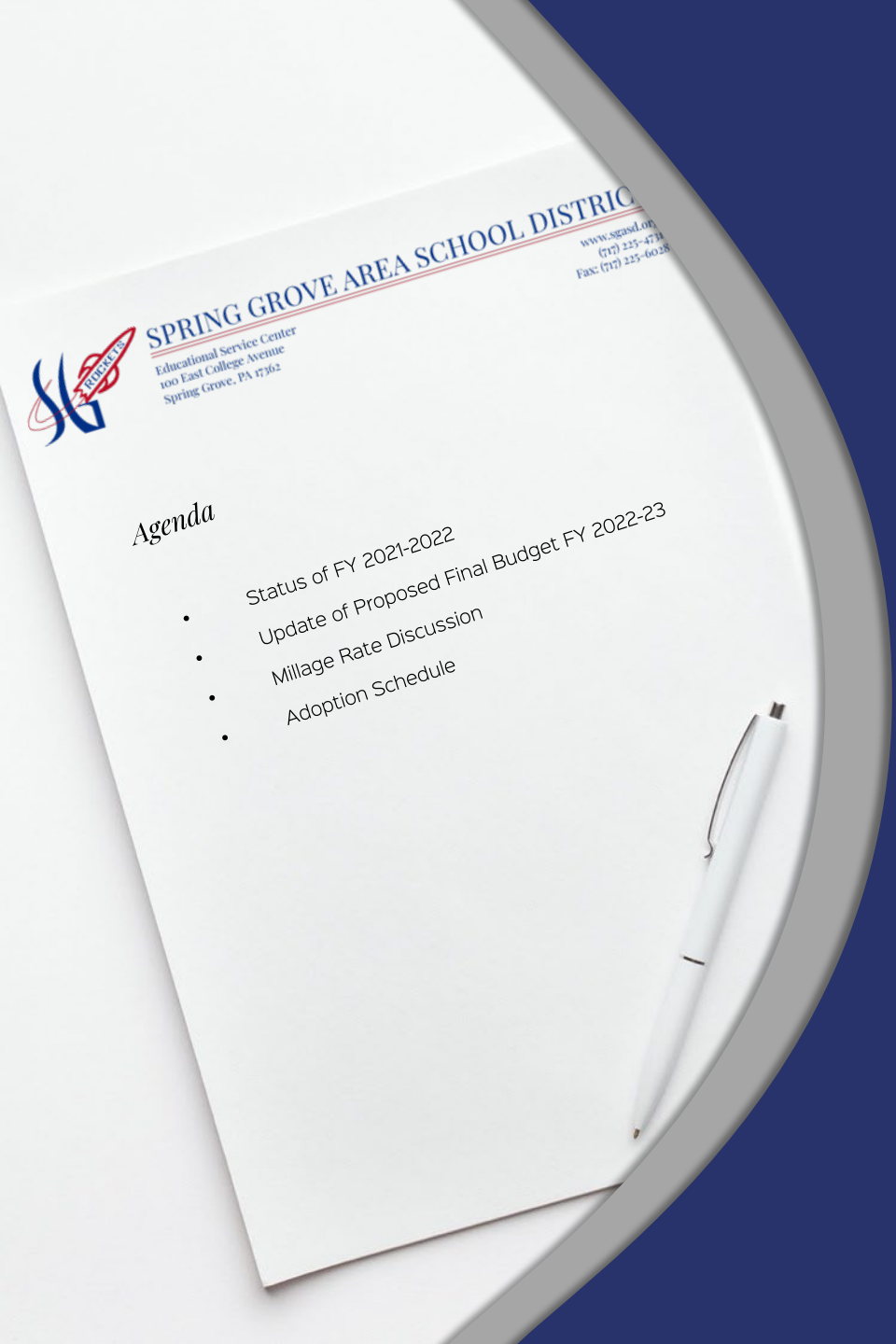




May 9, 2022, Directors' Study Forum

FY 2022 -23 BUDGET INFORMATION

SPRING GROVE AREA SCHOOL DISTRICT



Agenda

- Status of FY 2021 -2022
- Update of Proposed Final Budget FY 2022 -23
- Millage Rate Discussion
- Adoption Schedule



Status of FY 2021-22

REVENUES THROUGH MARCH 2022

Total Collected: \$63,398,068 (89%) | Total Budgeted: \$70,776,470

Local: \$45,550,663 (98%) - Still Expecting:

- Earned Income Tax - \$400K
- Delinquent Tax Collection - \$600K
- IDEA - \$650K

State: \$16,221,758 (70%)

- Still Expecting Subsidy Payments

Federal: \$1,625,647 (290%)



Status of FY 2021-22

EXPENDITURES THROUGH END OF SCHOOL YEAR

Reduced Expenditures (-)

- Staffing

Increased Expenditures (+)

- Special Education
- Charter School
- Consumables





2022-23 Fiscal Year Budget

Beginning Fund Balance*	\$ 3,023,731
Revenues	\$73,475,719
Expenses	\$77,471,487
Ending Fund Balance*	\$(972,037)
Deficit of	\$(3,995,768)

**Unassigned (not included in 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)*



Millage Rate Discussion

- 4.5% increase in millage rate yields approximately \$1.8M
- Property of \$100,000 assessed value
 - Tax Rate at 25.1763 \$2,517.63
 - Increase from 2021 -22 \$108.41

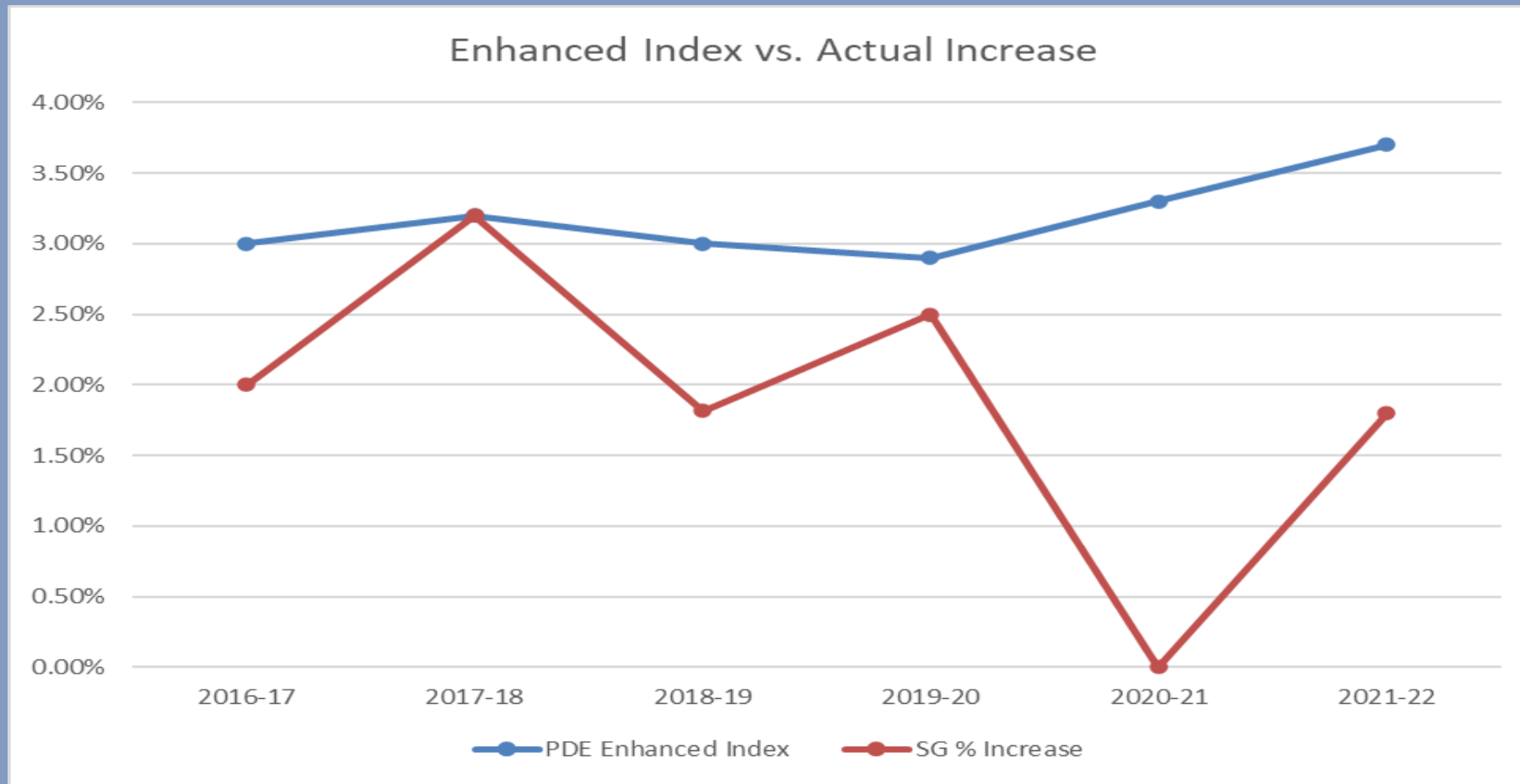


Impact of Millage Increase

	Potential Tax Increase		Generated Revenue		Resulting Deficit		Ending Unassigned Fund Balance 6/30/2022		Tax Increase on 100K of Assessed Value
Initial Budget	4.50%		1,856,325		3,995,776		(972,035)	*	108.41
	4.25%		1,753,196		4,098,905		(1,075,164)	*	102.39
	4.00%		1,650,067		4,202,034		(1,178,293)	*	96.37
	3.75%		1,546,938		4,305,164		(1,281,423)	*	90.35
	3.50%		1,443,809		4,408,293		(1,384,552)	*	84.32
	3.25%		1,340,679		4,511,422		(1,487,681)	*	78.30
	3.00%		1,237,550		4,614,551		(1,590,810)	*	72.28
	2.75%		1,134,421		4,717,680		(1,693,939)	*	66.25
	2.50%		1,031,292		4,820,809		(1,797,068)	*	60.23
	2.25%		928,163		4,923,939		(1,900,198)	*	54.21
	2.00%		825,033		5,027,068		(2,003,327)	*	48.18
	1.75%		721,904		5,130,197		(2,106,456)	*	42.16
	1.50%		618,775		5,233,326		(2,209,585)	*	36.14
	1.25%		515,646		5,336,455		(2,312,714)	*	30.12
	1.00%		412,517		5,439,585		(2,415,844)	*	24.09
	0.75%		309,388		5,542,714		(2,518,973)	*	18.07
	0.50%		206,258		5,645,843		(2,622,102)	*	12.05
	0.25%		103,129		5,748,972		(2,725,231)	*	6.02
* We need to transfer a portion of the Assigned Fund Balance to the Unassigned Fund Balance to cover the shortfall.									



History of Tax Rate



COVID RELIEF FUNDS

Grant Name/ID	Amount Allocated	Amount Spent	Amount Left
ESSER I	\$ 386,314	\$ 386,314	\$ -
Special Education COVID Impact- FA252-20-0413	\$ 35,984	\$ 25,356	\$ 10,628
ESSER II Funding - FA-200-21-0413	\$ 1,806,743	\$ 669,678	\$ 1,137,065
ARP ESSER III	\$ 3,654,518	\$ 384,045	\$ 3,270,473
ARP ESSER 7% Set Aside	\$ 284,038	\$ 63,237	\$ 220,801
ARP ESSER Homeless, Children and Youth	\$ 19,123	\$ -	\$ 19,123
2021 COPS School Safety	\$ 254,351	\$ -	\$ 254,351
Subtotals	\$ 6,564,548	\$ 1,652,107	\$ 4,912,441
Total Grant Funding	\$ 6,564,548		
Grant Distribution			
Providing social, emotional & mental health supports	\$384,579		
Supporting Teacher Capacity	\$511,000		
Helping students make up lost instruction time	\$827,000		
Homeless Children and Youth	\$25,000		
Improving services to students and staff	\$846,404		
Expanding Technology Capabilities	\$1,743,569		
Clean, Safe, Facilities	\$2,226,996		



Budget Adoption

FINAL BUDGET APPROVAL ON MAY 23, 2022

BUDGET RESOLUTION - Approval of the Proposed General Fund Budget for the 2022-2023 fiscal year, with total revenues of \$73,475,719 total expenditures of \$77,471,487 with the shortfall of \$3,995,768 to be funded from the General Fund Unreserved Fund Balance and setting the real estate tax millage rate at 25.1763 mills, an increase of 1.084 mills from the millage rate of 24.0922; in addition, earned income tax of ½% and real estate transfer tax of ½% under Act 511.



Budget Adoption Schedule

**PROPOSED FINAL BUDGET APPROVED ON
APRIL 11, 2022**

- Need direction on millage rate to use to prepare the PDE Budget Document

FINAL BUDGET APPROVAL ON MAY 23, 2022





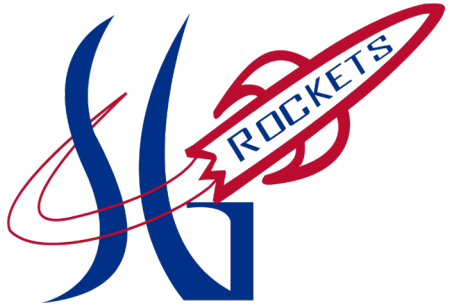
A dark blue diagonal banner that covers the bottom right portion of the image. On the left side of the banner is a stylized white logo of a rocket ship with the word "ROCKETS" written inside its body. To the right of the logo, the word "QUESTIONS?" is written in a large, white, sans-serif font.



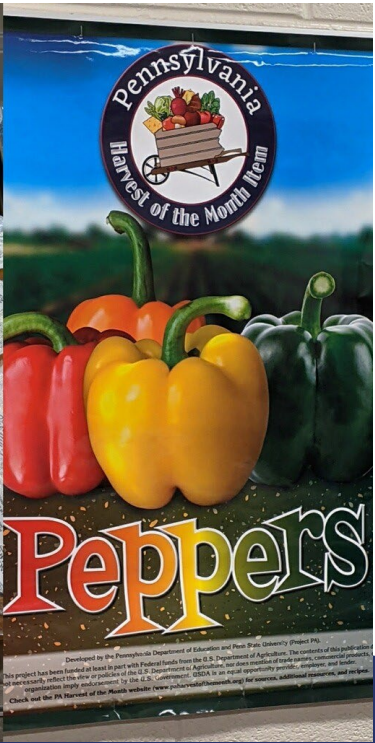
Melissa Freestone, RDN

2022 -2023 Nutrition Services Budget

SPRING GROVE AREA SCHOOL DISTRICT



- Current Practice
- Free and Reduced Program
- 2021-22 York County Prices
- 2022-23 Nutrition Budget
- Next Steps



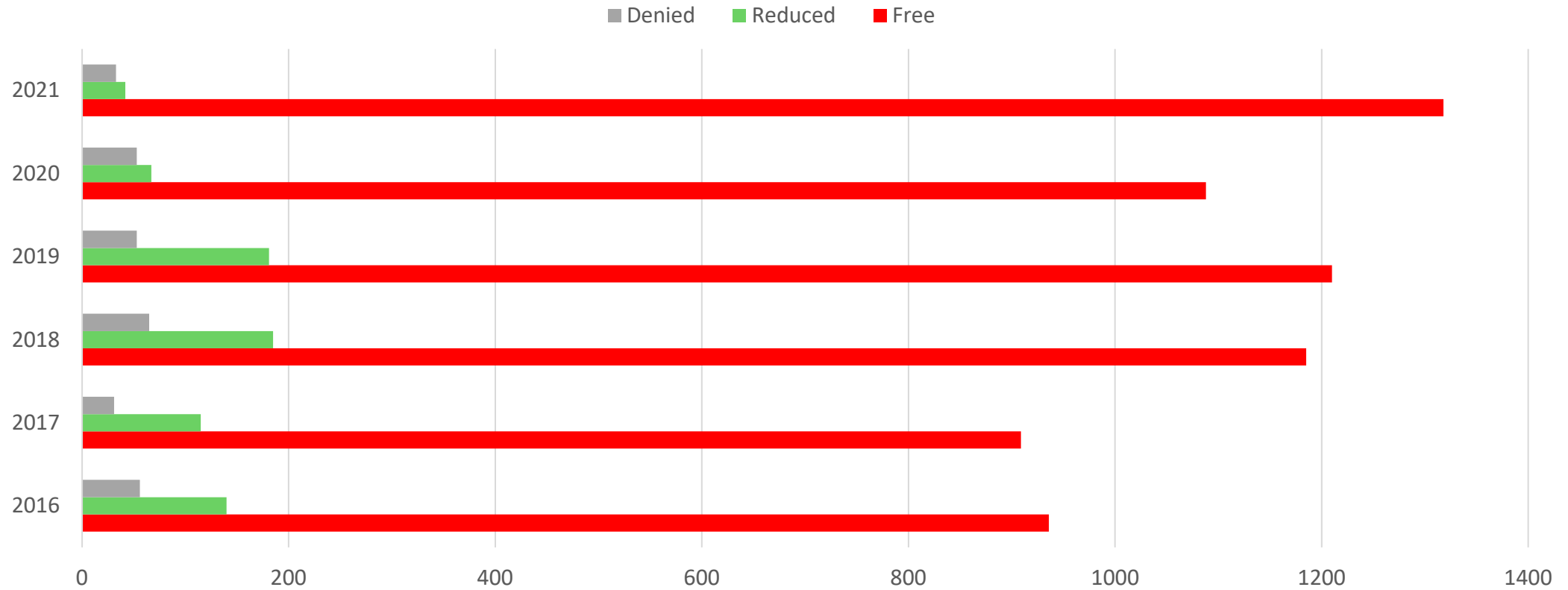
Children's healthiest meals of the day come from school cafeterias

By Megan Marples

🕒 Updated 1:01 PM ET, Tue April 13, 2021



Free & Reduced Meal Count



2021-22 Meal Prices

Breakfast Prices	York	SGASD
• Elementary • Secondary	• \$1.37 • \$1.48	• \$1.25 • \$1.35

Free Free Free Free Free Free

Lunch Prices	York	SGASD
• Elementary • Secondary • Adult	• \$2.54 • \$2.77 • \$3.70	• \$2.30 • \$2.55 • \$4.05

2022-23 Proposed Budget

Revenues		Expenditures	
Local Revenues	\$964,500	Salaries & Benefits	\$1,222,240
State Revenues	\$210,794	Technical Services	\$10,000
Federal Revenues	\$1,060,000	Purchased Property	\$25,200
		Supplies	\$1,126,000
Total	\$2,235,295	Total	\$2,428,941
		Profit/ (Loss)	(193,646)

Budget Adoption

Approval of the Nutrition Services Fund Budget for the 2022-23 fiscal year, with total revenues of \$2,235,295, total expenditures of \$2,428,941, with currently no increase in Breakfast and Lunch student pricing from the 2021-22 school year.

FINAL BUDGET APPROVAL ON MAY 23, 2022



SUMMARY OF CHANGES



MILK

Schools and child care providers may offer flavored, low-fat milk (1%) in addition to unflavored, low-fat milk and flavored or unflavored nonfat milk¹.



SODIUM

The weekly sodium limit for school lunch and breakfast will remain at the current level, known as Target 1, for school year 2022-2023. For school lunch only, the limit will decrease marginally (10%) in school year 2023-2024 to put schools on an achievable path toward long-term sodium reduction, which will be addressed in future rulemaking.



WHOLE GRAINS

At least 80% of the grains served in school lunch and breakfast per week must be whole grain-rich (containing at least 50% whole grains).

¹For consistency, this standard applies to the National School Lunch Program, School Breakfast Program, Child and Adult Care Food Program (ages 6 and un), and Special Milk Program (ages 6 and un)

Next Steps

- Continue to monitor and adjust current/future HHFKA changes & USDA waivers
- Questions

#FuelUpRockets

