

**SPRING GROVE AREA SCHOOL DISTRICT
2022-2023 GENERAL FUND BUDGET
DISCUSSION POINTS / SUMMARY OF VARIANCES**

SUMMARY

Proposed Budget Totals	
Revenues.....	\$73,475,719
Expenditures	\$77,471,487
Deficit	(\$3,995,768)
Budget-to-Budget Increases from Prior Year	
Revenues.....	\$2,699,249 (3.8%)
Expenditures	\$634,920 (.83%)

REVENUE HIGHLIGHTS

Tax Rate

Revenue numbers include a 4.5% tax increase (to the Act 1 Index limit)
 Increasing millage to the Act 1 Index yields \$1.8 million
 Each increase in the millage rate by 1% yields \$412K
 Each increase in the millage rate by .25% yields \$103K

	Potential Tax Increase	Generated Revenue	Resulting Deficit	Ending Unassigned Fund Balance 6/30/2022	Tax Increase on 100K of Assessed Value
Initial Budget	4.50%	1,856,325	3,995,776	(972,035) *	108.41
	4.25%	1,753,196	4,098,905	(1,075,164) *	102.39
	4.00%	1,650,067	4,202,034	(1,178,293) *	96.37
	3.75%	1,546,938	4,305,164	(1,281,423) *	90.35
	3.50%	1,443,809	4,408,293	(1,384,552) *	84.32
	3.25%	1,340,679	4,511,422	(1,487,681) *	78.30
	3.00%	1,237,550	4,614,551	(1,590,810) *	72.28
	2.75%	1,134,421	4,717,680	(1,693,939) *	66.25
	2.50%	1,031,292	4,820,809	(1,797,068) *	60.23
	2.25%	928,163	4,923,939	(1,900,198) *	54.21
	2.00%	825,033	5,027,068	(2,003,327) *	48.18
	1.75%	721,904	5,130,197	(2,106,456) *	42.16
	1.50%	618,775	5,233,326	(2,209,585) *	36.14
	1.25%	515,646	5,336,455	(2,312,714) *	30.12
	1.00%	412,517	5,439,585	(2,415,844) *	24.09
	0.75%	309,388	5,542,714	(2,518,973) *	18.07
	0.50%	206,258	5,645,843	(2,622,102) *	12.05
	0.25%	103,129	5,748,972	(2,725,231) *	6.02
* We need to transfer a portion of the Assigned Fund Balance to the Unassigned Fund Balance to cover the shortfall.					

Taxable assessed values

Increase of .48 % from November 2021

Exceptions

None – the Board adopted the Index Resolution

State Revenue

No Change in state revenue assumed from the current year.

History of Proposed vs. Actual State Basic and Special Education Funding

Basic Education Funding			
Year	Proposed Budget	Actual Amount	Percentage
2022-23	\$ 13,534,535		
2021-22	\$ 11,452,311	\$ 11,604,256	1.31%
2020-21	\$ 11,256,142	11,149,696	-0.95%
2019-20	\$ 11,649,126	11,149,706	-4.48%
2018-19	\$ 10,884,581	10,890,954	0.06%
2017-18	\$ 10,797,888	10,790,953	-0.06%
Special Education Funding			
Year	Proposed Budget	Actual Amount	Percentage
2022-23	\$ 2,945,164		
2021-22	\$ 2,727,849	\$ 2,520,847	-8.21%
2020-21	\$ 2,458,568	2,521,896	2.51%
2019-20	\$ 2,381,650	2,507,306	5.01%
2018-19	\$ 2,259,853	2,421,306	6.67%
2017-18	\$ 2,210,225	2,234,642	1.09%

EXPENDITURE HIGHLIGHTS

Personnel budgeting (increase)	\$305K
No new staff requests / vacant positions filled only upon review	
Increase in tuition to Charter Schools (20%)	\$300K
Increase in Health Care (3%)	\$487K
Increase in Special Education Services	\$200K
Increase in York County School of Technology.....	\$70K
Contracted transportation (2% contracted increase).....	\$60K

GENERAL COMMENTS

- Item of variance to continue
 - Level debt service spending includes \$700K – to be designated to Capital Reserve Fund Balance Management
 - Budgetary Reserve – if not spent - \$350K
 - No new state money is included –*any additional money reduces the deficit*
- Potential Tax Increase – (Act 1 Index is 4.5%)

GRANTS

Grant Name/ID	Amount Allocated	Amount Spent	Amount Left
ESSER I	\$ 386,314	\$ 386,314	\$ -
Special Education COVID Impact- FA252-20-0413	\$ 35,984	\$ 25,356	\$ 10,628
ESSER II Funding - FA-200-21-0413	\$ 1,806,743	\$ 294,555	\$ 1,512,188
ARP ESSER III	\$ 3,654,518	\$ 384,045	\$ 3,270,473
ARP ESSER 7% Set Aside	\$ 284,038	\$ 63,237	\$ 220,801
ARP ESSER Homeless, Children and Youth	\$ 19,123	\$ -	\$ 19,123
2021 COPS School Safety	\$ 254,351	\$ -	\$ 254,351
Subtotals	\$ 6,564,548	\$ 1,276,984	\$ 5,287,564
Total Grant Funding	\$ 6,564,548		
Grant Distribution			
Providing social, emotional & mental health supports	\$384,579		
Supporting Teacher Capacity	\$511,000		
Helping students make up lost instruction time	\$827,000		
Homeless Children and Youth	\$25,000		
Improving services to students and staff	\$846,404		
Expanding Technology Capabilities	\$1,743,569		
Clean, Safe, Facilities	\$2,226,996		