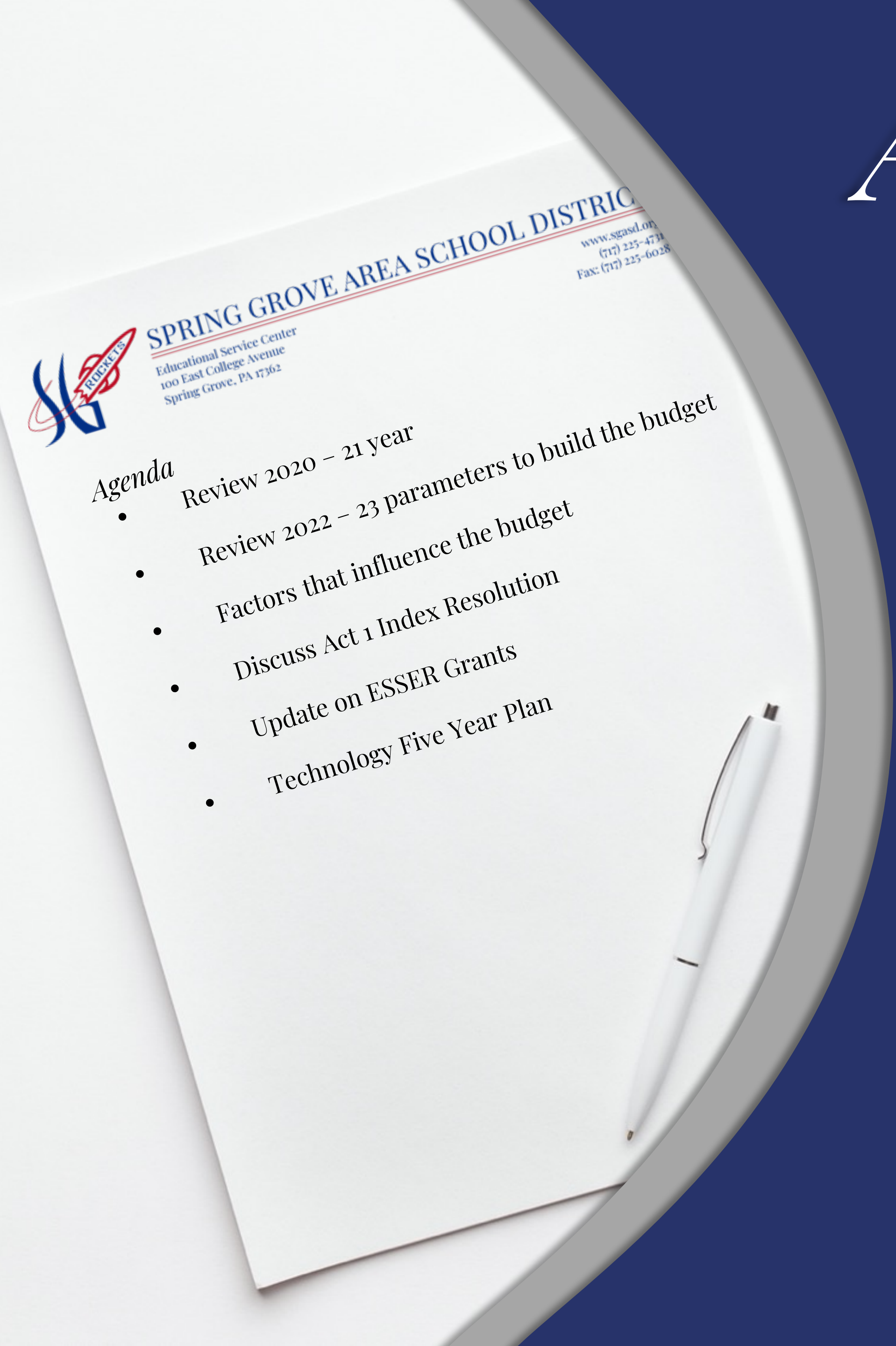
November 8, 2021, Directors' Study Forum

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 -22
  - PSERS and FICA subsidy based on personnel cost
- FEDERAL
  - No increases
  - ESSER Grants

Factors that Influence the Budget

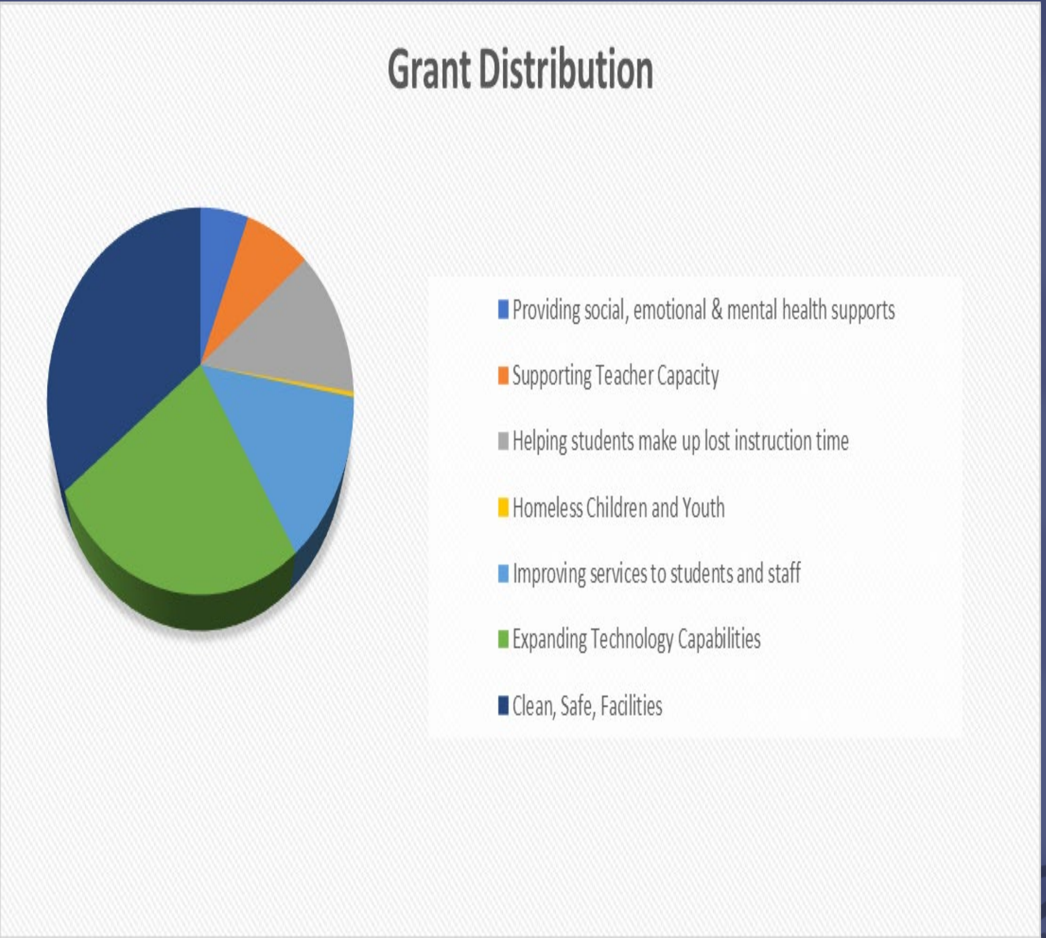
- Programs
  - Maintenance of ongoing curricular programs
  - Special Education services
  - Charter School tuition
- Salaries / staffing cost
  - Healthcare / PSERS
- Local tax bases
  - Property tax – continued modest assessment growth
- State Funding

Act 1 Index

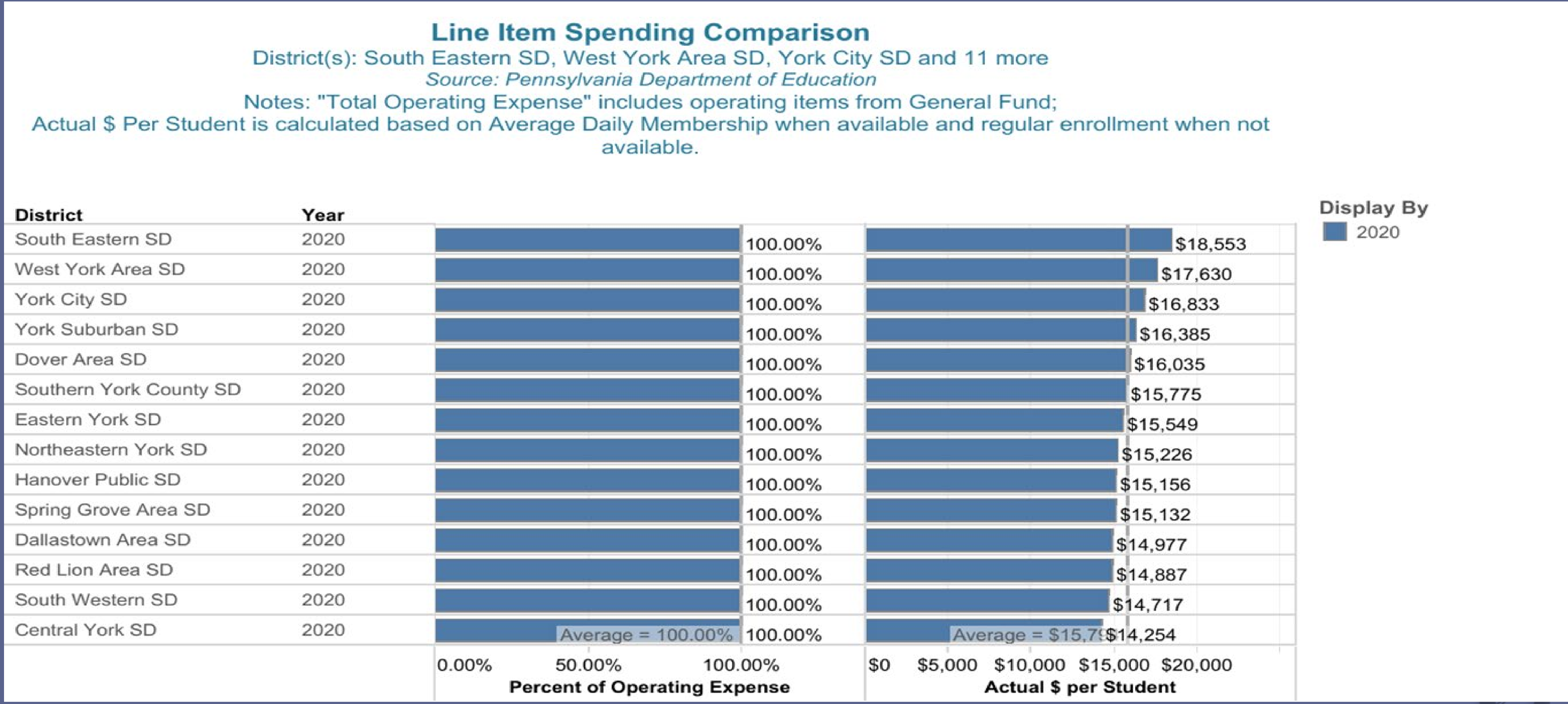
- **Index**
  - Index for Spring Grove – 4.5%
- **Recommendation**
  - Adopt Resolution not to exceed the Act 1 Index at November Voting Meeting

ESSER Grant Update

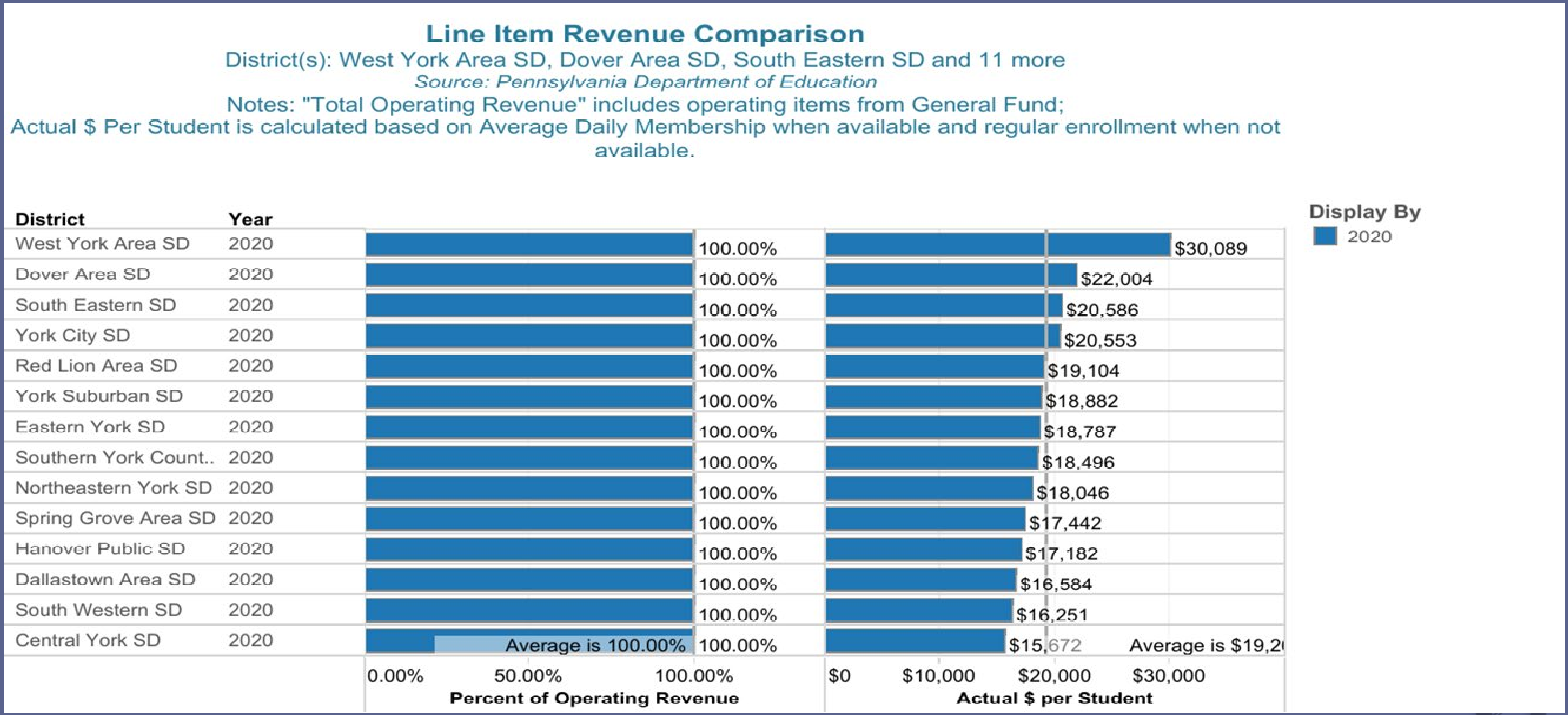
Grant Name/ID	Amount Allocated	Amount Spent	Amount Left
ESSER I	$ 386,314.00	$ 386,314.00	$ -
Covid Relief Efforts - 35409	$ 123,477.00	$ 15,980.60	$ 107,496.40
Special Education COVID Impact- FA252-20-0413	$ 35,984.00	$ 35,984.00	$ -
ESSER II Funding - FA-200-21-0413	$ 1,806,743.00	$ -	$ 1,806,743.00
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		



Expenditures per ADM



Revenues per ADM



QUESTIONS?

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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)