



Phoenixville Area School District

2023-2024 PROPOSED BUDGET

MARCH 27, 2023

Factors Affecting Expenditures

- **Health Insurance Premium Increase – 4% (\$556k)**
- **Vo-Tech Enrollment (\$263K)**
 - Enrollment increase of 44%
- **Issuance of New Debt (\$1,600,000)**
- **Energy Costs – 24% increase (\$108K)**
- **Security – Monitor and Add'l Guard (\$105K)**
- **Staffing (ESSER)**
- **World Language Program (\$250K)**

Factors Affecting Expenditures

New Staffing Requests:

Position	Salary & Benefits	Total
Two Registered Behavior Technicians	\$65,000	\$130,000
Two Emotional Support Teachers	\$115,000	\$230,000
Four Emotional Support Aides	\$35,000	\$140,000
Campus Technician	\$86,400	\$86,400
Two Instructional Coaches (From ESSER)	\$148,000	\$296,000
	Total	\$882,400

Local Revenue

	<u>22-23 Budget</u>	<u>23-24 Prelim Budget</u>	Differences
<u>Local Revenue</u>			
Property Taxes	\$67,729,743	\$69,907,616	\$2,177,873
Interim Property Tax	\$350,000	\$450,000	\$100,000
Earned Income Tax	\$7,500,000	\$8,250,000	\$750,000
Delinquent Taxes	\$2,500,000	\$2,500,000	\$0
Occupation Tax	\$1,500,000	\$1,500,000	\$0
RE Transfer Taxes	\$1,200,000	\$1,350,000	\$150,000
Interest Income	\$250,000	\$750,000	\$500,000
IDEA Revenue	\$540,000	\$540,000	\$0
Misc. Revenue	\$260,000	\$200,000	(\$60,000)
Contributions	\$225,000	\$100,000	(\$125,000)
School Rentals	\$160,000	\$160,000	\$0
Per Capita	\$155,000	\$155,000	\$0
Public Utility Tax	\$65,000	\$65,000	\$0
Other District Revenue	\$50,000	\$50,000	\$0
Tuition	<u>\$50,000</u>	<u>\$50,000</u>	\$0
			\$0
Total Local Revenue	\$82,534,743	\$86,027,616	\$3,492,873

State & Federal Revenue

	<u>22-23 Budget</u>	<u>23-24 Prelim Budget</u>	<u>Differences</u>
<u>State Revenue</u>			
Basic Ed Subsidy	\$5,554,539	\$6,279,885	\$725,346
Special Education	\$1,676,558	\$1,841,388	\$164,830
Transportation	\$1,100,000	\$950,000	(\$150,000)
Social Security	\$1,553,622	\$1,607,998	\$54,376
PSERS	\$7,160,878	\$7,146,662	(\$14,216)
Property Tax Relief	\$1,693,389	\$1,693,389	\$0
Other State Revenue	<u>\$518,700</u>	<u>\$618,700</u>	<u>\$100,000</u>
Total State Revenue	\$19,257,686	\$20,138,022	\$880,336
<u>Federal Revenue</u>	\$760,000	\$760,000	\$0
ESSER Funds	\$765,000	\$200,000	(\$565,000)
Revenues	\$103,317,429	\$107,125,638	\$3,808,209
Usage of Reserve	\$203,926	\$200,000	(\$3,926)
Total Revenues	\$103,521,355	\$107,325,638	\$3,804,283

Educational Budgets

- Curriculum & Instruction- \$1,153,500
 - Budget covers books, consumable supplies, software, and other resources needed to run the Board-approved instructional programs
 - Increase is due to
 - Adding world language
 - Shifting salary and benefits for summer school, coordinator and liaison stipends, instructional coaches, curriculum writing
 - Increase in educational software costs (shift from ESSER)
 - \$270K - Books and Curricular cycles
 - \$130K - Curricular Supplies
 - \$198K - Summer School
 - \$160K - Salaries and Benefits
 - \$160K - Professional Development
 - \$73K - Library Services
 - \$40K - Technology Supplies
 - \$61K - Professional Services
 - \$50K World Language Program
 - \$11K – Dues, Fees, Travel, General Supplies

Educational Budgets

- Special Education - \$5,332,270
 - \$3.505 million of budget is contracted services such as CLIU, services for mental health needs and evaluations, interpreter services
 - \$1.088 million for Tuition to other LEA's, Private School Tuition, Student Settlements
 - \$122K Salaries for Summer Psychologist, IEP meetings, Summer Work, Add'l Aide Support
 - \$250K Extended School Year
 - \$268K for supplies and services for in-house programs
 - \$ 20K Dues, Fees, Travel, and Professional Development
 - \$79k for Health room and Nursing needs and supplies
- Building Budgets - \$795,031
 - Budgets cover consumables, workbooks, supplies. Increase due to shifting salaries for missed planning, clubs, chaperones, detention, advisors.

Operational Budgets

- Technology - \$2,107,700
 - Increases due to additional computer lease cycles, increased infrastructure needs
 - \$800k - Computer lease and cycle purchases (Student, teacher, admin)
 - \$77K - Building and District Tech supplies
 - \$320K - Tech maintenance, upgrades, repairs
 - \$420K - Software and related purchases
 - \$204K - Copier and Printer Leases and Maintenance
 - \$80K - Professional Services
 - \$200K - New Equipment/Replacement
 - \$6K – Travel, Professional Development, Dues & Fees
- Transportation - \$5,000,092
 - Provides 47 large buses, 15 middle range buses, 12 vans, 13 bus aides, fuel, crossing guards, ESY program, supplies, Specialized handicap transportation, and software costs

Operational Budgets (continued)

- Operations- \$1,979,632
 - Budget covers numerous service contracts for all areas of operation, utility bills, supplies, equipment replacement, and other maintenance costs
 - Increases due to Utility increases, inflationary costs of goods & services, equipment replacement, and transfer from salary budget
 - \$467K - Contracted Services
 - \$912K - Utilities
 - \$100k - Security and Upgrades
 - \$363K - Supplies
 - \$115K - Equipment repair and replacement
 - \$18K – Transfer from salary budget for overtime
 - \$5K – Travel, Dues & Fees, Misc.
- Human Resources - \$65,000
 - Budget covers software and contracted services for our substitute and HR systems, supplies, and professional development.
 - Increase is due to additional software.

Operational Budgets (Continued)

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| <ul style="list-style-type: none">• Superintendent Budget - \$135,496<ul style="list-style-type: none">• Board Expenses - \$20k,• Board Comm and Postage - \$25k• Advertising - \$7k• Board Conference - \$1k• Board Supplies - \$500• Board Dues - \$1k• Instr Supplies – District wide - \$27,630• Office Supplies - \$566• Meeting Refreshments - \$3,500• Professional Books - \$500• District Dues and Fees - \$40k• Asst. Super Dues and Supplies - \$8,800 | <ul style="list-style-type: none">• Business Office - \$870,000<ul style="list-style-type: none">• Audit Services- \$40k,• Tax Collection Services- \$35k• Legal Services - \$235k• Administrative Bond Fees- \$10k• Printing and Binding Fees- \$2k• Contracted Svs and Software- \$55k• Supplies – Business Office- \$6,500• Travel and Conferences- \$6,000• Dues and Fees - \$2,500• Prof Svs (PCEF, JAYCEES)- \$140,000• Insurances- \$301,000• CCIU Core Budget- \$37k |
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Increases due to inflationary costs, increase legal costs, increased contract services and insurance costs

Additional Budget Items

- Athletics \$417,550 – Increase due to transfer of game workers from salary budget, rising enrollment and equipment costs
 - \$129K – Transportation
 - \$57K – Supplies
 - \$80K – Trainer Services
 - \$45K - Game Workers
 - \$25K - Security Services
 - \$51K - Rentals, Dues & Fees
 - \$30K - Game Officials
- Contingency - \$300k
 - Represents 0.27% of the budget in case of unforeseen expenses
- Transfer to Capital Reserve - \$300k
 - District using \$200K of fund balance to cover this cost
- Phoenixville Library - \$578,340
 - Requested 5% increase of \$28,917

Department Budgets

	<u>22-23 Budget</u>	<u>23-24 Preliminary</u>	<u>Difference</u>
<u>Expenditures</u>			
Salaries	\$ 40,677,573	\$ 41,656,771	\$ 979,198
Benefits	\$ 26,664,129	\$ 27,122,383	\$ 458,254
Debt Service	\$ 10,623,928	\$ 12,460,046	\$ 1,836,118
Special Education	\$ 5,532,175	\$ 5,332,270	\$ (199,905)
Charter Schools	\$ 5,623,235	\$ 5,241,932	\$ (381,303)
Transportation	\$ 4,902,032	\$ 5,000,092	\$ 98,060
Operations	\$ 1,751,637	\$ 1,979,632	\$ 227,995
Security	\$ -	\$ 200,000	\$ 200,000
Curriculum & Instruction	\$ 731,411	\$ 1,153,500	\$ 422,089
Technology	\$ 1,759,115	\$ 2,107,700	\$ 348,585
Subs	\$ 934,516	\$ 934,516	\$ -
Superintendent	\$ 129,496	\$ 135,496	\$ 6,000
Business Office	\$ 819,560	\$ 870,000	\$ 50,440
Human Resources	\$ 55,000	\$ 65,000	\$ 10,000

Department Budgets (Continued)

	<u>22-23 Budget</u>	<u>23-24 Preliminary</u>	<u>Difference</u>
School Budgets	\$ 607,660	\$ 795,031	\$ 187,371
Vo-Tech	\$ 843,814	\$ 1,107,320	\$ 263,506
Library	\$ 578,340	\$ 578,340	\$ -
Student Activities	\$ 110,500	\$ 216,500	\$ 106,000
Federal Programs	\$ 139,234	\$ 139,234	\$ -
Athletics	\$ 360,000	\$ 417,550	\$ 57,550
Public Relations	\$ 88,000	\$ 88,000	\$ -
Trans to Cap Res	\$ 300,000	\$ 300,000	\$ -
Contingency	\$ 290,000	\$ 300,000	\$ 10,000
Total Budget	\$ 103,521,355	\$ 108,201,313	\$ 4,679,958
Surplus/Deficit	\$0	(\$875,676)	

2023-2024 Preliminary Budget

Total Revenue -	\$107,325,638
Total Expenditures -	\$108,201,313
Surplus(Deficit)=	(\$ 875,676)

1.22% Tax Increase = \$875,000

Tax Increase

Current Millage = 32.6399 Mills

$32.6399 \times 1.22\% = 0.3982$ Mills

**Average Taxpayer With
Median Assessed Value**

\$128,700*

$\times .0003982$

\$51.24 Increase/Year

*\$330,000 Fair Market Value

Energy Efficiency Improvement Addition

Add \$600,000 Capital Improvement Transfer for Energy Efficiency Improvements:

Total Revenue - \$107,325,638

Total Expenditures - \$108,801,313

Surplus(Deficit)= (\$ 1,475,676)

2.07% Tax Increase = \$1,475,000

Tax Increase

Current Millage = 32.6399 Mills

$32.6399 \times 2.07\% = 0.6757$ Mills

**Average Taxpayer With
Median Assessed Value**

\$128,700*

$\times .0006757$

\$86.96 Increase/Year

*\$330,000 Fair Market Value

Next Steps

Questions? Board Direction?

April 10, 2023 – Proposed Final Budget Approval

May 22, 2023 – Final Budget Approval