



Budget Presentation

Budget Overview, Preliminary Staffing, &
ESSER Funding



March 28, 2022

Agenda

- ❖ 2021-2022 Budget to Actual Projection
- ❖ 2022-2023 Budget Overview
- ❖ Historical Budget to Actual EoY
- ❖ Enrollment Staffing Review
- ❖ ESSER Funding

Budget Overview

Mr. David Miller

Historical Approved Budgets

	Revenue	Expenses	Excess/(Deficit)
2015-16	\$30,150,932	\$31,974,172	(\$1,823,240)
2016-17	\$30,999,500	\$32,251,553	(\$1,252,053)
2017-18	\$31,502,539	\$32,280,699	(\$778,160)
2018-19	\$32,253,893	\$33,260,231	(\$1,006,338)
2019-20	\$33,239,268	\$33,239,268	\$0
2020-21	\$33,002,130	\$33,736,767	(\$734,637)
2021-22	\$34,242,389	\$34,671,991	(\$429,602)

Historical Budget to Actual

	Budget Revenue	Budget Expense	Actual Revenue	Actual Expense	Budget Bottom Line	Actual Bottom Line	Expense Variance
2018-19	\$32,253,893	\$33,260,231	\$32,726,201	\$32,848,251	-\$1,006,338	-\$122,050	-1.24%
2019-20	\$33,239,268	\$33,239,268	\$41,396,920	\$40,569,166	\$0	\$827,754	-1.52%
2020-21	\$33,002,130	\$33,736,768	\$41,152,936	\$40,754,435	-\$734,638	\$398,501	-0.68%
Grocery Store Visit		Expense Budget		Actual Expense		Expense Variance	
		\$300		\$305		+1.67%	

Enrollment Staffing Projections

Mr. Christian Temchatin

District Strategic Goal

The district will continue to develop a fiscally responsible budget that reflects the values of the community, provides a quality education, sustains the educational program, and is supported by the Board of School Directors and the community.

- *This includes restructuring positions where and when possible, evaluating contract proposals based on quality of service and cost, and pursuing additional partnerships to provide efficient services.*

Budget Drivers

	% of Budget 2022-2023 (3.28.22 version)	% of Budget 2021-22	% of Budget 2020-21
Salaries	43.22%	42.52%	42.02%
Health Insurance	8.40%	8.39%	8.46%
PSERS	14.91%	14.54%	14.20%
Special Ed	11.81%(including Sal and Ben)	12.80%	12.92%
Charter Schools	4.54%	4.65%	4.73%
Total	72.31%	82.9%	82.33%

Charter School Students by Year

	Revenue	Brick & Mortar	Cyber
2018-19	\$32,253,893	\$33,260,231	(\$1,006,338)
2019-20	\$33,239,268	\$33,239,268	\$0
2020-21	\$33,002,130	\$33,736,767	(\$734,637)
2021-22	72	43	29

KASD Class Size Goals

- Maintain optimal class size for learning while remaining financially responsible
- District class size guidelines - class sizes outside of below requires Superintendent or designee approval
 - K-1- Less than 15 or greater than 24
 - 2-3- Less than 15 or greater than 26
 - 4-5- Less than 15 or greater than 28
 - 6-12 - Less than 12 or greater than 28

Staffing Analysis

- Analyze each retirement/resigned position
- Review class sizes at each level
- Review secondary course requests- In-progress
- Review special education caseloads and student needs

Staffing Options

- **Replace the position**
 - Based upon enrollment and need
- **Transfer existing staff to open positions**
 - Based upon enrollment, need, and availability of staff
 - Ability to make program alterations in other positions
- **Eliminate the position**
 - Based upon need and enrollment

Projected Kindergarten Enrollment

Live Births to Enrollment History and Projections

Year	2018	2019	2020	2021	2022
Live Births	108	108	102	100	107
Birth to Enrollment %	66.7%	105.6%	112.7%	89.0%	88.0%
Kindergarten Enrollment	72	114	115	89	94

Anticipated 2022-2023 Open Teaching Positions

Instructional Teaching Positions:

- High School Librarian- Retirement
- KES Instructional Support- Retirement

Current Enrollment

K	1	2	3	4	5	6	7	8	9	10	11	12	Total
94	97	113	123	86	107	88	94	104	115	114	101	128	1364

2022-2023 Projected Enrollment

K	1	2	3	4	5	6	7	8	9	10	11	12
94*	94	97	113	123	86	107	88	94	104	115	114	101

KAHS - *Current Enrollment*

GRADE	9th	10th	11th	12th	Total
Total	115	114	101	128	458

2022-2023 Enrollment

GRADE	9th	10th	11th	12th	Total
Total	104	115	114	101	434

KAMS - *Current Enrollment*

GRADE	6th	7th	8th	Total
Total	88	94	104	286

2022-2023 Enrollment

GRADE	6th	7th	8th	Total
Total	107	88	94	289

KASD ESL - *Current Enrollment*

YEAR	Students
2015-16	14
2016-17	13
2017-18	12
2018-19	19
2019-20	35
2020-21	41
2021-22	43

- ELL Caseload Average in Berks County= 26
- Data does not include students designated as “Monitoring”

Kutztown Elementary - *Current Enrollment*

GRADE	K	1	2	3	4	5
CLASS 1	20	18	18	19	20	23
CLASS 2	19	19	15	20	19	23
CLASS 3	21	19	16	21	19	23
CLASS 4	0	0	19	20	0	0
KVA	0	2	1	3	0	1
LIFE SKILLS	1	1	1	2	0	4
TOTAL	61	58	70	85	58	74

- 2021-2022 3rd day of school enrollment- 411; Current enrollment- 406
- 2020-2021 3rd day of school enrollment- 377; End of year enrollment- 384
- 2019-20 3rd day of school enrollment- 381; End of year Enrollment 378
- 2018-19 3rd day of school enrollment- 357; End of year enrollment- 364

Greenwich Elementary - *Current Enrollment*

GRADE	K	1	2	3	4	5
CLASS 1	16	19	22	19	13	17
CLASS 2	17	20	21	18	15	16
KVA	0	0	0	1	0	0
TOTAL	33	39	43	38	28	33

- 2021-2022 3rd day of school enrollment- 212; Current enrollment- 214
- 2020-2021 3rd day of school enrollment- 209; End of year- 208
- 2019-20 3rd day of school enrollment- 212; End of year enrollment 206
- 2018-19 3rd day of school enrollment- 218; End of year enrollment- 220

Kutztown Elementary - *2022-23 Enrollment*

GRADE	K	1	2	3	4	5
CLASS 1		21	18	18	19	20
CLASS 2		19	19	15	20	19
CLASS 3		21	18	16	21	19
CLASS 4		0	0	19	20	0
Class Avg		20.34	18.34	17	20	19.34
IF 3 Sections		20.34	18.34	22.66	26.66	19.34

- Areas of Focus
 - 3rd Grade projected class size***
 - 4th Grade projected class size

Greenwich Elementary - *2022-23 Enrollment*

GRADE	K	1	2	3	4	5
CLASS 1		16	19	22	19	13
CLASS 2		17	20	21	18	15
Class Avg		16.5	19.5	21.5	18.5	14

All Elementary - *2022-23 Enrollment*

	K	1	2	3	4	5
22-23 Enrollment	94**	94	97	113	123	86
Sections	5	5	5	5	5	5
Class Avg	18.8	18.8	19.4	22.6	24.6	17.2

- Per projection using Live Birth Rate and 88% enrollment

Current Staffing Recommendations

- KAHS Librarian- Replace (in Proposed Budget)
- KES Instructional Support - Replace (in Proposed Budget)

ESSER Grant Funding

- Typical Federal grant funding rules do not apply in regards to Supplanting budgetary items
 - Funds MAY be used to supplant typical budgeted items
- Supplanting causes potential major issues in the future
- Focus on accelerating learning to address learning loss and meeting social/emotional needs

ESSER Grant Funding

Grant	Funding Amount	Expenditures Through 21-22	Remaining Balance	Budget Years Eligible
ESSER II	\$925,640	\$352,982	\$555,096	20-21 through Sept 24'
ESSER III	\$1,893,704**	\$356,363	\$1,480,414	20-21 through Sept 24'

** 20% must be spent on extended school year or day program

ESSER Grant Funding

	ESSER III Extended School Day/Year	ESSER III (Minus Ext Year)	ESSER II
Remaining Balance	\$262,052	\$1,218,562	\$555,096

Current Staffing Considerations

Areas Under Consideration:

- 3rd Grade Projected Class Sizes
- Kindergarten Enrollment Uncertainty

Budget Calendar Next Steps

- April 25th-Budget and Finance Committee
 - ESSER Planning
 - Staffing Recommendations



Budget Presentation

Budget Overview, Staffing
Recommendations & ESSER Funding



April 25, 2022

Budget Overview

Mr. David Miller

Act 1 - Budget Process Fiscal Year 2022-23

- Budget Timeline
 - May 23, 2022 - Adoption of Proposed Final Budget
 - Proposed Final Budget Available for Public Review(Non-binding)
 - June 20, 2022 - Adoption of Final Budget

2022-2023 Proposed Budget Updates

Increase in Expenditures

- Educational Technology
 - \$180,000 increase
- Special Education
 - \$84,000 increase
- Cyber/Charter School Tuition
 - \$150,000
- Projected Transportation Expense
 - \$90,000

Educational Technology - Annual Budget

1:1 Devices: \$317,500 (Increase = \$64,500 for K-5 program)

Outside Personnel / Professional Services: \$135,000

Tech Maintenance & Peripheral Equipment: \$50,000 (Increase = \$15,000 for K-5 program)

Internet (Broadband) & KT Connect Hotspot Program: \$52,000 (Increase = \$21,000)

5 Buildings - Technology Equipment: \$30,000

Software, Cybersecurity & Systems Management: \$205,000 (Increase = \$80,000 for CyberSecurity, Data storage, Device Management K-1, Firewall License, Virtual Server Support, Google Upgrade)

Supplies: \$1,500

Dues, Fees, Conferences, Travel: \$6,000

TECHNOLOGY INFRASTRUCTURE COSTS

Yellow = Year 1; Red = Year 2

35 Switches: \$70,000 after eRate reduction of 60% (Order April 1, 2023)

Virtual Server: \$70,000 (ESSERS III) (Purchase 2023-24 school year)

MDF Electric Upgrade 120V to 240V / IDF Cables & Cabinets / Cabling: Approximately \$17,500 (ESSERS)

Firewall: \$50,000 (ESSERS III) (Order April 1, 2023 or sooner)

Access Points: \$65,000 after eRate reduction of 60% (Purchase 2023-24 school year)

Battery Back-Ups: \$32,000 (ESSERS III) (Order April 1, 2023)

Special Education Increases Out of District Placements

- 7 Students
- Schools:
 - Privately Run Schools-
 - Significant Need- New Story (3)
 - \$68,400/year
 - Initiated by Disciplinary- River Rock (2)
 - \$35,544/year
 - Specialized Public-
 - Targeted Need- BCIU (1)
 - \$39,770/year
 - Court Placed- CSIU (1)
 - \$13,000/year

Projected Tuition Costs for 2022-2023:

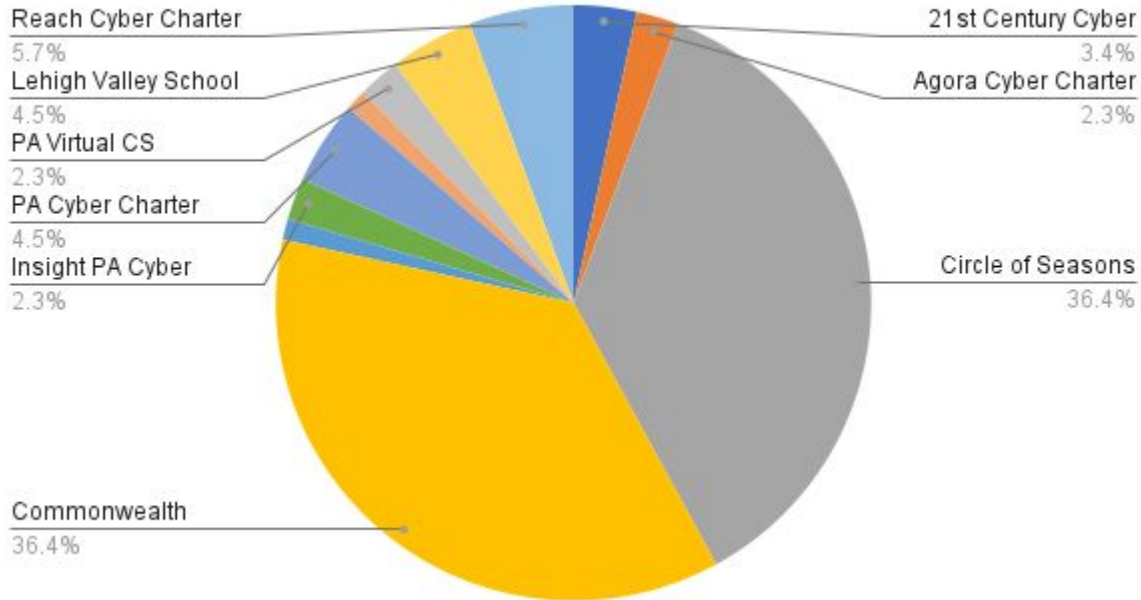
\$328,658

Charter/Cyber Enrollment By the Years

	Total	B/M	Online	Reg/Spec Ed
2018-2019	70	42	28	58/12
2019-2020	69	44	25	56/13
2020-2021	70	42	28	55/15
2021-2022	86	37	49	68/18

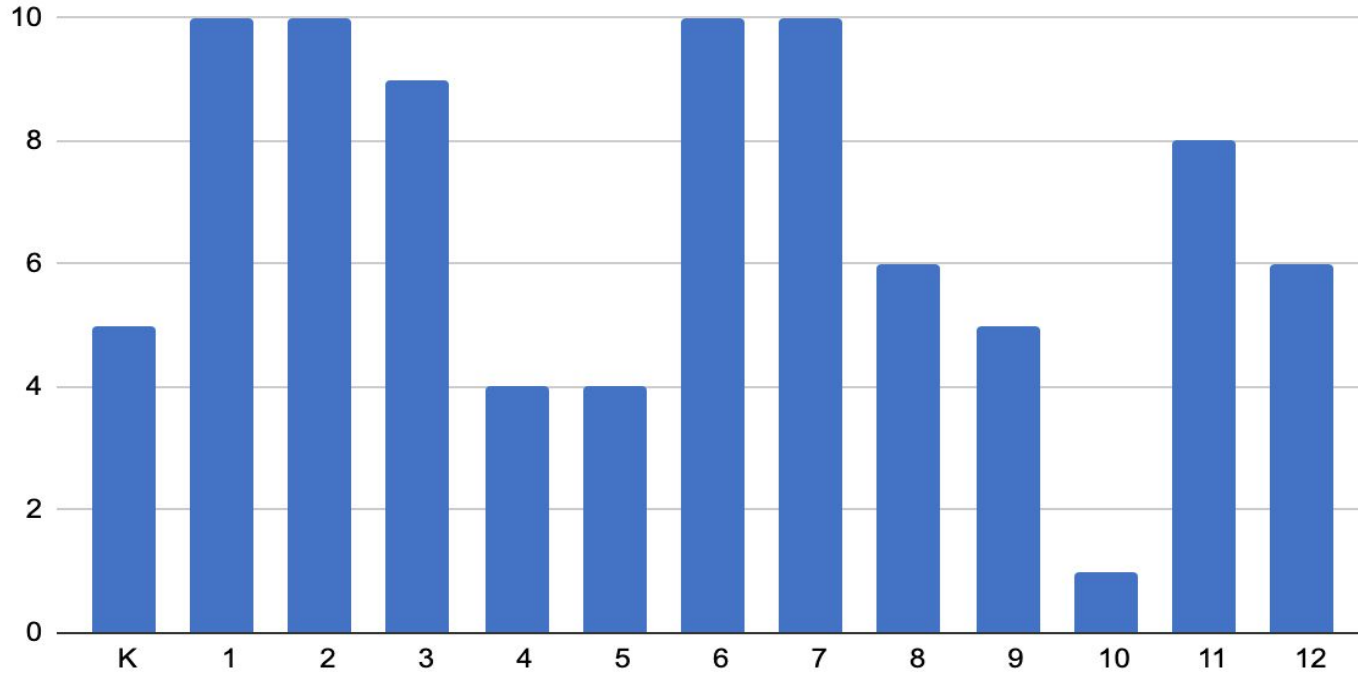
Charter Cyber By School

Count of School



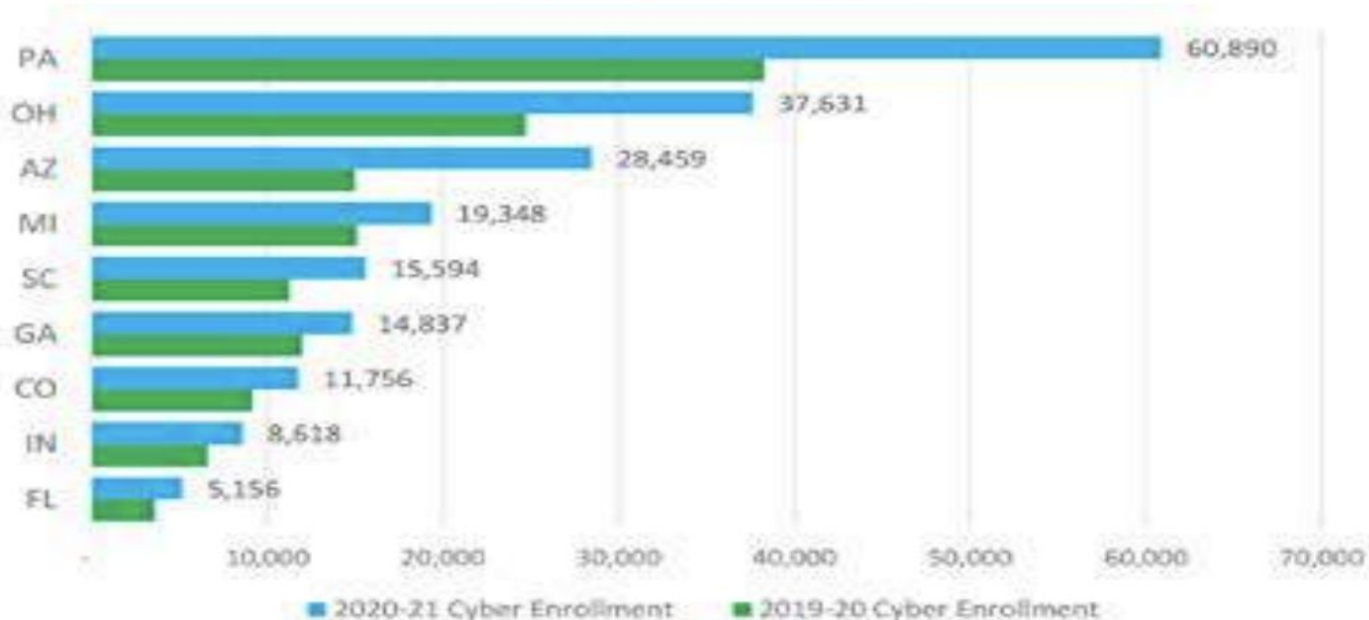
Charter/Cyber By Grade

Grade Breakdown of Charter Enrollment



Growth in Cyber Charter Enrollment 2021

Chart 2: Enrollment Growth in Pennsylvania's Cyber Charter Schools Outpaced Other Large Cyber States During 2020-2021, the First Full Year of the Pandemic



KVA Enrollment By the Years

	KVA
2018-2019	18
2019-2020	34
2020-2021	19
2021-2022	68

21-22 Comparative costs for KVA/Charter Schools

If KVA students had attended Charter Schools:

2021-2022 - **\$1,219,200.00**

2021-2022 KVA Actual Costs to KASD:

\$211,740.00 (to date)

2022-2023 Proposed Budget Changes

- Educational Technology
 - \$180,000 increase
- Special Education
 - \$84,000 increase
- Cyber/Charter School Tuition
 - \$150,000**
- Transportation Budget
 - \$90,000

**We can budget for it or strategize and hope to return to Pre-2020

2022-2023 Proposed Budget Update

Increase in Revenue

- Projected Assessments
 - \$96,000
- Increase in Basic Education Funding(BEF)
 - \$320,000
- Increase in Special Ed Funding from PA
 - \$56,000

2022-2023 Proposed Budget Update

Other Changes

- Transportation Subsidy Revenue
 - -\$50,000
- Other Local Revenue
 - -\$15,000
- Health Insurance Expense
 - -\$72,000
- Support Staff Increase in Pay Expense
 - +\$37,000

Fund Balance Running Total

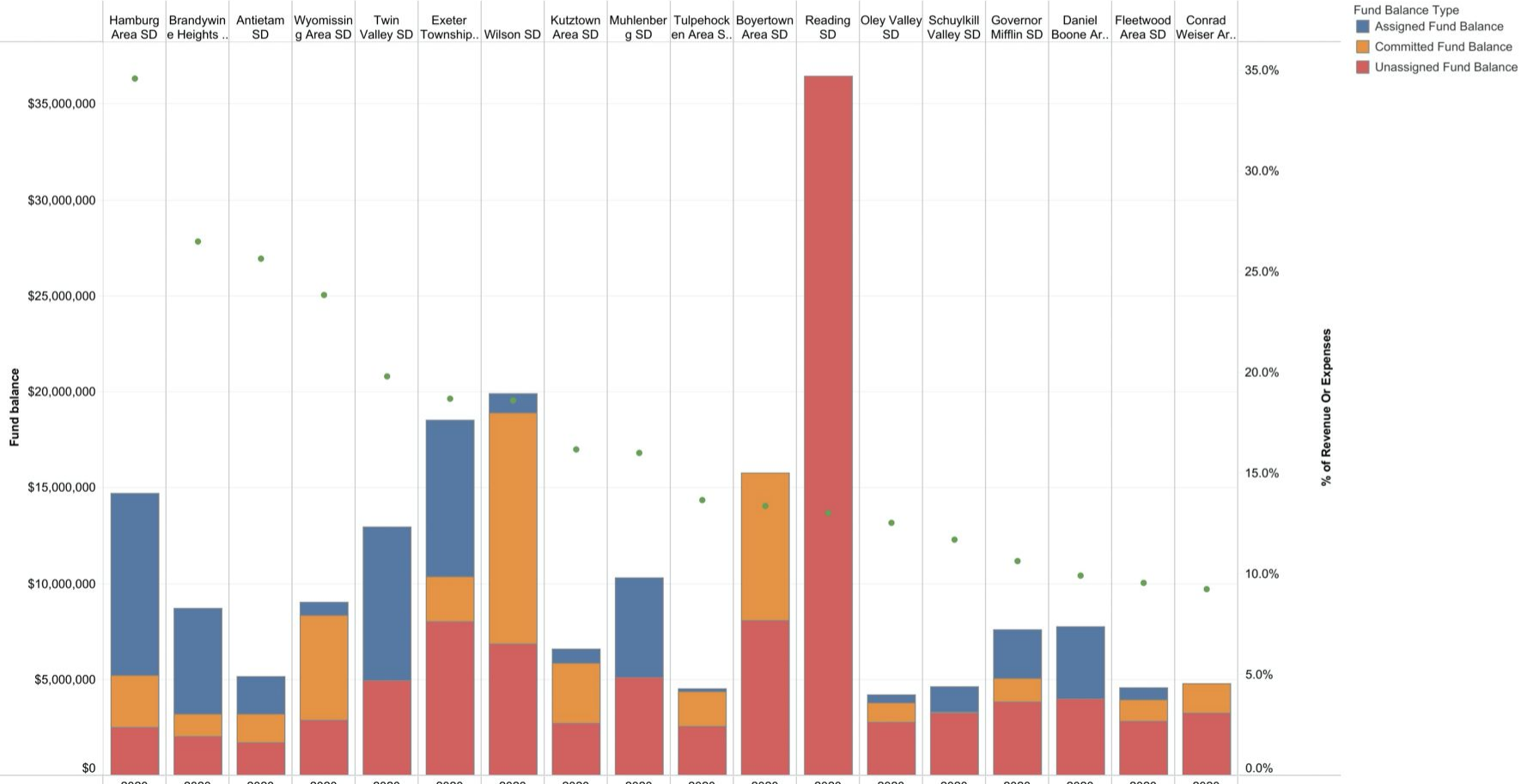
	6/30/17 Actual	6/30/18 Actual	6/30/19 Actual	6/30/20 Actual	6/30/2021 Actual
Bottom Line	(\$565,391)	(\$309,248)	(\$122,051)	\$827,754	\$398,501
Prepays	\$8,003	\$22,934	\$58,655	\$4,490	\$5,206
Committed	\$2,843,705	\$2,184,413	\$3,064,817	\$3,141,017	\$3,831,424
Assigned	\$778,160	\$1,006,338	\$0	\$734,638	\$366,211
Unassigned	\$2,552,763	\$2,659,698	\$2,627,860	\$2,698,941	\$2,774,746
Total Fund Bal	\$6,182,631	\$5,873,383	\$5,751,332	\$6,579,086	\$6,977,587

Fund Balance by Percentage

District(s): Antietam SD, Boyertown Area SD, Brandywine Heights Area SD and 15 more

Note: % of Revenues or Expenses reflects General funds only

Source: Pennsylvania Department of Education



Historical Tax & Millage Rates

2010-2021

Year	Millage Rate	% Tax Increase
10-11	28.2770	0%
11-12	28.2770	0%
12-13	28.7577	1.70%
13-14	29.2465	1.70%
14-15	29.9543	2.42%
15-16	29.9543	0%
16-17	29.9543	0%
17-18	29.9543	0%
18-19	29.9543	0%
19-20	29.9543	0%
20-21	29.9543	0%
21-22	29.9543	0%

Historical Approved Budgets

	Revenue	Expenses	Excess/(Deficit)
2015-16	\$30,150,932	\$31,974,172	(\$1,823,240)
2016-17	\$30,999,500	\$32,251,553	(\$1,252,053)
2017-18	\$31,502,539	\$32,280,699	(\$778,160)
2018-19	\$32,253,893	\$33,260,231	(\$1,006,338)
2019-20	\$33,239,268	\$33,239,268	\$0
2020-21	\$33,002,130	\$33,736,767	(\$734,637)
2021-22	\$34,242,389	\$34,671,991	(\$429,602)

Staffing & Enrollment Comparison

Year	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22
Teachers	134	131.75	133.78	131.81	134	132	128	126	122.4		121.35
% Change	-8.22%	-1.68%	+1.54%	-1.47%	+1.66%	-1.49%	-3.03%	-1.56%	-3.17%		-0.73%
Enrollment	1490	1470	1415	1359	1337	1315	1306	1336	1348	1344	1344
% Decrease	-4.18%	-1.34%	-3.74%	-3.96%	-1.62%	-1.65%	-0.68%	2.30%	0.89%	-0.29%	0.00%

Historical
Health
Insurance Costs

2022-23
Increase
1.50%

Year	Health Insurance Expenses	Rate Increase
2015-16	\$2,636,515	3.00%
2016-17	\$2,722,708	6.50%
2017-18	\$2,642,529	1.50%
2018-19	\$2,969,680	10.5%
2019-2020	\$2,977,543	4.00%
2020-2021	\$2,855,738	0
2021-2022	\$2,860,521	0
2022-2023	\$2,900,416	1.5%

Historical
Retirement
(PSERS) Costs

2022-23 Rate
35.26%

Year	PSERS Rate	Expense
2012-13	.1236	1,589,076
2013-14	.1693	2,235,187
2014-15	.2140	2,843,285
2015-16	.2584	3,453,022
2016-17	.3003	4,074,182
2017-18	.3257	4,368,434
2018-19	.3343	4,681,689
2019-2020	.3429	4,734,427
2020-2021	.3451	4,792,270
2021-2022	.3494	5,058,652
2022-2023	.3526	5,262,820

ESSER Funding

Mr. Christian Temchatin

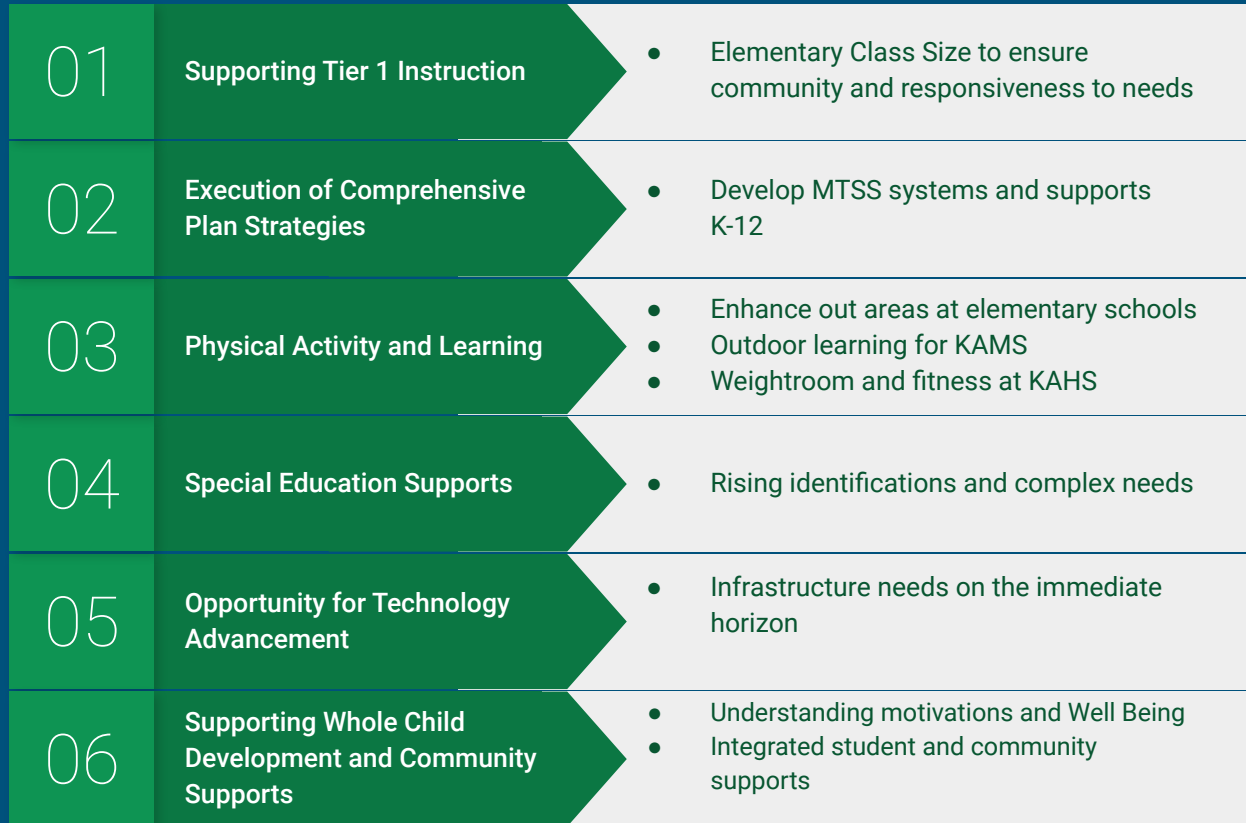
Theory of Application of ESSER

- Applied Theory:
 - Budget over 3 years and withdraw in each fiscal year
 - Planning will occur this way in practice
 - Budgeting targeted to have most direct impact on learning needs
 - Beware of the “cliff”
- Other Theories
 - Use funding for existing costs and devote resources to long term accounts

Identified Areas of Need (Spring 2021)

01	Supporting Tier 1 Instruction	<ul style="list-style-type: none">• Elementary Class Size to ensure community and responsiveness to needs• Using data to target needs in classroom
02	Supporting Literacy Development Middle Level	<ul style="list-style-type: none">• Foundational skills in literacy at a critical juncture• Data to target needs in classroom
03	Resilience and Motivation Development	<ul style="list-style-type: none">• Secondary school concerns of apathy exasperated by pandemic• Connecting family and school services• Growth in need for HS Achieve Program
04	Special Education Supports	<ul style="list-style-type: none">• Rising identifications and complex needs
05	Opportunity for Technology Advancement	<ul style="list-style-type: none">• Fully equip 1 to 1 K-12
06	Support Capital Improvement	<ul style="list-style-type: none">• One time related upgrades to facility

Potential Areas of Need



01	Supporting Tier 1 Instruction	<ul style="list-style-type: none">• Elementary Class Size to ensure community and responsiveness to needs
02	Execution of Comprehensive Plan Strategies	<ul style="list-style-type: none">• Develop MTSS systems and supports K-12
03	Physical Activity and Learning	<ul style="list-style-type: none">• Enhance out areas at elementary schools• Outdoor learning for KAMS• Weightroom and fitness at KAHS
04	Special Education Supports	<ul style="list-style-type: none">• Rising identifications and complex needs
05	Opportunity for Technology Advancement	<ul style="list-style-type: none">• Infrastructure needs on the immediate horizon
06	Supporting Whole Child Development and Community Supports	<ul style="list-style-type: none">• Understanding motivations and Well Being• Integrated student and community supports

ESSER Funding as of 2022-23 School Year

Grant	Remaining Balance
ESSER II	\$555,096
ESSER III	\$1,480,414
ESSER 7% Set Aside	**\$142,759

ESSER Funding in Current Projection Based on 2021-22 Budgeting

	Expense and Revenue	On-Going Cost (Y/N)	Consideration for 22-23 Info
Summer Expenses	\$127,332	Y	
3rd Grade LTS	\$92, 770	N	Proj Class Avg With-17 Without-22.66
4th Grade	\$81, 227	N	Proj Class Avg With-20 Without-26.66
6th Grade ELA	\$118,091	Y	Full 6th Grade Team
Behavior Specialist	\$55,000	N	Contracted with BHASD
Motivation PD	\$18,000	N	Contract Approved

Considerations for ESSER Expenses

Staff	Budget	OT, ST, or LT	22-23	23-24	
Social Worker/Integrated Support	\$100,000	LT	✓	✓	Expectation of dependency on the role
Behavior/Emotional Support	\$115,000	ST	✓	✓	System development and support
MTSS Coordinator	\$115,000	ST	✓	✓	System development and support per Comp Plan
KVA Support Specialist	\$48,000	LT	✓	✓	Support growing population, recruit and work with current Charter families-
Paraeducator to Support Behavior Support	\$36,000	ST	✓	✓	Reinforce skills taught by specialist and case manager

Considerations for ESSER Expenses

Items	Budget	OT, ST, or LT	22-23	23-24	
Tech- Servers	\$240,000	OT	✓	✓	Capital Improvement
Tech- Access Points	\$68,000	OT	✓		Capital Improvement
Outdoor Learning Opportunity MS	\$20,000	ST	✓	✓	Team and Culture Development- KAMS
KES Sensory Playground	\$65,000	OT	✓		Capital Improvement
GES Playground Upgrade	\$50,000	OT	✓		Capital Improvement
KVA Supplemental	\$95,000	ST	✓	✓	Supplement Growing Costs

Other Items for Consideration

	Budget	OT, ST, or LT	22-23	23-24	
Band Cabinets	\$80,000	OT	✓		
Weight/Fitness Room-KAHS	\$95,000	OT	✓		

Questions on the Table

- Direction for reasonable deficit
- Approval of ESSER Strategy
- Fill Retirement Positions
 - KAHS Library
 - KES Instructional Support



Budget Presentation

2022-2023 Budget Discussions
May 23, 2022



Agenda

- ❖ 2022-2023 Budget Update
- ❖ ESSER Spending
- ❖ Decisions or direction

Act 1 - Budget Process Fiscal Year 2022-23

- Budget Timeline

- May 16, 2022 - Adoption of Proposed Final Budget 
- June 20, 2022 - Adoption of Final Budget

The Questions at Hand

1. Under the current conditions, is a tax increase appropriate?
2. If yes, what information do you need to make that decision?
3. If no, will you approve a budget with a projected deficit?
4. If no, we need guidance and to develop a timeline for reduction of expense strategies.
5. If yes, we ask that the Board provide guidance in relation to the following scenarios.

2022-2023 Budget As Presented- 0% Tax Increase

		Budget
		2022-2023
Revenue		35,031,361
Expenses		35,691,112
	<i>Surplus/(Deficit)</i>	(659,751)

2022-2023 Budget with Additional ESSER Revenue

0% Tax Increase

		Budget
		2022-2023
Revenue		35,245,049
Expenses		35,691,112
	<i>Surplus/(Deficit)</i>	(\$446,062)

ESSER Revenue and Expense

Behavioral Specialist/Emotional Support	\$115,000.00	2 year
Emotional Support Para	\$36,000.00	2 year
Social Worker/CIS	\$100,000.00	2 year
Outdoor Learning Experience MS	\$20,000.00	1 year
Playground Upgrades	\$115,000.00	1 time
MTSS Consultant	\$25,000.00	2 year
KVA Support Specialist	\$48,000.00	2 year
KVA Extra Budget	\$90,000.00	1 time
Access Points	\$68,000.00	1 time
Servers-Technology	\$240,000.00	1 time

Discussion of Scenarios

Impact of a Tax Increase

- 2022-23 Act 1 Index for KASD- 3.4%
 - The maximum millage increase is 3.4% of the current millage rate -29.954
 - This equals 1.0184 mills

Millage Increase	Total KASD Revenue	Annual Taxpayer Cost Inc Per \$100k Assessed Value	Monthly Taxpayer Cost Per \$100k Assessed Value
1.0184	\$714,524	\$101.84	\$8.49
.9404	\$659,751	\$ 94.04	\$7.84
.6358	\$446,062	\$ 63.58	\$5.30
.4993	\$350,260	\$ 49.93	\$4.16



Budget Presentation

Proposed Budget Overview, Fund
Balance and Millage History, & ESSER
Budgeted Expenses



May 23, 2022

Agenda

- ❖ 2014
- ❖ 2021-2022 Proposed Budget Review
- ❖ Fund Balance History
- ❖ Millage History
- ❖ ESSER Funding

Do you remember the year?

- ❖ If you have children younger than 20 years old?
- ❖ 2021-2022 Proposed Budget Review
- ❖ Fund Balance History
- ❖ Millage History
- ❖ \$100 in 2014 -> \$114 in 2021 and \$121 in 2022

Proposed Budget Review

	April 2021	May 2021
Revenue	33,510,735	34,242,389
Expenses	34,204,182	34,671,991
ESSER(II/III) Revenue		692,321
ESSER(II/III) Expenses		(469,956)
<i>Surplus/(Deficit)</i>	(693,447)	(429,602)

ESSER Revenue

Summer Programs	122,365.00
Capital Projects transfer	100,000.00
Behavior Specialist	55,000.00
Contracted Resilience/SEL	85,000.00
Achieve Support Paras	30,000.00
KES 2nd Grade LTS	91,883.39
KES 3rd Grade Teacher	104,036.39
KAMS 6th Grade ELA/ELL	104,036.39
Total	692,321

ESSER Expenditure

Behavior Specialist	55,000.00
Resilience/SEL	85,000.00
KAHS Achieve Support Para	30,000.00
KES 2nd Grade LTS	91,883.39
KES 3rd Grade Teacher	104,036.39
KAMS 6th Grade ELA/ELL	104,036.39
Total	(469,956)

Fund Balance Running Total

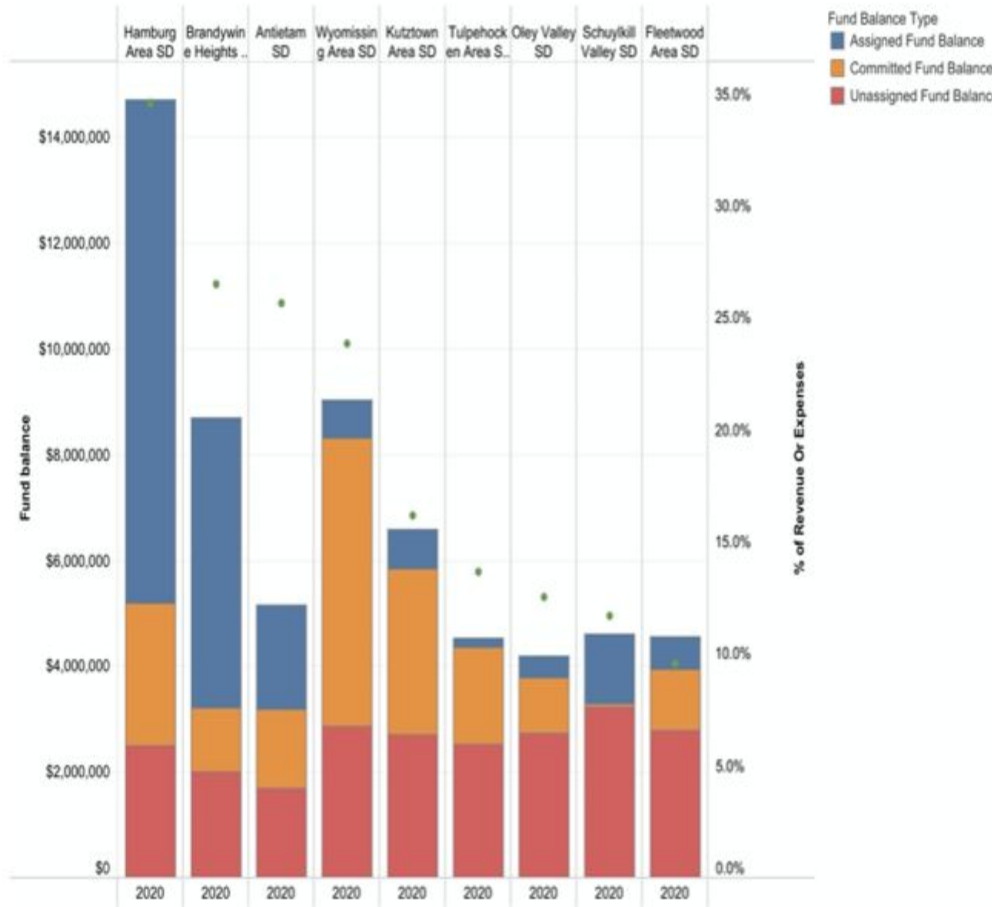
	6/30/17 Actual	6/30/18 Actual	6/30/19 Actual	6/30/20 Actual	
Bottom Line	(\$565,391)	(\$309,248)	(\$122,051)	\$827,754	
Prepays	\$8,003	\$22,934	\$58,655	\$4,490	
Committed	\$2,843,705	\$2,184,413	\$3,064,817	\$3,141,017	
Assigned	\$778,160	\$1,006,338	\$0	\$734,638	

Fund Balance by Percentage

District(s): Antietam SD, Brandywine Heights Area SD, Fleetwood Area SD and 6 more

Note: % of Revenues or Expenses reflects General funds only

Source: Pennsylvania Department of Education



- Fund Balance By Revenue Expense
 - Report indicates- 16.2%
 - Includes \$7,726,773 Bond refinancing
 - Actual is 20.02%
 - Rank relative to comparison remains the same

Historical Tax & Millage Rates

2010-2021

Year	Millage Rate	% Tax Increase
10-11	28.2770	0%
11-12	28.2770	0%
12-13	28.7577	1.70%
13-14	29.2465	1.70%
14-15	29.9543	2.42%
15-16	29.9543	0%
16-17	29.9543	0%
17-18	29.9543	0%
18-19	29.9543	0%
19-20	29.9543	0%
20-21	29.9543	0%
21-22	29.9543	0%

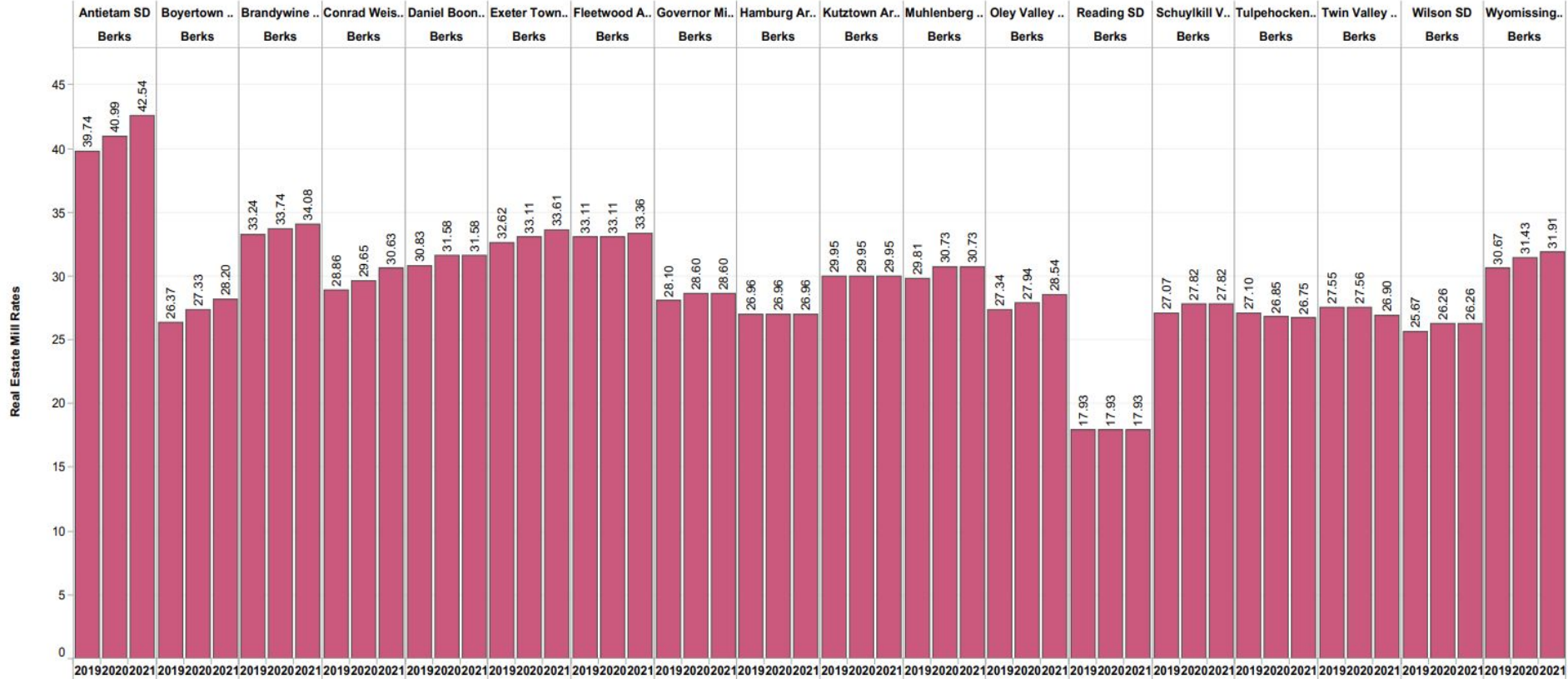
Millage History

	Antietam	Boyertown	Brandywine Heights	Conrad Weiser	Daniel Boone	Exeter Township	Fleetwood	Governor Mifflin	Hamburg	Kutztown	Muhlenberg	Oley Valley	Schuylkill Valley	Tulpehocken	Twin Valley	Wilson	Wyomissing
2014	34.56	22.52	32.3	25.71	28.96	30.8	29.21	25.3	25.96	29.25	26.81	24.93	26.79	27.7	23.88	24	29.05
Rank	1	17	2	12	7	3	5	13	11	4	9	14	10	8	16	15	6
2015	35.86	23.39	32.3	25.71	28.96	31.25	30.21	26	26.21	29.95	27.56	25.39	26.79	27.7	24.54	24.2 5	29.49
2016	36.79	23.96	32.3	26.32	28.96	31.25	30.96	26.6	26.46	29.95	27.81	25.84	26.79	27.7	25.74	24.6	29.78
2017	37.79	24.27	32.3	27.14	29.7	32.22	31.81	27.1	26.71	29.95	28.56	26.33	27.07	27.7	26.77	24.9 5	30.07
2018	39.15	25.02	32.78	28	30.2	32.62	32.56	27.6	26.96	29.95	29.06	26.93	27.07	27.6	27.55	25.2 9	30.07
2019	39.74	26.37	33.24	28.86	30.83	32.62	33.11	28.1	26.96	29.95	29.81	27.34	27.07	27.1	27.55	25.6 7	30.67
2020	40.99	27.33	33.74	29.65	31.58	33.11	33.11	28.6	26.96	29.95	30.73	27.94	27.82	26.85	27.56	26.2 6	31.43
2021	42.54	28.2	34.07	30.62	31.58	33.60	33.36	28.60	26.96	29.95	30.73	28.53	27.82	26.75	27.09	26.2 6	31.90
Rank	1	14	2	9	5	3	3	10	15	8	7	11	12	16	13	17	6

Millage Rates Berks County

Mill Rates

Source: Pennsylvania State Tax Equalization Board



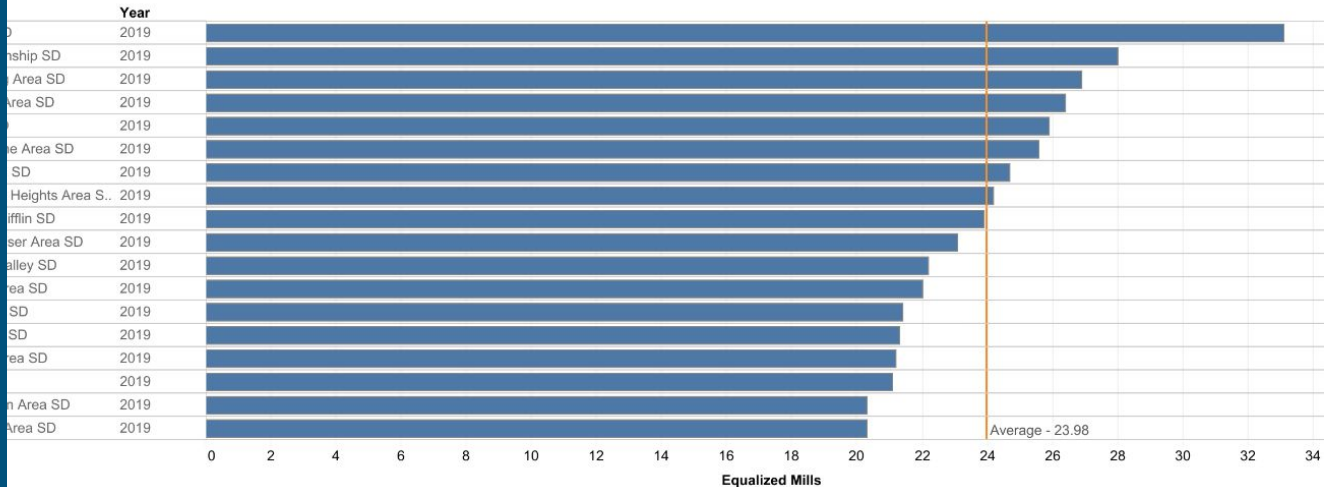
Equalized Millage Rate

Equalized Mill Rate Comparison

2019

Source: Pennsylvania Department of Education

Note: Equalized Mills are determined by dividing a school district's total taxes collected by its total Market Value. Generally, high Equalized Mills represent a higher tax burden than low Equalized Mills.



Year

2019

Region

- Allegheny IU 3
- Appalachia IU 8
- ARIN IU 28
- Beaver Valley IU 27
- Berks County IU 14
- BLaST IU 17
- Bucks County IU 22
- Capital Area IU 15
- Carbon-Lehigh IU 21
- Central IU 10
- Central Susquehanna IU 16
- Chester County IU 24
- Colonial IU 20
- Delaware County IU 25
- Intermediate Unit 1
- Lancaster-Lebanon IU 13
- Lincoln IU 12
- Luzerne IU 18

County

- Adams
- Allegheny
- Armstrong
- Beaver
- Bedford
- Berks
- Blair
- Bradford
- Bucks
- Butler
- Cambria
- Cameron
- Carbon
- Centre
- Chester
- Clarion
- Clearfield
- Clinton

Year

2019

District Type

- Career and Technical Center
- Charter School
- Intermediate Unit
- School District
- Unreported

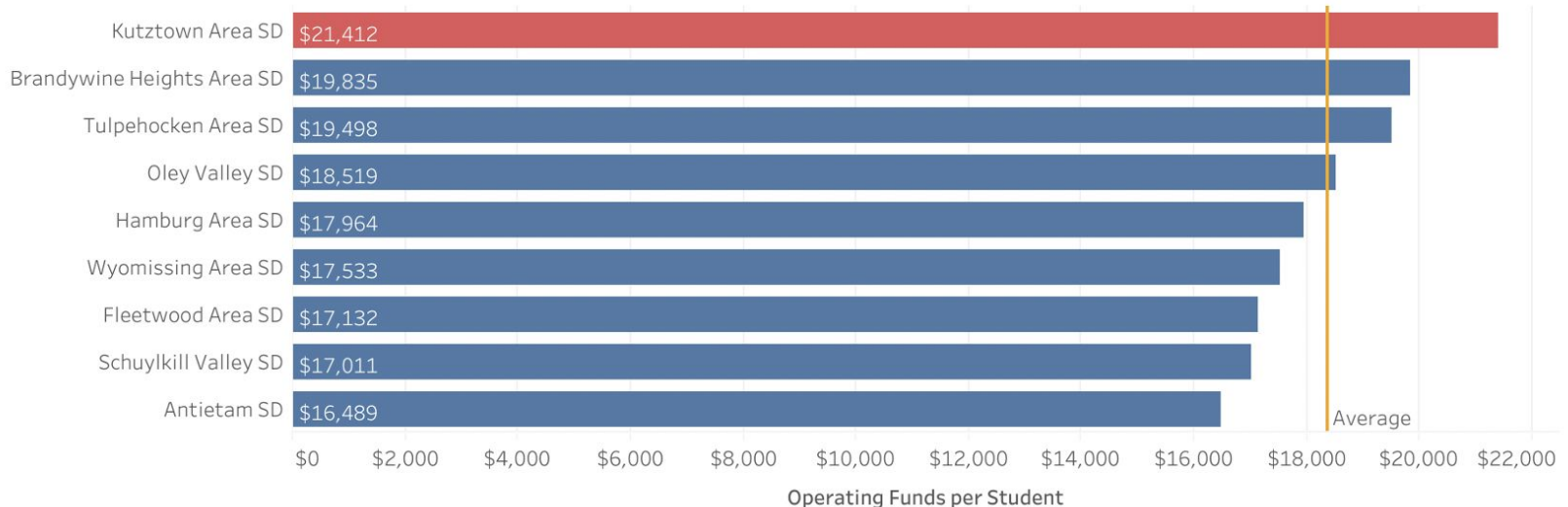
District

- 21st Century Cyber CS
- A W Beattie Career Center
- Abington Heights SD
- Abington SD
- Achievement House CS
- ACT Academy Cyber CS
- Ad Prima CS
- Adams County Technical Institute
- Admiral Peary AVTS
- Agora Cyber CS
- Albert Gallatin Area SD
- Aliquippa SD
- Allegheny IU 3
- Allegheny Valley SD
- Allegheny-Clarion Valley SD
- Allentown City SD
- Alliance for Progress CS
- Altoona Area SD
- Ambridge Area SD
- Annville-Cleona SD
- Antietam SD
- Antonia Pantoja Community CS
- Apollo-Ridge SD
- Appalachia IU 8
- ARIN IU 28
- ARISE Academy Charter High School
- Armstrong SD
- Arts Academy CS
- Arts Academy Elementary CS
- ASPIRA Bilingual Cyber CS
- Athens Area SD
- Austin Area SD
- Avella Area SD
- Avon Grove CS
- Avon Grove SD
- Avonworth SD

Per Pupil Expenditure- County Peers

Kutztown Area SD Financial Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2020 compared to its peers.



ESSER Funding 2021-2022	
Summer Programs	122,365.00
<ul style="list-style-type: none"> ● Required 20% of ESSER III ● Includes budgeted expense and extra opportunities including CCS, free summer school and enrichment opportunities 	
Capital Projects transfer	100,000.00
Behavior Specialist	55,000.00
<ul style="list-style-type: none"> ● 0.5 PTE contracted with neighboring district ● Evaluate and recommended behavior support needs for IEP teams 	
Contracted Resilience/SEL	85,000.00
<ul style="list-style-type: none"> ● Supporting students with motivation/resilience case management and professional development 	

ESSER Funding 2021-2022	
KAHS Achieve Support Paras	30,000.00
<ul style="list-style-type: none"> ● Provide support for students with general academic struggles 	●
KES 2nd Grade LTS	91,883.39
<ul style="list-style-type: none"> ● Projected class size average of 24.67 without section 	
KES 3rd Grade Teacher	104,036.39
<ul style="list-style-type: none"> ● Projected class size average of 24.67 without section 	
KAMS 6th Grade ELA/ELL	104,036.39
<ul style="list-style-type: none"> ● Maintains structure of 5 teacher team in 6th grade 21-22 ● Expertise in ELA instruction at critical transition ● Would be necessary in 22-23 due to class size ● ELL provides better support for growing ELL population 	
Total	692,321

Next Steps

1. Continue updated details on ESSER spending prior to expense
2. Pass Final Budget on June 17

One Time, Short Term, or Long Term Expense

	OT, ST, or LT	22-23	23-24	
3rd Grade LTS	ST	✓	?	Class average of 23 as 4th grade
4th Grade		✓	✓	Large class avg moves to 6th grade
6th Grade SS	LT	✓	✓	Full 6th grade team
Behavioral Specialist	ST	✓	✓	Develop system to deliver, monitor, and support instruction
Emotional Support Aide	LT	✓	✓	Monitor and support ES instruction

Needs Assessment - ESSER Planning

Planning for Learning Loss

- PASBO Conference
- County Superintendent collaboration
- District Management Group Webinar
- Cabinet analysis
- Support Outreach
 - KU
 - Univ. Penn.
 - Communities in Schools
 - Caron Foundation

Data Collection

- Building Reviews:
 - Assessment Data
 - Attendance Data
- Comprehensive Planning Data review
- Special Education Cyclical Monitoring
- Faculty Collaboration

Recommendations

- Administrative Situational Appraisal
- Setting Administrative Priorities
- Strategic Planning to avoid “The Cliff”
- Budget Development

Proposed ESSER III Extended Opportunities Budget Planning

	ESSER III Extended Learning Funding	July 2021-22	July 2022-23	July 2023-24
Summer Learning		\$102,365	\$102,365	\$102,365
Extended Day Learning		\$20,000	\$20,000	\$20,000
Remaining Balance	\$367,095	\$244,730	\$122,365	\$0

Annual Budgeted Summer Learning (Pre-COVID)	\$91,900	\$91,900	\$91,900
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- 20% of ESSER III must be dedicated to “learning loss” through extended day or year opportunities
- 20% of \$1,835,472= \$367,095

01

Supporting Tier 1 Instruction

- Elementary Class Size to ensure community and responsiveness to needs
- Using data to target needs in classroom

	2021-2022	2022-2023
2nd Grade LTS	\$93, 000	\$ 96,000
3rd Grade Teacher	\$100, 341	\$103, 000
Secondary Intervention/Coach	\$100, 341	\$103, 000

- Projected KES Grade 2 Class Size- 24.67
- Projected KES Grade 3 Class Size- 24.67
- Support for development of data team process and targeted instruction

02

Supporting Literacy Development Middle Level

- Foundational skills in literacy at a critical juncture
- Data to target needs in classroom

	2021-2022	2022-2023
6th Grade ELA (ELL)	\$100, 341	\$103, 000
Secondary Intervention/Coach	\$ Reflected Previous Slide	\$ Reflected Previous Slide

- Reconsideration of 6th Grade ELA for 2021-2022
- Support for development of data team process and targeted instruction

03

Resilience and Motivation
Development

- Secondary school concerns of apathy exasperated by pandemic
- Connecting family and school services
- Growth in need for HS Achieve Program

	2021-2022	2022-2023
Resilience/SEL	\$85,000	\$88,000
Achieve Support	\$30,000	\$0

- Consideration of expanding services with CIS and/or Caron Foundation
- Research based Resilience skill development
 - Connection, Self-Awareness, Strengths of Character, Self Regulation, Mental Agility, Optimism
- Additional support staff for HS Achieve program

04

Special Education Supports

- Rising identifications and complex needs

	2021-2022	2022-2023
0.5 Behavior Specialist	\$55,000	\$56,650

- Considerations to support potential identifications
- Expertise in development of IEPs with behavioral needs

05

Opportunity for Technology Advancement

- Fully equip 1 to 1 devices K-12 including cases, chargers, etc.
- Targeted Classroom upgrades as necessary

2021-2022	2022-2023	2023-2024
\$100,000	\$100,000	\$100,000

- Protection for iPads at the K-2 level
- Charging stations in classrooms
- Streaming equipment as deemed necessary in future

06

Support Capital Improvement

- Minor facility upgrades to address future

21-22	22-23	23-24
\$100,000	\$100,000	\$100,000

- Areas of facilities have been unprioritized in recent years
- Funds not used will be set aside in Capital Projects accounts for future

ESSER Budget and Impact on Proposed Budget

	2020-2021	2021-2022	2022-2023	2023-2024
ESSER Expenses in Proposed plan	\$0	\$748,682	\$755,658	\$200,000
ESSER Summer Expenses	\$122,365	\$122,365	\$122,365	
Current Projected Budget Balance	(\$218,807)	(\$693,447)	(\$1,265,751)	
ESSER Total Surplus minus all proposed expenses 20-24	\$789,677			
Proposed ESSER Surplus Applied to Revenue	\$218,807	\$370,870	\$200,000	