

AVON GROVE SCHOOL DISTRICT

2022-23

FINAL BUDGET

May 10, 2022



2022-23 BUDGET

2021-22 Budget vs Actual Update

2022-23 Budget Summary

Major Changes

2022-23 ESSER Funds

Timeline and Questions

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

2021-22 BUDGET VS ACTUAL UPDATE

2021-22 REVENUES

	2021-22 Final Budget	2021-22 Estimate	Variance	Notes
6111 Real Estate Taxes	\$ 59,768,474	\$ 59,610,390	\$ (158,084)	Hospital taxes paid in protest = \$436,513
6112 Interim Taxes	275,000	560,000	285,000	New homes being sold in 55+ development
6113 Public Utility Realty Tax (PURTA)	50,000	57,779	7,779	
6153 Real Estate Transfer Tax	850,000	1,200,000	350,000	Continued strength in housing market
6411 Delinquent Real Estate Tax	1,300,000	1,300,000	-	
6510 Interest on Investments	250,000	10,000	(240,000)	Prolonged period of interest rates at almost 0%
6700 Student Activity Revenues	600,200	401,932	(198,268)	Field trips and athletics participation remaining lower than pre-COVID historical norms
6800 CCIU Pass-through Funds (IDEA)	545,000	545,000	-	
6900 Other Local Revenues	195,000	166,376	(28,624)	
Total Local Revenues	63,833,674	63,851,477	17,803	
7111 Basic Education Subsidy	15,484,635	15,781,900	297,265	
7271 Special Education Subsidy	2,714,942	2,849,475	134,533	
7310 Transportation Subsidy	1,500,000	2,032,892	532,892	Public transportation subsidy remains at the same level as 2020-21 due to Act 136
7320 Rental & Sinking Fund Subsidy (PlanCon)	444,333	1,267,058	822,725	Reimbursement % received from PlanCon H for the GOB 2018 and GOB 2021A bonds (\$376,317) and CCIU retroactive pass-through payments (\$460,676)
7330 Health Services	103,000	103,885	885	
7340 Property Reduction (Homestead/Farmstead)	2,673,718	2,673,718	-	
7505 Ready to Learn Block Grant	754,726	754,726	-	
7112 Social Security Reimbursements	1,301,859	1,301,859	-	
7820 PSERS Reimbursements	6,222,000	6,222,000	-	
7000 Other State Revenues	62,000	52,860	(9,140)	
Total State Revenues	31,261,213	33,040,373	1,779,160	
8000 Total Federal Revenues	4,135,360	3,930,346	(205,014)	ESSER revenue under budgeted amount based on current year actual spending
TOTAL REVENUES	\$ 99,230,247	\$ 100,822,196	\$ 1,591,949	

2021-22 EXPENDITURES

	2021-22 Budget	2021-22 Estimate	Variance	Notes
100 Salaries and Wages	\$ 34,350,769	\$ 34,296,156	\$ 54,613	
200 Benefits	22,345,366	22,321,697	23,669	
300 Professional Services:				
310 Tax collection and administrative services	118,500	181,470	(62,970)	Interim administrative services provided by CCRES
322 Educational services provided by the CCIU	7,425,007	7,308,026	116,981	
323 Web-based education services	57,400	172,000	(114,600)	Students taking online courses increased dramatically as a result of the pandemic
329 Contracted substitute teacher services	850,000	793,554	56,446	
330 Legal, accounting, and other professional services	1,082,089	1,157,353	(75,264)	Volume of Right to Know requests and contract reviews increased legal services over original budget
340 Technical and network services	185,832	180,005	5,827	
350 Contracted security services	75,000	100,699	(25,699)	Additional Signal 88 staff retained for traffic control
360 Professional development	143,563	105,414	38,149	
390 Other professional services	28,100	10,950	17,150	
Total Professional Services	<u>9,965,491</u>	<u>10,009,471</u>	<u>(43,980)</u>	
400 Facilities Services				
410 Custodial services, lawn care, and other services	1,277,037	1,511,212	(234,175)	Additional custodial staff retained for enhanced cleaning services
420 Water and sewage utilities	185,000	185,000	-	
430 Building repairs and maintenance	292,285	294,944	(2,659)	
440 Facilities and equipment rentals	362,270	365,816	(3,546)	
460 Extermination services	10,000	10,000	-	
490 Other facilities services	19,200	31,724	(12,524)	
Total Facilities Services	<u>2,145,792</u>	<u>2,398,696</u>	<u>(252,904)</u>	

2021-22 EXPENDITURES

	2021-22 Budget	2021-22 Estimate	Variance	Notes
500 Other Services				
510 Transportation	6,792,709	6,247,893	544,816	Driver shortage reduced the total number of operating bus runs by approximately 10
520 Insurance	335,503	307,234	28,269	
530 Communications (postage and telecommunications)	128,115	120,121	7,994	
540 Advertising	6,300	3,833	2,467	
550 Printing and binding	12,750	10,371	2,379	
560 Tuition	11,884,000	11,298,500	585,500	Charter enrollment favorable to budget
580 Travel	71,575	35,800	35,775	
590 Other services	373,620	430,693	(57,073)	Senior volunteer rebate budgeted in 800 based on anticipated change in structure - not realized
Total Other Services	<u>19,604,572</u>	<u>18,454,445</u>	<u>1,150,127</u>	
600 Supplies and Materials	<u>2,620,269</u>	<u>2,334,690</u>	<u>285,579</u>	Staff contained supplies costs as much as possible
800 Other Expenditures:				
810 Dues and fees	86,212	85,155	1,057	
820 Reserve for claims and judgments	75,500	40	75,460	
830 Debt service - interest	4,062,249	3,912,249	150,000	Timing of GOB Series 2022 issuance - first debt service payment will occur in 2022-23
840 Budgetary reserve - 1% (<u>excluding</u> ESSER funds)	1,000,000	-	1,000,000	Budgetary reserve not needed
890 Other expenditures and pass-through funds	463,000	764,247	(301,247)	CCIU pass-through funds higher than budgeted due to retroactive PlanCon payments
Total Other Expenditures	<u>5,686,961</u>	<u>4,761,691</u>	<u>925,270</u>	
900 Other Uses of Funds:				
912 Debt service - principal	3,360,000	3,360,000	-	
932 Transfers to other funds	841,180	841,180	-	
Total Other Uses of Funds	<u>4,201,180</u>	<u>4,201,180</u>	<u>-</u>	
ESSER Funded Expenditures	<u>3,137,491</u>	<u>3,012,269</u>	<u>125,222</u>	Total ESSER expenditures not reflected in other areas
TOTAL EXPENDITURES	<u><u>\$ 104,057,891</u></u>	<u><u>\$ 101,790,295</u></u>	<u><u>\$ 2,267,596</u></u>	

USE OF FUND BALANCE SUMMARY

	2021-22 Budget	2021-22 Estimate	Variance
Revenues			
Local sources	\$ 63,833,674	\$ 63,851,477	\$ 17,803
State sources	31,261,213	33,040,373	1,779,160
Federal sources	4,135,360	3,930,346	(205,014)
Total Revenues	<u>99,230,247</u>	<u>100,822,196</u>	<u>1,591,949</u>
Expenditures			
100 Salaries and wages	34,350,769	34,296,156	54,613
200 Benefits	22,345,366	22,321,697	23,669
300 Professional services	9,965,491	10,009,471	(43,980)
400 Facilities services	2,145,792	2,398,696	(252,904)
500 Other services	19,604,572	18,454,445	1,150,127
600 Supplies and materials	2,620,269	2,334,690	285,579
800 Other expenditures	5,686,961	4,761,691	925,270
900 Other uses of funds	4,201,180	4,201,180	-
ESSER expenditures not reflected in other areas	3,137,491	3,012,269	125,222
Total Expenditures	<u>104,057,891</u>	<u>101,790,295</u>	<u>2,267,596</u>
Deficiency of Revenues Under Expenditures	(4,827,644)	(968,099)	(675,647)
Fund Balance, Beginning of Year	<u>23,171,040</u>	<u>23,171,040</u>	<u>-</u>
Fund Balance, End of Year	<u><u>\$ 18,343,396</u></u>	<u><u>\$ 22,202,941</u></u>	<u><u>\$ 3,859,545</u></u>

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

2022-23 BUDGET SUMMARY

CHANGES FROM PROPOSED FINAL BUDGET

Proposed Final Budgeted Revenues (April 2022)		\$ 101,365,389
Adjust real estate tax revenues for Homestead/Farmstead tax relief funding (net)	\$ 101,104	
Remove ARP Summer School set aside funds	(67,980)	33,124
Proposed Final Budgeted Revenues (May 2022)		<u>101,398,513</u>
Proposed Final Budgeted Expenditures (April 2022)		106,607,873
Attritional savings estimate	(250,000)	
Update pupil service cost estimates based on current trends and enrollment	(238,600)	
Increase medical insurance estimate	200,000	
Increase utilities estimate for new high school	95,859	
Increase custodial services staffing requirement for new high school	81,814	
Remove ARP Summer School set aside expenditures	(67,980)	
Decrease estimate for lawn care and landscaping services	(25,000)	
Decrease transfer to Capital Projects Fund for reduced technology purchases	(18,000)	
Increase estimate for instructional data warehouse software	11,709	
Other miscellaneous adjustments	13,601	(196,597)
Proposed Final Budgeted Expenditures (May 2022)		<u>106,411,276</u>
Proposed Final Use of Fund Balance (April 2022)		5,242,484
Use of Unassigned Fund Balance:		
Increase in Revenues	(33,124)	
Decrease in Expenditures	\$ (196,597)	(229,721)
Proposed Final Use of Fund Balance (May 2022)		<u>\$ 5,012,763</u>

Tax Increase - 1.73% (0.58 Mills)

	SUMMARY	2018 - 2019 Actual Revenue / Expenditures	2019 - 2020 Actual Revenue / Expenditures	2020 - 2021 Actual Revenue / Expenditures	2021 - 2022 Final Budget Revenue / Expenditures	2021 - 2022 Estimated Revenue / Expenditures	2022 - 2023 Proposed Revenue / Expenditures	\$ Budget / Budget Increase / Decrease	% Budget / Budget Increase / Decrease
	FUND BALANCE APPROPRIATION	\$ -	\$ -	\$ -	\$ 4,827,644	\$ 968,099	\$ 5,012,763	\$ 185,119	3.83%
6000	REVENUE FROM LOCAL SOURCES	\$ 58,463,976	\$ 59,607,747	\$ 62,425,565	\$ 63,833,674	\$ 63,851,477	\$ 65,079,798	\$ 1,246,124	1.95%
7000	REVENUE FROM STATE SOURCES	\$ 31,041,573	\$ 31,898,838	\$ 32,502,390	\$ 31,261,213	\$ 33,040,373	\$ 33,699,677	\$ 2,438,464	7.80%
8000	REVENUE FROM FEDERAL SOURCES	\$ 993,809	\$ 762,241	\$ 2,741,415	\$ 4,135,360	\$ 3,930,346	\$ 2,619,038	\$ (1,516,322)	-36.67%
9000	REVENUE FROM OTHER SOURCES	\$ 16,735	\$ 417	\$ 18,141	\$ -	\$ -	\$ -	\$ -	
	TOTAL REVENUES	\$ 90,516,093	\$ 92,269,242	\$ 97,687,511	\$104,057,891	\$101,790,295	\$106,411,276	\$ 2,353,385	2.26%
	TOTAL EXPENDITURES	\$ 87,871,266	\$ 84,212,249	\$ 86,733,607	\$ 91,656,972	\$ 90,664,597	\$ 94,793,958	\$ 3,136,986	3.42%
	TOTAL OTHER FINANCING USES	\$ 5,781,866	\$ 6,891,266	\$ 7,529,065	\$ 12,400,919	\$ 11,125,698	\$ 11,617,318	\$ (783,601)	-6.32%
	TOTAL EXP & OTHER FINANCING USES	\$ 93,653,132	\$ 91,103,515	\$ 94,262,672	\$104,057,891	\$101,790,295	\$106,411,276	\$ 2,353,385	2.26%
	REVENUE OVER (UNDER) EXPENDITURE	\$ (3,137,039)	\$ 1,165,727	\$ 3,424,839	\$ -	\$ -	\$ -	\$ -	
	CHESTER COUNTY MILLAGE	30.690	31.610	32.710	33.520	33.520	34.100		
	MILLAGE INCREASE	3.090%	2.998%	3.480%	2.476%	2.476%	1.730%		
	ACT 1 INDEX	3.10%	3.00%	3.50%	4.00%	4.00%	4.50%		
Use of Fund Balance Notes:									
	Budgetary Reserve	\$ -	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,065,000		
	Transfer to Capital Projects	\$ 1,522,850	\$ 1,165,727	\$ -	\$ 841,180	\$ 841,180	\$ 1,649,135		
	PSERS draw down (Committed Fund Balance)	\$ 1,614,189	\$ -	\$ -	\$ 1,262,695	\$ 126,919	\$ 1,241,335		
	General Ops usage (Unassigned Fund Balance)	\$ -	\$ -	\$ -	\$ 1,723,769	\$ -	\$ 1,057,293		

FUND BALANCE SUMMARY

Tax Increase - 1.73% (0.58 Mills)								
SUMMARY	2018 - 2019 Actual	2019 - 2020 Actual	2020 - 2021 Actual	2021 - 2022 Budget	2021 - 2021 Estimated	2022 - 2023 Proposed Budget	Est. 2021-2022 / Budget 2022- 2023 Increase / Decrease	% Increase / Decrease
FUND BALANCE SUMMARY								
<i>General Fund</i>	\$ 18,580,474	\$ 19,746,201	\$ 23,171,040	\$ 18,343,396	\$ 22,202,941	\$ 17,190,178	\$ (1,153,218)	-6.29%
<i>Capital Projects Fund</i>	\$ 2,491,200	\$ 3,018,437	\$ 4,176,854	\$ 3,305,604	\$ 3,181,905	\$ 3,720,486	\$ 414,882	12.55%
<i>Internal Service Fund</i>	\$ 3,500,000	\$ 3,669,390	\$ 4,838,046	\$ 4,838,046	\$ 4,838,046	\$ 4,838,046	\$ -	0.00%
Totals	\$ 24,571,674	\$ 26,434,028	\$ 32,185,940	\$ 26,487,046	\$ 30,222,892	\$ 25,748,710	\$ (738,336)	-2.79%
Change	\$ (3,655,819)	\$ 1,862,354	\$ 5,751,912	\$ (5,698,894)	\$ (1,963,048)	\$ (738,336)		

<u>Revenues by Function</u>	<u>2021-22 Budget</u>	<u>2022-23 Budget</u>	<u>Variance</u>	<u>% Variance</u>
<u>Local Revenues</u>				
6100 Real Estate and Other Taxes	\$ 60,943,474	\$ 62,294,598	\$ 1,351,124	2.22%
6400 Delinquent Taxes	1,300,000	1,400,000	100,000	7.69%
6500 Interest on Investments	250,000	100,000	(150,000)	-60.00%
6700 Admissions and Fees	600,200	540,200	(60,000)	-10.00%
6800 IDEA Pass-through Funds	545,000	545,000	-	0.00%
6900 Rentals and Other Revenues	195,000	200,000	5,000	2.56%
<u>State Revenues</u>				
7111 Basic Education Subsidy	15,484,635	15,781,900	297,265	1.92%
7271 Special Education Subsidy	2,714,942	2,849,475	134,533	4.96%
7310 Transportation Subsidy	1,500,000	1,900,000	400,000	26.67%
7320 PlanCon Reimbursements & pass-through	444,333	666,436	222,103	49.99%
7330 Health Services Subsidy	103,000	105,000	2,000	1.94%
7340 Homestead/Farmstead Tax Relief	2,673,718	3,370,140	696,422	26.05%
7505 Ready to Learn Block Grant	754,726	754,726	-	0.00%
7112 Social Security Reimbursement	1,301,859	1,550,000	248,141	19.06%
7820 PSERS Reimbursement	6,222,000	6,700,000	478,000	7.68%
7000 Other State Revenues	62,000	22,000	(40,000)	-64.52%
<u>Federal Revenues</u>				
8510 Titles I, II, III, and IV	697,870	618,077	(79,793)	-11.43%
8740 ESSER II and III	3,137,490	1,567,454	(1,570,036)	-50.04%
8750 ARP ESSER III Set-Asides & HCY	-	133,507	133,507	N/A
8810 Medicaid Access (SBAP)	300,000	300,000	-	0.00%
TOTAL	<u>\$ 99,230,247</u>	<u>\$ 101,398,513</u>	<u>\$ 2,168,266</u>	<u>2.19%</u>

Comparison by Function - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
<u>Instructional Services</u>						
1100 Instruction	\$ 44,686,414	\$ 44,460,649	\$ 1,007,970	\$ 45,468,619	\$ 782,205	1.75%
1200 Special Programs	15,159,617	15,474,481	149,492	15,623,973	464,356	3.06%
1300 Vocational Education Programs	2,681,007	2,730,879	-	2,730,879	49,872	1.86%
1400 Other Instructional Programs	88,155	82,150	-	82,150	(6,005)	-6.81%
1500 Nonpublic School Programs	3,945	6,599	-	6,599	2,654	67.28%
<u>Support & Non-Instructional Services</u>						
2100 Support Services - Students	4,706,017	4,526,097	423,272	4,949,369	243,352	5.17%
2200 Support Services - Instructional Staff	3,032,254	2,987,001	20,006	3,007,007	(25,247)	-0.83%
2300 Support Services - Administration	4,712,208	5,062,022	-	5,062,022	349,814	7.42%
2400 Support Services - Pupil Health	991,042	992,873	46,720	1,039,593	48,551	4.90%
2500 Support Services - Business	965,657	1,043,334	-	1,043,334	77,677	8.04%
2600 Operations & Maintenance of Plant	4,083,488	4,750,227	-	4,750,227	666,739	16.33%
2700 Student Transportation Services	6,693,386	6,857,109	-	6,857,109	163,723	2.45%
2800 Support Services - Central	2,157,365	2,411,622	53,501	2,465,123	307,758	14.27%
2900 Other Support Services	216,078	179,741	-	179,741	(36,337)	-16.82%
3200 Student Activities	1,387,339	1,435,713	-	1,435,713	48,374	3.49%
3300 Community Services	75,500	75,000	-	75,000	(500)	-0.66%
3400 Scholarships and Awards	17,500	17,500	-	17,500	-	0.00%
5100 Debt Service	7,422,249	8,901,183	-	8,901,183	1,478,934	19.93%
5200 Fund Transfers	841,180	1,651,135	-	1,651,135	809,955	96.29%
5900 Budgetary Reserve	4,137,490	1,065,000	-	1,065,000	(3,072,490)	-74.26%
TOTAL	\$ 104,057,891	\$ 104,710,315	\$ 1,700,961	\$ 106,411,276	\$ 2,353,385	2.26%

Comparison by Object - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
100 Salaries and Wages	\$ 34,350,769	\$ 34,977,491	\$ 753,786	\$ 35,731,277	\$ 1,380,508	4.02%
200 Benefits						
210 Life and disability insurance	124,640	105,963	2,832	108,795	(15,845)	-12.71%
221 Social security contributions	2,608,589	2,651,112	61,103	2,712,215	103,626	3.97%
230 PSERS contributions - 35.26%	11,964,479	12,280,626	281,707	12,562,333	597,854	5.00%
240 Tuition reimbursement	269,000	294,000	-	294,000	25,000	9.29%
250 Unemployment insurance	29,769	29,758	648	30,406	637	2.14%
260 Workmen's compensation insurance	190,581	183,158	3,831	186,989	(3,592)	-1.88%
270 Medical insurances	6,435,727	6,857,870	242,699	7,100,569	664,842	10.33%
280 Retiree medical insurances	137,250	126,500	-	126,500	(10,750)	-7.83%
290 Other benefits	585,331	146,628	-	146,628	(438,703)	-74.95%
Total Benefits	22,345,366	22,675,615	592,820	23,268,435	923,069	4.13%
300 Professional Services						
310 Tax collection commissions	118,500	121,000	-	121,000	2,500	2.11%
322 CCIU educational services	7,425,007	7,136,610	149,492	7,286,102	(138,905)	-1.87%
323 Web-based education services	57,400	57,500	-	57,500	100	0.17%
329 Substitute teacher services	850,000	836,095	-	836,095	(13,905)	-1.64%
330 Legal, accounting, and other services	1,082,089	1,119,303	144,862	1,264,165	182,076	16.83%
340 Technical and network services	185,832	189,725	-	189,725	3,893	2.09%
350 Contracted security services	75,000	78,389	-	78,389	3,389	4.52%
360 Professional development	143,563	168,366	-	168,366	24,803	17.28%
390 Other professional services	28,100	27,875	-	27,875	(225)	-0.80%
Total Professional Services	9,965,491	9,734,863	294,354	10,029,217	63,726	0.64%

Comparison by Object - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
400 Facilities Services						
410 Custodial and other facility services	1,277,037	1,583,377	-	1,583,377	306,340	23.99%
420 Water and sewage utilities	185,000	222,500	-	222,500	37,500	20.27%
430 Building repairs and maintenance	292,285	282,793	-	282,793	(9,492)	-3.25%
440 Facilities and equipment rentals	362,270	262,010	-	262,010	(100,260)	-27.68%
460 Extermination services	10,000	12,000	-	12,000	2,000	20.00%
490 Other facilities services	19,200	12,150	-	12,150	(7,050)	-36.72%
Total Facilities Services	2,145,792	2,374,830	-	2,374,830	229,038	10.67%
500 Other Services						
510 Transportation	6,792,710	6,898,124	-	6,898,124	105,414	1.55%
520 Insurance	335,503	423,750	-	423,750	88,247	26.30%
530 Communications	128,115	126,205	27,281	153,486	25,371	19.80%
540 Advertising	6,300	5,900	-	5,900	(400)	-6.35%
550 Printing and binding	12,750	11,000	-	11,000	(1,750)	-13.73%
560 Tuition to other LEAs	11,884,000	11,776,570	-	11,776,570	(107,430)	-0.90%
580 Travel	71,575	76,565	-	76,565	4,990	6.97%
590 Other services	373,620	473,932	-	473,932	100,312	26.85%
Total Other Services	19,604,573	19,792,046	27,281	19,819,327	214,754	1.10%
600 Supplies and Materials						
610 General supplies and materials	832,545	926,384	-	926,384	93,839	11.27%
620 Utilities (electricity, natural gas, etc.)	660,791	931,359	-	931,359	270,568	40.95%
630 Meals and refreshments	13,100	12,930	-	12,930	(170)	-1.30%
640 Books and periodicals	437,912	372,867	-	372,867	(65,045)	-14.85%
650 Technology supplies and software	675,920	768,627	6,500	775,127	99,207	14.68%
Total Supplies and Materials	2,620,268	3,012,167	6,500	3,018,667	398,399	15.20%

Comparison by Object - General & ESSER Funds	2021-22 Budget	2022-23 BUDGET			Variance	% Variance
		Local and Other Funds	ESSER Funds	2022-23 Total Budget		
700 Capital Expenditures						
750 Capital equipment (ESSER funded)	-	-	26,220	26,220	26,220	N/A
800 Other Expenditures						
810 Dues and fees	86,212	98,396	-	98,396	12,184	14.13%
820 Reserve for claims and judgments	75,500	80,000	-	80,000	4,500	5.96%
830 Debt service - interest	4,062,249	4,931,183	-	4,931,183	868,934	21.39%
840 Budgetary reserve	4,137,491	1,065,000	-	1,065,000	(3,072,491)	-74.26%
890 Other expenditures and pass-through	463,000	347,589	-	347,589	(115,411)	-24.93%
Total Other Expenditures	8,824,452	6,522,168	-	6,522,168	(2,302,284)	-26.09%
900 Other Uses of Funds						
912 Dues and fees	3,360,000	3,970,000	-	3,970,000	610,000	18.15%
930 Transfers to other funds	841,180	1,651,135	-	1,651,135	809,955	96.29%
Total Other Uses of Funds	4,201,180	5,621,135	-	5,621,135	1,419,955	33.80%
TOTAL EXPENDITURES	\$ 104,057,891	\$ 104,710,315	\$ 1,700,961	\$ 106,411,276	\$ 2,353,385	2.26%

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

MAJOR CHANGES

HOMESTEAD/FARMSTEAD ALLOCATION

- Homestead/Farmstead allocation received from the State on 05/01/22 - **\$3,370,140**
 - Shifted \$3,370,140 from 6111 Real Estate Taxes to 7340 Property Tax Reduction
 - Real Estate Tax line item increases \$101,104 due to the way the Homestead/Farmstead relief is calculated in the 2028 (97% collection factor is applied to gross real estate taxes after deducting Homestead/Farmstead relief):

Assessed value of all properties	\$ 1,938,193,721
Millage Rate	34.10
Real Estate Taxes at Face Value	\$ 66,092,406
Less: Homestead/Farmstead Tax Relief	\$ (3,370,140)
Estimated Collection Factor	97%
Budgeted Real Estate Taxes	\$ 60,840,598

TAX INCREASE EFFECT

Based on the 2022-23 Median Assessed Home Value

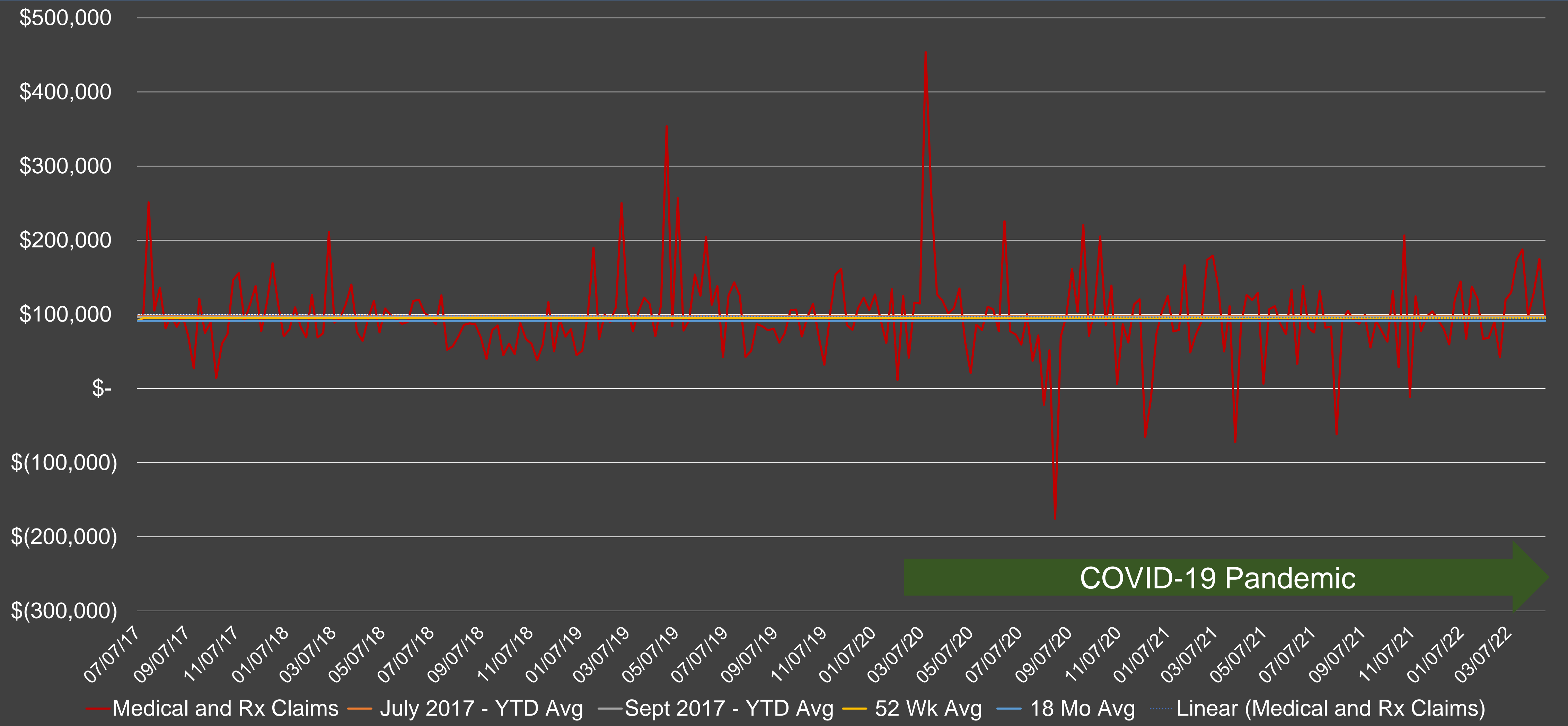
	<u>2021-22</u>	<u>2022-23</u>
Median Assessed Value	\$ 171,625.00	\$ 171,625.00
Millage Rate	<u>33.52</u>	<u>34.10</u>
Tax Levy at Face	\$ 5,753.00	\$ 5,852.00
Homestead/Farmstead Relief (tentative)	<u>\$ 329.57</u>	<u>\$ 418.65</u>
Tax Levy - Net	<u><u>\$ 5,423.43</u></u>	<u><u>\$ 5,433.35</u></u>
Total Increase - 2022-23 vs 2021-22		\$ 9.92

ATTRITIONAL SAVINGS

- ▶ Attritional savings are based on currently known retirements and resignations effective at the end of 2021-22
- ▶ Total attritional savings are currently estimated at **\$250,000**, composed of:
 - ▶ Salary savings - \$172,813
 - ▶ Benefits savings - \$77,187
- ▶ Attritional savings estimates will be updated if/when additional retirement notifications are received

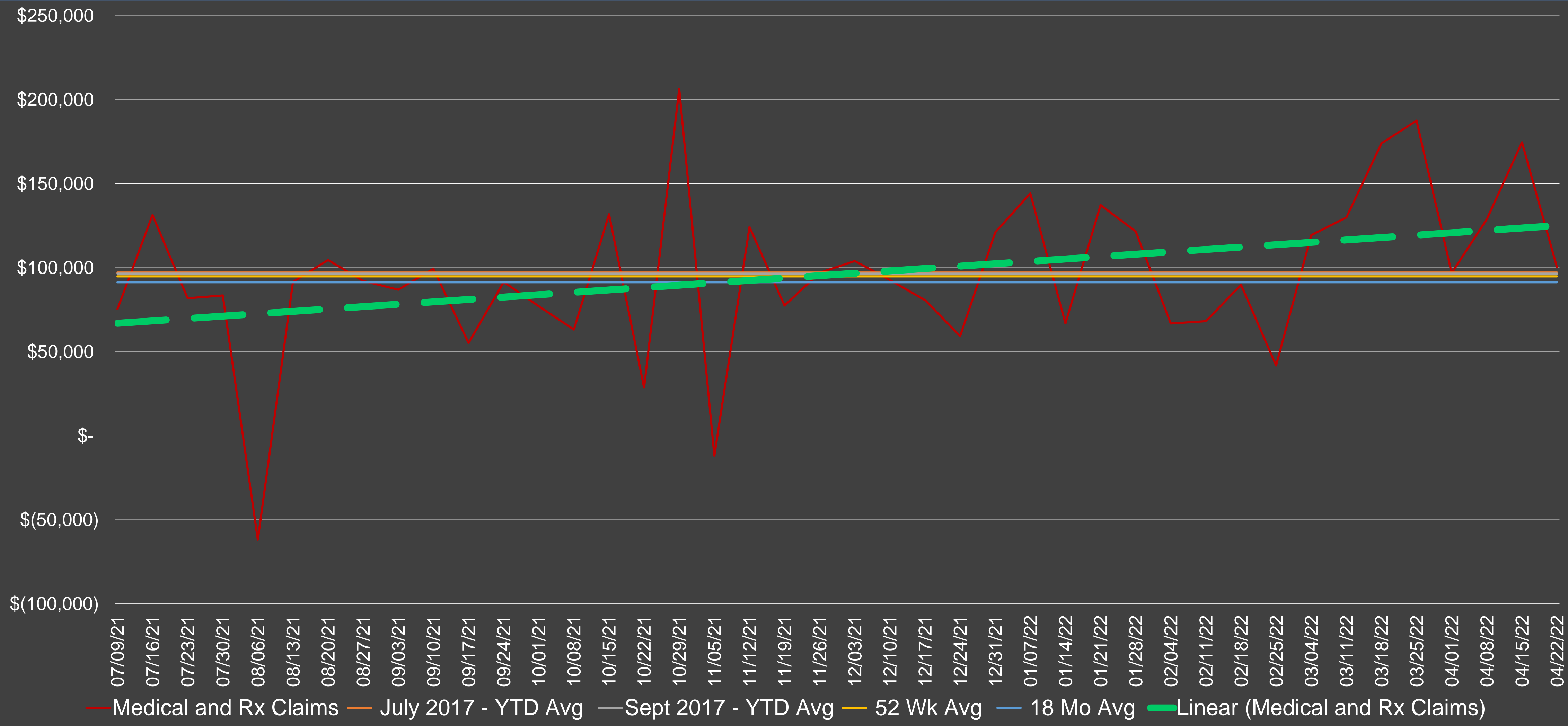
MEDICAL INSURANCE

Claims per Week - July 2017 – April 2022



MEDICAL INSURANCE

Claims per Week – 2021-22 YTD



AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

2022-23 ESSER FUNDS

ESSER GRANT OVERVIEW


Total Grant Budget (2020-21 – 2024-25) – Updated with 2022-23 Strategies

	CRRSA ESSER II	ARP ESSER III	7% Set Aside ESSER III	Homeless ESSER III	ESSER II & III Total Budget
High Quality Academics					
Reading and math specialists	\$ -	\$ 2,645,650	\$ 16,000	\$ -	\$ 2,661,650
Classroom library resources	-	10,000	-	-	10,000
PLC meetings and other stipends	-	5,828	-	-	5,828
After-school programs	-	-	114,875	-	114,875
Summer programs	-	-	67,980	-	67,980
Supportive Learning Environments					
Behavioral, mental health, and psychological supports	274,663	712,785	60,000	-	1,047,448
Additional nursing staff and supplies	206,382	-	-	-	206,382
School counseling staff and caseworkers	379,664	-	-	-	379,664
Professional development	-	-	20,006	-	20,006
Healthy System Conditions					
Staff on assignments for remote learning & engagement	323,212	-	-	-	323,212
Additional paraprofessional staff	-	179,172	-	-	179,172
Additional professional staff	-	34,477	-	-	34,477
Technology devices and support services	459,715	-	-	53,501	513,216
Other Strategies					
Safe and clean facilities (PPE & disinfectants)	4,560	-	-	-	4,560
Food service personnel costs	125,618	-	-	-	125,618
TOTAL ESSER II & III BUDGET	\$ 1,773,814	\$ 3,587,912	\$ 278,861	\$ 53,501	\$ 5,694,088

ESSER SPENDING BY YEAR

	Total Revised ESSER Budget	Actual Expenditures 2020-21	ESSER Budget 2021-22	Projected Expenditures 2021-22	ESSER Budget 2022-23
High Quality Academics					
Reading and math specialists	\$ 2,661,650	\$ -	\$ 1,260,000	\$ 1,741,635	\$ 986,662
Classroom library resources	10,000	-	10,000	10,000	-
PLC meetings and other stipends	5,828	-	-	5,828	-
After-school programs	114,875	-	-	114,875	-
Summer programs	67,980	-	-	-	-
Supportive Learning Environments					
Behavioral, mental health, and psychological supports	1,047,448	89,370	540,803	599,504	358,574
Additional nursing staff and supplies	206,382	79,475	172,093	80,770	46,137
School counseling staff and caseworkers	379,664	-	230,000	195,583	184,081
Professional development	20,006	-	-	-	20,006
Healthy System Conditions					
Staff on assignments for remote learning & engagement	323,212	270,461	123,748	52,751	-
Additional paraprofessional staff	179,172	-	104,000	127,172	52,000
Additional professional staff	34,477	-	180,000	34,477	-
Technology devices and support services	513,216	414,601	160,000	45,114	53,501
Other Strategies					
Safe and clean facilities (PPE & disinfectants)	4,560	-	50,000	4,560	-
Ventilation improvements	-	-	253,325	-	-
Food service personnel costs	125,618	125,618	-	-	-
Other costs	-	-	53,522	-	-
TOTALS	\$ 5,694,088	\$ 979,525	\$ 3,137,491	\$ 3,012,269	\$ 1,700,961

2022-23 BUDGET CALENDAR

December 16, 2021		Accelerated Budget Opt Out Resolution Approved
January 18, 2022		Finance Committee – Presentation of 2022-23 Preliminary Budget
February 8, 2022		Budget Committee of the Whole – 2022-23 Budgeted Revenues (Detail)
March 8, 2022		Budget Committee of the Whole – 2022-23 Budgeted Expenditures (Detail)
April 12, 2022		Budget Committee of the Whole – 2022-23 Capital Budget
April 28, 2022		Proposed Final Budget Adoption – Board Meeting
May 10, 2022		Budget Committee of the Whole
June 2, 2022		Final Adoption

AVON GROVE SCHOOL DISTRICT 2022-23 BUDGET

QUESTIONS