

AVON GROVE SCHOOL DISTRICT

2023-24

EXPENDITURES

DETAIL

March 14, 2023



CONTENT OVERVIEW



- 01 Per-Pupil Spending and Budget Summary**
Comparison of Chester County Districts

- 02 Departmental Budgets**
Principals and Division Directors

- 03 Major Cost Drivers**
Review of Other Budget Factors

- 04 Questions**

2023-24 Schedule & Decision Points



December 15, 2022

Accelerated Budget Opt-Out Resolution Approved



January 17, 2023

Finance Committee Presentation – Preliminary Budget



February 14, 2023

Budget Committee of the Whole – Revenues Detail



March 14, 2023

Budget Committee of the Whole – Expenditures Detail



April 11, 2023

Budget Committee of the Whole – Capital Budget



April 27, 2023

Board Meeting – Proposed Budget Final Adoption



May 9, 2023

Budget Committee of the Whole – Work Session



June 1, 2023

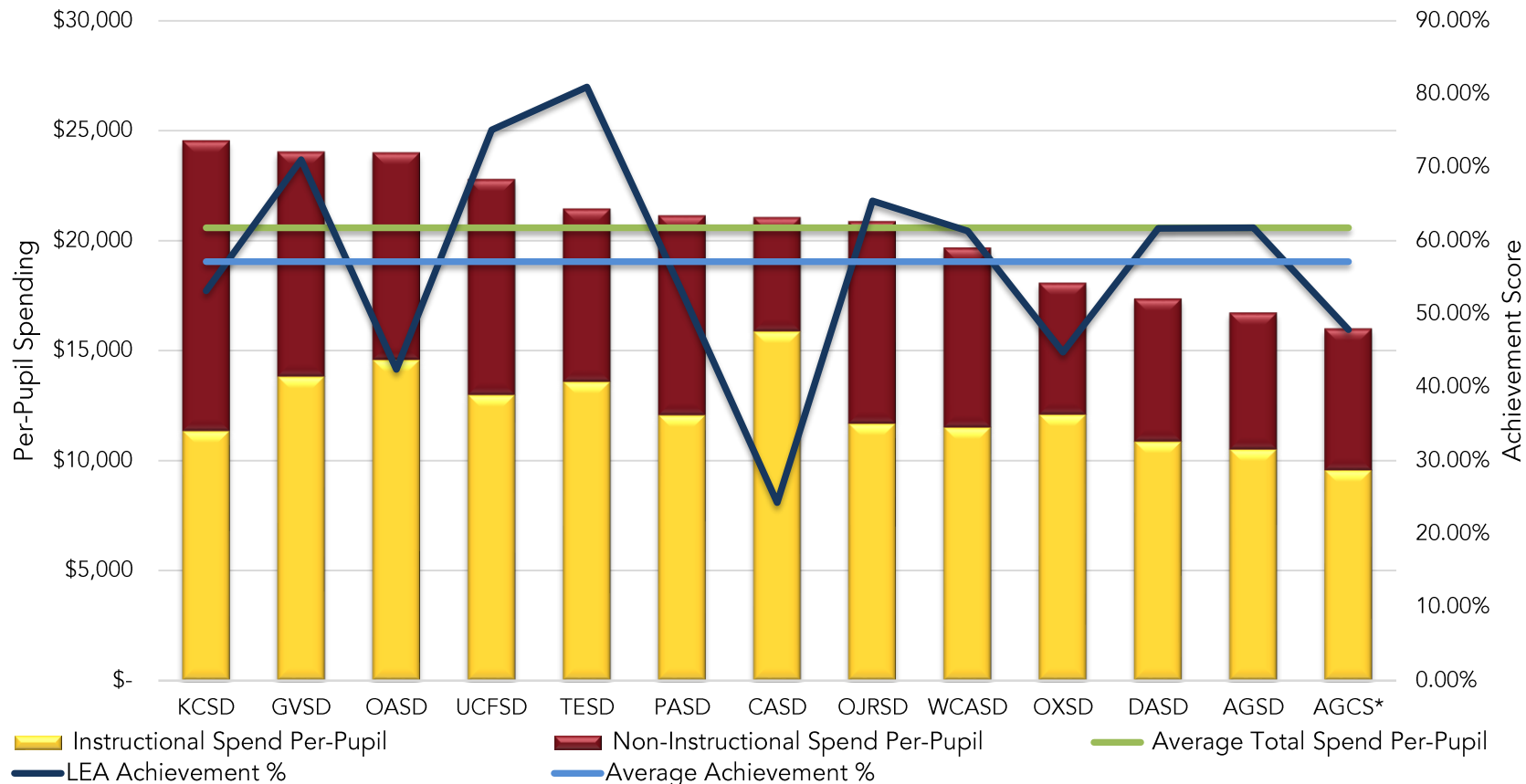
Board Meeting – Final Budget Adoption

PER-PUPIL SPENDING AND BUDGET SUMMARY

2023-24 BUDGET

Per-Pupil Spending and Student Achievement Comparison

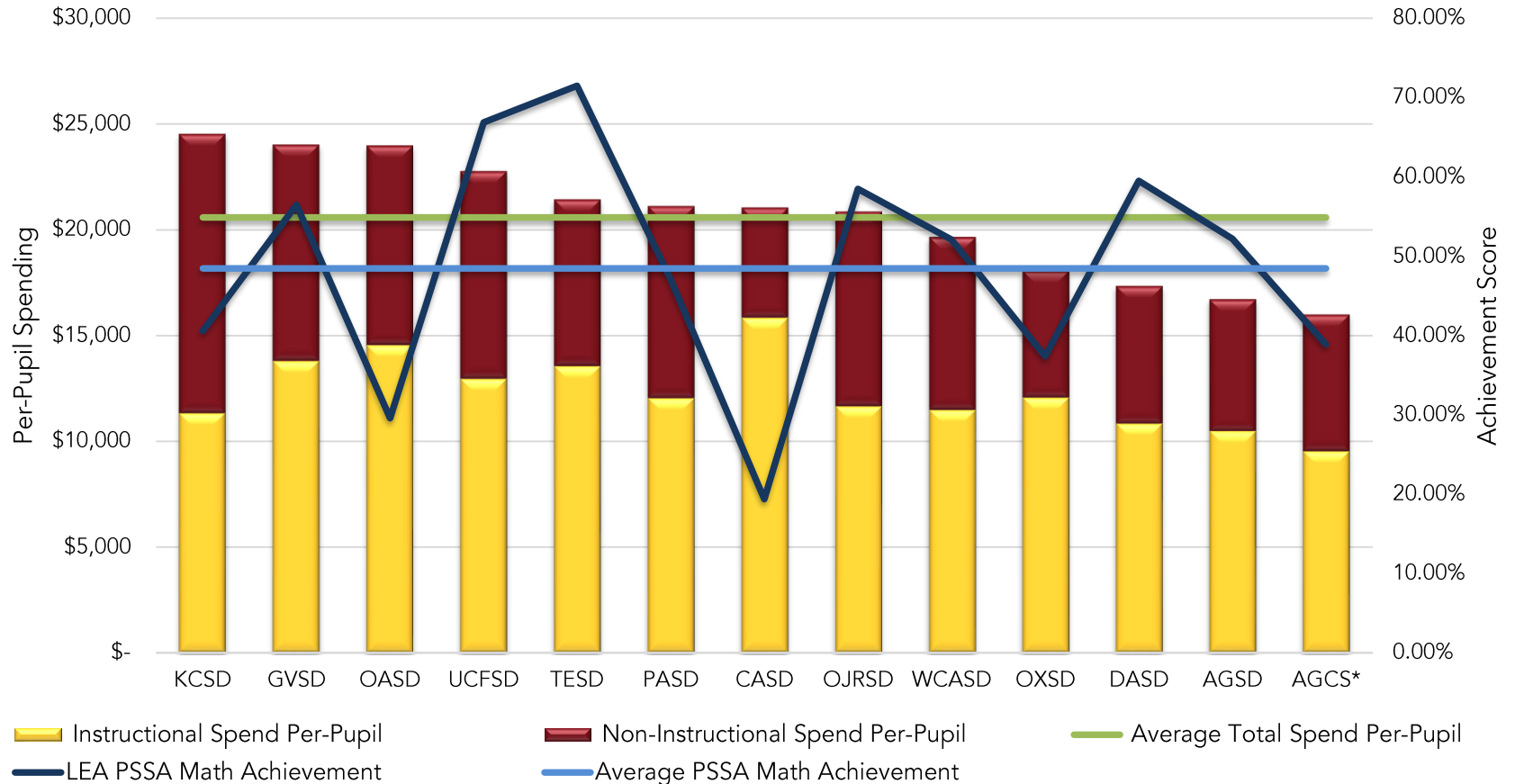
2020-21 AFR Data, 2021-22 Achievement Data – All Assessments Average Proficiency



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

Per-Pupil Spending and Student Achievement Comparison

2020-21 AFR Data, 2021-22 Achievement Data – PSSA Math



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Per-Pupil Spending and Student Achievement Comparison

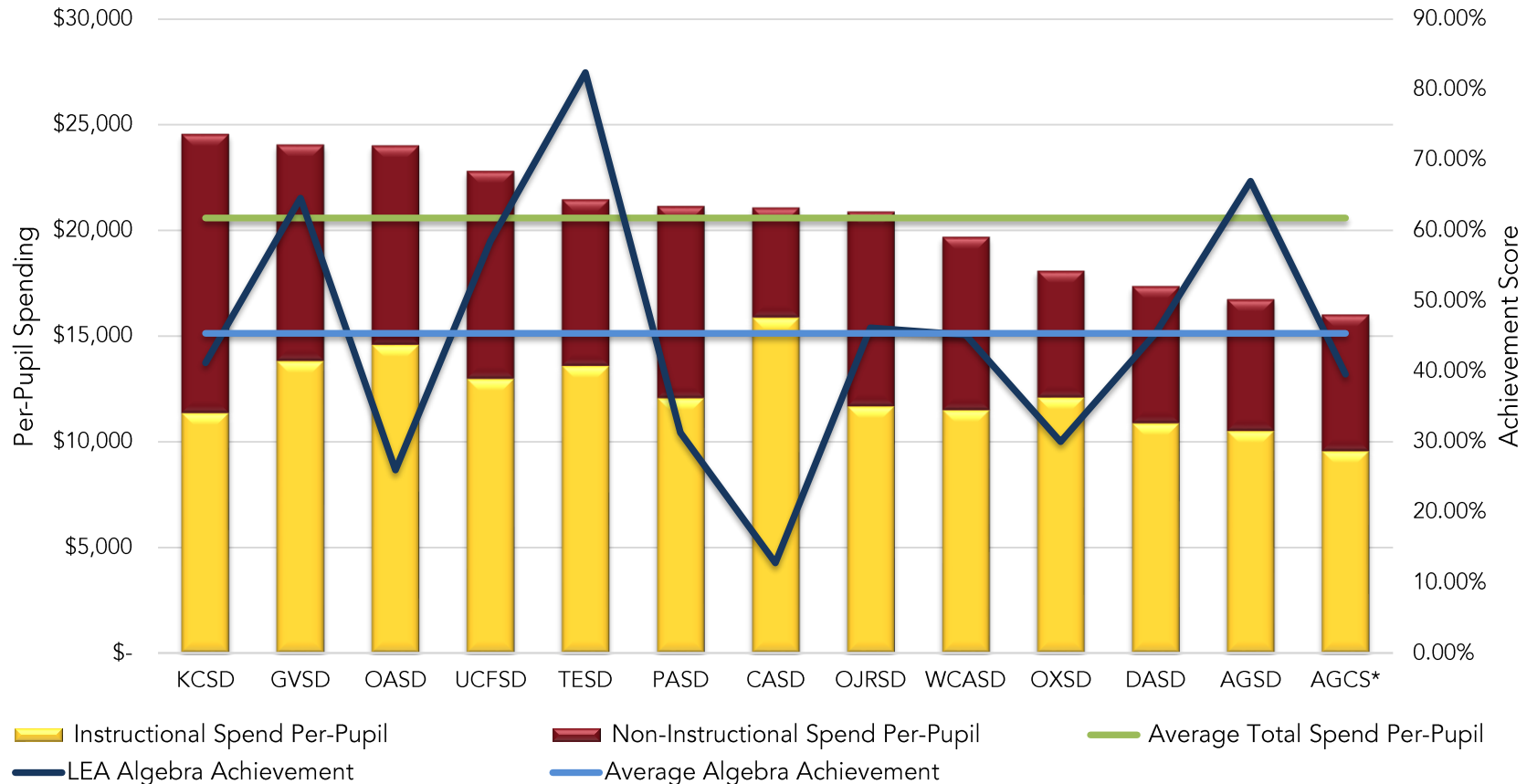
2020-21 AFR Data, 2021-22 Achievement Data – PSSA ELA



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Per-Pupil Spending and Student Achievement Comparison

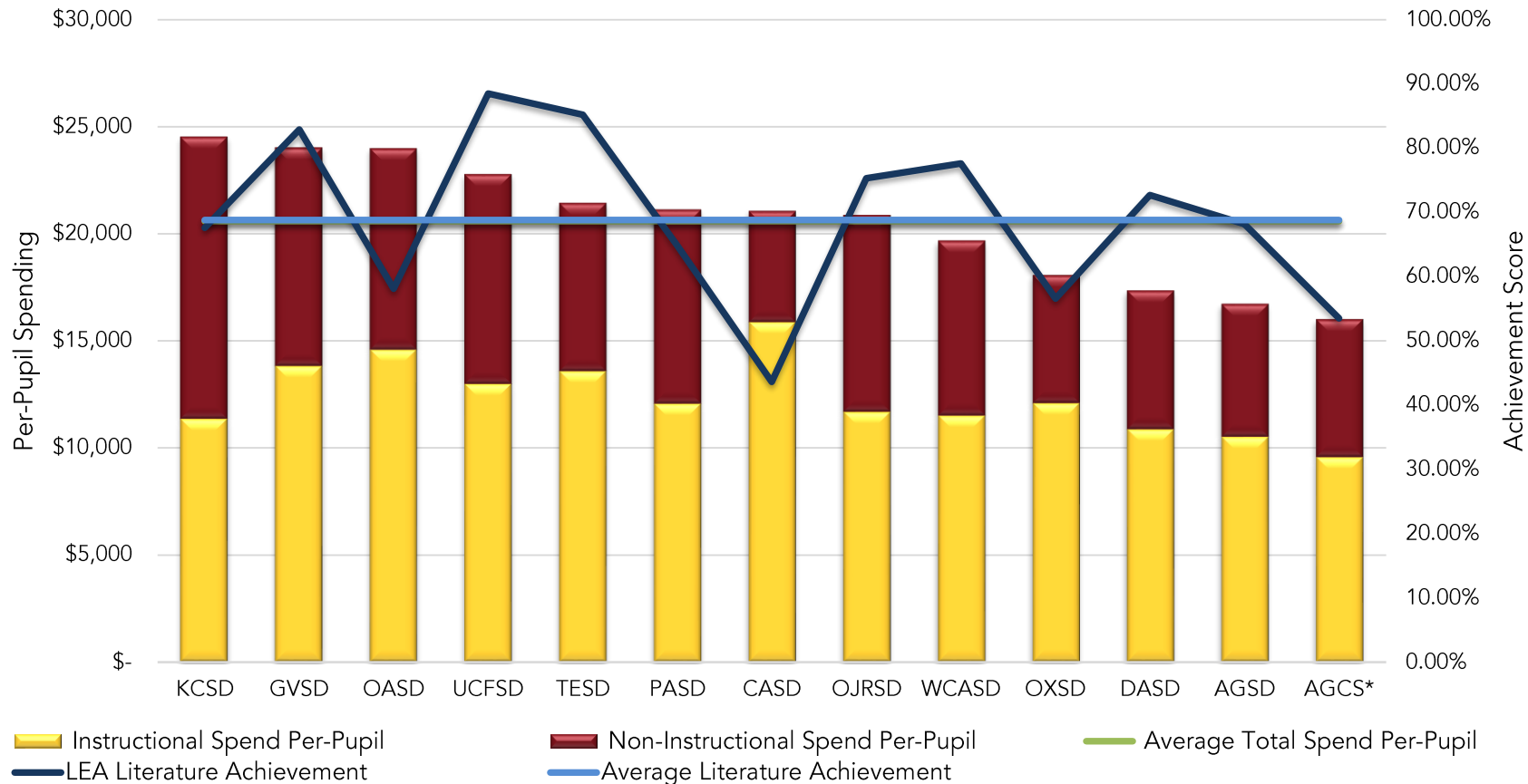
2020-21 AFR Data, 2021-22 Achievement Data – Keystone Algebra



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

Per-Pupil Spending and Student Achievement Comparison

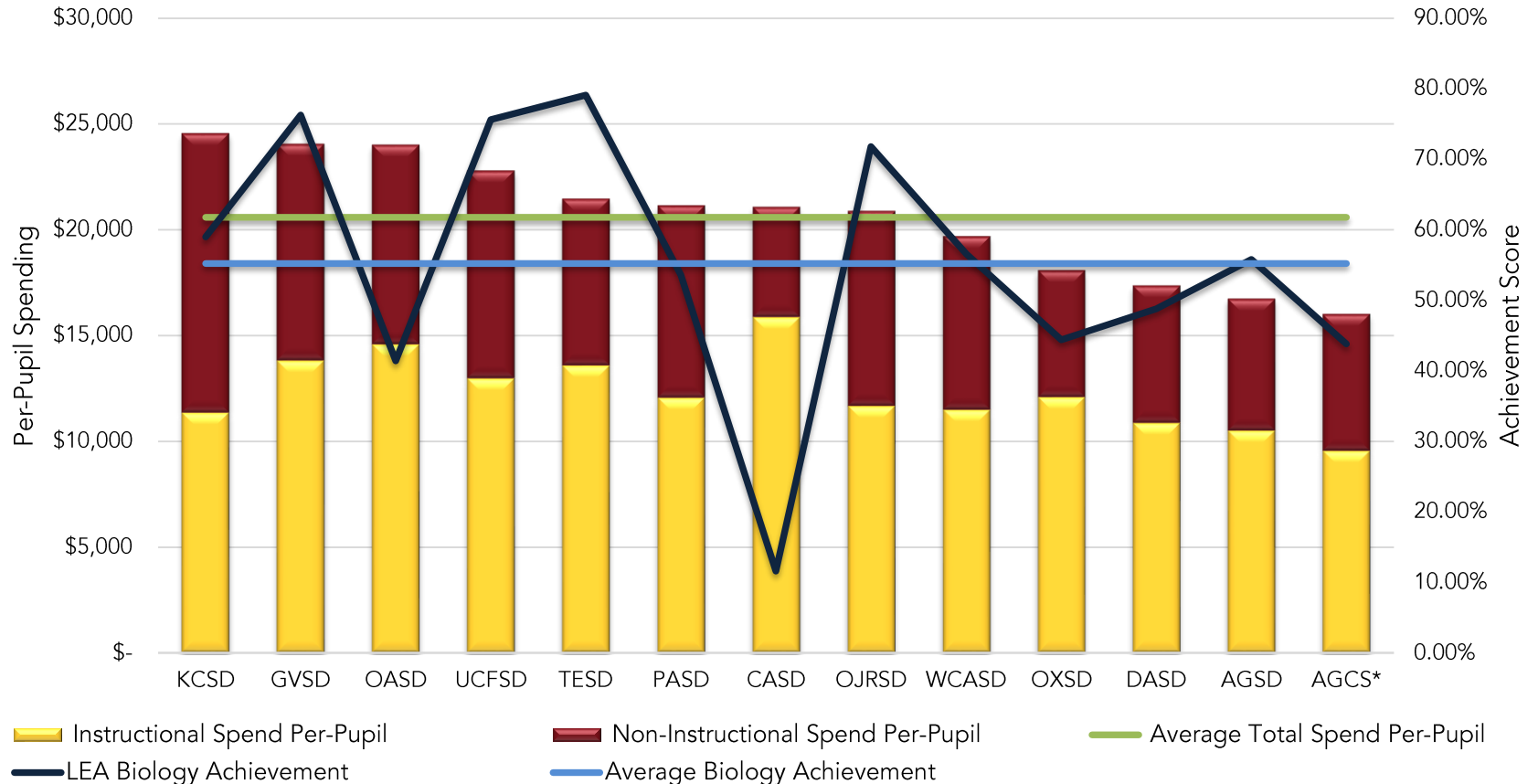
2020-21 AFR Data, 2021-22 Achievement Data – Keystone Literature



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

Per-Pupil Spending and Student Achievement Comparison

2020-21 AFR Data, 2021-22 Achievement Data – Keystone Biology



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

Changes from February Budget Presentation

Preliminary Budgeted Revenues (February 2023)		\$ 105,309,576
No changes	-	-
Proposed Budgeted Revenues (March 2023)		<u>105,309,576</u>
Proposed Budgeted Expenditures (February 2023)		109,060,471
Add funds for student behavioral and mental health support	260,808	
Add funds for TCHS itinerant support services	235,000	
Reduce electric utility costs based on revised pricing	(232,804)	
Increase estimated special education services based on student population	202,620	
Personnel adjustments (discussed at February 21, 2023 Personnel Committee meeting)	120,455	
Reduce worker's compensation budget based on revised SDIC estimate	(119,748)	
Reduce occupational education tuition based on revised CCIU estimate	(109,687)	
Salary contracts re-loaded to update mid-year staff turnover	(73,499)	
Reduce technology expenditures	(41,050)	
Adjust supplies estimates (various areas)	25,100	
Add funds for new supplemental contracts	22,550	
Reduce athletics estimates for uniforms and supplies	(18,539)	271,206
Proposed Budgeted Expenditures (March 2023)		<u>109,331,677</u>
Preliminary Use of Fund Balance (February 2023)		3,750,895
Use of Fund Balance:		
Change in Revenues	-	
Change in Expenditures	\$ 271,206	271,206
Proposed Use of Fund Balance (March 2023)		<u>\$ 4,022,101</u>

Tax Increase - 3.31% (1.13 mills)

		2019 - 2020 Actual Revenue / Expenditures	2020 - 2021 Actual Revenue / Expenditures	2021 - 2022 Actual Revenue / Expenditures	2022 - 2023 Final Budget Revenue / Expenditures	2022 - 2023 Estimated Revenue / Expenditures	2023 - 2024 Prelim Budget Revenue / Expenditures	\$ Budget / Budget Increase / Decrease	% Budget / Budget Increase / Decrease
	SUMMARY								
	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 5,089,477	\$ -	\$ 4,022,101	\$ (1,067,376)	-20.97%
	6000 REVENUE FROM LOCAL SOURCES	\$ 59,607,747	\$ 62,425,565	\$ 64,607,287	\$ 65,079,798	\$ 66,873,995	\$ 72,503,207	\$ 7,423,409	11.41%
	7000 REVENUE FROM STATE SOURCES	\$ 31,898,838	\$ 32,502,390	\$ 34,227,481	\$ 33,699,677	\$ 35,218,488	\$ 31,873,292	\$ (1,826,385)	-5.42%
	8000 REVENUE FROM FEDERAL SOURCES	\$ 762,241	\$ 2,741,415	\$ 3,802,262	\$ 2,619,038	\$ 2,619,038	\$ 933,077	\$ (1,685,961)	-64.37%
	9000 REVENUE FROM OTHER SOURCES	\$ 417	\$ 18,141	\$ 84,742	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 92,269,242	\$ 97,687,511	\$ 102,721,772	\$ 106,487,990	\$ 104,711,521	\$ 109,331,677	\$ 2,843,687	2.67%
	TOTAL EXPENDITURES	\$ 84,212,249	\$ 86,733,607	\$ 90,926,972	\$ 94,870,672	\$ 94,108,672	\$ 97,583,192	\$ 2,712,520	2.86%
	TOTAL OTHER FINANCING USES	\$ 6,891,266	\$ 7,529,065	\$ 8,100,979	\$ 11,617,318	\$ 10,552,318	\$ 11,748,485	\$ 131,167	1.13%
	TOTAL EXP & OTHER FINANCING USES	\$ 91,103,515	\$ 94,262,672	\$ 99,027,950	\$ 106,487,990	\$ 104,660,990	\$ 109,331,677	\$ 2,843,687	2.67%
	REVENUE OVER (UNDER) EXPENDITURE	\$ 1,165,727	\$ 3,424,839	\$ 3,693,822	\$ -	\$ 50,531	\$ -	\$ -	
	CHESTER COUNTY MILLAGE	31.61	32.71	33.52	34.10	34.10	35.23		
	MILLAGE INCREASE	2.998%	3.480%	2.476%	1.730%	1.730%	3.314%		
	ACT 1 INDEX	3.00%	3.50%	4.00%	4.50%	4.00%	5.40%		
	Use of Fund Balance Notes:								
	Budgetary Reserve	\$ -	\$ -	\$ -	\$ 1,065,000	\$ -	\$ 1,100,000		
	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ 1,649,135	\$ -	\$ 1,766,360		
	PSERS Draw Down (Committed Fund Balance)	\$ -	\$ -	\$ -	\$ 1,241,335	\$ -	\$ 864,696		
	General Ops Usage (Unassigned Fund Balance)	\$ -	\$ -	\$ -	\$ 1,134,007	\$ -	\$ 291,045		

Fund Balances

Tax Increase - 3.31% (1.13 mills)						
SUMMARY	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Budget	2022 - 2023 Estimated	2023 - 2024 Preliminary Budget
FUND BALANCE SUMMARY						
<i>General Fund</i>	\$ 19,746,201	\$ 23,171,040	\$ 26,864,862	\$ 21,775,385	\$ 26,864,862	\$ 22,842,761
<i>Capital Projects Fund</i>	\$ 3,018,437	\$ 4,176,854	\$ 3,709,817	\$ 3,720,486	\$ 3,709,817	\$ 3,709,817
<i>Internal Service Fund</i>	\$ 3,669,390	\$ 4,838,046	\$ 5,029,991	\$ 4,838,046	\$ 5,029,991	\$ 5,029,991
Totals	\$ 26,434,028	\$ 32,185,940	\$ 35,604,670	\$ 30,333,917	\$ 35,604,670	\$ 31,582,569
Change	\$ 1,862,354	\$ 5,751,912	\$ 3,418,730	\$ (5,270,753)	\$ -	\$ (4,022,101)

Comparison by Function		2022-23	2023-24	Variance	% Variance
<u>Instructional Services</u>					
1100	Instruction	\$ 45,468,619	\$ 46,780,822	\$ 1,312,203	2.89%
1200	Special Programs	15,626,973	15,556,793	(70,180)	-0.45%
1300	Vocational Education Programs	2,730,879	2,808,033	77,154	2.83%
1400	Other Instructional Programs	82,150	87,615	5,465	6.65%
1500	Nonpublic School Programs	6,599	4,700	(1,899)	-28.78%
<u>Support & Non-Instructional Services</u>					
2100	Support Services - Students	4,949,369	4,781,013	(168,356)	-3.40%
2200	Support Services - Instructional Staff	3,008,507	3,081,664	73,157	2.43%
2300	Support Services - Administration	5,062,397	5,363,774	301,377	5.95%
2400	Support Services - Pupil Health	1,039,593	1,070,580	30,987	2.98%
2500	Support Services - Business	1,043,334	1,066,020	22,686	2.17%
2600	Operations & Maintenance of Plant	4,812,107	5,258,391	446,284	9.27%
2700	Student Transportation Services	6,857,109	7,088,925	231,816	3.38%
2800	Support Services - Central	2,466,082	2,724,554	258,472	10.48%
2900	Other Support Services	179,741	180,151	410	0.23%
3200	Student Activities	1,444,713	1,636,657	191,944	13.29%
3300	Community Services	75,000	75,000	-	0.00%
3400	Scholarships and Awards	17,500	18,500	1,000	5.71%
5100	Debt Service	8,901,183	8,880,125	(21,058)	-0.24%
5200	Fund Transfers	1,651,135	1,768,360	117,225	7.10%
5900	Budgetary Reserve	1,065,000	1,100,000	35,000	3.29%
TOTAL		\$ 106,487,990	\$ 109,331,677	\$ 2,843,687	2.67%

Comparison by Object	2022-23	2023-24	Variance	%
Object				
100 - Salaries	\$ 35,741,458	\$ 37,846,589	\$ 2,105,131	5.89%
200 - Benefits	23,272,881	23,132,433	(140,448)	-0.60%
300 - Professional Services	10,070,752	10,215,702	144,950	1.44%
400 - Repair/Maintenance/Rental	2,383,390	2,397,904	14,514	0.61%
500 - Transportation/Insurance/Tuition	19,820,819	20,038,591	217,772	1.10%
600 - Supplies/Books/Software	3,029,167	3,425,819	396,652	13.09%
700 - Capital Expenditures	26,220	-	(26,220)	-100.00%
800 - Bond Interest/Dues/Fees	5,457,168	5,231,279	(225,889)	-4.14%
900 - Bond Principal	3,970,000	4,175,000	205,000	5.16%
	<u>103,771,855</u>	<u>106,463,317</u>	<u>2,691,462</u>	2.59%
Other				
800 - Budgetary Reserve	1,065,000	1,100,000	35,000	3.29%
900 - Transfers	1,651,135	1,768,360	117,225	7.10%
	<u>2,716,135</u>	<u>2,868,360</u>	<u>152,225</u>	5.60%
Total General Fund Budget	<u>\$ 106,487,990</u>	<u>\$ 109,331,677</u>	<u>\$ 2,843,687</u>	2.67%

DEPARTMENTAL BUDGETS

2023-24 BUDGET

Departmental Budgeting Process

- November – department Directors and building Principals are provided with budget template worksheets
- Budget worksheets provide current year (2022-23) budget, 2022-23 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
 - When unknown costs are anticipated, budgets are prepared using the best information available and prior year trend information

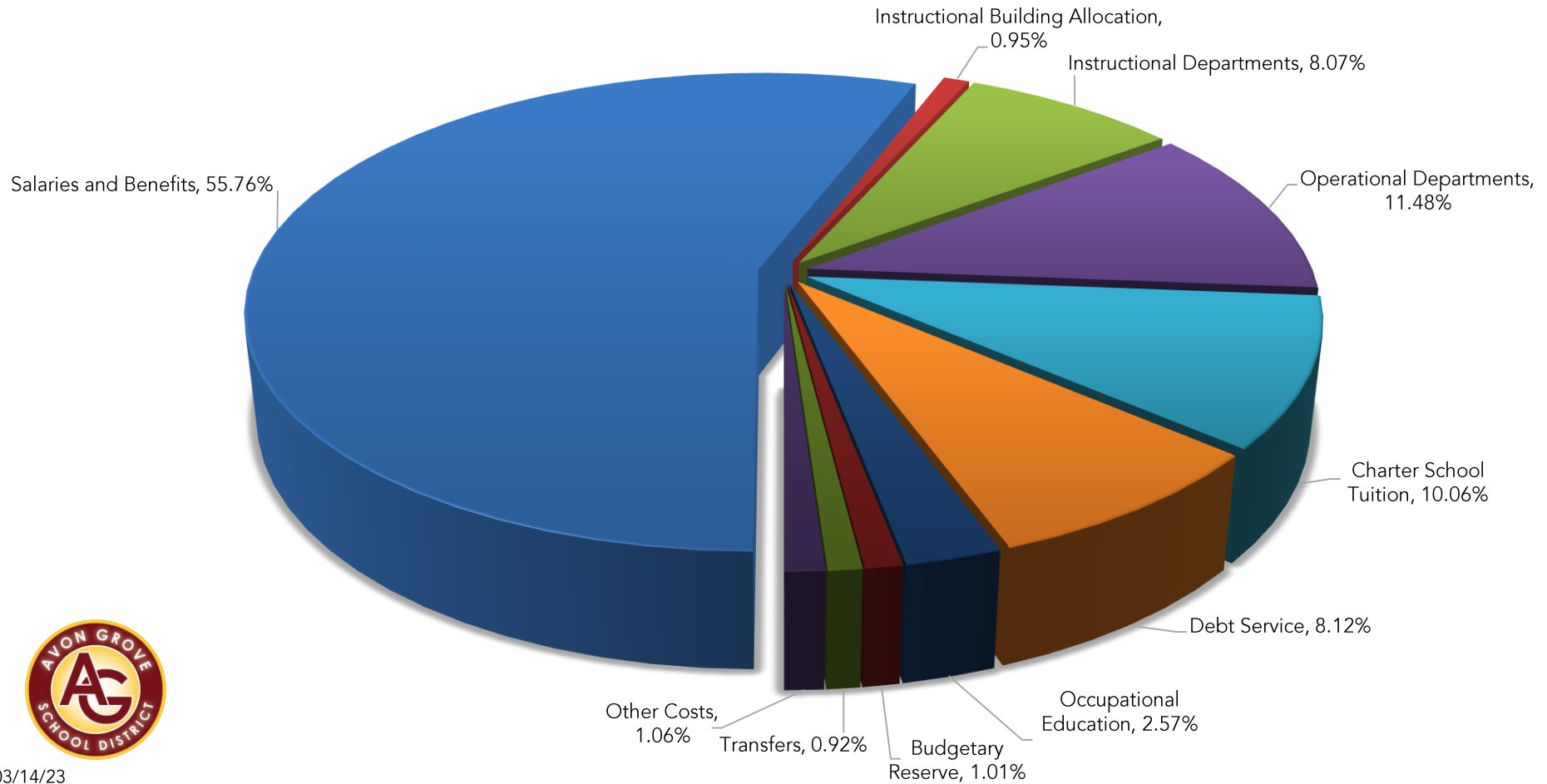


Instructional Building Allocations

School	Grades	A Enrollment	B Factor	A x B Weighted Enrollment	C Per Student Allocation	A x B x C 2023-24 Budget
Penn London Elementary	K - 1	665	1.00	665	\$ 170	\$ 113,050
Avon Grove Intermediate	2 - 5	1,433	1.00	1,433	\$ 170	\$ 243,610
Fred S. Engle Middle	6 - 8	1,191	1.36	1,620	\$ 170	\$ 275,400
Avon Grove High	9 - 12	1,755	1.36	2,387	\$ 170	\$ 405,790
Totals		<u>5,044</u>		<u>6,105</u>		<u>\$ 1,037,850</u>

Due to inflationary pressure, the per-student allocation was increased for the 2023-24 budget from **\$150/student** to **\$170/student**. The per-student allocation is tracked yearly against the CPI and Act 1 indices, and allows for an estimated CPI increase in 2023-24 of an additional **5%**.

Budget Composition Breakdown



PENN LONDON ELEMENTARY SCHOOL

2023-24 BUDGET

PLES STRUCTURAL OVERVIEW

Grades K – 2 (current year)

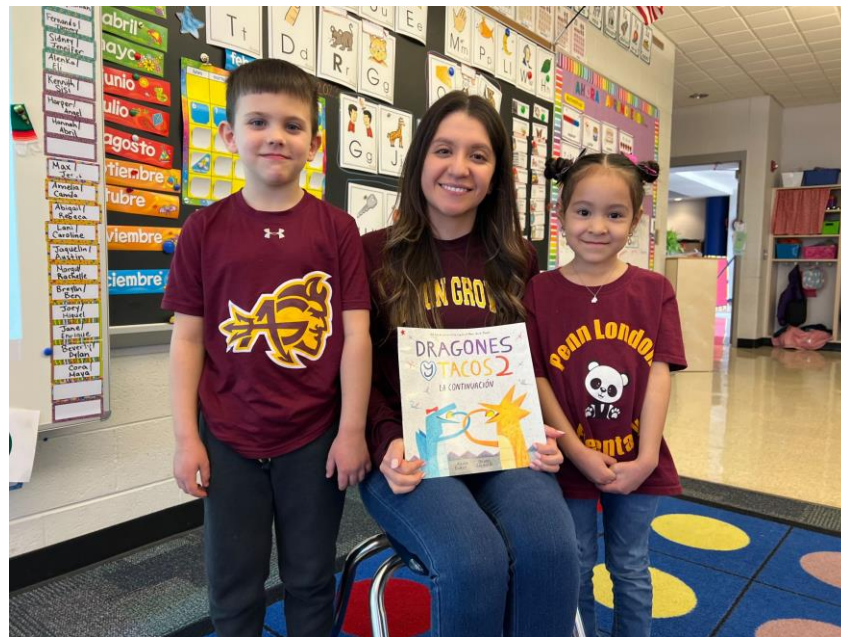
Grades K – 1 (next year)

Enrollment: 1,014

- K – 285
- 1 – 377
- 2 – 352

Homerooms (current year):

- K – 14
- 1 – 16
- 2 – 14



PLE BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Equipment repairs and maintenance	432	2,161	2,200	39	1.80%
Copier rental costs	448	14,700	16,500	1,800	12.24%
General supplies and materials	610	54,205	31,500	(22,705)	-41.89%
Books and periodicals	640	39,000	20,793	(18,207)	-46.68%
Technology supplies and fees	650	33,762	29,131	(4,631)	-13.72%
Total Regular Instructional Programs - General		143,828	100,124	(43,743)	-30.41%
Library Media Center					
Books, periodicals and other expenditures		2,500	2,020	(480)	-19.20%
Office of the Principal (Administrative)					
Equipment repairs and maintenance	432	-	1,650	1,650	N/A
General supplies and materials	610	5,439	450	(4,989)	-91.73%
Meals and refreshments	635	1,200	1,000	(200)	-16.67%
Dues and fees	810	1,977	1,000	(977)	-49.42%
Other miscellaneous expenditures		906	556	(350)	-38.63%
Total Office of the Principal (Administrative)		9,522	4,656	(4,866)	-51.10%
Professional Development					
Staff professional development and travel costs		-	6,250	6,250	N/A
TOTAL PLE BUDGET		155,850	113,050	(42,839)	-27.49%

AVON GROVE INTERMEDIATE SCHOOL

2023-24 BUDGET

AGIS STRUCTURAL OVERVIEW

Grades 3 – 6 (current year)

Grades 2 – 5 (next year)

Enrollment: 1,457

- 3 – 369
- 4 – 361
- 5 – 354
- 6 – 373

Homerooms (current year):

- 3 – 14
- 4 – 13
- 5 – 13
- 6 – 13



AGIS BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs					
Copier rental costs	448	35,805	38,000	2,195	6.13%
General supplies and materials	610	63,738	65,200	1,462	2.29%
Books and periodicals	640	20,000	27,100	7,100	35.50%
Technology supplies and fees	650	40,000	41,100	1,100	2.75%
Other miscellaneous expenditures		4,150	5,000	850	20.48%
Total Regular Instructional Programs		163,693	176,400	12,707	7.76%
Library Media Center					
General supplies and materials	610	1,000	1,700	700	70.00%
Books and periodicals	640	8,000	4,000	(4,000)	-50.00%
Technology supplies and fees	650	700	4,000	3,300	471.43%
Total Library Media Center		9,700	9,700	-	0.00%
Office of the Principal (Administrative)					
Postage and shipping	530	750	400	(350)	-46.67%
General supplies and materials	610	1,500	1,850	350	23.33%
Dues and fees	810	2,450	2,500	50	2.04%
Other miscellaneous expenditures		1,857	2,000	143	7.70%
Total Office of the Principal (Administrative)		6,557	6,750	193	2.94%
Professional Development					
Certified professional staff training	360	5,000	20,760	15,760	315.20%
Capital Expenditures (part of Transfer to Capital Projects Fund)					
Furniture and equipment	932	30,000	30,000	-	0.00%
TOTAL AGIS BUDGET		214,950	243,610	28,660	13.33%

FRED S. ENGLE MIDDLE SCHOOL

2023-24 BUDGET

FSEMS STRUCTURAL OVERVIEW

Grades 7 – 8 (current year)

Grades 6 – 8 (next year)

Enrollment: 825

- 7 – 401
- 8 – 424

Classes offered for HS credit:

- Algebra I
- Geometry
- Spanish I
- French I



FSEMS BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Copier rental costs	448	14,385	16,500	2,115	14.70%
Travel reimbursements	580	-	1,200	1,200	N/A
General supplies and materials	610	60,021	136,359	76,338	127.19%
Books and periodicals	640	7,000	8,000	1,000	14.29%
Technology supplies and fees	650	41,594	54,491	12,897	31.01%
Other miscellaneous expenditures		12,300	16,300	4,000	32.52%
Total Regular Instructional Programs - General		135,300	232,850	97,550	72.10%
Library Media Center					
Books, periodicals and other expenditures		7,000	10,000	3,000	42.86%
Office of the Principal (Administrative)					
General supplies, refreshments, and books/periodicals	600	3,050	4,750	1,700	55.74%
Dues and fees	810	1,800	2,550	750	41.67%
Other miscellaneous expenditures		3,100	3,250	150	4.84%
Total Office of the Principal (Administrative)		7,950	10,550	2,600	32.70%
Professional Development					
Staff training	360	16,250	20,750	4,500	27.69%
Travel to conferences and trainings	580	750	1,250	500	66.67%
Total Professional Development		17,000	22,000	5,000	29.41%
TOTAL FSEMS BUDGET		167,250	275,400	108,150	64.66%

AVON GROVE HIGH SCHOOL

2023-24 BUDGET

AGHS STRUCTURAL OVERVIEW

Grades 9 - 12

Enrollment: 1,755

- 9 – 455
- 10 – 433
- 11 – 434
- 12 – 433

TCHS enrollment: 237

Classes offered: 221



AGHS BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs - General					
Web-based instructional programming	323	44,500	44,500	-	0.00%
Copier rental costs	448	25,830	28,000	2,170	8.40%
Printing and binding	550	250	-	(250)	-100.00%
General supplies and materials	610	20,000	30,000	10,000	50.00%
Technology supplies and fees	650	12,000	12,000	-	0.00%
Total Regular Instructional Programs - General		102,580	114,500	11,920	11.62%
Library Media Center					
General supplies and materials (LMC)	610	1,000	1,000	-	0.00%
General supplies and materials (AGTV Studio)	610	-	1,500	1,500	N/A
Books and periodicals	640	1,000	1,850	850	85.00%
Technology supplies and fees (LMC)	650	9,300	9,300	-	0.00%
Technology supplies and fees (AGTV Studio)	650	18,000	18,000	-	0.00%
Other miscellaneous expenditures		1,100	50	(1,050)	-95.45%
Total Library Media Center		30,400	31,700	1,300	4.28%

AGHS BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Office of the Principal (Administrative)					
Postage and shipping	530	3,000	3,000	-	0.00%
General supplies and materials	610	-	24,440	24,440	N/A
Meals and refreshments	635	800	800	-	0.00%
Dues and fees	810	3,000	3,000	-	0.00%
Other miscellaneous expenditures		2,550	4,050	1,500	58.82%
Total Office of the Principal (Administrative)		9,350	35,290	25,940	277.43%
Other Administrative Services					
Building rental - graduation ceremony	441	17,500	17,500	-	0.00%
Transportation - graduation ceremony	513	2,500	1,000	(1,500)	-60.00%
Supplies - graduation ceremony	610	11,000	13,000	2,000	18.18%
Total Other Administrative Services		31,000	31,500	500	1.61%
Professional Development					
Instructional staff training	360	9,500	9,500	-	0.00%
Non-instructional staff training	360	750	750	-	0.00%
Travel to conferences and trainings	580	1,500	1,500	-	0.00%
Total Professional Development		11,750	11,750	-	0.00%
TOTAL GENERAL EXPENDITURES		185,080	224,740	39,660	21.43%

AGHS BUDGET DETAIL – 2023-24

Description	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Departmental Budgets				
Business Education	11,050	11,050	-	0.00%
Language Arts	7,050	13,180	6,130	86.95%
English Language Learners (ELL)	2,050	3,450	1,400	68.29%
World Languages	7,600	6,200	(1,400)	-18.42%
Family Consumer Science	10,600	10,600	-	0.00%
Industrial Arts	31,000	31,000	-	0.00%
Math	10,500	11,500	1,000	9.52%
Music	14,200	15,200	1,000	7.04%
Physical Education and Health	13,770	13,770	-	0.00%
Science	32,000	34,200	2,200	6.88%
Social Studies	13,500	13,500	-	0.00%
Art	17,400	17,400	-	0.00%
Total Departmental Budgets	170,720	181,050	10,330	6.05%
TOTAL AGHS BUDGET	355,800	405,790	49,990	14.05%

ACTIVITIES AND ATHLETICS

2023-24 BUDGET

A&A STRUCTURAL OVERVIEW

FSEMS 7-8	Offered	Participants	Coaches/Advisors
Activities (paid)	14	317	13
Fall Sports Teams 2022	16	288	16
Winter Sports Teams 2022/2023	8	105	8
Spring Sports Teams 2023	10	TBD	13

AGHS 9-12	Offered	Participants	Coaches/Advisors
Activities (paid)	26	708	47
Fall Sports Teams 2022	21	390	34
Winter Sports Teams 2022/2023	19	272	22
Spring Sports Teams 2023	15	TBD	25



A&A BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Nonathletic Activities					
Event transportation	513	20,954	21,813	859	4.10%
AGHS play & musical supplies (supported by ticket sales)	610	50,000	50,000	-	0.00%
Homecoming		4,426	5,249	823	18.59%
Total Nonathletic Activities		75,380	77,062	1,682	2.23%
Middle School Athletics					
Game officials and event workers (crowd control)	330	18,142	18,400	258	1.42%
Equipment repairs and maintenance	432	5,490	5,490	-	0.00%
Transportation to games and events	513	23,852	24,734	882	3.70%
General supplies and materials (including uniforms)	610	26,975	30,691	3,716	13.78%
Other miscellaneous expenditures		2,635	2,915	280	10.63%
Total Middle School Athletics		77,094	82,230	5,136	6.66%

A&A BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
High School Athletics					
Game officials	330	45,980	54,710	8,730	18.99%
Athletic trainer	331	60,000	120,000	60,000	100.00%
Game workers (in-house staff)	100	24,174	24,247	73	0.30%
Event staff (contracted)	331	6,000	7,249	1,249	20.82%
Equipment repairs and maintenance	432	11,000	11,500	500	4.55%
Transportation to games and events	513	82,907	86,306	3,399	4.10%
Insurance	529	6,600	6,871	271	4.11%
Supplies and materials (including uniforms)	610	115,695	122,646	6,951	6.01%
Technology supplies and fees	650	7,889	10,431	2,542	32.22%
Dues and fees (conference registration)	810	25,662	36,564	10,902	42.48%
Other miscellaneous expenditures		13,825	18,369	4,544	32.87%
Total High School Athletics		399,732	498,893	99,161	24.81%
Professional Development					
Certified non-instructional professional development	360	5,643	2,842	(2,801)	-49.64%
TOTAL ATHLETICS AND ACTIVITIES BUDGET		557,849	661,028	103,179	18.50%

TEACHING AND LEARNING

2023-24 BUDGET

T&L BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Regular Instructional Programs					
Professional services	330	7,500	30,000	22,500	300.00%
General supplies and materials	610	1,000	500	(500)	-50.00%
Books and periodicals	640	1,000	-	(1,000)	-100.00%
Technology supplies and fees (including software)	650	35,035	65,910	30,875	88.13%
Total Regular Instructional Programs		44,535	96,410	51,875	116.48%
PSSA Testing Fees					
PSSA postage and shipping fees	530	-	500.00	500	N/A
Curriculum and Instruction					
Substitutes for class coverage for curriculum development	329	46,920	6,970	(39,950)	-85.14%
General supplies and materials	610	10,000	10,000	-	0.00%
Books and periodicals	640	252,497	276,756	24,259	9.61%
Technology supplies and fees (including software)	650	78,440	78,394	(46)	-0.06%
Other miscellaneous expenditures		9,500	10,000	500	5.26%
Total Curriculum and Instruction		397,357	382,120	(15,237)	-3.83%
Professional Development					
Substitutes for class coverage during training	329	27,175	27,175	-	0.00%
Certified instructional professional staff training	360	25,000	25,000	-	0.00%
Travel to conferences and trainings	580	1,000	1,000	-	0.00%
Books and periodicals	640	3,250	4,000	750	23.08%
Total Professional Development		56,425	57,175	750	1.33%
Curriculum Writing Stipends		158,895	146,840	(12,055)	-7.59%
TOTAL CURRICULUM AND INSTRUCTION BUDGET		657,212	683,045	25,833	3.93%

PUPIL SERVICES

2023-24 BUDGET

PUPIL SERVICES STRUCTURAL OVERVIEW

Grades K - 12

Enrollment: 5,051

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 BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Pupil Services					
Professional student services (translations and other)	300	33,000	45,000	12,000	36.36%
Copier rental costs	448	1,260	1,200	(60)	-4.76%
Print materials	550	2,500	1,000	(1,500)	-60.00%
Travel	580	3,000	2,500	(500)	-16.67%
General supplies, refreshments, books, and technology	600	22,000	22,000	-	0.00%
Other miscellaneous expenditures		4,000	3,000	(1,000)	-25.00%
Total Pupil Services		65,760	74,700	8,940	13.59%
Alternative Education Programs					
Summer School (1420)		1,000	1,000	-	0.00%
Homebound Instruction (1430)		6,000	6,000	-	0.00%
Other Alternative Programs (1440)		51,000	53,000	2,000	3.92%
Total Alternative Education Programs		58,000	60,000	2,000	3.45%
School Counselors					
Professional services	300	1,000	1,000	-	0.00%
Supplies and materials, books, and technology	600	26,000	27,250	1,250	4.81%
Other miscellaneous expenditures		4,000	3,500	(500)	-12.50%
Total School Counselor Services		31,000	31,750	750	2.42%

PUPIL SERVICES BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Psychological Services					
Professional services (contracted psychologists)	300	46,000	44,000	(2,000)	-4.35%
Supplies and materials (protocols)	610	10,000	8,000	(2,000)	-20.00%
Other miscellaneous expenditures		2,000	1,800	(200)	-10.00%
Total Psychological Services		58,000	53,800	(4,200)	-7.24%
Dental Services					
General supplies and materials	610	2,000	2,000	-	0.00%
Nursing Services					
Contracted nursing services (including substitutes)	300	34,000	30,500	(3,500)	-10.29%
General supplies, refreshments, and technology fees	600	26,300	34,000	7,700	29.28%
Other miscellaneous expenditures		2,850	4,300	1,450	50.88%
Total Nursing Services		63,150	68,800	5,650	8.95%
Professional Development					
Instructional staff training	360	2,000	4,500	2,500	125.00%
Total Professional Development		2,000	4,500	2,500	125.00%

PUPIL SERVICES BUDGET DETAIL – 2023-24

<u>Description</u>	<u>2022-23 Budget</u>	<u>2023-24 Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Pupil Services Budget Summary				
Pupil Services	65,760	74,700	8,940	13.59%
Alternative Education Programs	58,000	60,000	2,000	3.45%
School Counselor Services	31,000	31,750	750	2.42%
Psychological Services	58,000	53,800	(4,200)	-7.24%
Dental Services	2,000	2,000	-	0.00%
Nursing Services	63,150	68,800	5,650	8.95%
Professional Development	2,000	4,500	2,500	125.00%
TOTAL PUPIL SERVICES BUDGET	<u>279,910</u>	<u>295,550</u>	<u>15,640</u>	<u>5.59%</u>

SPECIAL EDUCATION

2023-24 BUDGET

SPECIAL EDUCATION STRUCTURAL OVERVIEW

Grades PreK – 12+

Enrollment: 676
(including EI students)

Out of District enrollment:

- 2018-19 – 42
- 2019-20 – 35
- 2020-21 – 38
- 2021-22 – 44
- 2022-23 – 45
- 2023-24 – 46 (anticipated)



SPECIAL EDUCATION BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Special Education Services					
Special education services provided by the CCIU	322	4,546,500	4,688,308	141,808	3.12%
Educational related services not provided by CCIU	329	10,000	5,000	(5,000)	-50.00%
Contracted OT/PT, nursing, and other services	330	448,531	492,000	43,469	9.69%
Tuition paid to other LEAs (APS, PRRIs, etc.)	560	630,000	555,000	(75,000)	-11.90%
General supplies and materials	610	30,000	67,050	37,050	123.50%
Books and periodicals	640	1,000	-	(1,000)	-100.00%
Technology supplies and software fees	650	23,000	23,000	-	0.00%
Other miscellaneous expenditures		19,500	15,400	(4,100)	-21.03%
Total Special Education Services		5,708,531	5,845,758	137,227	2.40%
Special Education Administration					
Professional services	330	14,000	15,000	1,000	7.14%
Technical services (digitizing student records)	340	10,000	7,500	(2,500)	-25.00%
Technology supplies and software fees	650	13,900	14,000	100	0.72%
Other miscellaneous expenditures		7,350	6,850	(500)	-6.80%
Total Special Education Administration		45,250	43,350	(1,900)	-4.20%
Professional Development					
Staff training and travel	360	43,000	38,500	(4,500)	-10.47%
Capital Spending					
Vans for EMPOWER program		132,000	-	(132,000)	-100.00%
TOTAL SPECIAL EDUCATION BUDGET		5,928,781	5,927,608	(1,173)	-0.02%

TECHNOLOGY

2023-24 BUDGET

TECHNOLOGY OVERVIEW

End users: ~6,500

Devices: ~9,100

Providing leadership and service in support of teaching and learning

Educational Technology:

- Learning management system, student information system, online learning

Information Technology:

- Network, applications, security, servers, hardware, Help Desk



TECHNOLOGY BUDGET DETAIL – 2023-24

Description	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Instructional Technology Support Services					
Telecommunications services (internet service)	538	51,000	51,000	-	0.00%
Travel costs	580	500	500	-	0.00%
Total Instructional Technology Support Services		51,500	51,500	-	0.00%
Information Technology Services					
Contracted network and other professional services	330	160,500	170,654	10,154	6.33%
Contracted technical support services	348	117,925	182,478	64,553	54.74%
Telecommunications services (phone service)	538	40,400	34,500	(5,900)	-14.60%
General supplies and materials	610	10,000	10,000	-	0.00%
Technology supplies, hardware, and software services	650	319,207	319,369	162	0.05%
Other miscellaneous expenditures		8,255	8,300	45	0.55%
Total Information Technology Services		656,287	725,301	69,014	10.52%
Professional Development					
Non-instructional staff training and travel	360 & 580	20,000	20,000	-	0.00%
Capital Spending					
Replacement ChromeBooks, laptops, and other equipment	700	640,130	717,910	77,780	12.15%
New AV and other equipment	700	89,536	18,450	(71,086)	-79.39%
Total Capital Spending		729,666	736,360	6,694	0.92%
TOTAL TECHNOLOGY BUDGET		1,457,453	1,533,161	75,708	5.19%

MAJOR COST DRIVERS

2023-24 BUDGET

Major Cost Drivers

INCREASES:

DECREASES:

Salaries and wages	\$ 2,105,131	Medical insurance (<i>tentative</i>)	\$ 478,841
FICA and PSERS contributions	\$ 389,958	Modular rentals	\$ 131,067
Electricity, natural gas, & water	\$ 212,825	Worker's compensation insurance	\$ 87,798
Transportation	\$ 204,185		
Supplies and materials	\$ 169,353		
Contracted security (<i>tentative</i>)	\$ 167,772		
Transfer to Capital Projects Fund	\$ 117,225		
Contracted technology services	\$ 64,553		
Athletic trainer services	\$ 60,000		
TOTAL MAJOR INCREASES	\$ 3,491,002	TOTAL MAJOR DECREASES	\$ 697,706

Net increase of major cost drivers = \$2,793,296

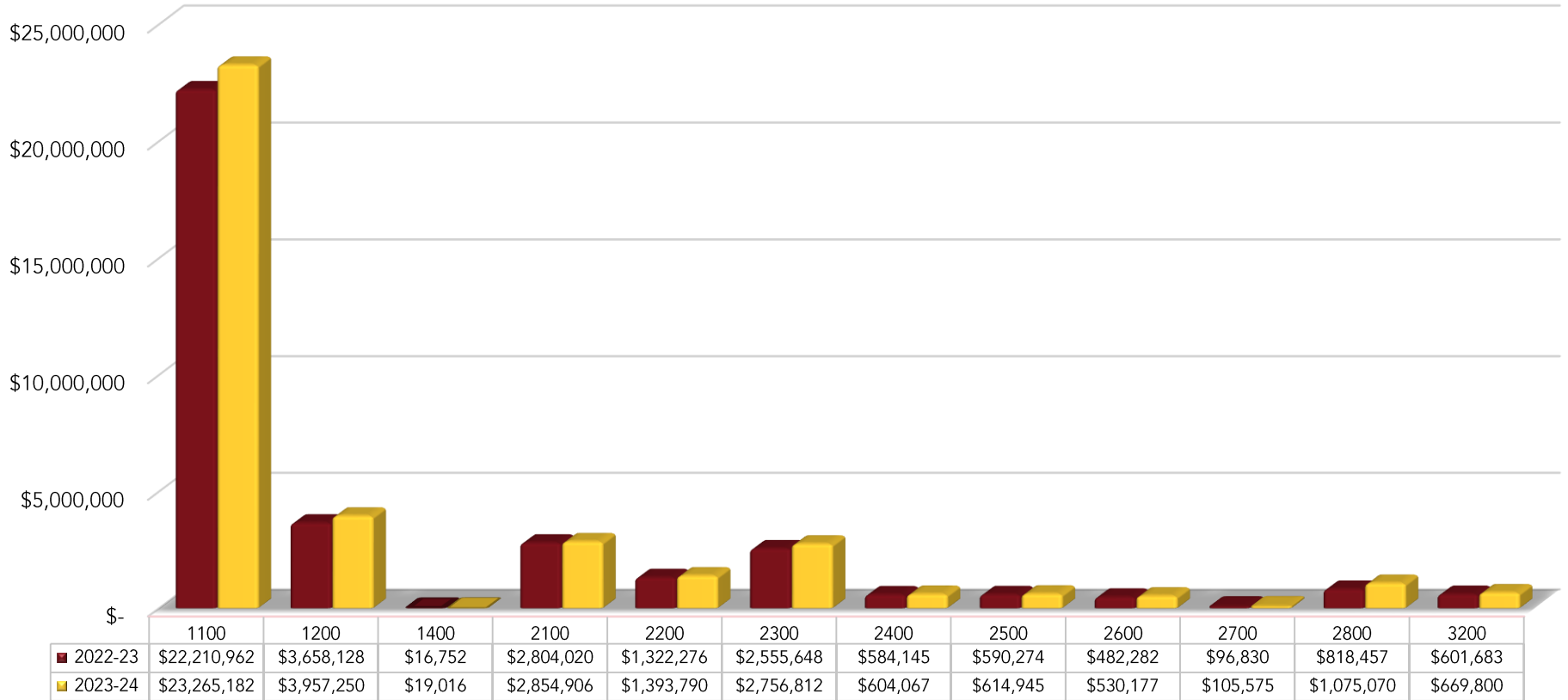


Salaries and Wages

- Budgeted to increase **\$2,105,131**, or **5.89%**
- Budget is built based on current staffing levels, **plus known personnel changes**
- Salaries and wage rates are based on the applicable collective bargaining agreements and contracts
- Estimates for program-specific additional pays, supplementals, and other items also budgeted
 - E.g. athletic coaches, club advisors, hourly substitutes, detention monitors, etc.
- Personnel costs will be discussed in-depth at the April presentation



Salaries by Function



■ 2022-23 ■ 2023-24

Benefits

- Total benefits budgeted to decrease **\$140,448**, or **0.60%**
- Increases in social security tax, PSERS contributions, and other benefits are offset by the decrease in medical insurance (*tentative*)
- 2022-23 budget – medical insurance budget included an estimated rate modifier totaling approximately **\$610,000**
 - Modifier was applied due to the unknown rate of utilization as the country moved past the pandemic
 - Claims dropped below historical averages during COVID as elective procedures were cancelled and people avoided medical offices – modifier applied to protect against a resurgence in claims
 - No modifier included in 2023-24 budget. 2nd meeting with medical consultants scheduled for March 29th
- PSERS rate decreased from **35.26%** to **34.00%** - first rate decrease since 2008-09
- Worker's compensation decreased due to low claims rate

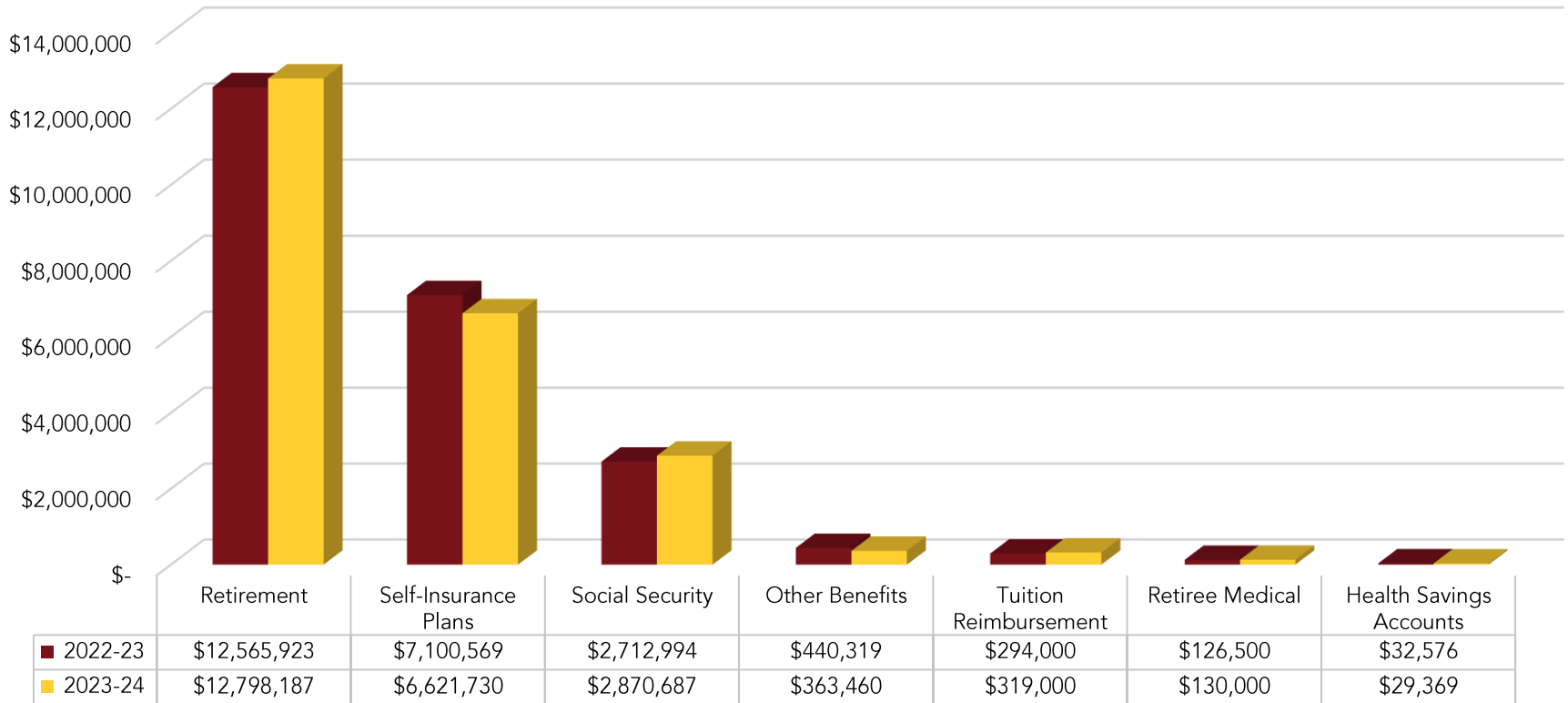


Benefits Detail

Description - with ESSER Funds	Object	2022-23 Budget	2023-24 Budget	Increase (Decrease)	% Increase (Decrease)
Social Security - 7.65% of eligible salaries	221	2,712,994	2,870,687	157,693	5.81%
Retirement - 34.00% of eligible salaries	230	12,565,923	12,798,187	232,264	1.85%
Tuition Reimbursement	240	294,000	319,000	25,000	8.50%
Self-Insurance Plans (medical, dental, vision, prescription)	270	7,100,569	6,621,730	(478,839)	-6.74%
Retiree Medical Insurance Benefits	280	126,500	130,000	3,500	2.77%
Health Savings Account Contributions	292	32,576	29,369	(3,207)	-9.84%
Other Benefits (life, disability, workmen's comp, etc.)		440,319	363,460	(76,859)	-17.46%
TOTAL 200 OBJECT - BENEFITS		23,272,881	23,132,433	(140,448)	-0.60%

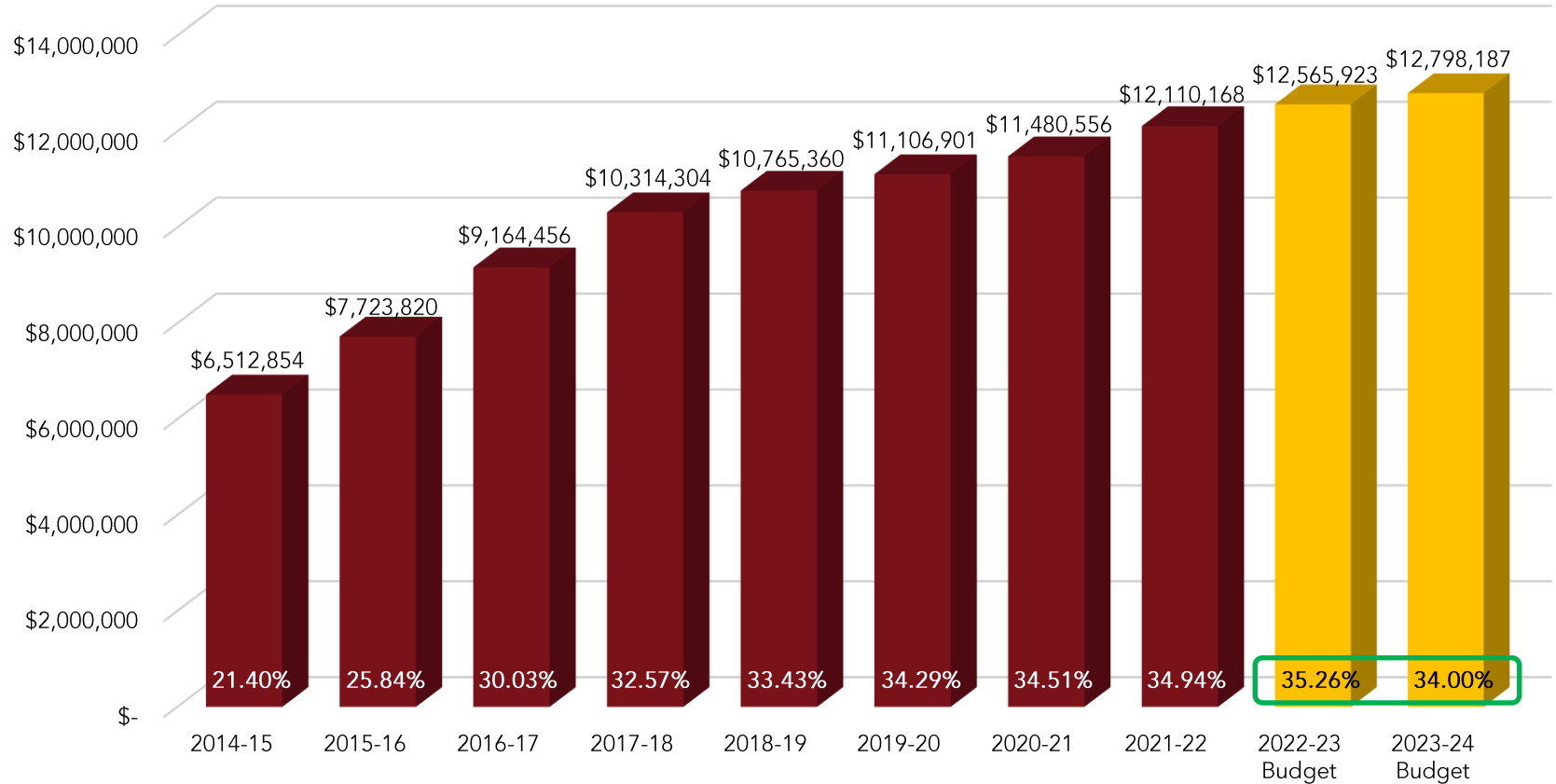


Benefits by Type – 2023-24 vs 2022-23



■ 2022-23 ■ 2023-24

PSERS Retirement Contributions



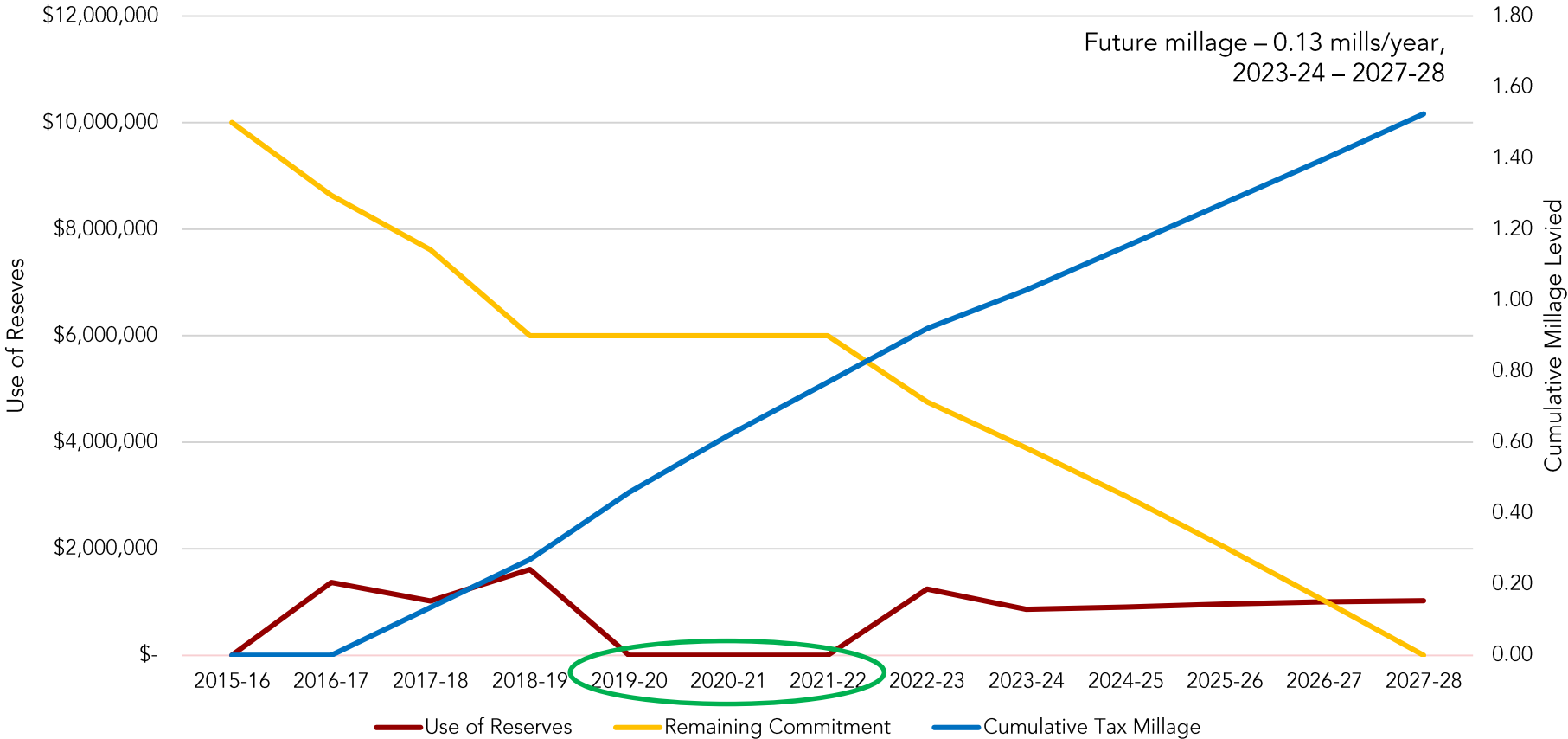
PSERS Historical and Projected Contributions

Year	PSERS Rate	% Increase	Expense	State Revenue	Net	Impact on District	Mill Value	Equivalent Mills
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)	\$ 1,834,411	-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	\$ 1,850,983	0.024
2019-20	34.29%	2.57%	\$ 11,106,901	\$ 6,170,472	\$ 4,936,429	\$ 161,246	\$ 1,858,260	0.087
2020-21	34.51%	0.64%	\$ 11,480,556	\$ 6,581,400	\$ 4,899,156	\$ (37,273)	\$ 1,861,767	-0.020
2021-22	34.94%	1.25%	\$ 12,110,168	\$ 6,936,764	\$ 5,173,404	\$ 274,248	\$ 1,865,420	0.147
2022-23	35.26%	0.92%	\$ 12,565,923	\$ 6,700,000	\$ 5,865,923	\$ 692,519	\$ 1,889,748	0.366
2023-24	34.00%	-3.57%	\$ 12,798,187	\$ 7,000,000	\$ 5,798,187	\$ (67,736)	\$ 1,910,900	-0.035
2024-25	34.73%	2.15%	\$ 13,380,715	\$ 7,359,393	\$ 6,021,322	\$ 223,135	\$ 1,920,455	0.116
2025-26	35.49%	2.19%	\$ 13,919,650	\$ 7,655,807	\$ 6,263,843	\$ 242,521	\$ 1,930,057	0.126
2026-27	36.15%	1.86%	\$ 14,433,724	\$ 7,938,548	\$ 6,495,176	\$ 231,333	\$ 1,939,707	0.119

Actual **Estimated**

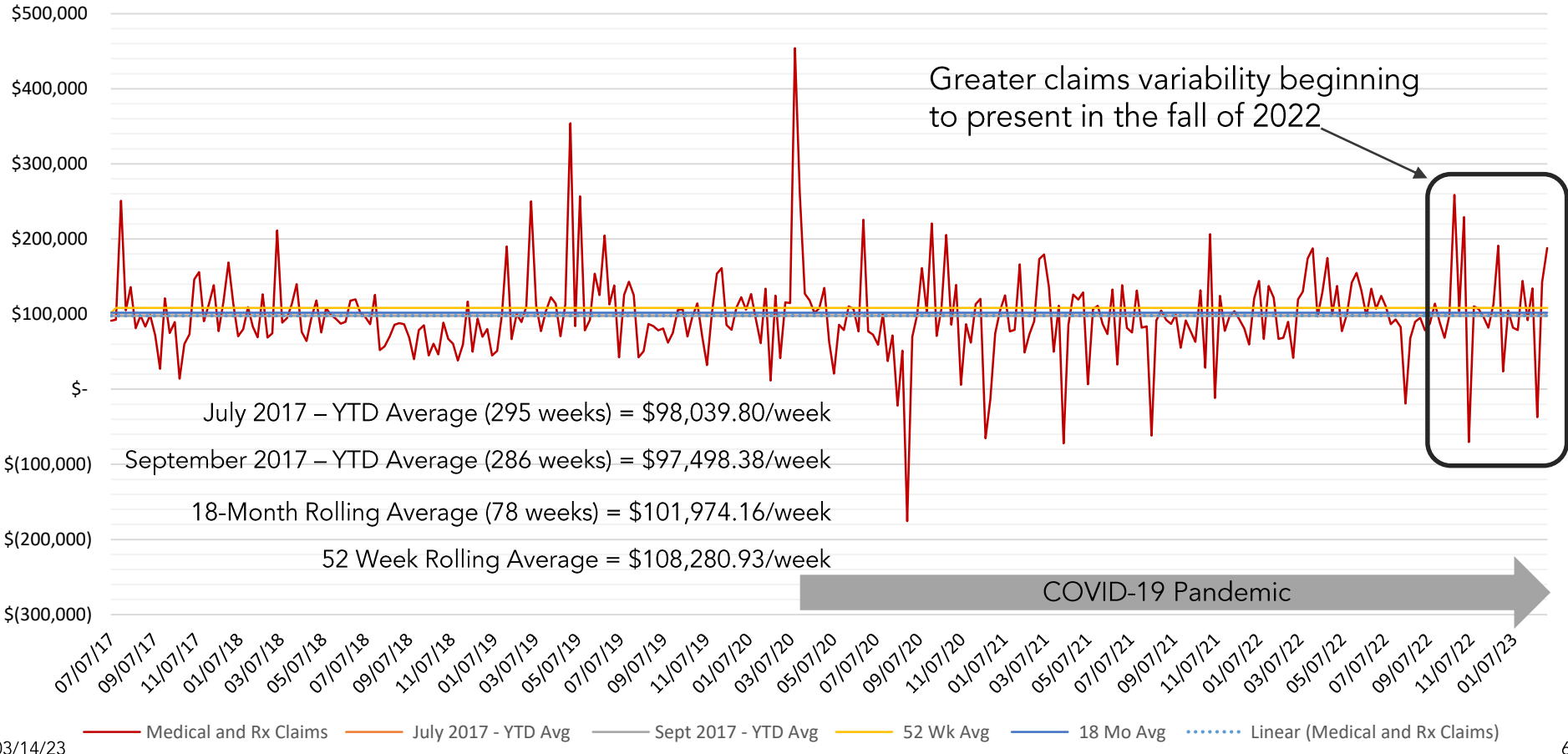
Aggregate 10-year net effect of PSERS increases = **\$3,253,093**

PSERS Committed Fund Balance Drawdown

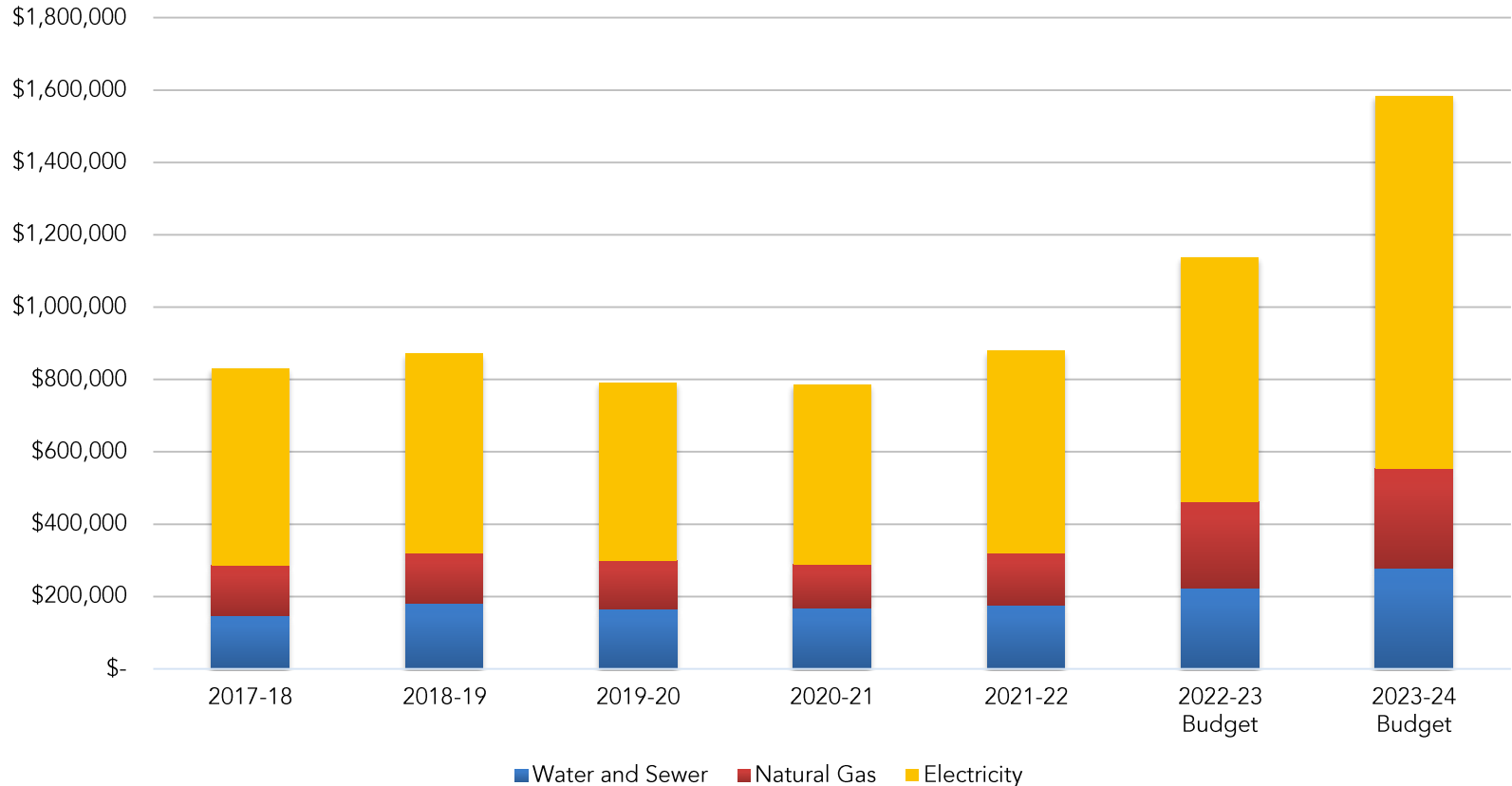


Medical and Prescription Claim Trends

July 2017 - Present



Utilities



Revised electricity pricing received 03/08/23 – revised estimate reduced the price per kWh by \$0.02024/kWh from original estimate

Transfer to Capital Projects

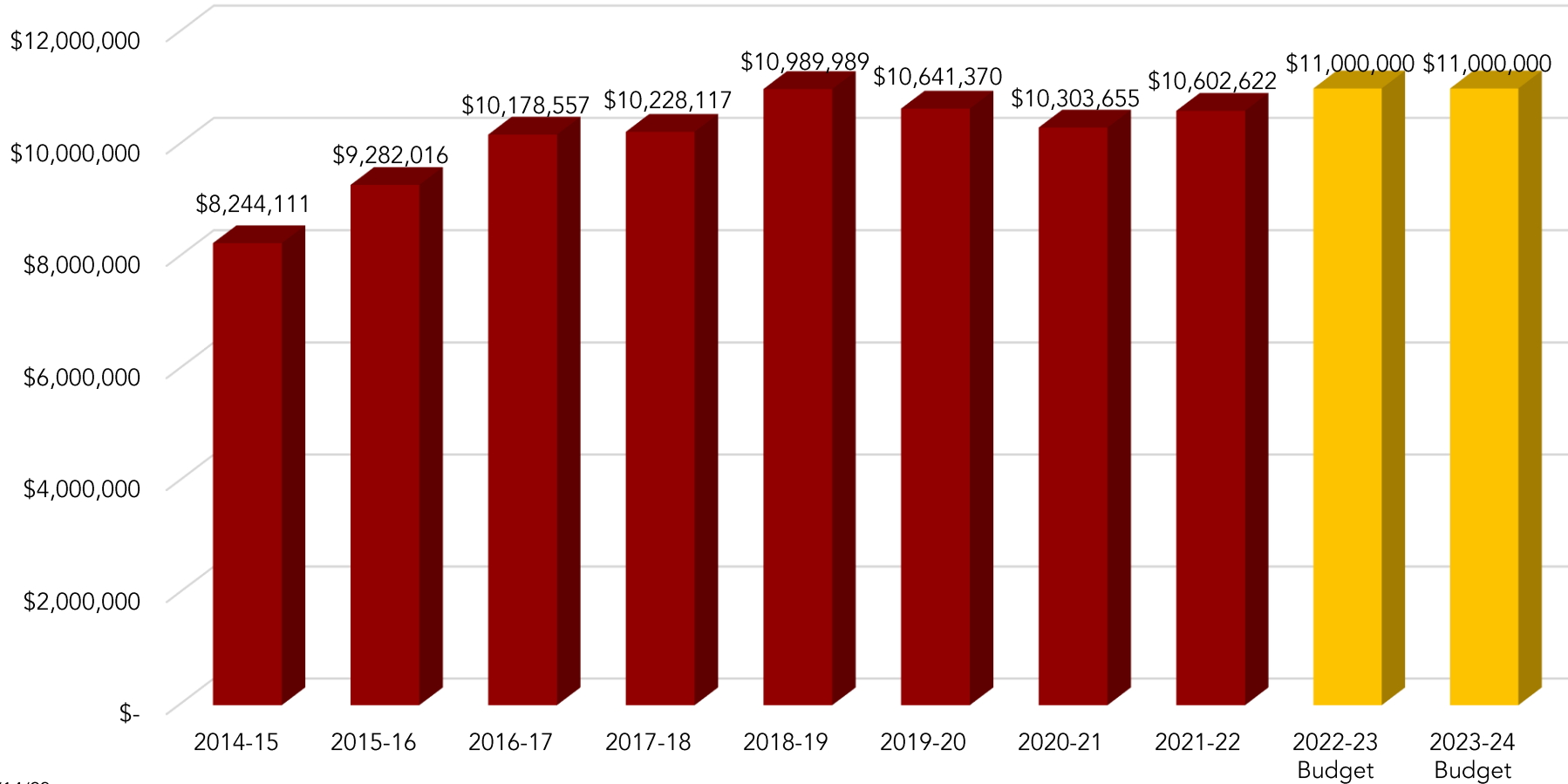
Two components of the transfer to the Capital Projects Fund:

- Estimated amount to fund future Long Range Plan (LRP) projects
- Anticipated capital spending for technology, furniture, and other items outside of the LRP

Description	Amount
Annual transfer for long range plan projects	\$ 1,000,000
Anticipated Capital Spending:	
Furniture and equipment from AGI instructional allocation	30,000
Technology purchases (ChromeBooks, teacher laptops, computer labs, etc.)	717,910
Projectors, business education carts, and equipment for the eSports team	18,450
Total Transfer to Capital Projects Fund	\$ 1,766,360

Note: Board Policy 635 Capital Budget Policies establishes the annual transfer to the Capital Projects Fund at the value of 1 mill of tax. This amount has been reduced in recent years due to the new high school project and middle school renovations taking place.

Charter School Tuition

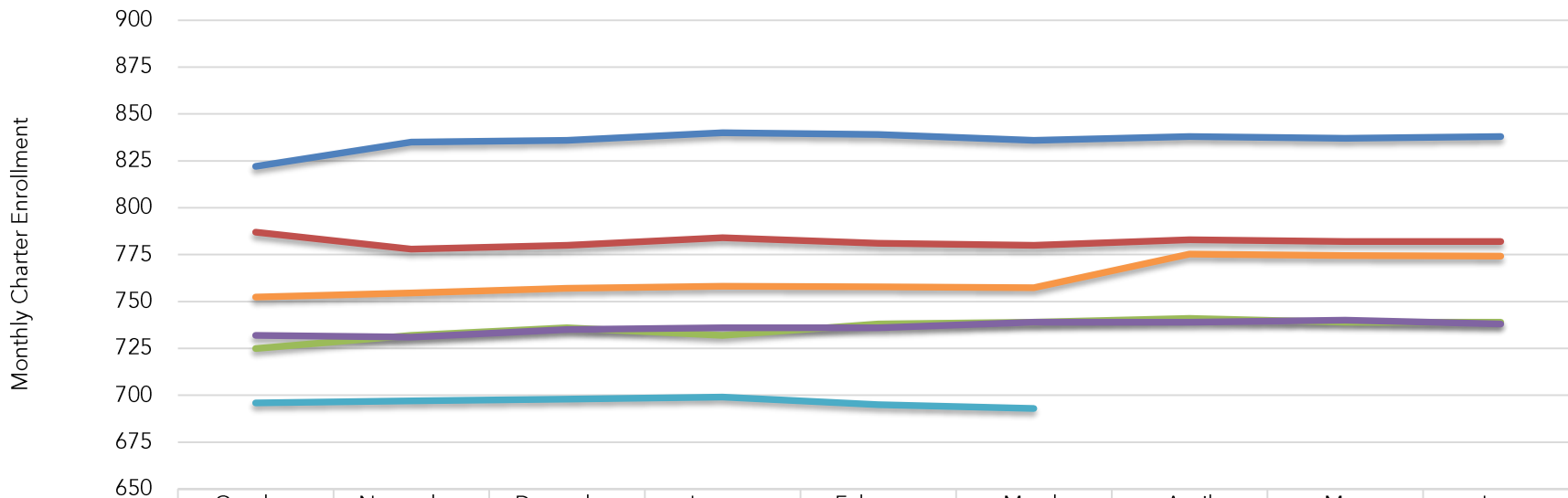


Charter School Tuition – Effect of Full Day Kindergarten

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	\$ 11,040,765		
2019-2020	721	123	844	\$ 11,348	\$ 26,391	\$ 8,182,031	\$ 3,246,143	\$ 11,428,174		
2020-2021	721	123	844	\$ 11,547	\$ 26,896	\$ 8,325,380	\$ 3,308,147	\$ 11,633,527		
2021-2022	721	123	844	\$ 12,130	\$ 27,202	\$ 8,745,485	\$ 3,345,845	\$ 12,091,330		
2022-2023	721	123	844	\$ 12,194	\$ 28,053	\$ 8,792,162	\$ 3,450,509	\$ 12,242,671		
2023-2024	721	123	844	\$ 12,364	\$ 28,741	\$ 8,914,696	\$ 3,535,099	\$ 12,449,795		
2024-2025	721	123	844	\$ 12,864	\$ 29,241	\$ 9,275,196	\$ 3,596,599	\$ 12,871,795		
2025-2026	721	123	844	\$ 13,364	\$ 29,741	\$ 9,635,696	\$ 3,658,099	\$ 13,293,795		

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	\$ 556,983
2019-2020	660	122	782	\$ 11,348	\$ 26,391	\$ 7,473,527	\$ 3,167,843	\$ 10,641,370	\$ 786,804	\$ 1,343,787
2020-2021	620	119	739	\$ 11,547	\$ 26,896	\$ 6,814,256	\$ 3,489,399	\$ 10,303,655	\$ 1,329,872	\$ 2,673,659
2021-2022	624	114	738	\$ 12,130	\$ 27,202	\$ 7,619,541	\$ 2,983,081	\$ 10,602,622	\$ 1,488,708	\$ 4,162,367
2022-2023	583	110	693	\$ 12,194	\$ 28,053	\$ 7,109,335	\$ 3,085,821	\$ 10,195,156	\$ 2,047,515	\$ 6,209,881
2023-2024	549	104	653	\$ 12,364	\$ 28,741	\$ 6,788,028	\$ 2,989,027	\$ 9,777,055	\$ 2,672,740	\$ 8,882,622
2024-2025	515	98	613	\$ 12,864	\$ 29,241	\$ 6,625,140	\$ 2,865,583	\$ 9,490,723	\$ 3,381,072	\$ 9,590,953
2025-2026	481	92	573	\$ 13,364	\$ 29,741	\$ 6,428,252	\$ 2,736,139	\$ 9,164,391	\$ 4,129,404	\$ 13,012,025

Monthly Charter Enrollment Trends



	October	November	December	January	February	March	April	May	June
2018-19	822	835	836	840	839	836	838	837	838
2019-20	787	778	780	784	781	780	783	782	782
2020-21	725	732	736	732	738	739	741	739	739
2021-22	732	731	735	736	736	739	739	740	738
2022-23	696	697	698	699	695	693			
Average	752.40	754.60	757.00	758.20	757.80	757.40	775.25	774.50	774.25

— 2018-19
 — 2019-20
 — 2020-21
 — 2021-22
 — 2022-23
 — Average

Next Step – Proposed Final Budget

- Proposed final budget will be presented for approval on **April 27, 2023**
- Current millage increase of 3.31% is **not finalized**
- Multiple factors are still being evaluated:
 - Medical claims
 - Non-instructional operational budgets
 - Attritional savings (anticipated in May)
 - Effect of Governor Shapiro's proposed budget (released 03/07/23)
 - Long-range plan and future capital needs

The administration is targeting a total millage increase of **2.50%** for the proposed final budget presented in April.



QUESTIONS?

2023-24 BUDGET