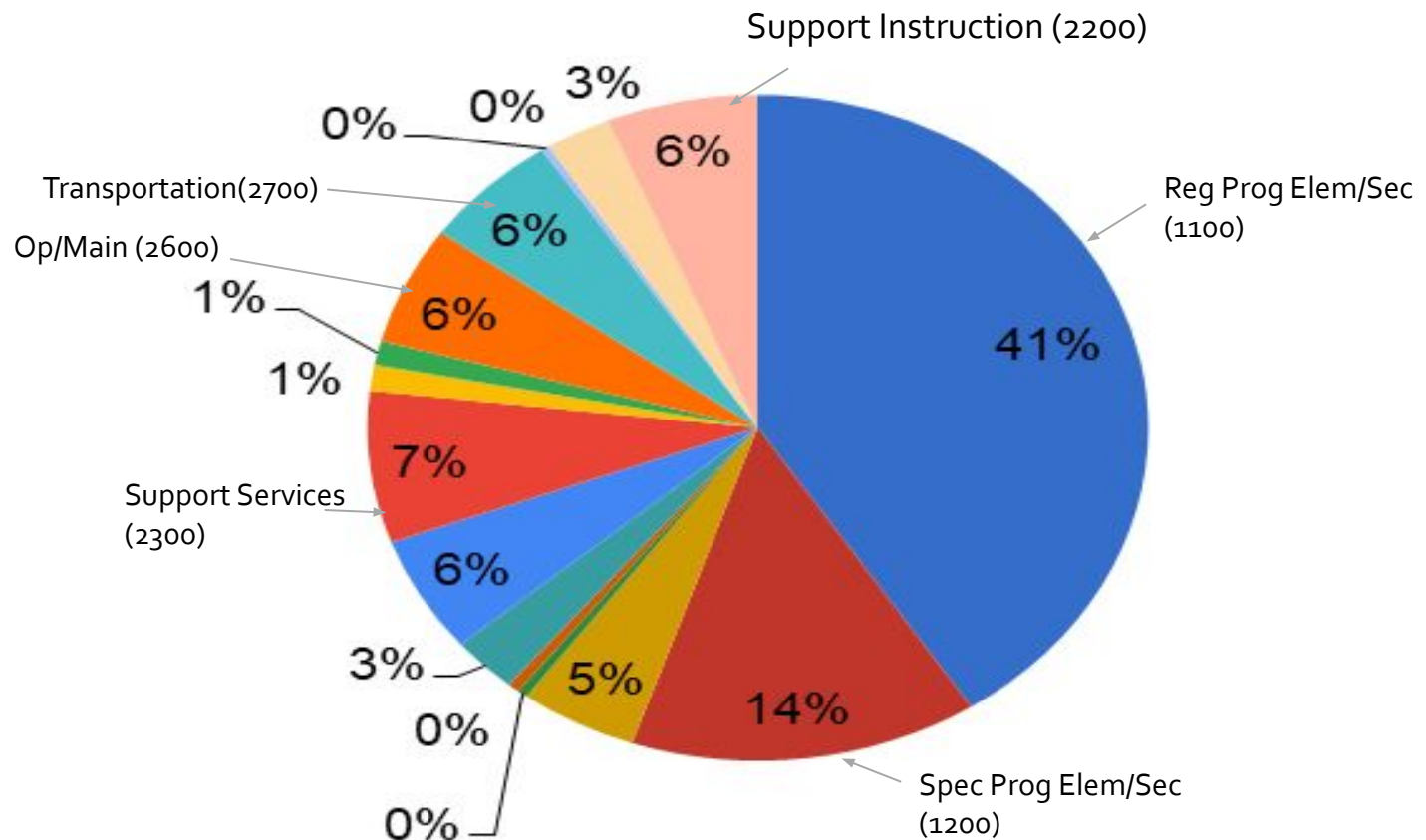
Function Code Summary

Expenses FY25



FY25 by Function

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



Object Code Summary

Expenses FY25



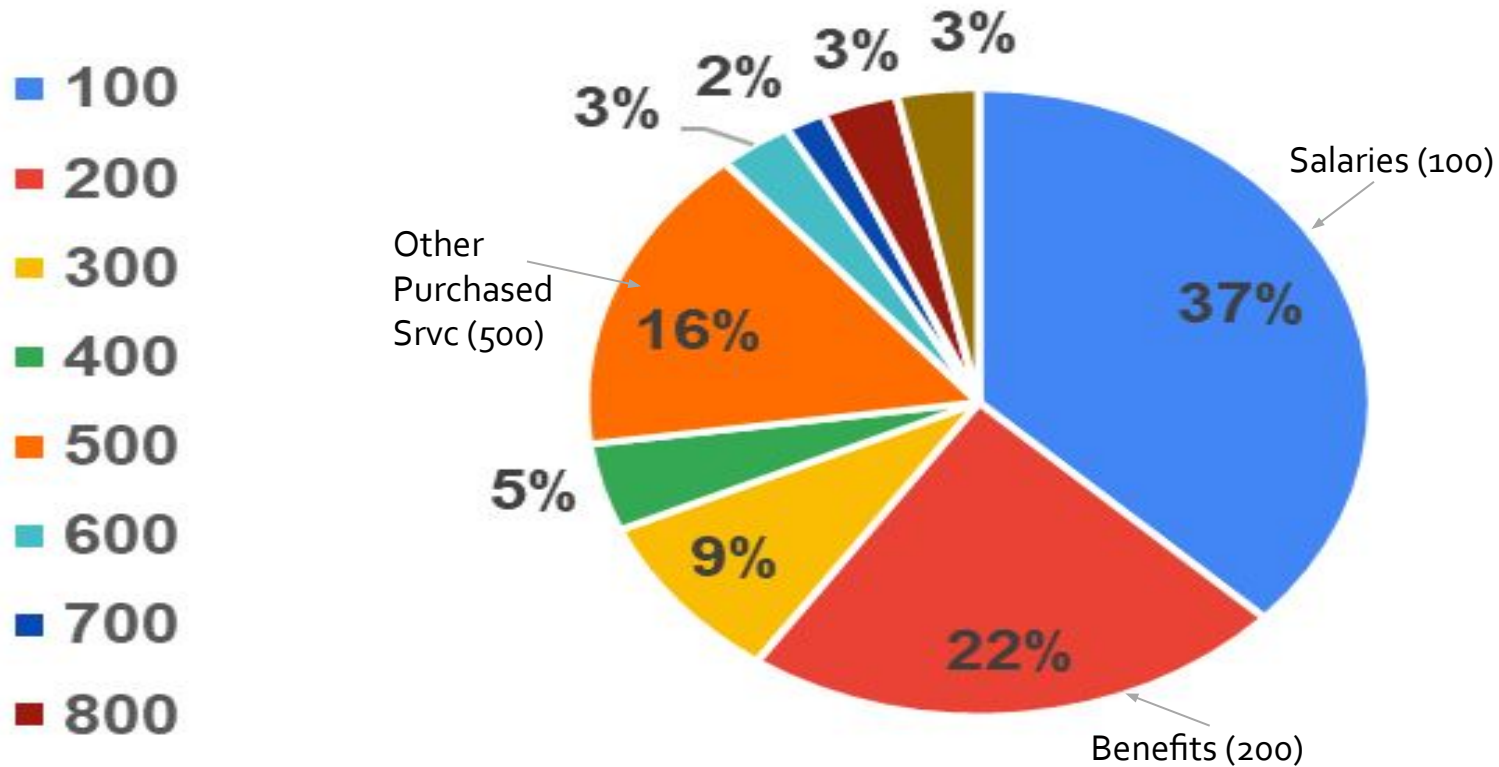
Account	Description	FY24 BUDGET July 1, 2023-June 30, 2024	FY25 BUDGET July 1, 2024-June 30, 2025 as of 2/16/24	Variance in \$	Variance in %
100	GENERAL FUND - SALARIES	12,846,951	13,142,219	295,268	2.30%
200	GENERAL FUND - BENEFITS	8,135,709	7,990,358	(145,351)	-1.79%
300	GENERAL FUND - PURCHASED PROF & TECH	2,902,433	3,114,467	212,034	7.31%
400	GENERAL FUND - PURCHASED PROPERTY SVC	1,604,640	1,606,239	1,599	0.10%
500	GENERAL FUND - OTHER PURCHASE SVC	4,998,605	5,662,018	663,413	13.27%
600	GENERAL FUND - SUPPLIES	1,089,826	1,075,576	(14,250)	-1.31%
700	GENERAL FUND - PROPERTY	591,542	591,542	-	0.00%
800	GENERAL FUND - OTHER OBJECTS	1,111,086	1,101,211	(9,875)	-0.89%
900	GENERAL FUND - OTHER USES OF FUNDS	1,190,000	1,195,000	5,000	0.42%
	GRAND TOTALS	\$ 34,470,792.00	\$ 35,478,630.00	\$ 1,007,838.00	2.92%

Object Code Summary

Expenses FY25



FY25 by Object



FY25 “Asks” Summary



Description	Amount	Recurring (Y/N)
Additional Support Staff day	\$6,000	Yes
Biglerville High School (PE equipment, art kiln, world language curriculum)	\$32,000	No
District Hygienist	\$2,500	Yes
Camera Servers	\$16,000	No
Wireless Access Points	\$148,000	No (not for 5 years)
Faculty computer refresh	\$357,000	No (not for 4 years)
Grand Total	\$561,500	

FY25 Expense Summary



As of 2/16/2024

- ❖ Projected Expense: \$35,478,630
- ❖ Increase of \$1,007,838 or 2.92% over FY24

FY25 Going Forward



- Review Special Program costing
- Monitor Charter/Cyber enrollments
- Finalize
Custodial/Grounds/Maintenance
Contract
- Monitor any developments from
the State
- March 19, 2024 - FY24
Projections

Timeline



- ❖ ~~October, 2023, adopt resolution not to exceed index or make preliminary budget available~~
- ❖ ~~February 6, 2024, review FY24 Budget/projections~~
- ❖ ~~February 6, 2024, Governor Shapiro's budget address~~
- ❖ ~~February 20, 2024, FY25 Budget Expenses~~
- ❖ March 19, 2024, FY24 Budget/Projections

Timeline



- ❖ April - May 2024, FY24/FY25 Budget updates
- ❖ May 7, 2024, Board direction for preliminary budget
- ❖ May 21, 2024, FY25 Preliminary budget approval by Board
- ❖ June 4, 2024, Final board direction on FY25 budget
- ❖ June 18, 2024, FY25 Final adoption by Board

QUESTIONS?

