

# 22-23 General Fund Proposed Final Budget

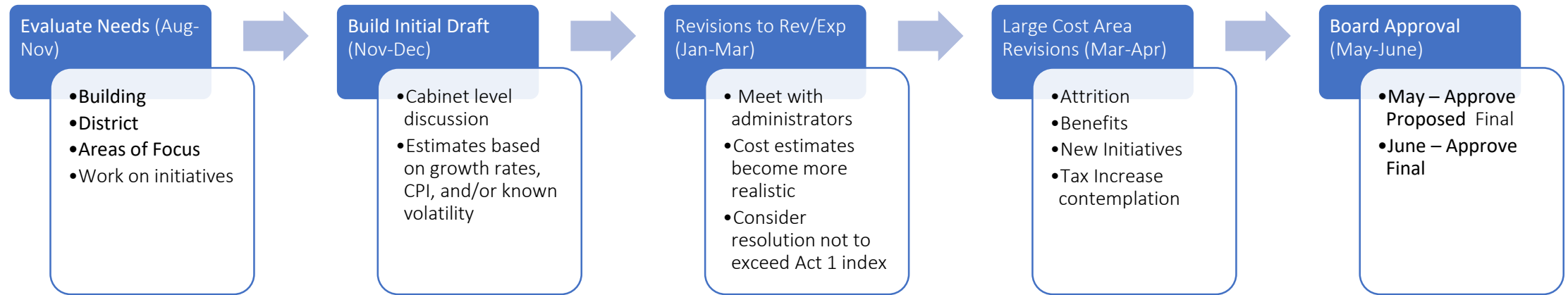
Council Rock School District

May 5, 2022



**COUNCIL ROCK**  
SCHOOL DISTRICT

# Budget Preparation Timeline



# Update: Impacts on General Fund Budget

Item	Status
CRESPA Collective Bargaining	TBD
Transportation Contractor	Selected-Costs in GFB
Insurance Renewals	TBD-estimates in GFB
Energy Agreements	Out to Bid
Staffing – Elementary Enrollment	After June 1st
Retirements	Added in
New Initiatives	Added in (STEAM, Math, ELD, Gifted, etc)



# What is in the budget?

- Maintain current staffing
- STEAM @ 7.8 FTE (full time equiv.)
- ELD Teachers 2 FTE
- Math Support 1 FTE
- SE Staff Requests 3 FTE
- 2 Counselors from PCCD Grant
- Gifted Support
- Implement Salary Breakage
  - Retirement FTE=Replacement FTE
- SEL Program
- Software upgrades
- Transportation Contract Costs
- Capital Borrowing (Debt Service)
- Capital Transfers (summer work)
- \$1.2mm Budgetary Reserve
- Continuation of Current Professional Substitute Rates

# Mandated Costs

## Large cost areas:

- PSERS Rate increases
- Contractual (labor/services)
- Fringe benefit costs
- Charter School Tuition
- Special Education Expenses

## Other areas:

- PDE Mandated costs
- “shall” vs “may” in policy/code/statute.

ex: non-public transportation, safety and security needs, homeless supports, etc.)

See also: [PA Mandate Document](#)



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Proposed Tax Levy @ 2.4%



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# Impact to property owner

**@ 2.4%**

Percent/Millage		2.4%	135.9946				
Assessment	Sum of July '22 Tax bill	Sum of diff per year	Sum of diff per month	Sum of diff per week	Sum of diff per day		
\$ 8,800.00	\$ 1,196.75	\$ 28.05	\$ 2.34	\$ 0.54	\$ 0.08		
\$ 18,800.00	\$ 2,556.70	\$ 59.92	\$ 4.99	\$ 1.15	\$ 0.16		
\$ 28,800.00	\$ 3,916.65	\$ 91.80	\$ 7.65	\$ 1.77	\$ 0.25		
\$ 38,800.00	\$ 5,276.59	\$ 123.67	\$ 10.31	\$ 2.38	\$ 0.34		
\$ 48,800.00	\$ 6,636.54	\$ 155.54	\$ 12.96	\$ 2.99	\$ 0.43		
\$ 58,800.00	\$ 7,996.49	\$ 187.42	\$ 15.62	\$ 3.60	\$ 0.51		
\$ 68,800.00	\$ 9,356.43	\$ 219.29	\$ 18.27	\$ 4.22	\$ 0.60		
\$ 78,800.00	\$ 10,716.38	\$ 251.17	\$ 20.93	\$ 4.83	\$ 0.69		
\$ 88,800.00	\$ 12,076.33	\$ 283.04	\$ 23.59	\$ 5.44	\$ 0.78		
\$ 98,800.00	\$ 13,436.27	\$ 314.91	\$ 26.24	\$ 6.06	\$ 0.86		
\$ 108,800.00	\$ 14,796.22	\$ 346.79	\$ 28.90	\$ 6.67	\$ 0.95		
<b>Grand Total</b>	<b>\$ 87,961.36</b>	<b>\$ 2,061.59</b>	<b>\$ 171.80</b>	<b>\$ 39.65</b>	<b>\$ 5.65</b>		

# Initiatives in the Budget:

## Use attrition to pay for additional staff

Staffing need:	FTE	Salary	Medical	PSERS/FICA	total		
Add 5th Special @7.8	7.8	\$ 460,200.00	\$ 156,000.00	\$ 197,886.00	\$ 814,086.00		
add ELD	2	\$ 118,000.00	\$ 40,000.00	\$ 50,740.00	\$ 208,740.00		
Add Math	1	\$ 59,000.00	\$ 20,000.00	\$ 25,370.00	\$ 104,370.00		
SE (1 CRN; 1 CRS; 1 MMW)	3	\$ 177,000.00	\$ 60,000.00	\$ 76,110.00	\$ 313,110.00		
PCCD Couns (2.0 WES/RHES)	2	\$ 140,000.00	\$ 40,000.00	\$ 60,200.00	\$ 240,200.00		
SEL	0	\$ 20,000.00	\$ -	\$ -	\$ 20,000.00		
IA	2	\$ 50,000.00	\$ 40,000.00	\$ 21,500.00	\$ 111,500.00		
		\$ 1,024,200.00	\$ 356,000.00	\$ 431,806.00	\$ 1,812,006.00	gross cost	
				\$ 215,903.00	\$ 1,596,103.00	net cost (PSERS 1/2)	
Retirement breakage		\$ 831,116.31		\$ 357,047.60	\$ (1,188,163.91)		
					\$ 407,939.09	addl cost to 2023 budget	





## Comparison of 2021-22 Budget (approved) to 2022-23 Budget Request

	2022 Budget	2023 Budget	Diff	% Chg	Note
Total 6000 - Revenue from Local Sources	\$ 192,335,660.00	\$ 200,302,569.00	\$ 7,966,909.00	4.142%	2.4 RET; Increased EIT
Total 7000 - Revenue from State Sources	\$ 53,685,717.00	\$ 56,005,059.00	\$ 2,319,342.00	4.320%	Transp Subsidy; BEF/SEF slight increase
Total 8000 - Revenue from Federal Sources	\$ 2,767,953.00	\$ 2,479,000.00	\$ (288,953.00)	-10.439%	ACCESS Reimb adjustment
<b>Total Total Revenues</b>	<b>\$ 248,789,330.00</b>	<b>\$ 258,786,628.00</b>	<b>\$ 9,997,298.00</b>	<b>4.018%</b>	
Total 100 - Personnel Services - Salaries	\$ 115,257,911.00	\$ 119,809,913.00	\$ 4,552,002.00	3.949%	Add STEAM @ 7.8; 1:1 Attrition replacement
Total 200 - Personnel Services - Employee Benefits	\$ 72,407,193.00	\$ 74,104,156.00	\$ 1,696,963.00	2.344%	PSERS increase
Total 300 - Purchased Professional & Technical Services	\$ 5,486,498.00	\$ 6,068,528.00	\$ 582,030.00	10.608%	Forecast Sub Pay increase; computer repairs
Total 400 - Purchased Property Services	\$ 5,808,906.00	\$ 6,793,390.00	\$ 984,484.00	16.948%	Forecast Prof Svc increase; Utility/Fuel cost increase
Total 500 - Other Purchased Services	\$ 17,888,642.00	\$ 17,772,572.00	\$ (116,070.00)	-0.649%	Balance Charter School Tuit with Transp increase
Total 600 - Supplies	\$ 7,321,665.00	\$ 7,964,885.00	\$ 643,220.00	8.785%	Cost of goods/Additional support of technology
Total 700 - Property	\$ 3,579,878.00	\$ 2,638,807.00	\$ (941,071.00)	-26.288%	Technology purchase revision
Total 800 - Other Objects	\$ 624,766.00	\$ 276,783.00	\$ (347,983.00)	-55.698%	Reclassification of expenses
Total 900 - Other Financing Uses	\$ 21,778,221.00	\$ 22,970,469.00	\$ 1,192,248.00	5.474%	Existing Debt Service; reclass expense; Budgetary Reserve
Total Debt Service	\$ -	\$ 695,933.00	\$ 695,933.00		New 2023 Debt (committed projects)
<b>Total Expenditures</b>	<b>\$ 250,153,680.00</b>	<b>\$ 259,095,435.00</b>	<b>\$ 8,941,755.00</b>	<b>3.575%</b>	
<b>Operating Results</b>					
Net Operating Result	<b>\$ (1,364,350.00)</b>	<b>\$ (308,807.00)</b>			

# 2022-2027 Projections (2023 Requests)

Scenario: **Baseline**       
Fund: **General Fund**



## Fund Report - By Scenario & Fund

	2022 Budget	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<b>Total Revenues</b>						
<input type="checkbox"/> Total Revenues						
<input checked="" type="checkbox"/> 6000 - Revenue from Local Sources	192,335,660	200,302,569	204,813,867	209,421,658	214,141,630	218,976,775
<input checked="" type="checkbox"/> 7000 - Revenue from State Sources	53,685,717	56,005,059	57,475,423	58,482,302	59,475,155	60,067,148
<input checked="" type="checkbox"/> 8000 - Revenue from Federal Sources	2,767,953	2,479,000	1,424,190	1,429,432	1,434,726	1,440,073
<b>Total Total Revenues</b>	<b>248,789,330</b>	<b>258,786,628</b>	<b>263,713,480</b>	<b>269,333,392</b>	<b>275,051,512</b>	<b>280,483,996</b>
<b>Total Expenditures</b>						
<input type="checkbox"/> Total Expenditures						
<input checked="" type="checkbox"/> 100 - Personnel Services - Salaries	115,257,911	119,809,913	122,798,811	124,991,397	127,326,532	129,636,446
<input checked="" type="checkbox"/> 200 - Personnel Services - Employee B	72,407,193	74,104,156	76,880,758	78,889,392	81,183,336	82,683,218
<input checked="" type="checkbox"/> 300 - Purchased Professional & Techni	5,486,498	6,068,528	6,137,821	6,208,628	6,280,993	6,354,960
<input checked="" type="checkbox"/> 400 - Purchased Property Services	5,808,906	6,793,390	6,913,012	7,035,801	7,161,852	7,291,259
<input checked="" type="checkbox"/> 500 - Other Purchased Services	17,888,642	17,772,572	18,345,921	18,943,000	19,564,853	20,212,572
<input checked="" type="checkbox"/> 600 - Supplies	7,321,665	7,964,885	8,004,709	8,044,733	8,084,956	8,125,381
<input checked="" type="checkbox"/> 700 - Property	3,579,878	2,638,807	2,652,001	2,665,261	2,678,587	2,691,980
<input checked="" type="checkbox"/> 800 - Other Objects	624,766	276,783	278,167	279,558	280,956	282,360
<input checked="" type="checkbox"/> 900 - Other Financing Uses	21,778,221	22,970,469	4,996,096	4,996,096	4,996,096	4,996,096
<b>Total Total Expenditures</b>	<b>250,153,680</b>	<b>258,399,502</b>	<b>247,007,296</b>	<b>252,053,866</b>	<b>257,558,162</b>	<b>262,274,272</b>
<input checked="" type="checkbox"/> Debt Service	0	695,933	19,639,179	17,486,741	17,638,991	17,513,215
<b>Total Expenditures</b>	<b>250,153,680</b>	<b>259,095,435</b>	<b>266,646,475</b>	<b>269,540,607</b>	<b>275,197,153</b>	<b>279,787,487</b>
<b>Operating Results</b>						
Net Operating Result	(1,364,350)	(308,807)	(2,932,995)	(207,215)	(145,641)	696,509
<input checked="" type="checkbox"/> Capital Inflows	0	0	1,000,000	0	0	0
<input checked="" type="checkbox"/> Capital Outflows	1,068,924	0	0	0	0	0
<b>Fund Balance</b>						
Starting Fund Balance	32,910,365	30,477,091	30,168,284	28,235,290	28,028,074	27,882,433
Surplus/Deficit	(2,433,274)	(308,807)	(1,932,995)	(207,215)	(145,641)	696,509
Ending Fund Balance	30,477,091	30,168,284	28,235,290	28,028,074	27,882,433	28,578,942
<b>Transfers &amp; Adjustments</b>						
<input checked="" type="checkbox"/> Transfers In	0	0	0	0	0	0
<input checked="" type="checkbox"/> Transfers Out	20,916,401	21,720,469	3,650,000	3,650,000	3,650,000	3,650,000
<input checked="" type="checkbox"/> Beginning Balance/Adjustments	0	0	0	0	0	0

# Key Notes about 2022-2023 Proposed Final Budget

## **Assumptions**

- 2.4% Real Estate Tax increase
- STEAM at 7.8 FTE
- Replace departing staff 1:1
- Security upgrades come from Capital Reserve
- Projections include ESSER Revenue sunset
- Debt Service includes 2023 estimated borrowing

## **Questions**

- Is the Board ok with 2.4% RET increase?
- Will PA Legislature enact Gov. Wolf's Budget before June 16?
- June 1<sup>st</sup> enrollment deadline impact: elementary section need?
- How many students could return to CR from Charter Schools?

# Next steps in finishing the process...

Still TBD:		
Area	Area of impact	Locus of control
Final Basic Education Funding	Revenue	PA Legis
Final Special Education Funding	Revenue	PA Legis
Final of Assessed Values from BCBOA	Revenue	County BOA
Charter School Impact	Expense	Parents
Additional staffing adjustments	Expense	CR Board



# Next Steps-Timeline

- ~~April 21 Finance Committee-finalize Proposed Final~~
- May 5 Board Meeting-adopt Proposed Final
- May 12 Finance Committee-revise/review
- June 2 Joint FAC/FIN Committee-revise/review
- June 16 Board Meeting-adopt Final Budget

# Questions?



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