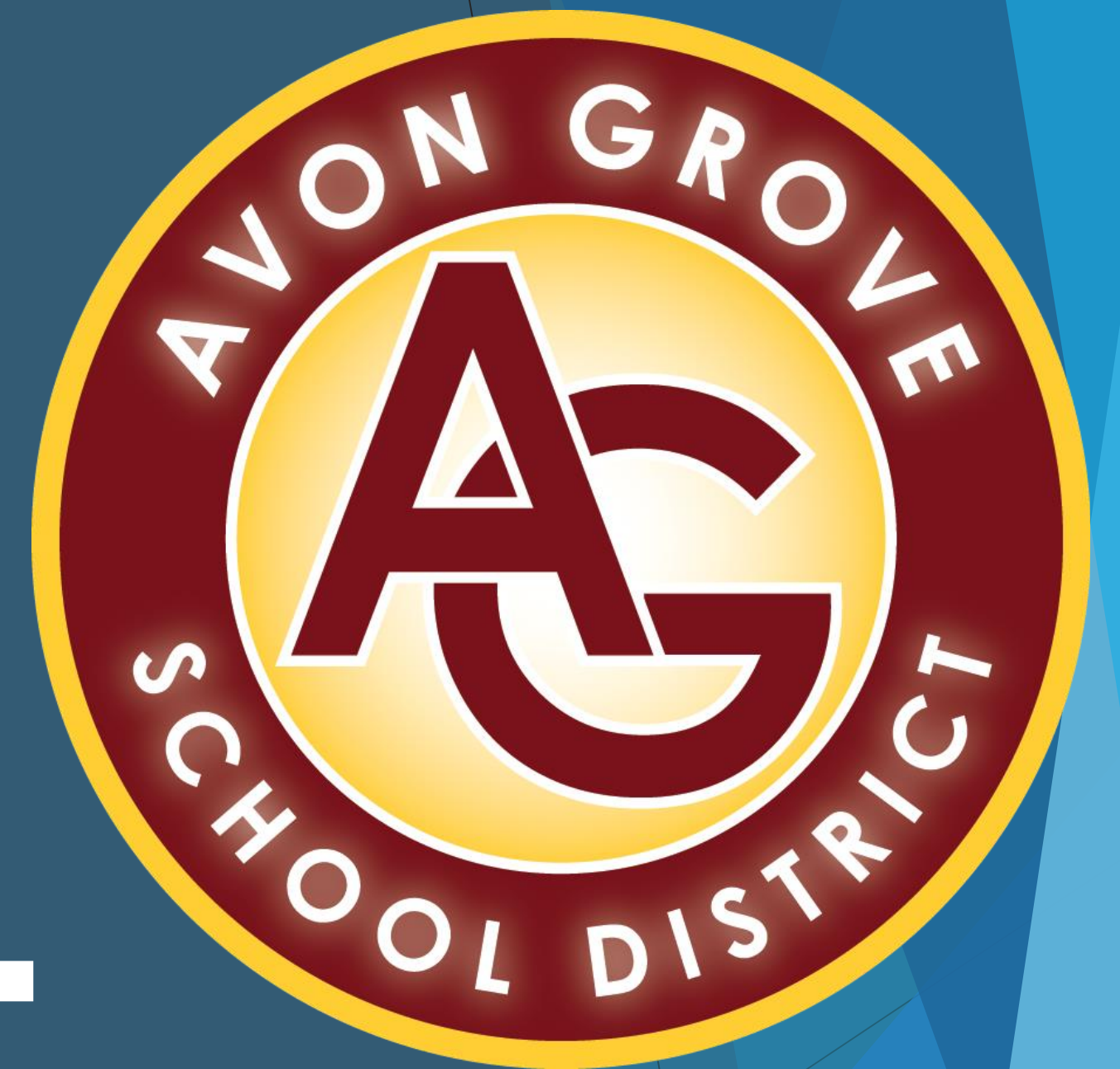

AVON GROVE SCHOOL DISTRICT

2021-22

**EXPENDITURES
BUDGET DETAIL**

March 9, 2021



2021-22 BUDGET

Per-Pupil Spending and Budget Summary

Departmental Budgets

Major Cost Drivers

Millage

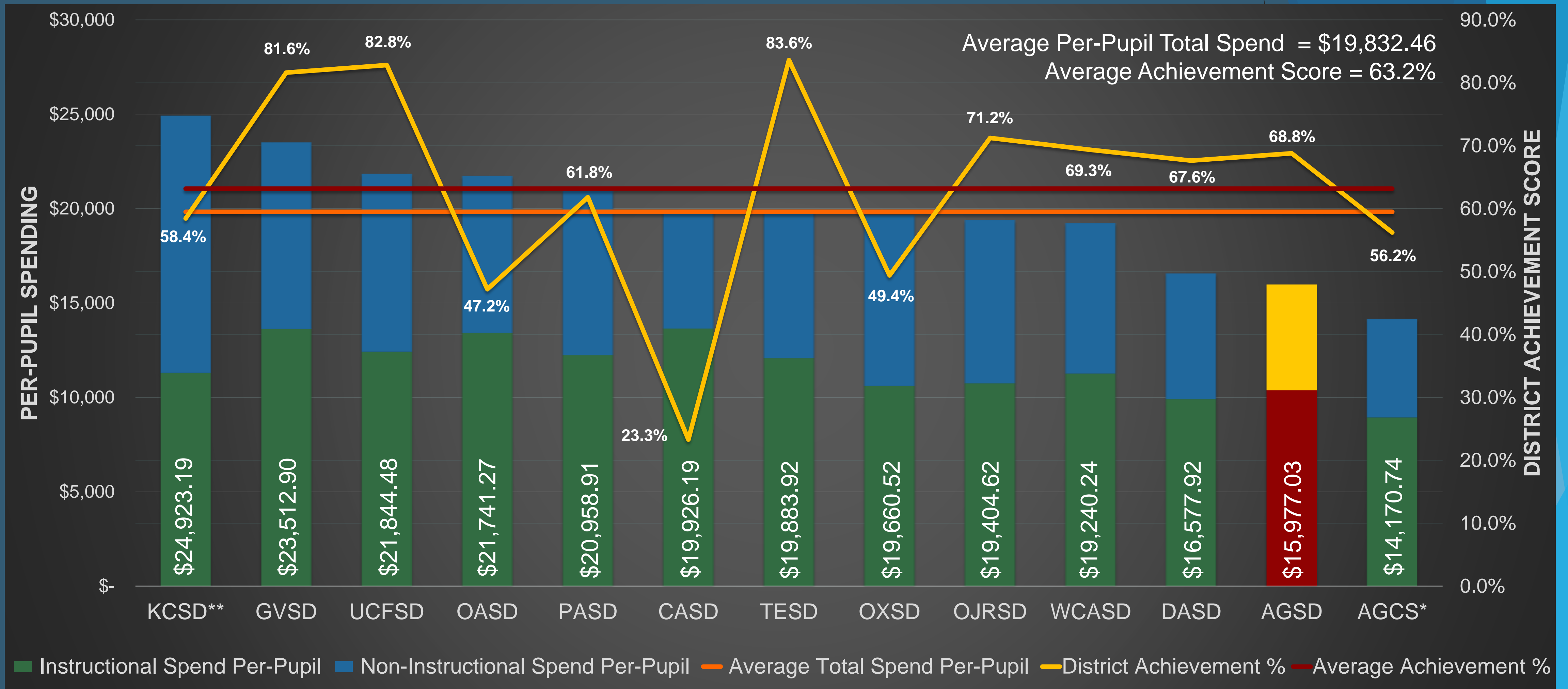
Timeline

AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET

PER-PUPIL SPENDING AND BUDGET SUMMARY

PER-PUPIL SPENDING COMPARISON

Chester County School Districts – 2018-19 AFR Data & Achievement Data



*Note 1: AGCS total per-pupil spending figure does not include transportation costs borne by member districts.

**Note 2: KCSD's non-instructional expenditures include \$20.4M in one-time debt service payment associated with a bond refunding recorded in the General Fund.

2021-22 BUDGET SUMMARY

Changes from February Budget

Preliminary Budgeted Revenues (February 2021)		\$ 96,172,159
Adjust revenues from student activities for technology fees	95,000	95,000
Proposed Budgeted Revenues (March 2021)		<u>96,267,159</u>
<hr/>		
Preliminary Budgeted Expenditures (February 2021)		101,041,958
Increase special education services estimated based on changes in population	384,050	
Reduce curriculum materials purchases	(35,237)	
Personnel adjustments	(20,822)	
Adjust liability insurance estimates	20,445	
Increase personnel hours for compensatory education	13,516	
Remove robotics resources from AGHS instructional allocation	8,000	
		369,952
Proposed Budgeted Expenditures (March 2021)		<u>101,411,910</u>
<hr/>		
Preliminary Use of Fund Balance (February 2021)		4,869,799
Use of Unassigned Fund Balance:		
Increase in Revenues	(95,000)	
Decrease in Expenditures	369,952	274,952
Proposed Use of Fund Balance (March 2021)		<u>\$ 5,144,751</u>

Tax Increase - 3.5%

		2017 - 2018 Actual Revenue / Expenditures	2018 - 2019 Actual Revenue / Expenditures	2019 - 2020 Final Budget Revenue / Expenditures	2020 - 2021 Final Budget Revenue / Expenditures	2020 - 2021 Estimated Revenue / Expenditures	2021 - 2022 Prelim Budget Revenue / Expenditures	\$ Budget / Budget Increase / Decrease	% Budget / Budget Increase / Decrease
	SUMMARY								
	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 6,063,937	\$ 3,569,909	\$ 5,144,751	\$ (919,186)	
	6000 REVENUE FROM LOCAL SOURCES	\$ 56,801,706	\$ 58,463,976	\$ 59,607,747	\$ 61,272,342	\$ 61,037,877	\$ 66,936,772	\$ 5,664,430	9.24%
	7000 REVENUE FROM STATE SOURCES	\$ 31,384,469	\$ 31,041,573	\$ 31,898,838	\$ 31,210,152	\$ 31,322,991	\$ 28,345,247	\$ (2,864,905)	-9.18%
	8000 REVENUE FROM FEDERAL SOURCES	\$ 971,828	\$ 993,809	\$ 762,241	\$ 785,140	\$ 785,140	\$ 985,140	\$ 200,000	25.47%
	9000 REVENUE FROM OTHER SOURCES	\$ 198,961	\$ 16,735	\$ 417	\$ -	\$ 1,133,885	\$ -	\$ -	
	TOTAL REVENUES	\$ 89,356,964	\$ 90,516,093	\$ 92,269,242	\$ 99,331,571	\$ 97,849,802	\$101,411,910	\$ 2,080,339	2.09%
	TOTAL EXPENDITURES	\$ 85,761,953	\$ 87,871,266	\$ 84,212,249	\$ 90,265,897	\$ 88,968,805	\$ 91,836,481	\$ 1,570,584	1.74%
	TOTAL OTHER FINANCING USES	\$ 5,120,365	\$ 5,781,866	\$ 6,891,266	\$ 9,065,674	\$ 8,880,997	\$ 9,575,429	\$ 509,755	5.62%
	TOTAL EXP & OTHER FINANCING USES	\$ 90,882,318	\$ 93,653,132	\$ 91,103,515	\$ 99,331,571	\$ 97,849,802	\$101,411,910	\$ 2,080,339	2.09%
	REVENUE OVER (UNDER) EXPENDITURE	\$ (1,525,354)	\$ (3,137,039)	\$ 1,165,727	\$ -	\$ -	\$ -	\$ -	
	CHESTER COUNTY MILLAGE	29.770	30.6900	31.6100	32.7100	32.7100	33.850		
	MILLAGE INCREASE	2.514%	3.090%	2.998%	3.480%	3.480%	3.485%		
	ACT 1 INDEX	3.30%	3.10%	3.00%	3.50%	3.50%	4.00%		
Notes:									
	Budgetary Reserve		\$ -	\$ -	\$ 1,960,000	\$ -	\$ 1,000,000		
	Transfer to Capital Projects		\$ 1,522,850	\$ 1,977,200	\$ 1,192,000	\$ 1,192,000	\$ 1,303,180		
	PSERS draw down (Committed Fund Balance)		\$ 1,614,189	\$ -	\$ 1,363,295	\$ 1,363,295	\$ 1,262,695		
	General Ops usage (Unassigned Fund Balance)		\$ -	\$ (811,473)	\$ 1,548,642	\$ 1,014,614	\$ 1,578,876		

FUND BALANCES

Tax Increase - 3.5%

SUMMARY	2017 - 2018 Actual	2018 - 2019 Actual	2019 - 2020 Actual	2020 - 2021 Budget	2020 - 2021 Estimated	2021 - 2022 Preliminary Budget	Budget to Budget Increase / Decrease	% Increase / Decrease
FUND BALANCE SUMMARY								
<i>General Fund</i>	\$ 21,717,513	\$ 18,580,474	\$ 19,746,201	\$ 13,682,264	\$ 16,176,292	\$ 11,031,541	\$ (2,650,723)	-19.37%
<i>Capital Projects Fund</i>	\$ 3,156,548	\$ 2,491,200	\$ 3,018,437	\$ 2,419,437	\$ 2,419,437	\$ 2,233,437	\$ (186,000)	-7.69%
<i>Internal Service Fund</i>	\$ 3,353,432	\$ 3,500,000	\$ 3,669,390	\$ 3,500,000	\$ 3,669,390	\$ 3,669,390	\$ 169,390	4.84%
Totals	\$ 28,227,493	\$ 24,571,674	\$ 26,434,028	\$ 19,601,701	\$ 22,265,119	\$ 16,934,368	\$ (2,667,333)	-13.61%
Change	\$ (271,924)	\$ (3,655,819)	\$ 1,862,354	\$ (6,832,327)	\$ 2,663,418	\$ (2,667,333)		

	2020-21 Budget	February 2021-22 Budget	February to March Adjustments	March 2021-22 Budget	21-22 vs 20-21 Budget Variance
Revenues					
Local	\$ 61,272,342	\$ 66,841,772	95,000	\$ 66,936,772	\$ 5,664,430
State	31,210,152	28,345,247		28,345,247	(2,864,905)
Federal	785,140	985,140		985,140	200,000
Total Revenues	93,267,634	96,172,159		96,267,159	2,999,525
Expenditures					
Instruction	61,872,931	62,334,202	227,918	62,562,120	689,189
Support Services	26,938,593	27,630,526	142,034	27,772,560	833,967
Non-instructional Services	1,454,373	1,501,801		1,501,801	47,428
Debt Service	5,913,674	7,272,249		7,272,249	1,358,575
Fund Transfer	1,192,000	1,303,180		1,303,180	111,180
Budgetary Reserve	1,960,000	1,000,000		1,000,000	(960,000)
Total Expenditures	99,331,571	101,041,958		101,411,910	2,080,339
Deficiency of Revenues Under Expenditures	\$ (6,063,937)	\$ (4,869,799)		\$ (5,144,751)	\$ 919,186
Fund Balance Usage					
Committed Fund Balance (PSERS)	\$ 1,363,295	\$ 1,262,695		1,262,695	(100,600)
Assigned Fund Balance (transfers)	1,192,000	1,303,180		1,303,180	111,180
Budgetary Reserve	1,960,000	1,000,000		1,000,000	(960,000)
Unassigned Fund Balance	1,548,642	1,303,924	274,952	1,578,876	30,234
Total Use of Fund Balance	\$ 6,063,937	\$ 4,869,799		\$ 5,144,751	\$ (919,186)

Comparison by Function		2020-21 Budget	2021-22 Budget	Variance	% Variance
<u>Instructional Services</u>					
1100	Instruction	\$ 44,843,156	\$ 44,672,398	\$ (170,758)	-0.38%
1200	Special Programs	14,219,962	15,135,589	915,627	6.44%
1300	Vocational Education Programs	2,715,777	2,662,007	(53,770)	-1.98%
1400	Other Instructional Programs	88,036	88,181	145	0.16%
1500	Nonpublic School Programs	6,000	3,945	(2,055)	-34.25%
<u>Support & Non-Instructional Services</u>					
2100	Support Services - Students	4,610,302	4,710,765	100,463	2.18%
2200	Support Services - Instructional Staff	2,940,923	3,008,226	67,303	2.29%
2300	Support Services - Administration	4,570,026	4,778,079	208,053	4.55%
2400	Support Services - Pupil Health	988,678	953,138	(35,540)	-3.59%
2500	Support Services - Business	931,577	958,873	27,296	2.93%
2600	Operations & Maintenance of Plant	3,951,992	4,107,326	155,334	3.93%
2700	Student Transportation Services	6,617,867	6,874,085	256,218	3.87%
2800	Support Services - Central	2,111,150	2,165,990	54,840	2.60%
2900	Other Support Services	216,078	216,078	-	0.00%
3200	Student Activities	1,361,473	1,408,801	47,328	3.48%
3300	Community Services	75,400	75,500	100	0.13%
3400	Scholarships and Awards	17,500	17,500	-	0.00%
5100	Debt Service	5,913,674	7,272,249	1,358,575	22.97%
5200	Fund Transfers	1,192,000	1,303,180	111,180	9.33%
5900	Budgetary Reserve	1,960,000	1,000,000	(960,000)	-48.98%
TOTAL		\$ 99,331,571	\$ 101,411,910	\$ 2,080,339	2.09%

Comparison by Object	2020-21 Budget	2021-22 Budget	Variance	%
Object				
100 - Salaries	\$ 33,879,001	\$ 34,310,865	\$ 431,864	1.27%
200 - Benefits	22,376,548	22,300,490	(76,058)	-0.34%
300 - Professional Services	9,286,441	9,897,830	611,389	6.58%
400 - Repair/Maintenance/Rental	2,016,895	2,184,630	167,735	8.32%
500 - Transportation/Insurance/Tuition	19,355,682	19,798,654	442,972	2.29%
600 - Supplies/Books/Software	2,789,355	2,673,100	(116,255)	-4.17%
800 - Bond Interest/Dues/Fees	3,370,649	4,583,161	1,212,512	35.97%
900 - Bond Principal	3,105,000	3,360,000	255,000	8.21%
	<u>96,179,571</u>	<u>99,108,730</u>	<u>2,929,159</u>	<u>3.05%</u>
Other				
800 - Budgetary Reserve	1,960,000	1,000,000	(960,000)	-48.98%
900 - Transfers	1,192,000	1,303,180	111,180	9.33%
	<u>3,152,000</u>	<u>2,303,180</u>	<u>(848,820)</u>	<u>-26.93%</u>
Total General Fund Budget	<u>\$ 99,331,571</u>	<u>\$ 101,411,910</u>	<u>\$ 2,080,339</u>	<u>2.09%</u>

AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET

DEPARTMENTAL BUDGETS

DEPARTMENTAL BUDGETS

Departmental Budget Development Process

- October – department Directors and building Principals are provided with budget template worksheets
- Budget worksheets provide current year (2020-21) budget, 2020-21 YTD actuals, and prior year budget and actuals for the previous three fiscal years
- Departmental and building budgets cover non-personnel operational costs specific to that department or building
- Building level allocations are based on October 1 enrollment counts and standardized multiplier
 - Secondary campus receives an additional multiplier of 36% to reflect the higher cost of instructional materials
- Budgets are built from the ground up using a zero-based budget philosophy

BUILDING ALLOCATIONS

School	Grades	A Enrollment	B Factor	A x B Weighted Enrollment	C Per Student Allocation	A x B x C 2021-22 Budget
Penn London Elementary*	K - 2	998	1.00	998	\$ 150	\$ 149,700
Avon Grove Intermediate	3 - 6	1,430	1.00	1,430	\$ 150	\$ 214,500
Fred S. Engle Middle	7 - 8	829	1.36	1,127	\$ 150	\$ 169,050
Avon Grove High	9 - 12	<u>1,725</u>	1.36	<u>2,346</u>	<u>\$ 150</u>	<u>\$ 351,900</u>
Totals		<u><u>4,982</u></u>		<u><u>5,901</u></u>		<u><u>\$ 885,150</u></u>

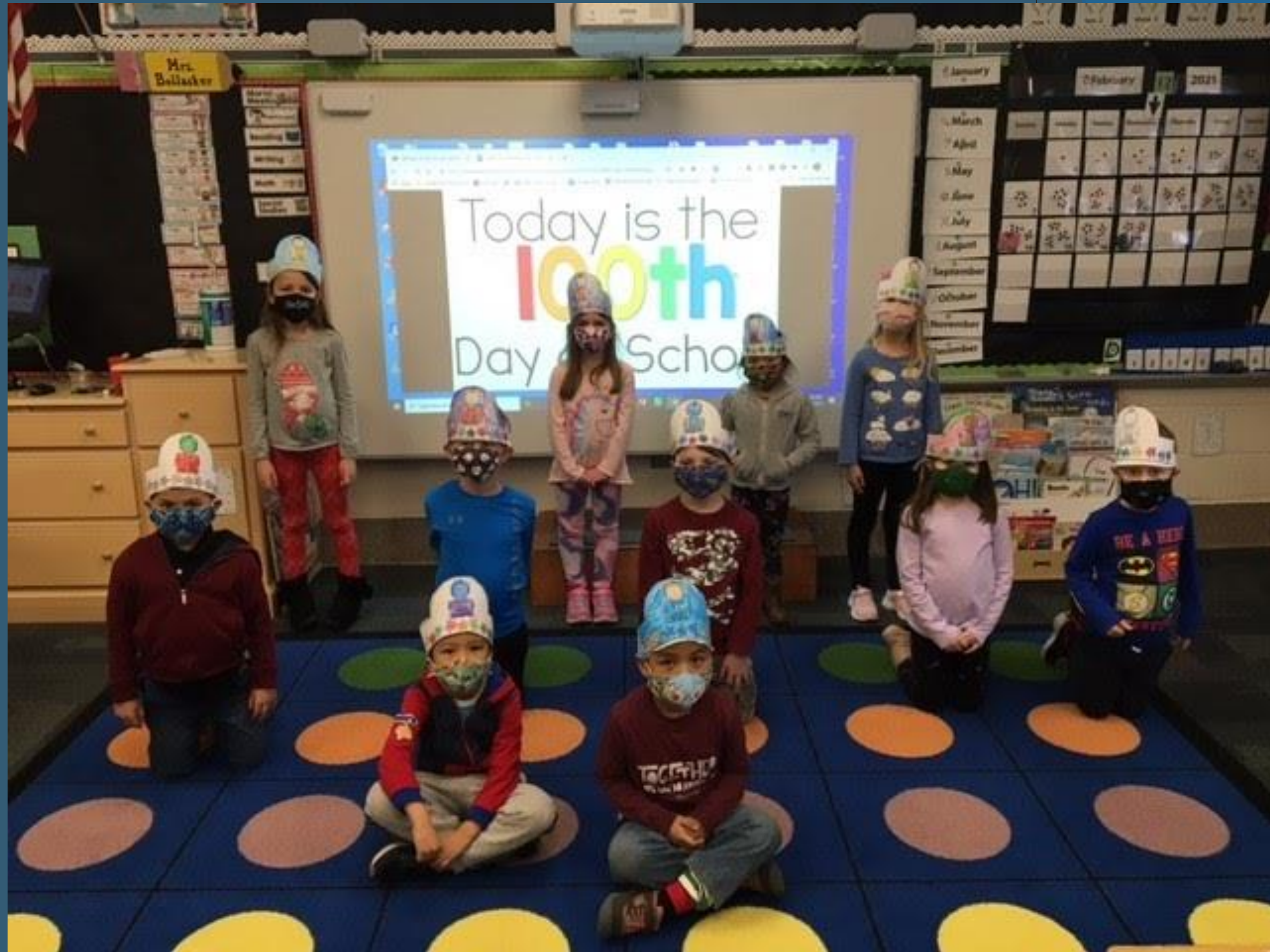
***Note:** The 10/01/20 kindergarten enrollment count was substantially lower than normal due to the pandemic. For purposes of this budget allocation, the 06/01/20 kindergarten enrollment was used on the assumption that enrollment levels will return to normal in the 2021-22 academic year.

PENN LONDON ELEMENTARY

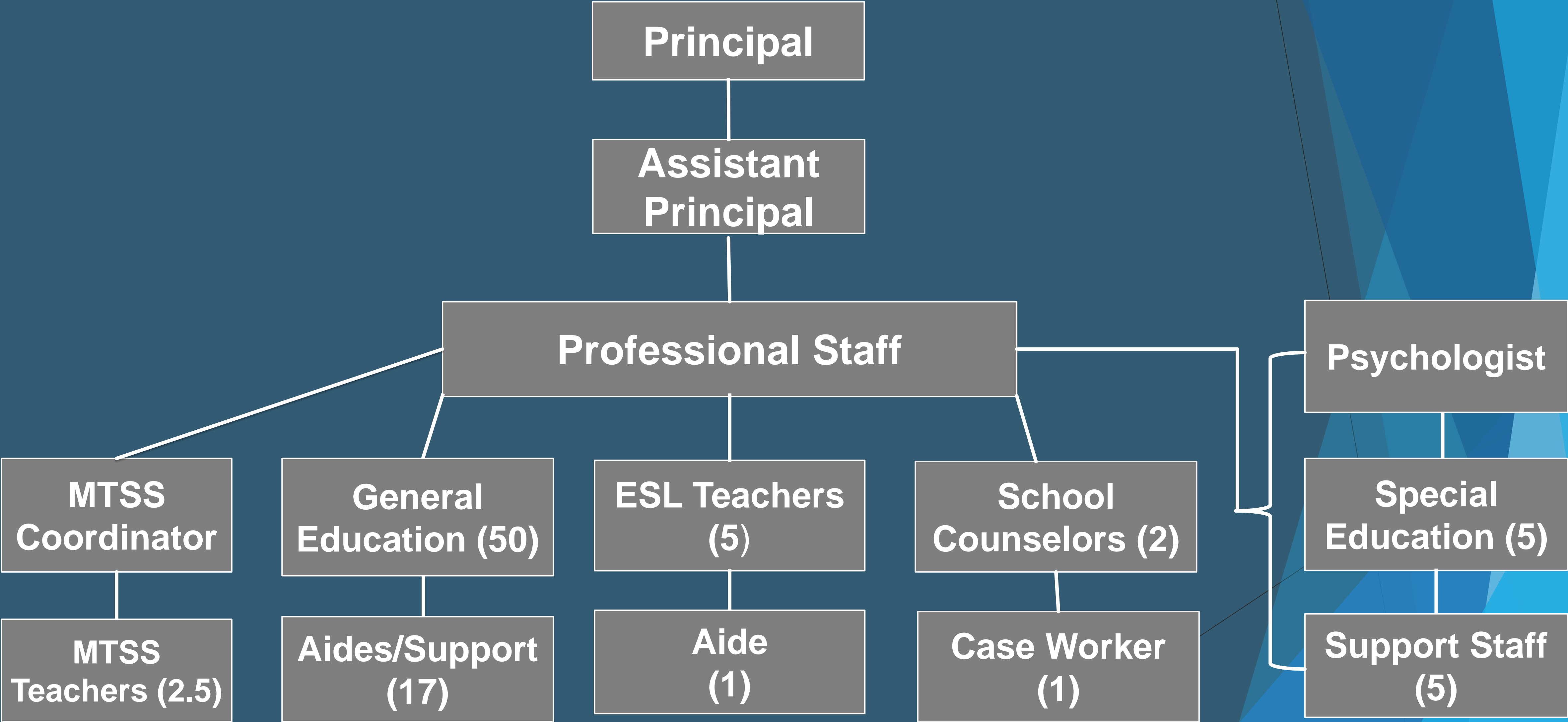
2021-22 BUDGET

PLE STRUCTURAL OVERVIEW

- Grades: K-2
- Enrollment: 941
 - K – 280
 - 1st – 341
 - 2nd – 320
- Homerooms: 44
 - K – 14
 - 1st – 16
 - 2nd – 14



PLE ORGANIZATIONAL CHART



PLE BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Copier rental costs	448	13,200	12,200	(1,000)	-7.58%
General supplies and materials	610	49,250	52,000	2,750	5.58%
Books and periodicals	640	38,380	39,000	620	1.62%
Technology supplies and fees	650	37,220	34,550	(2,670)	-7.17%
Other miscellaneous expenditures		2,100	2,000	(100)	-4.76%
Total Regular Instructional Programs - General		140,150	139,750	(400)	-0.29%
Library Media Center					
Books, periodicals and other expenditures		2,500	2,500	-	0.00%
Office of the Principal (Administrative)					
Equipment rental	442	2,000	-	(2,000)	-100.00%
General supplies and materials	610	2,500	3,500	1,000	40.00%
Meals and refreshments	635	-	1,000	1,000	N/A
Dues and fees	810	1,400	1,650	250	17.86%
Other miscellaneous expenditures		1,300	1,300	-	0.00%
Total Office of the Principal (Administrative)		7,200	7,450	250	3.47%
TOTAL PLE BUDGET		149,850	149,700	(150)	-0.10%

AVON GROVE INTERMEDIATE

2021-22 BUDGET

AGIS STRUCTURAL OVERVIEW

- Grades: 3 – 6
- Enrollment: 1,445
- 3rd Grade: 339
 - 13 homerooms
- 4th Grade: 350
 - 13 homerooms
- 5th Grade: 360
 - 13 homerooms
- 6th Grade: 396
 - 14 homerooms



AGIS CORE VALUES
AGIS IS A PLACE FOR...

GROWING *ACADEMICALLY, SOCIALLY, AND EMOTIONALLY*

CELEBRATING *OUR SUCCESSES*

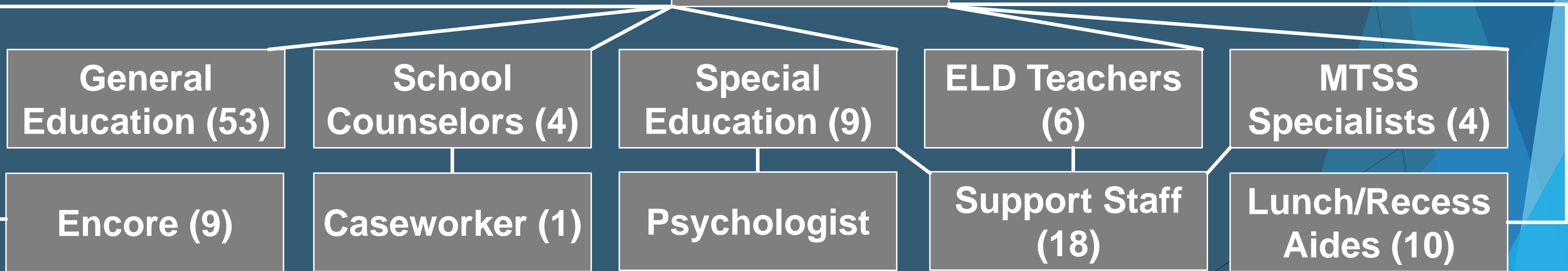
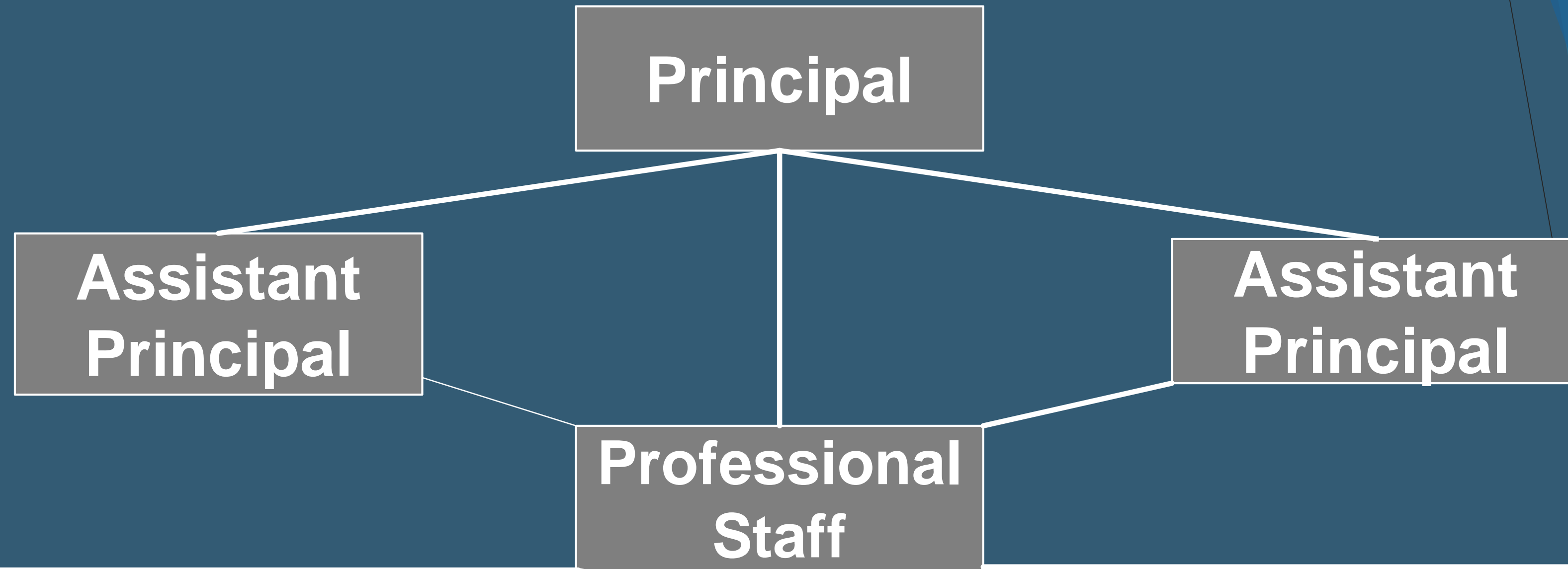
CHALLENGING *OURSELVES TO BE OUR BEST*

LIFELONG LEARNING

AG *Barkdale*
PERSON IN CHARGE

AVON GROVE INTERMEDIATE SCHOOL

AGIS ORGANIZATIONAL CHART



AGIS BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs					
Copier rental costs	448	28,500	27,600	(900)	-3.16%
General supplies and materials	610	75,464	66,493	(8,971)	-11.89%
Books and periodicals	640	20,000	20,000	-	0.00%
Technology supplies and fees	650	40,000	40,000	-	0.00%
Other miscellaneous expenditures		3,529	4,150	621	17.60%
Total Regular Instructional Programs		167,493	158,243	(9,250)	-5.52%
Library Media Center					
Books and periodicals	640	8,000	8,000	-	0.00%
General and technology supplies	610 & 650	1,700	1,700	-	0.00%
Total Library Media Center		9,700	9,700	-	0.00%
Office of the Principal (Administrative)					
Postage and shipping	530	1,000	750	(250)	-25.00%
General supplies and materials	610	1,500	1,500	-	0.00%
Dues and fees	810	2,100	2,450	350	16.67%
Other miscellaneous expenditures		1,857	1,857	-	0.00%
Total Office of the Principal (Administrative)		6,457	6,557	100	1.55%
Professional Development					
Certified professional staff training	360	10,000	10,000	-	0.00%
Capital Expenditures (part of Transfer to Capital Projects Fund)					
Furniture and equipment	932	30,000	30,000	-	0.00%
TOTAL AGIS BUDGET		223,650	214,500	(9,150)	-4.09%

FRED S. ENGLE MIDDLE

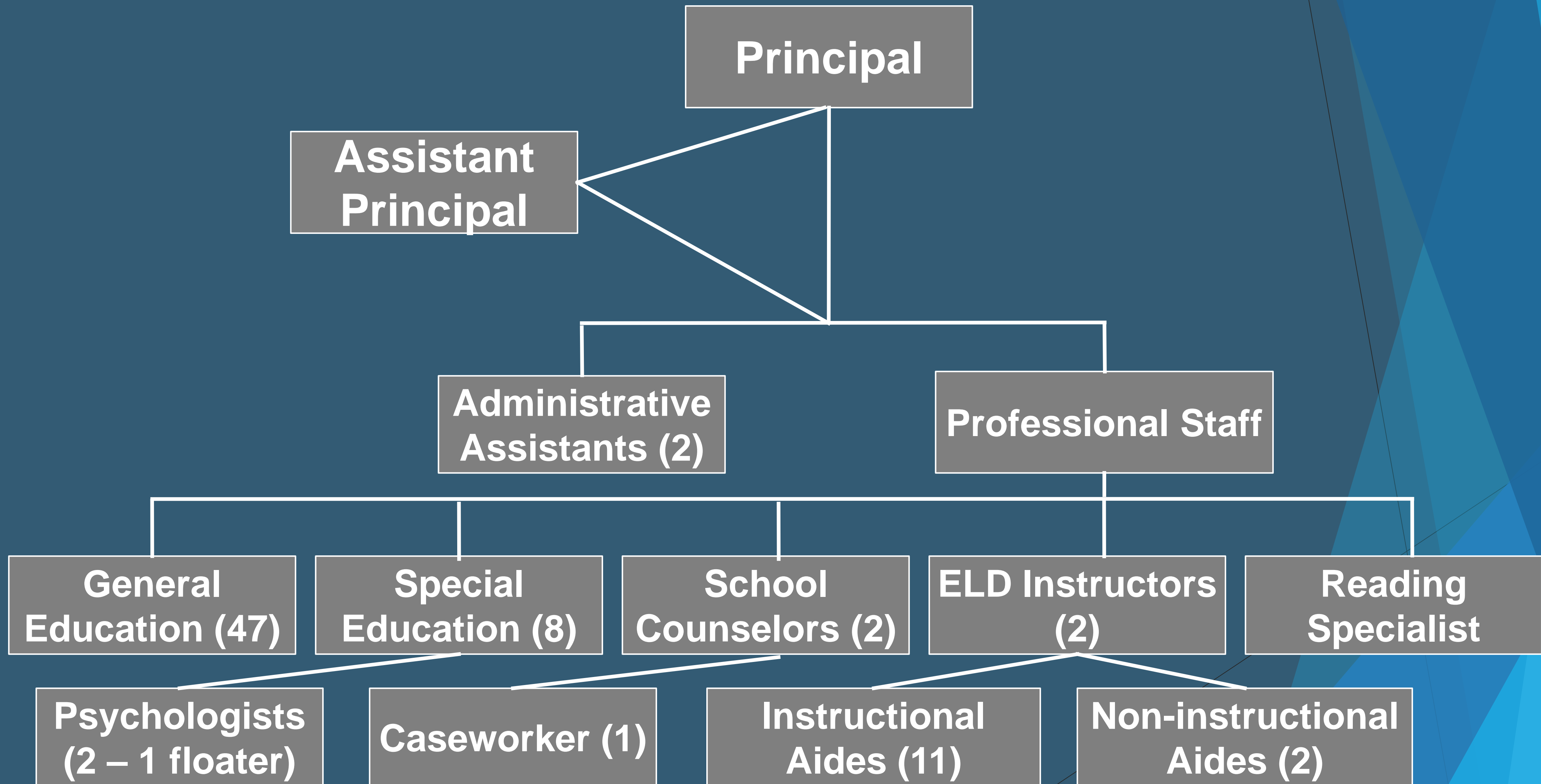
2021-22 BUDGET

FSEMS STRUCTURAL OVERVIEW

- Grades: 7 – 8
- Enrollment: 826
 - 7th – 415
 - 8th – 411
- Classes offered for HS Credit:
 - Algebra I
 - Geometry
 - Spanish I
 - French I



FSEMS ORGANIZATIONAL CHART



FSEMS BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Copier rental costs	448	14,300	13,800	(500)	-3.50%
General supplies and materials	610	65,100	69,500	4,400	6.76%
Books and periodicals	640	7,000	7,000	-	0.00%
Technology supplies and fees	650	51,000	36,400	(14,600)	-28.63%
Other miscellaneous expenditures		9,250	10,000	750	8.11%
Total Regular Instructional Programs - General		146,650	136,700	(9,950)	-6.78%
Library Media Center					
Books, periodicals and other expenditures		3,000	5,000	2,000	66.67%
Office of the Principal (Administrative)					
Professional services	330	6,000	5,000	(1,000)	-16.67%
General supplies, refreshments, and books/periodicals	600	5,300	3,300	(2,000)	-37.74%
Dues and fees	810	1,600	1,750	150	9.38%
Other miscellaneous expenditures		3,500	3,300	(200)	-5.71%
Total Office of the Principal (Administrative)		16,400	13,350	(3,050)	-18.60%
Professional Development					
Certified professional staff training	360	7,000	12,500	5,500	78.57%
Travel to conferences and trainings	580	2,000	1,500	(500)	-25.00%
Total Professional Development		9,000	14,000	5,000	55.56%
TOTAL FSEMS BUDGET		175,050	169,050	(6,000)	-3.43%

AVON GROVE HIGH

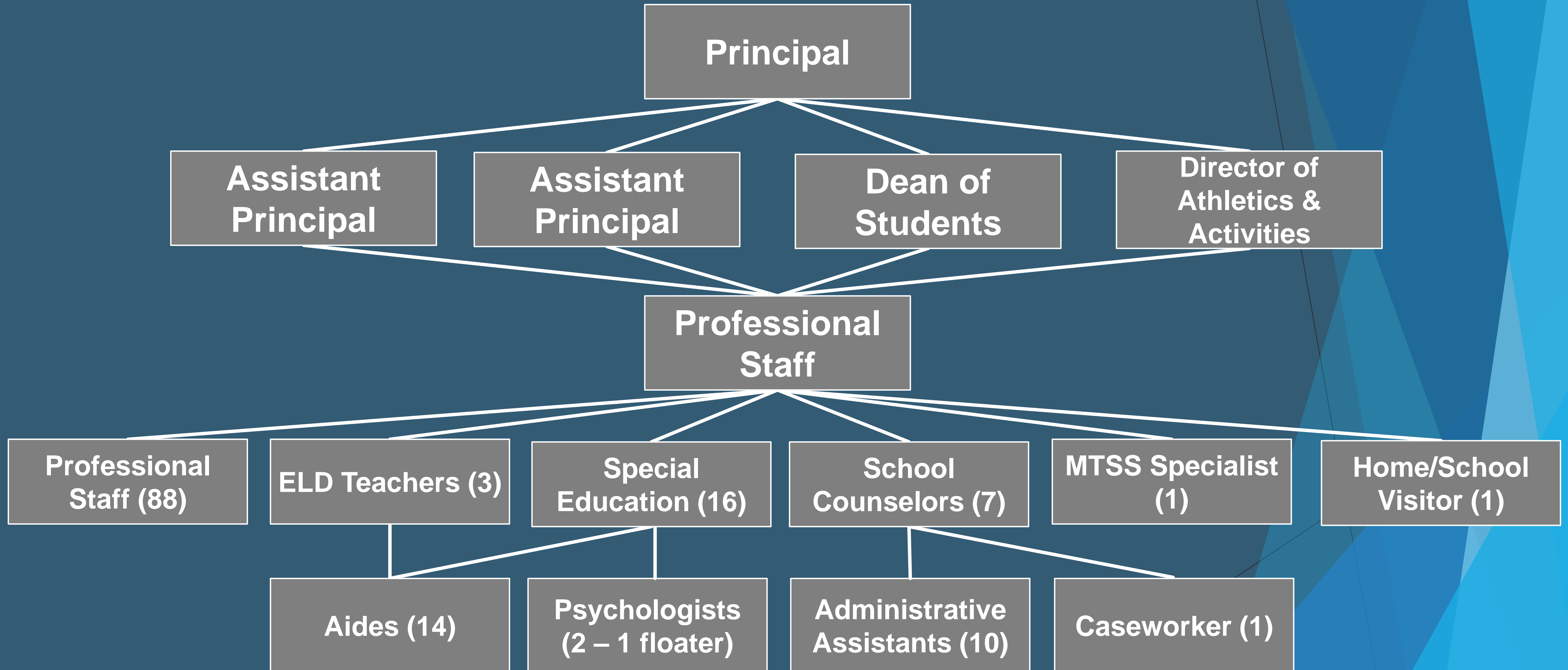
2021-22 BUDGET

AGHS STRUCTURAL OVERVIEW

- Grades: 9 – 12
- Enrollment: 1,727
 - 9th – 463
 - 10th – 429
 - 11th – 423
 - 12th – 412
- TCHS enrollment: 232
- Classes offered: 221



AGHS ORGANIZATIONAL CHART



AGHS BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Web-based instructional programming	323	15,000	40,000	25,000	166.67%
Copier rental costs	448	22,800	22,000	(800)	-3.51%
General supplies and materials	610	26,000	20,200	(5,800)	-22.31%
Technology supplies and fees	650	6,000	1,500	(4,500)	-75.00%
Other miscellaneous expenditures		3,000	500	(2,500)	-83.33%
Total Regular Instructional Programs - General		72,800	84,200	11,400	15.66%
Library Media Center					
General supplies and materials	610	2,000	1,000	(1,000)	-50.00%
Books and periodicals	640	6,000	1,000	(5,000)	-83.33%
Technology supplies and fees (LMC)	650	4,000	9,300	5,300	132.50%
Technology supplies and fees (AGTV Studio)	650	18,000	18,000	-	0.00%
Other miscellaneous expenditures		250	1,200	950	380.00%
Total Library Media Center		30,250	30,500	250	0.83%

AGHS BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Office of the Principal (Administrative)					
Postage and shipping	530	2,500	3,000	500	20.00%
General supplies and materials	610	6,000	9,500	3,500	58.33%
Meals and refreshments	635	2,500	2,000	(500)	-20.00%
Dues and fees	810	2,500	3,000	500	20.00%
Other miscellaneous expenditures		4,200	3,700	(500)	-11.90%
Total Office of the Principal (Administrative)		17,700	21,200	3,500	19.77%
Other Administrative Services					
Building rental - graduation ceremony	441	14,000	16,000	2,000	14.29%
Transportation - graduation ceremony	513	1,800	2,000	200	11.11%
Supplies - graduation ceremony	610	9,500	10,000	500	5.26%
Total Other Administrative Services		25,300	28,000	2,700	10.67%
Professional Development					
Certified professional staff training	360	8,000	9,500	1,500	18.75%
Certified non-instructional staff training	360	1,300	1,300	-	0.00%
Travel to conferences and trainings	580	2,500	1,500	(1,000)	-40.00%
Total Professional Development		11,800	12,300	500	4.24%
TOTAL GENERAL EXPENDITURES		157,850	176,200	18,350	11.62%

AGHS BUDGET DETAIL – 2021-22

Description	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Departmental Budgets				
Business Education	11,550	11,550	-	0.00%
Language Arts and ESL	8,980	9,350	370	4.12%
World Languages	6,100	7,600	1,500	24.59%
Home Economics	10,600	10,600	-	0.00%
Industrial Arts	32,000	32,000	-	0.00%
Math	10,550	10,500	(50)	-0.47%
Music	13,850	14,200	350	2.53%
Physical Education	13,120	15,500	2,380	18.14%
Science	33,000	33,000	-	0.00%
Social Studies	36,400	13,000	(23,400)	-64.29%
Health	800	1,000	200	25.00%
Art	15,900	17,400	1,500	9.43%
Total Departmental Budgets	192,850	175,700	(17,150)	-8.89%
TOTAL AGHS BUDGET	350,700	351,900	1,200	0.34%

ATHLETICS AND ACTIVITIES

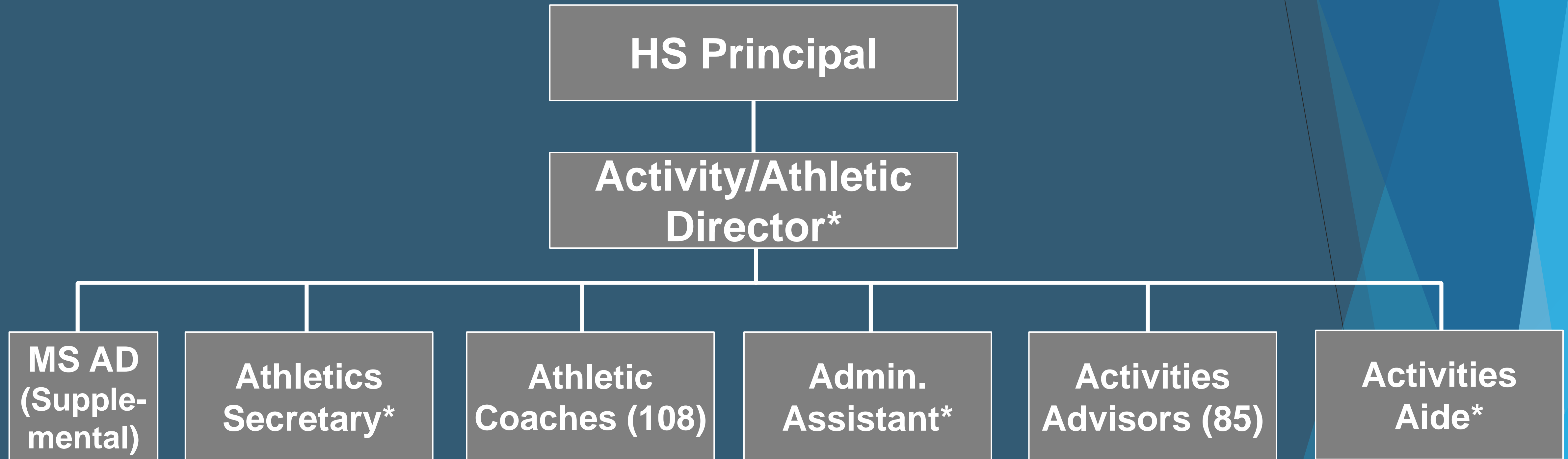
2021-22 BUDGET

A&A STRUCTURAL OVERVIEW

FSEMS 7-8	Offered	Participants	Coaches/Advisors
Activities (paid)	14	191	14
Activities (volunteer)	2	12	2
Fall Sports Teams 2020	10	218	16
Winter Sports Teams 2020/2021	8	115	8
Spring Sports Teams 2021	8	TBD	10

AGHS 9-12	Offered	Participants	Coaches/Advisors
Activities (paid)	27	433	45
Activities (volunteer)	19	535	24
Fall Sports Teams 2020	11	366	28
Winter Sports Teams 2020/2021	8	174	22
Spring Sports Teams 2021	8	TBD	24

A&A ORGANIZATIONAL CHART



*Position is also represented as part of the AGHS organizational chart

A&A BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Nonathletic Activities					
Event transportation	513	19,189	19,956	767	4.00%
AGHS play & musical supplies (supported by ticket sales)	610	50,000	50,000	-	0.00%
Homecoming		-	737	737	N/A
Total Nonathletic Activities		69,189	70,693	1,504	2.17%
Middle School Athletics					
Game officials and event workers (crowd control)	330	17,022	17,022	-	0.00%
Equipment repairs and maintenance	432	5,490	5,490	-	0.00%
Transportation to games and events	513	23,875	24,830	955	4.00%
General supplies and materials (including uniforms)	610	22,869	30,937	8,068	35.28%
Other miscellaneous expenditures		2,325	2,635	310	13.33%
Total Middle School Athletics		71,581	80,914	9,333	13.04%

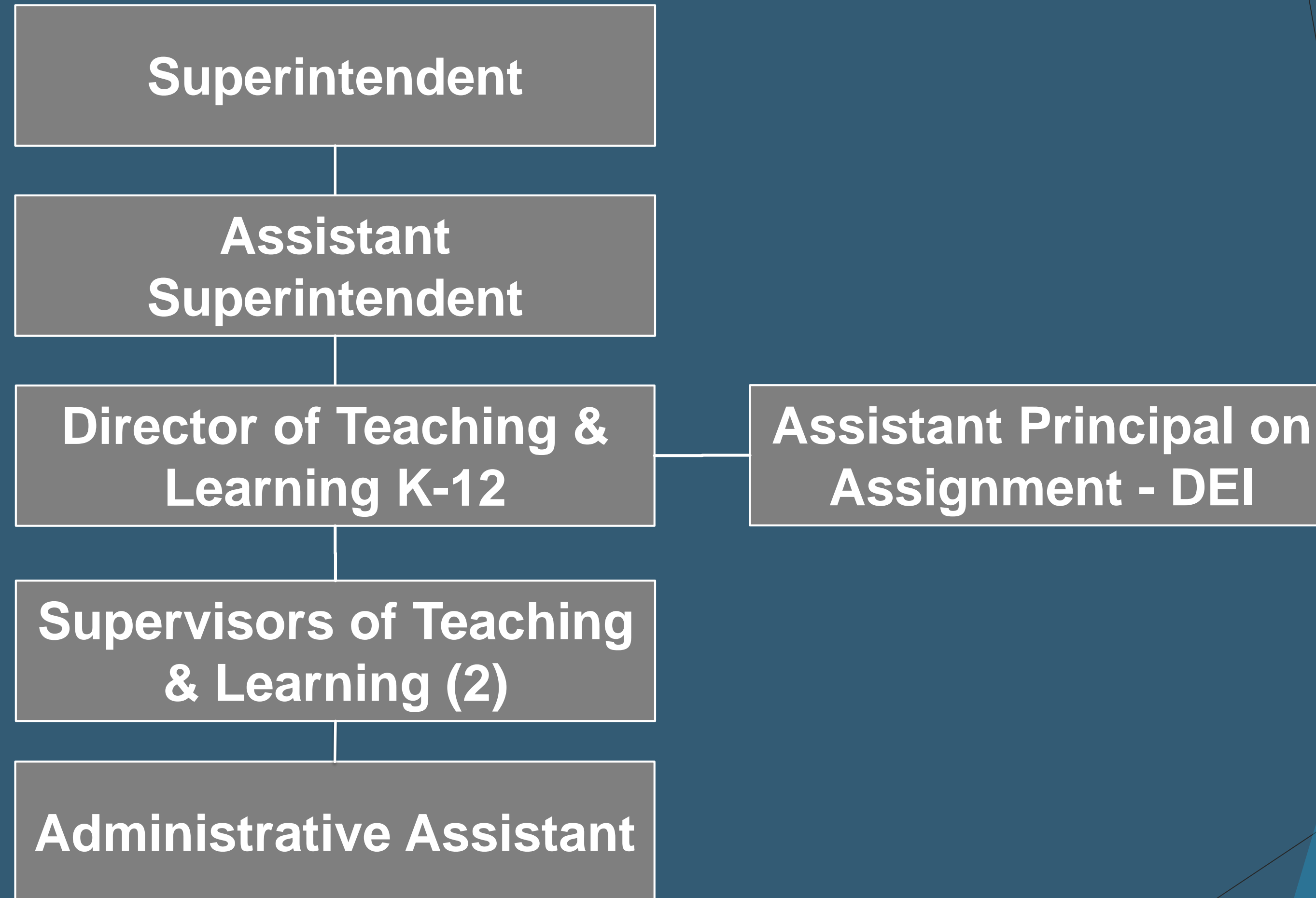
A&A BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
High School Athletics					
Game officials	330	41,520	43,220	1,700	4.09%
Athletic trainer	331	58,000	58,000	-	0.00%
Event staff	331	4,000	1,625	(2,375)	-59.38%
Athletic field maintenance	431	15,000	16,500	1,500	10.00%
Equipment repairs and maintenance	432	5,200	8,750	3,550	68.27%
Transportation to games and events	513	75,923	78,959	3,036	4.00%
Insurance	529	14,035	14,597	562	4.00%
Supplies and materials (including uniforms)	610	68,917	91,039	22,122	32.10%
Dues and fees (conference registration)	810	21,850	19,700	(2,150)	-9.84%
Other miscellaneous expenditures		15,105	16,400	1,295	8.57%
Total High School Athletics		319,550	348,790	29,240	9.15%
Professional Development					
Certified non-instructional professional development	360	1,000	4,950	3,950	395.00%
TOTAL ATHLETICS AND ACTIVITIES BUDGET		461,320	505,347	44,027	9.54%

TEACHING AND LEARNING

2021-22 BUDGET

TEACHING & LEARNING ORGANIZATIONAL CHART



T&L BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs					
Professional services	330	10,500	10,500	-	0.00%
General supplies and materials	610	1,500	1,000	(500)	-33.33%
Books and periodicals	640	3,000	1,000	(2,000)	-66.67%
Technology supplies and fees (including software)	650	26,939	23,925	(3,014)	-11.19%
Total Regular Instructional Programs		41,939	36,425	(5,514)	-13.15%
Curriculum and Instruction					
Substitutes for class coverage for curriculum development	329	-	25,650	25,650	N/A
General supplies and materials	610	30,000	15,000	(15,000)	-50.00%
Books and periodicals (<u>Major Impact item - Envision 2.0</u>)	640	272,793	307,862	35,069	12.86%
Technology supplies and fees (including software)	650	63,500	66,800	3,300	5.20%
Dues and fees	810	4,000	2,500	(1,500)	-37.50%
Other miscellaneous expenditures		7,000	4,000	(3,000)	-42.86%
Total Curriculum and Instruction		377,293	421,812	44,519	11.80%
Professional Development					
Substitutes for class coverage during training	329	80,000	54,350	(25,650)	-32.06%
Certified instructional professional staff training	360	45,000	45,000	-	0.00%
Travel to conferences and trainings	580	13,200	1,000	(12,200)	-92.42%
Books and periodicals	640	10,500	2,500	(8,000)	-76.19%
Total Professional Development		148,700	102,850	(45,850)	-30.83%
TOTAL CURRICULUM AND INSTRUCTION BUDGET		567,932	561,087	(6,845)	-1.21%

T&L MAJOR IMPACT ITEM – ENVISION 2.0

YEAR 2

Envision 2.0 - K-8 Math Curriculum	
Year 1 (2020-21 Completed)	
PLE - 50% of curriculum cost	53,919
AGI - 50% of curriculum cost	82,256
FSEMS - 50% of curriculum cost	36,678
FSEMS Algebra I & Geometry textbooks	23,240
AGHS Statistics & Precalculus textbooks	43,700
Total Year 1 Costs Included in 20-21 Budget	<u>239,793</u>
Year 2 (2021-22)	
PLE - 50% of curriculum cost	53,919
AGI - 50% of curriculum cost	99,480
FSEMS - 50% of curriculum cost	47,938
AGHS - renewal of textbook subscription	106,525
Total Year 2 Costs Included in 21-22 Budget	<u>307,862</u>
Total Envision 2.0 Implementation Cost	374,190
Total Cost of Additional Textbooks Needed	150,225
Total Project Cost	<u>524,415</u>

PUPIL SERVICES

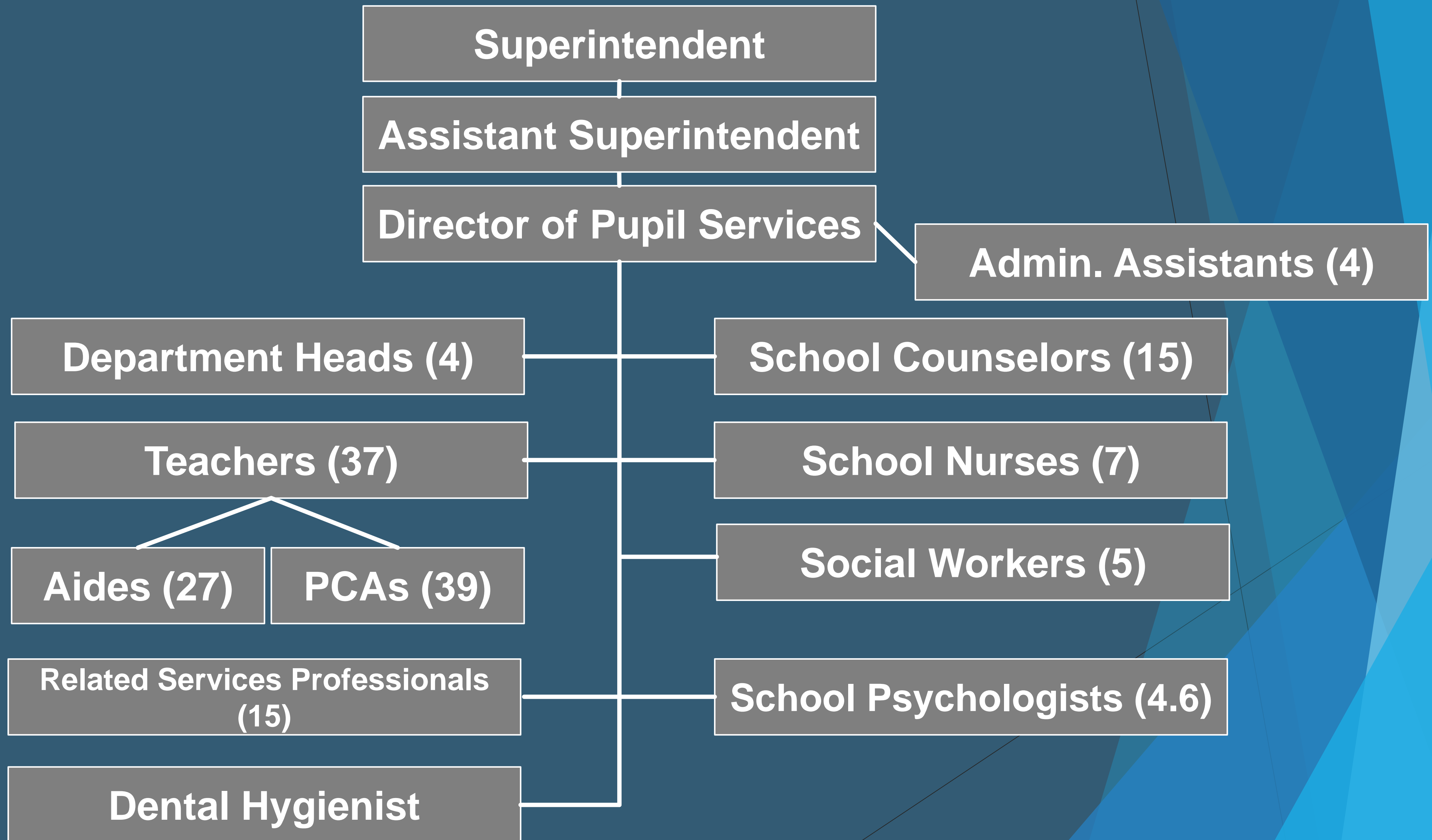
2021-22 BUDGET

PUPIL SERVICES STRUCTURAL OVERVIEW

- Grades: K – 12
- Enrollment: 4,939
- Provides for all non-instructional services supporting students:
 - Nursing and dental hygiene
 - Guidance and counseling
 - Psychological services
 - Speech therapy services
 - Alternative education programs



PUPIL SERVICES ORGANIZATIONAL CHART



PUPIL SERVICES BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Pupil Services					
Professional services (SEL supports, translations, etc.)	300	28,000	28,000	-	0.00%
Copier rental costs	448	5,200	4,500	(700)	-13.46%
Print materials	550	4,000	4,000	-	0.00%
Travel	580	5,000	2,500	(2,500)	-50.00%
General supplies, refreshments, books, and technology	600	11,500	19,000	7,500	65.22%
Other miscellaneous expenditures		6,100	4,200	(1,900)	-31.15%
Total Pupil Services		59,800	62,200	2,400	4.01%
Alternative Education Programs					
Summer School (1420)		1,000	-	(1,000)	-100.00%
Homebound Instruction (1430)		6,000	6,000	-	0.00%
Other Alternative Programs (1440)		57,000	62,400	5,400	9.47%
Total Alternative Education Programs		64,000	68,400	4,400	6.88%
School Counselors					
Professional services	300	1,000	1,000	-	0.00%
Supplies and materials, books, and technology supplies/fees	600	25,400	26,000	600	2.36%
Other miscellaneous expenditures		4,200	4,200	-	0.00%
Total School Counselor Services		30,600	31,200	600	1.96%

PUPIL SERVICES BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Psychological Services					
Professional services (contracted psychologists)	300	55,000	55,000	-	0.00%
Supplies and materials (protocols)	610	20,000	20,000	-	0.00%
Other miscellaneous expenditures		1,300	1,300	-	0.00%
Total Psychological Services		76,300	76,300	-	0.00%
Dental Services					
General supplies and materials	610	1,500	1,500	-	0.00%
Nursing Services					
Contracted nursing services (including substitutes)	300	34,000	33,000	(1,000)	-2.94%
General supplies, refreshments, and technology fees	600	26,000	22,400	(3,600)	-13.85%
Other miscellaneous expenditures		3,200	2,800	(400)	-12.50%
Total Nursing Services		63,200	58,200	(5,000)	-7.91%
Professional Development					
Instructional staff training	360	2,000	2,000	-	0.00%
Non-instructional staff training	360	4,000	-	(4,000)	-100.00%
Total Professional Development		6,000	2,000	(4,000)	-66.67%
Safety and Security Services*					
Safety/security materials		10,000	-	(10,000)	-100.00%

*Note: In prior years, the Director of Pupil Services oversaw the District’s safety and security functions. Beginning in 2020-21 fiscal year, the Safety and Security Coordinator was contracted through the CCIU. Therefore, no funds are allocated for safety and security activities in the 2021-22 Pupil Services budget.

PUPIL SERVICES BUDGET DETAIL – 2021-22

Description	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Pupil Services Budget Summary				
Pupil Services	58,200	62,200	4,000	6.87%
Alternative Education Programs	64,000	68,400	4,400	6.88%
School Counselor Services	30,600	31,200	600	1.96%
Psychological Services	76,300	76,300	-	0.00%
Dental Services	1,500	1,500	-	0.00%
Nursing Services	63,200	58,200	(5,000)	-7.91%
Professional Development	6,000	2,000	(4,000)	-66.67%
Safety and Security Services	10,000	-	(10,000)	-100.00%
TOTAL PUPIL SERVICES BUDGET	309,800	299,800	(10,000)	-3.23%

SPECIAL EDUCATION

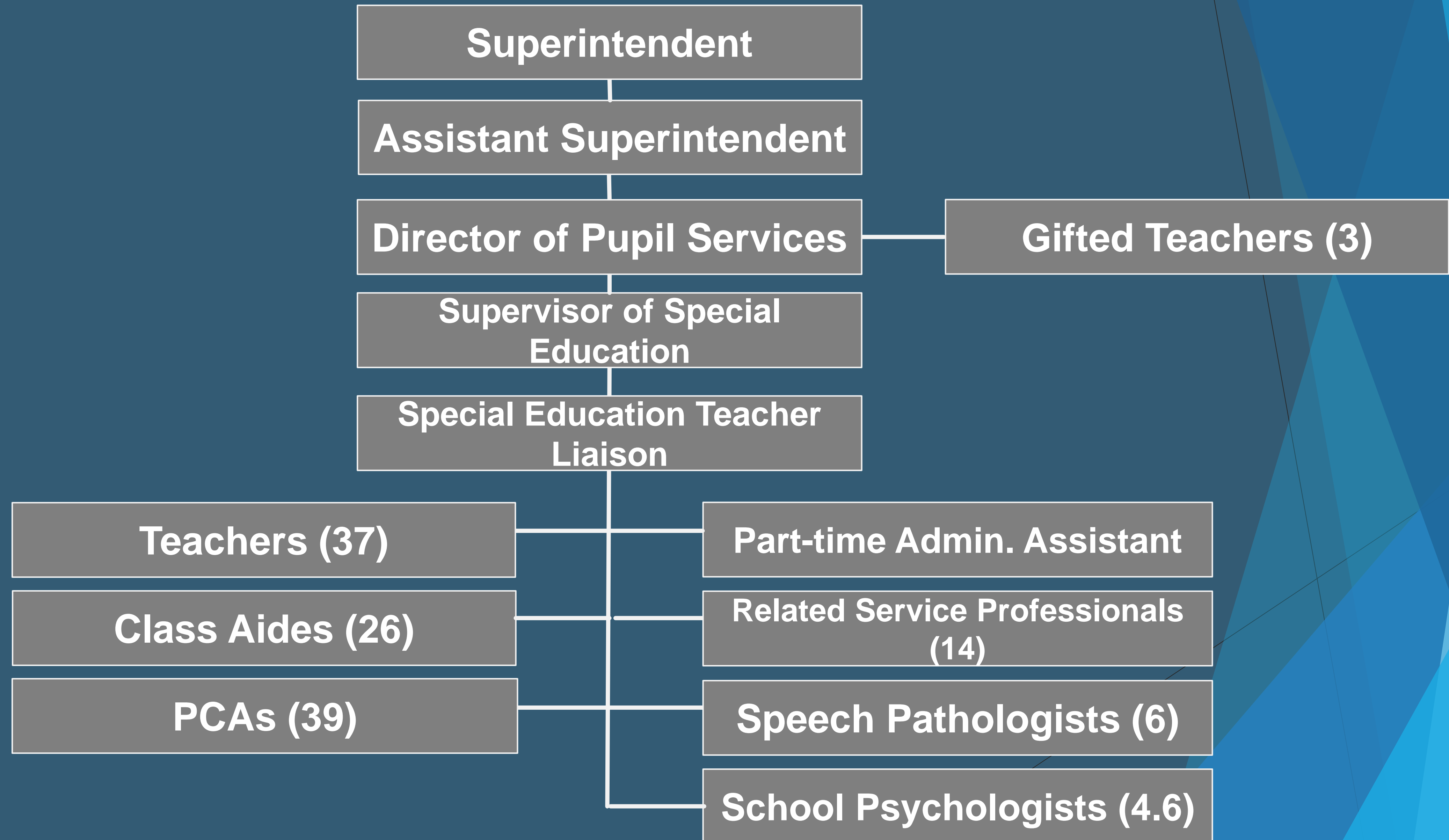
2021-22 BUDGET

SPECIAL EDUCATION STRUCTURAL OVERVIEW

- Grades: Pre-K – 12+
- Enrollment: 650 (includes EI students)
- Out of District enrollment:
 - 2018-2019 – 42
 - 2019-2020 – 35
 - 2020-2021 – 38
 - 2021-2022 – 39 (anticipated)



SPECIAL EDUCATION ORGANIZATIONAL CHART



SPECIAL EDUCATION BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Special Education Services					
Special education services provided by the CCIU	322	4,206,000	4,951,000	745,000	17.71%
Educational related services not provided by CCIU	329	15,000	18,000	3,000	20.00%
Contracted OT/PT, nursing, and other services	330	524,500	379,500	(145,000)	-27.65%
Tuition paid to other LEAs (APS, PRRIs, etc.)	560	540,000	750,000	210,000	38.89%
Travel costs (district personnel and consultants)	580	10,000	7,800	(2,200)	-22.00%
General supplies and materials	610	78,500	38,500	(40,000)	-50.96%
Books and periodicals	640	32,300	10,000	(22,300)	-69.04%
Technology supplies and software fees	650	45,000	55,350	10,350	23.00%
Other miscellaneous expenditures		25,000	16,500	(8,500)	-34.00%
Total Special Education Services		5,476,300	6,226,650	750,350	13.70%
Special Education Administration					
Technical services (digitizing student records)	340	10,000	10,000	-	0.00%
Postage and shipping	530	2,000	2,000	-	0.00%
Technology supplies and software fees	650	500	13,900	13,400	2680.00%
Other miscellaneous expenditures		3,300	5,850	2,550	77.27%
Total Special Education Administration		15,800	31,750	15,950	100.95%
Professional Development					
Instructional staff training	360	8,000	10,000	2,000	25.00%
Non-instructional staff training	360	5,000	9,000	4,000	80.00%
Total Professional Development		13,000	19,000	6,000	46.15%
TOTAL SPECIAL EDUCATION BUDGET		5,505,100	6,277,400	772,300	14.03%

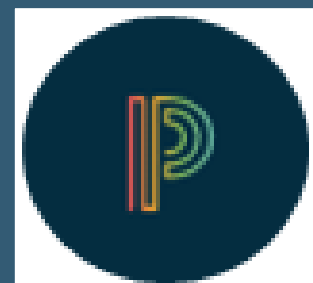
TECHNOLOGY

2021-22 BUDGET

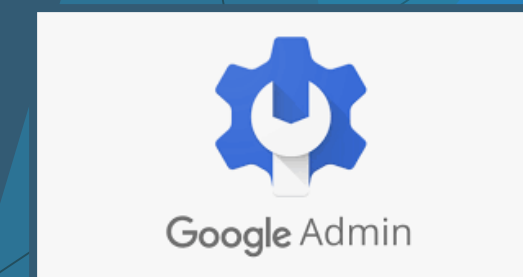
TECHNOLOGY DIVISION OVERVIEW

“Preparing students to create their futures”

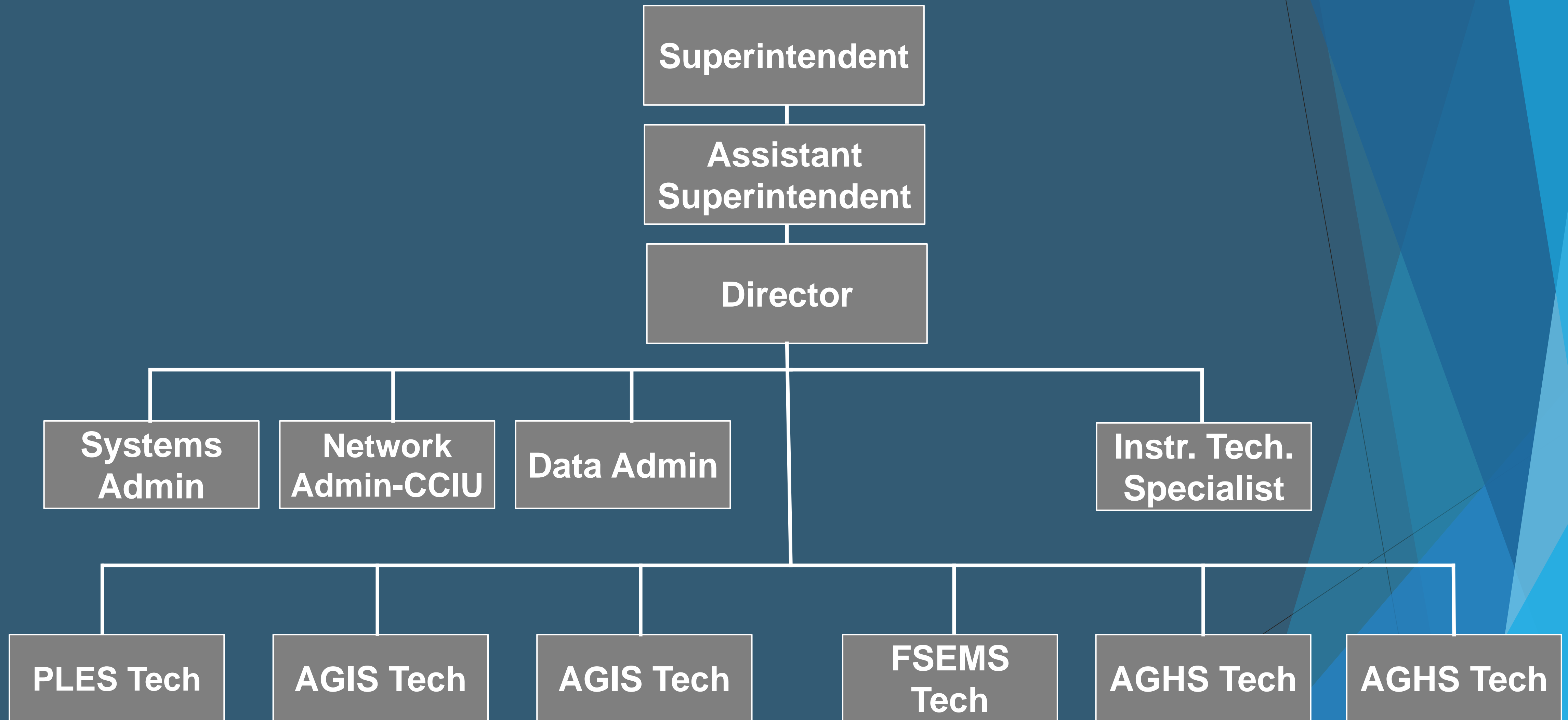
Educational Technology



Information Technology



TECHNOLOGY ORGANIZATIONAL CHART



TECHNOLOGY BUDGET DETAIL – 2021-22

Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Instructional Technology Support Services					
Telecommunications services (internet service)	538	51,500	51,500	-	0.00%
Travel costs	580	500	500	-	0.00%
Total Instructional Technology Support Services		52,000	52,000	-	0.00%
Information Technology Services					
Contracted network and other professional services	330	132,156	136,782	4,626	3.50%
Contracted technical support services	348	111,400	121,133	9,733	8.74%
Telecommunications services (phone service)	538	35,000	34,505	(495)	-1.41%
General supplies and materials	610	10,000	10,000	-	0.00%
Technology supplies, hardware, and software services	650	278,727	281,977	3,250	1.17%
Other miscellaneous expenditures		2,750	3,750	1,000	36.36%
Total Information Technology Services		570,033	588,147	18,114	3.18%
Professional Development					
Non-instructional staff training and travel	360 & 580	20,000	20,000	-	0.00%
TOTAL TECHNOLOGY BUDGET		642,033	660,147	18,114	2.82%

Note: major capital technology purchases are budgeted in the Capital Projects Fund, and will be discussed as part of the Capital Projects Fund budget in April.

AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET

MAJOR COST DRIVERS

MAJOR COST DRIVERS IMPACTING THE PRELIMINARY 2021-22 BUDGET

INCREASES:

Debt service	\$ 1,358,575
Special education services (1200)	\$ 750,350
Salaries and wages	\$ 431,864
PSERS contributions (34.94%)	\$ 297,332
Transportation	\$ 263,776
Custodial services	\$ 118,119
Transfer to Other Funds	\$ 111,180
Medical insurance	\$ 104,167

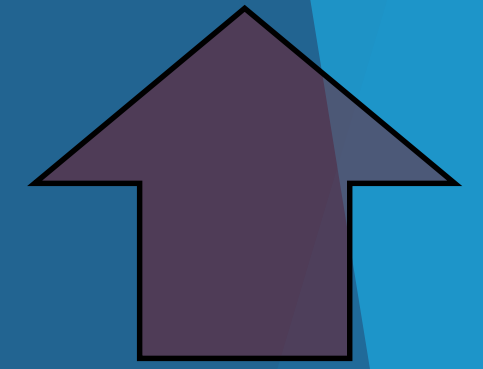
DECREASES:

Budgetary reserve (1%)	\$ 960,000
HSA contributions	\$ 526,482

(Circled areas are still being evaluated, and may change in future presentations)

Net effect of above cost drivers (increase)	\$ 1,948,881
Total increase over 2020-21 budget	\$ 2,080,339
Increases in other areas	\$ 131,458

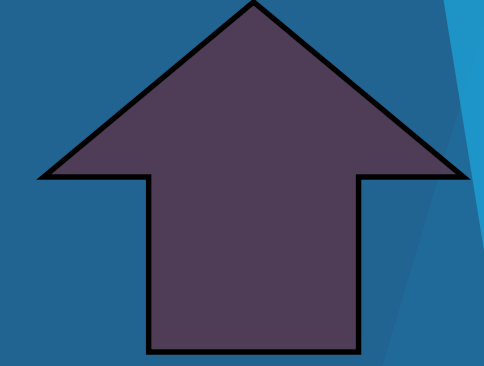
DEBT SERVICE – PRINCIPAL AND INTEREST



Fiscal Year	Series 2012 Total	Series 2012A Total	Series 2014 Total	Series 2015 Total	Series 2018 Total	Series 2020 (Budgeted)	Series 2021 (Budgeted)	Total
2020-21	226,150	711,290	1,575,950	762,700	1,645,641	991,943	-	5,913,674
2021-22	231,750	-	782,750	759,050	2,327,769	-	3,170,930	7,272,249
2022-23	227,250	-	-	-	3,652,400	-	3,185,050	7,064,700
2023-24	-	-	-	-	3,858,100	-	3,181,425	7,039,525
2024-25	-	-	-	-	3,865,850	-	3,175,750	7,041,600
2025-26	-	-	-	-	3,862,550	-	3,178,825	7,041,375
2026-27	-	-	-	-	3,859,250	-	3,179,625	7,038,875
2027-28	-	-	-	-	3,860,000	-	3,180,825	7,040,825
2028-29	-	-	-	-	4,575,625	-	2,494,425	7,070,050
2029-30	-	-	-	-	4,574,750	-	2,490,775	7,065,525
2030-31	-	-	-	-	4,574,375	-	2,491,375	7,065,750
2031-32	-	-	-	-	4,574,000	-	2,496,338	7,070,338
2032-33	-	-	-	-	4,573,125	-	2,495,400	7,068,525
2033-34	-	-	-	-	768,750	-	6,295,200	7,063,950
2034-35	-	-	-	-	-	-	7,067,425	7,067,425
2035-36	-	-	-	-	-	-	7,067,600	7,067,600
2036-37	-	-	-	-	-	-	7,070,100	7,070,100
2037-38	-	-	-	-	-	-	7,068,500	7,068,500
2038-39	-	-	-	-	-	-	7,067,500	7,067,500
2039-40	-	-	-	-	-	-	7,071,600	7,071,600
2040-41	-	-	-	-	-	-	7,070,400	7,070,400
2041-42	-	-	-	-	-	-	7,068,600	7,068,600

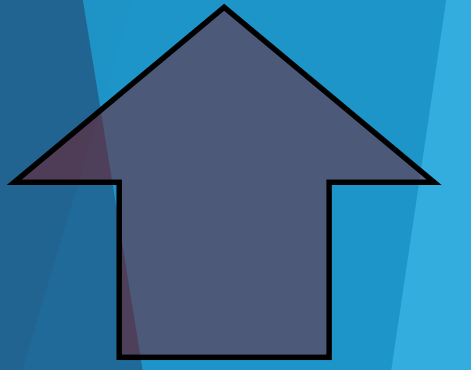
Note: The GOB Series 2020 was budgeted in the 2020-21 budget, but was not issued due to the instability in the municipal bond markets created by the pandemic in the spring of 2020.

DEBT SERVICE – NET OF REIMBURSEMENT



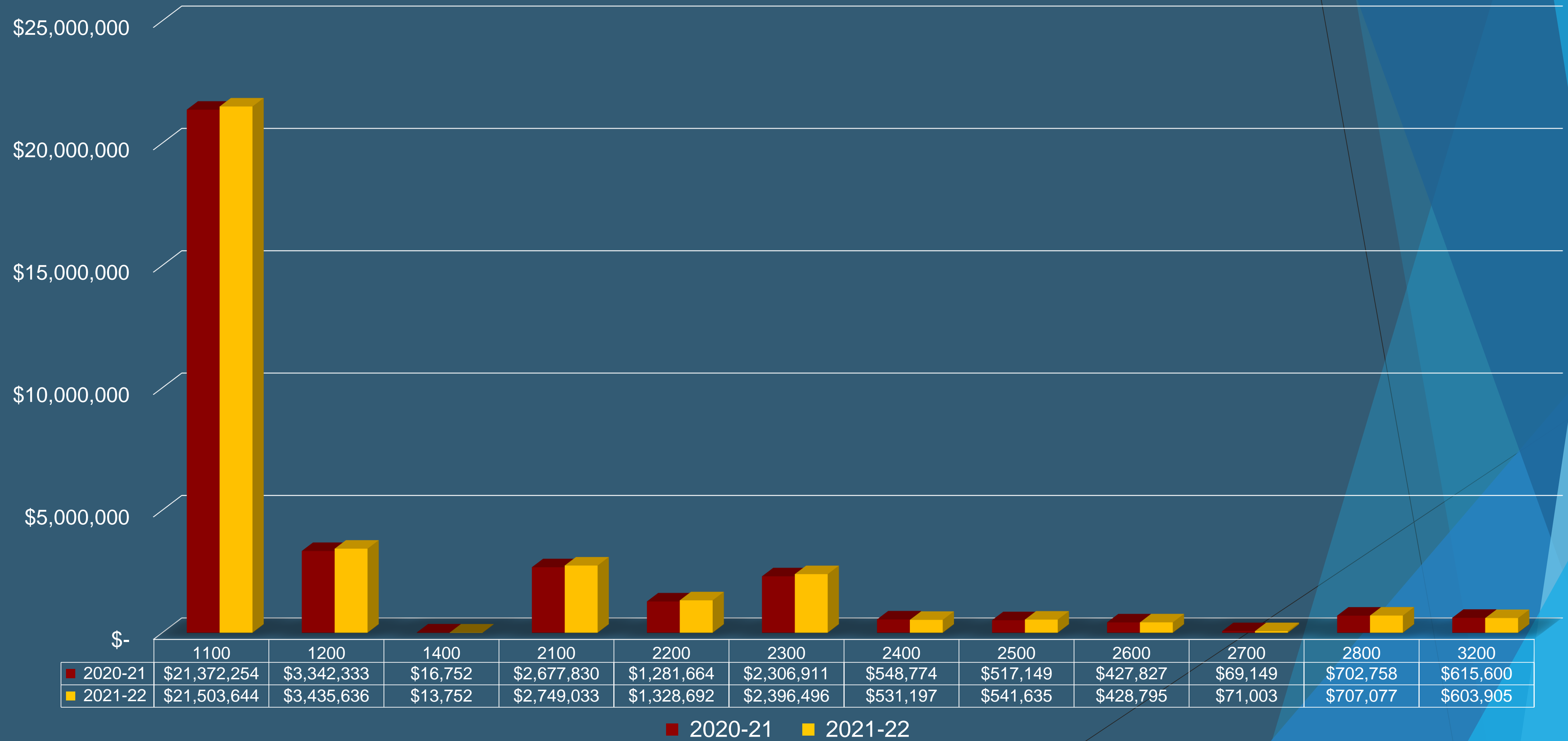
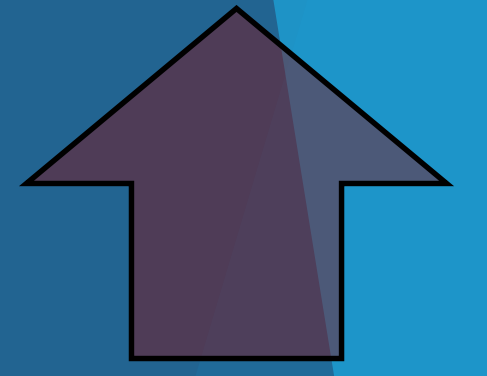
General Obligation Bonds	2021-22 Debt Service	Reimbursable Percentage	MV Aid Ratio	2021-22 Reimbursement	Net Debt Service
Series 2012	\$ 231,750	19.35%	0.5798	\$ 26,000	\$ 205,750
Series 2014	782,750	24.93%	0.5798	113,142	669,608
Series 2015	759,050	27.31%	0.5798	120,191	638,859
Series 2018	2,327,769	???	0.5798	-	2,327,769
Series 2021A	1,967,637	???	0.5798	-	1,967,637
Series 2021B	521,468	N/A	0.5798	-	521,468
Series 2021C	681,825	N/A	0.5798	-	681,825
	<u>\$ 7,272,249</u>			<u>259,333</u>	<u>\$ 7,012,916</u>
Plus: pass-through funds to IU for TCHS and other joint ventures (estimated)				<u>185,000</u>	
Total Rental and Sinking Fund Reimbursement				<u>\$ 444,333</u>	

SALARIES AND WAGES



- Budgeted to increase **\$431,864 (1.27%)** from 2020-21 budget
 - Increase represents **20.76%** of the total budget increase
 - Budget is built based on current staffing levels and the approved salary or wage rate by position, plus known personnel changes
 - Increase in budgeted salary/wage rate for 2021-22 is based on the employee's applicable collective bargaining agreement or contract
 - Limited control in this area
-
- Estimates for program-specific additional pays, supplementals, and other items also budgeted
 - Athletic coaches, club advisors, hourly substitutes, REACT, detention monitors, etc.

SALARIES BY FUNCTION



BENEFITS



Total budgeted to **decrease \$76,057** overall compared to the 2020-21 budget

PSEERS increase = **\$297,332 (2.55%)**

- Increasing salaries and increase in benefit rate
- 2021-22 rate = **34.94%**, 2020-21 rate = **34.51%**

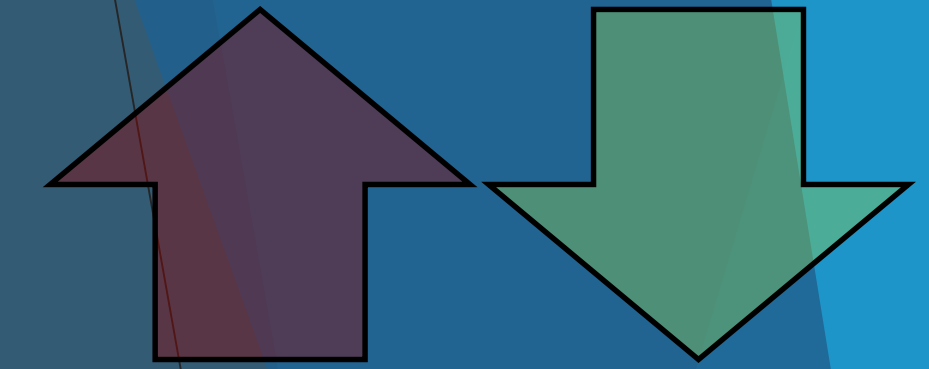
Medical/Dental/Rx/Vision insurance increase = **\$104,167 (1.67%)**

- Based on current employee plan selections and rates
- 1st meeting with consultants – recommended 10% premium increase due to uncertainty and risk created by the pandemic
- 2nd meeting with consultants scheduled for 03/29/21

HSA decrease = **\$562,482 (51.91%)**

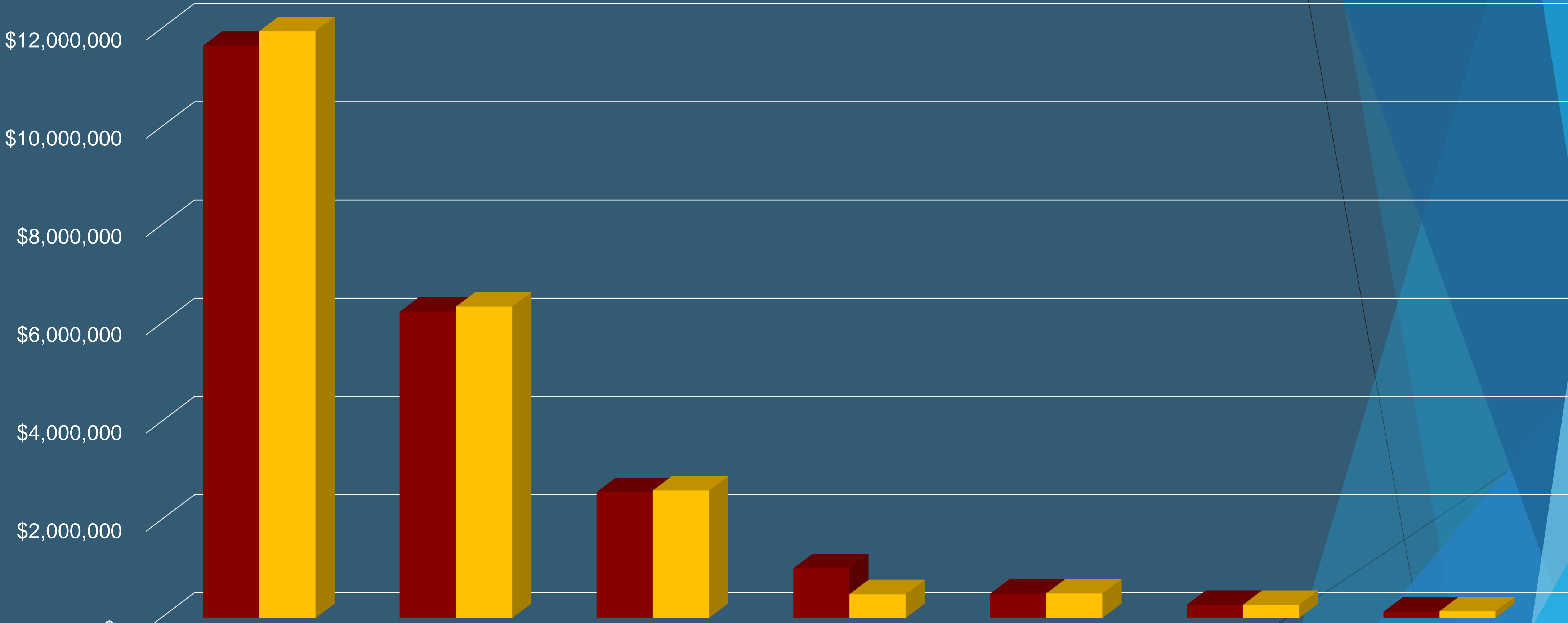
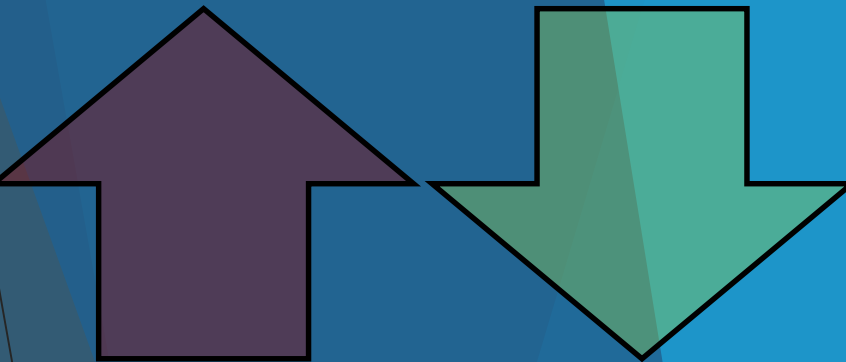
- HSA contributions are based on contracts or bargaining agreements

BENEFITS DETAIL



Description	Object	2020-21 Budget	2021-22 Budget	Increase (Decrease)	% Increase (Decrease)
Social Security - 7.65% of eligible salaries	221	2,569,594	2,602,803	33,209	1.29%
Retirement - 34.94% of eligible salaries	230	11,657,997	11,955,329	297,332	2.55%
Tuition Reimbursement	240	269,000	269,000	-	0.00%
Self-Insurance Plans (medical, dental, vision, prescription)	270	6,243,325	6,347,492	104,167	1.67%
Retiree Medical Insurance Benefits	280	127,250	137,250	10,000	7.86%
Health Savings Account Contributions	292	1,014,232	487,750	(526,482)	-51.91%
Other Benefits (life, disability, workmen's comp, etc.)		495,150	500,867	5,717	1.15%
TOTAL 200 OBJECT - BENEFITS		22,376,548	22,300,491	(76,057)	-0.34%

BENEFITS – 2020-21 vs 2021-22

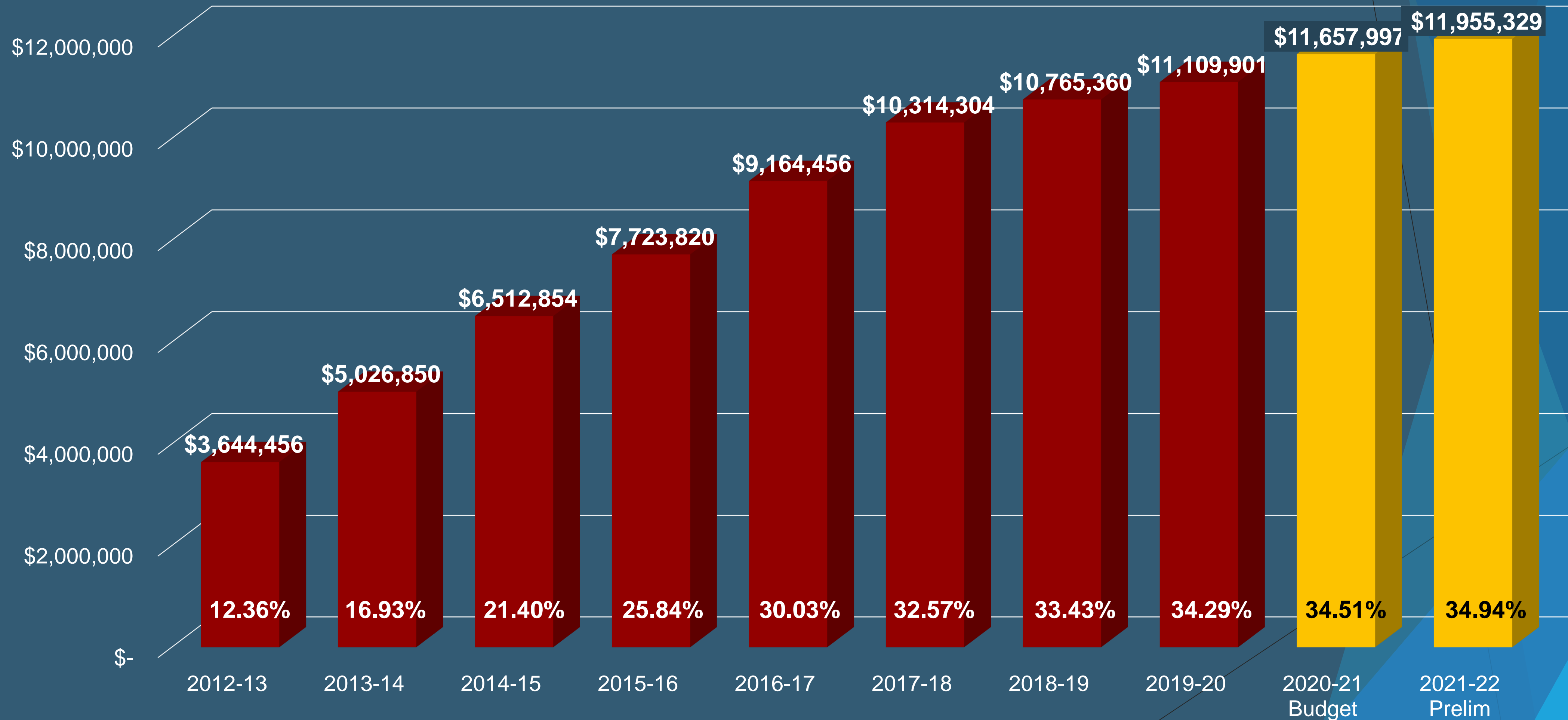


	Retirement	Self-Insurance Plans	Social Security	Health Savings Accounts	Other Benefits	Tuition Reimbursement	Retiree Medical
■ 2020-21	\$11,657,997	\$6,243,325	\$2,569,594	\$1,014,232	\$495,150	\$269,000	\$127,250
■ 2021-22	\$11,955,329	\$6,347,492	\$2,602,803	\$487,750	\$500,867	\$269,000	\$137,250

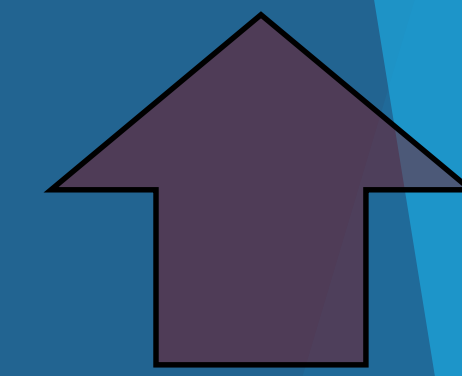
■ 2020-21 ■ 2021-22

EMPLOYER RETIREMENT COSTS

TEN YEAR HISTORY



PSERS HISTORICAL & PROJECTED EXPENDITURES



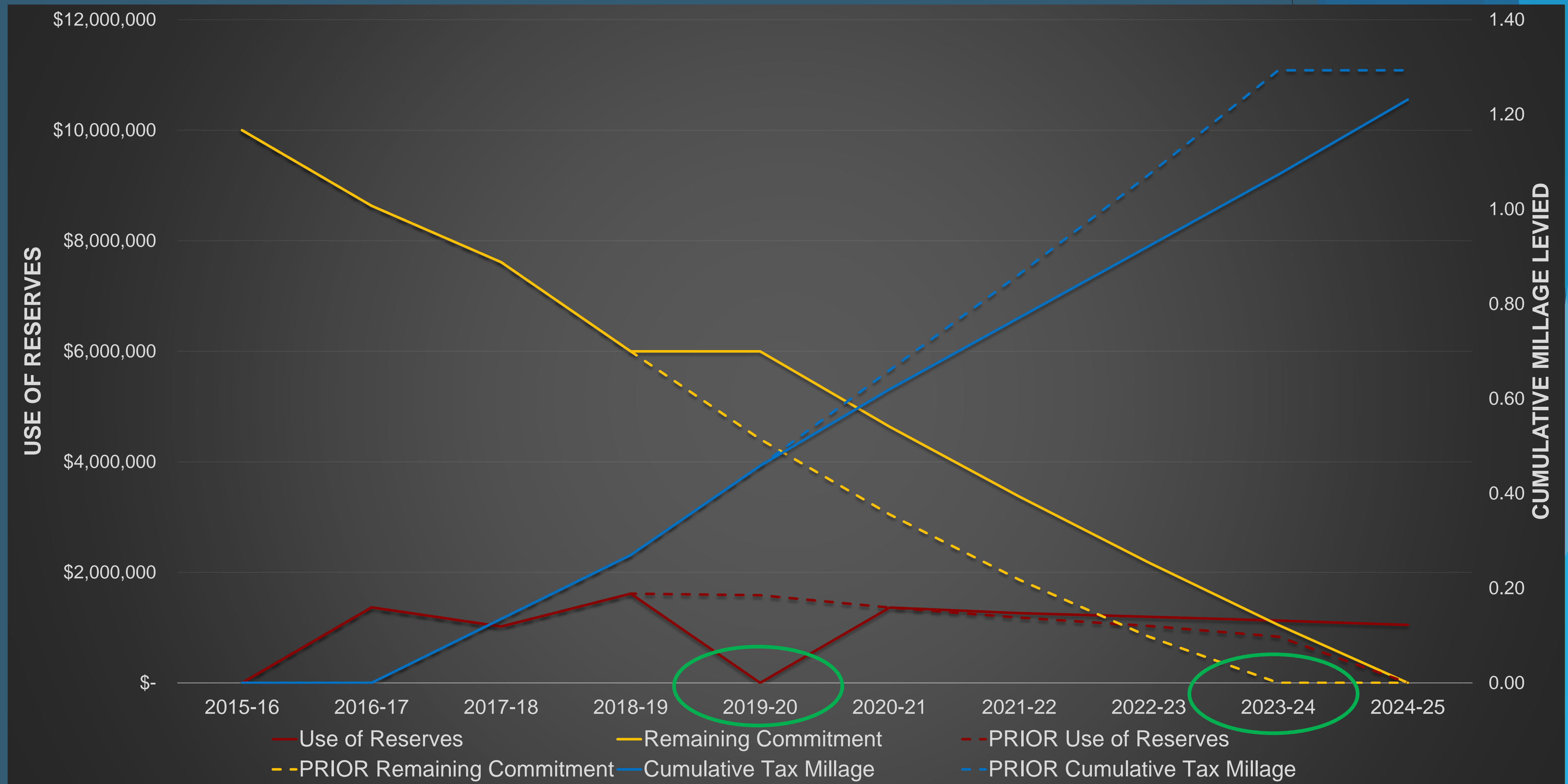
Year	PSERS Rate	% Increase	Expense	State Revenue	Net	Impact on District	Mill Value	Equivalent Mills
2012-13	12.36%	42.89%	\$ 3,644,456	\$ 2,028,000	\$ 1,616,456	\$ 699,942	\$ 1,770,604	0.395
2013-14	16.93%	36.97%	\$ 5,026,850	\$ 2,481,756	\$ 2,545,094	\$ 928,638	\$ 1,784,217	0.520
2014-15	21.40%	26.40%	\$ 6,512,854	\$ 3,256,427	\$ 3,256,427	\$ 711,333	\$ 1,813,202	0.392
2015-16	25.84%	20.75%	\$ 7,723,820	\$ 4,483,183	\$ 3,240,637	\$ (15,790)	\$ 1,834,936	-0.009
2016-17	30.03%	16.22%	\$ 9,164,456	\$ 5,006,091	\$ 4,158,365	\$ 917,728	\$ 1,845,203	0.497
2017-18	32.57%	8.46%	\$ 10,314,304	\$ 5,583,627	\$ 4,730,677	\$ 572,312	\$ 1,848,991	0.310
2018-19	33.43%	2.64%	\$ 10,765,360	\$ 5,990,177	\$ 4,775,183	\$ 44,506	\$ 1,848,991	0.024
2019-20	34.29%	2.57%	\$ 11,106,901	\$ 6,170,472	\$ 4,936,429	\$ 161,246	\$ 1,861,767	0.087
2020-21	34.51%	0.64%	\$ 11,657,997	\$ 5,837,161	\$ 5,820,836	\$ 884,407	\$ 1,865,491	0.474
2021-22	34.94%	1.25%	\$ 11,955,329	\$ 5,979,752	\$ 5,975,577	\$ 154,741	\$ 1,869,222	0.083
2022-23	35.62%	1.95%	\$ 12,429,296	\$ 6,214,648	\$ 6,214,648	\$ 239,071	\$ 1,872,960	0.128
2023-24	36.12%	1.40%	\$ 12,818,031	\$ 6,409,016	\$ 6,409,015	\$ 194,367	\$ 1,876,706	0.104
2024-25	36.60%	1.33%	\$ 13,209,173	\$ 6,604,586	\$ 6,604,587	\$ 195,572	\$ 1,880,460	0.104

Actual Estimated

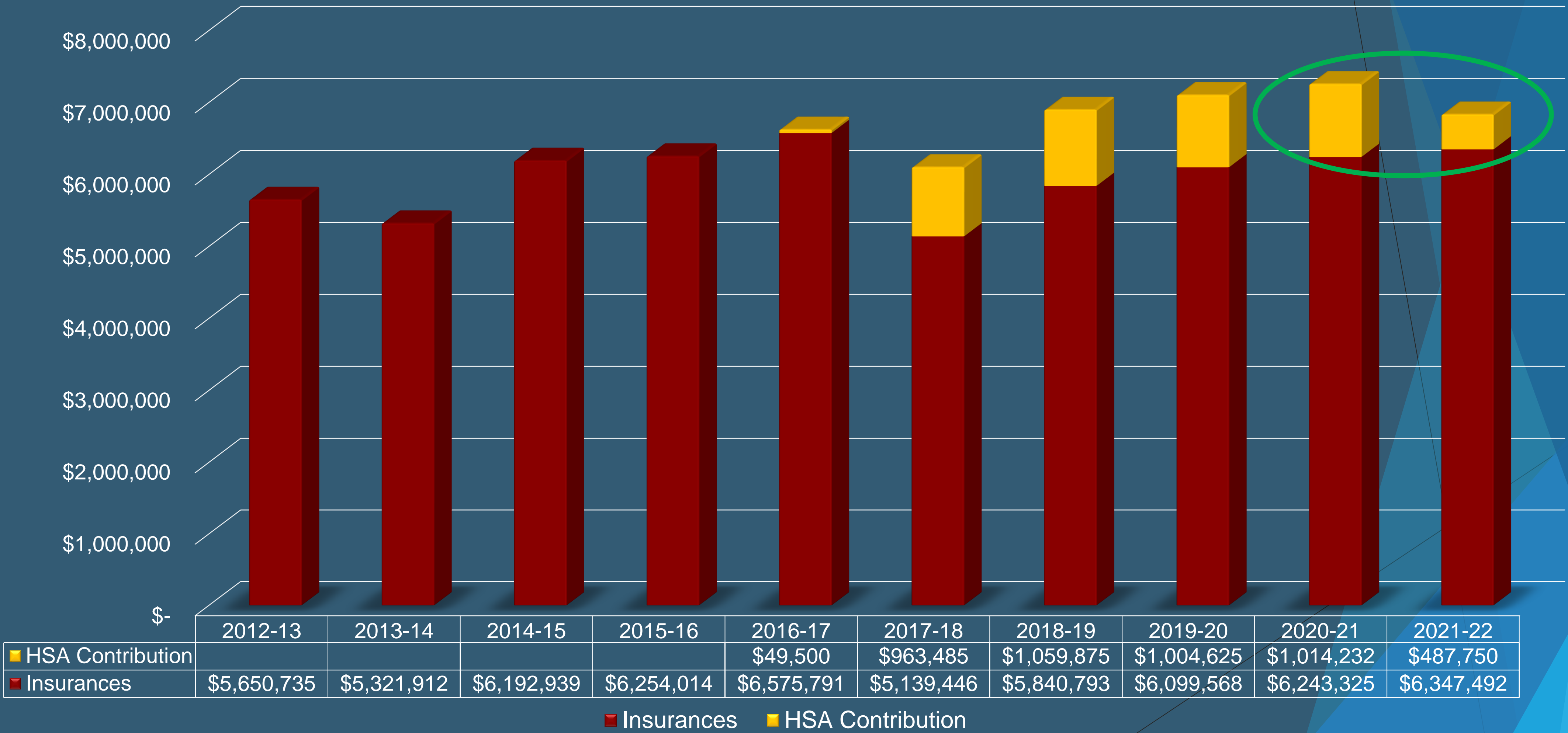
Aggregate 10-year net effect of PSERS increases = \$5,059,063

PSERS Committed Fund Balance revised draw down schedule requires **0.15097** mill tax in 2021-22

PSERS COMMITTED FUND BALANCE DRAWDOWN

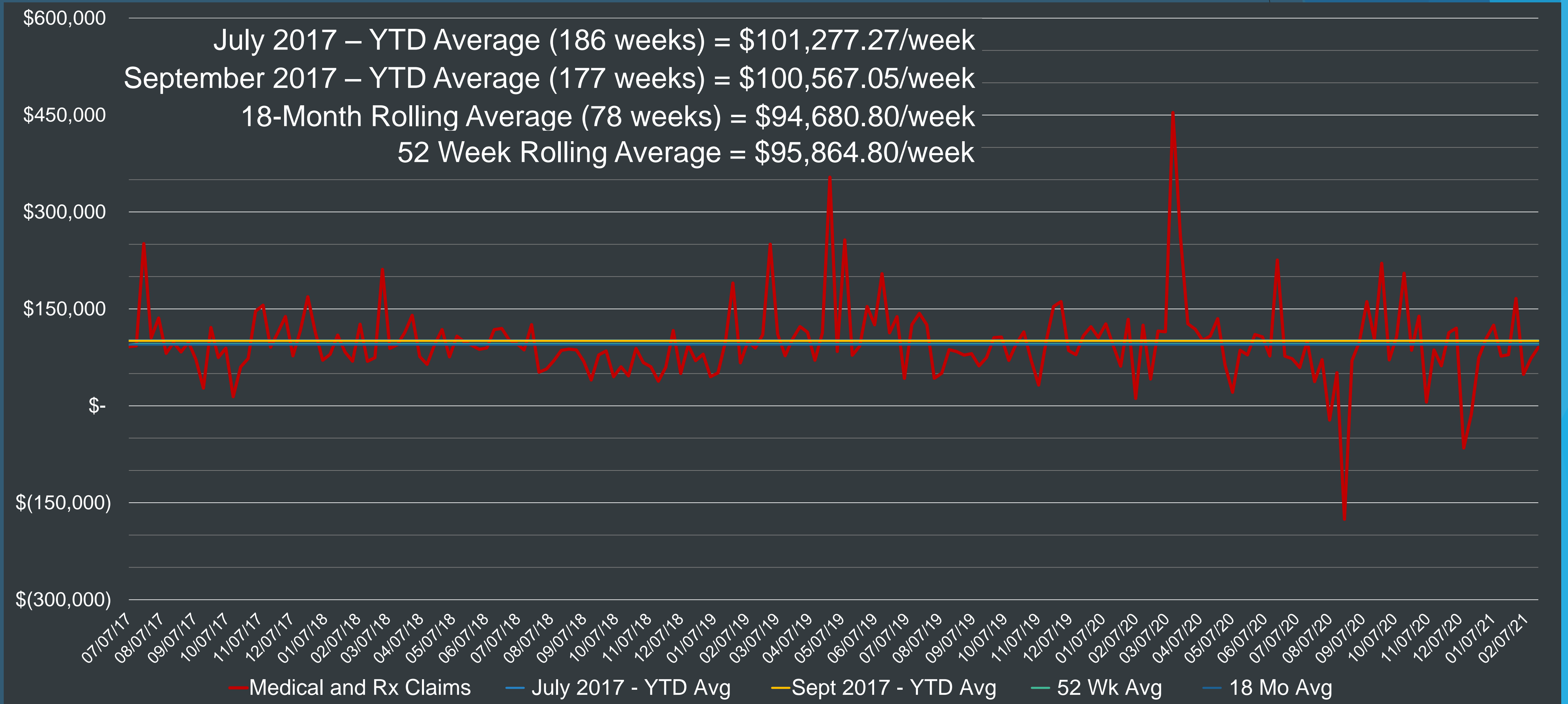


MEDICAL INSURANCE & HSA

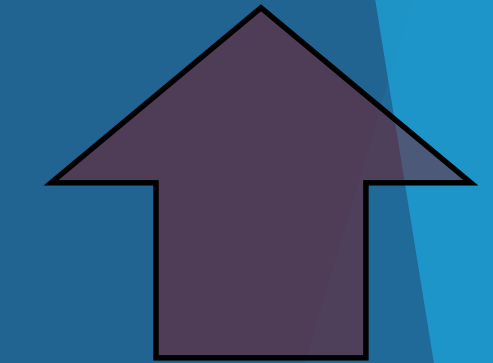


MEDICAL AND PRESCRIPTION CLAIMS

Claims Cost Per Week with Projections



TRANSFER TO CAPITAL PROJECTS



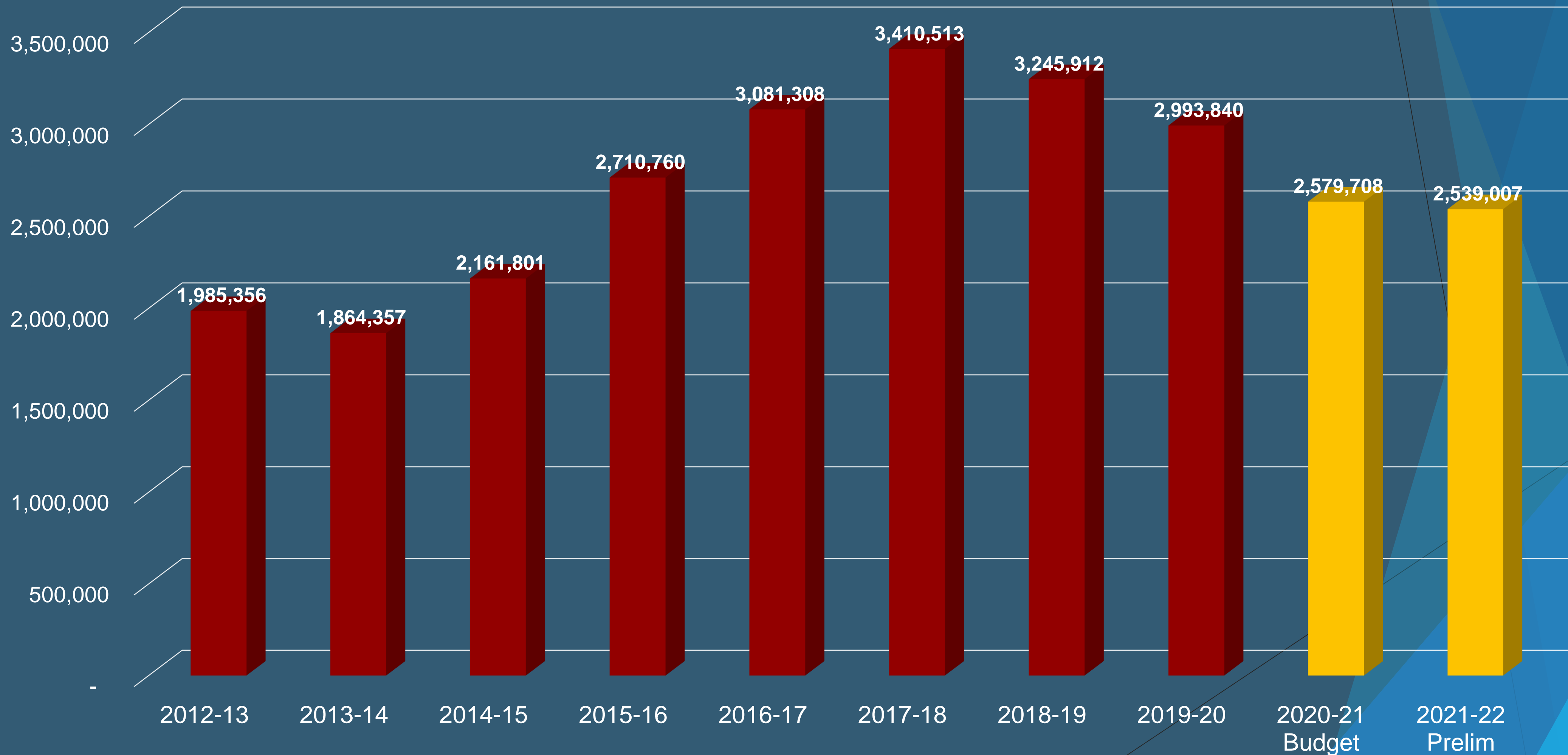
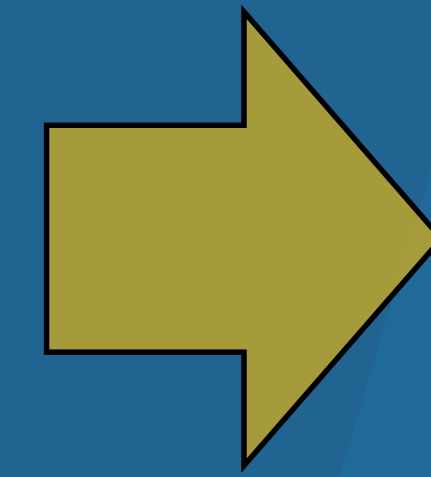
Annual transfer (previously 1 mill) reduced in anticipation of renovation

Transfer consists of \$500,000 + anticipated capital spending (700 objects)

Description	Amount
Annual transfer for long range plan projects	\$ 500,000
Anticipated Capital Spending:	
Furniture and equipment from AGI instructional allocation	30,000
Technology purchases (ChromeBooks, teacher laptops, computer labs, etc.)	672,000
New charging towers and other replacement technology	99,180
Total Transfer to Capital Projects Fund	\$ 1,301,180

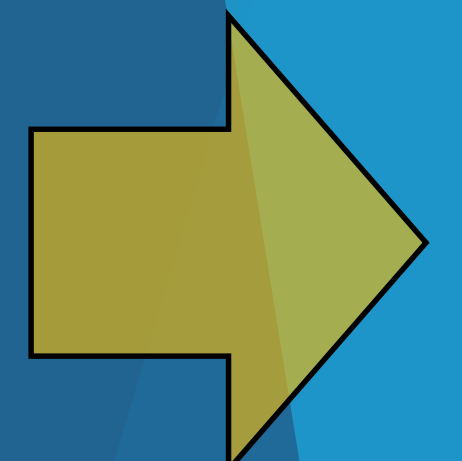
OCCUPATIONAL EDUCATION COSTS

TEN YEAR HISTORY



PRELIMINARY OCCUPATIONAL EDUCATION

Chester County School District Contribution and Enrollment Changes



Preliminary 2021-22 Occupational Education Budget Chester County School District Contribution and Enrollment Changes

Revised Calculation Method in 2021-22 with separate Academic Charges under Marketplace Services

District	2020-21 Contribution	2021-22 Contribution	Increase (Decrease)	Pct. Change	2018-19 Full-Time Equivalent	2019-20 Full-Time Equivalent	2020-21 Full-Time Equivalent	3-Yr. Average Full-Time Equivalent
Avon Grove	\$ 2,579,708	\$ 2,539,007	\$ (40,701)	-1.6%	125.500	117.750	122.250	121.833
Coatesville	3,633,510	3,504,593	(128,917)	-3.5%	183.750	165.750	155.000	168.167
Downingtown	2,709,536	2,830,767	121,231	4.5%	135.500	139.750	132.250	135.833
Great Valley	844,728	844,020	(708)	-0.1%	42.250	43.000	36.250	40.500
Kennett	1,888,413	1,898,177	9,764	0.5%	97.250	88.500	87.500	91.083
Octorara	1,057,174	995,110	(62,064)	-5.9%	55.250	49.250	38.750	47.750
Owen J. Roberts	1,126,304	1,076,733	(49,571)	-4.4%	57.000	54.000	44.000	51.667
Oxford	2,271,154	2,424,387	153,233	6.7%	113.500	118.750	116.750	116.333
Phoenixville	650,828	734,610	83,782	12.9%	29.500	36.000	40.250	35.250
Tredyffrin/Easttown	632,281	691,193	58,912	9.3%	29.250	33.750	36.500	33.167
Unionville-Chadds Ford	740,191	812,760	72,569	9.8%	36.250	42.500	38.250	39.000
West Chester	2,284,643	2,540,743	256,100	11.2%	106.500	130.000	129.250	121.917
TOTAL	\$ 20,418,470	\$ 20,892,100	\$ 473,630	2.3%	1,011.500	1,019.000	977.000	1,002.500

Preliminary 2021-22 Tuition Rate per FTE \$ 20,840.00

PRELIMINARY OCCUPATIONAL EDUCATION

Chester County School District Contribution and Enrollment Changes

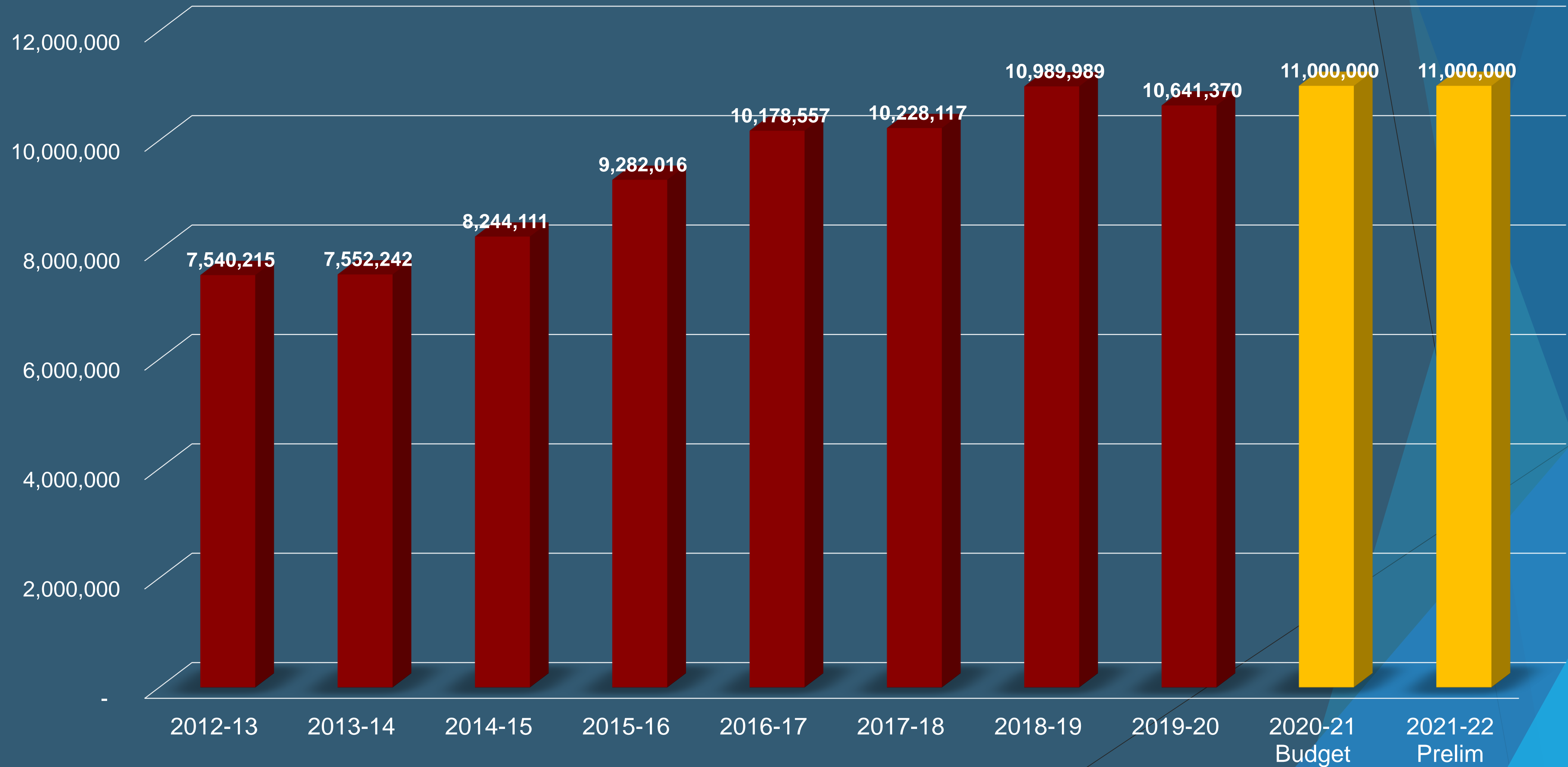
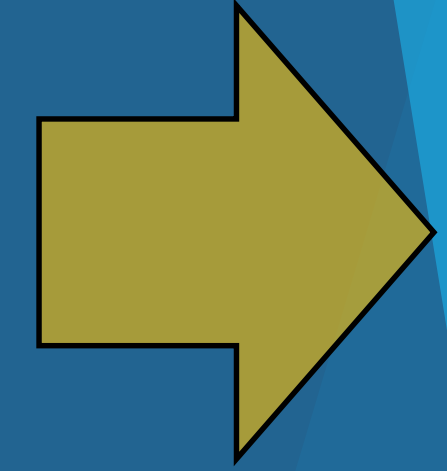
**Preliminary 2021-22 Occupational Education Budget
Chester County School District Contribution and Enrollment Changes**

District	Occ Ed Contribution	Academic Charges		Total 2021-22 Charge	Total 2020-21 Charge	Increase (Decrease)
		Sept 2020 Full Time Equivalent	Projected 2021-22 Charge			
Avon Grove	\$ 2,539,007	9.746	\$ 100,900	\$ 2,639,907	\$ 2,693,777	\$ (53,870)
Coatesville	3,504,593	0.67	6,937	3,511,530	3,643,139	(131,609)
Downingtown	2,830,767	0.632	6,543	2,837,310	2,709,918	127,392
Great Valley	844,020	6.468	66,963	910,983	938,564	(27,581)
Kennett	1,898,177	4.832	50,026	1,948,203	1,931,874	16,329
Octorara	995,110	0	-	995,110	1,057,938	(62,828)
Owen J. Roberts	1,076,733	4.099	42,437	1,119,170	1,232,654	(113,484)
Oxford	2,424,387	4.722	48,887	2,473,274	2,316,283	156,991
Phoenixville	734,610	4.13	42,758	777,368	670,508	106,860
Tredyffrin/Easttown	691,193	11.819	122,362	813,555	707,804	105,751
Unionville-Chadds Ford	812,760	9.852	101,998	914,758	874,201	40,557
West Chester	2,540,743	21.5	222,590	2,763,333	2,530,119	233,214
TOTAL	\$20,892,100	78.470	\$ 812,401	\$ 21,704,501	\$21,306,779	\$ 397,722

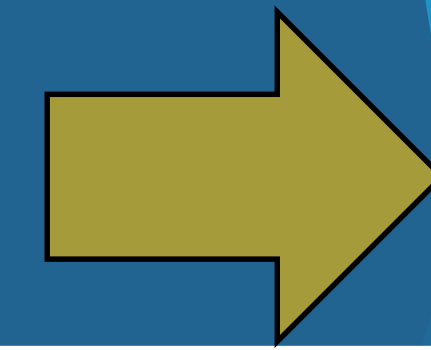
Preliminary 2021-22 Tuition Rate per FTE	\$ 10,353.00
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CHARTER SCHOOL TUITION

TEN YEAR HISTORY



CHARTER SCHOOL TUITION



WITHOUT FULL DAY KINDERGARTEN										
Year	# Students			Tuition per Student		Total Cost			Cost Differential	
	Regular	Special	Total	Regular	Special	Regular	Special	Grand Total	Annual	Cumulative
2016-2017	701	141	842	\$ 9,888	\$ 24,297	\$ 6,931,488	\$ 3,425,877	\$ 10,357,365		
2017-2018	721	123	844	\$ 10,598	\$ 25,148	\$ 7,641,086	\$ 3,093,238	\$ 10,734,324		
2018-2019	721	123	844	\$ 10,994	\$ 25,318	\$ 7,926,688	\$ 3,114,077	\$ 11,040,766		
2019-2020	721	123	844	\$ 11,348	\$ 26,391	\$ 8,182,031	\$ 3,246,143	\$ 11,428,174		
2020-2021	721	123	844	\$ 11,499	\$ 26,785	\$ 8,291,125	\$ 3,294,537	\$ 11,585,662		
2021-2022	721	123	844	\$ 11,665	\$ 27,344	\$ 8,410,112	\$ 3,363,329	\$ 11,773,441		
2022-2023	721	123	844	\$ 12,165	\$ 27,844	\$ 8,770,612	\$ 3,424,829	\$ 12,195,441		
2023-2024	721	123	844	\$ 12,665	\$ 28,344	\$ 9,131,112	\$ 3,486,329	\$ 12,617,441		
2024-2025	721	123	844	\$ 13,165	\$ 28,844	\$ 9,491,612	\$ 3,547,829	\$ 13,039,441		

WITH FULL DAY KINDERGARTEN										
Year	# Students			Tuition per Student		Total Cost			Cost Differential	
	Regular	Special	Total	Regular	Special	Regular	Special	Grand Total	Annual	Cumulative
2016-2017	701	141	842	\$ 9,888	\$ 24,297	\$ 6,891,342	\$ 3,287,216	\$ 10,178,557		
2017-2018	687	117	804	\$ 10,598	\$ 25,148	\$ 7,344,461	\$ 2,883,656	\$ 10,228,117	\$ 506,207	\$ 506,207
2018-2019	712	126	838	\$ 10,994	\$ 25,318	\$ 7,820,058	\$ 3,169,931	\$ 10,989,989	\$ 50,776	\$ 556,984
2019-2020	660	122	782	\$ 11,348	\$ 26,391	\$ 7,473,527	\$ 3,167,843	\$ 10,641,370	\$ 786,804	\$ 1,343,788
2020-2021	620	119	739	\$ 11,499	\$ 26,785	\$ 7,129,678	\$ 3,187,397	\$ 10,317,075	\$ 1,268,587	\$ 2,612,374
2021-2022	586	113	699	\$ 11,665	\$ 27,344	\$ 6,835,403	\$ 3,089,888	\$ 9,925,291	\$ 1,848,150	\$ 4,460,525
2022-2023	552	107	659	\$ 12,165	\$ 27,844	\$ 6,714,810	\$ 2,979,323	\$ 9,694,133	\$ 2,501,308	\$ 6,961,833
2023-2024	518	101	619	\$ 12,665	\$ 28,344	\$ 6,560,216	\$ 2,862,758	\$ 9,422,974	\$ 3,194,467	\$ 10,156,300
2024-2025	484	95	579	\$ 13,165	\$ 28,844	\$ 6,371,623	\$ 2,740,193	\$ 9,111,816	\$ 3,927,625	\$ 14,083,925

AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET
MILLAGE

A MESSAGE FROM THE STATE

As we all know too well, the pandemic has also deeply affected our economy and significantly depressed local, state and federal revenues. In Pennsylvania alone, our five-year General Fund deficit increased by more than \$6 billion from the year before as estimated by the state's Independent Fiscal Office. As superintendents of school districts, we know your budgets have not been spared from the effects of the pandemic.

The federal government has made multiple rounds of stimulus funding available, and the Biden Administration has developed another round for consideration by Congress. To date, the initial rounds of stimulus funding generated more than \$2.7 billion for schools across the Commonwealth. However, we must underscore that while this funding has been critical to filling budget gaps caused by the pandemic, it is temporary in nature and will not be included in future recurring federal appropriations.

As we cautioned with federal ARRA funding during the 2009 through 2011 budget cycles, the temporary nature of federal stimulus appropriations requires state government, local communities and school districts to be extremely cautious in how they budget and spend those dollars. Accordingly, school districts should not use one-time federal funding to increase their ongoing, baseline spending with the expectation that the state's fiscal condition will be in a position to replace the funding in future years. Rather, federal stimulus funding should appropriately be expended for one-time purposes that can be aligned with the one-time federal dollars.

MILLAGE ANALYSIS

	2.0% Increase	2.5% Increase	3.0% Increase	3.5% Increase
Current 2020-21 Millage Rate	32.71	32.71	32.71	32.71
Increase Mills For:				
Debt Service (0.58 mills)	0.58	0.58	0.58	0.58
PSERS (0.15 mills)	0.07	0.15	0.15	0.15
Operational Increases	-	0.09	0.25	0.41
Total Millage Increase	0.65	0.82	0.98	1.14
2021-22 Millage	33.36	33.53	33.69	33.85
Real Estate Tax Revenues	\$ 62,064,946	\$ 62,381,224	\$ 62,678,897	\$ 62,976,572
Other Revenues	\$ 33,290,587	\$ 33,290,587	\$ 33,290,587	\$ 33,290,587
Total Revenues	\$ 95,355,533	\$ 95,671,811	\$ 95,969,484	\$ 96,267,159
Total Expenditures	\$ 101,411,910	\$ 101,411,910	\$ 101,411,910	\$ 101,411,910
Use of Fund Balance	\$ (6,056,377)	\$ (5,740,099)	\$ (5,442,426)	\$ (5,144,751)
Value of 1 Mill (at 97% Collection) (excluding Homestead/Farmstead)	\$ 1,860,460	\$ 1,860,460	\$ 1,860,460	\$ 1,860,460
Revenue for Operational Increases	\$ -	\$ 167,441	\$ 465,115	\$ 762,789

AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET

TIMELINE

2021-22 BUDGET CALENDAR



AVON GROVE SCHOOL DISTRICT 2021-22 BUDGET

QUESTIONS