

AVON GROVE SCHOOL DISTRICT
2024-25
PROPOSED FINAL
BUDGET

April 16, 2024



CONTENT OVERVIEW



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Non-Instructional Budget Overview

- 02 Human Capital Review**
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2024-25 Calendar & Decision Points



November 16, 2023

Accelerated Budget Opt-Out Resolution Approved ✓



January 16, 2024

Budget Committee of the Whole – Preliminary Budget ✓



February 13, 2024

Budget Committee of the Whole – Revenues Detail ✓



March 12, 2024

Budget Committee of the Whole – Expenditures Detail ✓



April 16, 2024

Budget Committee of the Whole – Capital Budget



April 25, 2024

Board Meeting – Proposed Budget Final Adoption



May 14, 2024

Budget Committee of the Whole – Work Session



June 6, 2024

Board Meeting – Final Budget Adoption

DEPARTMENTAL BUDGETS: OPERATIONS

2024-25 BUDGET

Departmental Budgeting Process

- Operational departments develop budgets using the same process as instructional departments
- November – department directors are provided with budget template worksheets
- Budget worksheets provide current year (2023-24) budget, 2023-24 YTD actuals, and prior year budget and actuals for previous fiscal years
 - February/March – all department directors receive updated budget documents with refreshed current year spending data
- Departmental and building budgets cover non-personnel operational costs specific to that department or building
- Budgets are built from the ground up using a zero-based budget philosophy
- Non-instructional costs are budgeted **as lean as possible** while still maintaining operations



BOARD SERVICES – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Board Services					
BoardDocs web hosting fees	390	11,000	9,500	(1,500)	-13.64%
Surety bond fees	525	9,900	9,900	-	0.00%
Legal liability insurance	529	75,779	83,350	7,571	9.99%
Advertising	540	2,500	3,200	700	28.00%
Travel costs	580	2,500	2,000	(500)	-20.00%
General supplies and materials	610	4,000	3,000	(1,000)	-25.00%
Dues and fees (PSBA membership)	810	18,284	18,978	694	3.80%
Other miscellaneous expenditures		1,750	2,250	500	28.57%
Total Board Services Budget		125,713	132,178	6,465	5.14%

OFFICE OF THE SUPERINTENDENT – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Office of the Superintendent					
Contracted professional services:	300	71,500	58,500	(13,000)	-18.18%
<i>Services related to the Comprehensive Plan</i>		50,000	50,000		
<i>Act 93 salary study</i>		15,000	-		
<i>Convocation/public speaker fee</i>		5,000	6,000		
<i>Other professional services</i>		1,500	2,500		
Conferences and other professional development	360/580	6,425	8,425	2,000	31.13%
Travel costs	580	8,600	8,500	(100)	-1.16%
General supplies and materials	610	12,000	12,000	-	0.00%
Meals and refreshments (including Senior Volunteer brunch)	635	3,000	6,000	3,000	100.00%
Dues and fees	810	12,390	11,090	(1,300)	-10.49%
Other miscellaneous expenditures		1,500	1,000	(500)	-33.33%
Total Office of the Superintendent Budget		115,415	105,515	(9,900)	-8.58%
New and Renovated Building Costs					
Placeholder for unanticipated supplies or other needs		100,000	-	(100,000)	-100.00%

OFFICE OF THE SUPERINTENDENT – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Public Information Services					
Contracted professional services	330	5,000	5,000	-	0.00%
Postage and shipping costs	530	4,500	4,500	-	0.00%
Printing services	550	5,000	7,500	2,500	50.00%
Contracted Communications Specialist (CCIU)	596	137,250	168,000	30,750	22.40%
Other miscellaneous expenditures		3,384	3,884	500	14.78%
Total Public Information Services		155,134	188,884	33,750	21.76%
Budget Summary:					
Board Services		125,713	132,178	6,465	5.14%
Office of the Superintendent		115,415	105,515	(9,900)	-8.58%
New and Renovated Building Costs		100,000	-	(100,000)	-100.00%
Public Information Services		155,134	188,884	33,750	21.76%
TOTAL BUDGET		496,262	426,577	(69,685)	-14.04%

BUSINESS OFFICE – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Business Office Services					
Professional services	300	23,120	18,550	(4,570)	-19.77%
Shredding and disposal services	411	1,500	3,000	1,500	100.00%
Postage and shipping	530	10,000	8,000	(2,000)	-20.00%
General supplies and materials	610	10,500	10,000	(500)	-4.76%
Technology supplies and fees	650	1,000	1,000	-	0.00%
Dues and fees (including bond trustee fees)	810	9,250	9,825	575	6.22%
Miscellaneous expenditures		2,500	3,300	800	32.00%
Total Business Office Services		57,870	53,675	(4,195)	-7.25%
Miscellaneous Functions					
Function 2330 - Tax collection fees and commissions		121,000	119,000	(2,000)	-1.65%
Function 2350 - Legal and accounting services		203,000	200,000	(3,000)	-1.48%
Function 2840 - Central data processing services		56,500	75,665	19,165	33.92%
Function 2900 - CCIU core contribution		30,151	29,621	(530)	-1.76%
Function 2990 - CCIU pass-through funds		150,000	150,000	-	0.00%
Total Miscellaneous Functions		560,651	574,286	13,635	2.43%
TOTAL BUDGET		618,521	627,961	9,440	1.53%

FACILITIES AND MAINTENANCE – 2024-25

<u>Description</u>	<u>Object</u>	<u>2023-24 Budget</u>	<u>2024-25 Budget</u>	<u>Increase (Decrease)</u>	<u>% Increase (Decrease)</u>
Facilities and Maintenance Services					
Contracted professional and technical services	300	20,000	19,000	(1,000)	-5.00%
Trash and recycling disposal services	411	60,000	60,000	-	0.00%
Snow removal services	412	30,000	30,000	-	0.00%
Custodial services	413	1,707,856	1,912,673	204,817	11.99%
Lawn and groundskeeping services	414	220,500	291,016	70,516	31.98%
Water and sewage service	424	259,000	231,000	(28,000)	-10.81%
Repairs and maintenance	430	188,700	314,275	125,575	66.55%
Building and equipment rentals	441 & 442	6,433	1,000	(5,433)	-84.46%
Pest control services	460	12,000	12,000	-	0.00%
Fire, property, liability, and other insurances	520	297,291	334,577	37,286	12.54%
Telecommunications (radios and cell phones)	538	3,710	3,710	-	0.00%
Contracted CCIU Facilities Director	596	167,971	175,560	7,589	4.52%
General supplies and materials	610	131,850	157,750	25,900	19.64%
Utilities (natural gas, electric, etc.)	620	952,980	957,713	4,733	0.50%
Technology supplies and software costs	650	13,425	13,400	(25)	-0.19%
Other miscellaneous expenditures		3,800	4,200	400	10.53%
Total Facilities and Maintenance Services		4,075,516	4,517,874	442,358	10.85%

Note: 2023-24 costs are presented net of the operating expenses were budgeted to be reimbursed by the CCIU for renting Fred S. Engle.

SAFETY AND SECURITY – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Safety and Security					
Technology services	348	8,200	9,500	1,300	15.85%
Contracted security services	350	280,110	452,527	172,417	61.55%
Security-related repairs and maintenance	430	62,000	62,000	-	0.00%
Safety and Security Manager, net of revenues	596	66,175	81,090	14,915	22.54%
Supplies and materials	610	26,500	26,500	-	0.00%
Software and other technology supplies	650	21,700	24,200	2,500	11.52%
Dues and fees	810	250	250	-	0.00%
Fines and other miscellaneous costs	800	5,000	5,000	-	0.00%
Staff training and conference travel	360 / 580	6,000	6,000	-	0.00%
Total Safety and Security Services		475,935	667,067	191,132	40.16%

Note: The Safety and Security Manager was contracted for the 2023-24 fiscal year, and is budgeted to transition to an in-house position in 2024-25. Personnel costs, net of revenues received from other schools for security services, are presented in the 2024-25 budget for comparative purposes.

TRANSPORTATION – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Transportation Services					
Employee training and development	360	2,000	2,000	-	0.00%
Telecommunications (radio services)	538	1,390	1,390	-	0.00%
Contracted transportation services:					
Contracted public and charter school transportation	513	5,818,080	5,767,553	(50,527)	-0.87%
Contracted nonpublic school transportation	513	425,720	512,150	86,430	20.30%
Fuel	513	437,750	457,500	19,750	4.51%
Transportation aides	513	204,301	280,043	75,742	37.07%
Subsidy withholding for IU program transportation	516	12,000	2,331	(9,669)	-80.58%
General supplies and materials	610	12,850	13,000	150	1.17%
Technology supplies and software costs	650	11,200	11,000	(200)	-1.79%
Other miscellaneous expenditures		5,998	6,055	57	0.95%
Total Transportation Services		6,931,289	7,053,022	121,733	1.76%

STAFF SERVICES – 2024-25

Description	Object	2023-24 Budget	2024-25 Budget	Increase (Decrease)	% Increase (Decrease)
Staff Services					
Postage and shipping	530	300	300	-	0.00%
Advertising	540	150	-	(150)	-100.00%
Travel costs	580	250	250	-	0.00%
General supplies and materials	610	3,000	3,000	-	0.00%
Technology supplies and software costs (Frontline)	650	25,000	27,000	2,000	8.00%
Dues and fees	810	2,000	2,000	-	0.00%
Professional development and travel costs		3,250	3,250	-	0.00%
Total Staff Services		33,950	35,800	1,850	5.45%

HUMAN CAPITAL REVIEW

2024-25 BUDGET

CONTRACTED SALARIES – FTE COMPARISON

	2023-24 Budget	2024-25 Budget	Change
Teachers and Specialists	351.65	356.05	4.40
Administrators:			
Educational administrators	24.00	24.00	-
Non-instructional administrators	8.00	10.00	2.00
Total Administrators	32.00	34.00	2.00
Confidential Staff			
10-month staff	4.00	6.00	2.00
12-month staff	8.00	8.50	0.50
Total Confidential Staff	12.00	14.50	2.50
Support Staff:			
Aides	97.00	96.64	(0.36)
Maintenance	7.00	7.00	-
Secretarial/clerical	14.66	18.66	4.00
Technology specialists	6.00	6.00	-
Total Support Staff:	124.66	128.30	3.64
Total	520.31	532.85	12.54

Teachers and Specialists	
English Language Learning (ELL) teachers	2.00
AGMS STEM Encore teacher	1.00
AGIS special education teacher	1.00
AGMS music teacher increased to full-time	0.40

Administrators	
Director of Safety & Security (formerly contracted)	1.00
School Safety and Security Specialist	1.00

Confidential Staff	
Athletic trainers (formerly contracted)	2.00
Human Resources Secretary	0.50

Aides	
Bilingual aides reclassified to Secretary positions	(4.00)
Increase hours for PLES and AGIS aides (FTE equivalent)	3.64

Secretary/Clerical	
Bilingual aides reclassified to Secretary positions	4.00



CONTRACTED SALARIES AND OTHER WAGES

	2023-24	2024-25	Variance	% Var
Contracted and Bargained Salaries and Wages	\$ 36,206,042	\$ 38,200,322	\$ 1,994,280	5.51%
Other Wages				
Supplemental positions	846,159	921,236	75,077	8.87%
Stipends for federal grants & PD	183,305	224,619	41,314	22.54%
Insurance opt-out payments	158,000	175,000	17,000	10.76%
Curriculum development stipends	103,664	143,949	40,285	38.86%
Credits earned allowance	130,000	130,000	-	0.00%
Extended school year hours	45,000	50,000	5,000	11.11%
Hourly employee overtime allowance	47,500	47,250	(250)	-0.53%
Substitute aides	20,000	42,500	22,500	112.50%
Athletic event workers	19,916	20,462	546	2.74%
Other miscellaneous wages	115,576	112,656	(2,920)	-2.53%
Total Other Wages	<u>1,669,120</u>	<u>1,867,672</u>	<u>198,552</u>	<u>11.90%</u>
Total Salaries and Wages	<u>\$ 37,875,162</u>	<u>\$ 40,067,994</u>	<u>\$ 2,192,832</u>	<u>5.79%</u>

BUDGET SUMMARY AND REVIEW

2024-25 BUDGET

Changes from March Budget Presentation

Preliminary Budgeted Revenues (March 2024)		\$ 107,865,609
Reduction in estimated taxable assessment due to hospital appraisal	(99,459)	
Add funds for security services provided to other LEAs	54,059	(45,400)
Proposed Budgeted Revenues (April 2024)		<u>107,820,209</u>
Proposed Budgeted Expenditures (March 2024)		114,801,447
Reduce charter school tuition based on trend data	(500,000)	
Three staffing positions created (security positions and special education)	407,340	
Increase medical and prescription premiums based on consultant recommendation	233,621	
Increase transportation services for new schools and runs added	217,716	
Net reduction in contracted security services	(84,152)	
Increase special education services based on student needs	75,000	
Effect of mid-year personnel contract re-loads for mid-year turnover	(42,712)	
Decrease vocational technical and academic tuition based on new IU estimates	(40,642)	
Increase insurance budget based on updated estimates	32,477	
Maintenance budget adjustments	(25,580)	
Increase budget for curriculum resources based on updated pricing	25,000	
Increase budget for Communications Specialist and related services	23,000	
Other miscellaneous adjustments	23,878	344,946
Proposed Budgeted Expenditures (April 2024)		<u>115,146,393</u>
Preliminary Use of Fund Balance (March 2024)		6,935,838
Use of Fund Balance:		
Change in Revenues	45,400	
Change in Expenditures	\$ 344,946	390,346
Proposed Use of Fund Balance (April 2024)		<u>\$ 7,326,184</u>

Tax Increase - 0.00%

		2020 - 2021 Actual Revenue / Expenditures	2021 - 2022 Actual Revenue / Expenditures	2022 - 2023 Actual Revenue / Expenditures	2023 - 2024 Final Budget Revenue / Expenditures	2023 - 2024 Estimated Revenue / Expenditures	2024 - 2025 Prelim Budget Revenue / Expenditures	\$ Budget / Budget Increase / Decrease	% Budget / Budget Increase / Decrease
	SUMMARY								
	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 4,344,582	\$ -	\$ 7,326,184	\$ 2,981,602	68.63%
	6000 REVENUE FROM LOCAL SOURCES	\$ 62,425,565	\$ 64,607,287	\$ 68,322,961	\$ 68,862,473	\$ 70,044,374	\$ 73,012,722	\$ 4,150,249	6.03%
	7000 REVENUE FROM STATE SOURCES	\$ 32,502,390	\$ 34,227,481	\$ 35,971,340	\$ 35,525,833	\$ 36,954,182	\$ 33,681,321	\$ (1,844,512)	-5.19%
	8000 REVENUE FROM FEDERAL SOURCES	\$ 2,741,415	\$ 3,802,262	\$ 2,760,010	\$ 1,107,859	\$ 1,107,859	\$ 1,126,166	\$ 18,307	1.65%
	9000 REVENUE FROM OTHER SOURCES	\$ 18,141	\$ 84,742	\$ 222,371	\$ -	\$ 1,670,198	\$ -	\$ -	
	TOTAL REVENUES	\$ 97,687,511	\$ 102,721,772	\$ 107,276,682	\$ 109,840,747	\$ 109,776,613	\$ 115,146,393	\$ 5,305,646	4.83%
	TOTAL EXPENDITURES	\$ 86,733,607	\$ 90,926,972	\$ 92,408,062	\$ 98,092,262	\$ 96,829,068	\$ 102,060,852	\$ 3,968,590	4.05%
	TOTAL OTHER FINANCING USES	\$ 7,529,065	\$ 8,100,979	\$ 10,667,813	\$ 11,748,485	\$ 12,947,545	\$ 13,085,541	\$ 1,337,056	11.38%
	TOTAL EXP & OTHER FINANCING USES	\$ 94,262,672	\$ 99,027,950	\$ 103,075,876	\$ 109,840,747	\$ 109,776,613	\$ 115,146,393	\$ 5,305,646	4.83%
	REVENUE OVER (UNDER) EXPENDITURE	\$ 3,424,839	\$ 3,693,822	\$ 4,200,806	\$ -	\$ -	\$ -	\$ -	
	CHESTER COUNTY MILLAGE	32.71	33.52	34.10	34.95	34.95	34.95		
	MILLAGE INCREASE	3.480%	2.476%	1.730%	2.493%	2.493%	0.000%		
	ACT 1 INDEX	3.50%	4.00%	4.50%	5.40%	5.40%	7.10%		
	Use of Fund Balance Notes:								
	Budgetary Reserve	\$ -	\$ -	\$ -	\$ 1,100,000	\$ -	\$ 1,200,000		
	Transfer to Capital Projects	\$ -	\$ -	\$ -	\$ 1,766,360	\$ -	\$ 2,904,512		
	PSERS Draw Down (Committed Fund Balance)	\$ -	\$ -	\$ -	\$ 864,696	\$ -	\$ 1,041,314		
	General Ops Usage (Unassigned Fund Balance)	\$ -	\$ -	\$ -	\$ 613,526	\$ -	\$ 2,180,358		

Fund Balances

Tax Increase - 0.00%

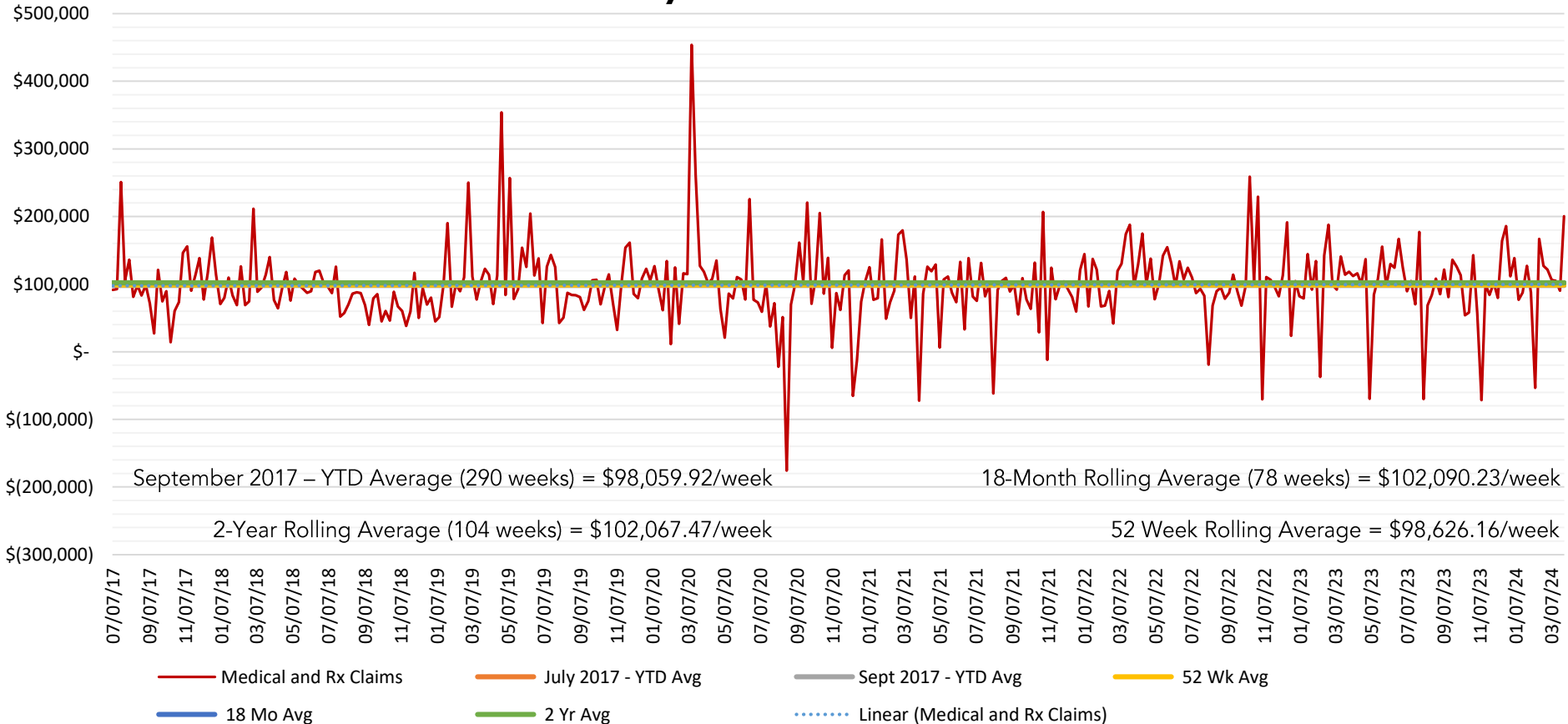
SUMMARY	2020 - 2021 Actual	2021 - 2022 Actual	2022 - 2023 Actual	2023 - 2024 Budget	2023 - 2024 Estimated	2024 - 2025 Preliminary Budget
FUND BALANCE SUMMARY						
<i>General Fund</i>	\$ 23,171,040	\$ 26,864,862	\$ 31,065,668	\$ 26,721,086	\$ 31,065,668	\$ 23,739,484
<i>Capital Projects Fund</i>	\$ 4,176,854	\$ 3,709,817	\$ 3,959,631	\$ 3,959,631	\$ 5,568,405	\$ 3,227,405
<i>Internal Service Fund</i>	\$ 4,838,046	\$ 5,029,991	\$ 5,431,447	\$ 5,431,447	\$ 5,431,447	\$ 5,431,447
Totals	\$ 32,185,940	\$ 35,604,670	\$ 40,456,746	\$ 36,112,164	\$ 42,065,520	\$ 32,398,336
Change	\$ 5,751,912	\$ 3,418,730	\$ 4,852,076	\$ (4,344,582)	\$ 1,608,774	\$ (9,667,184)

Comparison by Function		2023-24	2024-25	Variance	% Variance
<u>Instructional Services</u>					
1100	Instruction	\$ 46,752,301	\$ 47,185,484	\$ 433,183	0.93%
1200	Special Programs	15,397,238	16,072,273	675,035	4.38%
1300	Vocational Education Programs	2,808,033	2,988,172	180,139	6.42%
1400	Other Instructional Programs	87,597	85,374	(2,223)	-2.54%
1500	Nonpublic School Programs	6,200	5,000	(1,200)	-19.35%
<u>Support & Non-Instructional Services</u>					
2100	Support Services - Students	5,030,647	5,581,699	551,052	10.95%
2200	Support Services - Instructional Staff	3,138,808	3,641,695	502,887	16.02%
2300	Support Services - Administration	5,391,771	5,948,700	556,929	10.33%
2400	Support Services - Pupil Health	1,075,095	1,081,588	6,493	0.60%
2500	Support Services - Business	1,069,596	1,060,273	(9,323)	-0.87%
2600	Operations & Maintenance of Plant	5,602,365	6,305,525	703,160	12.55%
2700	Student Transportation Services	7,089,189	7,228,706	139,517	1.97%
2800	Support Services - Central	2,730,936	2,716,697	(14,239)	-0.52%
2900	Other Support Services	180,151	179,621	(530)	-0.29%
3200	Student Activities	1,638,835	1,902,465	263,630	16.09%
3300	Community Services	75,000	59,980	(15,020)	-20.03%
3400	Scholarships and Awards	18,500	17,600	(900)	-4.86%
5100	Debt Service	8,880,125	8,981,029	100,904	1.14%
5200	Fund Transfers	1,768,360	2,904,512	1,136,152	64.25%
5900	Budgetary Reserve	1,100,000	1,200,000	100,000	9.09%
TOTAL		\$ 109,840,747	\$ 115,146,393	\$ 5,305,646	4.83%

Comparison by Object	2023-24	2024-25	Variance	%
100 Salaries and Wages	\$ 37,875,162	\$ 40,067,994	\$ 2,192,832	5.79%
200 Benefits:				
PSERS	12,806,164	13,477,835	671,671	5.24%
Medical insurance	6,894,600	7,137,370	242,770	3.52%
Other benefits	3,702,724	3,950,101	247,377	6.68%
300 Professional Services:				
Occupational education (vo-tech)	2,606,688	2,809,631	202,943	7.79%
Special education - IU services	4,672,473	4,786,665	114,192	2.44%
Other professional services	3,042,467	3,483,830	441,363	14.51%
400 Repairs, Maintenance, & Facilities	2,759,085	3,116,604	357,519	12.96%
500 Other Services:				
Transportation	7,096,809	7,209,856	113,047	1.59%
Charter school tuition	10,750,000	9,750,000	(1,000,000)	-9.30%
Other services	1,908,265	2,229,923	321,658	16.86%
600 Supplies and Materials (including utilities)	3,450,387	3,509,650	59,263	1.72%
800 Bond Interest, Dues, Fees, & Other	5,232,563	5,105,935	(126,628)	-2.42%
900 Debt Service Principal	4,175,000	4,406,487	231,487	5.54%
	<u>106,972,387</u>	<u>111,041,881</u>	<u>4,069,494</u>	<u>3.80%</u>
Other Uses of Funds				
840 Budgetary Reserve	1,100,000	1,200,000	100,000	9.09%
932 Transfers to Other Funds	1,768,360	2,904,512	1,136,152	64.25%
	<u>2,868,360</u>	<u>4,104,512</u>	<u>1,236,152</u>	<u>43.10%</u>
Total General Fund Budget	<u>\$ 109,840,747</u>	<u>\$ 115,146,393</u>	<u>\$ 5,305,646</u>	<u>4.83%</u>

Medical and Prescription Claim Trends

July 2017 - Present



Medical and Prescription Rate History

Year	Percent Change Medical	Percent Change Prescription
2013-14	0.00%	2.47%
2014-15	0.00%	0.00%
2015-16	1.90%	-2.14%
2016-17	4.61%	22.49%
2017-18	0.00%	0.00%
2018-19	6.02%	6.02%
2019-20	0.00%	0.00%
2020-21	5.00%	5.00%
2021-22	2.00%	2.00%
2022-23	0.00%	0.00%
2023-24	0.00%	0.00%
2024-25	3.00%	3.00%
Average Increase	1.88%	3.24%

QUESTIONS?

2024-25 BUDGET