



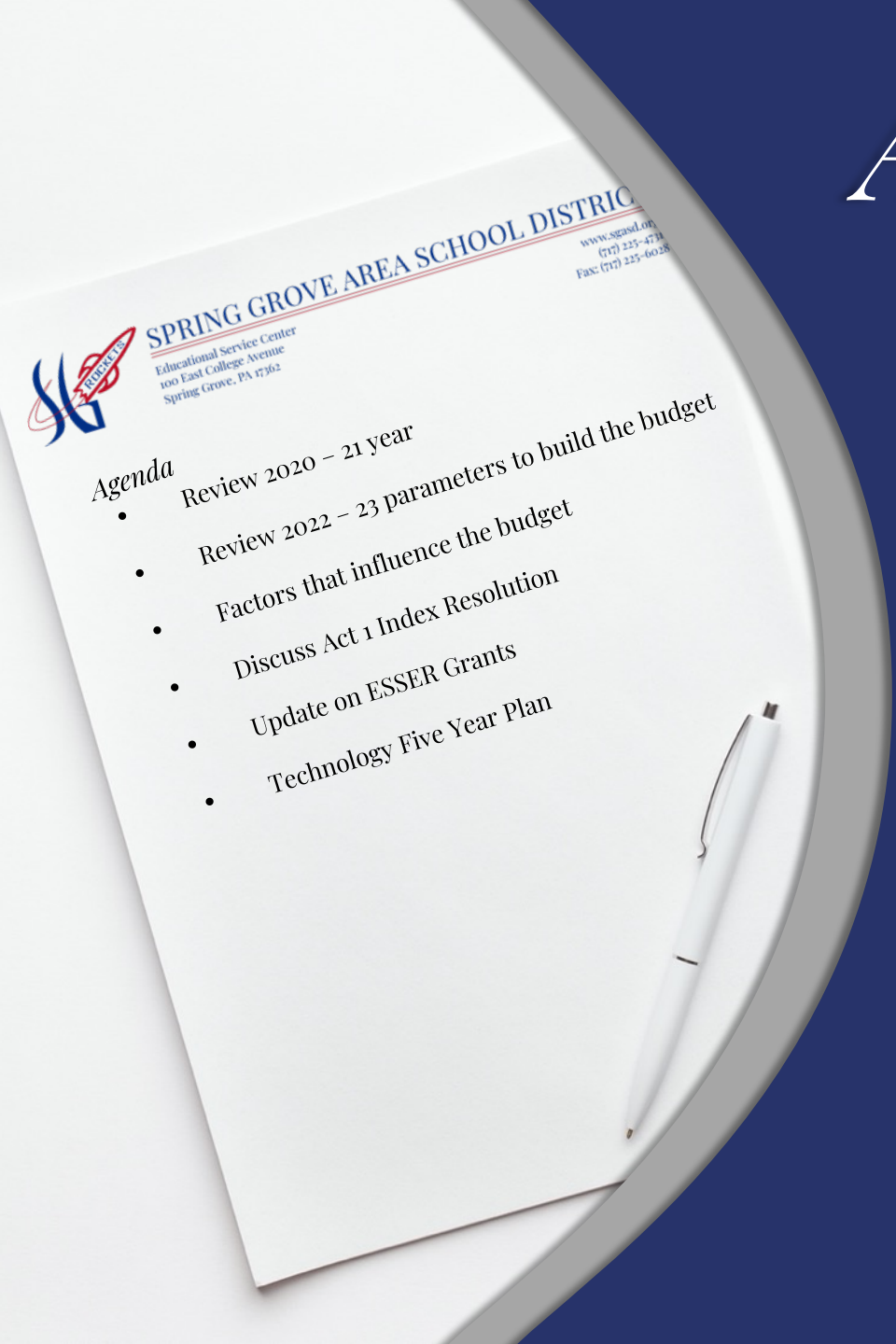
November 8, 2021, Directors' Study Forum

FY 2022 -23 BUDGET INFORMATION

SPRING GROVE AREA SCHOOL DISTRICT

Agenda

- Review 2020 – 21 year
- Review 2022 – 23 parameters to build the budget
- Factors that influence the budget
- Discuss Act 1 Index Resolution
- Update on ESSER Grants
- Technology Five Year Plan





Review 2020 – 21Year

2020 –21 (audited)

Beginning Fund Balance*	\$ 6,906,972
Revenues	\$73,535,084
Expenses	\$73,528,466
Ending Fund Balance*	\$ 6,484,824

Deficit of (\$422,148)

**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)*



Budget Parameters – Expenditures

- **Maintain current instructional and service programs**
- **Salaries / benefits**
 - Potential salary increases (2.5% CBA)
 - PSERS rate at 35.84% (current year is 34.19%)
 - Healthcare at 0% increase – finalized in January
- **Special Education contracted services**
- **Transportation contracted services**
 - Contracted at 1.7%
- **Debt Service**
 - Level at \$7.1 million



Budget Parameters – Revenues

- **LOCAL**
 - Assume current growth in AV / no increase in millage rate
 - All other revenue sources – 0% increase
- **STATE**
 - No increase in Basic and Special Ed Subsidies from 2021
 - PSERS and FICA subsidy based on personnel cost
- **FEDERAL**
 - No increases
 - ESSER Grants

-22



Factors that Influence the Budget

- Programs
 - Maintenance of ongoing curricular programs
 - Special Education services
 - Charter School tuition
- Salaries / staffing cost
 - Healthcare / PSERS
- Local tax bases
 - Property tax – continued modest assessment growth
- State Funding



Act 1 Index

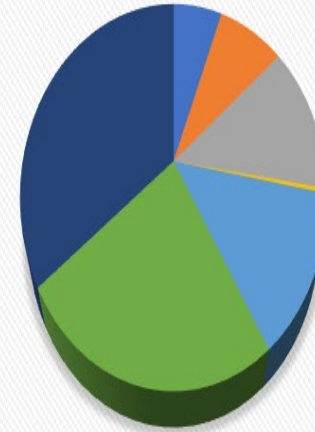
- **Index**
 - Index for Spring Grove – 4.5%
- **Recommendation**
 - Adopt Resolution not to exceed the Act 1 Index at
November Voting Meeting



ESSER Grant Update

Grant Name/ID	Amount Allocated	Amount Spent	Amount Left
ESSER I	\$ 386,314.00	\$ 386,314.00	\$ -
Covid Relief Efforts - 35409	\$ 123,477.00	\$ 15,980.60	\$ 107,496.40
Special Education COVID Impact- FA252-20-0413	\$ 35,984.00	\$ 35,984.00	\$ -
ESSER II Funding - FA-200-21-0413	\$ 1,806,743.00	\$ -	\$ 1,806,743.00
ARP ESSER III	\$ 3,654,518.00	\$ -	\$ 3,654,518.00
ARP ESSER 5% Set Aside	\$ 284,038.00	\$ -	\$ 284,038.00
ARP ESSER Homeless, Children and Youth	\$ 21,728.00	\$ -	\$ 21,728.00
Subtotals	\$ 6,312,802.00	\$ 438,278.60	\$ 5,874,523.40
Total Grant Funding	\$ 6,312,802.00		

Grant Distribution



- Providing social, emotional & mental health supports
- Supporting Teacher Capacity
- Helping students make up lost instruction time
- Homeless Children and Youth
- Improving services to students and staff
- Expanding Technology Capabilities
- Clean, Safe, Facilities

Expenditures per ADM

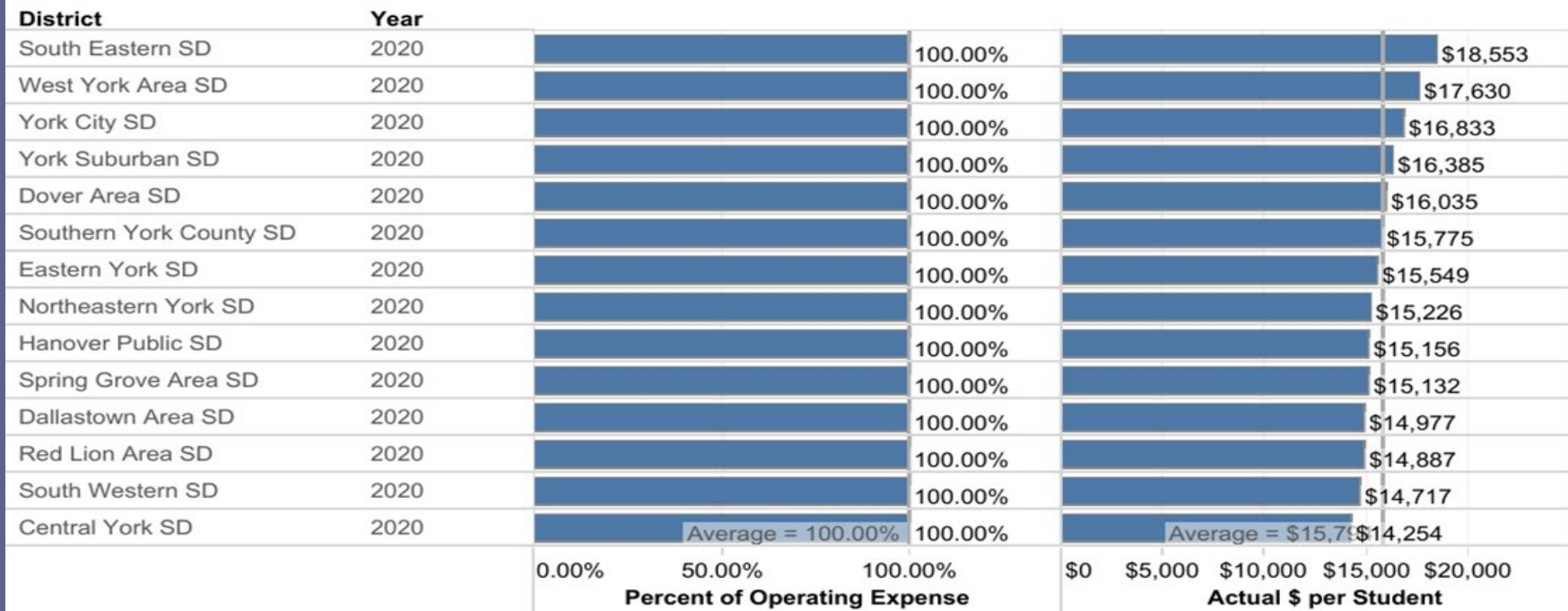
Line Item Spending Comparison

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.



Display By

2020



Revenues per ADM

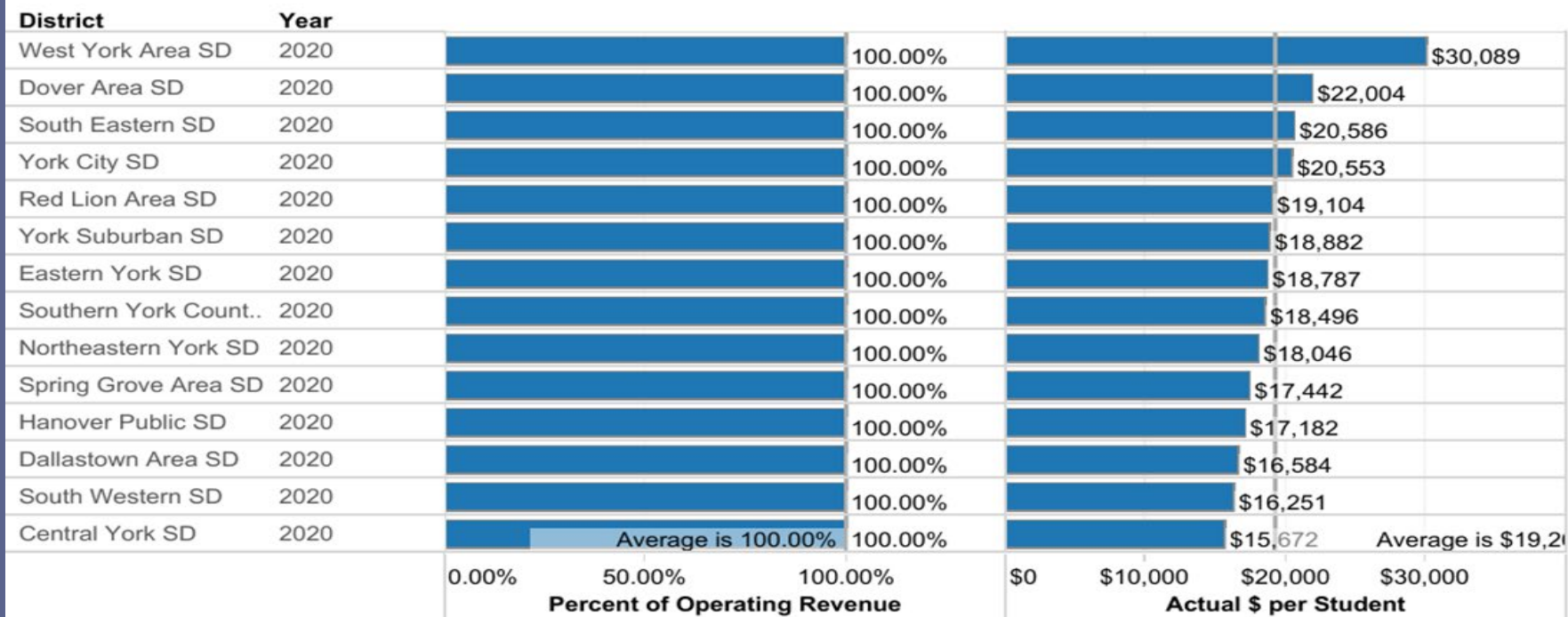
Line Item Revenue Comparison

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

Source: Pennsylvania Department of Education

Notes: "Total Operating Revenue" includes operating items from General Fund;

Actual \$ Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.



Display By

2020





QUESTIONS?



November 8, 2021, Directors' Study Forum

Technology Five Year Plan

SPRING GROVE AREA SCHOOL DISTRICT

Technology Five Year Plan

	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Technical Services	96,000	350,000	104,000	108,000	112,000
Maintenance/Repairs	379,000	380,000	304,000	381,000	382,000
Lease/Rentals	284,000	284,000	284,000	284,000	284,000
Supplies & Software	545,000	561,000	577,000	593,000	609,000
Equipment	730,000	798,000	730,000	700,000	750,000
Security	50,000	60,000	60,000	60,000	60,000
SGFlex	25,000	25,000	25,000	25,000	25,000
	2,109,000	2,458,000	2,084,000	2,151,000	2,222,000



Summary

- Items listed are primarily capitalized hardware expenses
 - Other components include software, services, and subscription costs
- Costs next year higher than normal
 - Expenses have been planned and included as part of the operating budget
 - May be offset by other funding sources (i.e. e Rate)

