SPRING GROVE AREA SCHOOL DISTRICT
LEARNING WITHOUT LIMITS

November 11, 2024, Directors' Study Forum

FY 2025-26 BUDGET INFORMATION

AGENDA

- Recap last & current fiscal years
- Important Factors:
  - *Act 1 Index*
  - *Deadlines*
- Information Review:
  - *Enrollment*
  - *Assessed Values*
  - *Millage Rate*
  - *Fund Balance*

2023-24 FY REVIEW

(under audit review)

Beginning Fund Balance*	$2,887,866
Revenue	$83,426,508
Expenses	$82,479,341
Ending Fund Balance*	$3,835,033

***Unassigned**

Assigned fund balance are:

$1.0 tech; $2.0 healthcare costs; $3.0 capital projects; $1.0 charter schools; $0.5 PSERS; **for a total of $7.5M**

SPRING GROVE AREA SCHOOL DISTRICT

2024-25 FY REVIEW

(current)

Beginning Fund Balance*	$3,835,033
Revenue	$83,042,721
Expenses	$86,818,855
Ending Fund Balance*	$58,898
Deficit of	$3,776,134

***Unassigned**

Assigned fund balance are:

$1.0 tech; $2.0 healthcare costs; $3.0 capital projects; $1.0 charter schools; $0.5 PSERS; **for a total of $7.5M**

SPRING GROVE AREA SCHOOL DISTRICT

Historical Data

SPRING GROVE AREA SCHOOL DISTRICT
GENERAL FUND BUDGET SUMMARY

		2017-2018 Actual	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Actual	2022-2023 Actual	2023-2024 Budget	2023-2024 Estimate	2024-2025 Proposed Budget
REVENUE										
6,000.00	Revenue from Local Sources	43,222,105.63	45,274,676.13	47,035,313.01	48,297,531.33	49,078,758.14	49,892,519.35	49,401,857.00	52,193,082.68	51,467,127.00
7,000.00	Revenue from State Sources	23,115,706.27	23,868,129.35	24,234,963.17	24,025,439.69	26,399,492.85	28,244,494.59	27,557,510.00	29,432,207.57	30,283,594.00
8,000.00	Revenue from Federal Sources	688,399.46	982,234.83	827,559.88	1,212,113.18	3,296,925.78	3,247,329.00	762,677.00	1,789,229.78	720,000.00
9,000.00	Other Financing Sources	74,420.45	65,522.74	12,250.64	71,234.27		1,848,048.67	-	14,906,109.10	572,000.00
TOTAL REVENUE		67,100,631.81	70,190,563.05	72,110,086.70	73,606,318.47	78,775,176.77	83,232,391.61	77,722,044.00	98,320,629.13	83,042,721.00
			3,089,931.24	1,919,523.65	1,496,231.77	5,168,858.30	4,457,214.84		83,421,495.03	
EXPENDITURES										
100.00	Salaries	26,665,923.42	28,462,515.09	29,107,945.62	29,690,319.61	31,074,910.70	32,448,107.98	32,976,624.23	32,959,655.00	34,528,454.06
200.00	Employee Benefits	15,868,674.26	17,683,663.35	17,563,024.71	18,782,704.03	19,929,886.22	21,059,922.35	21,257,452.15	20,737,611.00	22,091,477.46
300.00	Purch Prof Services	4,299,543.92	3,846,797.94	3,732,061.76	3,981,428.20	4,249,868.11	3,508,710.11	3,986,830.54	3,961,077.82	3,849,849.37
400.00	Purch Property Services	2,165,386.75	2,783,622.93	2,109,463.40	2,180,637.53	3,268,043.61	2,471,220.78	1,948,599.90	2,165,081.16	2,926,932.00
500.00	Other Purch Services	7,446,573.60	7,726,594.60	7,411,528.88	8,532,274.98	10,858,979.89	10,919,290.68	10,850,932.14	12,184,116.94	12,760,823.81
600.00	Supplies	2,250,331.59	2,226,179.04	2,302,405.45	3,643,952.79	2,913,065.11	4,149,793.84	3,984,511.60	3,969,862.89	4,300,586.57
700.00	Property	578,728.03	265,686.75	269,506.69	302,909.22	1,343,683.77	2,657,108.89	1,067,513.99	1,328,499.38	731,447.00
800.00	Other Objects	2,310,770.92	2,062,711.63	2,003,080.05	1,363,324.89	1,208,264.22	741,141.31	1,196,976.65	1,011,102.47	1,745,285.35
900.00	Other Uses of Funds	5,848,633.91	5,203,861.78	5,916,359.31	5,550,915.30	5,943,214.54	6,859,314.23	6,268,000.00	19,061,468.89	3,884,000.00
TOTAL EXPENDITURES		67,434,566.40	70,261,633.11	70,415,375.87	74,028,466.55	80,789,916.17	84,814,610.17	83,537,441.20	97,378,475.55	86,818,855.62
			2,827,066.71	153,742.76	3,613,090.68	6,761,449.62	4,024,694.00		82,479,341.45	
Change in Fund Balance		(333,934.59)	(71,070.06)	1,694,710.83	(422,148.08)	(2,014,739.40)	(1,582,218.56)	(5,815,397.20)	942,153.58	(3,776,134.62)
Beginning Fund Balance		13,104,302.00	12,770,368.00	12,699,298.00	14,406,972.00	13,984,824.04	11,970,084.64	10,387,866.08	10,387,866.08	11,330,019.66
Ending Assigned Fund Balance		7,500,000.00	6,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00	7,500,000.00
Ending Unassigned Fund Balance		5,270,368.00	6,199,298.00	6,906,972.00	6,484,824.00	4,470,084.64	2,887,866.08	(2,927,531.12)	3,830,019.66	53,885.04
GRAND TOTAL OF FUND BALANCE		12,770,368.00	12,699,298.00	14,406,972.00	13,984,824.00	11,970,084.64	10,387,866.08	4,572,468.88	11,330,019.66	7,553,885.04

IMPORTANT FACTORS FOR NEXT YEAR

Index for 2025-26

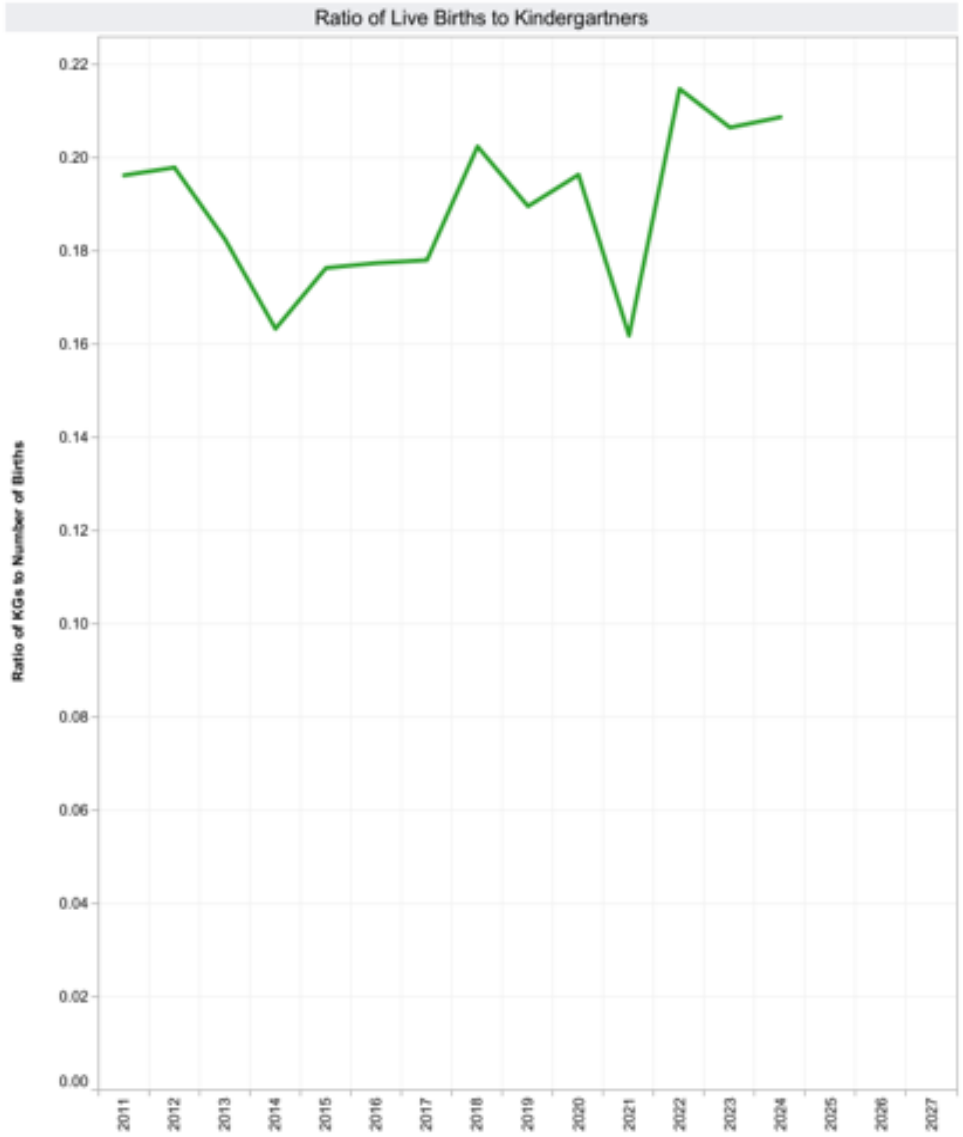
- Base – 4.0% (official)
- Enhanced Index for Spring Grove – 5.4% (official)

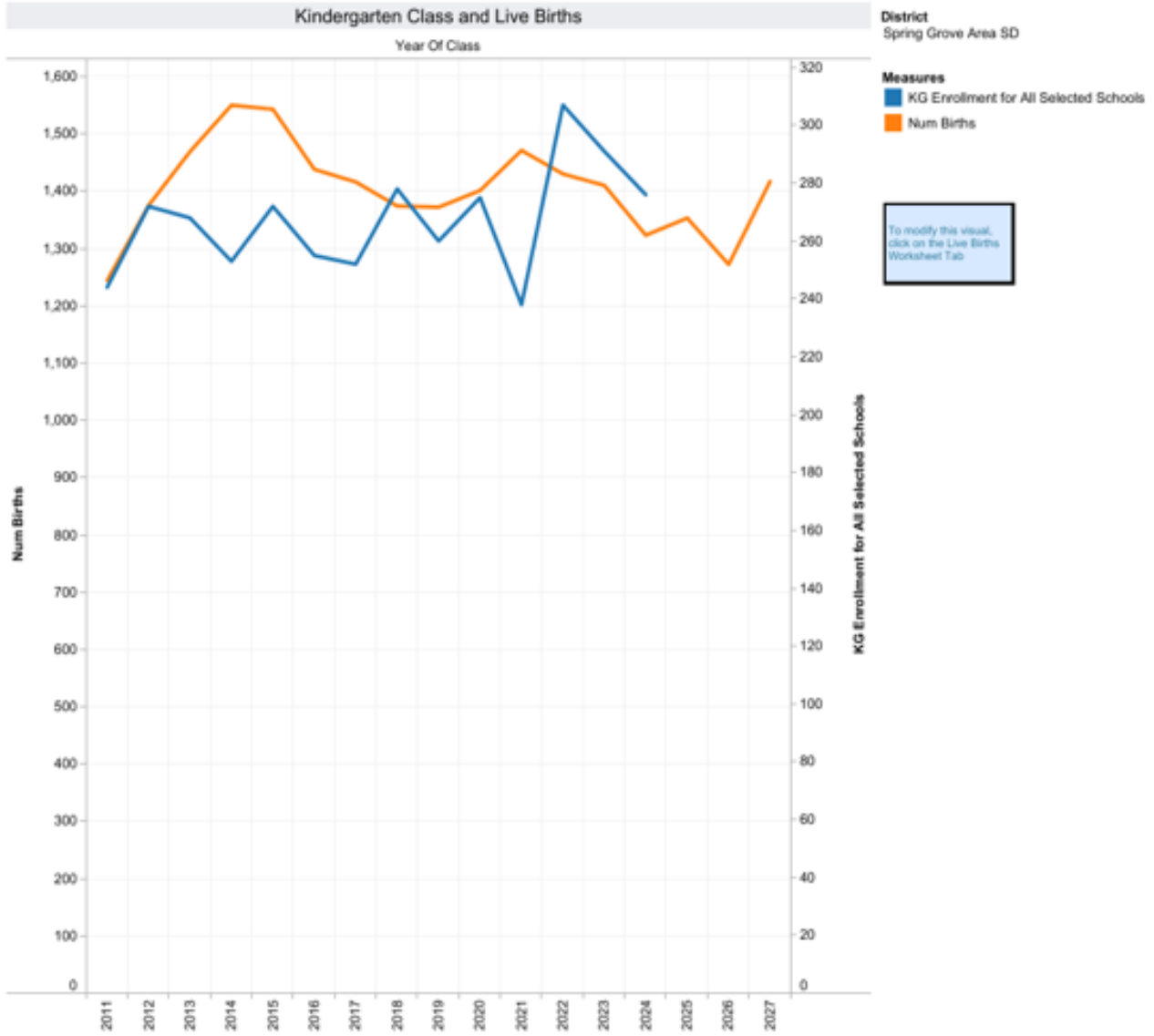
Deadline

- January 22, 2025 – adopt resolution not to exceed index or make preliminary budget available

SPRING GROVE AREA SCHOOL DISTRICT

Enrollment – Live Births





District
Spring Grove Area SD

Measures
KG Enrollment for All Selected Schools
Num Births

To modify this visual, click on the Live Births Worksheet Tab

SPRING GROVE AREA SCHOOL DISTRICT

Enrollment – Live Births

Live Births Worksheet

Source: PA Department of Public Health and Pennsylvania DOE Enrollment Data

District Kindergarten Enrollment

District	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Spring Grove Area SD	244	272	268	253	272	255	252	278	260	275	238	307	291	276			

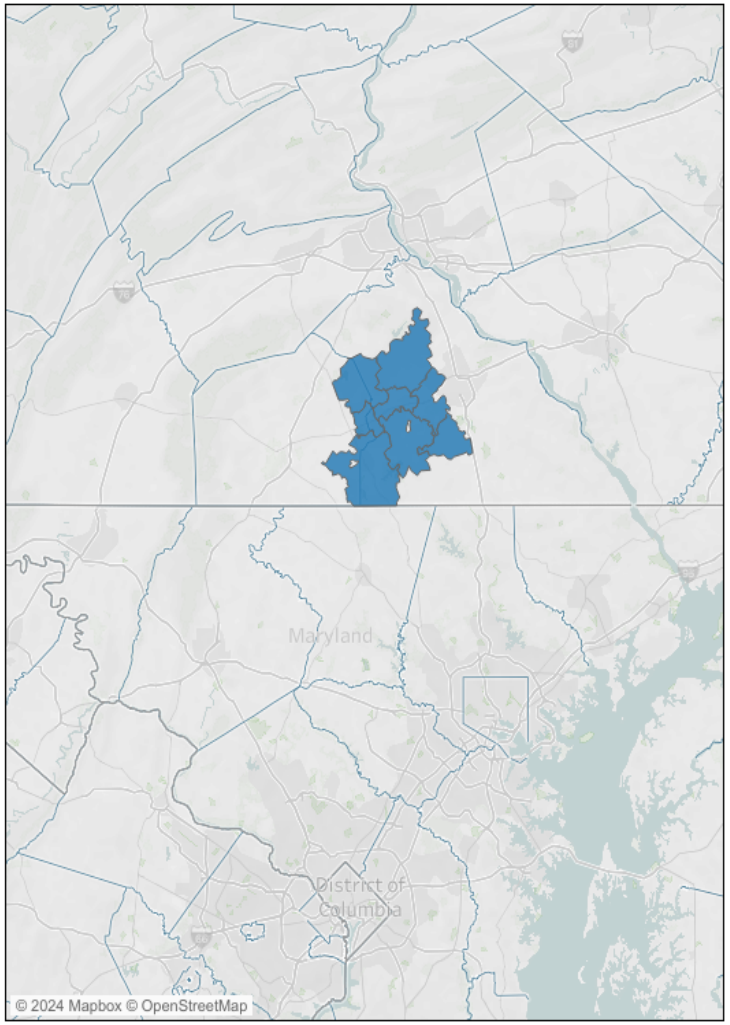
Live Births By Zip Code

Zip	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
17301	42	38	50	48	36	43	38	35	46	35	36	35	42	35	32	40	43
17315	287	291	288	301	294	267	287	307	269	275	292	248	280	241	247	228	273
17316	93	113	96	89	103	86	79	74	84	66	93	70	103	71	106	70	77
17331	607	635	610	636	653	572	579	546	535	573	577	606	549	543	552	517	548
17360	50	49	57	63	56	45	52	36	53	54	63	65	70	60	63	60	56
17362	128	112	144	147	135	146	127	111	120	124	122	137	130	140	112	127	137
17364	37	42	38	49	37	53	35	39	32	30	40	43	37	24	41	47	36
17408		95	186	217	229	226	219	226	233	244	248	226	199	209	200	183	247

Kindergarten and Live Birth Ratio

	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Num Births	1,244	1,375	1,469	1,550	1,543	1,438	1,416	1,374	1,372	1,401	1,471	1,430	1,410	1,323	1,353	1,272	1,417
Avg. Enrollment	244	272	268	253	272	255	252	278	260	275	238	307	291	276			
Ratio of KGs to Number of Births	0.20	0.20	0.18	0.16	0.18	0.18	0.18	0.20	0.19	0.20	0.16	0.21	0.21	0.21			

Map Of Selected Zip Codes



Hover here for instructions on using this visual

District

- ○ Abington Heights SD
- ○ Abington SD
- ○ Albert Gallatin Area SD
- ○ Aliquippa SD
- ○ Allegheny Valley SD
- ○ Allegheny-Clarion Valley SD
- ○ Allentown City SD
- ○ Altoona Area SD
- ○ Ambridge Area SD
- ○ Annville-Cleona SD
- ○ Antietam SD
- ○ Apollo-Ridge SD
- ○ Armstrong SD
- ○ Athens Area SD
- ○ Avella Area SD
- ○ Avon Grove SD
- ○ Avonworth SD
- ○ Bald Eagle Area SD
- ○ Baldwin-Whitehall SD
- ○ Bangor Area SD
- ○ Beaver Area SD
- ○ Bedford Area SD
- ○ Belle Vernon Area SD
- ○ Bellefonte Area SD
- ○ Bellwood-Antis SD
- ○ Bensalem Township SD
- ○ Benton Area SD
- ○ Bentworth SD

Zip

- ☑ 17301
- ☑ 17315
- ☑ 17316
- ☑ 17331
- ☑ 17360
- ☑ 17362
- ☑ 17364
- ☑ 17408

SPRING GROVE AREA SCHOOL DISTRICT

INFORMATION REVIEW

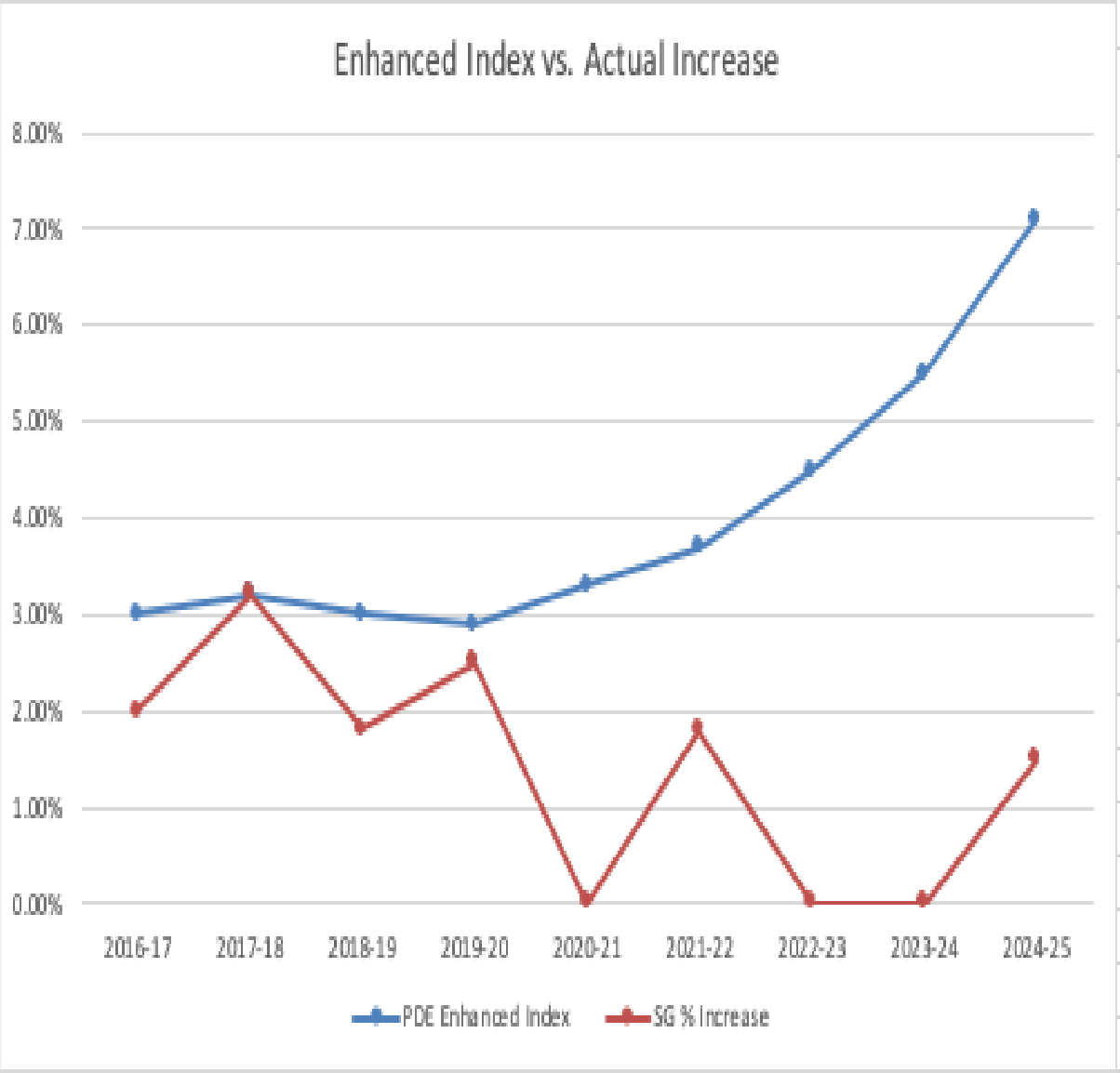
Assessed Values

- Taxable AV: $1,903,462,324 at September 2024
- Average Growth at 1.18%

	2018 (Sept)	2019 (Sept)	2020 (Sept)	2021 (Sept)	2022 (Sept)	2023 (Sept)	2024 (Sept)
Assessed Value	1,715,063,027	1,732,045,258	1,776,950,310	1,791,663,899	1,812,294,409	1,836,480,954	1,903,462,324
Change	16,985,628	16,982,231	44,905,052	14,713,589	20,630,510	24,186,545	66,981,370
Average Growth	*0.48%*	*0.54%*	*0.75%*	*0.75%*	*0.81%*	*0.86%*	*1.18%*

Millage Rate History

Spring Grove Area School District					
Year	Millage Rate	PDE Enhanced Index	Increase	SG % Increase	CPI
2013-14	20.5048	2.10%	0.42	2.10%	1.6
2014-15	21.0379	2.60%	0.53	2.60%	0.1
2015-16	21.5428	2.40%	0.50	2.40%	0.3
2016-17	21.9737	3.00%	0.43	2.00%	2.1
2017-18	22.6768	3.20%	0.70	3.20%	2.4
2018-19	23.0891	3.00%	0.41	1.82%	1.8
2019-20	23.6663	2.90%	0.58	2.50%	1.2
2020-21	23.6663	3.30%	-	0.00%	4.7
2021-22	24.0922	3.70%	0.43	1.80%	8
2022-23	24.0922	4.50%	-	0.00%	4.1
2023-24	24.0922	5.50%	-	0.00%	3.2
2024-25	24.4535	7.10%	0.36	1.50%	
	12 Year Average			1.66%	2.68
	Last 5 years			0.66%	5.00



SPRING GROVE AREA SCHOOL DISTRICT

Base Index									
2019-20 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	19-20 Budget	Base Index		Cumulative Effect
1,758,957,912	23.6663	41,628,025.63	998,525.00	40,629,500.63	96.50	39,207,468.11	0%		
1,758,957,912	24.2106	42,585,426.42	998,525.00	41,586,901.42	96.50	40,131,359.87	2.30%	923,891.76	
2020-21 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	20-21 Budget	Base Index		
1,773,911,214	23.6663	41,981,914.96	998,644.00	40,983,270.96	96.50	39,548,856.48	0%	341,388.37	341,388.37
1,773,911,214	24.8401	44,064,131.95	998,644.00	43,065,487.95	96.50	41,558,195.87	2.60%	2,009,339.39	2,933,231.15
2021-22 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	21-22 Budget	Base Index		
1,790,030,668	24.0922	43,125,776.86	999,003.00	42,126,773.86	96.50	40,652,336.77	1.80%	1,103,480.29	1,444,868.66
1,790,030,668	25.5853	45,798,471.65	999,003.00	44,799,468.65	96.50	43,231,487.25	3.00%	2,579,150.47	5,512,381.63
2022-23 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	22-23 Budget	Base Index		
1,807,777,277	24.0922	43,553,331.71	1,259,273.00	42,294,058.71	96.50	40,813,766.66	0%	161,429.88	1,606,298.55
1,807,777,277	26.4552	47,825,109.42	1,259,273.00	46,565,836.42	96.50	44,936,032.14	3.40%	4,122,265.49	9,634,647.11
2023-24 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	23-24 Budget	Base Index		
1,833,183,868	24.0922	44,165,432.38	1,260,680.00	42,904,752.38	96.50	41,403,086.05	0%	589,319.39	2,195,617.94
1,833,183,868	27.5399	50,485,700.41	1,260,680.00	49,225,020.41	96.50	47,502,144.69	4.10%	6,099,058.64	15,733,705.75
2024-25 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	24-25 Budget	Base Index		
1,872,963,454	24.4535	45,800,511.82	1,517,152.00	44,283,359.82	96.50	42,733,442.23	1.50%	1,330,356.18	3,525,974.12
1,872,963,454	27.8573	52,175,704.83	1,517,152.00	50,658,552.83	96.50	48,885,503.48	5.30%	6,152,061.25	21,885,767.00

SPRING GROVE AREA
SCHOOL DISTRICT

Adjusted Index

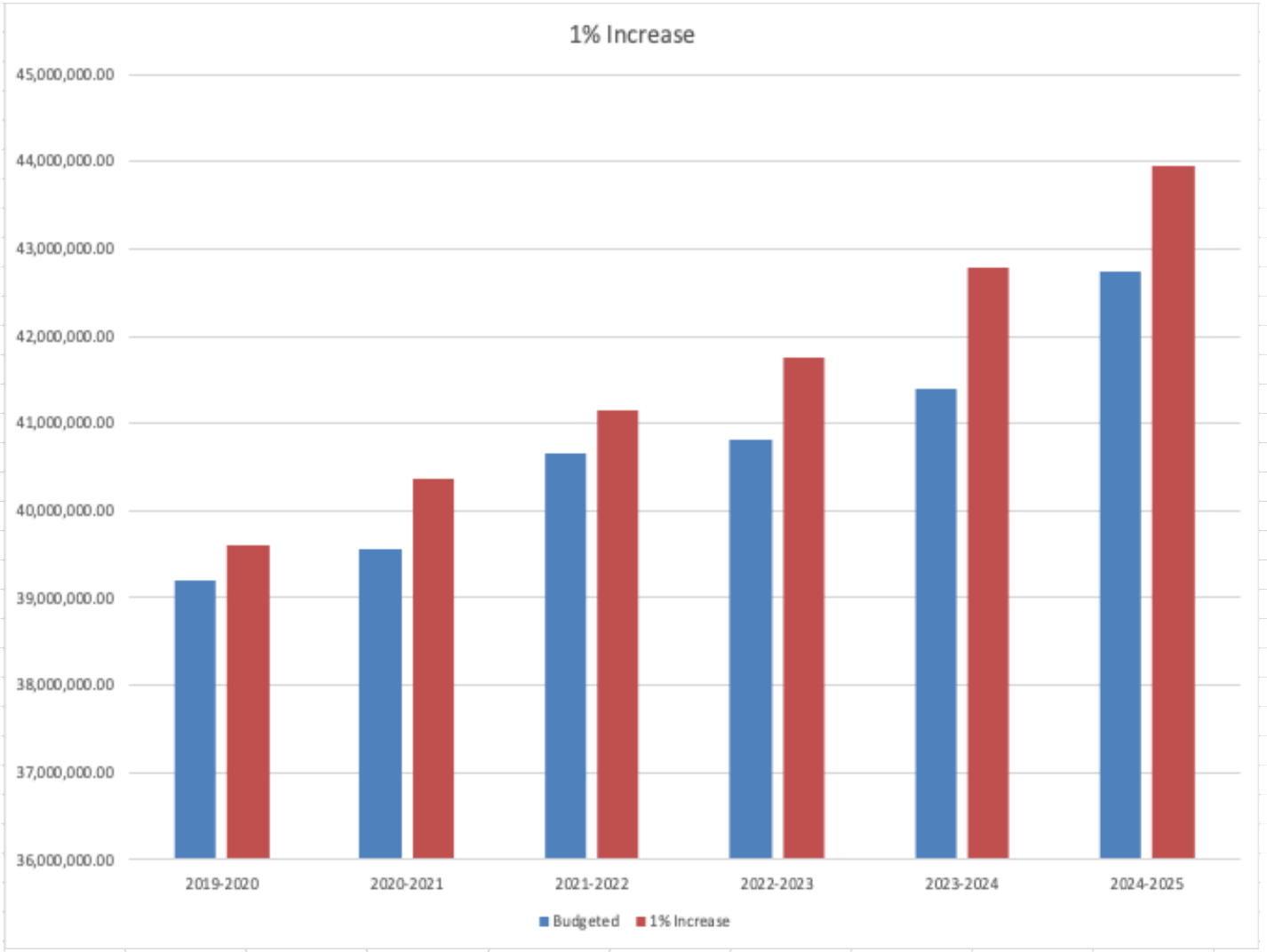
2019-20 Real Estate Budget District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Budgeted Collection Rate	19-20 Budget	Adjusted Index		Cumulative Effect
1,758,957,912	23.6663	41,628,025.63	998,525.00	40,629,500.63	96.50	39,207,468.11	0%		
1,758,957,912	24.3526	42,835,198.45	998,525.00	41,836,673.45	96.50	40,372,389.88	2.90%	1,164,921.77	
2020-21 Real Estate Budget District Wide Assessment	**Milleage**	**Tax Levy**	**Homestead Exculsions**	**Tax Levy less Exculsions**	**Budgeted Collection Rate**	**20-21 Budget**	**Adjusted Index**		
1,773,911,214	23.6663	41,981,914.96	998,644.00	40,983,270.96	96.50	39,548,856.48	0%	341,388.37	341,388.37
1,773,911,214	25.1562	44,624,865.28	998,644.00	43,626,221.28	96.50	42,099,303.54	3.30%	2,550,447.06	3,715,368.82
2021-22 Real Estate Budget District Wide Assessment	**Milleage**	**Tax Levy**	**Homestead Exculsions**	**Tax Levy less Exculsions**	**Budgeted Collection Rate**	**21-22 Budget**	**Adjusted Index**		
1,790,030,668	24.0922	43,125,776.86	999,003.00	42,126,773.86	96.50	40,652,336.77	1.80%	1,103,480.29	1,444,868.66
1,790,030,668	26.0870	46,696,530.04	999,003.00	45,697,527.04	96.50	44,098,113.59	3.70%	3,445,776.82	7,161,145.64
2022-23 Real Estate Budget District Wide Assessment	**Milleage**	**Tax Levy**	**Homestead Exculsions**	**Tax Levy less Exculsions**	**Budgeted Collection Rate**	**22-23 Budget**	**Adjusted Index**		
1,807,777,277	24.0922	43,553,331.71	1,259,273.00	42,294,058.71	96.50	40,813,766.66	0%	161,429.88	1,606,298.55
1,807,777,277	27.2609	49,281,635.57	1,259,273.00	48,022,362.57	96.50	46,341,579.88	4.50%	5,527,813.22	12,688,958.86
2023-24 Real Estate Budget District Wide Assessment	**Milleage**	**Tax Levy**	**Homestead Exculsions**	**Tax Levy less Exculsions**	**Budgeted Collection Rate**	**23-24 Budget**	**Adjusted Index**		
1,833,183,868	24.0922	44,165,432.38	1,260,680.00	42,904,752.38	96.50	41,403,086.05	0%	589,319.39	2,195,617.94
1,833,183,868	28.7602	52,722,734.68	1,260,680.00	51,462,054.68	96.50	49,660,882.77	5.50%	8,257,796.72	20,946,755.58
2024-25 Real Estate Budget District Wide Assessment	**Milleage**	**Tax Levy**	**Homestead Exculsions**	**Tax Levy less Exculsions**	**Budgeted Collection Rate**	**24-25 Budget**	**Adjusted Index**		
1,872,963,454	24.4535	45,800,511.82	1,517,152.00	44,283,359.82	96.50	42,733,442.23	1.50%	1,330,356.18	3,525,974.12
1,872,963,454	30.8022	57,691,394.90	1,517,152.00	56,174,242.90	96.50	54,208,144.40	7.10%	11,474,702.17	32,421,457.75

SPRING GROVE AREA SCHOOL DISTRICT

				1% Increase					
2019-20 Real Estate Budget					Budgeted		1%		Cumulative
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	19-20 Budget	Increase		Effect
1,758,957,912	23.6663	41,628,025.63	998,525.00	40,629,500.63	96.50	39,207,468.11	0%		
1,758,957,912	23.9030	42,044,370.97	998,525.00	41,045,845.97	96.50	39,609,241.36	1.00%	401,773.25	
2020-21 Real Estate Budget					Budgeted		1%		
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	20-21 Budget	Increase		
1,773,911,214	23.6663	41,981,914.96	998,644.00	40,983,270.96	96.50	39,548,856.48	0%	341,388.37	341,388.37
1,773,911,214	24.1420	42,825,764.53	998,644.00	41,827,120.53	96.50	40,363,171.31	1.00%	814,314.83	1,216,088.08
2021-22 Real Estate Budget					Budgeted		1%		
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	21-22 Budget	Increase		
1,790,030,668	24.0922	43,125,776.86	999,003.00	42,126,773.86	96.50	40,652,336.77	1.80%	1,103,480.29	1,444,868.66
1,790,030,668	24.3834	43,647,033.79	999,003.00	42,648,030.79	96.50	41,155,349.71	1.00%	503,012.94	1,719,101.02
2022-23 Real Estate Budget					Budgeted		1%		
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	22-23 Budget	Increase		
1,807,777,277	24.0922	43,553,331.71	1,259,273.00	42,294,058.71	96.50	40,813,766.66	0%	161,429.88	1,606,298.55
1,807,777,277	24.6272	44,520,492.56	1,259,273.00	43,261,219.56	96.50	41,747,076.87	1.00%	933,310.21	2,652,411.23
2023-24 Real Estate Budget					Budgeted		1%		
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	23-24 Budget	Increase		
1,833,183,868	24.0922	44,165,432.38	1,260,680.00	42,904,752.38	96.50	41,403,086.05	0%	589,319.39	2,195,617.94
1,833,183,868	24.8735	45,597,698.94	1,260,680.00	44,337,018.94	96.50	42,785,223.28	1.00%	1,382,137.23	4,034,548.46
2024-25 Real Estate Budget					Budgeted		1%		
District Wide Assessment	Milleage	Tax Levy	Homestead Exculsions	Tax Levy less Exculsions	Collection Rate	24-25 Budget	Increase		
1,872,963,454	24.4535	45,800,511.82	1,517,152.00	44,283,359.82	96.50	42,733,442.23	1.50%	1,330,356.18	3,525,974.12
1,872,963,454	25.1222	47,052,962.48	1,517,152.00	45,535,810.48	96.50	43,942,057.12	1.00%	1,208,614.89	5,243,163.35

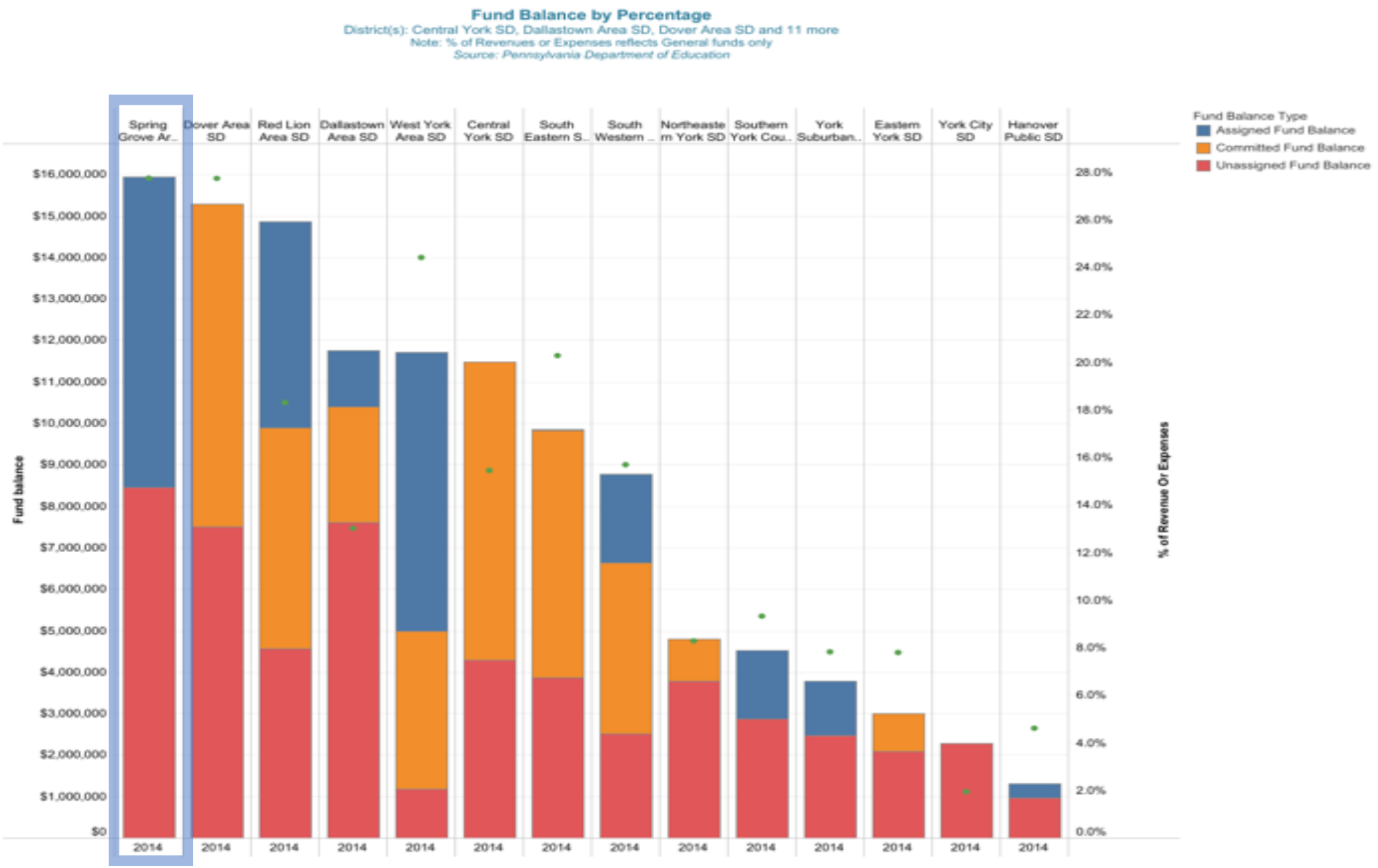
SPRING GROVE AREA SCHOOL DISTRICT

	Budgeted	1% Increase
2019-2020	39,207,468.11	39,609,241.36
2020-2021	39,548,856.48	40,363,171.31
2021-2022	40,652,336.77	41,155,349.71
2022-2023	40,813,766.66	41,747,076.87
2023-2024	41,403,086.05	42,785,223.28
2024-2025	42,733,442.23	43,942,057.12

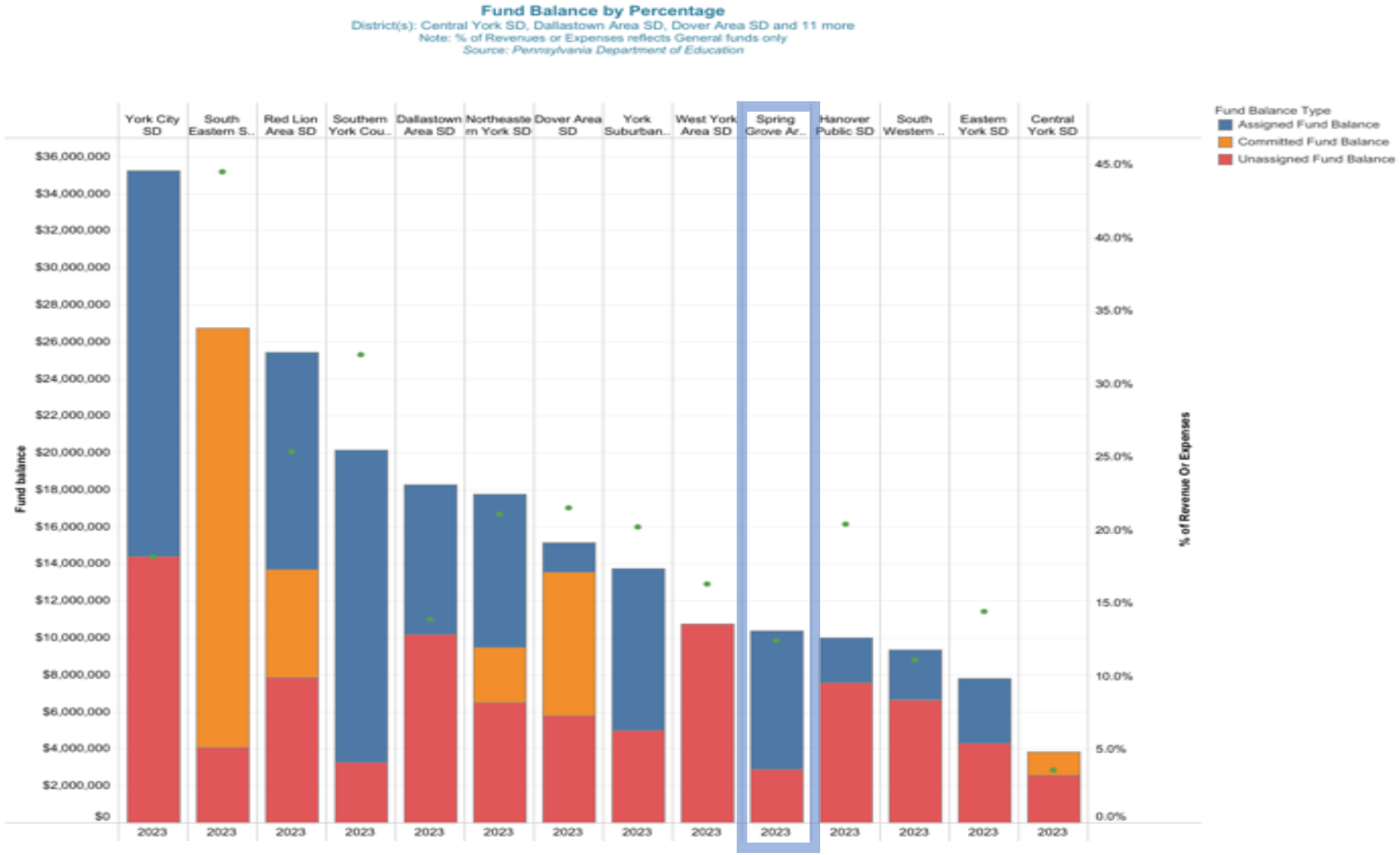


SPRING GROVE AREA SCHOOL DISTRICT

Fund Balance History



Fund Balance History



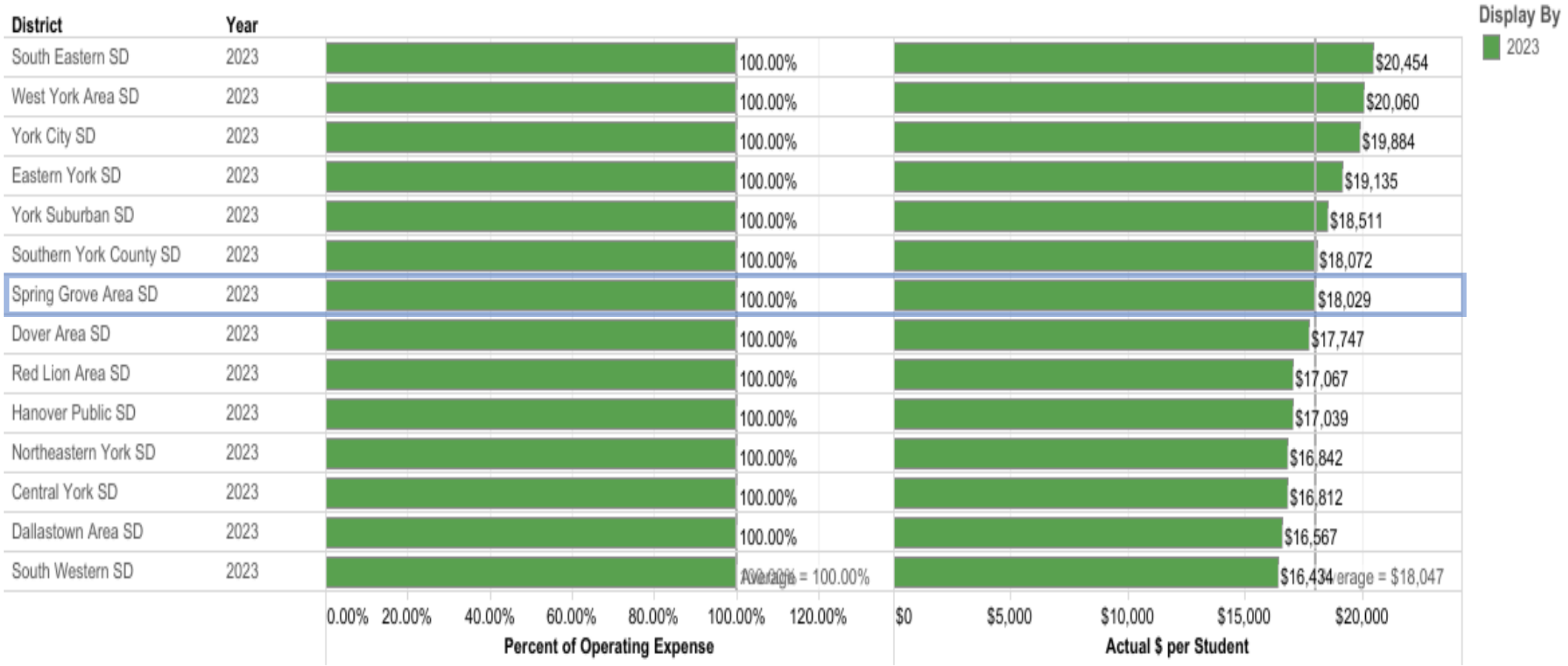
York County Per Student Spending

Line Item Spending Comparison

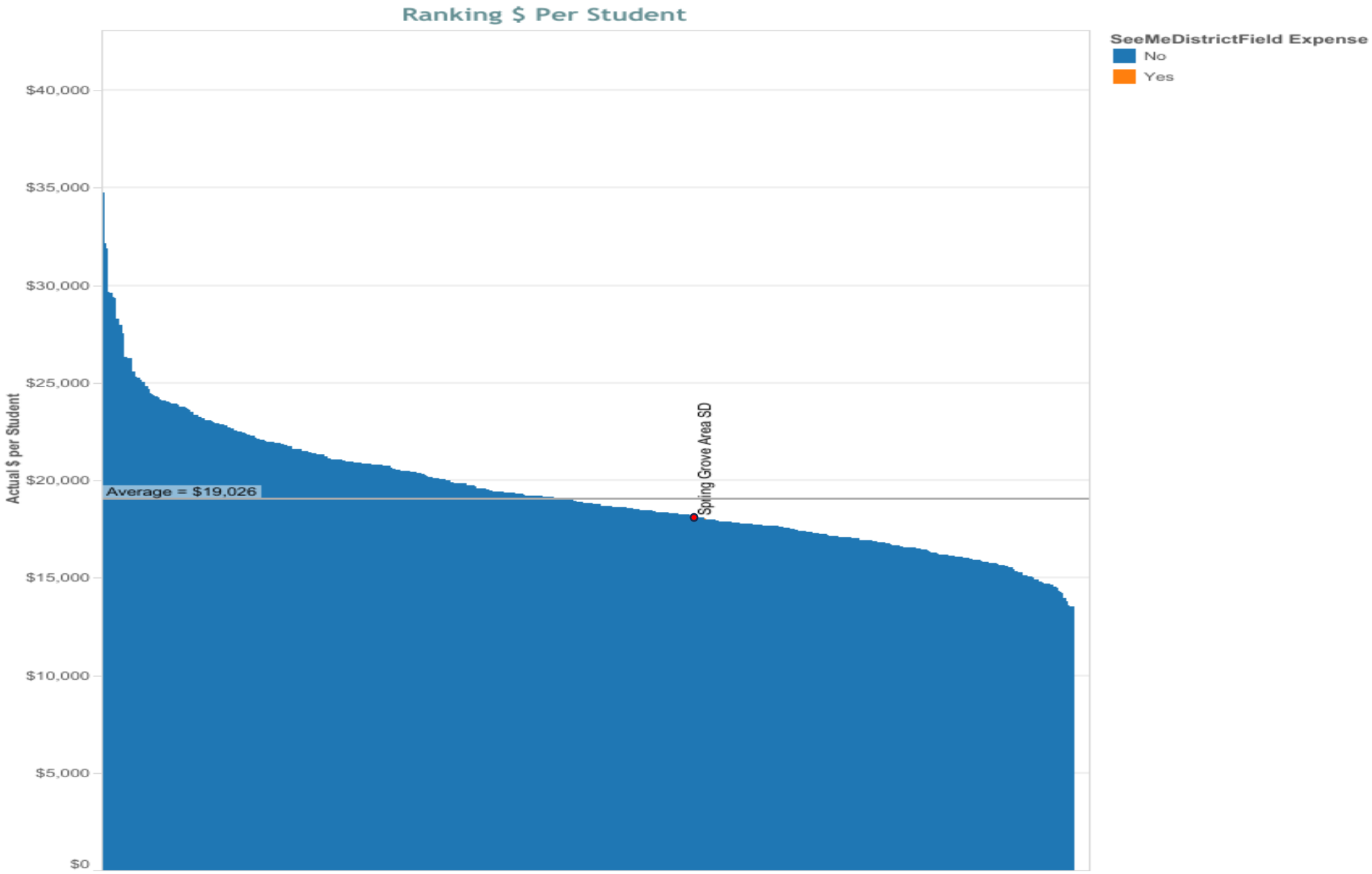
District(s): South Eastern SD, West York Area SD, York City SD and 11 more

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 Wide Per Student Spending



SPRING GROVE AREA SCHOOL DISTRICT

MOVING FORWARD

- Review 2023-24 final audit
- Review 2024-25 budget parameters
- Review factors that influence the budget
- Act 1 Index
  - Adoption of resolution (tentatively November)

QUESTIONS?

SPRING GROVE AREA SCHOOL DISTRICT