2022-23 General Fund Budget

Board Approved on 20 June 2022

Contents

From the Superintendent....

Leading the Way

The 2022-2023 school year marks an exciting time for the Big Spring School District with the implementation of an updated District Strategic Plan. Over the course of the last year, the District has engaged our school community (students, families, staff, community members, and educational partners) in several opportunities to gather input and feedback to guide the development of this plan. Ultimately, our Strategic Plan guides our every action as we move forward to prepare our students for their future and as contributing members of our society.

Utilizing the feedback gathered from our school community, we have focused our revised Strategic Plan on steps to ensure that we are helping our students to develop core competencies in our updated Profile of a Graduate. Working to help students become skilled communicators, critical thinkers, key collaborators, and creative problem solvers who embrace and value continuous learning is mission critical to a successful citizenry. Our staff leverage high-interest lessons and authentic learning experiences to realize these goals. Through these real-world learning experiences, engaging course work, quality internships and apprenticeships, and learning experiences tailored to meet each individual's learning goals, our students are succeeding!

The 2022-2023 budget strategy continues to focus on the community's investment in each and every student to become life ready. Unfortunately, due to inadequate funding levels from the state and federal government the Big Spring Community funds nearly 65% of our annual budget. When compared to other states, Pennsylvania ranks 44th in the nation for the share of state revenue that it provides to public education. Again, our Bulldog Community continues to ensure that regardless of the inadequate funding from Harrisburg or Washington, D.C., that our students at Big Spring continue to receive a high-quality education and as a result, will be ready to enter the workforce, the military, or continue their formal education beyond Big Spring. Your investment directly ensures that each student will be equipped to pursue their unique pathway in life.

Beyond the support of all students with their development of competencies around the Profile of a Graduate, the Big Spring School District also works to support each student's unique needs. Through high quality, specialized programming the District supports our learners with unique challenges and provides meaningful support for the health and wellness of our students. Targeted assessments, quality student and staff evaluations, and additional support services provide for a comprehensive approach to supporting all learners to reach their greatest potential.

Post Pandemic Curriculum, Instruction & Assessment

The 22-23 school year will be an opportunity to use the curriculum audit results to strategically plan for and improve K-12 curriculum, instruction and assessment in support of the Profile of a Graduate.

Moving forward, staff will continue to collaborate and grow in their development of performance-based assessments and integration of 6C learning opportunities in the classroom. Additionally, the 22-23 budget supports a continued focus on early literacy through the purchase of decodable texts and math training for elementary staff. At the secondary level expanded curricular offerings in support of STEM will be added. The COVID-19 pandemic leveraged technology in new ways to support teachers and students across K-12 classrooms; instructional coaches, teacher leaders and administration are working to take the best of "COVID learning" to make it an integrated part of our classrooms moving forward. The Board's continued financial commitment allows Big Spring students to explore, experience and pursue a variety of topics and skills necessary for post-secondary success.

Safety & Security

The Big Spring School District mission is, in part, to provide challenging curricular and extracurricular opportunities within a safe environment that meet the unique needs of every individual. Given this core principle, school safety, and security remain an area of focus for the District moving forward. Due in part to the use of local, state, and federal funding, the District has been able to successfully navigate the COVID-19 Pandemic and safely maintain face to face instruction for all students over the course of the past school year and look to do the same for the upcoming school year. The District will use local, state, and federal monies to support and sustain the planning, training, relationships, technologies, and facility upgrades needed to best ensure the safety and well-being of all students, staff, and visitors at all Big Spring School District buildings and events. Key components of this process include the All Hazards Plan and the building level Critical Incidence Response Plans which focus on emergency preparedness and proactive safety. The District will continue to consult and maintain relationships with experts in the field of school safety and security to inform on current practices and planning, provide necessary training, and give feedback on the need for potential facility safety considerations. Additionally, District resources will be deployed in the form of technology tools used to monitor internet traffic for concerning behaviors and provide enhanced visitor screening. Based on this systemic and collaborative approach, the District will continue to prioritize the safety, security and well-being of all stakeholders.

Technology

Technology is now a way of life in schools, and it's been a tremendous benefit to Big Spring students and educators. Teachers' use of technology enhances student engagement which promotes meaningful learning experiences.

The technology focus for FY23 in the classroom includes installation of interactive panels replacing outdated SmartBoards and projectors at the high school and middle school. Originally planned for the summer of 2021 but delayed due to the pandemic, this will complete an overall objective to implement interactive panels district wide that was started in 2018.

Technology powers nearly every aspect of the district's operations and as such several projects are planned to ensure that the district technology infrastructure continues to be secure and reliable. Utilizing discounts from the federal E-Rate program, the technology staff will replace all network switching and Wi-Fi hardware district wide.

Every student in the district is provided with their own mobile computing device. Tablets and Chromebooks for our youngest students through 8th grade and laptops for high school students. Approximately 18% of the technology budget is set aside to sustain the 1:1 device program.

Laptops help teachers and staff in many ways. In May 2022, the board of school directors approved a new three-year lease to replace all teacher laptops. The existing teacher laptops will be re-purposed for aides and staff.

Technology affects the life of people and changes their learning, thinking, and communication. The promise of educational technology lies in what educators do with it and how it is used to best support their students' needs. The district's investment in technology is an important part of building that foundation.

Student Support & Special Education

The District continues to see an increase in special education costs, even though our overall number of students is in decline. This is because the number of students within the district who need more intensive services continues to increase. Our enrollment figures show that the pre-pandemic trend of students with learning disabilities continues to decline while the number of students with more complex needs, especially students with behavioral needs continues its exponential growth. Last year the pandemic had a significant impact on the identification and evaluati0on of students with disabilities. This trend has resulted in an unusually high number of primary students (current K-2) being identified this year. At last count, our rising 3rd grade class is almost 3 times the size of last years 3rd grade. It is highly likely that this trend will continue for at least one more year before it begins to (hopefully) level out.

In order to better use resources, the District will continue its effort to reduce the number of students in out of district placements and will continue to explore ways to deliver these services in a more cost-effective manner by collaborating with neighboring districts through our consortium and creating new instructional delivery models with private provider partnerships. Some specific examples of this approach are:

- **Consortium:**

By using our consortium relationship with other districts, we continue to operate our own classes and avoid the need to place these students in more expensive IU or private programs. We currently have approximately 10 students in consortium programs out of the District. In addition, we are hosting more than 30 consortium students from 4 different districts in our Life Skills, MDS, Autism and Learning Support programs, as well as providing Deaf and Hard of Hearing services to consortium students from 5 other Districts. Overall, there was a significant savings in tuition and we recovered nearly half that cost through consortium placements. For 22-23 we will see that savings trend continue as we anticipate our consortium numbers increasing as elementary students age into our Middle School Autistic support program.

- **Private providers:**

  We continue to work with our private providers to create local programs that reduce the need to use the IU or other high costs programs.

  - Yellow Breeches (YBEC): YBEC's programs are running well and we continue to see YBEC students returning back into District buildings with success. Our overall number of YBEC slots will not change for next year as several students will return to District programming or graduate, freeing up space for other students who are showing need.
  - River Rock: As noted in last year's budget, we continue to work with River Rock to adapt their services to a changing world. River Rock has responded by consolidating its Alternative Education for Disruptive Youth or AEDY program to one location in Carlisle and shifting its other local programs (one at Newville and one in Shiremanstown) to a private academic licensed special education program. Our hope is that this will provide us another alternative for Emotional Support students we are currently sending to the IU.
  - New Story: As planned, New Story opened a new site in Carlisle, which has reduced transportation costs for these students. The program continues to grow and has been very successful.

- **District Emotional Support Program:**

  We are moving forward with a re-design our Emotional Support program at all 3 levels in order to build our capacity to work with more challenging students. The goal is to reduce the overall number of students we need to send to out of district programs, thus eliminating the need to pay tuition or transportation costs. For 22-23 we will continue our focus on a rebranding of emotional support and autistic support as one "behavior" support program and refining both our instruction and our additional support services for these students. We now have one Big Spring staff member who has earned her credentials as a Board Certified Behavior Support Analysts (BCBA) and we will continue our contract with Therabilities to provide behavior support services. Our final step is to develop therapeutic services for those students who need them. We are currently contracting with Laurel Life for these services; but we are also looking at capitalizing on the increase in availability of tele-therapy models. Our hope is to make this an integrated component of our program which will allow us to avoid using the higher cost therapeutic IU program which runs $70,000 to $80,000 per slot.

- **District Life Skills/Intensive LS program**

  We are in the process of redesigning our self contained academic program at the elementary level. Beginning next year we will shift one elementary teacher from life skills to a primary diagnostic program. The hope for this program is that we'll be able to better identify students special education "pathway" by the beginning of second grade in order to ensure that we have them in the correct district placement. Doing so will help with our overall numbers in each program and hopefully reduce the need for out of district placements. Along with this change we will redefine our elementary Life Skills program as one 2nd – 5th grade classroom. In addition, we are adding a primary Intensive Learning Support program for students in 1st and 2nd grade. This new program is necessary for two reasons. First, we have long struggled with a placement for students in 2nd grade. These students have often remained in the primary life skills classroom. Second, as noted above we have seen a significant increase in the number of students who are being identified in Kindergarten and first grade and we need another classroom placement to assign these students to because other caseloads have reached the state allowed maximum.

Student Support – Counseling

In addition to our special education students, we are seeing a rising need for additional mental health support for all our students. To address this, we are continuing to work with Shippensburg University as well as our consortium to help better develop the skills of our counseling staff. In addition, we have partnered with a local counseling firm to provide access to on-site counseling services for students who have been referred through the SAP process. Finally, we have instituted a screening system to help us better identify students who are at risk and may need support.

Fiscal Unpredictability

The administration and Board are committed to the students of Big Spring. However, we continue to face uncertain and wavering fiscal support and direction from both Commonwealth and National political leaders. Under the new funding formula, our district faces smaller increases in basic education funding even as PSERS, Charter Tuition, Medical & RX bills and Special Education payments continue their uncontrolled increases in excess of CPI or inflation. Given this unpredictability of Commonwealth subsidy, the District's reliance on fund balance and property taxes increases as we attempt to provide a stable and appropriate educational environment and opportunity for our students.

While each year is a fiscal challenge in Pennsylvania due to the unreliable legislative funding process, COVID created its own funding requirements. This is somewhat offset by all of the federal ESSER funds; but that funding will expire in the Fall of 2024 and really should not be used to offset recurring expense (such as salary & benefits) as it creates a hole in revenue the following years.

Mandates

The shape and size of the budget remains hostage to the laws and regulations promulgated at the Commonwealth and Federal levels contained in a series of unfunded mandates. Three great examples of mandates that control the budget process are: special education, charter school tuition and the PSERS retirement system. (see PSBA reports titled," School District Mandates: Their Impact on Public Education" and "Recommendations for Meaningful Charter School Reform")

Special education is a permissive environment created by the mandates of the Legislature and expanded by the courts and advocates. As the district searches for the right services for our students, we face complex service arrangements driven by advocacy and generally supported by the Commonwealth; but, without a matching subsidy. As before, the legislative requirements for special education remain above and beyond what is mandated by federal law and affects almost all aspects of our operation, including transportation. The individualized transport in special education, along with requirements to transport non-resident homeless students, is both inefficient and expensive resulting in excess funding by local taxpayers.

The **charter school tuition** process in Pennsylvania is illogical at best. The funding process forces us to pay tuition based on District costs – not the charter schools. The District pays $14,128.69 for a regular education student $36,281.15 for a special education student – which we do not get to evaluate or approve. Charter school tuition is based on Big Spring's spending for high quality, personalized student program that focuses on diverse experiences and the opportunity to explore – none of which the charter schools offer – instead, they pay for advertising and excess CEO pay. Worse, they face no enforcement of academic or graduation standards.

The **retirement system** funding structure continues to strain the District and Commonwealth. The PSERS increase for the FY23 budget is $211,477 for a total of $7,194,289 or 12.1% of the total budget.

Medical Spending

After four years of decreasing rates, then COVID, we faced a significant increase in our medical spending during 2021 and 2022, leading to a 25% increase in the District's insurance premiums for FY22. FY22 medical spend saw a change in a positive direction. We were able to build our reserves back up to a recommend amount. In working with Conrad-Siegel, the District will not be increasing premiums for the FY23 due to adequate reserves and favorable trends in our spending. Medical spending tends to be a fluid expense and will continued to be monitored monthly.

2022-23 Budget – A Serious Challenge

Looking at the revenues, the overall increase is 5.6% over FY22 largely due to spending ESSER dollars for an interactive TV project, costing $1.1M. We continue to see excellent real estate collection rates and EIT had set a record high monthly rate in May of this year.

Fund balance is a critical component of a District's finances – it is the rainy-day emergency fund. More than that, it allows the district to make payroll in the spring/summer when the state subsidies are stopped, and the property taxes are not coming in. And, in situations like this, it allows the District some time to plan and reorganize to meet the challenge.

As a people business, our district spends over 60% of our budget on salary and benefits. However, a structural imbalance continues through the 5-year projection with salaries going up by 3%+ due to inflationary trends, benefits by more than 5% due to medical spend and cyber-charter and special education approaching double-digit inflation. The District did cut 9 teaching positions for FY22 to counter this spending trend.

The Commonwealth provides about 34% of our revenue – down by 1% over last year but still a big part. Commonwealth funding is erratic given the opposing forces in the Legislature. We assume subsidy remains the same as last year based on this uncertainty; but that only increases pressure on local taxes. With the poor fiscal management of the Legislature, PA districts will remain in a precarious position unless a stable subsidy process is developed.

Based on a strong year for EIT, the FY23 EIT budget increased significantly. On the other hand, the District made $410,412 in investment income in 2018/19; for FY23 that estimate is $10,000.

In the end, it is a very lean budget. Without doubt, it will require continued reductions in personnel and related expenses to manage the growth in local taxes and lack of increase in long-term state and federal subsidy. Ultimately, that will reduce the student experience and opportunity.

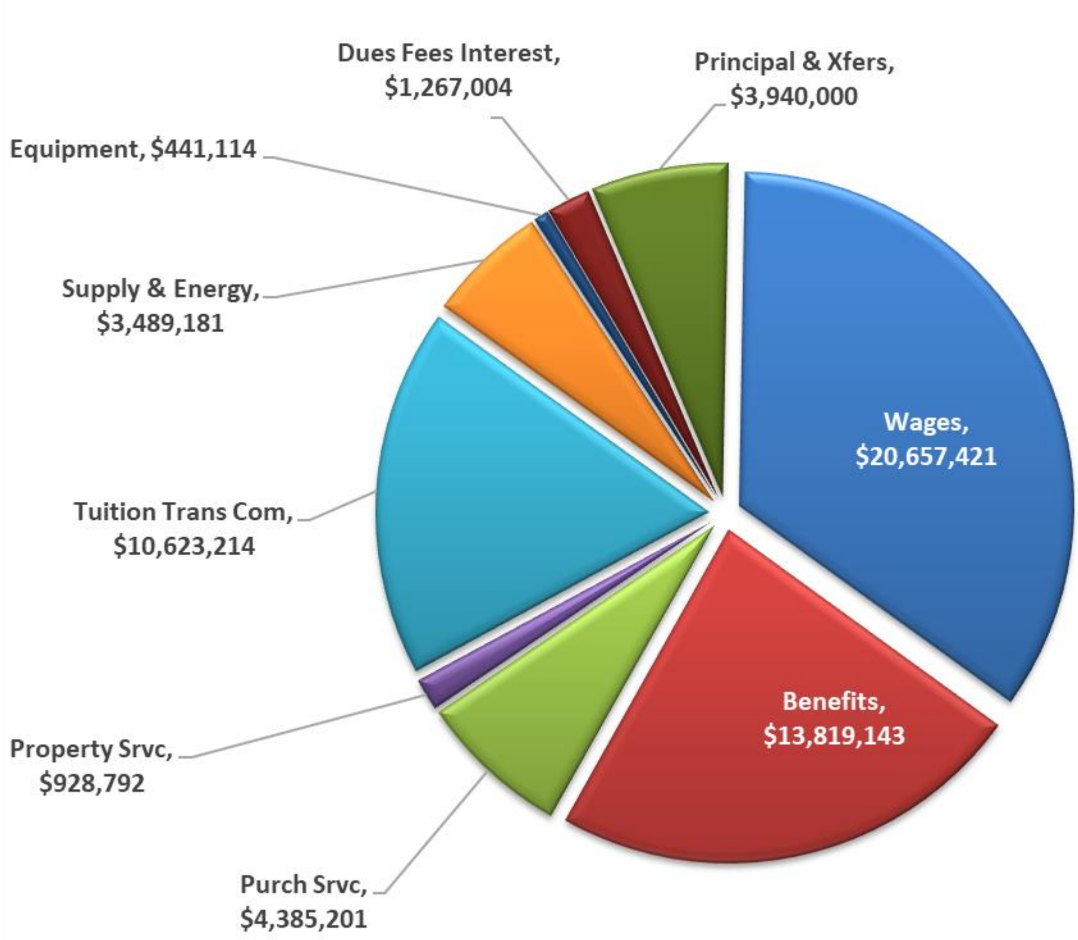
Budgets In Brief

Description	2019	2020	2021	2022	2023
General Fund Expense	$50,396,578	$52,354,735	$54,156,086	$56,225,238	$59,551,070
General Fund Revenue	$50,176,931	$51,898,319	$52,981,082	$56,225,238	$59,368,370
Fund Balance Required	$219,647	$456,416	$1,175,004	$0	$182,700
Increase in Expense (as %)	2.13%	3.90%	3.44%	3.82%	5.92%
Increase in Revenue (as %)	2.05%	3.40%	2.09%	6.12%	5.59%
Transfer - Capital Reserve Fund		$250,000		$409,245	$200,000
Transfer - Café Fund	$65,000	$65,000	$78,000	$79,500	$50,000
Contingency	$171,731	$99,500	$99,500	$99,500	$100,000
Medical Premium Change	-3.55%	-2.33%	5.75%	25.00%	0.00%
Tax Rate (as mills)	14.3238	14.7392	15.0123	15.5002	15.8877
Tax Increase / $100,000 (~ in $)	$28	$32	$37	$49	$39

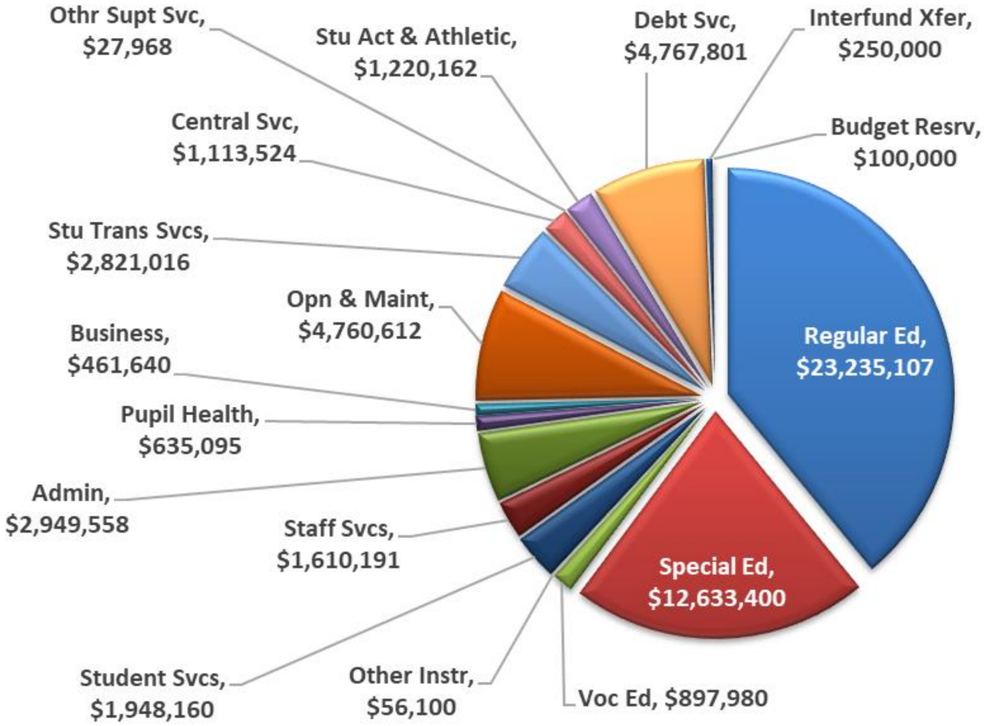
II. Expenditures

FY23 Budget

$59,511,070



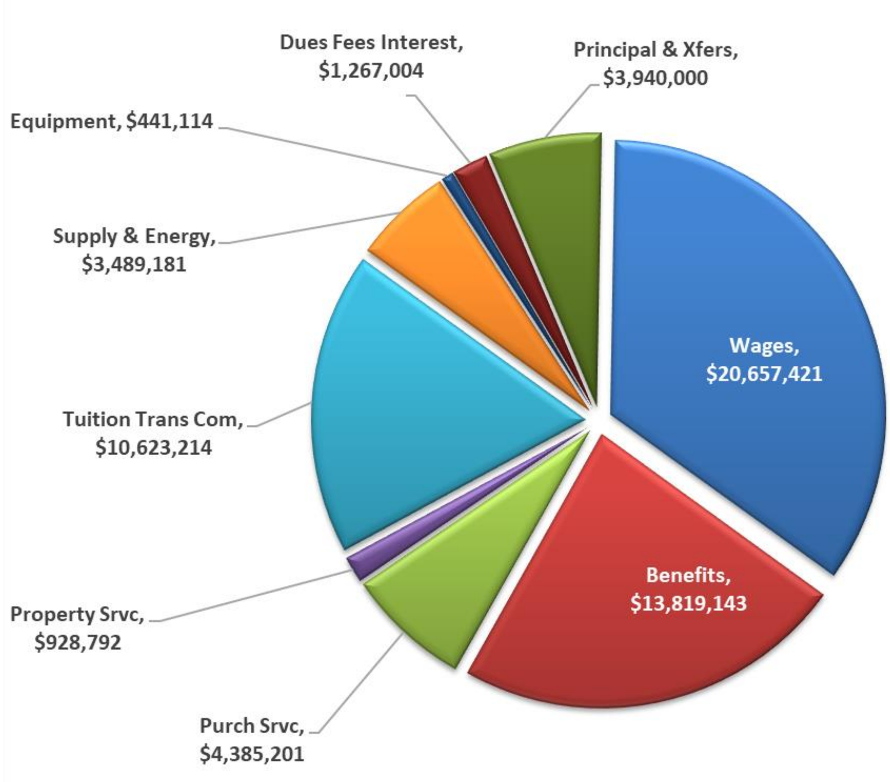
A. Budget Expenditure by Function (Department). The District's budget for 2022/23 is $59,511,070 – shown here by Department (or ***function***):



Func	Description	AFR 2018/19	AFR 2019/20	AFR 2020/21	Budget 2021/22	YTD-5.31.22 2021/22	Budget 2022/23
1100	Regular Ed	$19,824,081	$20,477,260	$22,254,657	22,544,229	17,351,181	**$23,235,107**
1200	Special Ed	$9,019,045	10,237,980	$9,970,449	9,836,214	9,517,432	**$12,633,400**
1300	Voc Ed	$641,342	689,350	$782,698	947,700	867,396	**$897,980**
1400	Other Instr	$78,687	103,585	$57,287	192,802	105,689	**$56,100**
1500	NonPub Schl	$2,964	3,079	$1,950		3,324	**$2,500**
1700	Dual Enrollment				500		
2100	Student Svcs	$1,701,132	1,831,773	$1,940,244	2,026,568	1,533,498	**$1,948,160**
2200	Staff Svcs	$1,484,486	1,562,084	$1,534,119	1,629,557	1,376,193	**$1,610,191**
2300	Admin	$2,747,652	2,838,621	$3,036,947	3,002,389	2,523,981	**$2,949,558**
2400	Pupil Health	$540,931	551,485	$747,593	592,253	502,209	**$635,095**
2500	Business	$394,699	438,895	$464,529	430,028	398,902	**$461,640**
2600	Opn & Maint	$4,163,374	4,110,464	$4,387,440	4,688,702	4,427,379	**$4,760,612**
2700	Stu Trans Svcs	$2,519,368	2,468,623	$2,313,243	2,660,326	2,043,060	**$2,821,016**
2800	Central Svc	$1,017,795	1,130,797	$1,049,785	1,101,834	983,713	**$1,113,524**
2900	Othr Supt Svc	$27,760	27,828	$27,864	28,000	27,968	**$27,968**
3200	Stu Act & Athletic	$963,799	1,010,291	$1,067,176	1,195,688	951,474	**$1,220,162**
3300	Comty Svc	$26,426	23,558	$16,605	17,303	27,438	**$20,256**
5100	Debt Svc	$4,678,405	3,564,813	$4,374,755	4,742,900	4,620,957	**$4,767,801**
5200	Interfund Xfer	$577,099	2,264,227	$2,228,165	488,745		**$250,000**
5900	Budget Resrv				99,500		**$100,000**
	Total	**$50,409,045**	**$53,334,715**	**$56,255,505**	**$56,225,238**	**$47,261,793**	**$59,511,070**

B. Budget by Object or Type.

The chart below shows the same $59,511,070 by type or ***object*** spending:

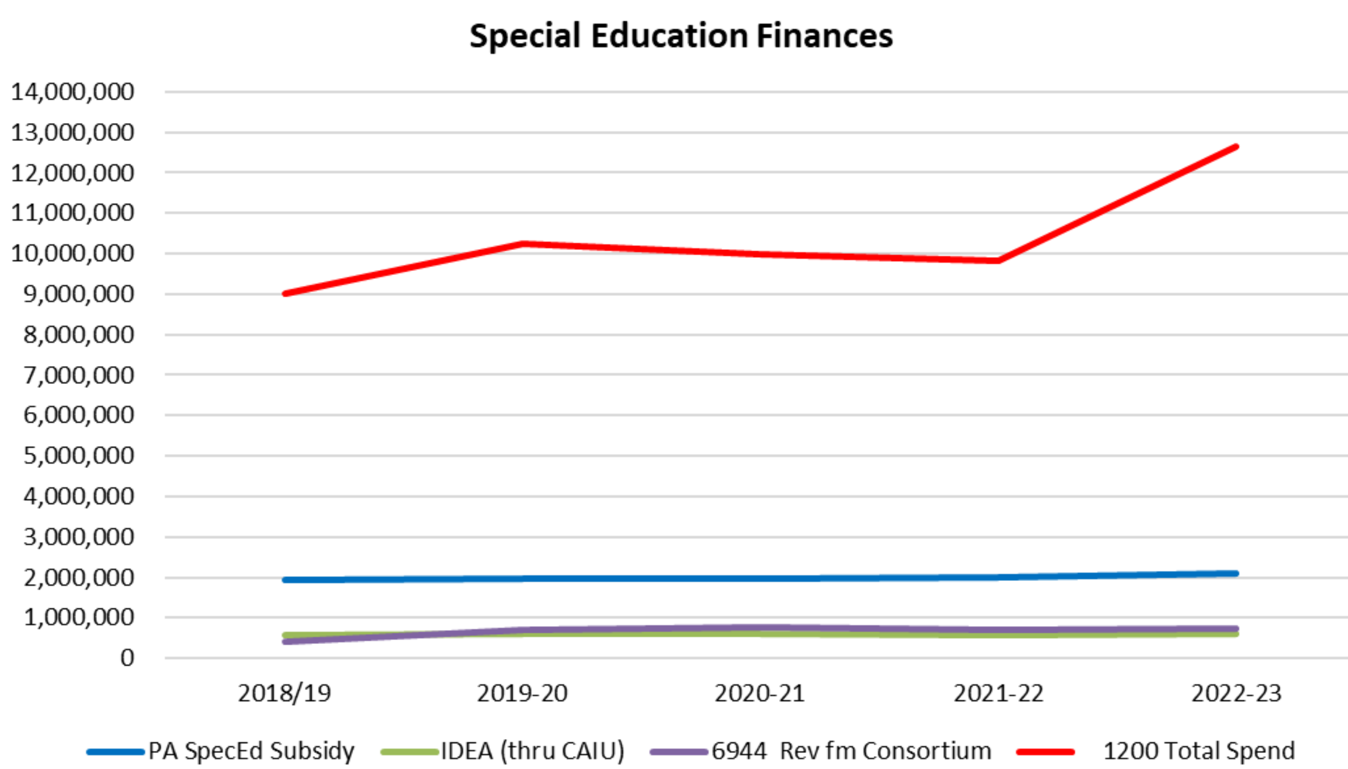


Object	Description	AFR 2018/19	AFR 2019/20	AFR 2020/21	Budget 2021/22	YTD-5.31.22 2021/22	Budget 2022/23
100	Wages	$19,620,886	$20,057,868	$20,091,346	20,092,705	16,132,956	**$20,657,421**
200	Benefits	11,305,683	12,430,043	13,089,436	13,462,938	10,815,462	**$13,819,143**
300	Purch Srvc	3,096,813	4,291,776	3,695,987	4,186,754	3,559,141	**$4,385,201**
400	Property Srvc	758,656	737,488	827,149	758,778	696,986	**$928,792**
500	Tuition Trans Com	7,351,759	7,619,183	8,675,359	9,214,028	8,288,542	**$10,623,214**
600	Supply & Energy	2,244,234	1,999,816	2,467,295	2,564,257	1,968,668	**$3,489,181**
700	Equipment	723,310	278,248	747,908	532,963	1,122,778	**$441,114**
800	Dues Fees Interest	1,400,605	1,146,067	1,187,548	1,259,070	776,678	**$1,267,004**
900	Principal & Xfers	3,907,099	4,774,227	5,473,478	4,153,745	3,900,581	**$3,940,000**
	Total	**$50,409,045**	**$53,334,715**	**$56,255,505**	**$56,225,238**	**$47,261,793**	**$59,551,070**

C. Selected Expenditure Items

1. **Special Education**. The Special Education budget for 2022/23 is $12,633,400; an increase of $2,797,186 or 28.4%. The increase is due to charter school enrollment trend and additional outside placements. Special Education tuition alone had a $2,475,797 increase in budgeted costs. In the graph below, the special education budget is in red with the revenues below. As you can see the Commonwealth and Federal government do little to subsidize a highly mandated educational program.

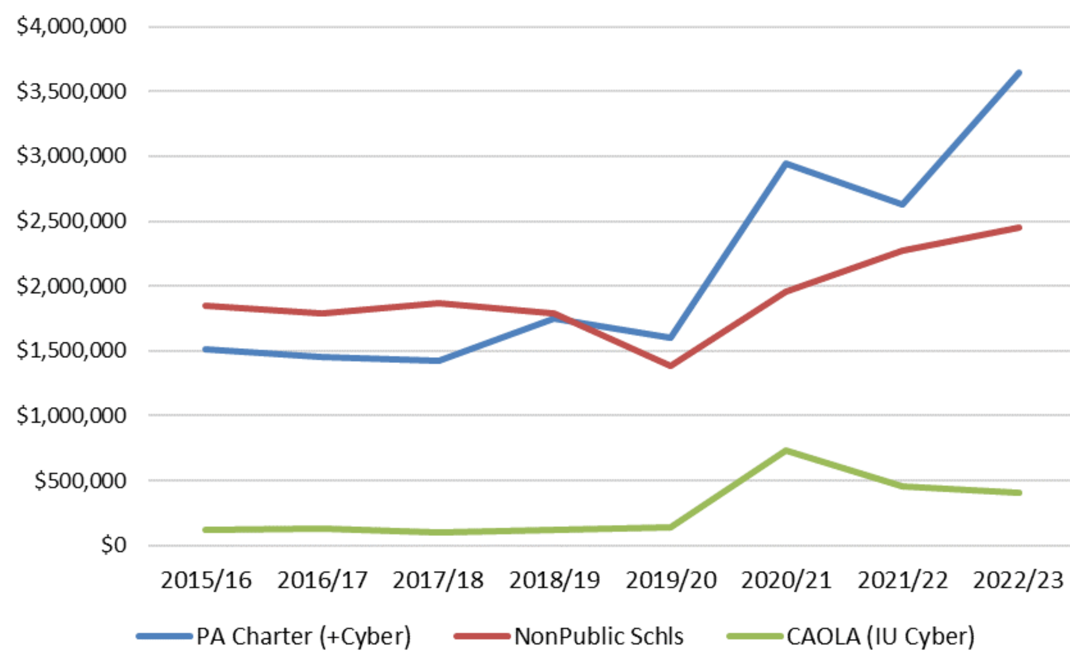
1200 Special Ed	AFR	AFR	AFR	AFR	Budget	Budget
Account	**2017-18**	**2018-19**	**2019-20**	**2019-20**	**2020-21**	**2021-22**
100 Salaries	3,209,263	3,296,568	3,548,077	3,398,633	3,422,762	3,264,582
200 Benefits	1,810,404	1,887,928	2,116,698	2,135,869	2,108,873	2,238,582
300 Prof & Svcs	881,652	1,189,916	1,581,501	1,837,200	1,665,618	1,607,850
400 Property Svcs	3,981	4,033	4,500	2,954	4,500	4,500
500 Other Svs	2,411,095	2,500,750	1,833,650	2,750,768	2,145,850	2,495,850
600 Supplies	94,746	123,198	187,950	101,815	196,201	221,100
700 Property	23,500	16,399	1,000	10,489	1,000	3,000
800 Other Objects	253	253	750	253	750	750
1200 Total Spend	**$8,434,894**	**$9,019,045**	***$9,274,126***	***$10,237,981***	**9,545,554**	**9,836,214**



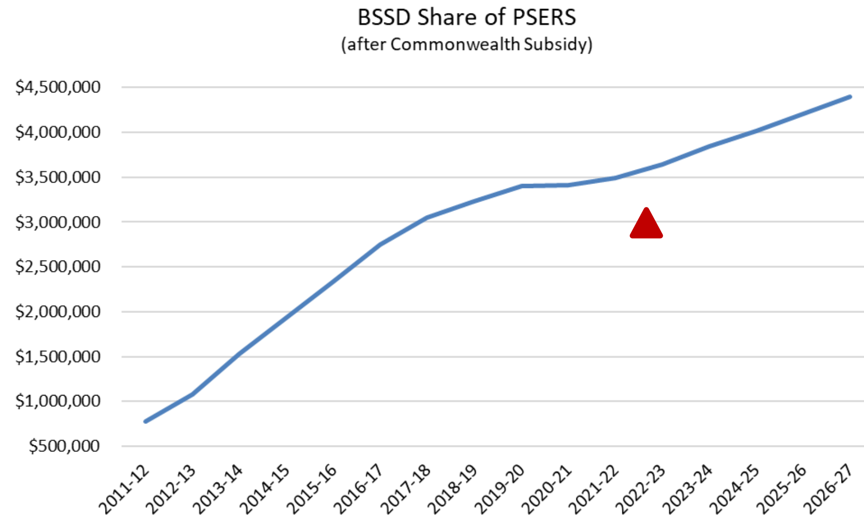
2. **Tuition**. One of the District's challenges is tuition paid to send students outside the district -- $7,493,148 -- a 22.0% increase – largely drive by a 38.9% increase in cyber-charter tuition. Unfortunately, we saw a similar increase in private tuition for special and alternate education students. The district is continuing to grow its own cyber school as an alternate to cyber-charter through the CAIU (CAOLA) program. The pandemic also caused a surge in CAOLA as you can see in the chart below. Based on current usage, cyber-charter

	Tuition	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
561	Tuition Other PA LEAs	$244,975	$385,004	$292,717	$348,473	$225,000	345,623	200,000	369,000
562	PA Charter (+Cyber)	$1,510,009	$1,457,450	$1,426,932	$1,747,187	$1,598,900	2,944,418	2,624,400	3,645,918
563	NonPublic Schls	$1,844,926	$1,787,842	$1,865,900	$1,792,362	$1,387,100	1,952,519	2,271,000	2,455,250
564	Tuition to CPAVTS	$550,447	$536,454	$589,580	$641,342	$730,000	782,698	947,700	897,980
566	Tuition to HigherEd		$0	$0	$0	$0	0	0	0
567	Aprv Priv Schls	$134,737	$76,705	$69,284	$24,067	$45,000	74,090	100,000	100,000
568/9	Other	$18,553	$0	$6,576	$6	$0	0	0	25,000
	Total	**$4,303,647**	**$4,243,455**	**$4,250,989**	**$4,553,437**	**$3,986,000**	**$6,099,347**	**$6,143,100**	**$7,493,148**
322	CAOLA (IU Cyber)	$125,118	$126,094	$101,798	$117,540	$145,000	$735,977	$454,505	$404,605
	Total Tuition	**$4,428,765**	**$4,369,549**	**$4,352,787**	**$4,670,977**	**$4,131,000**	**$6,835,324**	**$6,597,605**	**$7,897,753**

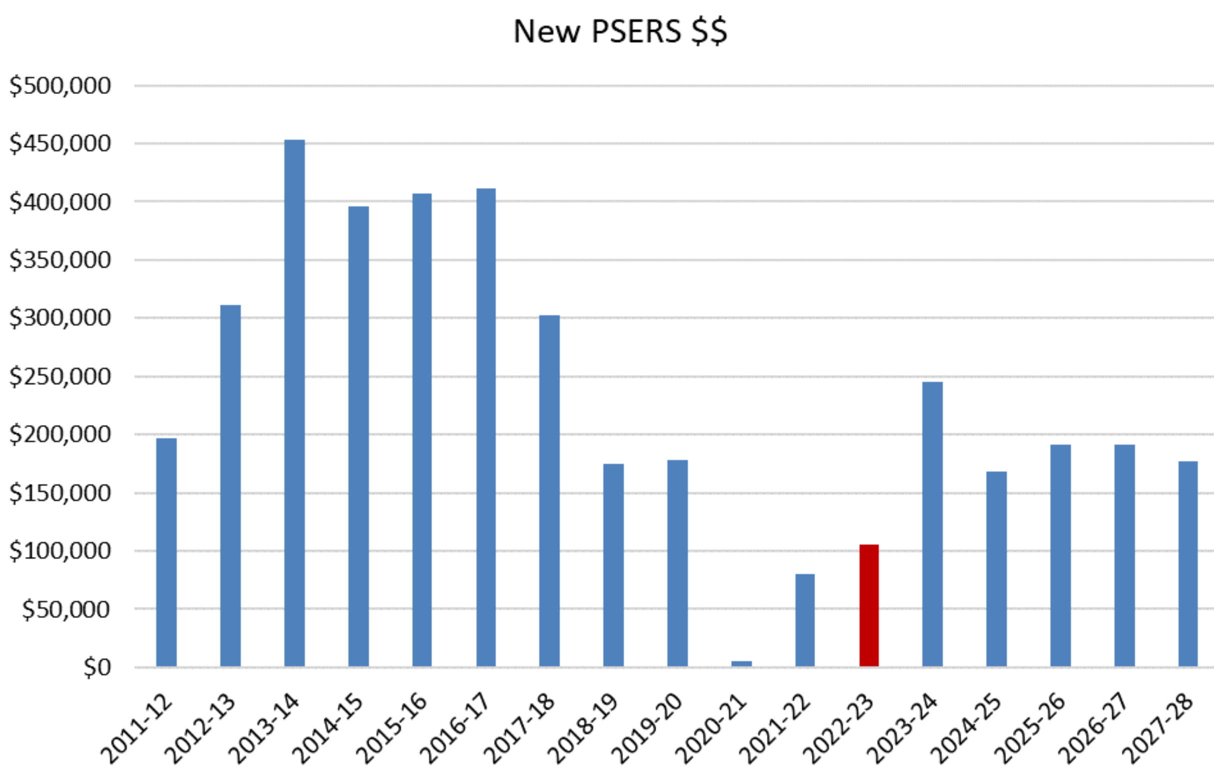
may be underfunded in the budget for 2021/22.



3. **PSERS**.



The chart at right summarizes the District's PSERS challenge. In 2011/12 we paid a total of $771,750 for our share of PSERS; in this 2022-23 budget that increased to $3,597,145 (after PA subsidy). This budget requires a year over year increase of only $105,739 for the District's share of contributions; however, the estimate for next year is a much larger $245,508 increase (below).



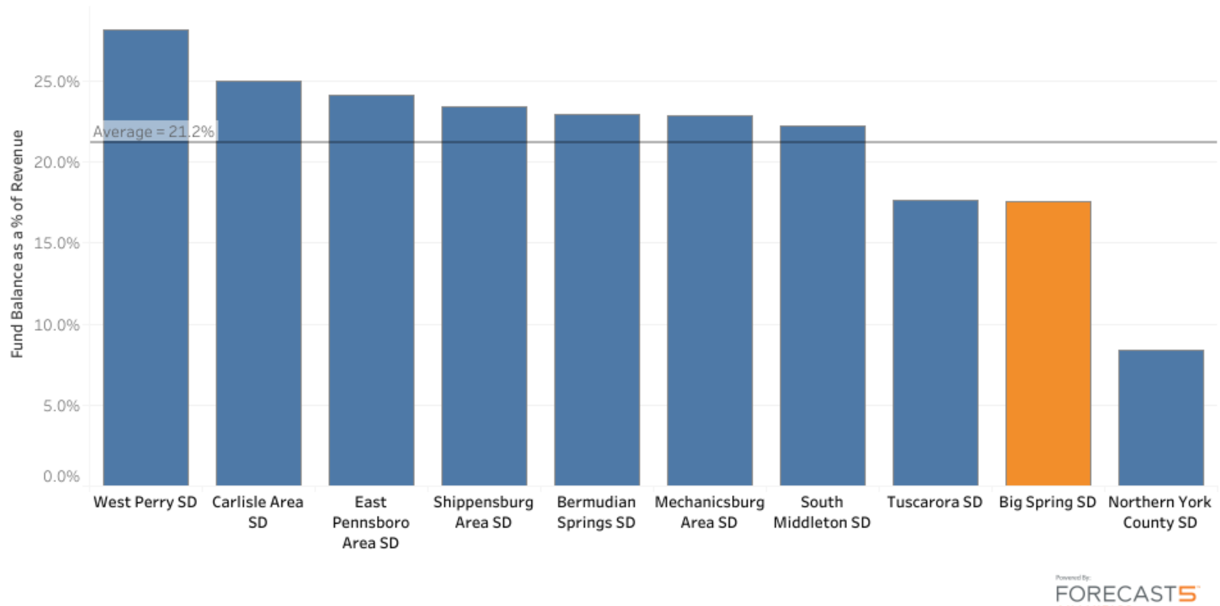
4. **Debt Service Payments** for FY23.

2022-2023 BOND PAYMENTS

Bond	Due Date	Principal	Interest	Total
2017	8/15/2022	-	240,531	240,531
2018	9/1/2022	-	189,717	189,717
2021	9/1/2022	-	35,152	35,152
2017	2/15/2023	5,000	240,531	245,531
2018	3/1/2023	5,000	189,717	194,717
2021	3/1/2022	3,680,000	35,152	3,715,152
Totals		**3,690,000**	**930,800**	**4,620,800**

5. **Fund Balance Comparison**.

The graph below shows fund balance as a % of revenue for the General Fund for 2020.



6. **Personnel Changes** for 1 Jul 2022

a. 3.4% increase for CBA.

b. 3.0% for Administrators below the IU average; 2.1% for those above the average.

c. 3.0% increase for classified staff along with selected higher increases for certain steps in the matrix.

d. Medical premiums remain the same.

e. Personnel status for FY23:

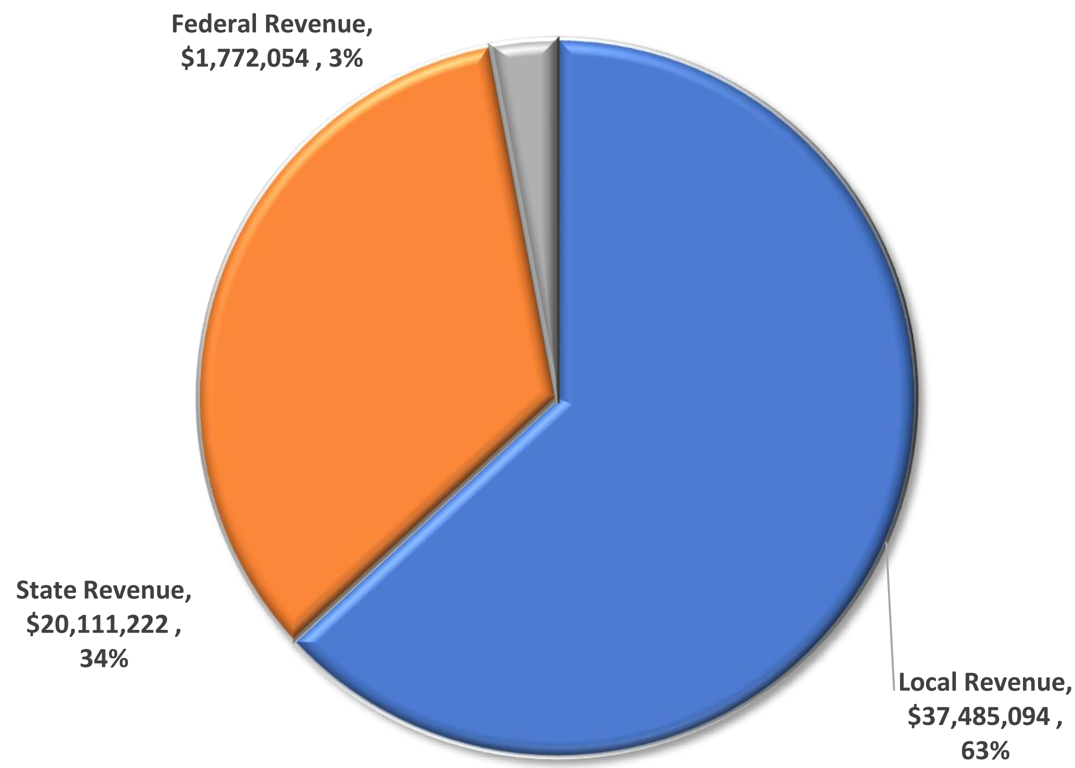
*note Full-Time (FT) = medical benefits

Type	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Admins	16	16	15	15	15	14	14	**14**	**15**
Professionals - FT	226	228	227	226	226	228	222	**212**	**211**
Professionals - PT	2	0	0	0	0	0	0	**0**	**0**
Secretaries - FT	22	23	22	22	22	24	25	**25**	**25**
Secretaries - PT	4	4	4	4	4	3	2	**2**	**2**
Aides - FT	21	21	23	22	22	22	20	**18**	**17**
Aides - PT	52	47	39	33	28	27	21	**16**	**15**
Maint FT	17	17	16	17	19	19	5	**5**	**5**
Maint PT	25	25	24	23	23	22	1	**1**	**1**
Custodians- FT						14	17	**17**	**19**
Custodians - PT						21	17	**17**	**13**
Technology - Full Time	3	3	2	2	2	2	2	**2**	**2**
Tech - Part-time			1	1	1	1	1	**1**	**0**
FT Total	305	308	305	304	306	309	305	**293**	**294**
PT Total	83	76	68	61	56	53	42	**37**	**31**
BSSD Total	**388**	**384**	**373**	**365**	**362**	**362**	**347**	**330**	**325**
ESS Pt Aides						2	4	4	4
ESS FT Aides						46	39	46	46
ESS permanent bldg subs						7	8	8	8
Total ESS Posns						**55**	**51**	**58**	**58**
Professional Svc Providers								4	4
Svc Provider Assts								3	3
Therabilities Total								**7**	**7**
									390

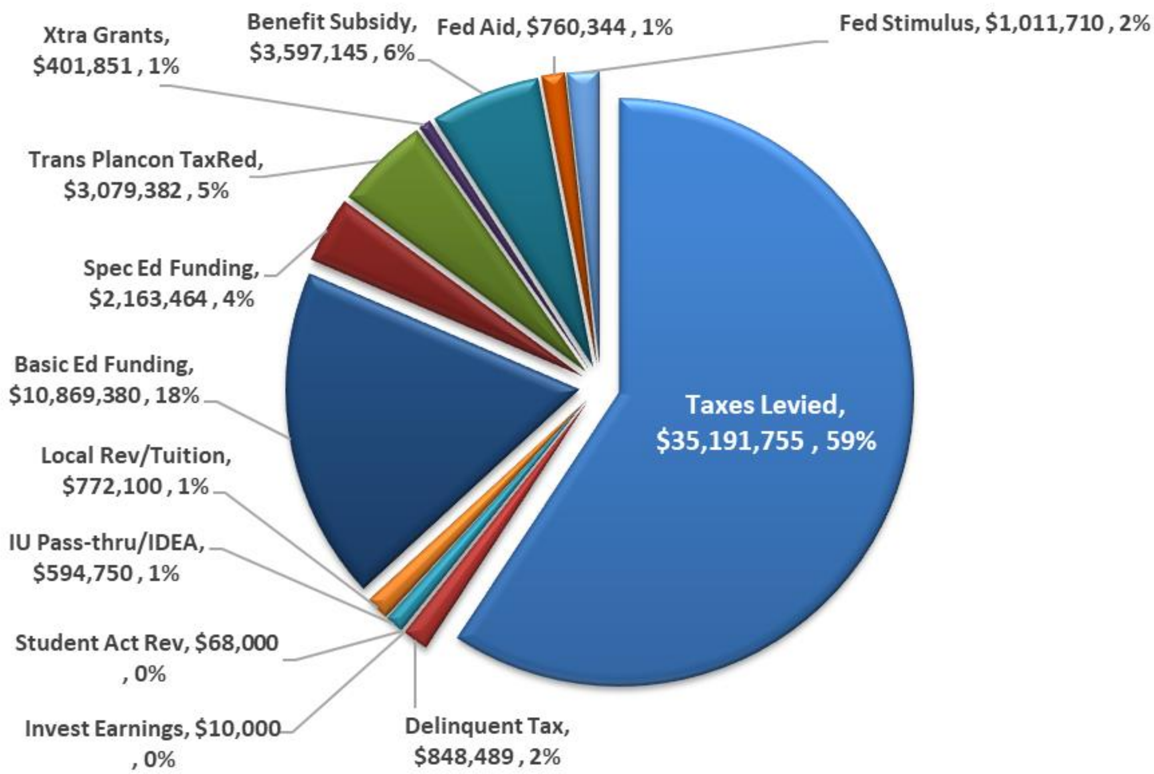
III. Revenue

FY23 Budget

$59,368,370



The graph & matrix below summarize the District's revenue of **$59,345,523** for FY23:



Revenue Object	Description	AFR 2018/19	AFR 2019/20	AFR 2020/21	Budget 2021/22	YTD-5.31.22 2021/22	Budget 2022/23
6100	Taxes Levied	29,721,166	30,705,307	33,052,208	33,432,024	33,184,996	$35,191,755
6400	Delinquent Tax	865,492	867,613	1,177,113	863,216	714,808	$848,489
6500	Invest Earnings	410,412	293,328	28,838	30,000	5,347	$10,000
6700	Student Act Rev	66,642	56,175	29,189	23,900	101,109	$68,000
6800	IU Pass-thru/IDEA	575,876	603,507	602,370	587,000		$594,750
6900	Local Rev/Tuition	466,649	752,775	871,560	732,057	263,004	$772,100
7100	Basic Ed Funding	9,472,759	10,351,100	10,470,868	10,443,321	7,730,181	$10,869,380
7200	Spec Ed Funding	2,022,301	2,103,845	2,058,368	2,067,274	1,611,519	$2,163,464
7300	Trans Plancon TaxR	3,037,516	3,025,315	2,866,692	2,956,359	2,506,919	$3,079,382
7500	Xtra Grants	401,851	417,525	436,482	445,770	401,851	$401,851
7800	Benefit Subsidy	3,952,926	3,395,517	3,412,687	3,491,406	1,392,979	$3,597,145
8500	Fed Aid	608,416	604,227	595,921	777,011	259,004	$760,344
8700	Fed Stimulus		16,226	568,929	375,900	762,458	$1,011,710
9400	Sales of Assets					7,094	
	Total	**$51,602,006**	**$53,192,460**	**$56,171,223**	**$56,225,238**	**$48,941,268**	**$59,368,370**

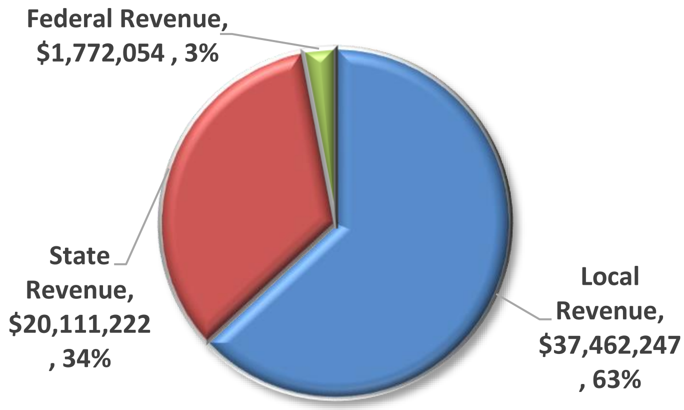
A. Commonwealth Revenue. This is a unique budget year because of the uncertainty caused by ESSER funds and the unknown state budget. Additionally, this is Governor Wolf's final budget with uncertainty surrounding additional funding. The good news is we did not see a significant cut, so far, due to COVID-19. The bad news is there is no known increase in state subsidy to offset the mandated increases as this budget goes final.

Major State Subsidies	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	AFR 2019/20	AFR 2020/21	Budget 2021/22	Budget 2022/23
Basic Education Fund (BEF)	9,087,149	9,488,526	9,359,201	9,449,788	9,653,657	9,653,650	9,653,657	10,055,310
Special Education Funding	1,827,743	1,883,516	1,882,431	1,923,054	1,983,551	1,983,483	1,990,000	2,090,084
Ready to Learn	401,851	401,854	401,851	401,851	401,851	401,851	401,851	401,851
Transportation	1,673,676	1,456,682	1,469,341	1,552,431	1,605,546	1,488,001	1,620,694	1,573,000
PLANCON Subsidy	718,646	776,400	767,379	641,205	578,022	502,320	510,586	489,996
SocSec	688,215	679,495	696,438	713,518	669,121	777,971	766,764	791,170
PSERS	2,430,097	2,853,219	3,135,351	3,239,408	3,395,517	3,412,687	3,491,406	3,597,145
Total of Major PA Subsidy	**$16,827,377**	**$17,539,692**	**$17,711,992**	**$17,921,255**	**$18,287,265**	**$18,219,963**	**$18,434,958**	**$18,998,556**

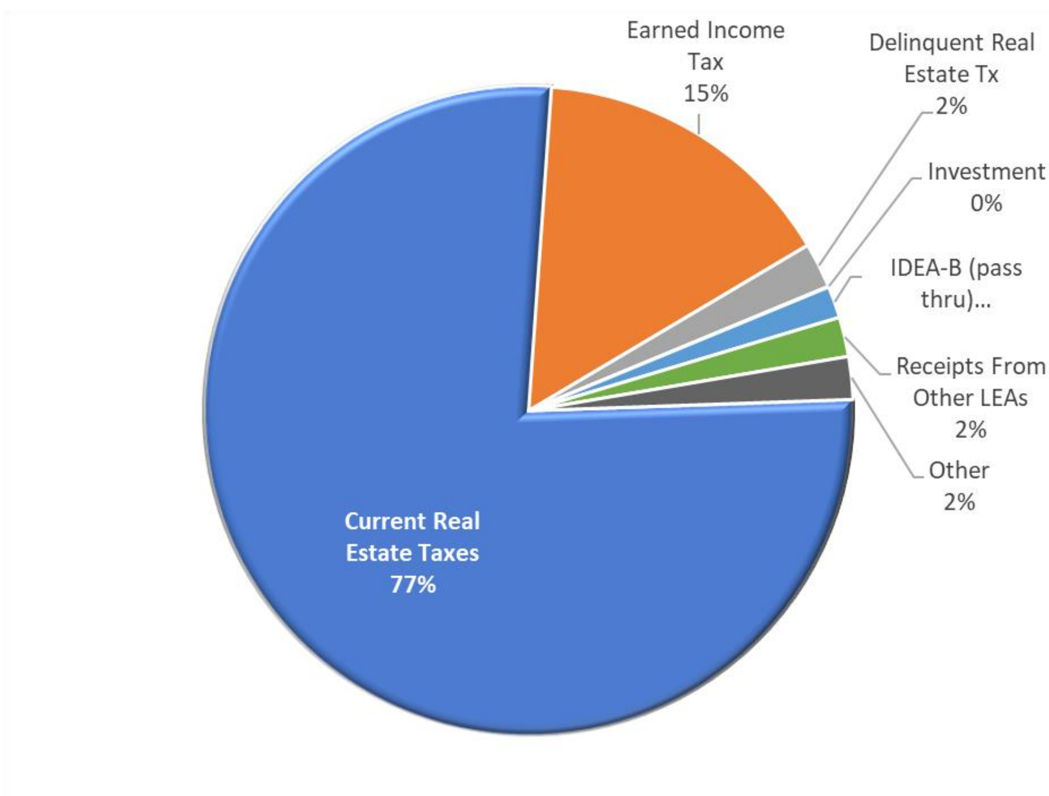
B. Revenue from Federal Sources This year we are projecting one year increase in federal funding due to the COVID funding (ESSER).

Federal Revenue Sources	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	AFR 2019/20	AFR 2020/21	Budget 2021/22	Budget 2022/23
(local from IU) IDEA-B	*552,661*	*568,120*	*561,894*	*575,876*	*599,507*	598,562	585,000	592,000
Title I	423,460	496,724	428,677	477,110	472,240	467,461	633,405	615,853
Title II	135,184	122,087	94,465	100,528	96,278	92,791	108,558	97,626
Title IV			10,633	30,778	35,709	35,669	35,048	46,665
ESSER					16,226	568,929	375,900	1,011,710
Total Major FED Subsidy	**$1,111,305**	**$1,186,931**	**$1,095,669**	**$1,184,292**	**$1,219,960**	**$1,763,411**	**$1,737,911**	**$2,363,854**

C. Local Effort.



Local effort makes up 63% of the revenue. Most of the local effort is from real estate taxes (below), with a median assessed home value of $180,700 in the District. The charts show the makeup of total revenue (above) and then local effort (below) in the 2022/23 budget. Note that the Board elected to not collect the individual per capita (act 679 & 511) taxes again this year.

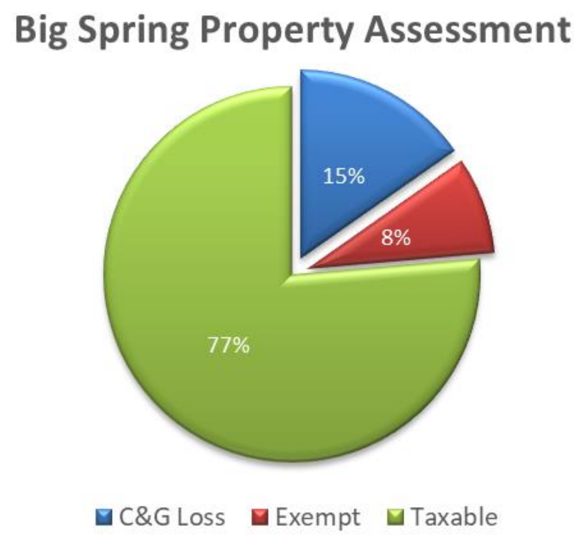


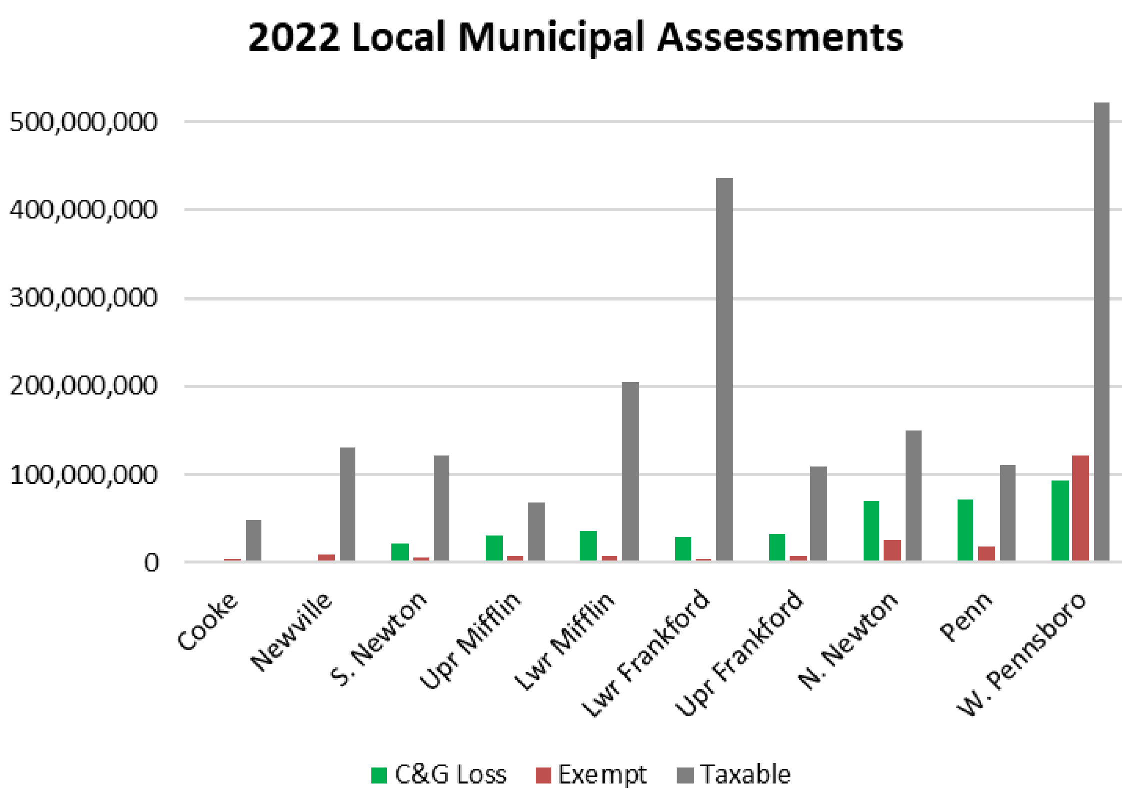
D. Real Estate Assessment & Tax Increase – Statler NEEDS TO UPDATE

One of the challenges unique to Big Spring is the considerable farm property that is in Clean & Green. This results in a loss of approximately $5,895,482 in tax revenue per the chart below.

6/1/2022 (FY23)

Muni	C&G Loss	Exempt	Taxable
Cooke	1,563,000	4,317,700	48,565,900
Newville	0	9,391,700	130,352,800
S. Newton	21,379,500	4,829,200	121,559,100
Upr Mifflin	30,327,700	7,521,000	68,422,900
Lwr Mifflin	35,123,900	7,179,100	205,106,900
Lwr Frankford	28,233,300	3,181,000	436,656,700
Upr Frankford	32,675,600	7,742,300	109,343,700
N. Newton	68,881,700	24,611,400	149,931,600
Penn	71,099,800	17,285,200	110,354,300
W. Pennsboro	92,759,000	120,793,400	565,674,400
Assessment	$382,043,500	$206,852,000	$1,945,968,300
2022 Tax Dollars	**$6,069,793**	**$3,286,403**	**$30,916,961**





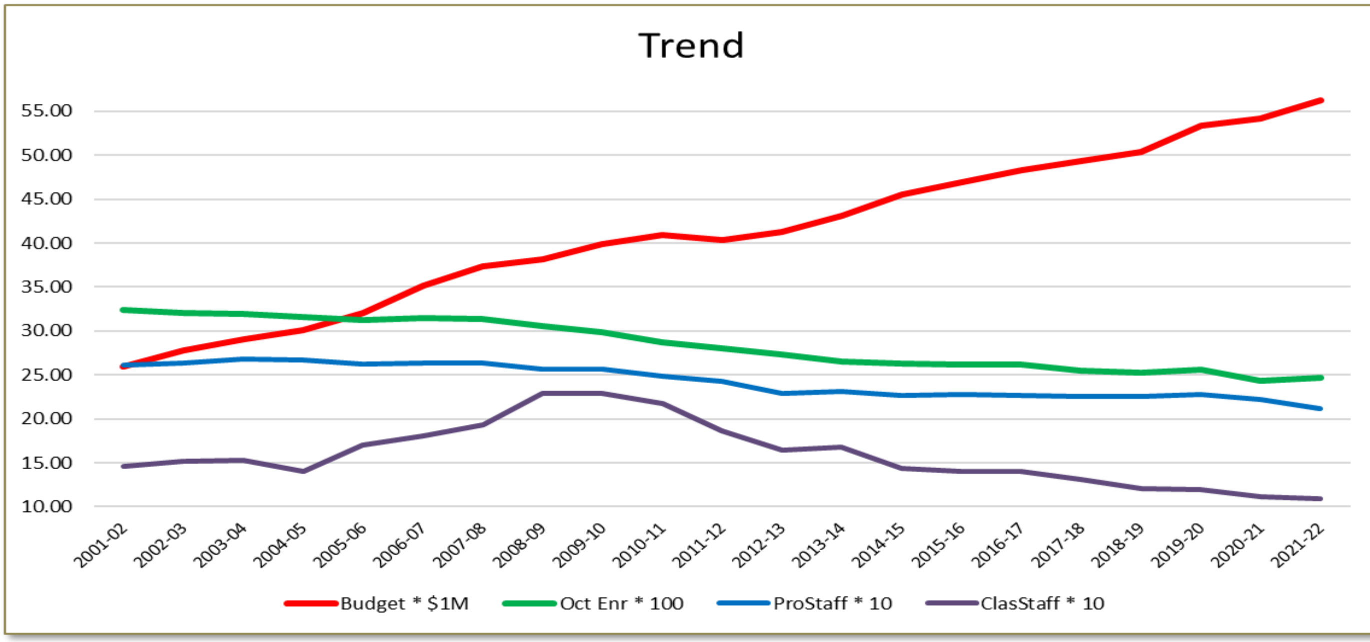
The calculation for 2022/23 real estate taxes is shown below. The 4.3% adjusted index allows a maximum increase of .6665 mills and a maximum millage of 16.2097 for next year. The Board chose to reduce the increase to 2.5% or 0.3875 mills for a total rate of 15.8877 mills in 2022/23. The budgeted collection rate for FY23 is 96.0%, due to the increase trend in the actual collection rate over the past three years.

	19/20 Actual	20/21 Actual	21/22 Budget	22/23 Budget - 2.5%
Mill Value @ Assessed Value	$1,725,500	$1,877,205	$1,896,451	$1,942,993
Tax Base Growth	1.46%	5.57%	1.03%	2.45%
Tax Base as of May 1st	**$1,778,120,400**	**$1,877,204,600**	**$1,896,451,100**	**$1,945,968,300**
Previous Mill Total	14.3238	14.6461	15.0123	15.5002
Index Mills	0.4154	0.4687	0.5555	0.6665
Board Approved Increase	**2.25%**	**2.50%**	**3.25%**	**2.50%**
Approved (Proposed) Increase as Mills	0.3223	0.3662	0.4879	0.3875
Total Mills	14.6461	15.0123	15.5002	15.8877
Tax Levy - Property Tax Relief	$25,271,844	$27,408,348	$28,618,791	$29,945,775
Collection rate	95.0%	93.0%	95.0%	96.0%
Value of Collected Tax	**$24,008,252**	**$25,489,764**	**$27,187,851**	**$28,747,944**
Total Increase in Tax Collected	$893,000	$1,481,512	$1,698,087	$1,560,093
Mill value @ collected value	$1,639,225	$1,697,931	$1,754,038	$1,809,447
Tax on $100K Assessed Value	$1,465	$1,501	$1,550	$1,589
$ ▲ / $100k Assessed Value	$ 32.23	$ 36.62	$ 48.79	$38.75

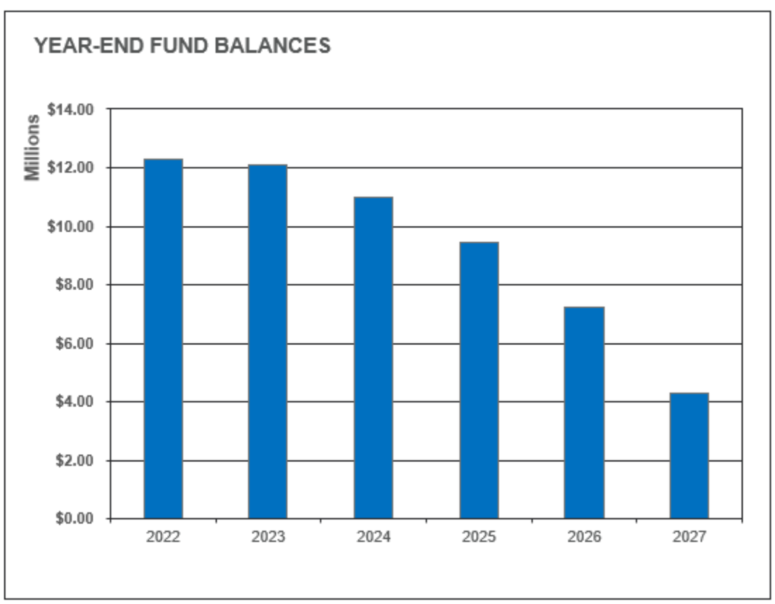
IV. The Future

A quick look back at the history of the interaction between the budget, personnel, and student count point to the future issue(s) the district faces. As the student count has gone down, the Board reduced positions; including 9 positions for the 2022-2023 school year. Even with that, the mandated costs, inflation, and covid associated spending still forced the overall budget up.

Big Spring remains a school district that depends on property tax as the largest source of revenue. Any elimination or reform that decreases the real estate tax will increase the District's dependency on an already erratic legislative funding process in Pennsylvania. The COVID pandemic has highlighted an imbalance with expenses growing faster than revenues for the foreseeable future requiring tax increases. Looking at the revenues, the required increase was 5.5% yet the total increase in expenditures was 5.9%. This structural imbalance continues through the 5-year



projection and the excess spend consumes most of the fund balance (reserves) – see chart below. Fund balance is a critical component of a District's finances – it is the rainy-day emergency fund. More than that, it allows the district to make payroll in the spring/summer when the state subsidies are paid out and the taxes are not coming in. It helps offset future construction/renovation projects. And, in situations like this, it allows the District some time to plan and reorganize to meet the current challenge(s).



Enclosures

1 Budget Summaries
2 Revenue Detail
3 Expenditure Detail by Function & Object (PDE 2028)
4 Healthcare Summary
5 Long Term Debt
6 Funds Update
7 Homestead / Farmstead
8 5Yr Projection
9 Board Budget Resolutions
10 State of the District – ForeCast5 Data
11 Link to PDE-2028 (PDE required budget submission format) (Pending board approval)

Encl 1 - Budget Summary

FY23 Budget (Final) 2.50%

220606

Object	Account Description / Expense	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	21-22 YTD MAY	22-23 Budget	▲
100	**Pers Salaries**	**20,057,869**	**20,474,172**	**20,091,346**	**20,092,705**	**16,132,956**	***20,657,421***	2.8%
121	Professional Staff - CBA	14,630,226	14,827,551	14,732,236	14,488,146	11,286,420	*14,884,501*	
200	**Pers Benefits**	**12,430,035**	**12,908,964**	**13,089,436**	**13,462,938**	**10,815,462**	***13,819,143***	2.6%
270/292	Health Insurance & HSA	3,749,985	3,978,503	4,138,855	4,439,867	3,616,269	*4,382,867*	
220	Soc Sec Contributions	1,479,038	1,566,274	1,478,681	1,533,528	1,183,705	*1,582,340*	
230	PSERS Contributions	6,811,173	6,961,218	6,821,442	6,982,812	5,559,408	*7,194,289*	
300	**Prof & Tech Svcs**	**4,291,775**	**3,939,742**	**3,695,987**	**4,186,754**	**3,559,141**	***4,385,201***	4.7%
329	ESS Svcs (subs/aides)	889,578	1,339,112	1,176,261	1,589,525	1,266,232	*1,838,030*	
330	Prof Services	889,578	949,265	728,124	808,125	728,510	*854,000*	
348	Tech Hosting /Svcs	793,661	807,232	776,222	803,109	777,777	*806,647*	
400	**Property Svcs**	**737,488**	**743,791**	**827,149**	**758,778**	**696,986**	***928,792***	22.4%
500	**Trans, Insurance, Comms**	**7,619,188**	**7,522,813**	**8,675,359**	**9,214,028**	**8,288,542**	***10,623,214***	15.3%
513	Contracted Carriers	2,402,623	2,644,208	2,212,767	2,647,556	1,897,443	*2,773,958*	
562	PA Charter Sch Tuition	1,739,353	1,770,021	2,944,418	2,624,400	3,011,522	*3,645,918*	
563	Non-pub Schls Tuition	1,723,510	1,729,400	1,952,519	2,271,000	2,164,208	*2,455,250*	
564	Tuition To Career & Tech	689,350	898,000	782,698	947,700	867,396	*897,980*	
600	**Supplies**	**1,999,819**	**2,829,475**	**2,467,295**	**2,564,257**	**1,968,668**	***3,489,181***	36.1%
700	**Property**	**278,248**	**610,754**	**747,908**	**532,963**	**1,122,778**	***441,114***	-17.2%
800	**Interest, Fees & Othr**	**1,146,066**	**1,563,375**	**1,032,861**	**1,259,070**	**776,678**	***1,267,004***	0.6%
832	Bond Interest	989,840	1,233,560	924,897	930,900	718,035	*930,801*	
900	**Debt Svc & Transfers**	**4,774,227**	**3,563,000**	**5,628,165**	**4,153,745**	**3,900,581**	***3,940,000***	-5.1%
912	Bond Principal	2,510,000	3,485,000	3,400,000	3,665,000	3,900,581	*3,690,000*	
932	xfer to Cap Reserve	2,239,777	0	2,200,000	409,245	0	*200,000*	
	Total Expenditures	**53,334,715**	**54,156,086**	**56,255,505**	**56,225,238**	**47,261,793**	***59,551,070***	5.9%

Function	Account Description / Revenue	19-20 Actual	20-21 Budget	20-21 Actual	21-22 Budget	*21-22 YTD MAY*	22-23 Budget	
		2.25%	2.50%		3.25%		2.50%	
6000	**Local Revenue**	**33,278,706**	**32,457,055**	**35,761,277**	**35,668,197**	**34,270,509**	**37,485,094**	5.1%
6111	Current Real Estate Taxes	22,774,056	25,489,764	25,252,401	27,187,851	26,370,902	28,747,944	
6151	Earned Income Tax	5,506,710	4,740,000	5,564,991	5,499,700	4,448,619	5,751,621	
6411	Delinquent Real Estate Tax	863,906	700,000	1,177,113	860,491	714,808	847,489	
6510	Investments	293,328	25,000	28,838	30,000	5,347	10,000	
6831	IDEA-B (pass thru)	599,507	570,000	598,562	585,000	0	592,000	
6944	Pay From Other LEAs	702,646	400,000	760,142	695,000	259,781	735,000	
7000	**State Revenue**	**19,293,302**	**19,548,075**	**19,245,097**	**19,404,130**	**13,643,449**	**20,111,222**	3.6%
7111	Basic Ed Funding	9,653,657	9,653,657	9,653,650	9,653,657	7,439,346	10,055,310	
7112	Basic Ed Funding - Soc Sec	669,121	708,900	777,971	766,764	290,835	791,170	
7271	Spc Ed Funding	1,983,551	1,983,551	1,983,483	1,990,000	1,556,389	2,090,084	
7311	SD Transp	1,605,546	1,596,500	1,458,741	1,600,000	1,166,993	1,550,000	
7340	Act 1 Payment	770,685	772,721	772,721	776,579	776,579	971,186	
7505	RTL Block Grant	401,851	401,900	401,851	401,851	401,851	401,851	
7820	PSERS Subsidy	3,395,517	3,494,026	3,412,687	3,491,406	1,392,979	3,597,145	
8000	**Fed Title I, II, IV**	**620,453**	**975,952**	**1,164,850**	**1,152,911**	**1,021,462**	**1,772,054**	53.7%
9000	**Other Rev**			0		7,094		
	Total Revenues	**53,192,461**	**52,981,082**	**56,171,223**	**56,225,238**	**48,942,514**	**59,368,370**	5.6%
	Adj. From Refi LTD			7,431				
	To / From Fund Balance	**(142,254)**	**(1,175,004)**	**(76,851)**	**0**	**??**	**(182,700)**	

FY23 Proposed Budget General Fund Finances at a Glance

BIG SPRING SCHOOL DISTRICT

$59,368,370
2023 Budgeted Revenues

$59,551,070
2023 Budgeted Expenses

$12,295,817
Fund Balance as of 6/30/21

$37,485,094
Revenues from Local Sources

$20,111,222
Revenues from State Sources

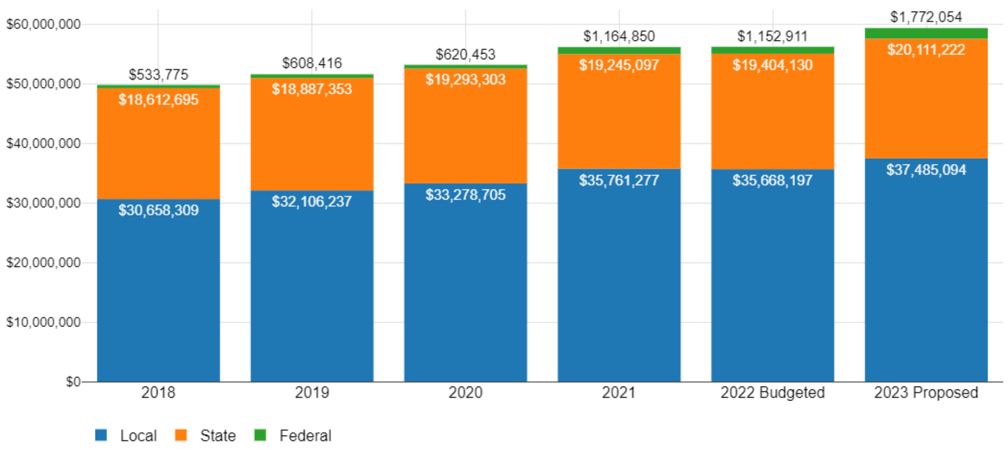
$20,657,421
Expenses for Salaries

$13,819,143
Expenses for Benefits

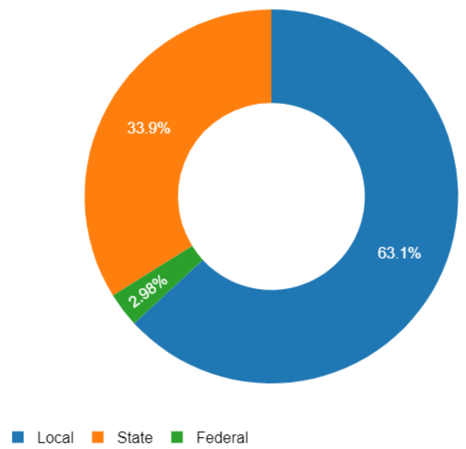
$4,767,801
Expenses towards Debt Service

Encl 1 - Budget Summary

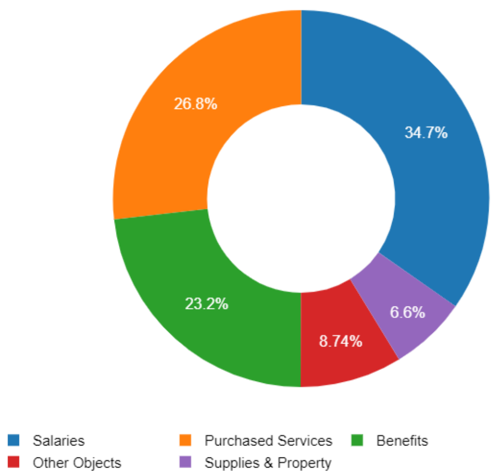
Revenues by Source



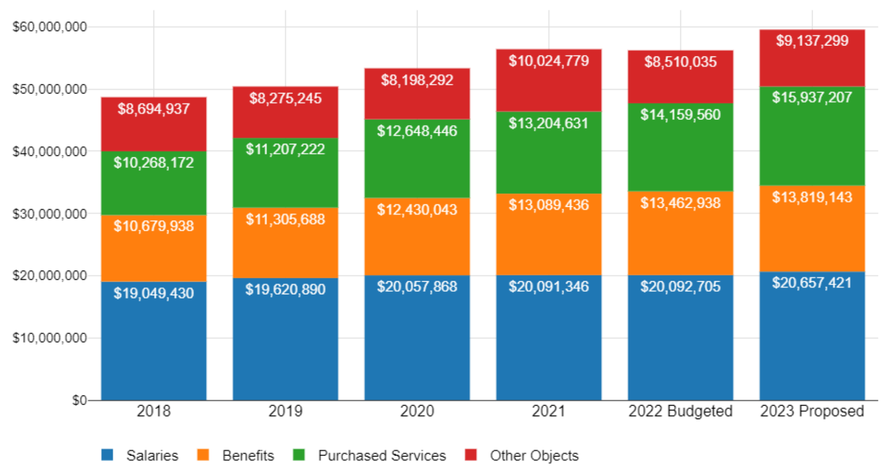
Proposed Budget Revenues by Source



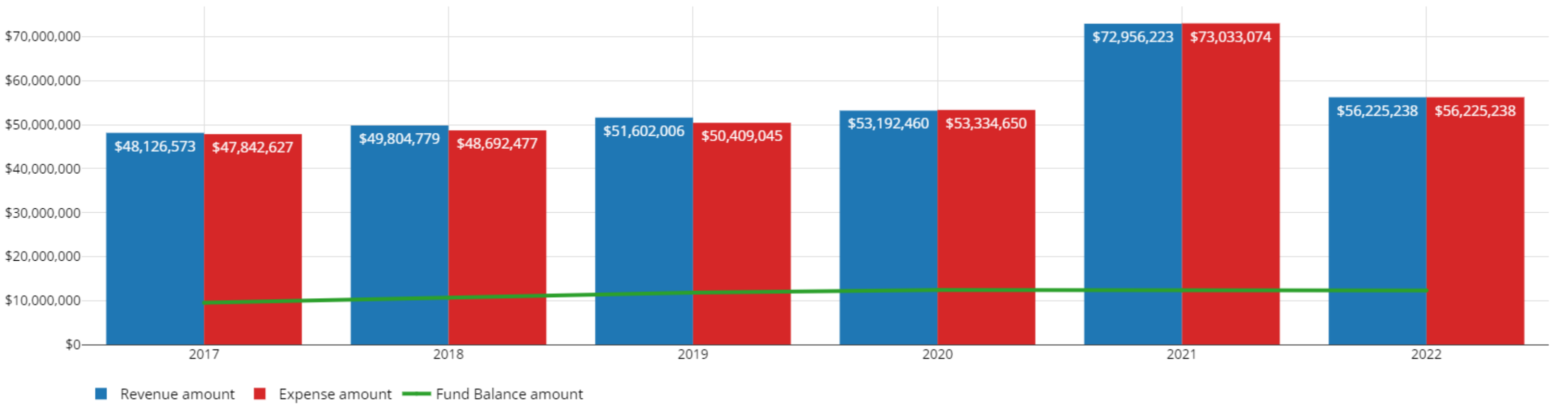
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



Encl 2 - Revenue Detail

Acct	Description	19/20 Actual	20/21 Actual	21/22 Budget	21/22 YTD - 22.05.31	2022/23 Budget
6000	**Local Revenue**	**33,278,706**	**$35,761,277**	**$35,668,197**	**$34,270,509**	**$37,485,094**
6111	Current Real Estate Taxes	22,774,056	25,252,401	27,187,851	26,370,902	$28,747,944
6112	Interim Real Estate Taxes	698,383	77,126	150,000	48,502	$70,000
6113	PURTA	26,895	29,894	29,900	31,441	$29,890
6114	ILO Payments	35,322	38,320	38,300	38,320	$38,300
6117	Real Estate - Installments	1,335,142	1,125,614	0	1,192,982	$0
6143	Occupation Priv Tax	49,944	50,005	50,000	28,231	$49,000
6151	Earned Income Tax	5,506,710	5,564,991	5,499,700	4,448,619	$5,751,621
6153	Real Estate Transfer Tax	278,855	913,856	476,273	1,025,998	$505,000
6411	Delinquent Real Estate Tax	863,906	1,177,113	860,491	714,808	$847,489
6420	Delinquent Per Capita	0	0	0	0	$500
6441	Delinquent Per Capita	0	0	0	0	$500
6452	Delinquent OCC Tax	3,707	0	2,725	0	$0
6510	Investments	293,328	28,838	30,000	5,347	$10,000
6710	Admissions	43,626	19,699	23,900	58,320	$55,000
6730	Membership Dues & Fees	8,139	9,490	0	10,894	$9,000
6740	Fees	4,410	0	0	120	$4,000
6790	Athletic Rentals	0	0	0	31,775	$0
6831	IDEA-B (pass thru)	599,507	598,562	585,000	0	$592,000
6832	Fed IDEA - as Pass Thru	4,000	3,808	2,000	0	$2,750
6910	Rentals	31,166	12,941	22,099	296	$26,100
6941	Regular Day School Tuition	11,718	0	5,957	(2,107)	$0
6944	Pay From Other LEAs	702,646	760,142	695,000	259,781	$735,000
6990	Refunds/Misc Rev	7,245	98,478	9,001	6,279	$11,000
7000	**State Revenue**	**19,293,302**	**$19,245,097**	**$19,404,130**	**$13,643,449**	**$20,111,222**
7111	Basic Ed Funding	9,653,657	9,653,650	9,653,657	7,439,346	$10,055,310
7112	Basic Ed Funding - Soc Sec	669,121	777,971	766,764	290,835	$791,170
7160	Tuition For Priv Placement	28,322	39,247	22,900	0	$22,900
7220	Vocational Education	120,294	74,885	77,274	55,130	$73,380
7271	Spc Ed Funding	1,983,551	1,983,483	1,990,000	1,556,389	$2,090,084
7299	Other Program Revenues	0	0	0	0	$0
7311	SD Transp	1,605,546	1,458,741	1,600,000	1,166,993	$1,550,000
7312	Non Pub Trans	22,330	29,260	20,694	13,475	$23,000
7320	PLANCON Subsidy	578,022	502,320	510,586	504,608	$489,996
7330	Health Services	48,732	49,022	48,500	45,264	$45,200
7340	Act 1 Payment	770,685	772,721	776,579	776,579	$971,186
7361	School Safety & Security Grant	0	29,628	0	0	$0
7369	Safe School Grants	0	24,999	0	0	$0
7505	RTL Block Grant	401,851	401,851	401,851	401,851	$401,851
7509	Suplmnt Equip Grant	15,674	0	3,919	0	$0
7521	PCCD/CARES Grant	0	34,631	40,000	0	$0
7810	Soc Sec Subsidy	0	0	0	0	$0
7820	PSERS Subsidy	3,395,517	3,412,687	3,491,406	1,392,979	$3,597,145
8000	**Federal Revenue**	**620,453**	**$1,164,850**	**$1,152,911**	**$1,021,462**	**$1,772,054**
8514	Title I - Ed of Disadvant Yth	472,240	467,461	633,405	211,135	$615,853
8515	Title II - Traing High Quality Tchr	96,278	92,791	108,558	36,186	$97,826
8517	Title IV - 21st Century Schools	35,709	35,669	35,048	11,683	$46,665
8741	ESSER Grant	16,226	321,743	375,900	55,439	$0
8742	GEER Grant	0	26,524	0	0	$0
8743	ESSER II	0	0	0	560,668	$0
8744	ARP ESSER III	0	0	0	126,662	$1,011,710
8749	PCCD Grant	0	220,662	0	0	$0
8751	ESSER-ARP Learning Loss	0	0	0	14,064	$0
8752	ESSER-ARP Summer Prog	0	0	0	2,813	$0
8753	ESSER-ARP Afterschool	0	0	0	2,813	$0
						$0
9000	**Other Revenue**	**$0**	**$0**	**$0**	**$7,094**	**$0**
9120	Proceeds from Refund Bonds	0	0	0	0	$0
9400	Sale of Fixed Assets	0	0	0	7,094	$0
	Report Totals	**53,192,461**	**56,171,223**	**56,225,238**	**48,942,514**	**$59,368,370**

Encl 3 – Expenditures Detail by Function Object (PDE-2028)

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 YTD	2022/23 Budget
1100 Regular Ed						
100 Pers Salaries	10,506,676	10,721,865	10,841,475	10,640,464	*8,416,854*	11,112,873
200 Pers Benefits	6,146,664	6,691,846	6,815,475	7,218,028	*5,990,261*	7,481,592
300 Prof & Tech Svcs	541,953	883,583	819,243	855,369	*661,641*	803,000
400 Property Svcs	189,028	121,530	125,754	125,378	*123,164*	256,092
500 Tuition Trans Insur	1,424,176	1,387,335	2,194,978	2,646,973	*1,478,311*	1,611,844
600 Supplies	467,526	478,583	905,443	650,731	*606,212*	1,591,818
700 Property	539,182	185,224	547,065	399,166	*262,480*	368,718
800 Interest, Fees & Othr	8,876	7,293	5,223	12,120	*6,040*	9,170
Regular Ed Total	**19,824,081**	**20,477,260**	**22,254,657**	**22,548,229**	***17,544,963***	**23,235,107**
1200 Special Ed						
100 Pers Salaries	3,296,568	3,398,634	3,147,770	3,264,582	*2,592,047*	3,317,952
200 Pers Benefits	1,887,928	2,135,869	2,229,335	2,238,582	*1,838,536*	2,223,526
300 Prof & Tech Svcs	1,189,916	1,837,198	1,398,423	1,607,850	*1,244,313*	1,902,200
400 Property Svcs	4,033	2,954	6,384	4,500	*3,739*	4,500
500 Trans, Tuition, Trvl & Insur	2,500,750	2,750,766	3,081,553	2,495,850	*3,828,026*	4,971,647
600 Supplies	123,198	101,817	94,615	221,100	*66,314*	209,825
700 Property	16,399	10,489	12,116	3,000	*5,330*	3,000
800 Interest, Fees & Othr	253	253	253	750	*253*	750
Special Ed Total	**9,019,045**	**10,237,980**	**9,970,449**	**9,836,214**	***9,578,558***	**12,633,400**
1300 Vocational Ed						
300 Prof & Tech Svcs	0	0	0	0	*0*	0
500 Trans, Tuition, Trvl & Insur	641,342	689,350	782,698	947,700	*867,396*	897,980
Voc Ed Total	**641,342**	**689,350**	**782,698**	**947,700**	***867,396***	**897,980**
1400 Alternate Ed						
100 Pers Salaries	14,942	18,287	1,582	58,000	*28,592*	4,500
200 Pers Benefits	6,119	7,638	374	24,702	*11,235*	500
300 Prof & Tech Svcs	0	1,269	11,716	3,000	*16,622*	0
500 Trans, Tuition, Trvl & Insur	56,093	74,074	43,615	104,100	*48,623*	51,100
600 Supplies	1,533	2,316	0	3,000	*616*	0
Alt Ed Total	**78,687**	**103,585**	**57,287**	**192,802**	***105,689***	**56,100**
1500 Nonpub Prgms						
500 Trans, Tuition, Trvl & Insur	**2,964**	**3,079**	**1,950**	**0**	***3,324***	**2,500**
1700 Cmnty-Jr College Ed						
600 Supplies	**0**	**0**	**0**	**500**	***0***	**0**
2100 Stu Supt Svcs						
100 Pers Salaries	983,228	1,008,536	1,066,427	1,101,278	*803,487*	1,024,152
200 Pers Benefits	536,466	608,229	679,770	696,260	*559,828*	684,477
300 Prof & Tech Svcs	99,034	112,650	122,800	131,625	*135,046*	142,500
500 Trans, Tuition, Trvl & Insur	3,006	1,759	619	8,350	*694*	7,850
600 Supplies	85,681	97,797	73,230	84,505	*50,765*	84,631
800 Other Objects	(6,283)	2,802	(2,602)	4,550	*2,478*	4,550
Stu Supt Total	**1,701,132**	**1,831,773**	**1,940,244**	**2,026,568**	***1,552,299***	**1,948,160**

Encl 3 - Expenditures Detail by Function Object (PDE-2028)

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 YTD	2022/23 Budget
2200 Staff Supt Svcs						
100 Pers Salaries	649,885	673,169	688,253	588,160	*476,601*	571,053
200 Pers Benefits	445,152	530,679	608,619	519,432	*427,048*	604,273
300 Prof & Tech Svcs	170,772	178,964	59,008	321,506	*242,416*	188,795
400 Property Svcs	826		0	0	*0*	0
500 Trans, Tuition, Trvl & Insur	82,056	94,627	40,719	89,459	*45,301*	96,468
600 Supplies	132,976	79,550	133,246	96,700	*191,994*	134,827
700 Property	0	0	1,693	12,500	*2,366*	12,500
800 Other Objects	2,819	5,094	2,582	1,800	*(540)*	2,275
Staff Supt Total	**1,484,486**	**1,562,084**	**1,534,119**	**1,629,557**	***1,385,185***	**1,610,191**
2300 Admin Supt Svcs						
100 Pers Salaries	1,548,394	1,544,884	1,633,540	1,582,296	*1,390,573*	1,612,646
200 Pers Benefits	882,754	935,482	1,071,710	1,042,905	*889,773*	1,008,126
300 Prof & Tech Svcs	193,966	228,154	222,965	141,050	*155,010*	175,700
500 Trans, Tuition, Trvl & Insur	46,261	48,458	37,958	127,447	*32,921*	49,092
600 Supplies	41,624	28,697	35,788	47,864	*33,065*	50,124
700 Property	0	100	81	20,777	*16,453*	10,000
800 Other Objects	34,653	52,845	34,905	40,050	*33,529*	43,870
Admin Supt Total	**2,747,652**	**2,838,621**	**3,036,947**	**3,002,389**	***2,551,325***	**2,949,558**
2400 Stu Health Svcs						
100 Pers Salaries	318,439	315,894	333,868	339,633	*273,026*	342,511
200 Pers Benefits	192,851	211,974	246,826	208,420	*185,677*	228,384
300 Prof & Tech Svcs	14,603	11,130	18,224	18,900	*39,979*	38,900
400 Property Svcs	480	0	0	600	*0*	600
500 Trans, Tuition, Trvl & Insur	486	1,697	149	250	*90*	250
600 Supplies	5,493	9,307	17,482	16,000	*6,013*	16,000
700 Property	8,449	1,484	131,042	8,000	*3,504*	8,000
800 Other Objects	130	0	0	450	*0*	450
Stu Health Total	**540,931**	**551,485**	**747,593**	**592,253**	***508,288***	**635,095**
2500 Business Supt Svcs						
100 Pers Salaries	231,495	246,028	244,243	244,341	*220,197*	247,737
200 Pers Benefits	128,739	126,129	146,200	111,470	*117,310*	133,503
300 Prof & Tech Svcs	550	6,315	540	10,590	*9,120*	7,000
400 Property Svcs	2,356	2,356	2,356	2,400	*0*	2,400
500 Trans, Tuition, Trvl & Insur	2,524	7,100	8,097	9,150	*5,626*	9,250
600 Supplies	27,799	48,269	54,404	38,800	*45,079*	45,750
700 Property	0	0	0	9,777	*0*	10,000
800 Other Objects	1,236	2,698	8,689	3,500	*3,686*	6,000
Bus Supt Total	**394,699**	**438,895**	**464,529**	**430,028**	***401,017***	**461,640**
2600 Opn & Maint Svcs						
100 Pers Salaries	1,338,746	1,381,020	1,395,929	1,501,819	*1,291,956*	1,607,805
200 Pers Benefits	749,042	803,756	902,673	987,660	*800,222*	1,019,381
300 Prof & Tech Svcs	58,081	148,543	130,337	154,900	*149,192*	151,700
400 Property Svcs	504,469	538,608	634,707	569,600	*528,492*	605,500
500 Trans, Tuition, Trvl & Insur	111,637	123,419	210,969	113,623	*58,283*	113,830

Encl 3 - Expenditures Detail by Function Object (PDE-2028)

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 YTD	2022/23 Budget
600 Supplies	1,252,538	1,068,600	1,060,363	1,267,050	*898,086*	1,235,200
700 Property	147,989	45,359	51,605	93,000	*722,231*	23,546
800 Other Objects	872	1,159	859	1,050	*585*	3,650
Opn & Maint Total	**4,163,374**	**4,110,464**	**4,387,440**	**4,688,702**	***4,449,046***	**4,760,612**
2700 Stu Trans Svcs						
100 Pers Salaries	101,975	76,923	45,777	47,225	*43,539*	51,090
200 Pers Benefits	38,350	32,534	25,214	27,486	*25,490*	29,541
300 Prof & Tech Svcs	0	0	24,835	19,500	*27,634*	65,000
500 Trans, Tuition, Trvl & Insur	2,375,391	2,348,648	2,197,920	2,557,726	*1,837,455*	2,706,585
600 Supplies	3,533	10,387	19,121	8,239	*11,766*	8,150
700 Property	0	0	0	0	*97,060*	0
800 Other Objects	119	130	375	150	*744*	650
Stu Trans Total	**2,519,368**	**2,468,623**	**2,313,243**	**2,660,326**	***2,043,688***	**2,861,016**
2800 Central Supt Svcs						
100 Pers Salaries	74,127	77,213	86,455	88,642	*81,351*	96,427
200 Pers Benefits	79,749	79,782	80,266	82,483	*74,611*	86,477
300 Prof & Tech Svcs	763,752	838,149	810,528	840,109	*787,149*	830,832
400 Property Svcs	52,664	67,239	53,148	51,500	*34,971*	54,900
500 Trans, Tuition, Trvl & Insur	165	39	0	0	*0*	50
600 Supplies	43,524	47,925	19,298	38,850	*9,066*	40,750
700 Property	3,549	20,343	0	0	*0*	3,850
800 Other Objects	265	106	90	250	*0*	238
Central Supt Total	**1,017,795**	**1,130,797**	**1,049,785**	**1,101,834**	***987,148***	**1,113,524**
2900 Other Support Services						
500 Trans, Tuition, Trvl & Insuranc	**27,760**	**27,828**	**27,864**	**28,000**	***27,968***	**27,968**
3200 Stu Activities						
100 Pers Salaries	538,828	580,289	598,379	629,065	*494,998*	656,175
200 Pers Benefits	208,528	262,918	280,234	302,857	*241,238*	318,407
300 Prof & Tech Svcs	61,066	45,820	77,367	80,855	*89,005*	79,074
500 Trans, Tuition, Trvl & Insur	77,148	61,002	46,269	80,600	*54,816*	76,800
600 Supplies	58,107	26,139	52,891	43,272	*48,471*	71,106
700 Property	7,742	15,248	4,305	38,039	*13,355*	1,000
800 Other Objects	12,380	18,873	7,732	17,000	*11,088*	17,600
Stu Activity Total	**963,799**	**1,010,291**	**1,067,176**	**1,191,688**	***952,970***	**1,220,162**
3300 Cmnty Services						
100 Pers Salaries	17,583	15,126	7,650	7,200	*19,735*	12,500
200 Pers Benefits	3,341	3,205	2,740	2,653	*2,646*	956
300 Prof & Tech Svcs	0	0	0	1,500	*284*	500
400 Property Svcs	4,800	4,800	4,800	4,800	*4,800*	4,800
600 Supplies	702	427	1,416	150	*(27)*	1,000
700 Property	0	0	0	1,000	*0*	500
Cmnty Svcs Total	**26,426**	**23,558**	**16,605**	**17,303**	***27,438***	**20,256**
5100 Oth Expend & Finance						
300 Prof & Tech Svcs	3,120	0		0	*1,560*	0

Encl 3 - Expenditures Detail by Function Object (PDE-2028)

Account Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	2021/22 YTD	2022/23 Budget
800 Other Objects	1,345,285	1,054,813	1,262,324	1,077,900	*718,816*	1,077,801
900 Other Uses Of Funds	3,330,000	2,510,000	3,400,000	3,665,000	*3,900,581*	3,690,000
Oth Expend & Fin Total	**4,678,405**	**3,564,813**	**4,662,324**	**4,742,900**	***4,620,957***	**4,767,801**
5200 Fund Transfers						
900 Principal & Xfers	**577,099**	**2,264,227**	**2,228,165**	**488,745**	***0***	**250,000**
5900 Budgetary Reserve						
800 Other Objects	**0**	**0**	**0**	**99,500**	***0***	**100,000**
Report Totals	**50,409,045**	**53,334,715**	**56,543,074**	**56,225,238**	***47,607,259***	**59,551,070**

Encl 4 – Healthcare Summary

220429 FINAL

Active	FY23	Pro Staff Prem Share			Act 93 Prem Share			Supt Staff-PremShare			
Medical + Rx	0.00%	8% no spouse			8% no spouse			5% no spouse			
		12% w/ spouse			12% w/ spouse			9% w/ spouse			

Contract Type	Monthly	Annual	#Enr	Yr Share	/24Pay	#Enr	Yr Share	Per Pay	#Enr	Yr Share	/24Pay	/20Pay		Total Enr	HSA$ Pay	Retiree
Single	$ 757.23	$ 9,086.74	55	$ 726.94	$ 30.29	7	$ 726.94	$ 30.29	16	$ 454.34	$ 18.93	$ 22.72	$ 8,632.40	78	$700	8
EE+1Child	$ 1,022.27	$ 12,267.18	8	$ 981.37	$ 40.89	1	$ 981.37	$ 40.89	5	$ 613.36	$ 25.56	$ 30.67	$ 11,653.82	14	$1,400	
EE+Children	$ 1,363.02	$ 16,356.19	14	$ 1,308.50	$ 54.52	1	$ 1,308.50	$ 54.52	1	$ 817.81	$ 34.08	$ 40.89	$ 15,538.38	16	$1,400	
EE+Spouse	$ 1,552.31	$ 18,627.76	25	$ 2,235.33	$ 93.14	1	$ 2,235.33	$ 93.14	16	$ 1,676.50	$ 69.85	$ 83.83	$ 16,951.26	42	$1,400	4
Family	$ 2,082.40	$ 24,988.79	79	$ 2,998.66	$ 124.94	3	$ 2,998.66	$ 124.94	11	$ 2,248.99	$ 93.71	$ 112.45	$ 22,739.80	93	$1,400	
		Total	181			13			49				243	243		12
	51.4%	Wellness	125			0			0				125	125		
		Opt Outs	32			2			14				48	48		

	Monthly	Annual	#Enr	EE Shr	Per 24Pay	20Pay
Dental	$54.00	$ 648.00	257	$ 48.00	$ 2.00	$ 2.40
Vision	$7.58	$ 90.91	251	$ -	$ -	

		Premium	EE Shr	SD Shr		
	Pro Staff	$ 3,266,704	$ 358,929	$ 2,907,775		
	Act93+	$ 185,825	$ 18,610	$ 167,215		
	Supt Staff	$ 796,001	$ 62,717	$ 733,284		
	Retirees	$ 147,205	$ 147,205	$ -		
	Total Medical Only =	$ 4,395,734	$ 587,461	$ 3,808,273		<< 271 Object
	$350		wellness >		$ 43,750	
		$1,000	OptOut >		$ 50,000	<< 116 Object
			HSA $		$ 285,600	<< 292 Object
Dental		$ 166,536	$ 12,336	$ 154,200	= 272 Object	
Vision		$ 22,818	$ -	$ 22,818	= 275 Object	
	SCT - Total Med/Dental/Vis =	$ 4,585,089		$ 3,985,292	= Total Dist Shr (Budget $)	

Retirees +2% **2022/23 Rates**

Medical — Retiree - Full 100% | Ret < 1 Jul 2011 @ 50% / 5yr | Ret > 1 Jul 2011 @ $4000/yr paid

Contract Type	Monthly	Annual	#Enr	Per Qtr	#Enr	EE-YrShare	Per Qtr	#Enr	EE-YrShare	Per Qtr
Single	$ 772.37	$ 9,268.47	8	$ 2,317.12	0	$ 4,634.24	$ 1,158.56	7	$ 5,268.47	$ 1,317.12
EE+Child(1)	$ 1,042.71	$ 12,512.52	0	$ 3,128.13	0	$ 6,256.26	$ 1,564.07	0	$ 8,512.52	$ 2,128.13
EE+Children	$ 1,390.28	$ 16,683.31	0	$ 4,170.83	0	$ 8,341.66	$ 2,085.41	0	$ 12,683.31	$ 3,170.83
EE+Spouse	$ 1,583.36	$ 19,000.32	5	$ 4,750.08	0	$ 9,500.16	$ 2,375.04	0	$ 15,000.32	$ 3,750.08
Family	$ 2,124.05	$ 25,488.57	0	$ 6,372.14	0	$ 12,744.29	$ 3,186.07	0	$ 21,488.57	$ 5,372.14
		Total	13		0			7		

Contract Type	Monthly	Annual	#Enr	Per Qtr
Dental	$55.08	$ 660.96	47	$ 165.24
Vision	$7.73	$ 92.73	31	$ 23.18

Retiree Health Insurance
for Those Retiring Prior to 1 July 2011
10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense, except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District paying 50% of the cost of the PPO Blue or Keystone, Trust Option, subject to the same stipulations listed above and applicable to nonretired

Retiree Health Insurance
for Those Retiring July 1, 2011 or after
10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District paying 50% of the cost of the single employee only coverage plan not to exceed $4,000 per year for the PPO Blue or Keystone Trust Option, subject to the same stipulations listed above and applicable to

	Retirees		
	Premium	EE Shr	SDShr
Ret100%	$165,832.72	$169,149.38	($3,316.65)
Ret50%	$0.00	$0.00	$0.00
Ret$4K	$63,607.17	$36,879.32	$26,727.86
Med Tot	$229,439.89	$206,028.69	$23,411.20
Dent-->	$30,456.00	$31,065.12	($609.12)
Vis-->	$2,818.21	$2,874.71	($56.50)
	$ 262,714	$ 239,969	$ 22,746

SCT Premiums 2022-23	
$ 4,248,529	= Medical Active Prem
$ 229,440	= Medical Retiree Prem
$ 4,477,969	= Total SCT Med Premium
$ 196,992	= Total SCT Dental Premium
$ 25,637	= Total SCT Vision Premium
$ 4,700,598	= Total SCT An'l Premium

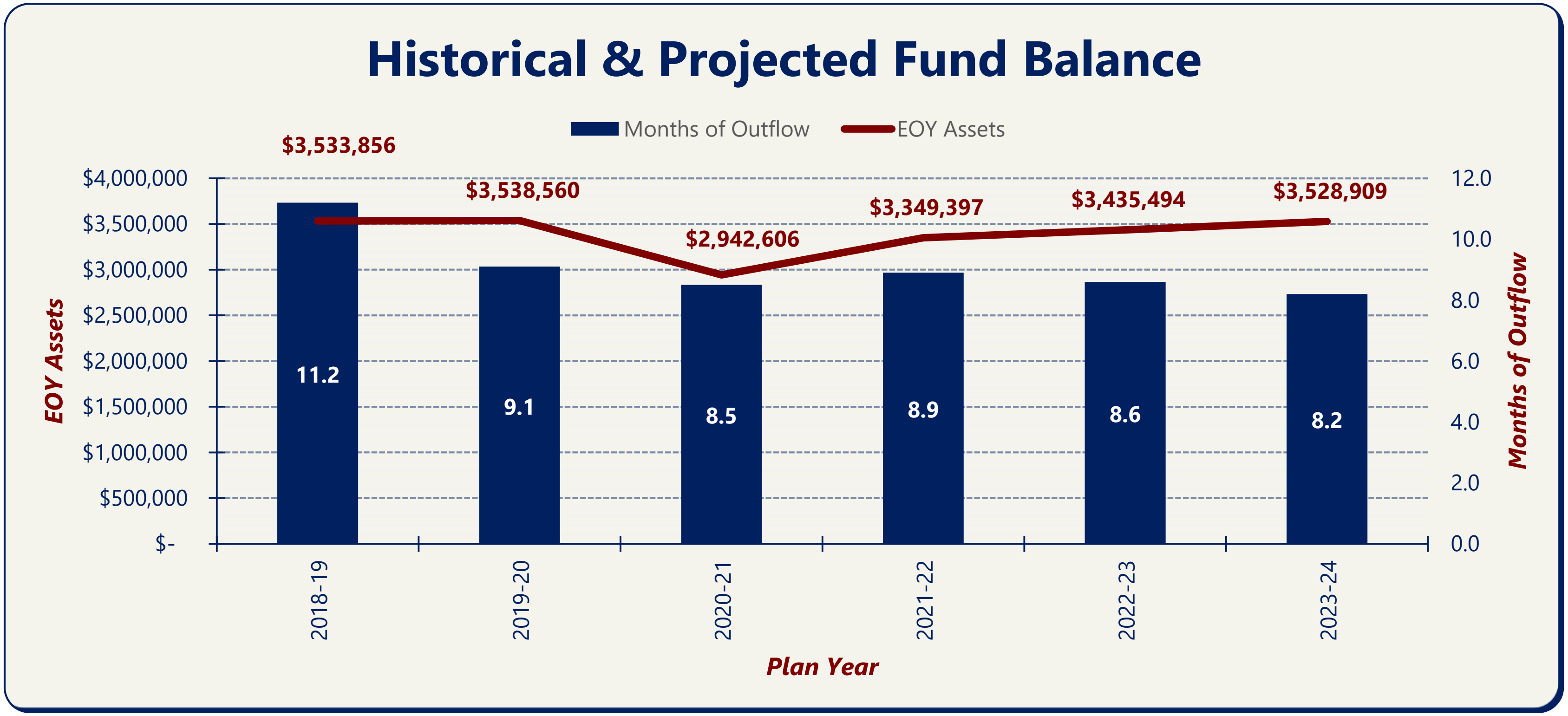
3-Year Budget Projection – w/ Rate Hold

		Inflow			Outflow					
Plan Year Beginning	BOY Assets	Med/Rx Rate Contributions	Investment & Other Income	Total Inflow	Med/Rx Benefit Payments	Admin. & Other Expenses	Total Outflow	EOY Assets	Months of Outflow	Change in Net Assets
July-2018	$ 3,342,697	*$ 3,268,778*	*$ 78,247*	$ 3,347,025	*$ 2,859,836*	*$ 296,030*	$ 3,155,866	$ 3,533,856	11.2	$ 191,159
July-2019	$ 3,533,856	*$ 3,491,979*	*$ 285,760*	$ 3,777,739	*$ 3,451,801*	*$ 321,233*	$ 3,773,034	$ 3,538,560	9.1	$ 4,704
July-2020	$ 3,538,560	*$ 3,704,994*	*$ 356,065*	$ 4,061,060	*$ 4,261,186*	*$ 395,827*	$ 4,657,013	$ 2,942,606	8.5	$ (595,954)
July-2021	$ 2,942,606	$ 4,533,855	$ 46,839	$ 4,580,694	$ 4,090,101	$ 83,802	$ 4,173,903	$ 3,349,397	8.9	$ 406,791
July-2022	$ 3,349,397	$ 4,533,855	$ 50,508	$ 4,584,363	$ 4,410,274	$ 87,992	$ 4,498,266	$ 3,435,494	8.6	$ 86,097
July-2023	$ 3,435,494	$ 4,851,225	$ 51,844	$ 4,903,069	$ 4,717,262	$ 92,392	$ 4,809,654	$ 3,528,909	8.2	$ 93,415

Footnotes:
- Figures prior to and including the July-2021 BOY assets represent the respective plan year cash basis assets per the balance sheet and income statement provided by the Trust Treasurer.
  - Investment & Other Income includes, but is not limited to: interest income, Rx rebate income, stop loss reimbursements, and a balancing item for accounts payable changes.
  - Admin. & Other Expenses includes, but is not limited to: non-medical/Rx claims, ASO fees, stop loss fees, professional fees, insurance, etc.
- July-2021 rate contributions based on actual rates for that plan year.
- July-2022 rate contributions based on a rate hold.
- July-2023 rate contributions assumes a 7.0% rate increase over the prior year.
- Assumes 1.5% Investment Income.
- Assumes 5.0% Admin Expense increase in year 3.
- Projected admin expenses include estimated expenses for ASO fees, PCORI fees, Stop Loss premiums, various Trust-Level administrative fees, and Rx Rebates.
- Projection based on enrollment data as of February-2022.

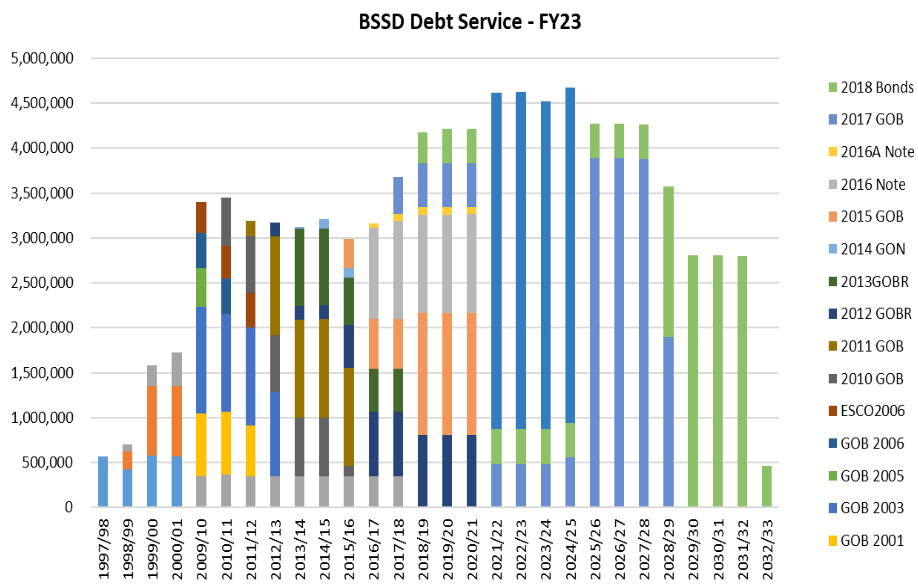
ConradSiegel

3-Year Budget Projection – w/ Rate Hold



Encl 5 – Long Term Debt

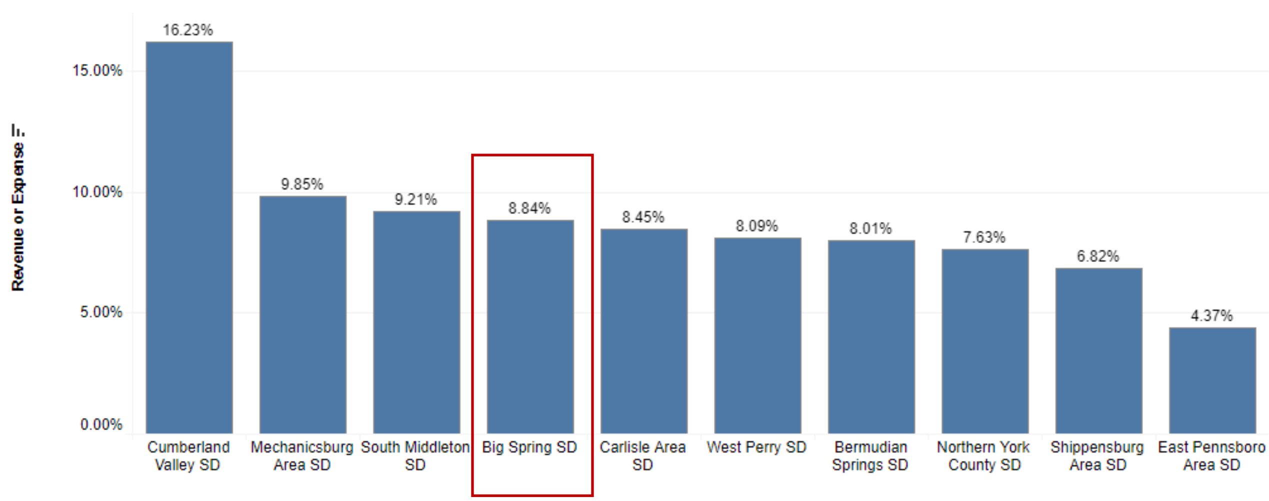
At right is a list of the debt payments showing both history and the future cost of all existing debt. The far-right column shows the debt as a percent of the total budget, below is a graph:



	Debt	Budget	% of Spe
2009/10	3,397,049	40,130,115	8.5%
2010/11	3,444,806	40,546,512	8.5%
2011/12	3,193,032	40,650,007	7.9%
2012/13	3,173,938	42,157,896	7.5%
2013/14	3,121,631	43,373,188	7.2%
2014/15	3,208,951	43,334,648	7.4%
2015/16	2,992,631	45,398,749	6.6%
2016/17	3,162,399	47,842,536	6.6%
2017/18	3,677,971	48,692,476	7.6%
2018/19	4,171,651	50,409,045	8.3%
2019/20	4,210,363	53,334,714	7.9%
2020/21	4,214,182	54,156,086	7.8%
2021/22	4,619,398	56,225,238	8.2%
2022/23	4,620,800	59,551,070	7.8%
2023/24	4,517,021	62,171,317	7.3%
2024/25	4,673,737	64,906,855	7.2%
2025/26	4,267,425	67,762,757	6.3%
2026/27	4,266,975	70,744,318	6.0%
2027/28	4,264,525	73,857,068	5.8%
2028/29	3,569,325	77,106,779	4.6%
2029/30	2,801,800	80,499,477	3.5%
2030/31	2,802,800	84,041,454	3.3%
2031/32	2,799,800	87,739,278	3.2%
2032/33	462,800	91,599,806	0.5%

Overall, the District is in a good position with renovations complete and relatively short-term debt that starts to decrease in 2028.

Below is a graphical comparison of debt as a % of budget for local school districts.



Encl 6 – Funds Update

As of June 30, 2021, the District had $12,295,817 in the General Fund Balance. That is broken out in the chart below. The District's balance in the South-Central Trust (Healthcare) was approximately $2.5 million.

General Fund Balance

	Unassigned	Nonspendable	Assigned	Committed	Total
Balance at June 30, 2020	**2,904,787**	**3,031,131**	**6,025,005**	**554,000**	**12,514,923**
General Fund Balance	4,066,455				4,066,455
Employee Health Insurance		2,425,362			2,425,362
PSERS			650,000	554,000	1,204,000
Healthcare			750,000		750,000
Technology			2,300,000		2,300,000
Special Education			550,000		550,000
Student Info Sy/Financial Software			200,000		200,000
Safety/Security/SRO			400,000		400,000
Student Services & Mental Health			400,000		400,000
Balance at June 30, 2021	**$ 4,066,455**	**$ 2,425,362**	**$ 5,250,000**	**$ 554,000**	**$ 12,295,817**
					$ (219,106)

2022-23 Budget	$ 59,400,590
Allowable Unassigned @ 8%	$ 4,752,047
Unassigned %	6.8%

In addition to the General Fund Balance, the District also has a Capital Projects Reserve Fund meant to cover the cost of major repairs and/or renovations. The current balance (June 2022) is $7.9 million; however, $354,654 is committed to projects. There is also a boiler replacement project ongoing that will be ESSER funded.

As of 11 May 22

Capital Project Reserve Fund

Balance at June 6, 2022 = $ 10,110,360

22 Projected Capital Project:	*Future Decision*	
Planetarium Fix	140,000	
Generator Project	40,000	
Upgrade Core & Edge Switching and Wifi	60,000	
Door #10	330,000	
Gym Hallway Door	150,000	
	720,000	$ (720,000)

Available Reserve Balance = $ 9,390,360

Encl 7 - Homestead/Farmstead

pennsylvania
DEPARTMENT OF EDUCATION

May 1, 2022

Dr Kevin C Roberts Jr
Superintendent
Big Spring SD
45 Mount Rock Rd
Newville, PA 17241-9412

Dear Dr Roberts:

I am pleased to inform you that school districts will be able to continue reducing local property taxes in the 2022-2023 school year as a result of the distribution of state gaming funds through the Taxpayer Relief Act, also known as Special Session Act 1 of 2006.

As required by law, the Commonwealth's Budget Secretary certified on April 15, 2022, that $778,300,000 will be available in 2022-2023 for state-funded local tax relief. When combined with the expansion of the senior citizen Property Tax/Rent Rebate program, total state-funded property tax relief will reach $867.1 million next year.

I am writing to notify you that Big Spring SD's property tax reduction allocation for 2022-2023 is $971,185.49.

Your allocation is made up of $970,734.49 from the property tax relief formula and $451.00 in Sterling Act reimbursements, which have both been prorated based on the total funds available for tax relief.

Big Spring SD must reduce property taxes by $971,185.49 through a homestead and farmstead exclusion. Please see section 343 of Act 1 for details about what information must appear on the tax bill, including the requirement for a "Notice of Property Tax Relief." School districts may also reject their property tax reduction allocation, as described in Chapter 9 of the law.

The detailed data used to calculate your school district's allocation is available for review at www.education.pa.gov/PropertyTax. Then select Property Tax Reduction Allocations found under Resources.

Before finalizing the school district's real estate tax rate and preparing real estate tax bills, it is important to assure that the homestead/farmstead exclusion (i.e., reduction in assessed value) does not exceed 50 percent of the median assessed value of homestead properties pursuant to 53 Pa CS 8586.

Questions concerning these calculations may be directed to PDE's Division of Subsidy Administration at ra-PropertyTax@pa.gov.

Sincerely,

Lori A. Graham

Lori A. Graham
Acting Deputy Secretary for Administration

Encl 7 - Homestead / Farmstead Calculations

2023 Slot Machine Tax Revenue Allocation

Description	**Enter Data**
EIT / PIT Act 1 Tax Revenue, if Any	**$0**
Slot Machine Tax Revenue Share of Distribution	**$971,185.49**
Property Tax Rates (mills)	**15.8877**
Homestead Total	**5,546**
Farmstead Total	**202**
Properties with Unused Exclusion Allowance - Count	-123
Properties with Unused Exclusion Allowance - Value	$662,623.00

Revenues Applied to Tax Relief	
EIT / PIT Act 1 Tax Revenue, if Any	$0
Slot Machine Tax Revenue Share of Distribution	$971,185.49
Total Revenue to be Applied To Homestead / Farmstead Tax Relief	**$971,185.49**
Qualifying Property Counts	**5,748**
Calculated Tax Relief Per Homestead	**$168.96**
Homestead Exclusion Amount	**$10,634.64**
Re-allocation of Unused Exclusion Amounts Arising From	
Total Original Property Counts	5,748
Less: Number of Properties Having Unused Exclusion Amounts	-123
Number of Properties Participating in Re-allocation of Unused Exclusion Amounts	**5,625**
Homesteads With Assessed Values Less than the Homestead Exclusion Amount	
Total Value of Unused Exclusion Amount From All Properties Below Threshold	$662,623.00
Total Value of Tax Relief From Unused Exclusion Amount	$10,527.56
Additional Tax Relief Per Homestead	
If this amount is immaterial (tax relief <$0.50) do not re-allocate	**$1.87**
Re-allocation of Remaining Unused Tax Relief	$10,527.56
Total Equivalent Homestead Exclusion Amount to be Re-allocated	$662,623.00
Total Equivalent Homestead Exclusion Amount to be Re-allocated - Per Remaining Homesteads	$117.80
Per Remaining Homesteads Rounded	$118.00
Total Original Homestead Exclusion Amounts	$10,634.64
Exclusion Amounts After Re-Allocation	**$10,752.64**
Exclusion Amounts After Re-Allocation as tax $	**$170.83**
Change	$1.87
Summary of Total Tax Relief Distributed:	
Homesteads & Farmsteads Eligible for Redistribution	5,625
Exclusion Amount Adjusted for Unused Exclusions from Homesteads Below Exclusion Threshold	$10,752.64
Proposed Tax Rate	0.0158877
Subtotal Tax Relief Distributed to Fully Participating Homesteads and Farmsteads	**$960,945.29**
Add: Partially Participating Homesteads: Amount of Tax Relief Used	
Number of Homes Below Threshold	123
Initial Exclusion Amount Per Homestead	$10,634.64
Total Initial Exclusion Amount for Homesteads Below Threshold	$1,308,060.72
Less: Unused Amount of Exclusion Allowance	-$662,623.00
Amount of Exclusion Allowance Used by Homesteads Below Exclusion Allowance Threshold	$645,437.72
Tax Relief Provided to Partially Participating Homesteads	**$10,255.00**
Total Tax Relief Provided Above	**$971,200.29**
State Pro Tax Allocation	$971,185.49
Undistributed Amount of Slot Revenue	($14.80)
HS Median value	$180,150
HS Average	$190,260

Notation: In accordance with the limits established on the exclusion for Homestead property in Article VIII of the Constitution of Pennsylvania, no governing body of a political subdivision (school district) shall authorize an exclusion for homestead property in excess of 50% of the Median assessed value of Homestead property in the political subdivision (school district).

Encl 8 - 5 Yr Projection

General Fund | Projection Summary

Budget Projection: FY23 Budget at 2.5% Tax Increase

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS									
	2022	2023	%Δ	2024	%Δ	2025	%Δ	2026	%Δ	2027	%Δ
REVENUE											
Local	$35,668,197	$37,485,094	5.09%	$38,753,394	3.38%	$39,913,992	2.99%	$41,090,186	2.95%	$42,303,106	2.95%
State	$19,404,130	$20,111,222	3.64%	$20,388,950	1.38%	$20,633,877	1.20%	$20,905,003	1.31%	$21,177,002	1.30%
Federal	$1,152,911	$1,772,054	53.70%	$775,551	-56.23%	$791,062	2.00%	$806,883	2.00%	$823,021	2.00%
Other Financing Sources	$0	$0		$0		$0		$0		$0	
TOTAL REVENUE	**$56,225,238**	**$59,368,370**	**5.59%**	**$59,917,894**	**0.93%**	**$61,338,932**	**2.37%**	**$62,802,072**	**2.39%**	**$64,303,129**	**2.39%**
EXPENDITURES											
Salary and Benefit Costs	$33,555,643	$34,476,564	2.74%	$35,920,577	4.19%	$37,325,375	3.91%	$38,825,617	4.02%	$40,364,838	3.96%
Other	$22,669,595	$25,074,506	10.61%	$25,125,657	0.20%	$25,554,794	1.71%	$26,195,381	2.51%	$26,858,197	2.53%
TOTAL EXPENDITURES	**$56,225,238**	**$59,551,070**	**5.92%**	**$61,046,234**	**2.51%**	**$62,880,169**	**3.00%**	**$65,020,999**	**3.40%**	**$67,223,035**	**3.39%**
SURPLUS / DEFICIT	**$0**	**($182,700)**		**($1,128,340)**		**($1,541,238)**		**($2,218,927)**		**($2,919,906)**	
BEGINNING FUND BALANCE	**$12,295,817**	**$12,295,817**		**$12,113,117**		**$10,984,777**		**$9,443,540**		**$7,224,613**	
PROJECTED YEAR END BALANCE	**$12,295,817**	**$12,113,117**		**$10,984,777**		**$9,443,540**		**$7,224,613**		**$4,304,707**	
FUND BALANCE AS % OF EXPENDITURES	**21.87%**	**20.34%**		**17.99%**		**15.02%**		**11.11%**		**6.40%**	
FUND BALANCE AS # OF MONTHS OF EXPEND.	**2.62**	**2.44**		**2.16**		**1.80**		**1.33**		**0.77**	

Powered By: FORECAST5 ANALYTICS

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE BIG SPRING SCHOOL DISTRICT, CUMBERLAND COUNTY, PENNSYLVANIA

Resolution No. **220620-01**

IMPLEMENTING THE 2022-2023 BUDGET

WHEREAS, the Board of School Directors of the Big Spring School District has heretofore prepared and given due public notice of the proposed budget of the amount of funds that will be required by the Big Spring School District in its several departments for the fiscal year beginning July 1, 2022, and ending June 30, 2023.

NOW, THEREFORE, IT IS HEREBY RESOLVED, That the Board of School Directors of the Big Spring School District, Cumberland County, Pennsylvania, hereby adopts the annual Budget of and for said District for the fiscal year commencing July 1, 2022, as more fully set forth in a separate Budget document presented at this meeting and filed with the minutes hereof and incorporated herein by reference thereto; and

Further, that said Board of School Directors hereby authorizes the expenditure of **fifty nine million, five hundred fifty one thousand, seventy dollars** and no cents ***($59,551,070***) during the school fiscal year July 1, 2022 through June 30, 2023 as more particularly and fully detailed in the proposed annual Budget as aforesaid; and

Further, that said Board of School Directors does hereby levy a real estate tax of **fifteen and eight thousand, eight hundred and seventy seven thousandths (15.8877)** mills (being $**1.58877** per hundred dollars) of the assessed valuation on all real estate within the Big Spring School District (pursuant to the authority of "The Public School Code of 1949," as amended) for the school fiscal year commencing July 1, 2022; and

Further, that said Board of School Directors does hereby indicate its intention to continue during the fiscal year commencing July 1, 2022, the following taxes heretofore levied pursuant to the "Local Tax Enabling Act", as amended:

(1) Wage and Other Earned Income Tax	- 1.65% (effective rate 1.15%)
(2) Realty Transfer Tax	- 1% (effective rate 1/2%)
(3) Occupational Privilege Tax	- $10.00

Further, that said taxes as levied, continued and intended to be levied shall provide revenue for the expenditure authorized above; and

Further, that appropriate authority be given to the several tax collectors and appropriate tax collecting agencies to proceed with collection of all taxes as of and commencing on July 1, 2022, on behalf of the Big Spring School District; and

Further, and with respect only to the real estate, and excluding the wage and other earned income, realty transfer and occupational privilege taxes, the Board of School Directors hereby establishes the rates of discounts and penalties on such taxes as follows: all taxpayers subject to the payment of the above specified and included taxes shall be entitled to a discount of two per centum (2%) from the amount of such taxes upon making payment of the whole amount thereof within two (2) months after the date of the tax notice issued by the collectors; and all taxpayers who shall fail to make payment of any such taxes charged against them for four (4) months after the date of such tax notice shall be charged a penalty of ten per centum (10%) of the face or normal amount of such taxes, which penalty shall be added to the taxes by the collectors and collected by them.

RESOLVED AND ADOPTED this twentieth day of June 2022, by Roll Call vote, aye and nay as follows:

Deihl	-
Fisher	-
Myers	-
Over	-
Piper	-
Roush	-
Swanson	-
Wardle	-
Webster	-

BIG SPRING SCHOOL DISTRICT:

____
William A. Swanson
President, Board of School Directors

ATTEST:

____
William L. Piper
Secretary, Board of School Directors (SEAL)

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE BIG SPRING SCHOOL DISTRICT, CUMBERLAND COUNTY, PENNSYLVANIA

Resolution No. **220620-02**

IMPLEMENTING THE HOMESTEAD AND FARMSTEAD EXCLUSION FOR THE 2022-23FISCAL YEAR IN ACCORDANCE WITH ACT 1 OF SPECIAL SESSION OF 2006.

The Big Spring School District, Cumberland County, Pennsylvania ("District"), is authorized to implement the homestead and farmstead exclusion for the 2022-2023 fiscal year for eligible properties pursuant to Act 1 of Special Session of 2006 ("Act 1"); and

The Commonwealth of Pennsylvania has announced that the District will receive a property tax reduction allocation of **$971,185.49** for the 2021-2022 fiscal year.

Under Section 342 of Act 1, the District calculates the homestead and farmstead exclusion based upon the best available information for the purpose reducing school district property taxes. The calculations are based upon the amount of the property tax reduction allocation and the information provided by the County Assessment Office.

According to the certified information provided to the District by the Cumberland County Assessment Office, there are **5,546** eligible homestead properties and **202** eligible farmstead properties located within the District.

The Board of School Directors has reviewed its options and has chosen to proceed in the manner reflected in this Resolution for the 2022-2023 fiscal year.

RESOLVED, that the homestead and farmstead exclusions be implemented within the Big Spring School District as follows:

1. Taxpayers with eligible homestead or farmstead property approved by the Cumberland County Assessment Office under the requirements of Act 1 are eligible to receive exclusions on school real property taxes;

2. The farmstead exclusion amount shall be equal to the homestead exclusion amount;

3. The District has calculated the amount of the homestead exclusion to be **$10,752.64** (or **$170.83)** in tax value) and the farmstead exclusion to be **$10,752.64** (or **$170.83** in tax value); and,

4. The District Administration is authorized to take all steps necessary to implement the homestead and farmstead exclusion amounts described in this Resolution and under Act 1, including but not limited to preparation of the real estate tax bills indicating the original amount of tax liability, the amount of the exclusion, the net amount of tax due and the required tax notices.

ADOPTED this twentieth day of June 2022:

BIG SPRING SCHOOL DISTRICT:

____
William A. Swanson
President, Board of School Directors

ATTEST:

____
William L. Piper
Secretary, Board of School Directors

(SEAL)

ESSER I

Description	Budg Amount	Actual Spent
Devices & hardware to supt remote learning	$ 100,000.00	$ 98,078.00
Desktop Computers		$ 8,525.00
Purchase of wireless hotspot devices.	$ 1,500.00	$ 1,500.00
Purchase of monthly service for wireless connectivity	$ 20,000.00	$ 24,570.03
classroom cameras to support the streaming of lessons	$ 29,000.00	$ 18,641.35
Gloves to support cleaning efforts and to serve as PPE	$ 7,500.00	$ 7,554.23
Facial masks to support cleaning efforts and to serve as PPE	$ 7,500.00	$ 10,140.23
BioProtect disinfectant to ensure safe and clean facilities.	$ 25,000.00	$ 25,913.73
Targeted reading support to students in nonpublic setting.	$ 2,523.00	
Thermal scanners at Bldg Entrance	$ 108,762.06	$ 82,564.70
Facial masks to support cleaning efforts and to serve as PPE	$ 7,500.00	$ 12,837.97
Gloves to support cleaning efforts and to serve as PPE	$ 7,500.00	$ 9,375.20
BioProtect disinfectant to ensure safe and clean facilities.	$ 25,000.00	$ 25,000.00
Two tents to facilitate thermal screening.	$ 7,500.00	$ 8,208.00
Water Filling Stations	$ 3,100.00	$ 4,588.65
Tornado Upright Vac	$ 2,796.00	$ 2,796.00
Plastec Profiles	$ 2,650.00	$ 2,650.00
Custodial Supply (Soap)	$ 11,237.94	$ 11,237.94
Hourly OT Wages for heightened cleaning & disinfecting		$ 14,048.12
Hourly wages for heightened cleaning & disinfecting	$ 17,883.00	$ 11,209.03
Total =	**$ 386,952.00**	**$ 379,438.18**
Rev Code: 8741; Source Code: 986 — Balance		$ 7,513.82

ESSER II

Function	Object	Description	Budgeted	FY21	FY22	Total
		Grant Total = $ 1,762,732				
2271	360	Safety Care Training	2,950	2,950		2,950
3250	650	Athletic Stream Services	5,500	5,500		5,500
2620	610	Victory Electrostatic Sprayers/Bathroom Cleaning Machines	10,771	10,771		8,772
2620	762	Picnic Tables	12,171	12,171		13,286
1110	610	PlexiGlass - Guernsey/Dividers	88,485	88,485		88,485
2620	762	Boiler Project - Cap Proj	210,000	5,250	204,750	203,328
2620	442	Tent Rental	13,640	13,640		14,903
1110	766	Interactive Panel Project - Cap Proj	1,250,000	114,995	1,135,005	114,569
1110	650	Hot Spots - AT&T	12,750	8,469	4,281	17,449
1110	650	Hot Spots - Verizon	37,605	10,590	27,015	17,449
1110	360	Staff Training	118,860		118,860	153,150
Rev code:	8743	**Total**	**1,762,732**	**272,821**	**1,489,911**	**639,841**
Src code:	989	Balance =	(0)			

ARP ESSER III

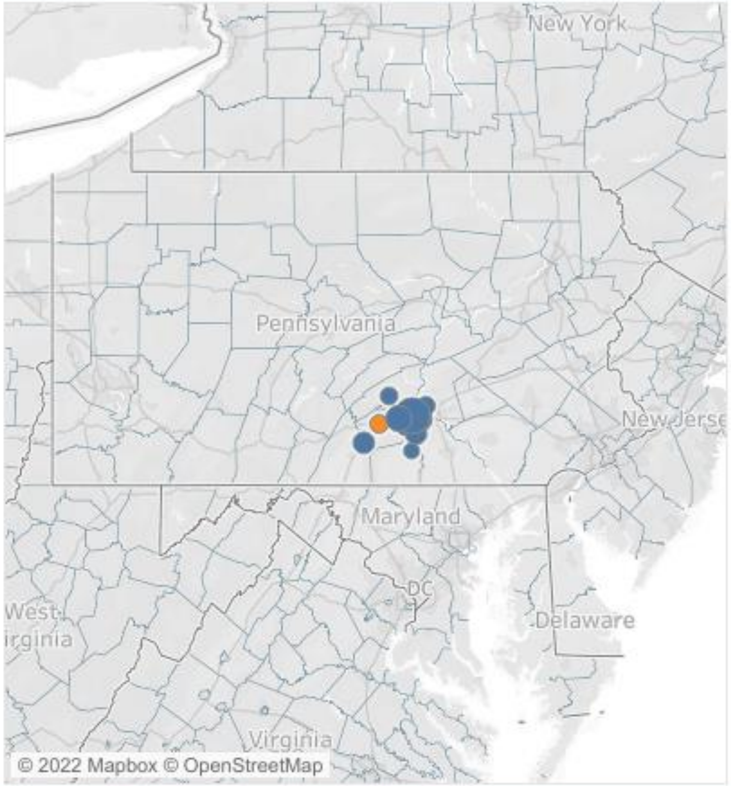
Total Grant Awarded	3,483,214
20% Learning Loss	696,643
80% Other	2,786,571

Func	Object	Description	Spent	2021	2022	2023	2024	Total
1110	640	Special Ed Ipads	33,000					33,000
2360	300	Staff Training				105,000		105,000
2140	330	Terrace Metrics Yr1	6,000	6,000				12,000
		2 Years of Summer School						
1211	123/191	**ESY (Pro/Class) Salary**		12,900	12,900	12,900		**38,700**
1211	220	**ESY SocSec**		987	987	987		**2,961**
1211	230	**ESY PSERS (1/2)**		2,254	2,254	2,254		**6,761**
1211	250	**Unemployment Comp**						
1211	260	**Workers Comp**						
2700	531	**Transportation**		75,000	75,000	75,000		**225,000**
1420	123/191	**Summer School Hrs (Pro/Class)**		58,000	58,000	58,000		**174,000**
1420	220	**Summer School SocSec**		4,437	4,437	4,437		**13,311**
1420	230	**Summer School PSERS (1/2)**		10,133	10,133	10,133		**30,398**
1420	250	**Unemployment Comp**						
1420	260	**Workers Comp**						
1420	329	**Prof Dev**						
2730	700	New Bus/Van Cameras w/ GPS			95,560			95,560
2620	700	ProTectED/WellAir Units			650,060			650,060
		Hotspots				7,500		7,500
2620	700	Update Bldg Controls			290,000			290,000
2260	330	**ELA Curriculum K-5 Update**			0			**0**
2260	610	**Math Curriculum K-8**			150,000			**150,000**
1110	610	**Decodable Books K-2**				125,000		**125,000**
2260	610	**Pupil Svcs Curriculum**			40,000	20,000		**60,000**
1211	560	**SpEd Tuition Slots**			100,000	100,000		**200,000**
2140	330	**Psych Evals**			50,000	50,000		**100,000**
1110	322	CAOLA			100,000	50,000		150,000
2271	330	Assessment/Training			25,000	25,000		50,000
1110	123	ESS Subs		150,879	350,000	350,000		850,879
2440	360	Nurse Training			7,500	7,500		15,000
1110	330	Service Animal				8,000		8,000
2620	610	Disinfectant			50,000			50,000
2620	610	PPE/Equipment			40,085			40,085
Rev code:	8744	**Totals =**	**39,000**	**320,589**	**2,111,915**	**1,011,710**	**$ -**	**3,483,214**
Src code:	990						Balance =	**0**

Big Spring SD: State of the District

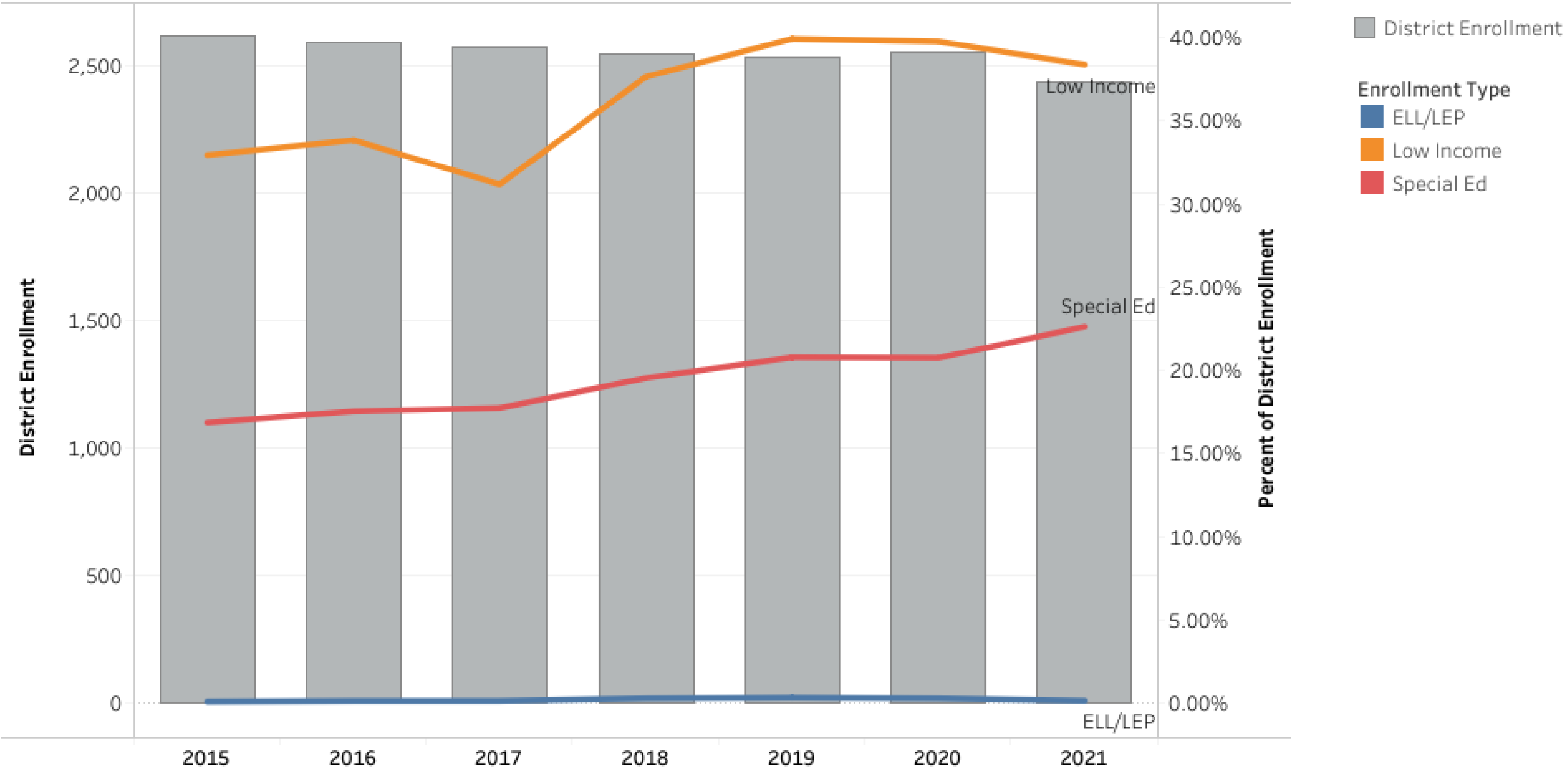
Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment	ELL Percent of Enrollment
Bermudian Springs SD	Adams	1,786	41.88%	4.20%
Big Spring SD	Cumberland	2,435	38.40%	0.12%
Carlisle Area SD	Cumberland	4,891	48.35%	4.68%
Cumberland Valley SD	Cumberland	9,403	21.82%	4.00%
East Pennsboro Area SD	Cumberland	2,428	34.60%	4.41%
Mechanicsburg Area SD	Cumberland	4,308	34.22%	5.50%
Northern York County SD	York	3,175	24.19%	0.72%
Shippensburg Area SD	Cumberland	3,314	46.02%	1.39%
South Middleton SD	Cumberland	2,037	27.10%	1.33%
West Perry SD	Perry	2,213	43.11%	0.18%



Enrollment data presented is from 2021.

Big Spring SD: State of the District



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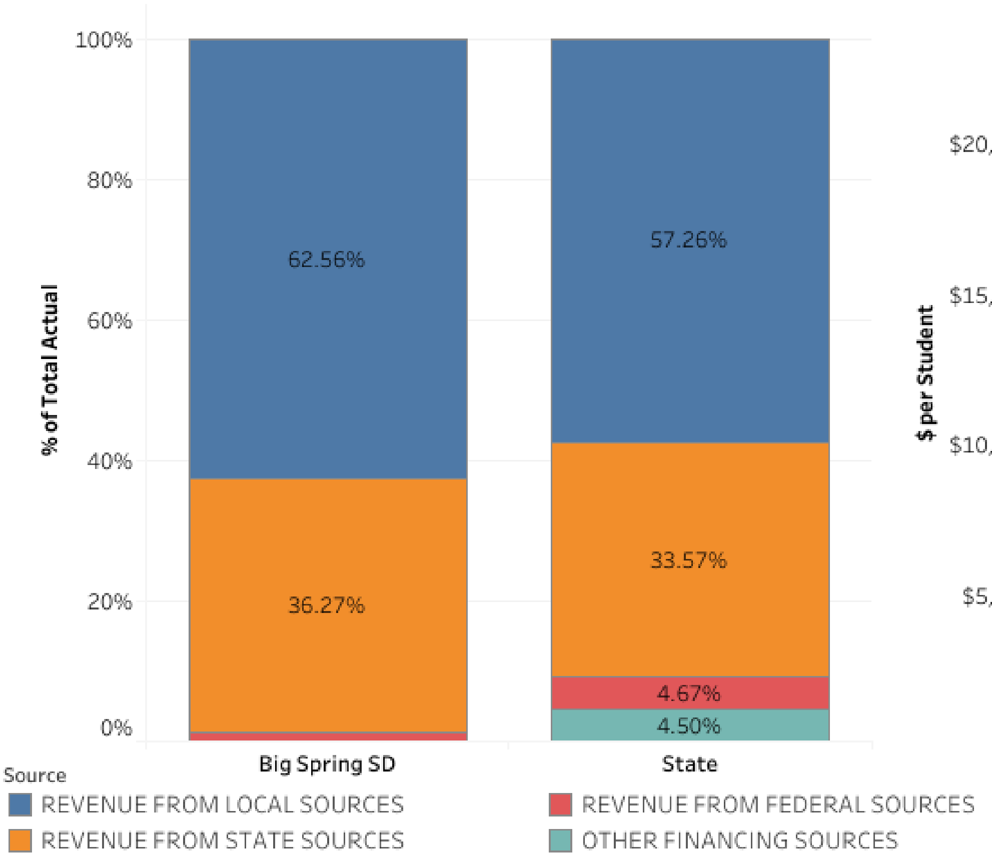
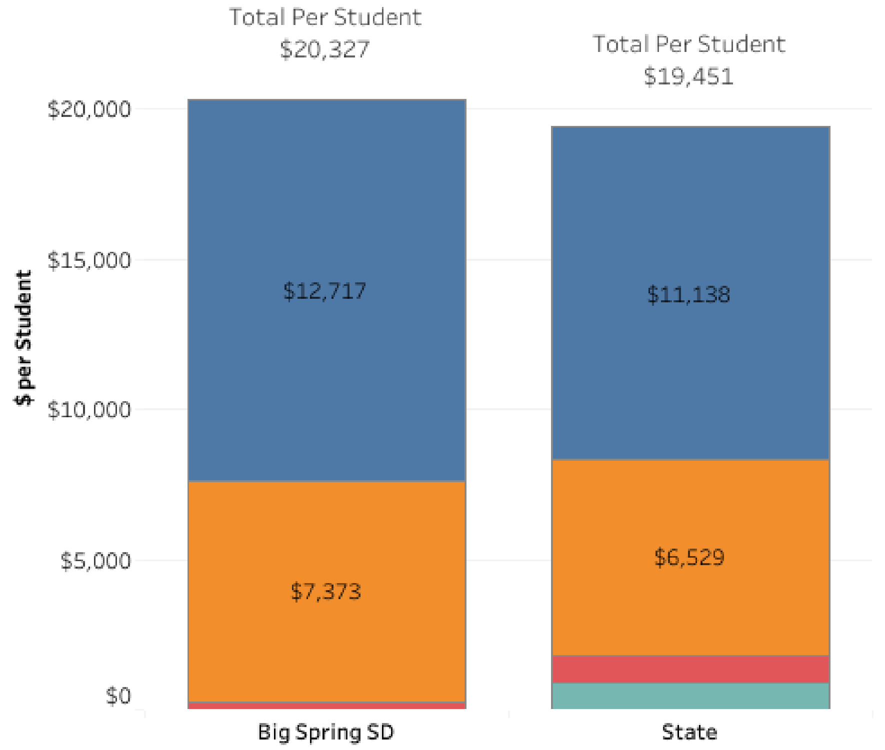
Big Spring SD: State of the District

2020

Percent of Total



Average $ Per Student



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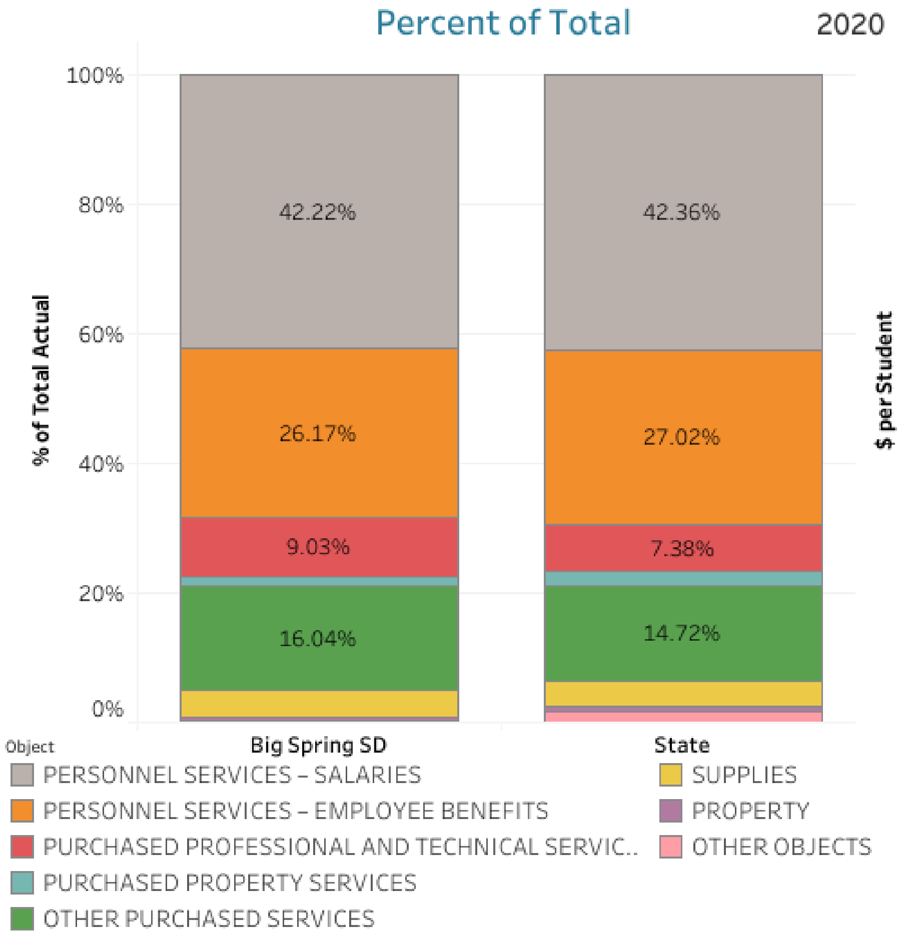
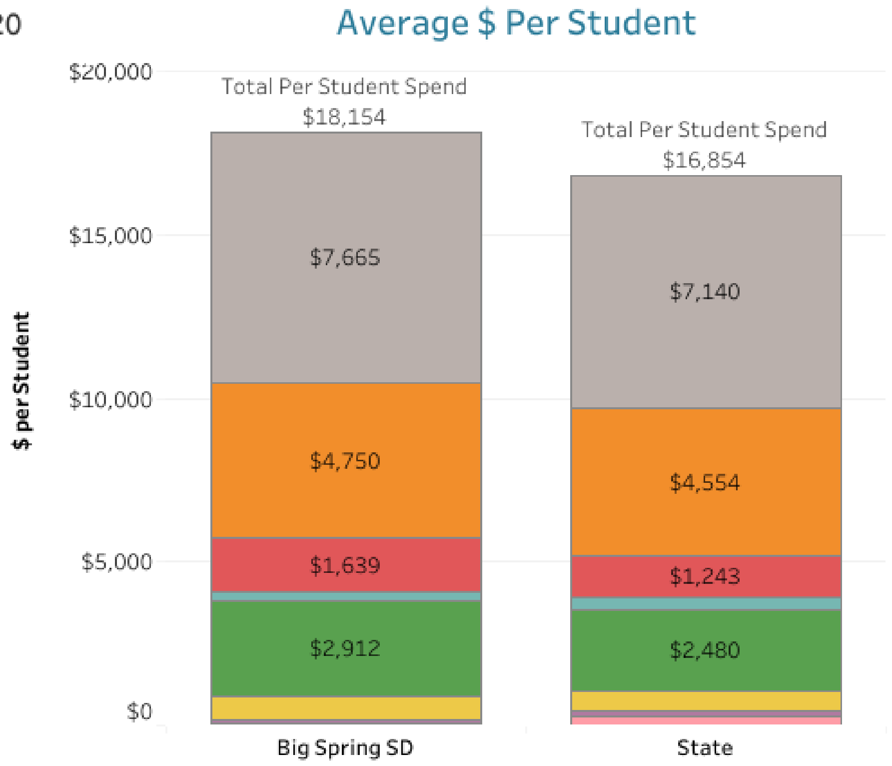
Big Spring SD: State of the District





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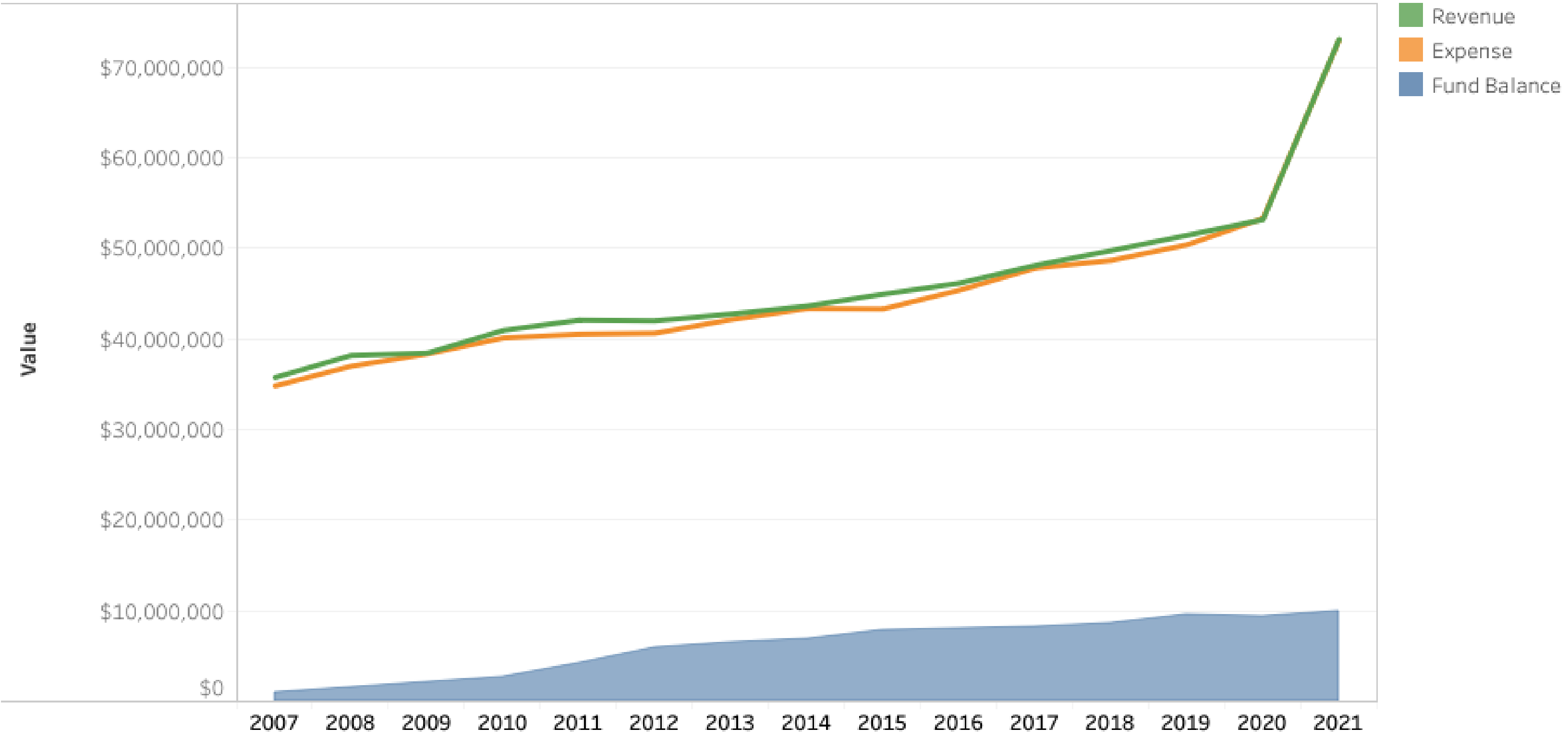
What are the District's enrollment trends? | How does the District's Operating Revenues compare to the state? | How does the District's Operating spending compare to the state? | How has the District's overall financial condition changed? | How does our financial position compare to others? | How does per student spending compare to peers? | How do average teacher salaries comp..

Big Spring SD: State of the District

The graph below shows the change in the General Fund.



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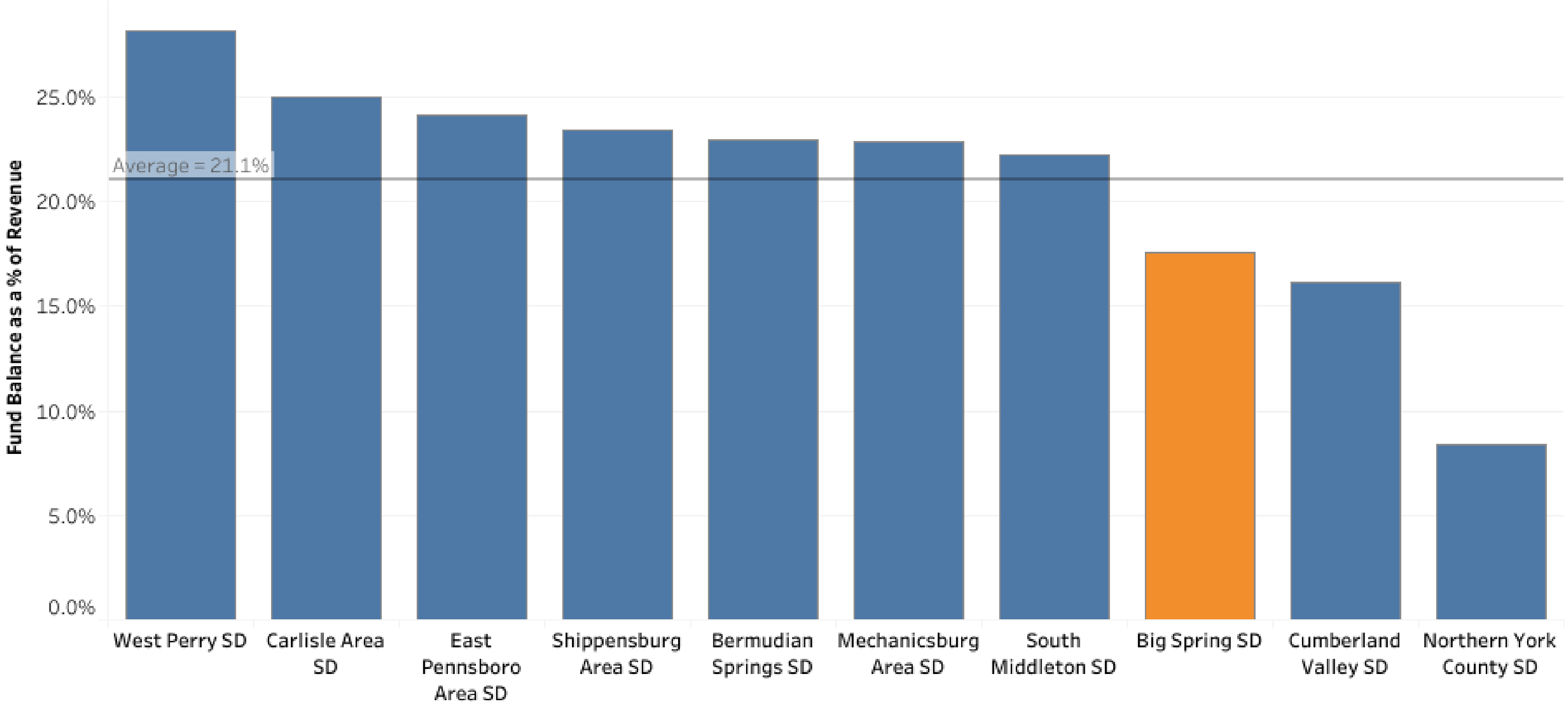
Big Spring SD: State of the District

The graph below shows fund balance as a % of revenue for General Funds for 2020.



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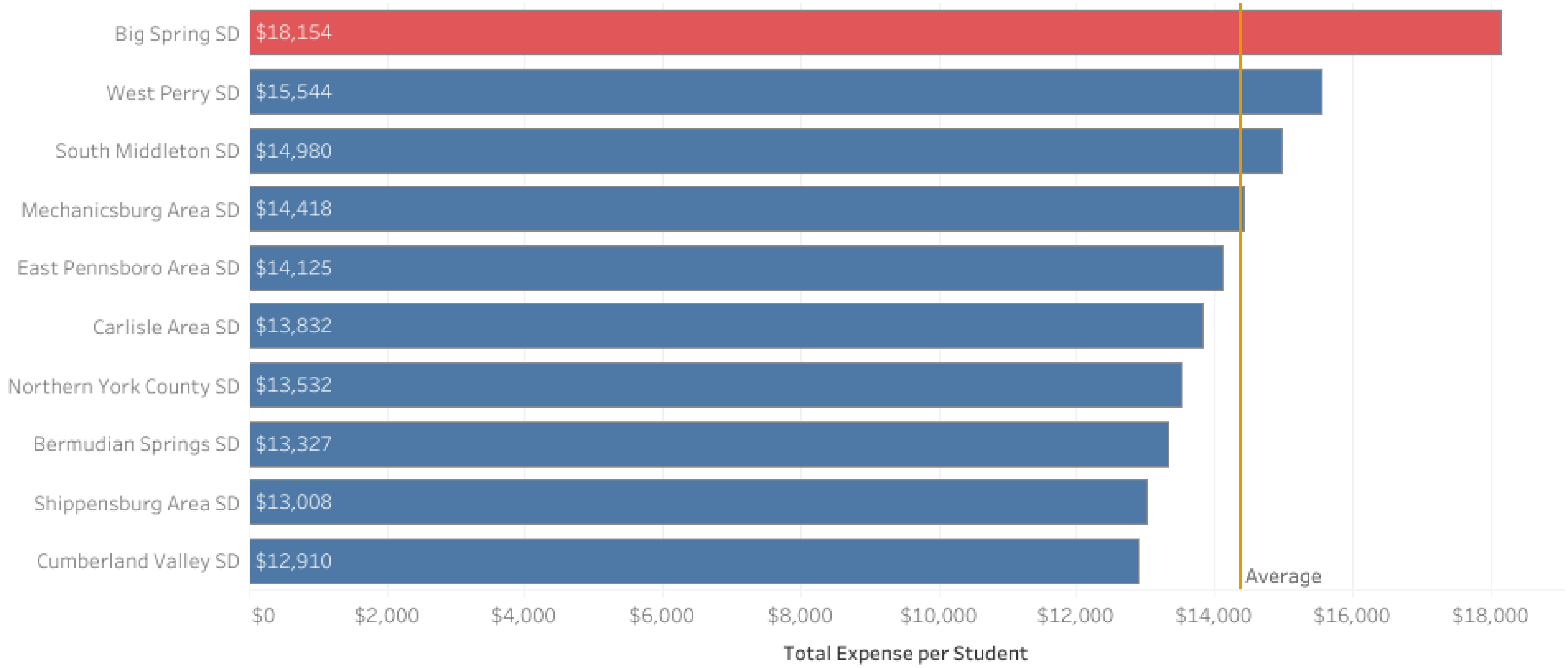
Big Spring SD: State of the District

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.



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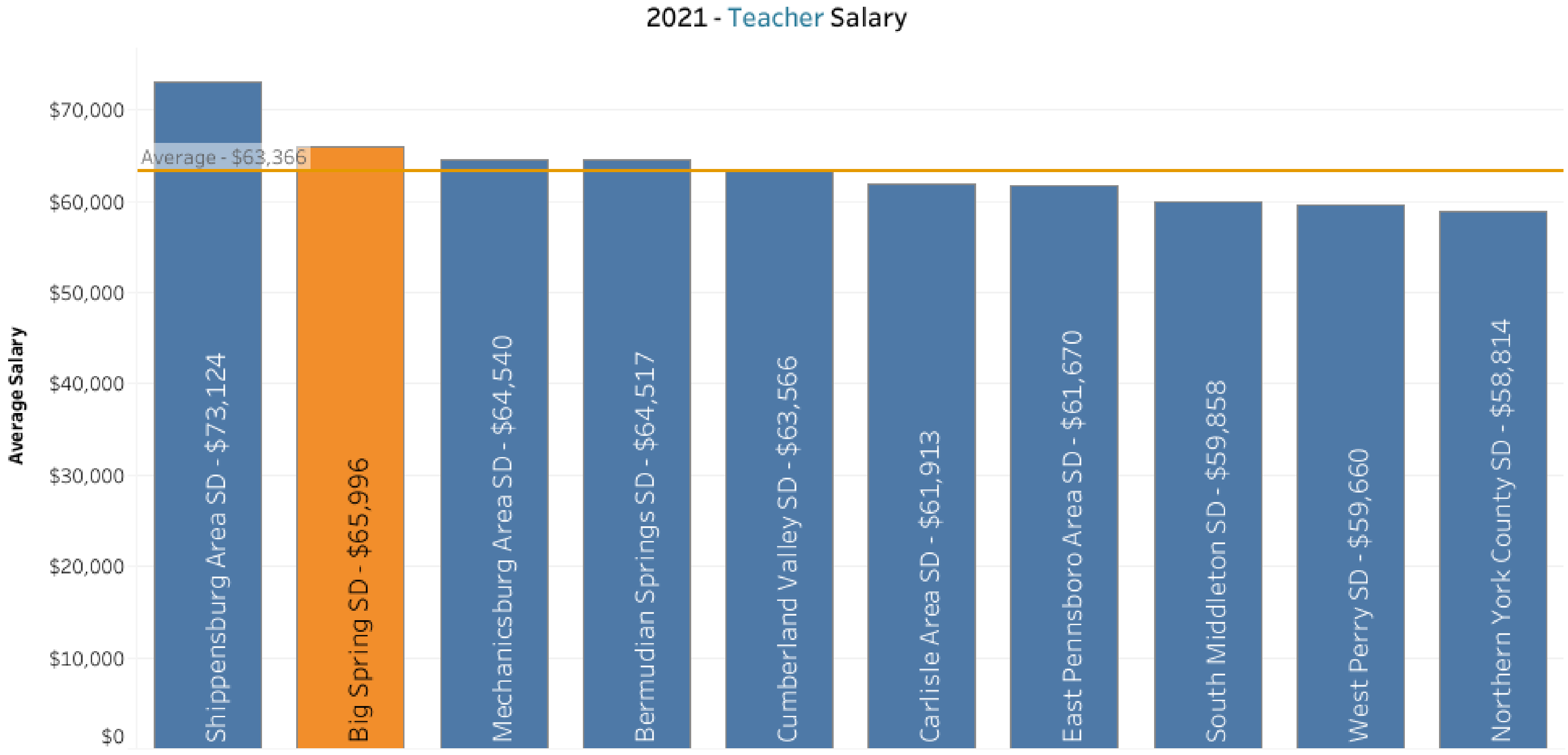
Big Spring SD: State of the District



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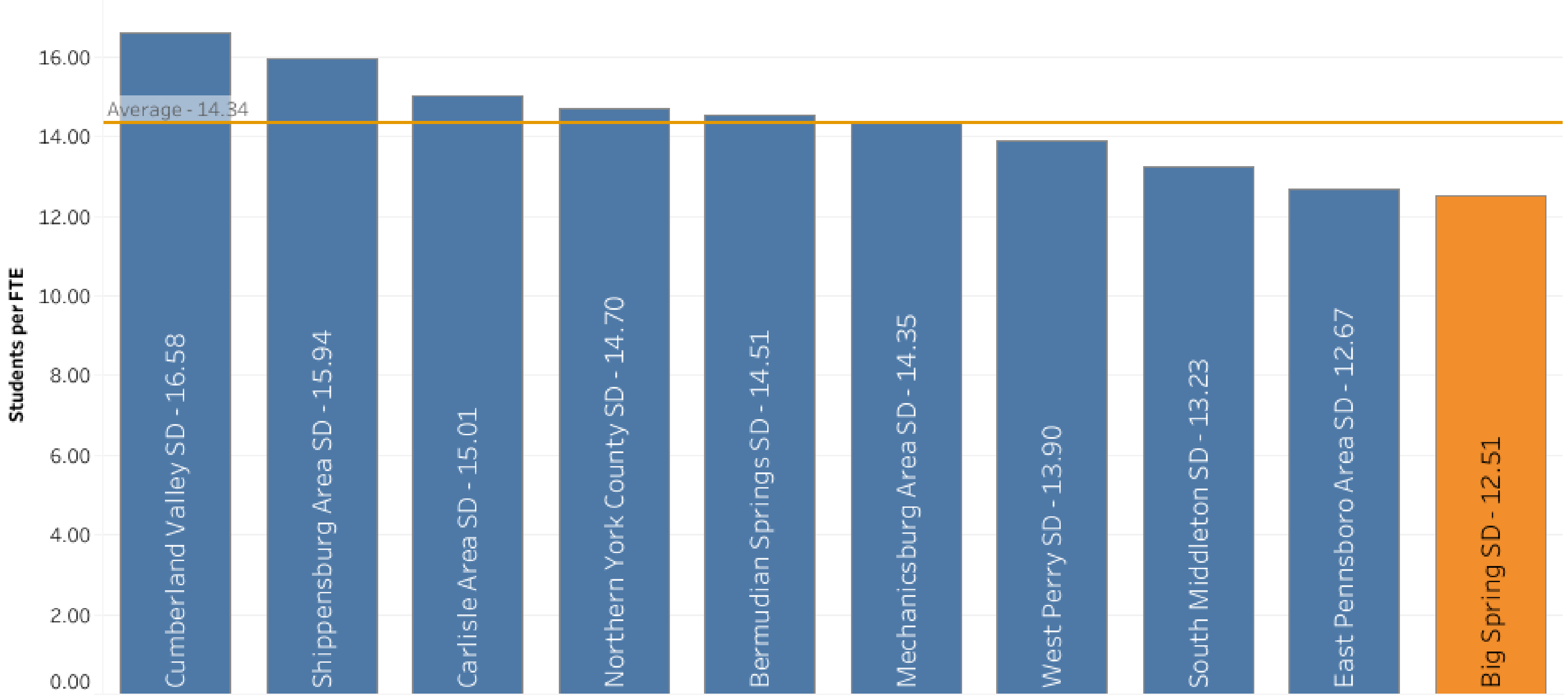
Big Spring SD: State of the District

2021 - Student per Teacher FTE Comparison



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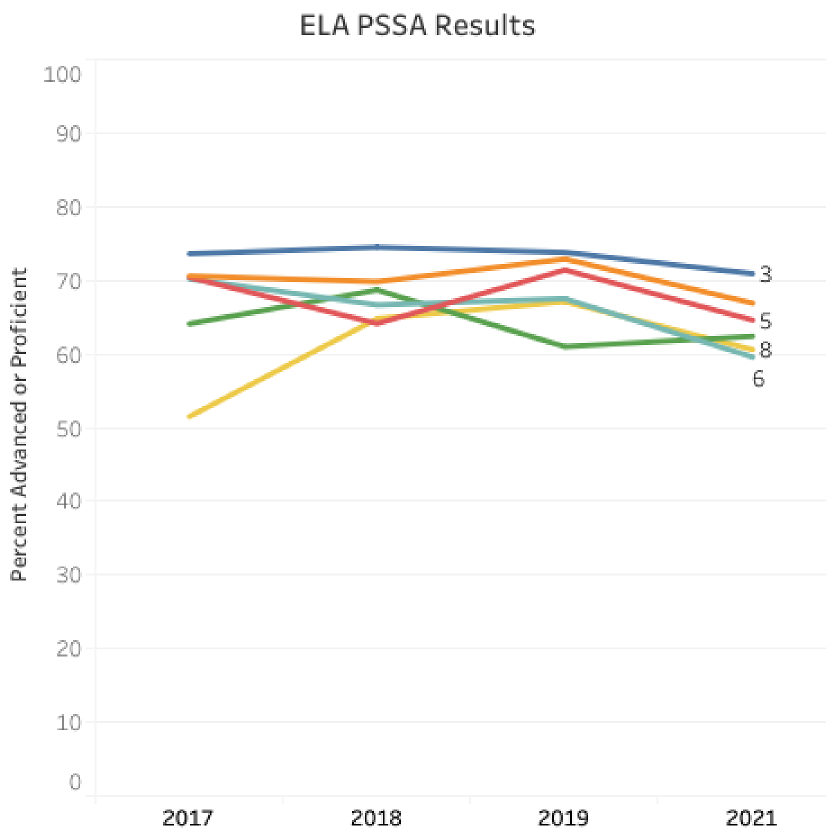
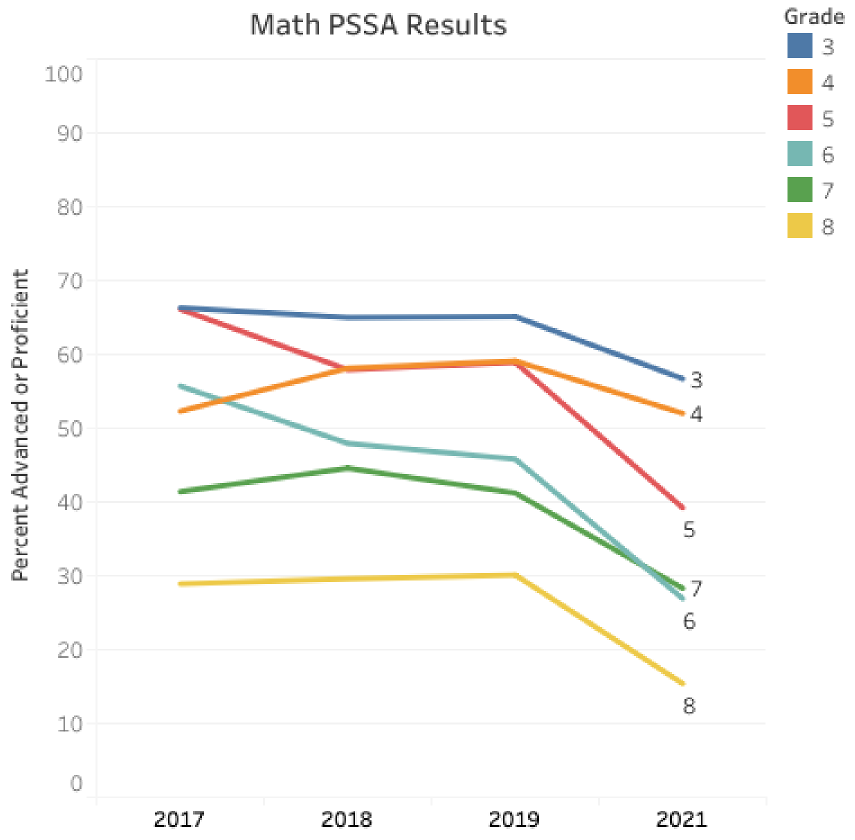
How does per student spending compare to ..
How do average teacher salaries compare?
How do teacher staffing levels compare?
What are the trends in ELA and Math performance?
How does ELA performance compare?
How does Math performance compare?
How are Student subgroups performing?

Big Spring SD: State of the District





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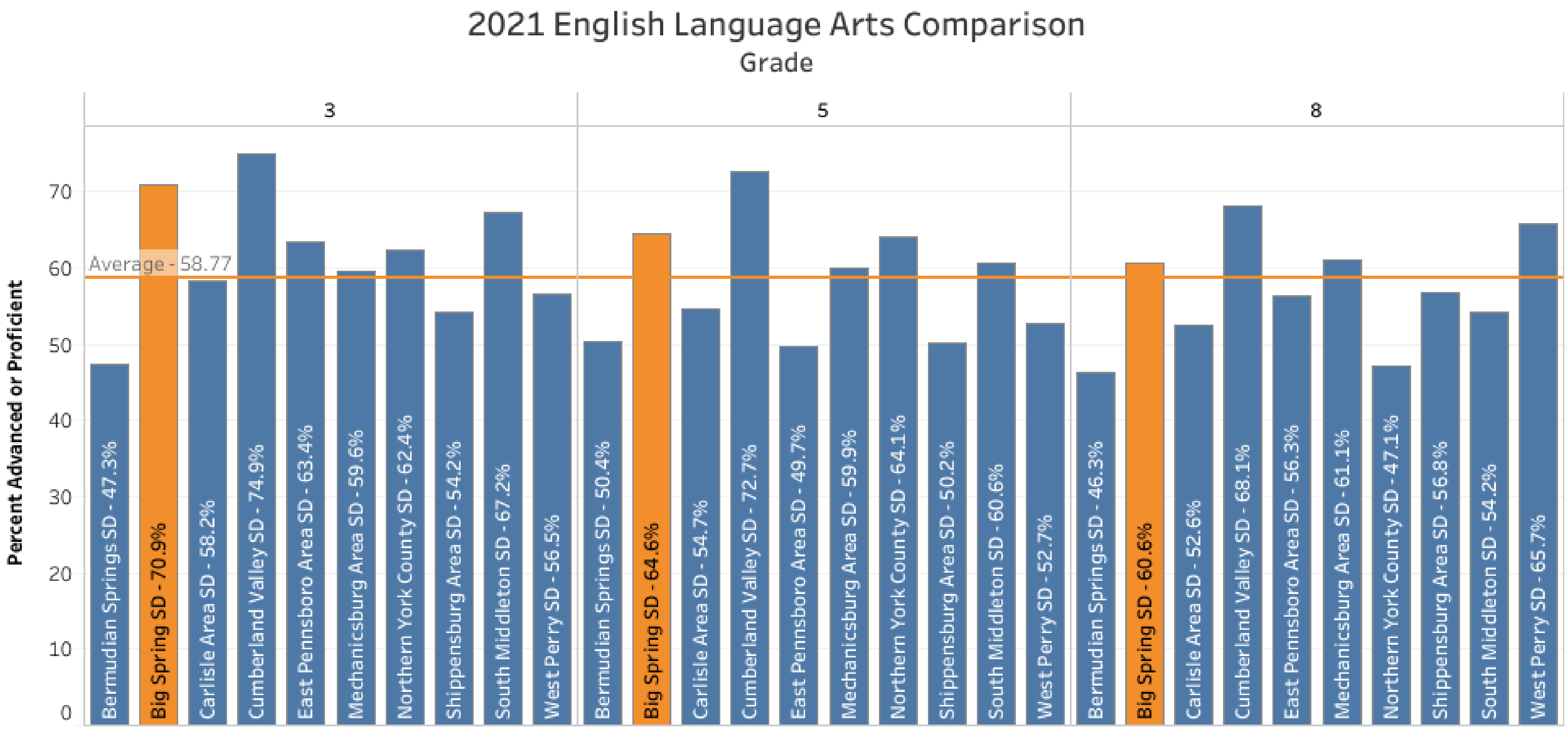
Big Spring SD: State of the District



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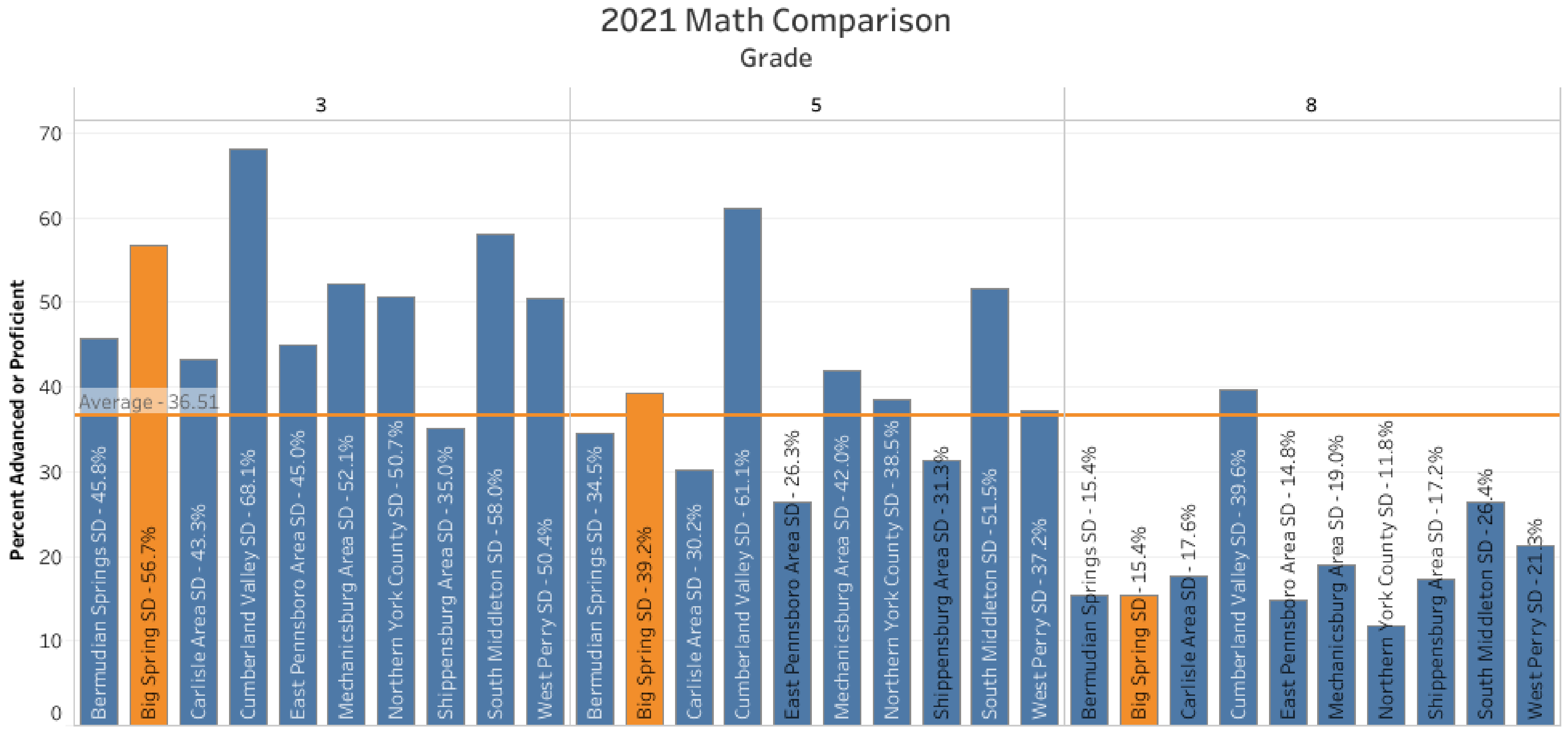
How do teacher staffing levels compare? | What are the trends in ELA and Math performance? | How does ELA performance compare? | How does Math performance compare? | How are Student subgroups performing? | Data Notes

Big Spring SD: State of the District



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Big Spring SD: State of the District

Subgroup Performance - 2021

%Advanced and % Proficient

Test area	Grade	All Students All Students
English Language Arts	3	70.90
	4	66.90
	5	64.60
	6	59.60
	7	62.40
	8	60.60
	All Gra..	63.90
Math	3	56.70
	4	52.00
	5	39.20
	6	26.90
	7	28.30
	8	15.40
	All Gra..	35.60

Advanced and Proficient

15.40 – 70.90

Data Notes

Enrollment data consists of fall student counts from the Pennsylvania Department of Education - https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx

The Pennsylvania System for School Assessment (PSSA) is the adopted Commonwealth of Pennsylvania standardized test for elementary students. School-level data is available from the Pennsylvania Department of Education - https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx
District-level data was acquired via a Right to Know request.

Financial information is obtained from the Pennsylvania Department of Education's Annual Financial Report (AFR) files - ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Operating Revenues are all items from the General Fund, while Operating Expenses includes all items from the General Fund excluding facilities acquisition and construction and other financing uses
ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Salary and FTE data is acquired from Pennsylvania Department of Education (PDE) Professional Personnel Individual Staff Data records: https://www.education.pa.gov/DataAndReporting/ProfSupPers/Pages/ProfPersIndStaff.aspx

5Sight Home page: https://5share.com/5sight/home.html