

Upper Adams School District **Financial Update** **Budget 2025/2026**

Tuesday, March 4, 2025



Board of Directors

Susan Crouse

Jim Lady

Gerald Walmer

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Heather Young-Cover

Don Bell, Interim 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
- ❖ Review the new “impacts” for FY26
- ❖ Review FY26 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 4, 2025



- \$75M + for BEF (Basic Education Formula)
- 526M + new adequacy investment formula
- \$40M + for SEF (Special Education Formula)
- \$111M for PCCD grants and mental health
- Continue the universal free breakfast
- Charter School Tuition \$8,000 per student





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)



FY26 Impact items

- ❑ Summer Enrichment
 - ❑ Biglerville Elementary
 - ❑ \$25,000

- ❑ District Translators
 - ❑ Increase from \$20.00 per hr to \$30.00 per hr
 - ❑ an additional \$15,000 (max)

FY26 Impact items (con't)



- ❑ Speech Language Pathologist
 - ❑ Move from Contract Position to UASD employee
 - ❑ Additional \$10,000

- ❑ Additional Assistant Coaches (3)
 - ❑ Cross Country, Softball, Baseball
 - ❑ \$14,848

- ❑ Girls Wrestling
 - ❑ New Athletics program
 - ❑ \$35,000 (\$21,330 for coaches, \$13,670 for uniforms, transportation, etc.)



FY26 Impact items (con't)

- ❑ Security upgrades
 - ❑ District-wide
 - ❑ \$20,000

- ❑ Crossing Guards
 - ❑ New from High School/Middle School
 - ❑ \$15,000

Total Requests = \$134,848

Function Code 1100

REGULAR PROGRAMS – ELEMENTARY / SECONDARY



Includes: Regular Education, Federal Funded Programs (Title)

Function 1100					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	13,146,454	13,502,885	14,703,170	15,731,440	\$ 1,028,270

Function 1100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	231,327.00	
Contracted Services (300's)	825.00	(329) Kelly Education
Purchased Prop Services (400's)	(7,000.00)	(442) Rentals decrease
Other Purchased Services (500's)	349,506.00	(562) Charter Tuition 346,200
Supplies (600's)	743,118.00	(610) iPad's for secondary campus
Property (700's)	(289,506.00)	(768) Equipment decrease
Dues/Fees (800's)	-	

Note: Apple iPad purchase approved November 2024 [Apple iPads FY26](#), paid from assigned technology fund
Establishment of Canner Funds student activities, removed Canner Funds funds from General Fund effective
July 1, 2025 for fiscal year 2026



Function Code 1200

SPECIAL PROGRAMS – ELEMENTARY / SECONDARY

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

Function 1200					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	5,276,936	5,453,693	5,668,753	6,413,547	\$ 744,794

Function 1200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(7,258.00)	
Contracted Services (300's)	123,098.00	Kelly Education/River Rock
Other Purchased Services (500's)	628,734.00	Tuition - Charter Schools, Outside placements
Supplies (600's)	220.00	
Dues/Fees (800's)		

Note: This function has estimates built in. FY26 contract pricing not available until April/May timeframe

Function Code 1300

VOCATIONAL EDUCATION



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

Function 1300					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	886,259	930,612	1,705,392	946,080	\$ (759,312)

Function 1300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	28,094.00	
Contracted Services (300's)		
Other Purchased Services (500's)	(787,406.00)	Tuition (564): Removed Cumberland Perry and Renovation (\$787,406)
Supplies (600's)		
Dues/Fees (800's)		

Board approved Cumberland Perry 25/26 budget Jan 2025:

[CPATC 25/26 Budget](#)

Function Code 1400

OTHER INSTRUCTIONAL PROGRAMS – ELEMENTARY / SECONDARY



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

Function 1400					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	135,366	147,940	152,116	162,099	\$ 9,983

Function 1400		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	9,983.00	
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
- FY25 - received additional seat allotment.

Function 1800					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	131,504	-	170,000	170,000	\$ -

Function 1800		
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)		



Function Code 2100

SUPPORT SERVICES – STUDENTS

Includes: Guidance, School Psychologist, and Social Worker

Function 2100					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	775,658	947,742	817,272	986,084	\$ 168,812

Function 2100		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	168,271.00	Adjustments to staff placements
Contracted Services (300's)	701.00	(329) FY26 TrueNorth contract increase
Other Purchased Services (500's)		
Supplies (600's)	(160.00)	
Dues/Fees (800's)		



Function Code 2200

SUPPORT SERVICES – INSTRUCTIONAL STAFF

Includes: Instructional Technology, Library

Function 2200					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	2,651,478	1,911,799	2,524,882	2,520,252	\$ (4,630)

Function 2200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(10,873.00)	
Contracted Services (300's)	6,243.00	(348) Svc Supplies
Purchased Prop Services (400's)		
Other Purchased Services (500's)		
Supplies (600's)		
Property (700's)		
Dues/Fees (800's)		



Function Code 2300

SUPPORT SERVICES – ADMINISTRATION

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

Function 2300					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	2,330,270	2,544,032	2,608,631	2,751,859	\$ 143,228

Function 2300		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	118,478	
Contracted Services (300's)	5,200	(330) Legal & Audit Services
Purchased Prop Services (400's)		
Other Purchased Services (500's)	30,100	(530) Communications
Supplies (600's)	400	
Dues/Fees (800's)	(10,950)	

Function Code 2400

SUPPORT SERVICES – PUPIL HEALTH



Includes: Occupational Therapist and School Nurses

Function 2400					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	439,006	437,658	456,182	471,859	\$ 15,677

Function 2400		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	15,577.00	
Contracted Services (300's)		
Other Purchased Services (500's)		
Supplies (600's)	100.00	
Dues/Fees (800's)		



Function Code 2500

FISCAL SERVICES

Includes: Business Office

Function 2500					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	354,478	394,777	411,561	432,448	\$ 20,887

Function 2500		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	24,887.00	
Contracted Services (300's)		
Purchased Prop Services (400's)		
Other Purchased Services (500's)	100.00	
Supplies (600's)		
Dues/Fees (800's)	(4,100.00)	



Function Code 2600

OPERATION AND MAINTENANCE OF PLANT SERVICES

Includes: Facilities and Safety & Security

Function 2600					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	1,925,577	2,032,186	2,126,388	2,199,595	\$ 73,207

Function 2600		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	(2,188.00)	
Contracted Services (300's)	77,634.00	SSO Gforce - Reimbursed through PCCD
Purchased Prop Services (400's)	55,872.00	Aramark (413) 40,635
Other Purchased Services (500's)	20,567.00	Insurance (500's): 10% increase
	5,300.00	Communications (530)
Supplies (600's)	42,108.00	Supplies (610) 20,000 - Safety and Security
		Natural Gas (621) 7,958
		Raptor (650) 14,150
Property (700's)	(126,086.00)	Fencing removed
Dues/Fees (800's)		



Function Code 2700

STUDENT TRANSPORTATION SERVICES

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

Function 2700					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	1,349,884	1,986,730	2,024,619	2,094,455	\$ 69,836

Function 2700		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	50,994.00	includes crossing guards
Contracted Services (300's)	(10,000.00)	
Other Purchased Services (500's)	28,842.00	(519) increase 3.4%
Supplies (600's)		(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					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	105,225	108,876	112,446	117,179	\$ 4,733

Function 2800		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	4,233.00	
Contracted Services (300's)	500.00	
Other Purchased Services (500's)		
Supplies (600's)		
Dues/Fees (800's)		



Function Code 2900

OTHER SUPPORT SERVICES

Includes: LIU Withholding Payment

Function 2900					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	1,993	2,000	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)		

Function Code 3200

STUDENT ACTIVITIES



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

Function 3200					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	852,897	973,323	972,670	1,045,177	\$ 72,507

Function 3200		
Description	Variance in Dollars	
Salary & Benefits (100 & 200's)	65,250.00	Includes Girls Wrestling
Contracted Services (300's)		
Purchased Prop Services (400's)		
Other Purchased Services (500's)	(410.00)	
Supplies (600's)	7,667.00	
Dues/Fees (800's)		

Note: Salary & Benefits also includes an increase for existing position of 2.5%. During the 2024-2025, no increase was given to coaches ■



Function Code 5100

DEBT SERVICE / OTHER EXPENDITURES AND FINANCING USES

Includes: Bond Principal and Interest Payments

Function 5100					
	FY23 Actual	FY24 Actual	FY25 Budget	FY26 PROPOSED	
	(7/1/22-6/30/23)	(7/1/23-6/30/24)	(7/1/24-6/30/25)	(7/1/25-6/30/26)	Variance in Dollars
	3,187,434	2,238,021	1,894,168	2,226,783	\$ 332,615

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)	292,615.00	Bond Payments
Principal (900's)	40,000.00	Bond Payments



Function Code Summary

Expenses FY26

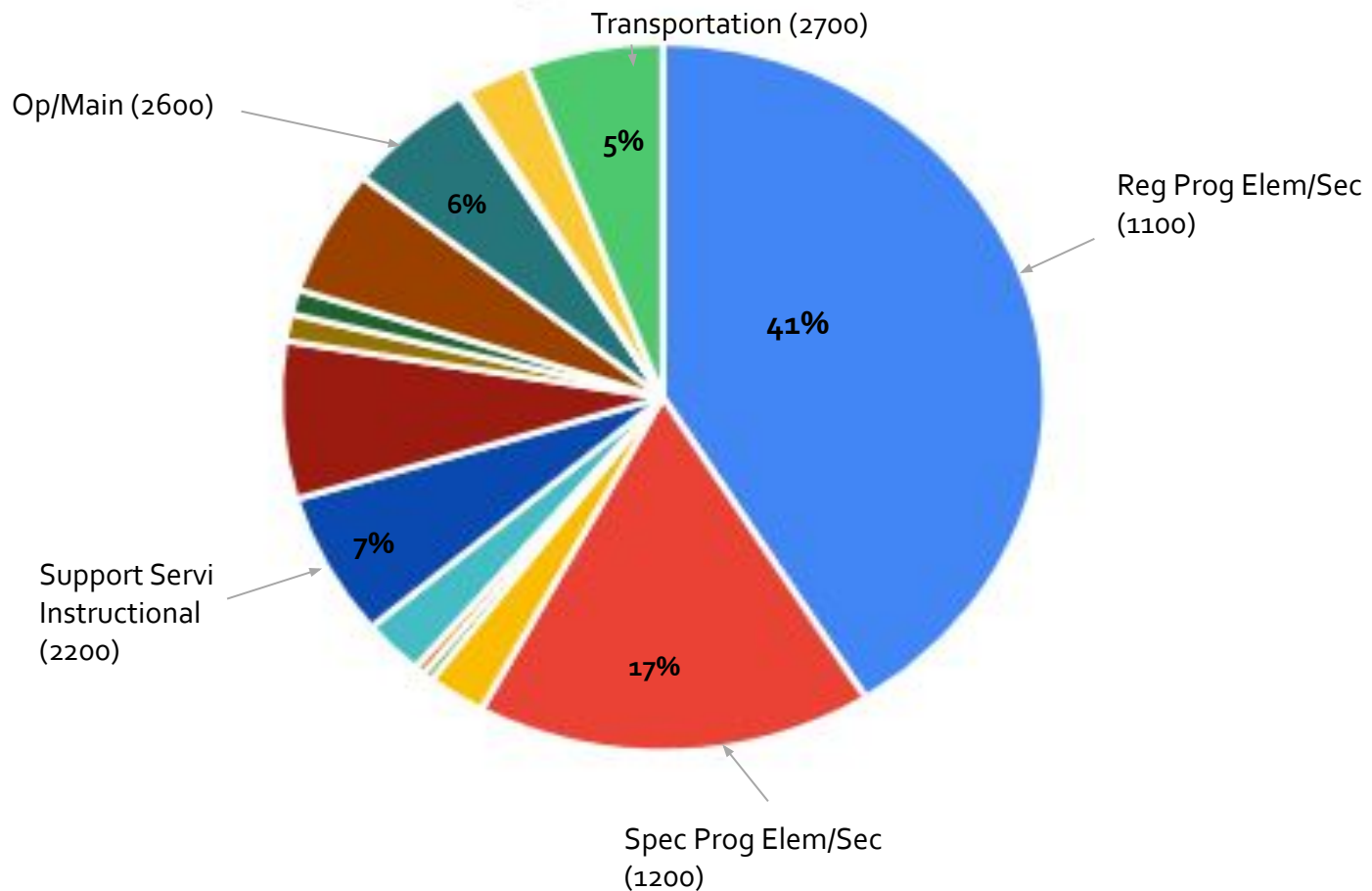
		FY25 Budget	FY26 Proposed	Percent of	Variance in \$	Variance in %
		7/1/24-6/30/25	7/1/25-6/30/25	overall budget		
			as of 2/28/25			
1100	GENERAL FUND - REG ED ELEMEN/SECOND	14,703,170	15,731,440	41%	1,028,270	7%
1200	GENERAL FUND - SPEC PROG ELEMEN/SECOND	5,668,753	6,413,547	17%	744,794	13%
1300	GENERAL FUND - VOCATIONAL EDUCATION	1,705,392	946,080	2%	(759,312)	-45%
1400	GENERAL FUND - OTHER INSTRUCTION PROG	152,116	162,099	0%	9,983	7%
1800	GENERAL FUND - PRE-K	170,000	170,000	0%	-	0%
2100	GENERAL FUND - SUPPORT SVCS-STUDENTS	817,272	986,084	3%	168,812	21%
2200	GENERAL FUND - SUPPORT SERVICES-INSTRU	2,524,882	2,520,252	7%	(4,630)	0%
2300	GENERAL FUND - SUPPORT SERVICES-ADMIN	2,608,631	2,751,858	7%	143,227	5%
2400	GENERAL FUND - SUPP SVC-PUBLIC HEALTH	456,182	471,859	1%	15,677	3%
2500	GENERAL FUND - SUPP SERVICES-BUSINESS	411,561	432,448	1%	20,887	5%
2600	GENERAL FUND - OP/MAINT PLANT SVCS	2,126,388	2,199,595	6%	73,207	3%
2700	GENERAL FUND - STUDENT TRANSP SERVICES	2,024,619	2,094,455	5%	69,836	3%
2800	GENERAL FUND - SUPPORT SVCS-CENTRAL	112,446	117,179	0%	4,733	4%
2900	GENERAL FUND - OTHER SUPPORT SERVICES	2,000	2,000	0%	-	0%
3200	GENERAL FUND - STUDENT ACTIVITIES	972,670	1,045,177	3%	72,507	7%
5100	GENERAL FUND - DEBT SERVICE	1,894,168	2,226,783	6%	332,615	18%
	GRAND TOTAL	\$ 36,350,250.00	\$ 38,270,856.00		\$ 1,920,606.00	5%

Function Code Summary

Expenses FY26



FY26 by Function





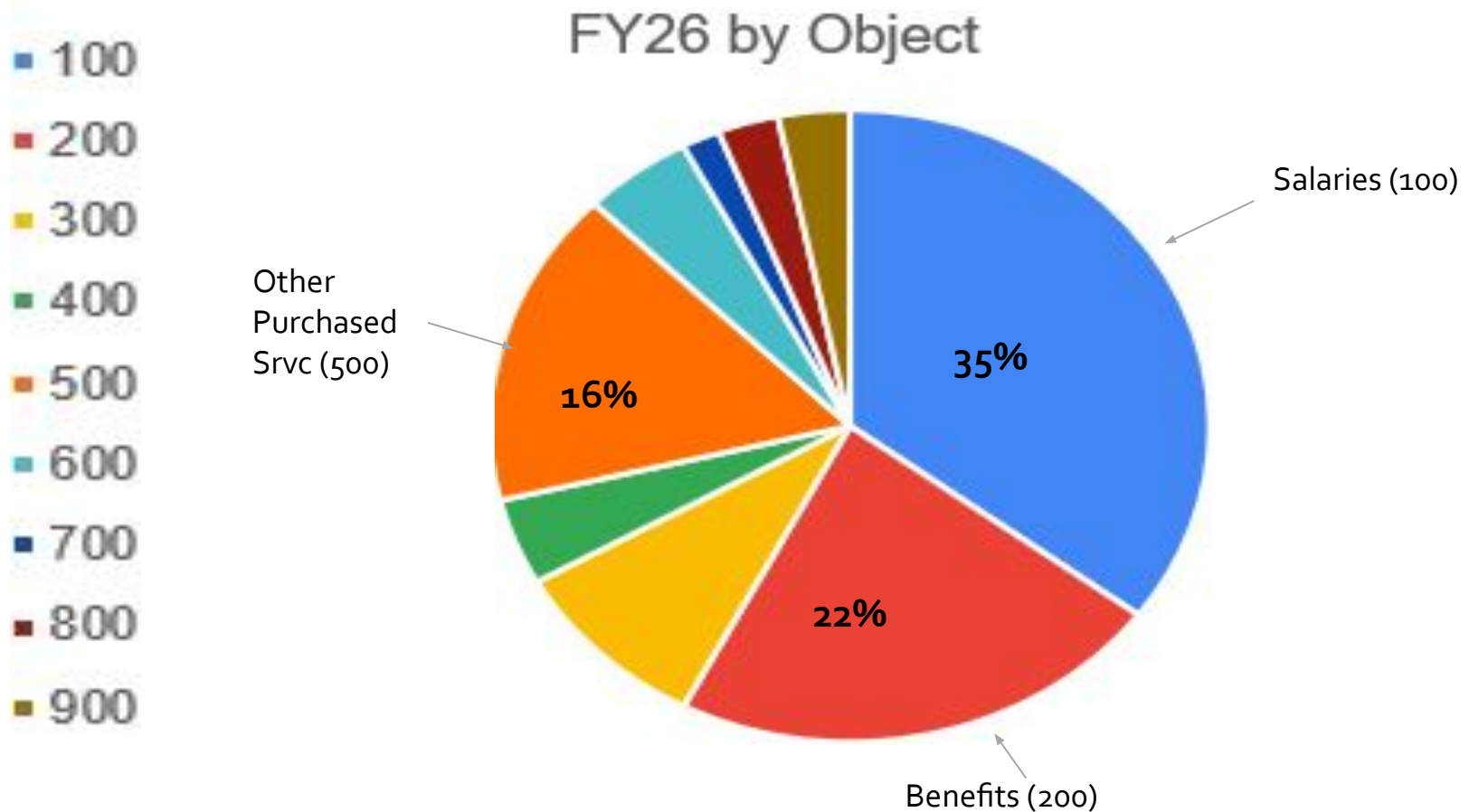
Object Code Summary

Expenses FY26

Account	Description	FY25 Budget	FY26 Proposed	Percent of	Variance in \$	Variance in %
		7/1/24-6/30/25	7/1/25-6/30/25	overall budget		
			as of 2/28/25			
100	GENERAL FUND - SALARIES	13,125,805	13,473,712	35%	347,907	3%
200	GENERAL FUND - BENEFITS	8,239,646	8,588,513	22%	348,867	4%
300	GENERAL FUND - PURCHASED PROF & TECH	3,294,854	3,499,055	9%	204,201	6%
400	GENERAL FUND - PURCHASED PROPERTY SVC	1,643,012	1,691,884	4%	48,872	3%
500	GENERAL FUND - OTHER PURCHASE SVS	5,929,579	6,204,912	16%	275,333	5%
600	GENERAL FUND - SUPPLIES	1,083,164	1,876,617	5%	793,453	73%
700	GENERAL FUND - PROPERTY	1,074,957	659,365	2%	(415,592)	-39%
800	GENERAL FUND - OTHER OBJECTS	769,233	1,046,798	3%	277,565	36%
900	GENERAL FUND - OTHER USES OF FUNDS	1,190,000	1,230,000	3%	40,000	3%
	GRAND TOTAL	\$ 36,350,250.00	\$ 38,270,856.00		\$ 1,920,606.00	5%

Object Code Summary

Expenses FY26



FY26 “Impact” Summary



Description	Amount	Recurring (Y/N)
Summer Enrichment @ Biglerville Elementary	\$25,000	Yes
District Translators	\$15,000	Yes
Speech Language Pathologist	\$10,000	Yes
Additional Assistant Coaches	\$14,848	Yes
Girls Wrestling	\$35,000	Yes
Security	\$20,000	Yes
Crossing Guards	\$15,000	Yes
Grand Total	\$134,848	

FY26 Expense Summary



As of 2/28/2025

- ❖ Projected Expense: \$38,270,856
- ❖ Increase of \$1,920,606 or 5% over FY25

FY26 Going Forward



- Review Special Program costing
- Monitor Charter/Cyber enrollments
- Monitor any developments from the State

Timeline



- ❖ ~~March 4, 2025, FY25/FY26 Budget updates~~
- ❖ April 1, 2025, FY25/FY26 Budget updates
- ❖ April 15, 2025, FY25/FY26 Budget updates
- ❖ May 6, 2025, Board direction for preliminary budget
- ❖ May 20, 2025, FY26 Preliminary budget approval by Board - Preliminary budget may be higher than final budget

Timeline



- ❖ June 3, 2025, Final board direction on FY26 budget
- ❖ June 17, 2025, FY26 Final adoption by Board

QUESTIONS?

