

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

Tuesday, May 6, 2025



Board of Directors

Susan Crouse

Jim Lady

Gerald Walmer

Marya Djalal

Loren Lustig

Neil Weigle

Kay Hollabaugh

Tricia Plank

Heather Young-Cover

Don Bell, Sr., Interim Superintendent

Shelley L. Hobbs, Director of Business Operations/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



- ❖ FY25 Budget updates/Projections (as of 4/30/25)
(July 1, 2024 - June 30, 2025)
- ❖ FY26 Proposed Revenues/Expenses (as of 5/5/25)
(July 1, 2025- June 30, 2026)
- ❖ FY26 Preliminary Proposed budget
- ❖ Timeline



FY25 Year-end Revenue Projections

(Estimated with data as of 4/30/2025)

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25
Local Sources	6000's	18,335,587	17,228,767	17,271,963	17,097,961	18,279,388
State Sources	7000's	14,957,802	15,123,734	16,449,947	14,221,643	17,926,549
Federal Sources	8000's	2,325,591	750,240	391,794	329,551	430,730
	Grand Total	35,618,980	33,102,741	34,113,704	31,649,155	36,636,667



FY25 Year-end Expenditures Projections

(Estimated with data as of 4/30/2025)

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25
Salaries	100's	11,932,355	12,452,931	13,125,805	9,089,011	12,604,301
Benefits	200's	7,487,736	8,163,669	8,239,646	5,854,559	7,825,964
Purchase Prof & Tech	300's	2,636,432	2,849,856	3,294,854	2,805,723	3,535,390
Purchased Property Svc	400's	1,523,390	1,593,635	1,643,012	1,357,064	1,809,419
Other Purchase Svc	500's	4,717,685	5,139,439	5,929,579	5,033,280	6,838,953
Supplies	600's	999,473	952,983	1,083,164	1,109,868	1,412,096
Property	700's	1,008,608	88,785	1,074,957	351,344	419,688
Other Objects	800's	1,118,480	1,273,418	769,233	1,005,382	908,553
Other Uses of Funds	900's	3,581,259	13,001,648	1,190,000	921,458	970,000
Grand Total		35,005,418	45,516,363	36,350,250	27,527,690	36,324,365

Note: FY25 Year End projections accounting for 9 month of expenses

FY25 Year-end Summary Projections (Estimated with data as of 4/30/2025)



Description	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25
Local Revenue	18,335,587	18,670,448	17,271,963	17,069,904	18,279,388
State Revenue	14,957,802	16,117,283	16,449,947	14,221,643	17,926,549
Federal Revenue	2,325,590	762,148	391,794	329,551	430,730
Other Financing Revenue	-	10,153,741	-	-	-
Total Revenue	35,618,979	45,703,620	34,113,704	31,621,098	36,636,667
Expenditures	35,005,418	45,516,462	36,350,250	24,951,584	36,454,164
Variance			(2,236,546)		182,503

FY26 Updated Information



- Update Revenue (Local and State)
- Expenditure Updates
 - Several placement contracts (some still outstanding)



● UNKNOWN EXPENDITURES

- District Liability insurance increase?
- River Rock increase?
- New Story contract increase?
- Diakon increase?

Projected FY26 Revenue

(updated 5/5/2025)



What changed in Revenue?

 Local Revenue decreased \$1,425,160

 State Revenue increased \$1,425,162

Federal Revenue unchanged (note: Title FY26 data not available)

Description	FY26 Proposed (7/1/25-6/30/26) as of 4/1/25	FY26 Proposed (7/1/25-6/30/26) as of 5/5/25	
Local Revenue	19,197,793	17,772,633	49%
State Revenue	16,607,983	18,033,145	50%
Federal Revenue	391,232	391,232	1%
Other Financing Revenue	-	-	
Total Revenue	36,197,008	36,197,010	



Homestead/Farmstead Info

What is Homestead/Farmstead, Taxpayer Relief Act 1?

[Property Tax Relief Through Homestead Exclusion - PA DCED](#)

Upper Adams School District Amounts

Fiscal Year	Approved Homestead/Farmstead Amounts
2013-2014	815,905.90
2014-2015	815,912.01
2015-2016	817,709.64
2016-2017	816,720.58
2017-2018	816,012.07
2018-2019	816,493.34
2019-2020	815,544.47
2020-2021	815,708.84
2021-2022	817,388.27
2022-2023	1,030,265.99
2023-2024	1,030,329.99
2024-2025	1,245,909.11
2025-2026	1,425,160.54



Note: \$179,251.43 increase from 24/25 to 25/26 or 14.39%

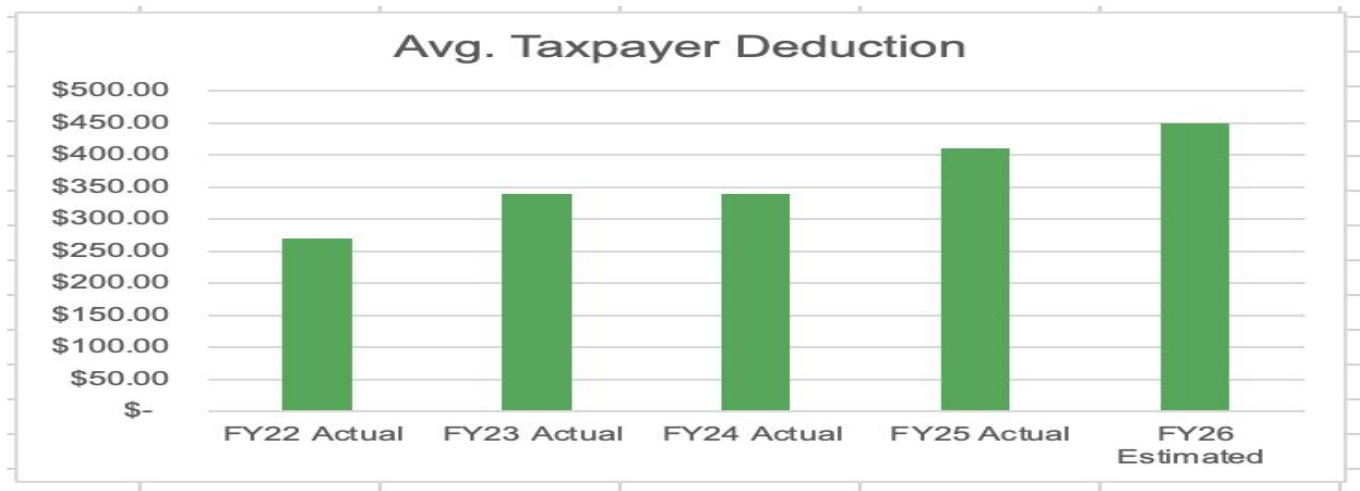
Source: <https://www.education.pa.gov/Policy-Funding/PropertyTax/Pages/Property-Tax-Reduction-Allocations.aspx>

AVG. TAXPAYER DEDUCTION



Homestead/Farmstead Reduction

FY22 Actual	FY23 Actual	FY24 Actual	FY25 Actual	FY26 Estimated
\$ 270.00	\$ 340.00	\$ 339.00	\$ 410.00	\$ 450.00



SUMMARY: in the last five (5) years, homestead/farmstead amount increased by \$180.00 or 67%, therefore the savings to the taxpayer has been approximately \$140.00.





Local Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - CURRENT ACT 511 EARNED INCOME TAX	6151	3,375,281	3,437,905	3,100,000	2,501,624	3,565,244	3,600,000
Estimated year end (6/30/2025) = \$3,565,244 +\$465,244							

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - CURRENT ACT 511 REAL ESTATE TRANSFER TAX	6153	284,848	190,972	150,000	127,496	130,000	150,000

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - DELINQUENT REAL ESTATE	6411	399,844	341,767	325,000	320,193	325,000	325,000

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - FED PASS THRU IDEA FUND	6832	369,106	409,497	325,000	402,186	402,186	350,000
Estimated year end (6/30/2025) = \$402,186, +\$77,186							



Local Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - PUBLIC UTILITY REALTY	6113	15,583	15,097	15,000	15,985	15,985	15,555
GENERAL FUND - PAY IN LIEU -ST/LOCAL	6114	12,886	12,886	12,886	23,631	23,631	16,500
GENERAL FUND - CURRENT PER CAP 679	6120	34,543	34,651	35,000	32,493	33,000	34,065
GENERAL FUND - CURR ACT 511 PC FLAT	6141	34,797	34,651	35,000	32,493	33,000	34,065
GENERAL FUND - CURRENT 511 - LST	6143	40,175	52,696	40,000	26,035	40,000	44,290
GENERAL FUND - DELINQUENT PC SECT 679	6420	5,275	4,275	5,000	4,231	4,500	4,500
GENERAL FUND - DELQ ACT 511 PC	6441	5,275	4,275	5,000	4,231	4,500	4,500
GENERAL FUND - ADMISSIONS	6710	58,749	53,175	55,000	56,502	56,502	55,000
GENERAL FUND - FEES	6740	7,151	16,620	15,000	12,074	11,875	15,000
GENERAL FUND - REV FROM LOCAL GOV	6810	61,192	73,881	30,000	49,681	50,000	30,000
GENERAL FUND - RENTALS	6910	3,450	2,500	2,000	2,500	2,500	2,500
GENERAL FUND - CONTRIBUTION & DONATION	6920	98,126	180,832	100,000	80,750	85,000	100,000
GENERAL FUND - RECEIPTS OTHER LEAs IN	6944	504,296	465,077	280,000	362,345	400,000	240,000
GENERAL FUND - MISCELLANEOUS REVENUE	6990	1,239	747				
GENERAL FUND - REFUNDS OF PRIOR YR EXP	6991	251,546	234,761	111,682	116,666	120,000	130,000
GENERAL FUND - OTHER REV	6999	12,490	7,689				



State Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - BASIC EDUCATION FUNDING	7111	7,558,693	8,437,926	8,554,844	6,527,550	8,704,747	8,704,747
PROPOSED BEF for FY26 = +\$87,061 (not included)							

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - SPECIAL ED SCHOOL AGED	7271	1,266,785	1,353,227	1,386,141	1,119,610	1,492,801	1,492,801
PROPOSED SEF for FY26 = +\$47,956 (not included)							

Note: Additional funds were NOT added for FY26



State Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - VOCATIONAL EDUCATION	7220	93,501	168,099	113,276	141,296	188,395	153,169
PROPOSED Vocational Education for FY26 = -\$35,226 (is included)							

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - Pupil Transportation	7311	1,094,848	1,207,039	1,207,039	965,632	1,292,648	1,292,648
Est. Final Pupil Transportation subsidy information for FY25 = +\$85,609							



State Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - Ready to Learn Block Grant Foundation	7531	268,707	268,707	268,707	268,707	268,707	268,707

Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - Ready to Learn Block Grant Adequacy Supplement	7532	-	-	-	841,955	841,955	841,955
New - Part of State budget for FY25							
PROPOSED Ready to Learn Adequacy Supplement for FY26 = +842,171.45 (not included)							



State Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - CHARTER SCHOOL REIMBURSEMENT	7140	-	-	-	37,021	74,042	-
GENERAL FUND - TUITION ORPHANS & CHILD	7160	-	-	5,000	-	-	-
GENERAL FUND - DRIVER ED-STUDENT	7240	1,480	-	-	-	-	-
GENERAL FUND - MIGRATORY CHILDREN	7250	1,578		1,342	-	1,342	1,342
GENERAL FUND - PRE-K COUNTS	7292	182,396	155,833	170,000	146,524	170,000	170,000
GENERAL FUND - Nonpublic & Charter Trn	7312	38,885	31,570	34,265	14,630	29,260	29,265
GENERAL FUND - RENT & SINK FUND PYMT	7320	197,354	138,234	23,226	89,300	89,300	107,525
GENERAL FUND - HEALTH SERVICES ACT 25	7330	30,054	29,751	31,000	29,457	29,457	29,500
GENERAL FUND - FEMININE HYGIENE PRODUCTS	7332	-	-	-	2,804	5,607	-
GENERAL FUND - ST PROP TAX REDUCTION	7340	1,030,266	1,030,330	1,245,910	1,245,909	1,245,909	1,425,161
GENERAL FUND - Safety & Security Grant	7361	-	26,148	35,000	166,399	166,399	75,726
GENERAL FUND - MENTAL HEALTH	7362	47,498	15,580	82,532	71,403	25,657	38,893
GENERAL FUND - STATE SHARE SS & MED	7810	546,793	580,540	620,681	451,062	620,681	693,477
GENERAL FUND - STATE SHARE RETIRE CONT	7820	2,598,964	2,672,897	2,670,984	2,090,849	2,670,984	2,708,228



Federal Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - ESSER II - Elementary and Secondary School Emergency Relief Fund	8743	586,879	26,896	-	-	-	-
GENERAL FUND - ARP ESSER (ESSER III) - Elementary and Secondary School Emergency Relief Fund	8744	1,314,445	282,382	-	-	-	-
GENERAL FUND - ARP ESSER Learning Loss	8751	24,347	36,491	-	27,811	27,811	
GENERAL FUND - ARP ESSER Summer Programs	8752	333	1,110	-	5,562	5,562	
GENERAL FUND - ARP ESSER Afterschool Programs	8753	0	12,167	-	5,562	5,562	
GENERAL FUND - ARP ESSER Homeless Children and Youth Funds (ARP-HCY)	8754	8,449	1,234	-	-	-	-

Note: ESSER Funding is completed



Federal Revenue

(Updated 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 as of 4/30/25	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26)
GENERAL FUND - NCLB - TITLE I	8514	281,454	295,014	293,964	198,629	293,623	293,623
GENERAL FUND - NCLB - TITLE II	8515	44,337	47,979	39,082	31,266	38,861	38,861
GENERAL FUND - NCLB - TITLE III	8516	42,958	49,105	34,856	23,451	34,856	34,856
GENERAL FUND - NCLB - TITLE IV-21ST CE	8517	22,388	22,033	23,892	11,150	23,892	23,892

Note: FY26 Title Funding Allocations are estimated, actual not released



Summary Revenue

(Updated 5/5/25)



Description	FY26 Proposed (7/1/25-6/30/26) as of 4/1/25	FY26 Proposed (7/1/25-6/30/26) as of 5/5/25	
Local Revenue	19,197,793	17,772,633	49%
State Revenue	16,607,983	18,033,145	50%
Federal Revenue	391,232	391,232	1%
Other Financing Revenue	-	-	
Total Revenue	36,197,008	36,197,010	

Note: Does not include any of the additional potential State Revenue

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 PROPOSED Expenditure

(as of 5/5/25)



Description	Function Code	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY26 Proposed (7/1/25-6/30/26)
Salaries	100's	11,932,355	12,452,931	13,125,805	13,480,218
Benefits	200's	7,487,736	8,163,669	8,239,646	8,635,513
Purchase Prof & Tech	300's	2,636,432	2,849,856	3,294,854	3,499,068
Purchased Property Svc	400's	1,523,390	1,593,635	1,643,012	1,691,891
Other Purchase Svc	500's	4,717,685	5,139,439	5,929,579	6,205,329
Supplies	600's	999,473	952,983	1,083,164	1,876,627
Property	700's	1,008,608	88,785	1,074,967	659,365
Other Objects	800's	1,118,480	1,273,418	1,005,382	1,046,800
Other Uses of Funds	900's	3,581,259	13,001,648	821,458	1,230,000
Grand Total		35,005,418	45,516,363	36,217,867	38,324,811

FY26 PROPOSED Summary

(as of 5/5/25)



Description	FY23 Actual (7/1/22-6/30/23)	FY24 Actual (7/1/23-6/30/24)	FY25 Budget (7/1/24-6/30/25)	FY25 Projection for 6/30/25 as of 4/30/25	FY26 Proposed (7/1/25-6/30/26) - worst case	FY26 Proposed (7/1/25-6/30/26) - best case
Local Revenue	18,335,587	18,670,448	17,271,963	18,279,388	17,772,633	17,772,633
State Revenue	14,957,802	16,117,283	16,449,947	17,926,549	18,033,145	19,010,333
Federal Revenue	2,325,590	762,148	391,794	430,730	391,232	391,232
Other Financing Revenue	-	10,153,741	-	-	-	-
Total Revenue	35,618,979	45,703,620	34,113,704	36,636,667	36,197,010	37,174,198
Expenditures	35,005,418	45,516,462	36,350,250	36,454,164	38,270,856	38,270,856
Variance			(2,236,546)	182,503	(2,073,846)	(1,096,658)

 Projection for fiscal year 2024-2025 as of 4/30/25

 2025-2026 Proposed Preliminary Budget

 2025-2026 **Best Case scenario** if State budget includes the additional State funding

FY26 PROPOSED FUND BALANCE

(as of 5/5/25)



<u>Fund Balance Classifications:</u>									
						Worse Case		Best Case	
	As of July 1, 2023	YE 6/30/24 Change:	As of July 1, 2024	Updated FY25 Fund Balance as of 5/5/25	FY25 Estimated Ending Fund Balance as of 6/30/25	FY26 Anticipated Amount to be used as of 5/5/25	FY26 Anticipated Ending Fund Balance	FY26 Anticipated Amount to be used as of 5/5/25	FY26 Anticipated Ending Fund Balance
Nonspendable	3,413,635	(419,407)	2,994,228		2,994,228	-	2,994,228	-	2,994,228
Restricted	-				0	-	-	-	-
Committed	-				0	-	-	-	-
Assigned:	-				0	-	-	-	-
Debt	1,213,864		1,213,864		1,213,864	691,851	522,013	175,895	1,037,969
PSERS (Retirement)	231,000		231,000		231,000	-	231,000	-	231,000
Capital Reserve	1,455,000		2,955,000		1,455,000		1,455,000	-	1,455,000
Medical	350,000		350,000		350,000	125,000	225,000	125,000	225,000
Cumberland Perry Renovation	787,406		787,406		0		-	-	-
Technology	1,100,000		2,100,000		2,100,000	795,763	1,304,237	795,763	1,304,237
Unassigned	3,144,927	2,106,565	2,751,493	182,503	2,933,996	461,232	2,472,764		2,933,996
Total Fund Balance	11,695,832	1,687,158	13,382,991	182,503	11,278,088	2,073,846	9,204,242	1,096,658	10,181,430
								6%	8%



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?

