2020-21 General Fund Budget

For approval on 22 June 2020

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I. From the Superintendent….

Leading the Way

Considering the ever-increasing challenge of delivering a quality educational program with limited, or in some cases absent state and federal funding, the Big Spring School District will again strategically deploy its resources for optimal student benefit. This year that balance also is affected by the economic impact of the COVID-19 challenge. Whether it be District funds, staff, or time, each used wisely can provide critical benefit to our students. The 2020-2021 budget strategy maintains the community's investment in each and every student. The budget also allows for the fluid changes that have and will continue to exist within the framework of providing a quality education in the midst of a pandemic. With this as a backdrop, resources have been allocated, and in many cases reallocated, to help expand and enhance opportunities for our students to pursue their unique interests and aptitudes. We continue our strong and consistent focus on ensuring students leave Big Spring with "life ready" skills to be productive life-long learners. This commitment focuses on three key terms throughout our students' journey at Big Spring: explore, experience, pursue. We want our students at a young age to explore what opportunities exist for them as a student. As they grow, we want our students to experience some of the opportunities via programs both in and out of school. Lastly, we want our students in their final few years to pursue various opportunities via internships, co-ops, apprenticeships and capstone projects. All of these opportunities are captured within a personalized diploma for all students at Big Spring. This process of becoming life ready also includes the opportunity to expand learning with access to the Cumberland Perry Vocational Technical School, enhancement of existing courses and curricula, or the continuing partnerships with Shippensburg University and Harrisburg University for college in the high school opportunities. The District remains committed to investing in each student's future.

Through other budgeting strategies, the District continues to engage staff to incorporate face-to-face learning as well as virtual options to meet the needs of each and every family in the school district. Providing that choice across the board for all families requires our staff to serve as curators of their course content. The balance of face-to-face helps the school district create leaders and learners who think critically, communicate effectively, collaborate strategically, create seamlessly, foster an awareness of the world and structure a skillset that enables them to be life-long learners. The goal of becoming a life-long learner serves all students extremely well within and beyond Big Spring. These resources allocated to curriculum development, professional learning, and classroom/on-line resources will create those engaging learning opportunities.

Adapting Curriculum, Instruction & Assessment

The 20-21 school year will be a year of adapting curriculum, instruction and assessment due to the COVID-19 pandemic. Whether it be for virtual or socially distanced delivery, building student skills aligned to the Profile of a Graduate is an ongoing priority in curriculum, instruction and assessment work. Staff will continue to collaborate and grow in their development of student-centered learning activities and lessons, by building personalization into the student experience. With the anticipated expanded use of technology to support K-12 classrooms, ongoing budgetary support is necessary for licensing costs, data warehousing and analysis purposes. The 20-21 budget also supports the launch of a new data warehouse and the second phase of new courses and curricular revisions at the middle level. The Board's continued financial commitment allows us to evolve our curriculum, instruction and assessment systems to deliver personalized learning experiences for students regardless of a virtual, blended and/or in person learning environment.

Safety

School safety and security continue to be a primary focus at Big Spring. Funding, both locally and from state and Federal sources has been allocated to ensure a targeted focus on continuous improvement and diligence in this area. Resources continue to be allocated to yield optimal deployment of the District's All Hazards Plan and each building location's Critical Incidence Response Plan. These plans not only provide for proactive safety measures, but also instill emergency readiness throughout District operations. Beyond the planning, preparing, and evaluation of safety measures for our traditional school environment, COVID-19 has increased the focus on safety efforts for students and staff away from our building. Through key partnerships and resources, the District utilizes monitoring tools to help govern online safety and the safety of students away from our campuses. Notably, two resources enable the District to monitor the internet traffic of our students to ensure their safety and another tool provides for anonymous reporting of any unsafe behaviors. Ultimately, these measures add to the proactive monitoring and safety measures that have been implemented by the District to help build a safe environment on and off campus.

Technology

Investments in technology and the shift to a digital culture in the classroom over the past several years has helped ease the unexpected transition to a virtual online platform for students and staff. Covid-19 has demonstrated just how critical technology is to education. We are in the fifth year of the technology services agreement with Questeq. This year a key focus will be planning flexible support services that can adapt quickly to changing needs and expanding the 1:1 program to first and second grade students. The district is undertaking multiple software projects including identifying

best practices and the development of a standard framework around a learning management system. This system will serve as a portal through which students are able to see assignments and grades whether virtual or in person. The launch of Performance Matters will provide data analytics around student growth with new tools for teachers to design and deliver assessments. Other new systems include: PrimeroEdge School Nutrition Software, and FMX for managing facilities and maintenance operations. Providing students, faculty, and staff with the access and training to use these systems is a critical additional step. Finally, in the digital age, reliance on technology increases the risk of a vulnerability contributing to a cyber security event. Our proactive steps for security will include a Cyber Resilience Review and a Risk and Vulnerability Assessment in order to formalize a plan that will help mitigate risks to the district's critical information.

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 while our students with learning disabilities continues to decline, the number of students with more complex needs continues its exponential growth. This was especially true this past school year as we had a large number of Kindergarten aged students with needs so intense it required us to split a classroom in order to service them and provide one-on-one aide support. Within this growth are three specific disability areas that require significant district resources. These are students in our Autistic, Emotional Support and MDS (Multiple Disabilities) programs. In an effort to reduce additional expensive tuition, the District is actively exploring 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 6 students in consortium programs out of the District. In addition, we are hosting 34 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. Last year we took over the operation of secondary autism services from Merakey. While this move did result in additional expense related to staff; overall, there was a significant savings in tuition and we recovered nearly half that cost through consortium placements. For 20-21 we will see that

savings trend continue as we were able to eliminate one professional position at the high school while continuing to operate this 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 continues to grow their services. During 19-20 they added an elementary program, which we utilized for several students. The program provided an alternative to higher cost settings such as the IU.
  - River Rock: We continue to work with River Rock to adapt their services to a changing world. Currently their primary licensing is for disciplinary students (what the state refers to as Alternative Education for Disruptive Youth or AEDY). This program has been the focus of scrutiny by advocates at the state level and as a result PDE has tightened up its oversight. The result is that this program no longer meets our needs. We are working with River Rock to develop alternative programming that is not AEDY. Our hope is that this will provide us another alternative for Emotional Support students we are currently sending to the IU.
  - New Story: We have worked with New Story this year to open a site in Carlisle for 20-21. While this does not reduce tuition costs, it will result in a significant savings in transportation as we will not have to send students to the Harrisburg area.

- **District Emotional Support Program:**

  We will continue to 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 20-21 we will be focusing 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. This will include continuing the professional development of 4 of our staff to become Board Certified Behavior Support Analysts (BCBA), as well as 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 as a result of the Covid-19 crisis as well. 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 run 70,000 to 80,000 per slot.

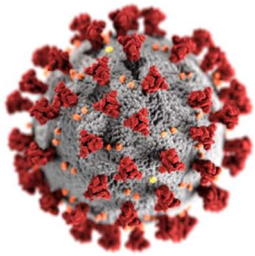
Student Support – Psychological Services/Evaluations

One area we continue to struggle in, is the completion of special education evaluations within the 60 calendar day timeline. During 19-20 we addressed this issue by contracting with a private provider to conduct additional assessments. Our hope was this would be one or two year cost increase to help get us back on track. Unfortunately, the Covid-19 crisis has shut down our ability to conduct any testing since March 13th, 2020 and we do not anticipate resuming until August 1st. We are anticipating significant difficulty in completing evaluations without using additional contracted resources.

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 have been working with Shippensburg University to develop a program where interns will provide service to our students. The Covid-19 crisis has all but stopped the development of this program, but we will continue to work it. For the 20-21 school year S.U. had agreed to provide clinical psychology interns and appropriate supervision who can provide therapeutic support to our students. We are not sure what the status of this program is. Shippensburg has informed us that their graduate program will be on-line for the fall semester and that undergrad programs will be limited. We will explore other options, but it is likely this program will be put on hold until 21-22.

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 the Commonwealth and National political leaders. Under the new funding formula, our district faces smaller increases in basic education funding even as PSERS continues its unabated rise. Given this unpredictability, the District's reliance on fund balance --and the stable and predictable property tax -– increases as we attempt to provide an appropriate educational environment.

While each year is a fiscal challenge in Pennsylvania due to the erratic funding process, COVID-19 creates even more challenges. This is somewhat offset by all of the federal CARES funding; BUT, that funding is only for this year and really should not be used to offset recurring expense as it creates a hole in revenue the next year.

Mandates

While funding slows at both the Commonwealth and Federal levels, unfunded mandates are not. Three great examples of mandates that control the budget process are:

special education, charter school tuition and the PSERS retirement system. (see PSBA report titled," School District Mandates: Their Impact on Public Education")

Special education is a permissive environment created by the mandates of the Legislature and expanded by the courts. 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 funding by local taxpayers.

The **charter school tuition** process in Pennsylvania is both illogical and corrupt. The District pays $12,964.67 for a regular ed student $32,115.27 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 a rich and personal student program that focuses on diverse experiences and the opportunity to explore – none of which the charter schools offer or pay for – instead they pay for advertising. Worse, they face no enforcement of academic standards.

The **retirement system** continues to strain the District and Commonwealth. Due to the personnel cuts, the PSERS increase was only $3,416 for a total of $6,961,218 or 12.9% of the total budget.

Medical Spending

After four years of decreasing rates, we are facing a significant increase in our medical spending. While part of that is due to a second HSA payment during the conversion to a calendar year plan, we saw several months of big increases in medical bills and initially saw a 9.18% premium adjustment. That has slowed in the past 3 months due to the pandemic which reduced the recommended premium increase to just over 6.42%. As a self-funded entity responsible to pay our own medical claims, we chose to not go with the recommended increase and instead built this budget on a 5.75% increase at $3,978,503 or 7.35% of the total budget. This does assume some risk but we have a healthy fund balance of just over $3 million in the trust.

2020-21 Budget – A Serious Challenge

Looking at the revenues, the overall increase is 2.1% yet the total increase in expenditures is 3.4%. This structural imbalance continues through the 5-year projection and the excess spend consumes the fund balance (reserves). 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. And, in situations like this, it allows the District some time to plan and reorganize to meet the challenge.

Given the unknowns of the COVID-19 situation, we project that our collection rate for taxes will go down by 2%, that EIT will go down by 10-15%. We are fortunate the state subsidy remains the same as last year; but, no increase does push the burden of the 3% spending increase onto local taxpayers. While actual revenue from EIT will probably be less, one area we know will be less is investments. The District made $410,412 in investment income in 2018/19 from its fund balance and that will crash to around $25,000 in FY21.

We do expect revenue to be severely restrained by the current COVID situation and possibly could even regress next year, depending on the Commonwealth's budget situation. Other pressure on revenues are the expected increase in tax appeals and unemployment driving EIT down. The Commonwealth provides about 37% of our revenue – a big chunk. With the poor fiscal management of the Legislature, the districts will remain in a precarious position on the revenue side.

As a people business, our district spends over 60% of our budget on salary & benefits. With salaries going up by the required 3% in our agreements, that also drives up our benefits by 3% for social security and PSERS retirement. Except, the PSERS rate increases by1% creating a double hit. In addition to PSERS, we are looking at a 24% increase in medical costs for FY21.

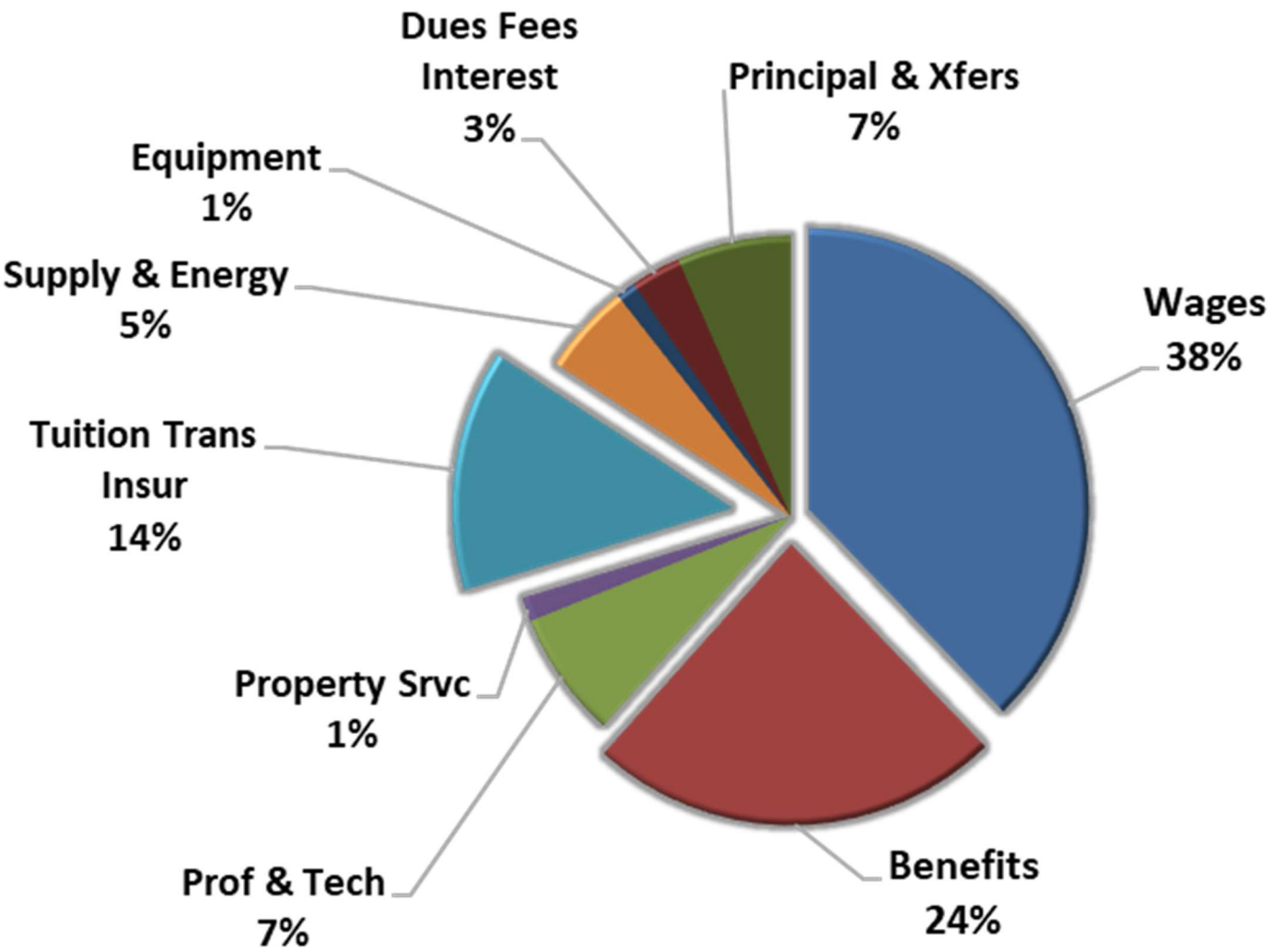
In arriving at the final budget over $1.4 million in cuts were made to the original budget. The biggest item was the loss of 6 teaching positions. The special education and student services budget went down by $364,000 which included cutting 7 aide positions and special education tuition. The maintenance and custodial budget lost $156,000. The technology budget cut $116,550. Curriculum & professional development lost $62,000. Athletics was cut $37,000 along with some other smaller supplies & services across the budget. In the end, it is a very lean budget. Without doubt, it will require continued reductions in personnel to meet the slowing revenue growth in local taxes and state-federal subsidy. Ultimately, that will reduce the student experience and opportunity.

Budgets In Brief

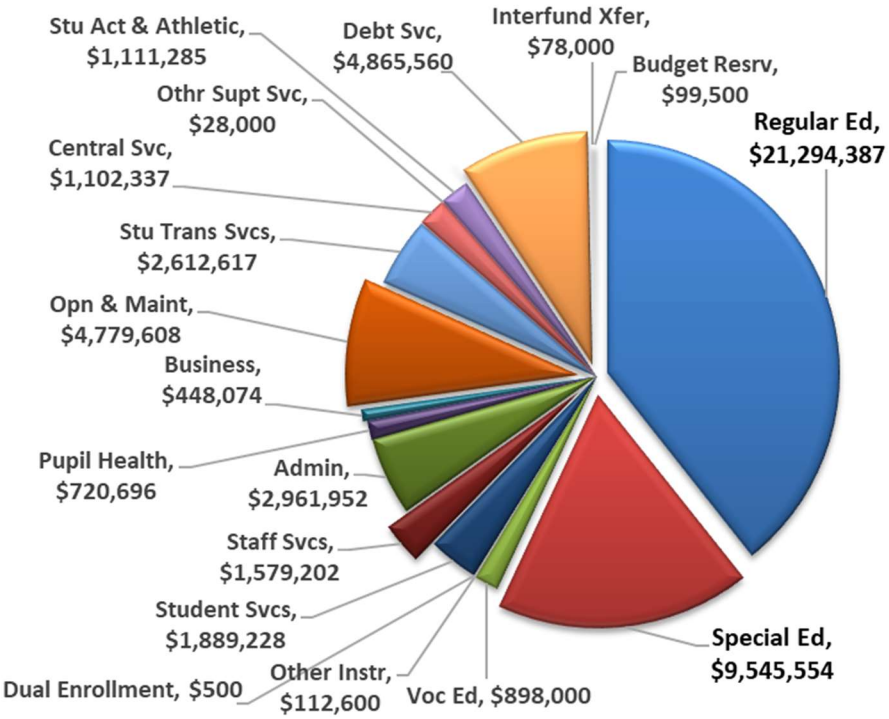
Description	2018	2019	2020	2021
General Fund Expense	$49,346,946	$50,396,578	$52,354,735	**$54,156,087**
General Fund Revenue	$49,166,960	$50,176,931	$51,898,319	**$52,981,082**
Fund Balance Required	179,987	$219,647	$463,749	**$1,140,716**
Increase in Expense (as %)	2.0%	2.13%	3.9%	**3.4%**
Increase in Revenue (as %)	2.0%	2.05%	3.4%	**2.1%**
Transfer – Capital Reserve Fund	$635,000		$250,000	**0**
Transfer – Café Fund	$65,000	$65,000	$65,000	**$78,000**
Contingency	$100,000	$171,731	$99,500	**$99,500**
Medical Premium Change	-10%	-3.55%	-2.33%	**5.75%**
Tax Rate (as mills)	14.0429	14.3238	14.7392	**15.0123**
Tax Increase / $100,000 (in $)	$34.25	$28	$32	**$37**

II. Expenditures

$54,156,086

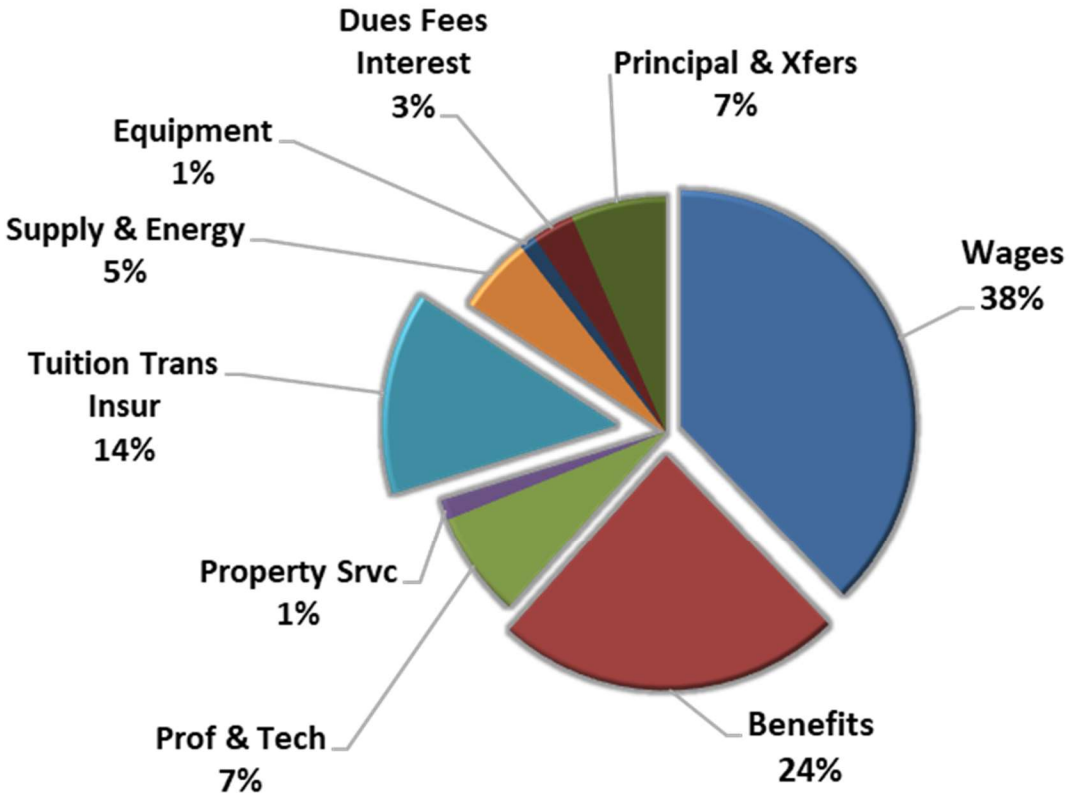


A. Budget Expenditure by Function (Department). The District's budget for 2020/21 is $54,156,086; here is the budget by Department (or function):



Description	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
Regular Ed	$18,747,319	$18,831,517	$19,824,081	$20,581,179	$21,294,387
Special Ed	7,946,140	8,434,894	$9,019,045	9,362,026	$9,545,554
Voc Ed	536,454	589,580	$641,342	757,500	$898,000
Other Instr	34,332	125,381	$78,687	74,725	$112,600
NonPub Schl	3,109	936	$2,964	3,000	$0
Dual Enrollment	0	3,439	$0	1,250	$500
Student Svcs	1,323,033	1,524,912	$1,701,132	1,712,893	$1,889,228
Staff Svcs	1,409,280	1,447,386	$1,484,486	1,558,920	$1,579,202
Admin	2,451,721	2,589,447	$2,747,652	2,885,211	$2,961,952
Pupil Health	513,811	495,679	$540,931	559,792	$720,696
Business	360,023	384,107	$394,699	435,655	$448,074
Opn & Maint	3,653,801	3,908,781	$4,163,374	4,411,127	$4,779,608
Stu Trans Svcs	2,430,975	2,464,050	$2,519,368	2,622,304	$2,612,617
Central Svc	863,870	935,549	$1,017,795	1,083,199	$1,102,337
Othr Supt Svc	27,664	27,523	$27,760	28,000	$28,000
Stu Act & Athletic	948,645	906,772	$963,799	1,113,570	$1,111,285
Comty Svc	26,660	26,427	$26,426	28,734	$28,986
Debt Svc	3,899,790	4,436,794	$4,678,405	4,716,150	$4,865,560
Interfund Xfer	2,665,909	1,559,302	$577,099	320,000	$78,000
Budget Resrv			$0	99,500	$99,500
Total	**$47,842,536**	**$48,692,476**	**$50,409,045**	**$52,354,735**	**$54,156,086**

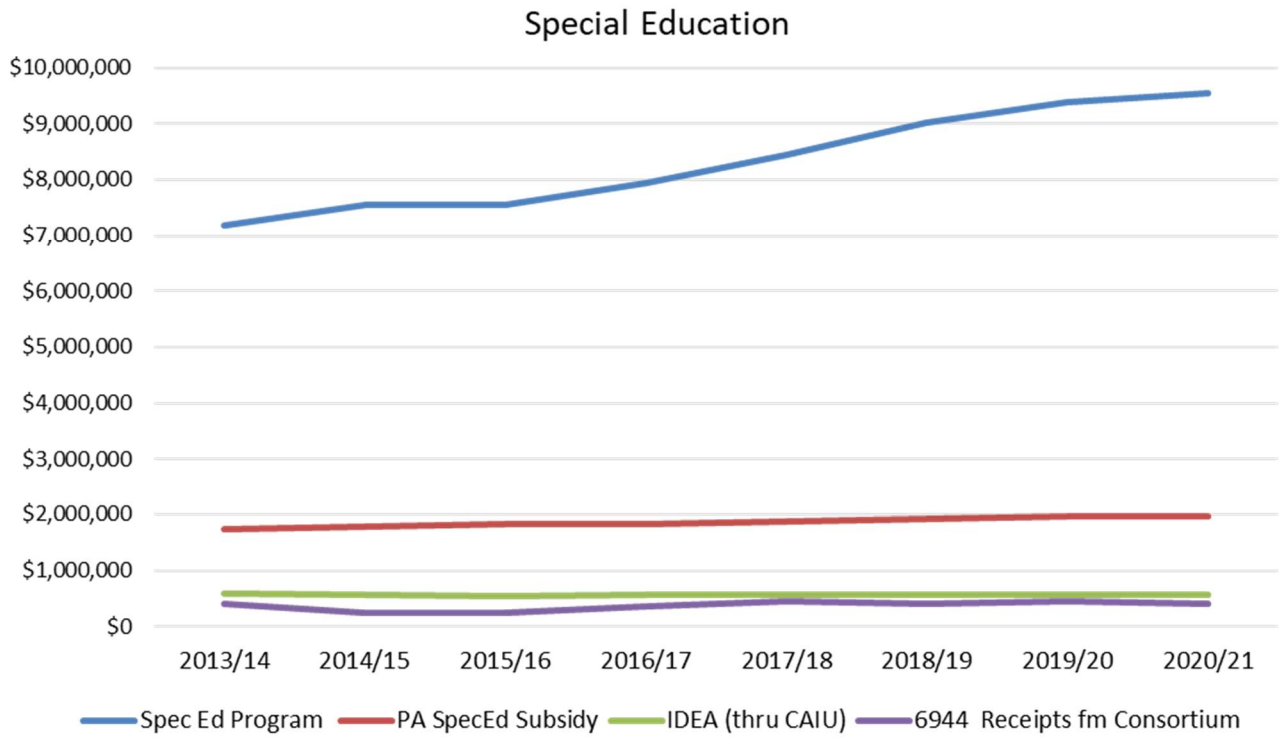
B. Budget by Object or Type. The chart below shows the same $54,156,085 broken out by type or object:



Description	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
Wages	$18,668,151	$19,049,426	$19,620,886	$20,553,214	$20,474,172
Benefits	10,252,334	10,679,941	11,305,683	12,383,387	12,908,964
Prof & Tech	2,200,962	2,700,414	3,096,813	3,624,032	3,939,742
Property Srvc	570,834	576,775	758,656	712,184	743,791
Tuition Trans Insur	6,898,890	6,990,985	7,351,759	6,800,429	7,522,813
Supply & Energy	1,828,977	1,968,758	2,244,234	2,390,791	2,829,475
Equipment	801,159	666,172	723,310	675,281	610,754
Dues Fees Interest	640,321	1,055,703	1,400,605	1,495,417	1,563,375
Principal & Xfers	5,980,909	5,004,302	3,907,099	3,720,000	3,563,000
Total	**$47,842,537**	**$48,692,476**	**$50,409,045**	**$52,354,735**	**$54,156,086**
					3.4%

C. Selected Expenditure Items

1. **Special Education**. The Special Education budget for 2020/21 is $9,545,554; an increase of $153,528 or 1.63%. That budget is full of risk given the 32.8% increase in special education since 2013/14. In the graph below, the budget is in blue with the revenues below. As you can see the Commonwealth and Federal government do little to subsidize a highly mandated educational program.

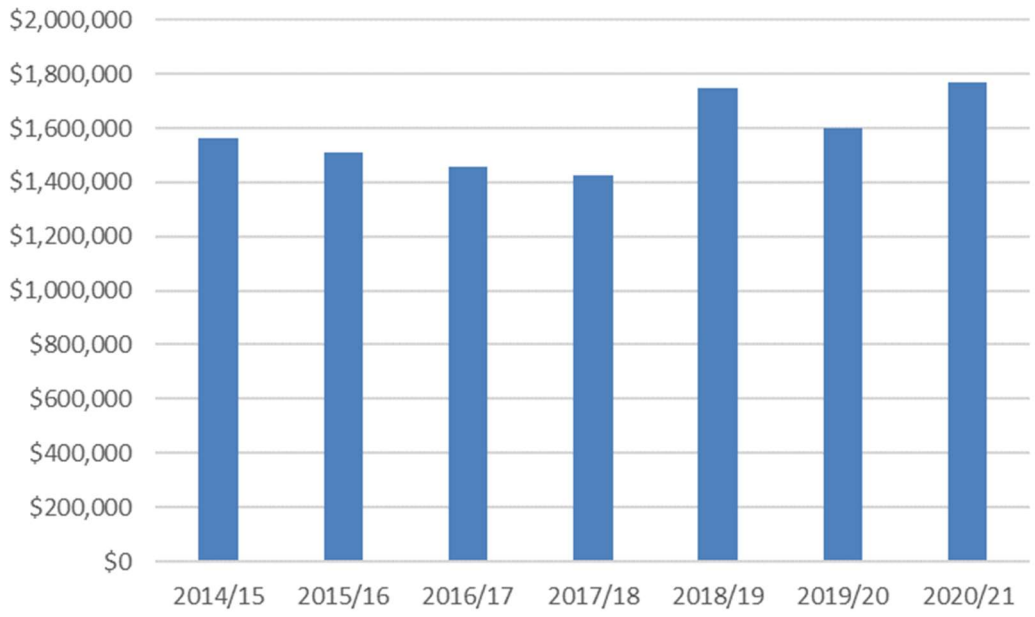


1200 Special Ed	AFR	AFR	AFR	AFR	AFR	AFR	*Bud*	*Bud*
Account	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	***2019-20***	***2020-21***
100 Pers Salaries	3,053,188	2,898,609	2,977,276	3,169,901	3,209,263	3,296,568	*3,549,077*	*3,422,762*
200 Pers Benefits	1,444,454	1,451,930	1,488,912	1,733,943	1,810,404	1,887,928	*2,116,698*	*2,108,873*
300 Prof & Tech Svcs	324,506	573,952	443,643	493,073	881,652	1,189,916	*1,578,501*	*1,665,618*
400 Property Svcs	6,055	3,216	4,062	3,951	3,981	4,033	*4,500*	*4,500*
500 Tuition Trans Insur	2,298,281	2,578,900	2,578,188	2,489,217	2,411,095	2,500,750	*1,953,550*	*2,145,850*
600 Supplies	56,101	38,002	41,929	51,727	94,746	123,198	*187,950*	*196,201*
700 Property	2,824	3,266	9,198	4,079	23,500	16,399	*1,000*	*1,000*
800 Fees/Interest	0	0	250	250	253	253	*750*	*750*
1200 Sub Total	**$7,185,409**	**$7,547,875**	**$7,543,458**	**$7,946,141**	**$8,434,894**	**$9,019,045**	***$9,392,026***	***$9,545,554***
		5.0%	-0.1%	5.3%	6.2%	6.9%	4.1%	1.6%

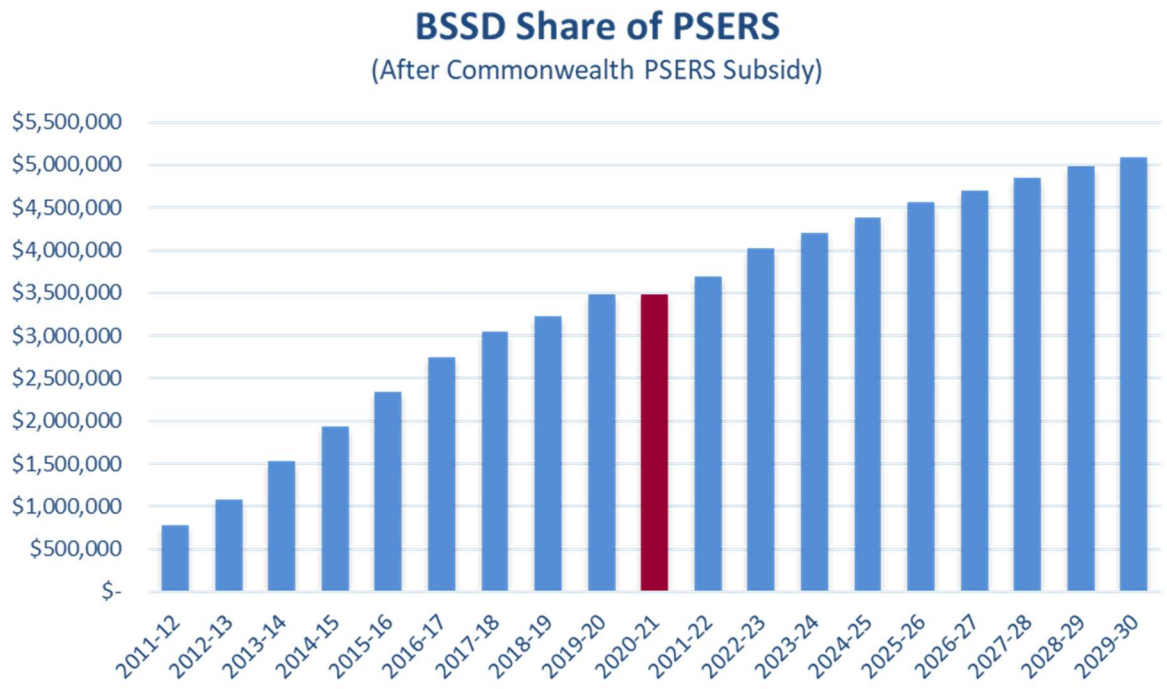
2. **Tuition**. One of the District's challenges is tuition paid to send students outside the district -- $4,565,421 -- a 14.5% increase. Cyber expense continues to be the driver of largest tuition expense. The district is trying to grow its own cyber school through the CAIU (CAOLA) but has only had moderate success. The effect of COVID-19 and growing our own internal cyber component is unknown but has some promise.

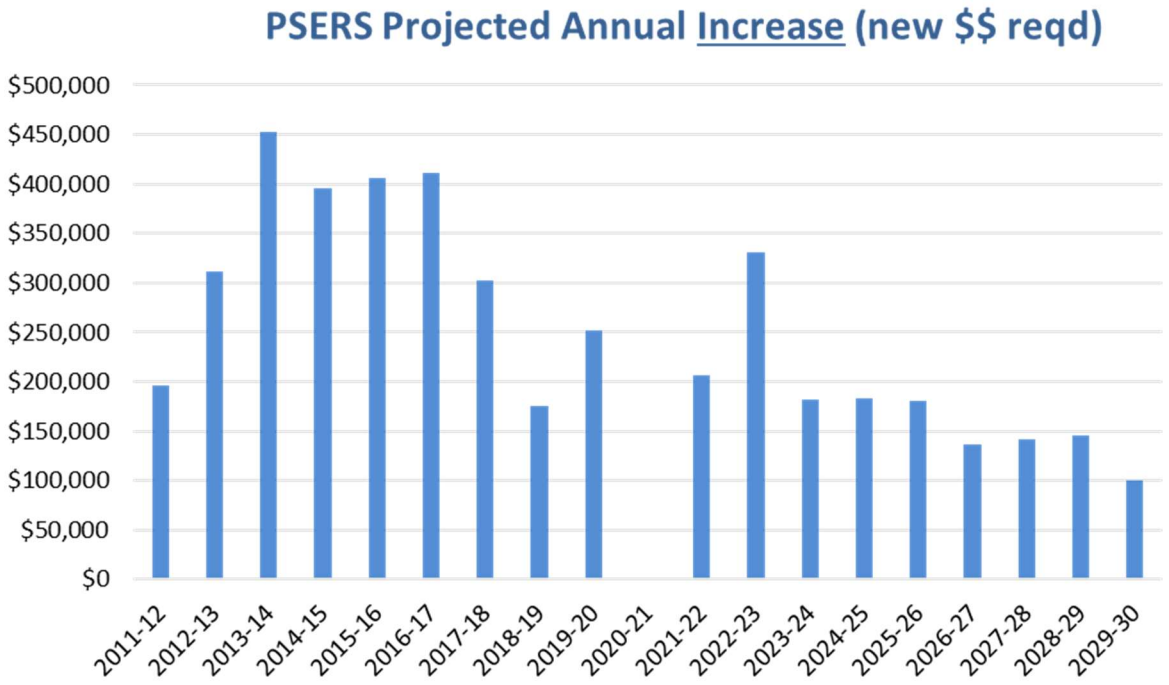
Tuition		afr	afr	afr	afr	bud	budget
	2014/15	**2015/16**	**2016/17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**
Tuition Other PA LEAs	$151,615	$244,975	$385,004	$292,717	$348,473	$225,000	$123,000
PA Charter (+Cyber)	$1,563,636	$1,510,009	$1,457,450	$1,426,932	$1,747,187	$1,598,900	$1,770,021
NonPublic Schls	$1,864,731	$1,844,926	$1,787,842	$1,865,900	$1,792,362	$1,387,100	$1,729,400
Tuition to CPAVTS	$539,127	$550,447	$536,454	$589,580	$641,342	$730,000	$898,000
Tuition to HigherEd	$3,135		$0	$0	$0	$0	$0
Aprv Priv Schls	$182,176	$134,737	$76,705	$69,284	$24,067	$45,000	$45,000
Other	$33,398	$18,553	$0	$6,576	$6	$0	$0
Total	**$4,337,818**	**$4,303,647**	**$4,243,455**	**$4,250,989**	**$4,553,437**	**$3,986,000**	**$4,565,421**
CAOLA (IU Cyber)	$137,037	$125,118	$126,094	$101,798	$117,540	$145,000	$141,200
Total Tuition	**$4,474,855**	**$4,428,765**	**$4,369,549**	**$4,352,787**	**$4,670,977**	**$4,131,000**	**$4,706,621**

3. **Cyber-charter Tuition**.



4. **PSERS**. The chart below summarizes the District's PSERS challenge. In 2011/12 we paid a total of $771,750 for our share of PSERS; in this 2020-21 budget that increased to $3,480,609 (after PA subsidy) and in year 2021-22 that increases to $3,687,016. Due to the personnel cuts, this budget requires a year over year increase of only $1,708 for the District's share of contributions; however, the estimate for next year is a $206,407 increase.





5. **Debt Service Payments** for FY21.

2017	8/15/2020	-	240,625.00	**240,625.00**
2016	8/15/2020	-	12,076.50	**12,076.50**
2016A	8/15/2020	-	37,781.50	**37,781.50**
2015	9/1/2020	-	73,080.00	**73,080.00**
2018	9/1/2020	-	189,816.88	**189,816.88**
2012	10/1/2020	-	63,400.00	**63,400.00**
2017	2/15/2021	5,000.00	240,625.00	**245,625.00**
2016	2/15/2021	1,245,000.00	12,076.50	**1,257,076.50**
2016A	2/15/2021	5,000.00	37,781.50	**42,781.50**
2015	3/1/2021	1,320,000.00	73,080.00	**1,393,080.00**
2018	3/1/2021	5,000.00	189,816.88	**194,816.88**
2012	4/1/2021	905,000.00	63,400.00	**968,400.00**
Totals	FY 21	3,485,000.00	1,233,559.76	**4,718,559.76**

6. **Personnel Changes** for 1 Jul 2021

a. 3.05% increase for CBA.

b. Adjusted index (2.9%) 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 entry level and above.

d. Medical premiums increased by 5.75%.

e. Personnel cuts for FY21:

	2020/21	0.3451	0.0765		7.58	52	Well /	
	Sal	**PSERS**	**SocSec**	**Medical**	**VI**	**DEN**	**HSA**	**Total**
Teacher 1	$69,319	$23,922	$5,303	$1,000	$91	$600	$0	**$100,235**
Teacher 2	$72,094	$24,880	$5,515	$17,560	$91	$600	$1,650	**$122,390**
Teacher 3	$73,024	$25,201	$5,586	$6,675	$91	$600	$650	**$111,827**
Teacher 4	$67,864	$23,420	$5,192	$1,000	$91	$600	$0	**$98,166**
Teacher 5	$72,094	$24,880	$5,515					**$102,489**
Teacher 6	$75,814	$26,163	$5,800	$17,560	$91	$600	$1,650	**$127,678**
EE Aide 1	$19,613	$6,769	$1,500					**$27,882**
EE Aide 2	$18,837	$6,501	$1,441					**$26,779**
Total	**$468,659**	**$161,734**	**$35,852**	**$43,795**	**$455**	**$3,000**	**$3,950**	**$717,446**

7. Current **employee count** (after cuts):

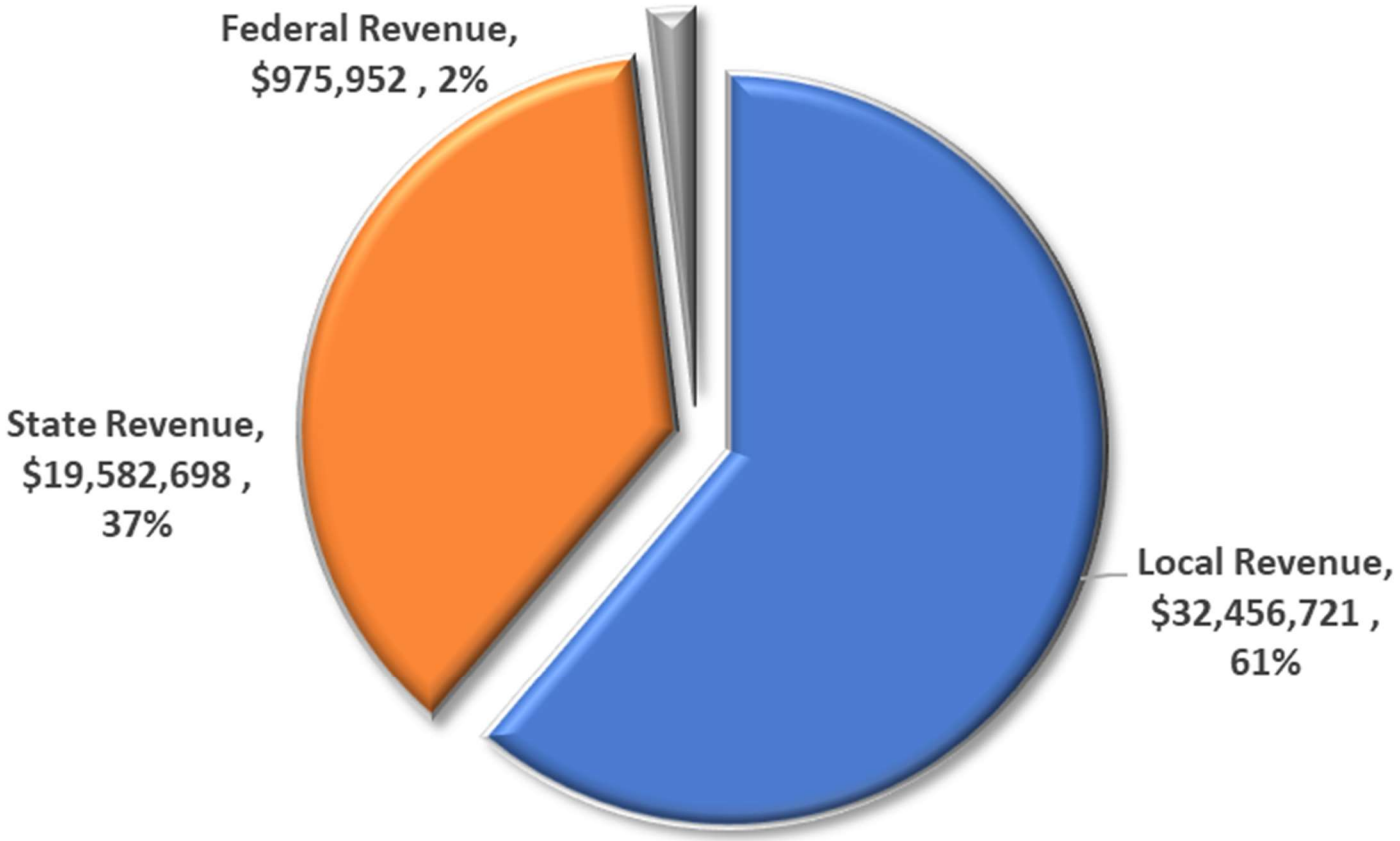
EE Type	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Admins	16	16	15	15	15	14	14
Professionals - FT	226	228	227	226	226	228	222
Professionals - PT	2	0	0	0	0	0	0
AdminAsst - FT	22	23	22	22	22	24	25
Admin Asst - PT	4	4	4	4	4	3	2
Aides - FT	21	21	23	22	22	22	20
Aides - PT	52	47	39	33	28	27	23
Maint - FT	17	17	16	17	19	19	4
Maint - PT	25	25	24	23	23	22	1
Custodians - FT							16
Custodians - PT							22
Tech - FT	3	3	2	2	2	2	2
Tech - PT			1	1	1	1	1
FT Total	305	308	305	304	306	309	287
PT Total	83	76	68	61	56	53	42
BSSD EE Total	**388**	**384**	**373**	**365**	**362**	**362**	**329**

note: BSSD Full-time = medical benefits

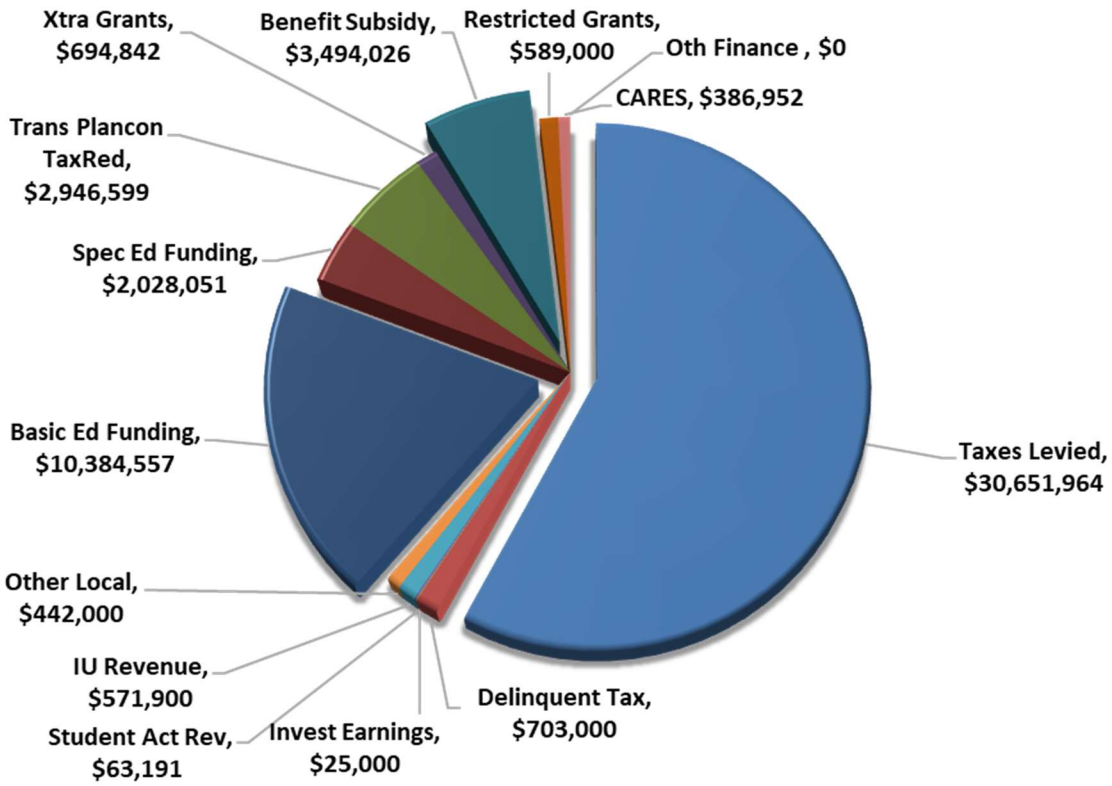
ESS Aides Part Time						*2*	*0*
ESS Aides Full Time						*46*	*41*

III. Revenue

$52,981,082



The graph & chart below summarize the District's $52,981,082 in revenue for FY21:



Revenue Object	Description	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
6100	Taxes Levied	$27,299,184	$28,462,499	$29,721,166	$29,772,052	$30,651,964
6400	Delinquent Tax	868,804	842,753	865,492	$825,000	$703,000
6500	Invest Earnings	102,014	225,788	410,412	$200,000	$25,000
6700	Student Act Rev	73,088	69,477	66,642	$69,990	$63,191
6800	IU Revenue	568,120	561,894	575,876	$574,656	$571,900
6900	Other Local	411,461	495,898	466,649	$498,111	$442,000
7100	Basic Ed Funding	9,305,442	9,382,875	9,472,759	$10,090,668	$10,384,557
7200	Spec Ed Funding	1,914,375	1,938,106	2,022,301	$2,029,452	$2,028,051
7300	Trans Plancon TaxR	3,024,762	3,058,075	3,037,516	$2,972,707	$2,946,599
7500	Xtra Grants	401,851	401,851	401,851	$0	$694,842
7800	Benefit Subsidy	3,532,714	3,831,789	3,952,926	$4,261,870	$3,494,026
8500	Restricted Grants	618,811	533,775	608,416	$603,813	$589,000
8800	Access	5,947	0	0	$0	
9700	CARES	0	0	0	$0	$386,952
9000	Oth Finance	0	0	0	$0	$0
	Total	**$48,126,573**	**$49,804,780**	**$51,602,006**	**$51,898,319**	**$52,981,082**
						2.1%

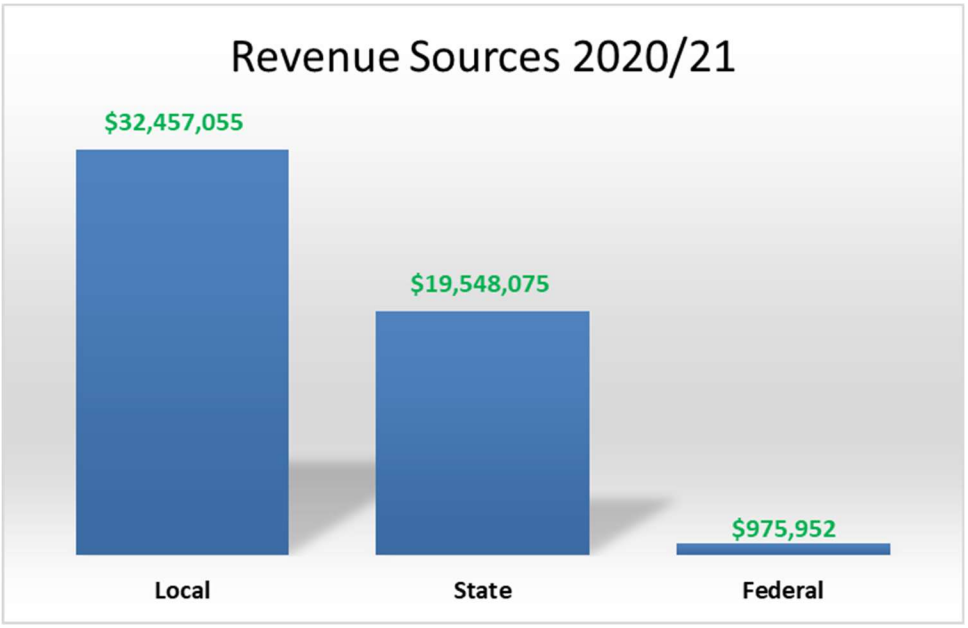
A. Commonwealth Revenue. This is a unique budget year partially because of COVID-19 and also we have a state budget on-time. The good news is we didn't get a cut as a result of COVID-19. The bad news is there is no increase in state subsidy to offset the mandated increases. Note below the overall increase in these Commonwealth subsidies is $210,642 or 1% and that is due to the Federal CARES funds.

Major State Subsidies	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	2019/20	2020/21
Basic Education Fund (BEF)	9,087,149	9,488,526	9,359,201	9,449,788	10,061,768	9,653,657
Special Education Funding	1,827,743	1,883,516	1,882,431	1,923,054	1,973,552	1,983,551
ABG > RTL	401,851	401,854	401,851	401,851	-	401,900
Transportation	1,673,676	1,456,682	1,469,341	1,552,431	1,550,000	1,596,500
PLANCON Subsidy	718,646	776,400	767,379	641,205	578,022	504,378
PCCD/CARES						292,942
SocSec	688,215	679,495	696,438	713,518	782,969	708,900
PSERS	2,430,097	2,853,219	3,135,351	3,239,408	3,478,901	3,494,026
Total of Major Subsidy	**$16,827,377**	**$17,539,692**	**$17,711,992**	**$17,921,255**	**$18,425,212**	**$18,635,854**

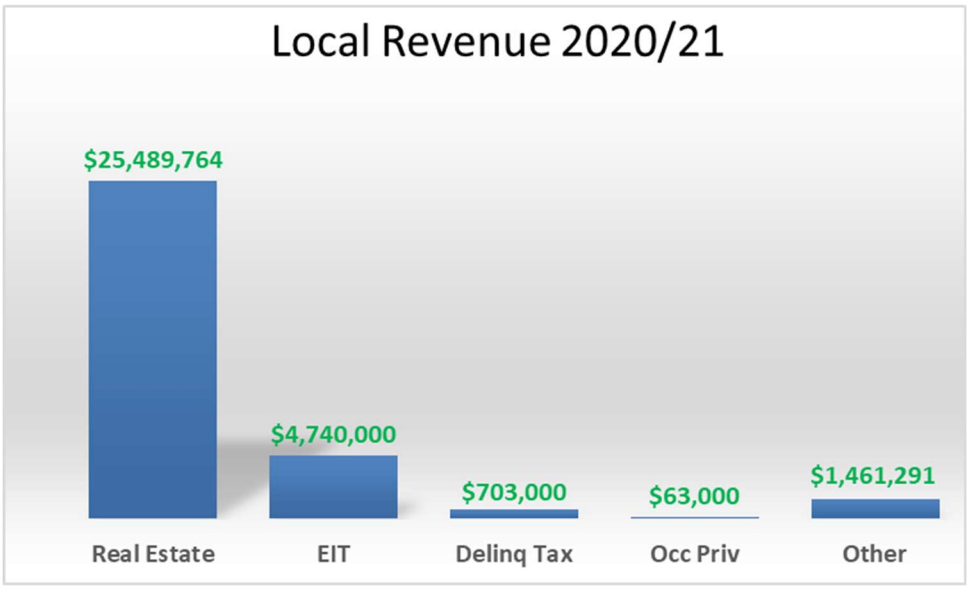
B. Revenue from Federal Sources This year we are projecting one year increase in federal funding due to the COVID-19 CARES Act (ESSER).

Federal Revenue Sources	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	2019/20	2020/21
(local from IU) IDEA-B	*552,661*	*568,120*	*561,894*	*575,876*	*575,876*	*570,000*
Title I	423,460	496,724	428,677	477,110	472,285	470,000
Title II	135,184	122,087	94,465	100,528	100,528	100,000
Title IV			10,633	30,778	31,000	19,000
ESSER						386,952
Federal Subsidy	**$1,111,305**	**$1,186,931**	**$1,095,669**	**$1,184,292**	**$1,179,689**	**$1,545,952**

C. Local Effort.



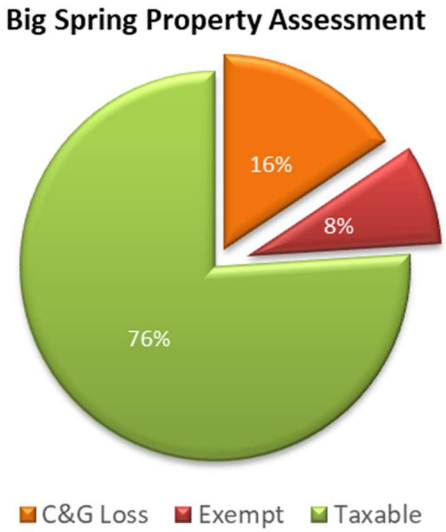
Local effort makes up 61% of the revenue. Most of the local effort is from real estate taxes (below), with an median assessed value of $179,700 in the District. The charts below shows the makeup of total revenue and then local effort in the 2020/21 budget. Note that the Board elected to not collect the individual per capita (act 679 & 511) taxes again this year.

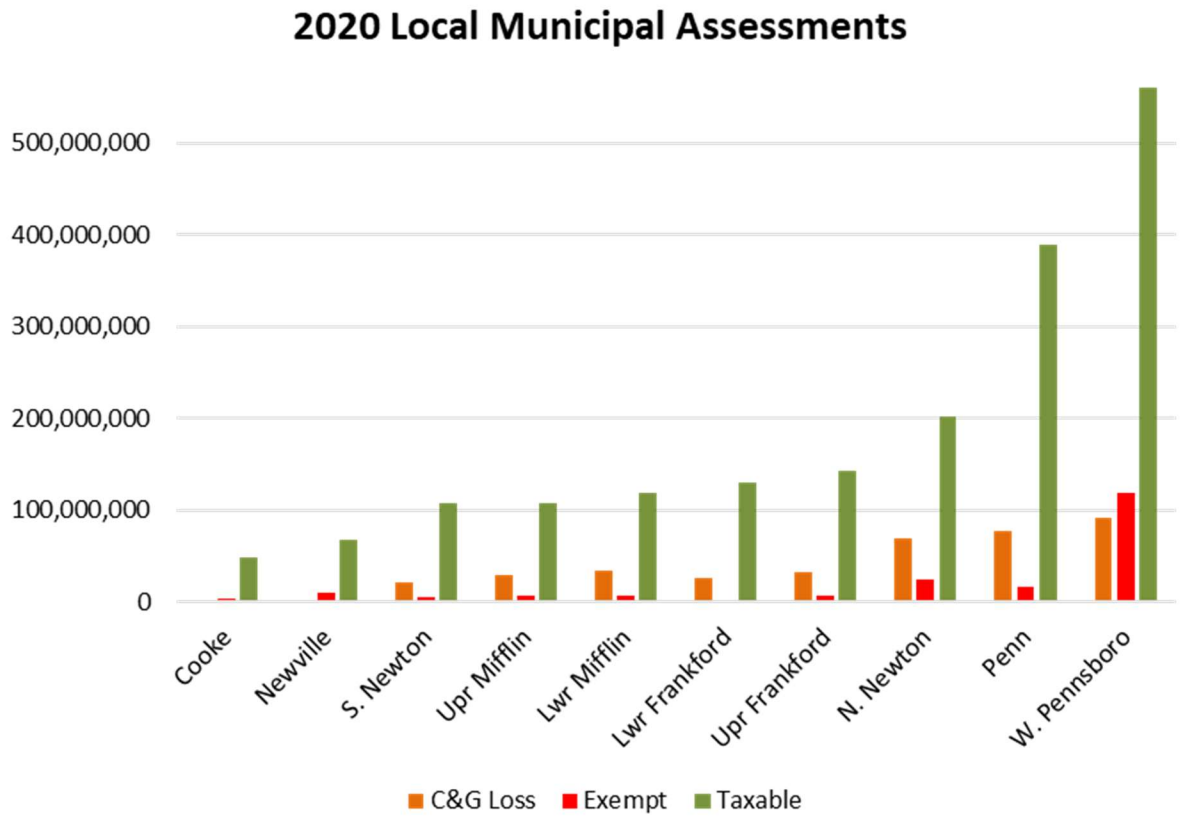


D. Real Estate Assessment & Tax Increase.

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 $5,647,334 in tax revenue per the chart below.

May 2020			
Muni	**C&G Loss**	**Exempt**	**Taxable**
Cooke	1,563,000	4,205,200	48,381,900
Newville	0	9,662,200	67,987,300
S. Newton	21,264,000	4,829,200	107,198,000
Upr Mifflin	30,065,500	7,521,000	108,653,700
Lwr Mifflin	34,904,000	7,193,400	119,347,300
Lwr Frankford	26,819,700	2,950,500	130,061,400
Upr Frankford	32,538,100	7,871,000	143,651,600
N. Newton	68,743,700	25,295,100	201,667,200
Penn	77,254,200	17,285,500	389,978,300
W. Pennsboro	92,434,000	119,737,700	560,277,900
Assessment	$385,586,200	$206,550,800	$1,877,204,600
2019 Tax Dollars	**$5,647,334**	**$3,025,164**	**$27,493,726**





The calculation for 2020/21 real estate taxes is shown below. The 3.2% adjusted index allows a maximum increase of .4687 mills and a maximum millage of 15.1148 for next year. The Board chose to reduce the increase to 2.50% or 0.3662 mills for a total rate of 15.0123 mills in 2020/21.

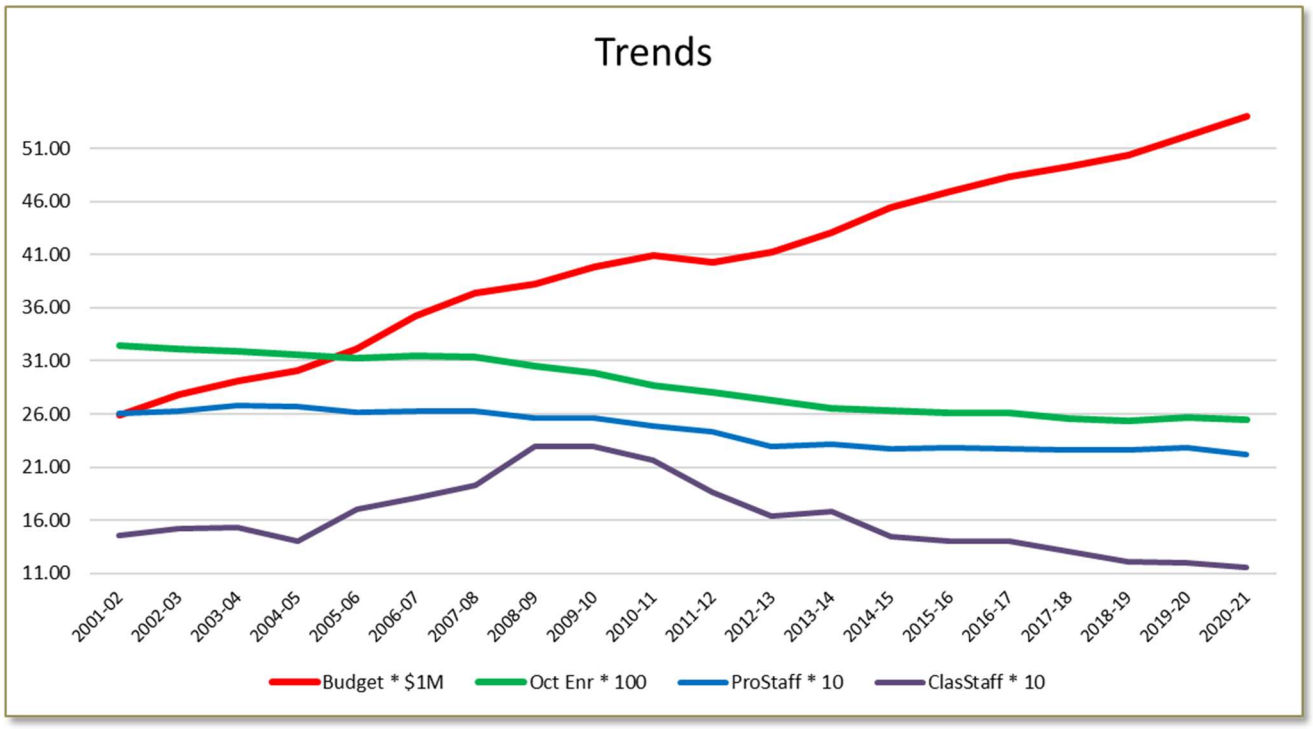
Mill Calculation	**2016-17**	**2017/18**	**2018/19**	**2019/20**	**2020/21**
Prior Yr Mills	13.2885	13.7004	14.1388	14.3238	14.6461
Adjusted Index for Budget	3.10%	3.20%	3.00%	2.90%	3.20%
Mill increase @ Adj index	0.4119	0.4384	0.4242	0.4154	0.4687
Adjusted Index as Mills	**13.7004**	**14.1388**	**14.5630**	**14.7392**	**15.1148**

					Proposed
Final Budget Mills	**13.7004**	**14.0429**	**14.3238**	**14.6461**	**15.0123**
April Assessed Value	$1,723,378,300	1,728,353,200	1,752,507,100	1,778,120,400	**1,877,204,600**
Proposed Increase as %	3.10%	2.50%	2.00%	**2.25%**	**2.50%**
New millage					**0.3662**
Gross Tax Revenue	$23,610,972	$23,497,827	$24,331,844	$25,271,844	**$27,408,348**
Assumed Collection rate	95.0%	95.0%	95.0%	95%	**93%**
Est. Collected Tax $$	$22,430,422	$20,375,511	$21,493,725	$24,008,252	**$25,489,764**
Est. Mill Value	$1,637,209	1589624.316	$1,613,765	$1,639,224.92	**$1,697,931.00**

Real Estate Tax Increase as $$	**Taxes**	**Taxes**	**Taxes**	**Taxes**	**Taxes**
Tax on $100,000 property =	$1,370	$1,404	$1,432	$1,465	**$1,501**
Increase per $100,000 =	$41.19	$34.25	$28.09	$32.23	**$36.62**

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.



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-19 situation has highlighted an imbalance with expenses exceeding revenues for the foreseeable future. Looking at the revenues, the overall increase is 2.1% yet the total increase in expenditures is 3.4%. This structural imbalance continues through the 5-year projection and the excess spend consumes the fund balance (reserves) – see Encl 8. 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. And, in situations like this, it allows the District some time to plan and reorganize to meet the challenge.

Enclosures

1 Budget Summary
2 Budget by Function & Object (PDE 2028 format)
3 Budget by Cost Center (BSSD Departments)
4 Healthcare Summary
5 Long Term Debt
6 Funds Update
7 Contracts
8 Forecast 5 Projections
9 Professional Staff Positions
10 Homestead / Farmstead Calculations
11 Board Resolutions

Encl 1 - Budget Summary

200615	Account Description	2017-18 Actual	2018-2019 Actuals	2019-2020 Budgeted	2019-2020 YTD	as %	2020-2021 Projected	FY ▲	as %
Object	**Expense**								
100	**Pers Salaries**	**19,049,426**	**19,620,886**	**20,553,214**	*17,345,709*	*84%*	**20,474,172**	**(79,042)**	*-0.5%*
121	Professional Staff - CBA	13,838,266	14,293,328	14,852,946	*12,186,685*	*82%*	14,827,551	(25,395)	*-0.2%*
200	**Pers Benefits**	**10,679,941**	**11,305,683**	**12,383,387**	*10,182,978*	*82%*	**12,908,964**	**525,577**	*5.2%*
270/292	Health Insurance & HSA	2,805,160	3,063,416	3,428,248	*2,708,772*	*79%*	3,978,503	550,255	*20.3%*
220	Soc Sec Contributions	1,399,303	1,449,839	1,565,937	*1,279,642*	*82%*	1,566,274	337	*0.0%*
230	PSERS Contributions	6,103,687	6,453,858	6,957,802	*5,884,989*	*85%*	6,961,218	3,416	*0.1%*
300	**Prof & Tech Svcs**	**2,700,414**	**3,096,813**	**3,624,032**	*3,973,707*	*110%*	**3,939,742**	315,710	*7.9%*
329	ESS Svcs (subs/aides)	677,334	837,896	890,650	*1,427,189*	*160%*	1,339,112	448,462	*31.4%*
350	Security / Safety Services	65,536	62,849	124,000	*115,792*	*93%*	217,602	93,602	*80.8%*
400	**Property Svcs**	**576,775**	**758,656**	**712,184**	*706,217*	*99%*	**743,791**	31,607	*4.5%*
500	**Trans, Insurance, Comms**	**6,990,985**	**7,351,759**	**6,800,429**	*6,518,206*	*96%*	**7,522,813**	722,384	*11.1%*
513	Contracted Carriers	2,394,095	2,472,678	2,491,145	*2,141,831*	*86%*	2,644,208	153,063	*7.1%*
562	PA Charter Sch Tuition	1,426,932	1,747,187	1,598,900	*1,574,857*	*98%*	1,770,021	171,121	*10.9%*
563	Non-pub Schls Tuition	1,935,060	1,792,362	1,387,100	*1,496,494*	*108%*	1,729,400	342,300	*22.9%*
564	Tuition To Voc Tech	589,580	641,342	730,000	*718,017*	*98%*	898,000	168,000	*23.4%*
600	**Supplies**	**1,968,758**	**2,244,234**	**2,390,791**	*1,801,766*	*75%*	**2,829,475**	438,684	*24.3%*
700	**Property**	**666,172**	**723,310**	**675,281**	*271,082*	*40%*	**610,754**	(64,527)	*-23.8%*
800	**Interest & Other**	**1,055,703**	**1,400,605**	**1,495,417**	*1,310,073*	*88%*	**1,563,375**	67,958	*5.2%*
832	Bond Interest	904,097	1,198,718	1,313,700	*1,179,701*	*90%*	1,233,560	(80,140)	*-6.8%*
900	**Debt Svc & Transfers**	**5,004,302**	**3,907,099**	**3,720,000**	*2,515,000*	*68%*	**3,563,000**	(157,000)	*-6.2%*
912	Bond Principal	3,445,000	3,330,000	3,400,000	*2,515,000*	*74%*	3,485,000	85,000	*3.4%*
	Total Expenditures	**48,692,476**	**50,409,045**	**52,354,735**	*44,624,738*	*85%*	**54,156,086**	1,801,351	*3.4%*

200615	Account Description	2017-18 Actual	2018-2019 Actuals	2019-2020 Budgeted	2019-2020 YTD	as %	2020-2021 Projected	FY ▲	as %
Function	**Revenue**						**2.50%**		
6000	**Local Revenue**	**30,658,309**	**32,106,237**	**31,939,809**	*29,620,105*	*93%*	**32,457,055**	517,246	*1.7%*
6111	Current Real Estate Taxes	20,375,511	21,493,725	24,008,252	*22,774,056*	*95%*	25,489,764	1,481,512	*6.5%*
6151	Earned Income Tax	5,481,451	5,599,527	5,300,000	*3,426,804*	*65%*	4,740,000	(560,000)	*-16.3%*
6411	Delinquent Real Estate Tax	835,559	865,492	825,000	*797,941*	*97%*	700,000	(125,000)	*-15.7%*
6510	Investments	225,788	410,412	200,000	*237,422*	*119%*	25,000	(175,000)	*-73.7%*
6831	IDEA-B (pass thru)	559,962	572,756	572,756	*0*		570,000	(2,756)	
6944	Pay From Other LEAs	447,090	415,347	450,000	*242,365*	*54%*	400,000	(50,000)	*-20.6%*
	Other						532,291		
7000	**State Revenue**	**18,612,696**	**18,887,353**	**19,354,697**	*13,278,472*	*69%*	**19,548,075**	193,378	*1.5%*
7111	Basic Ed Funding	9,359,201	9,449,788	10,061,768	*7,215,275*	*72%*	9,653,657	(408,111)	*-5.7%*
7112	Basic Ed Funding - Soc Sec	696,438	713,518	782,969	*354,450*	*45%*	708,900	(74,069)	*-20.9%*
7271	Spc Ed Funding	1,882,431	1,923,054	1,973,552	*1,497,406*	*76%*	1,983,551	9,999	*0.7%*
7311	SD Transp	1,447,011	1,528,946	1,550,000	*1,112,792*	*72%*	1,596,500	46,500	*4.2%*
7340	Act 1 Payment	773,265	770,717	770,685	*770,685*	*100%*	772,721	2,036	*0.3%*
7505	RTL Block Grant	401,851	401,851	0	*401,851*		401,900		*0.0%*
7820	PSERS Subsidy	3,135,351	3,239,408	3,478,901	*1,639,462*	*47%*	3,494,026	15,125	*0.9%*
8000	**Fed Title I, II, IV**	**533,775**	**608,416**	**603,813**	*464,045*	*77%*	**975,952**	372,139	*80.2%*
	Total Revenues	**49,804,780**	**51,602,006**	**51,898,319**	*43,362,622*	*84%*	**52,981,082**	1,082,763	*2.1%*
	Budget Balance	**1,112,304**	**1,192,961**	**(456,416)**	**(1,262,116)**		**(1,175,004)**		*0.0%*

Tax Info:

Previous Mill Total	**14.6461**
Board Approved Increase	**2.50%**
Approved Increase as Mills	**0.3662**
Total Mills	**15.0123**
Tax Increase / $100k Assessed Value	**$36.62**

Encl 2 – Expenditure Summary (2028 Format)

1100 Regular Ed	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Pers Salaries	10,018,949	10,113,245	10,257,564	10,506,676	10,866,083	10,898,927
200 Pers Benefits	4,959,261	5,605,275	5,826,773	6,146,664	6,665,400	6,964,225
300 Prof & Tech Svcs	532,983	597,674	570,687	541,953	580,000	693,635
400 Property Svcs	42,884	99,864	101,889	189,028	102,584	126,241
500 Tuition Trans Insur	1,193,594	1,226,055	1,187,157	1,424,176	1,328,045	1,497,936
600 Supplies	284,877	454,901	357,921	467,526	521,525	729,373
700 Property	425,989	644,439	520,873	539,182	508,950	371,900
800 Fees/Interest	1,522	5,868	8,653	8,876	8,592	12,150
Total	**17,460,059**	**18,747,321**	**18,831,517**	**19,824,081**	**20,581,179**	**21,294,387**

Notes:
100 – This includes the regular education teachers and associated aides
500 – Mostly tuition for cyber schools plus tech equipment & software
400—Copier, printer & laptop leases
600 – Classroom devices & supplies
700 – Classroom equipment
800—Dues & Fees

1200 Spec Instruction	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	2,977,275	3,169,901	3,209,263	3,296,568	3,549,077	3,422,762
200 Benefits	1,488,909	1,733,943	1,810,404	1,887,928	2,116,698	2,108,873
300 Prof & Tech Svcs	443,643	493,073	881,652	1,189,916	1,578,501	1,665,618
400 Purch Property Svcs	4,062	3,951	3,981	4,033	4,500	4,500
500 Tuition Trans Insur	2,578,188	2,489,217	2,411,095	2,500,750	1,953,550	2,145,850
600 Supplies	41,930	51,727	94,746	123,198	187,950	196,201
700 Property	9,198	4,079	23,500	16,399	1,000	1,000
800 Fees/Interest	250	250	253	253	750	750
Total	**7,543,455**	**7,946,141**	**8,434,894**	**9,019,045**	**9,392,026**	**9,545,554**

Notes:
100 – wages for special education teachers & BSSD aides
300—ESS Aides and prof educational svcs
600 – Tuition for special needs

1300 Vocational Instruction	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
300 Prof & Tech Svcs	0	0	0	0	27,500	0
500 Tuition Trans Insur	550,447	536,454	589,580	641,342	730,000	898,000
Total	**550,447**	**536,454**	**589,580**	**641,342**	**757,500**	**898,000**

Notes:
500-- Tuition for students attending the CPAVTS

Encl 2 – Expenditure Summary (2028 Format)

1400 Alternative Instruction		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	661	17,229	20,747	14,942	15,500	1,500
200	Benefits	220	4,242	8,318	6,119	6,025	0
300	Prof & Tech Svcs	4,293	100	(1,973)	0	0	6,000
500	Tuition Trans Insur	4,202	12,274	96,572	56,093	50,200	105,100
600	Supplies		487	1,717	1,533	3,000	0
	Total	**9,376**	**34,332**	**125,381**	**78,687**	**74,725**	**112,600**

Notes: Costs associated with behavior challenged students & homebound instruction

1700 Dual Enrollment		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
500	Tuition Trans Insur	1,734	0	0			
600	Supplies	2,548	0	3,439	0	1,250	500
	Total	**4,282**	**0**	**3,439**	**0**	**1,250**	**500**

Notes:
600-- Supplies (books) for dual enrollment (college credits)

2100 Student Supt Svcs		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	710,009	827,595	891,486	983,228	982,775	1,062,936
200	Benefits	338,744	417,731	478,476	536,466	582,934	658,537
300	Prof & Tech Svcs	32,179	52,064	73,671	99,034	60,000	70,500
400	Purch Property Svcs	206	0	0	0	0	0
500	Tuition Trans Insur	1,725	3,979	2,109	3,006	6,000	5,800
600	Supplies	5,765	20,351	77,642	85,681	78,464	88,405
800	Fees/Interest	3,173	1,313	1,528	(6,283)	2,720	3,050
	Total	**1,091,801**	**1,323,033**	**1,524,912**	**1,701,132**	**1,712,893**	**1,889,228**

Notes: Costs for guidance, psychological services and home school visitor
300 – Additional evaluative services associates with psychological eval
600 – Testing materials

Encl 2 – Expenditure Summary (2028 Format)

2200 Curriculum & Staff Supt	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	880,199	601,087	644,631	649,885	671,316	701,358
200 Benefits	597,770	487,739	467,689	445,152	514,522	551,216
300 Prof & Tech Svcs	161,384	146,649	162,146	170,772	175,174	129,900
400 Purch Property Svcs	0	907	0	826	0	0
500 Tuition Trans Insur	65,318	67,604	93,545	82,056	69,748	49,738
600 Supplies	55,553	84,009	68,579	132,976	111,580	130,610
700 Property	26,151	19,757	6,888	0	12,500	12,500
800 Fees/Interest	2,550	1,528	3,908	2,819	4,080	3,880
Total	**1,788,925**	**1,409,280**	**1,447,386**	**1,484,486**	**1,558,920**	**1,579,202**

Notes: Includes costs associate with classroom tech supt, library services, curriculum writing and staff development
300 – Costs for technology support contracts along with professional development conferences and subs
500 – Travel and internet bandwidth with connection to CAIU net.
600 – Supplies and books

2300 Admin Svcs	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	1,432,819	1,432,148	1,490,681	1,548,394	1,635,664	1,624,466
200 Benefits	655,830	744,382	821,413	882,754	936,387	1,011,446
300 Prof & Tech Svcs	157,104	151,034	160,810	193,966	157,500	169,050
400 Purch Property Svcs	0	0	0			
500 Tuition Trans Insur	48,688	52,531	36,104	46,261	45,972	51,047
600 Supplies	33,059	40,739	47,042	41,624	52,136	43,816
700 Property	737	0	(500)	0	20,777	20,777
800 Fees/Interest	27,722	30,886	33,897	34,653	36,775	41,350
Total	**2,355,959**	**2,451,720**	**2,589,447**	**2,747,652**	**2,885,211**	**2,961,952**

Notes:
100 – Wages for central office administrators, principals and admin assistants
300 – Legal services, local audit services, tax collection
500 – Printing, postage, travel, bond insurance

Encl 2 – Expenditure Summary (2028 Format)

2400 Pupil Health	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	317,255	310,763	307,299	318,439	313,350	324,544
200 Benefits	169,968	175,583	168,109	192,851	205,292	213,902
300 Prof & Tech Svcs	13,593	13,252	12,128	14,603	16,400	22,400
400 Purch Property Svcs	315	352	520	480	600	600
500 Tuition Trans Insur	145	98	158	486	250	250
600 Supplies	9,890	8,685	7,465	5,493	15,900	31,000
700 Property	1,087	4,947	0	8,449	8,000	128,000
800 Fees/Interest	130	130	0	130	0	0
Total	**512,383**	**513,810**	**495,679**	**540,931**	**559,792**	**720,696**

Notes: Costs associated with school nurses and related services, supplies & equipment

2500 Business Svcs	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	216,060	208,389	224,740	231,495	236,923	240,947
200 Benefits	97,342	106,659	117,660	128,739	133,225	125,840
300 Prof & Tech Svcs	14,334	13,413	11,028	550	8,400	13,190
400 Purch Property Svcs	1,798	2,996	2,356	2,356	3,000	2,600
500 Tuition Trans Insur	11,933	9,434	7,829	2,524	10,990	15,290
600 Supplies	16,694	18,483	19,714	27,799	32,040	38,940
700 Property	36,349	0	0	0	9,777	9,777
800 Fees/Interest	591	649	780	1,236	1,300	1,490
Total	**395,101**	**360,023**	**384,107**	**394,699**	**435,655**	**448,074**

Notes:
100 – Wages for business office, payroll & accounting
300 - Training
500 – Postage, travel, bid advertising
600 – Supplies, paper & software licensing fees
700 – Tech upgrade

Encl 2 – Expenditure Summary (2028 Format)

2600 Operations & Maint		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	1,162,043	1,263,821	1,294,700	1,338,746	1,446,575	1,452,847
200	Benefits	541,400	645,241	684,262	749,042	787,525	867,941
300	Prof & Tech Svcs	66,178	51,666	62,501	58,081	127,000	222,900
400	Purch Property Svcs	374,225	404,852	402,168	504,469	543,600	553,550
500	Tuition Trans Insur	119,831	112,483	135,585	111,637	111,850	113,623
600	Supplies	1,126,134	1,091,167	1,220,215	1,252,538	1,315,000	1,504,297
700	Property	54,033	83,876	108,584	147,989	78,777	63,400
800	Fees/Interest	5,905	694	766	872	800	1,050
	Total	**3,449,749**	**3,653,800**	**3,908,781**	**4,163,374**	**4,411,127**	**4,779,608**

Notes: costs associated with maintenance, grounds, security and custodial services
300—2x SRO plus bus traffic & security details
400 – Leasing, cleaning, disposal, lawn service, repairs & rentals
500 – Insurances
600 – Gas, oil, cleaning supplies, parts
700 – Equipment
800 – Fees associated with operation and maintenance.

2700 Student Transport Svcs		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	92,184	95,227	98,045	101,975	149,786	45,201
200	Benefits	29,935	34,005	36,489	38,350	58,143	28,552
300	Prof & Tech Svcs	75	401	309	0	0	0
500	Tuition Trans Insur	2,257,074	2,289,735	2,325,710	2,375,391	2,380,600	2,530,614
600	Supplies	5,478	3,270	3,497	3,533	3,625	8,100
700	Property	1,325	8,272	0	0	0	0
800	Fees/Interest	33	65	0	119	150	150
	Total	**2,386,104**	**2,430,975**	**2,464,050**	**2,519,368**	**2,592,304**	**2,612,617**

Notes:
100 – Coordinator & half of Asst
500 – Deitch, Rohrer and other contractors

Encl 2 – Expenditure Summary (2028 Format)

2800 Central Supt Svcs		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	61,376	68,292	69,809	74,127	78,114	89,067
200	Benefits	45,991	86,810	82,708	79,749	92,405	77,814
300	Prof & Tech Svcs	250,609	619,991	691,250	763,752	803,370	865,906
400	Purch Property Svcs	48,606	53,111	61,061	52,664	53,100	51,500
	Tuition Trans Insur		0	315	165	54	200
600	Supplies	1,349	20,807	26,633	43,524	35,796	17,600
700	Property	13,865	14,794	3,773	3,549	20,000	0
800	Fees/Interest	40	65	0	265	360	250
	Total	**421,836**	**863,870**	**935,549**	**1,017,795**	**1,083,199**	**1,102,337**

Notes:
100 – HR and district tech
300 – Questeq contract and associated services

2900 Other Support		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
500	IU Supt Fees	**28,064**	**27,664**	**27,523**	**27,760**	**28,000**	**28,000**

Notes: IU deduction for operations

3200 Athletics / Activities		AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100	Salaries	526,163	545,849	524,448	538,828	590,051	591,617
200	Benefits	187,158	207,671	174,400	208,528	281,397	296,082
300	Prof & Tech Svcs	69,236	57,851	73,865	61,066	87,737	79,143
500	Tuition Trans Insur	55,978	68,252	76,767	77,148	82,170	81,365
600	Supplies	27,640	33,281	39,274	58,107	31,525	40,483
700	Property	12,544	19,318	1,554	7,742	14,000	3,400
800	Fees/Interest	9,604	16,423	16,464	12,380	26,690	19,195
	Total	**888,323**	**948,645**	**906,772**	**963,799**	**1,113,570**	**1,111,285**

Notes:
100 – Athletic dept & coaching, xtra duty &
300 – event support & officials
500 – game transport

Encl 2 – Expenditure Summary (2028 Format)

3300 Community Svcs	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
100 Salaries	16,619	14,606	16,013	17,583	18,000	18,000
200 Benefits	3,561	3,054	3,240	3,341	3,434	4,536
300 Prof & Tech Svcs		1,454	0	0	0	1,500
400 Purch Property Svcs	4,800	4,800	4,800	4,800	4,800	4,800
600 Supplies	-538	1,068	874	702	1,000	150
700 Property	4,117	1,678	1,500	0	1,500	0
Total	**28,559**	**26,660**	**26,427**	**26,426**	**28,734**	**28,986**

Notes:
100 – personnel costs for pool
400 – does not included utilities for pool

4000 Building Improvements	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
300 Prof & Tech Svcs	13,100	0	0	0	0	0
600 Supplies	2,496	0	0	0	0	0
Total	**15,596**	**0**	**0**	**0**	**0**	**0**

Notes: costs associated with minor facility upgrades

5100 Debt Svc	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
300 Purch Pro & Tech Svcs	4782	2,340	2,340	3,120	2,450	0
800 Fees/Interest	640,113	582,449	989,454	1,345,285	1,313,700	1,380,560
900 Principal / Xfers	3,045,000	3,315,000	3,445,000	3,330,000	3,400,000	3,485,000
Total	**3,689,895**	**3,899,789**	**4,436,794**	**4,678,405**	**4,716,150**	**4,865,560**

Notes: interest and principal payment on debt along with management services

5200 Fund Transfers	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
Transfers	**2,778,835**	**2,665,909**	**1,559,302**	**577,099**	**320,000**	**78,000**

Notes: $78,000 anticipated transfer to food service fund and 0 for capital project reserve fund.

Encl 2 – Expenditure Summary (2028 Format)

5900 Financing	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
900 **Principal / Xfers**	**0**	**0**	**0**	**0**	**99,500**	**99,500**

Notes: budget reserve for unforeseen issues

	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	Budget 2019/20	Budget 2020/21
Expenditure Totals	**45,398,749**	**47,842,535**	**48,692,476**	**50,409,045**	**52,354,735**	**54,156,086**

Encl 3 - Budget by Cost Center (BSSD Departments)

				19/20		20/21
	16/17 afr	17/18 afr	18/19 afr	Budget	YTD	Budget
0000 District Accounts						
100 Pers Salaries	15,334,057	15,666,123	15,805,078	17,129,491	*13,804,647*	16,609,011
200 Pers Benefits	8,948,166	9,253,102	9,541,373	10,833,925	*8,255,887*	10,658,725
300 Prof & Tech Svcs	647,962	644,118	626,569	618,600	*915,633*	743,552
400 Property Svcs	56,107	54,374	54,274	56,100	*47,426*	54,100
500 Tuition Trans Insur	1,905,466	1,912,770	2,189,033	2,190,990	*2,186,648*	2,528,434
600 Supplies	32,690	42,377	36,491	49,179	*65,518*	62,770
700 Property	24,885	0	3,283	35,554	*27,552*	30,554
800 Interest, Fees & Othr	611,356	1,022,848	1,380,847	1,450,920	*1,293,411*	1,521,700
900 Princial & Xfers	5,980,909	5,004,302	3,907,099	3,720,000	*2,515,000*	3,563,000
0000 District Admin Total	**33,541,598**	**33,600,014**	**33,544,047**	**36,084,759**	***29,111,722***	**35,771,846**
0500 Stu Activities & Athletics						
100 Pers Salaries	241,154	250,464	255,048	242,982	*250,686*	251,847
200 Pers Benefits	47,550	52,284	67,566	101,936	*101,400*	105,939
300 Prof & Tech Svcs	59,305	73,865	61,066	87,737	*41,595*	80,643
400 Property Svcs	4,800	4,800	4,800	4,800	*4,800*	4,800
500 Tuition Trans Insur	59,518	67,791	65,036	72,970	*57,396*	73,165
600 Supplies	32,641	39,166	57,783	31,525	*24,704*	40,633
700 Property	20,996	3,054	7,742	15,500	*14,211*	3,400
800 Interest, Fees & Othr	16,423	16,464	12,380	26,690	*18,523*	19,195
0500 Special Cost Center Sub Total	**482,387**	**507,888**	**531,421**	**584,140**	***513,315***	**579,622**
0610 Transportation						
100 Pers Salaries	95,227	98,045	101,975	149,786	*74,903*	45,201
200 Pers Benefits	34,005	36,489	38,350	58,143	*32,501*	28,552
300 Prof & Tech Svcs	401	309	0	300	*514*	311
400 Property Svcs	2,232,771	2,247,718	2,292,502	2,302,600	*1,945,332*	2,411,814
500 Tuition Trans Insur	3,270	3,497	3,533	3,625	*10,388*	8,100
600 Supplies	8,272	0	0	0	*0*	0
700 Property	65	0	119	150	*130*	150
800 Interest Fees & Othr	**2,374,011**	**2,386,058**	**2,436,479**	**2,514,604**	***2,063,768***	**2,494,128**
0630 Building & Property						
100 Pers Salaries	1,217,957	1,232,539	1,267,812	1,381,219	*1,227,075*	1,388,417
200 Pers Benefits	639,415	672,085	744,718	783,761	*674,733*	865,261
300 Prof & Tech Svcs	3,110	2,126	1,423	6,000	*9,459*	10,000
400 Property Svcs	374,801	363,085	464,632	503,800	*492,106*	485,750
500 Tuition Trans Insur	6,724	4,857	4,324	7,650	*4,291*	5,250
600 Supplies	1,010,199	1,136,035	1,151,900	1,230,900	*935,124*	1,196,150
700 Property	41,099	108,584	110,935	48,777	*(2,661)*	1,000
800 Interest, Fees & Othr	365	430	530	450	*456*	750
0630 Special Cost Center Sub Total	**3,293,670**	**3,519,741**	**3,746,274**	**3,962,557**	***3,340,583***	**3,952,578**
0631 Custodian Opn						
100 Pers Salaries	29,947	42,171	48,662	43,300	*34,956*	41,000
200 Pers Benefits	0	0	165	1,200	*0*	5,000
300 Prof & Tech Svcs	30,051	39,083	39,837	39,800	*41,185*	36,800
400 Property Svcs	0	0	0	0	*0*	450
500 Tuition Trans Insur	73,735	77,708	85,031	79,100	*70,399*	88,400
600 Supplies	26,068	0	33,771	25,000	*20,568*	24,900
700 Property	0	0	0	0	*65*	300
800 Interest, Fees & Othr	**159,801**	**158,962**	**207,466**	**188,400**	***167,173***	**196,850**

Encl 3 - Budget by Cost Center (BSSD Departments)

				19/20		20/21
	16/17 afr	17/18 afr	18/19 afr	Budget	YTD	Budget
0710 Alternate Ed Gen						
300 Prof & Tech Svcs	17,255	17,400	(1,148)	403,244	*0*	6,000
500 Tuition Trans Insur	1,522,756	1,600,348	1,951,876	1,447,100	*1,648,230*	1,815,400
600 Supplies	65	0	0	0	*0*	0
0710 Special Cost Center Sub Total	**1,540,076**	**1,617,748**	**1,950,728**	**1,850,344**	***1,648,230***	**1,821,400**
0720 Special Ed - Gen						
100 Pers Salaries	715,949	706,675	694,996	714,898	*666,176*	456,511
200 Pers Benefits	32,394	35,747	40,448	45,756	*385,098*	272,588
300 Prof & Tech Svcs	464,101	786,688	1,096,574	930,907	*1,060,160*	829,415
400 Property Svcs	3,951	3,981	4,033	4,500	*2,954*	4,500
500 Tuition Trans Insur	530,099	390,338	595,029	520,000	*654,620*	431,900
600 Supplies	45,202	85,006	124,971	175,450	*78,449*	179,200
700 Property	4,079	23,500	16,399	1,000	*10,489*	1,000
800 Interest, Fees & Othr	430	1,328	913	1,750	*483*	1,550
0720 Special Cost Center Sub Total	**1,796,205**	**2,033,263**	**2,573,363**	**2,394,261**	***2,858,429***	**2,176,664**
0730 Consortium Classrms						
100 Pers Salaries	206,085	343,357	606,895	366,627	*512,987*	856,585
200 Pers Benefits	97,586	188,099	358,913	224,665	*316,204*	500,340
300 Prof & Tech Svcs	11,957	77,629	77,470	160,000	*628,408*	705,161
500 Tuition Trans Insur	84,573	221,167	16,392	1,750	*8,394*	2,850
600 Supplies	7,193	9,461	10,558	13,300	*13,740*	17,801
0730 Special Cost Center Sub Total	**407,394**	**839,713**	**1,070,228**	**766,342**	***1,479,733***	**2,082,737**
0740 High Cost Students						
300 Prof & Tech Svcs	0	0	16,131	80,000	*111,070*	131,092
500 Tuition Trans Insur	135	0	64,757	75,000	*49,084*	70,000
0740 Special Cost Center Sub Total	**135**	**0**	**80,888**	**155,000**	***160,154***	**201,092**
0770 Pupil Svcs						
100 Pers Salaries	22,709	19,903	84,979	101,777	*83,859*	117,869
200 Pers Benefits	61,061	69,689	105,206	106,016	*41,245*	57,445
300 Prof & Tech Svcs	66,468	85,551	119,100	118,525	*124,525*	102,350
400 Property Svcs	352	520	480	600	*0*	600
500 Tuition Trans Insur	35,754	32,100	21,650	52,650	*155,725*	70,000
600 Supplies	30,293	24,281	38,839	43,985	*27,338*	44,025
700 Property	4,947	0	8,449	8,000	*1,484*	8,000
800 Interest, Fees & Othr	1,443	1,528	(6,223)	2,650	*2,662*	2,850
0770 Special Cost Center Sub Total	**223,027**	**233,572**	**372,480**	**434,203**	***436,838***	**403,139**
0850 HR / Wellness / Security						
100 Pers Salaries	15,917	19,990	22,272	22,056	*18,334*	0
200 Pers Benefits	1,218	8,652	2,574	3,764	*4,807*	2,680
300 Prof & Tech Svcs	48,689	57,190	59,298	126,200	*133,824*	225,400
500 Tuition Trans Insur	6,086	6,410	5,727	8,054	*5,172*	9,200
600 Supplies	17,295	8,172	17,326	19,796	*17,722*	27,600
800 Interest, Fees & Othr	65	0	265	360	*321*	750
0850 Special Cost Center Sub Total	**89,270**	**100,414**	**107,462**	**180,230**	***180,180***	**265,630**

Encl 3 - Budget by Cost Center (BSSD Departments)

				19/20		20/21
	16/17 afr	17/18 afr	18/19 afr	Budget	YTD	Budget
0911 Technology						
100 Pers Salaries	2,339	4,042	4,418	6,000	*6,544*	3,000
200 Pers Benefits	179	309	338	230	*501*	250
300 Prof & Tech Svcs	660,586	719,538	771,633	817,839	*803,676*	843,709
400 Property Svcs	96,942	106,518	187,616	96,000	*132,065*	120,578
500 Tuition Trans Insur	67,590	67,067	75,923	71,088	*69,310*	74,838
600 Supplies	124,561	176,880	177,724	204,150	*232,218*	157,118
700 Property	108,795	502,902	150,668	158,500	*120,584*	50,000
800 Interest, Fees & Othr	0	24	0	0	*0*	0
0911 Special Cost Center Sub Total	**1,060,992**	**1,577,280**	**1,368,320**	**1,353,807**	***1,364,898***	**1,249,493**
0912 1:1 Technology						
600 Supplies	0	(1,404)	5,328	0	*(7,719)*	0
700 Property	512,471	6,428	362,738	364,400	*65,000*	317,400
0912 Special Cost Center Sub Total	**512,471**	**5,024**	**368,066**	**364,400**	***57,281***	**317,400**
0924 Newville Elem						
300 Prof & Tech Svcs	0	0	73	0	*0*	0
500 Tuition Trans Insur	853	1,006	827	600	*905*	700
600 Supplies	11,562	13,155	14,390	15,920	*3,457*	16,420
800 Interest, Fees & Othr	0	0	0	0	*59*	100
0924 Special Cost Center Sub Total	**12,415**	**14,161**	**15,290**	**16,520**	***4,421***	**17,220**
0925 Oak Flat Elem						
400 Property Svcs	472	491	511	520	*531*	550
500 Tuition Trans Insur	850	725	798	700	*592*	900
600 Supplies	14,447	16,485	17,001	17,600	*11,472*	17,250
800 Interest, Fees & Othr	39	39	69	75	*89*	100
0925 Special Cost Center Sub Total	**15,808**	**17,740**	**18,379**	**18,895**	***12,684***	**18,800**
0927 Mount Rock Elem						
300 Prof & Tech Svcs	0	548	1,272	1,100	*140*	1,200
500 Tuition Trans Insur	608	339	369	550	*375*	550
600 Supplies	12,766	12,459	9,721	16,823	*9,681*	17,218
800 Interest, Fees & Othr	411	114	175	130	*25*	130
0927 Special Cost Center Sub Total	**13,785**	**13,460**	**11,537**	**18,603**	***10,221***	**19,098**
0930 Middle School						
100 Pers Salaries	0	139	0	0	*0*	0
200 Pers Benefits	0	55	0	0	*0*	0
300 Prof & Tech Svcs	0	549	0	0	*0*	0
400 Property Svcs	0	469	0	0	*143*	0
500 Tuition Trans Insur	1,786	1,788	1,499	1,600	*(1,957)*	1,600
600 Supplies	24,070	28,404	26,968	30,496	*15,484*	30,036
800 Interest, Fees & Othr	2,078	1,083	100	200	*280*	360
0930 Special Cost Center Sub Total	**27,934**	**32,487**	**28,567**	**32,296**	***13,950***	**31,996**

Encl 3 - Budget by Cost Center (BSSD Departments)

	16/17 afr	17/18 afr	18/19 afr	19/20 Budget	19/20 YTD	20/21 Budget
0940 High School						
300 Prof & Tech Svcs	0	0	0	0	*525*	0
400 Property Svcs	750	705	0	2,064	*0*	2,213
500 Tuition Trans Insur	8,719	8,184	11,699	9,917	*6,804*	9,362
600 Supplies	46,525	49,502	48,456	60,622	*32,488*	54,525
700 Property	13,046	(500)	0	0	*0*	0
800 Interest, Fees & Othr	939	4,040	4,186	1,252	*3,828*	4,800
0940 HS Total	**69,979**	**61,931**	**64,341**	**73,855**	***43,645***	**70,900**
0951 Curriculum, Instruction & Assessment						
100 Pers Salaries	33,673	36,037	32,500	47,288	*33,226*	24,000
200 Pers Benefits	10,235	14,474	13,364	18,613	*13,870*	12,425
300 Prof & Tech Svcs	205,776	173,646	199,379	213,880	*212,269*	203,700
400 Property Svcs	2,607	2,749	2,473	4,000	*1,831*	2,900
500 Tuition Trans Insur	26,161	27,946	23,671	18,210	*18,604*	16,400
600 Supplies	341,215	236,227	357,030	345,220	*272,645*	290,350
700 Property	36,503	18,055	29,055	18,550	*14,596*	17,000
800 Interest, Fees & Othr	6,706	7,805	7,244	10,790	*5,345*	10,640
0951 CIA Total	**662,876**	**516,939**	**664,716**	**676,551**	***572,386***	**577,415**
0952 Title I						
100 Pers Salaries	363,079	316,821	353,839	338,790	*337,845*	298,998
200 Pers Benefits	192,106	187,057	200,010	200,165	*197,770*	188,037
500 Tuition Trans Insur	3,109	936	2,964	3,000	*1,540*	0
600 Supplies	1,260	612	626	600	*100*	0
0952 Title I Total	**559,554**	**505,426**	**557,439**	**542,555**	***537,255***	**487,035**
0953 Title II						
100 Pers Salaries	62,662	0	0	0	*0*	0
200 Pers Benefits	39,777	0	0	0	*0*	0
300 Prof & Tech Svcs	16,747	57,982	61,397	57,500	*47,007*	7,906
500 Tuition Trans Insur	12,265	35,137	25,389	16,000	*34,246*	0
600 Supplies	0	9,421	34,754	32,500	*28,170*	86,500
0953 Title II Total	**131,451**	**102,540**	**121,540**	**106,000**	***109,423***	**94,406**
0954 ABG/RTL						
100 Pers Salaries	327,397	303,623	334,185	0	*286,338*	350,910
200 Pers Benefits	148,643	158,095	189,462	4,308	*164,036*	213,605
0954 ABG/RTL Total	**476,040**	**461,718**	**523,647**	**4,308**	***450,374***	**564,515**
0955 Other Grants						
300 Prof & Tech Svcs	(1,395)	0	5,411	0	*16,986*	40,000
500 Tuition Trans Insur	(441)	0	347	0	*1,622*	0
600 Supplies	(14)	397	2,391	0	*11,055*	90,000
700 Property	(1)	4,149	270	0	*0*	30,000
0955 Other Grants Total	**(1,851)**	**4,546**	**8,419**	**0**	***29,663***	**160,000**

Encl 3 - Budget by Cost Center (BSSD Departments)

				19/20		20/21
	16/17 afr	17/18 afr	18/19 afr	Budget	YTD	Budget
0957 Title IV						
100 Pers Salaries	0	9,497	8,227	9,000	*9,136*	7,393
200 Pers Benefits	0	3,804	3,361	2,105	*2,196*	3,117
300 Prof & Tech Svcs	0	3,275	1,000	1,000	*7,400*	1,780
500 Tuition Trans Insur	0	3,029	0	0	*0*	0
600 Supplies	0	917	23,413	20,000	*26,016*	29,937
0957 Title IV Total	**0**	**20,522**	**36,001**	**32,105**	***44,748***	**42,227**
0960 Fed CARES Act						
100 Pers Salaries	0	0	0	0	*0*	23,430
200 Pers Benefits	0	0	0	0	*0*	2,523
400 Property Svcs	0	0	0	0	*0*	31,000
600 Supplies	0	0	0	0	*0*	375,442
700 Property	0	0	0	0	*0*	127,500
0960 Sub Total	**0**	**0**	**0**	**0**	***0***	**559,895**
Report Totals	**47,842,535**	**48,692,476**	**50,409,045**	**52,354,735**	***45,211,074***	**54,156,086**

Encl 4 - Healthcare Summary

Active | **FY21** | **Medical + Rx** | **Premiums**

Contract Type	Monthly	Annual	#Enr	Pro Staff Prem Share Yr Share (8% / 12%)	/24Pay	#Enr	Act 93 Prem Share Yr Share (11.0% / 17.5%)	Per Pay	#Enr	Supt Staff-PremShare Yr Share (5% / 9%)	/24Pay	/20Pay	Total Enr	HSA$ Pay
Single	$ 604.67	$ 7,256.04	65	$ 580.48	$ 24.19	5	$ 798.16	$ 33.26	14	$ 362.80	$ 15.12	$ 18.14	84	$650
EE+1Child	$ 816.31	$ 9,795.72	6	$ 783.66	$ 32.65	0	$ 1,077.53	$ 44.90	6	$ 489.79	$ 20.41	$ 24.49	12	$1,300
EE+Children	$ 1,088.41	$ 13,060.92	13	$ 1,044.87	$ 43.54	2	$ 1,436.70	$ 59.86	1	$ 653.05	$ 27.21	$ 32.65	16	$1,300
EE+Spouse	$ 1,239.57	$ 14,874.84	29	$ 1,784.98	$ 74.37	1	$ 2,603.10	$ 108.46	15	$ 1,338.74	$ 55.78	$ 66.94	45	$1,300
Family	$ 1,662.86	$ 19,954.32	81	$ 2,394.52	$ 99.77	2	$ 3,492.01	$ 145.50	14	$ 1,795.89	$ 74.83	$ 89.79	97	$1,300
		Total	194			10			50				254	
	68.1%	*Wellness*	*128*			*9*			*36*				*173*	
		Opt Outs	*32*			*2*			*14*				*48*	

	Monthly	Annual	#Enr	EE Shr	Per 24Pay	20Pay
Dental	$54.00	$ 648.00	269	$ 48.00	$ 2.00	$ 2.40
Vision	$7.58	$ 90.91	268	$ -	$ -	

	Premium	EE Shr	SD Shr	
Pro Staff	$ 2,747,879	$ 301,737	$ 2,446,142	
Act93+	$ 117,186	$ 16,451	$ 100,734	
Supt Staff	$ 675,903	$ 53,895	$ 622,008	
271 Object = **Total Active Medical Only =**	**$ 3,540,968**	$ 372,083	**$ 3,168,885**	
$350		wellness >		$ 60,550
116 Salary Object	$1,000	OptOut >		$ 50,000
		HSA $ >		$ 275,600
		HSA $ Total >		$ 772,300
Dental	$ 174,312	$ 12,912	$ 161,400	= 272 Object
Vision	$ 24,364	$ -	$ 24,364	= 275 Object
	$ 3,739,643		$ 3,354,649	= Tot Dist Shr

Retirees +2%

Medical — **Retiree - Full 2018/19 Rates**

Contract Type	Monthly	Annual	#Enr	Per Qtr
Single	$ 616.76	$ 7,401.16	8	$ 1,850.29
EE+Child(1)	$ 832.64	$ 9,991.63	0	$ 2,497.91
EE+Children	$ 1,110.18	$ 13,322.14	0	$ 3,330.53
EE+Spouse	$ 1,264.36	$ 15,172.34	2	$ 3,793.08
Family	$ 1,696.12	$ 20,353.41	0	$ 5,088.35
		Total	10	

Contract Type	Monthly	Annual	#Enr	Per Qtr
Dental	$55.08	$ 660.96	51	$ 165.24
Vision	$7.73	$ 92.73	32	$ 23.18

Ret < 1Jul2011 @ 50% / 5yr

#Enr	EE-YrShare	Per Qtr
6	$ 3,700.58	$ 925.15
0	$ 4,995.82	$ 1,248.95
0	$ 6,661.07	$ 1,665.27
1	$ 7,586.17	$ 1,896.54
0	$ 10,176.70	$ 2,544.18
7		

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

Ret > 1Jul2011 @ $4000/yr paid

#Enr	EE-YrShare	Per Qtr
0	$ 3,401.16	$ 850.29
0	$ 5,991.63	$ 1,497.91
0	$ 9,322.14	$ 2,330.53
0	$ 11,172.34	$ 2,793.08
0	$ 16,353.41	$ 4,088.35
0		

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%	$ 87,798	$ 89,554	($1,756)
Ret50%	$ 58,411	$ 29,790	$ 28,621
Ret$4K	$ -	$ -	$ -
Dent-->	$ 33,048	$ 33,709	$ (661)
Vis-->	$ 2,909	$ 2,967	$ (58)
	$ 182,166	$ 156,020	**$ 26,146**

SCT Premiums 2018-19

$ 3,540,968	= Medical Active Prem
$ 146,209	= Medical Retiree Prem
$ 3,687,177	**= Total Med Premium**
$ 207,360	**= SCT Dental Premium**
$ 27,273	**= SCT Vision Premium**
$ 3,921,810	**= Total SCT An'l Premium**

Encl 4 - Healthcare Summary (Pro Staff)

Professional

The District will deduct this $$ for premium share each pay

Category	Yr Prem Share	Total Deduct	BSSD HSA Payment	Wellness HSA (opt)	You Owe Bal Of Deductible	+	Add'l 10% Coinsurance	=	Break Even HSA Deposit	OOP Max	IRS Max Into HSA	Max EE Deposit / Yr ★	
Single	$ 580.48	$1,400	-$600	-$350	= $450	+	600	=	$1,050	$2,000	$3,550	$2,600	Per Yr
24-pay >>	*$24.19*				*$18.75*	+	*$25.00*	=	*$43.75*			*$108.33*	*24 pay*
EE+1Child	$ 783.66	$2,800	-$1,200	-$350	= $1,250		1200		$2,450	$4,000	$7,100	$5,550	*Per Yr*
24-pay >>	*$32.65*				*$52.08*	+	*$50.00*	=	*$102.08*			*$231.25*	*24 pay*
EE+Children	$ 1,044.87	$2,800	-$1,200	-$350	= $1,250		1200		$2,450	$4,000	$7,100	$5,550	*Per Yr*
24-pay >>	*$43.54*				*$52.08*	+	*$50.00*	=	*$102.08*			*$231.25*	*24 pay*
EE+Spouse	$ 1,784.98	$2,800	-$1,200	-$350	= $1,250		1200		$2,450	$4,000	$7,100	$5,550	*Per Yr*
24-pay >>	*$74.37*				*$52.08*	+	*$50.00*	=	*$102.08*			*$231.25*	*24 pay*
Family	$ 2,394.52	$2,800	-$1,200	-$350	= $1,250		1200		$2,450	$4,000	$7,100	$5,550	*Per Yr*
24-pay >>	*$99.77*				*$52.08*	+	*$50.00*	=	*$102.08*			*$231.25*	*24 pay*

+

	Annual	EE Shr	Per 24Pay
Dental	$ 648.00	$ 48.00	$ 2.00
Vision	$ 90.91	$ -	$ -

HSA Calculations

EE pays deductible & coinsurance

Deductibl

You must decide if you want optional deposits into HSA to cover all, part or none of deductible and coinsurance.

Deposit to cover deductible & co-insurance

To Maximize HSA to 2019 IRS limit:

or

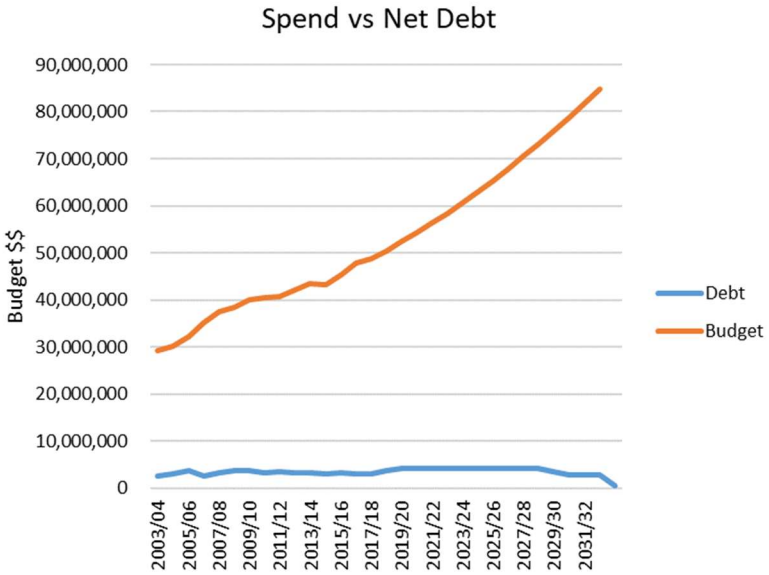
or

IRS Max - BSSD contribution = Max EE deposit into HSA per tax year.

★Note: These are Tax Year 2020 rates -- HSA max contribution is figured on a calendar year and includes both employer **and employee** deposits. It assumes you qualified for Wellness. For 2020 federal taxes, you must also consider what you have added since January 2020 if different from above! The max for calendar year 2020 is $3,550 single & $7,100 family. For 2021 tax year the single combined max will be $3,600 and $7,200 family. At age 55, an additional $1,000 catch up constribution is added to the max.

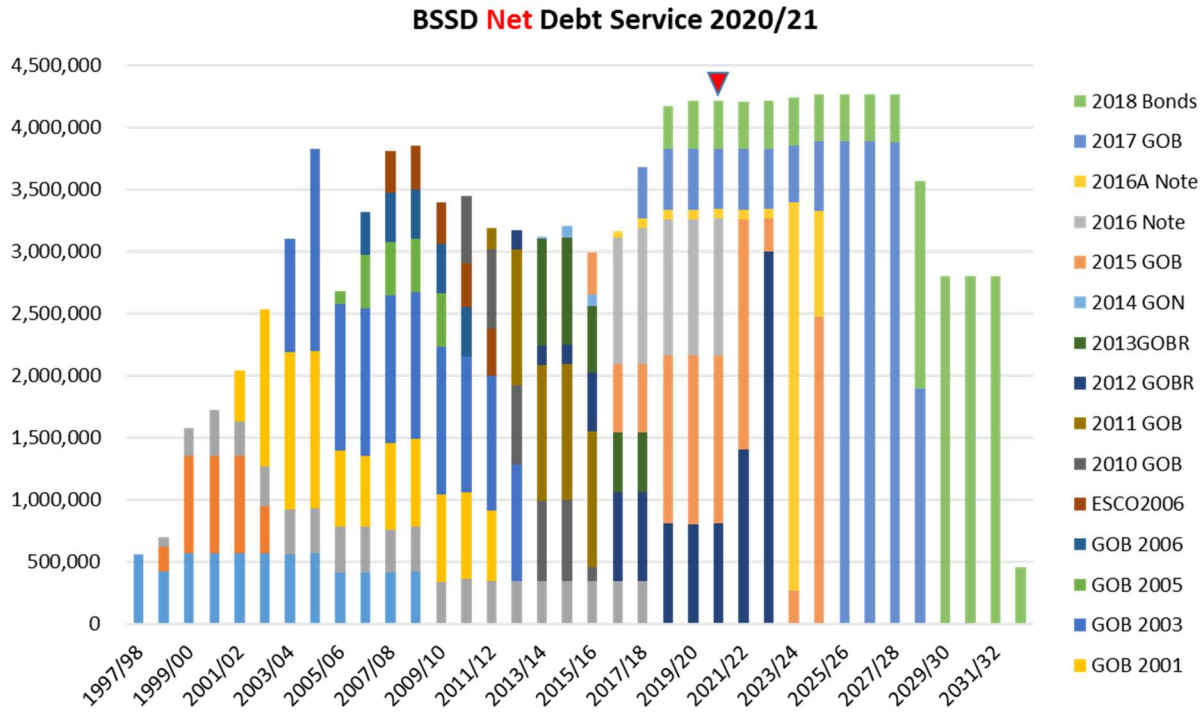
Encl 5 – Long Term Debt

At right is a list of the net debt payments showing both the history and the future cost of all existing debt. The far-right column shows the debt as a percent of the total budget. That relationship is shown below in graphical format.



	Debt	Prior Yr ▲	Budget	% of Bud
2001/02	2,047,034		25,880,840	7.9%
2002/03	2,530,993	483,959	27,839,387	9.1%
2003/04	3,102,295	571,302	29,147,846	10.6%
2004/05	3,822,368	720,073	30,124,601	12.7%
2005/06	2,684,598	(1,137,770)	32,194,339	8.3%
2006/07	3,315,356	630,758	35,247,662	9.4%
2007/08	3,811,121	495,765	37,405,400	10.2%
2008/09	3,849,526	38,405	38,338,219	10.0%
2009/10	3,397,049	(452,477)	40,130,115	8.5%
2010/11	3,444,806	47,757	40,546,512	8.5%
2011/12	3,193,032	(251,774)	40,650,007	7.9%
2012/13	3,173,938	(19,094)	42,157,896	7.5%
2013/14	3,121,631	(52,307)	43,373,188	7.2%
2014/15	3,208,951	87,320	43,334,648	7.4%
2015/16	2,992,631	(216,320)	45,398,275	6.6%
2016/17	3,162,399	169,768	47,842,535	6.6%
2017/18	3,677,971	515,572	48,692,476	7.6%
2018/19	4,171,651	493,680	50,409,045	8.3%
2019/20	4,210,363	38,712	52,354,735	8.0%
2020/21	4,214,182	3,819	54,282,635	7.8%
2021/22	4,209,042	(5,140)	56,345,375	7.5%
2022/23	4,213,220	4,178	58,486,499	7.2%
2023/24	4,236,685	23,465	60,708,986	7.0%
2024/25	4,267,820	31,135	63,015,928	6.8%
2025/26	4,267,425	(395)	65,410,533	6.5%
2026/27	4,266,975	(450)	67,896,133	6.3%
2027/28	4,264,525	(2,450)	70,476,186	6.1%
2028/29	3,569,325	(695,200)	73,154,282	4.9%
2029/30	2,801,800	(767,525)	75,934,144	3.7%
2030/31	2,802,800	1,000	78,819,642	3.6%
2031/32	2,799,800	(3,000)	81,814,788	3.4%
2032/33	462,800	(2,337,000)	84,923,750	0.5%

Below is a graphical representation of past and current debt. Overall, the District is in a good position with recent renovations complete and relatively short-term debt that starts to decrease in 2028.



Encl 6 - Funds Update

As of June 30, 2019, the District had $11,789,336 in the General Fund Balance. That is broken out in the chart below. The District's balance in the South Central Trust (Healthcare) is approximately $3 million, of which $2.2 million is unencumbered and is part of the GF balance.

General Fund Balance

June 30, 2019	Unassigned	Nonspendable	Assigned	Committed	Total
General Fund Balance	4,185,336				4,185,336
Employee Health Insurance		2,200,000			2,200,000
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
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
AFR Balance at June 30, 2019	**$ 4,185,336**	**$ 2,200,000**	**$ 4,850,000**	**$ 554,000**	**$ 11,789,336**
2019-20 Budget	$ 52,354,735				
Allowable Unassigned @ 8%	$ 4,188,379				

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. While there is almost $6 Million in the account, approximately $1.3 million is spoken for leaving a balance of $4.6 million.

Big Spring Capital Projects Fund

As of 25 May 2020

Balance at May 25, 2020		**$ 5,966,312**
Capital Project:	*Unused Funds:*	
Ext Wifi/Backup Server & Storage/Erate/Fiber Study	78,069	
Smart Interactive Panels + Oth Equipment	826,000	
Smart Panel Install (KPN)	210,000	
DAO - Add Conditioned Space (KPN)	130,000	
DAO - Planetarium Fix (KPN)	8,000	
HS Commons LED Retrofit (Schaaedler)	48,000	
Tech/Warehouse Renovation	17,000	
Fitness Center Equipment	149	
NV Playground Equipmen Replace	5,236	
	$ 1,322,454	$ (1,322,454)
Available Capital Projects Reserve Balance		**$ 4,643,858**

In addition to the funds above, the Mt. Rock Projects Fund has a remaining balance of $113,000 with some small invoices owed for lagging parts of the Phase II renovations.

Cost Ctr	Vendor	Description	Start	End	Qty	Amount
0000	Harris School Solutions	ProSoft Support License - 9 modules	7/1/2020	6/30/2021	5	$16,045.72
0000	M&T Insurance Agency	Tax Collector Bond Insurance	1/13/2020	1/13/2021	10	$3,619.00
0000	Deitch	Student Transportation	7/1/2017	6/30/2021	1	$2,644,208.00
0000	Xerox	Copier Lease	7/2/2018	7/1/2022	14	$51,084.84
0000	GSS	Tax Bill Software &Printing	7/1/2020	6/30/2021	1	$9,500.00
0000	BusBoss	Bus Routing Software	7/1/2020	6/30/2021	1	$3,800.00
0850	Talent Ed	EE Recruit / Hire / Records	7/1/2016	6/30/2021		$11,475.00
					Total =	$2,739,732.56

Cost Ctr	Vendor	Description	Start	End	Qty	Amount
	CAIU	Discovery Ed (HS only)	7/1/2020	6/30/2021	1 bldg	$900.00
	CAIU	BrainPop (1182) & Brainpoo Jr (600)	7/1/2020	6/30/2021	1782	
	CAIU	CAOLA Advisor Services	8/1/2020	7/31/2020	n/a	
	CAIU	48 CARATS processing			241	$964.00
	Curriculum Associates	iReady MS Diagnostic Assessment and Learning Paths	8/1/2020	7/31/2020	600	$8,800.00
	Edgunity	Oddyseyware test translator support (3 buildings)	7/1/2019	6/30/2020	3 bldg	$11,100.00
	Edmentum	Study Island Lisences (600 MS)	7/2/2019	7/1/2020	600	$8,396.00
	Edmentum	Keystone Remediation Lisences	11/11/2019	11/20/2020	10	$380.00
	EduPlanet	Unit Planner / PD Planner / Pathways Builder	7/1/2020	6/30/2021		
	Forcast5 Analystics	5Lab	10/18/2019	6/30/2020	district	$8,500.00
	Form Approvals	Google Form Approval	12/9/2019	12/20/2019	300	$120.00
	Get More Math	Algebra I Software	8/1/2020	7/30/2021	180	$2,700.00
	Gizmos	MS Science Virtual Labs/Models (3yr)	7/1/2020	6/30/2023		$7,267.50
	Learning City	Writing City	7/1/2019	6/30/2020	16	$4,784.00
	Lexia Learning Systems LLC	ELA Prorgram (3-5 grades)			460	
	NEWA	MAP Growth	7/1/2020	6/30/2021	985	$12,312.50
	Pearson Education	AimswebPLUS @6.50 Student	7/1/2020	6/30/2021	1460	$9,490.00
	Pearson Education	CogMed Site Lisence (NV)	2/1/2020	1/31/2021	1 bldg	$1,500.00
951	PowerSchool	Performance Matters K-12 DataWarehouse	8/1/2020	7/31/2021	5	$11,183.85
	ReadNaturally	Read Live Intervention Lisences	9/4/2020	9/4/2021	140	$2,470.00
	SeeSaw	SeeSaw Lisences	7/1/2020		1150	$5,750.00
	SkyOps	Propriatray Curriculum & Staff Training Drones	6/1/2020	6/30/202		
	Techsmith Corporation	Camtasia Maintenance Renewal	1/19/2020	7/31/2021	30	$1,576.80
720	Texthelp Inc	Read & Write Lisences	12/5/2019	12/5/2020	180	$2,160.00
	ThinkCERCA					
	TurnitIn	Lisences and Site Fee	7/1/2019	6/30/2020	890	$4,077.00
	Typeasy	MS Typing Program (6th grade)	7/1/2019	6/30/2020	200	$800.00
	TypeTastic	Elem Typing Program (3-5)	7/1/2019	6/30/2020	600	$1,490.31
	Scholastic	Scholastic News & Story Works (K-5 Elem Supplement)	TBD		1000	
	ThoughtExchange	Stakeholder Engagement Platform			District	
	YouthTruth	Student / Family / Staff Climate Survey			District	
	Learning A-Z	Raz-Plus - ELA Program (K-2)			35	
	iXL	Elem Math (4th-5th)				
	iKnowIt	Elem Math (3rd)				
	Freckle	Elem Math (K-2)			600	
	Uncharted Learning	Incubator EDU / Accelerator EDU		6/30/2020	1 site	$7,500.00
					Total =	$113,321.96

Encl 7 – Contracts High School

National Council for the Social Studies: $75.00

Eduspire Solutions (FTM): $2,500.00 (Will be $5,000 moving forward)

Smore: $149.00

Goose Chase k-12 Educator Premium: $199.00

ED Week Renewal: $89.94

Total: $3,012.94

Vendor	Description	Start	End	Qty	Amount
Trane	HVAC Controls Agreement/Annual	7/1/2020	6/30/2021		$54,089.00
	N.V. RTU Contract				
H. B. McClure	Boilers,Chiller, Dectron	5/31/2020	5/31/2021		$11,460.00
Honeywell	EBI Flex Automation Maint Agreement	5/1/2019	5/1/2022		$215,012.50
	Yearly add to the current contract (5 yr term)				$20,449.53
	New contract yearly pricing including EBI refresh	5/1/2019	5/1/2022		$49,455.15
Honeywell	Fire Alarm/yr	8/17/2015	8/17/2020		$16,636.00
	5 year term = $83,180				
	NV fire alarm test & inspection	8/1/2019	7/31/2024		$6,377.54
Triangle	Semi-annual sprinkler insp HS, Pump Test				$750.00
	Annual Fire Pump Flow Test,Sprinkler Backflow, Fire Hydrant service				$1,000.00
Cleveland Brothers	Generators Annual PM on all	7/1/2020	6/30/2021		$4,266.06
Replacing with Cummins					
G2Landscapes	Mowing-Mt Rock Campus	1/1/2019	12/31/2020		$25,165.00
	Mowing-Newville				$5,215.00
	Mowing-Oak Flat				$5,915.00
Siemens	Monitoring Agreement fire & elevator-all bldgs	9/1/2019	8/31/2020		$2,310.00
ProAys	Boiler Water Treatment	7/1/2019	7/30/2020		$10,480.00
Eastern Elevator	Regular maintenance as per contract-Quarterly	7/1/2019	9/20/2020		$2,491.60
	$622.90 x 4				
The Cope Company	Softener Salt for Brine System at Middle School				$9,500.00
CMI	RTK Update	1/1/2020	1/1/2021		$3,090.00
Advanced Disposal	Trash/Recycle				$33,112.00
Turner Installatin & Safety	Inspection of bleachers & athletic equipment	Annual			$9,000.00
Kint Corporation	Inspection & Maint Automatic Kitchen Fire Prot				$792.00
	Semi-Annual				
Kint Corporation	Fire Extinguisher Annual Inspections All Bldgs				$2,161.00

Vendor	Description	Start	End	Qty	Amount
Ehrlich	Pest Control				$6,576.00
Chamberlin Wingert	Porta John Rental				$6,200.00
FMX	Annual Subscription Fee				$5,750.00
Direct Energy	Energy Supply	6/11/2019	6/11/2021		
Pittsburgh Stage	Inspection of stages HS & MS	7/1/2020	6/30/2021		$3,798.00
Blue Mountain Air Compres	Air Compressor annual inspection				$1,540.67
A.G. Mauro	Shelter in Place-MS, OF, NV, MtR				$1,800.00
Papco	Fuel Oil				
				Total	$514,392.05

Cost Ctr	Vendor	Description	Start	End	Qty	Amount	PO#
10-1110-432	GBC Document Solutions	Lamination contract for repair and support	1/19/2020	1/19/2021	1	531.43	20001427

Total = $531.43

Cost Ctr	Vendor	Description	Start	End	Daly Rate	Total Ammount
720	CAIU	Tuition and contracted services for SE				$433,742.00
720	Central Penn Ed	Contracted services for Psychological Evaluations	7/1/2020	6/20/2021		$44,856.00
720	ENT surgury Group	Audiology Services (on demand)	3/5/2020	OPEN	100 an hour	$10,000.00
720	ESS	Contracted services for instructional aides				$89,500.00
720	HireMe	Vocational program (note shared program with SASD who reimburses their share)				$40,000.00
720	Laurel Life	Contracted counseling services for ES students				$75,000.00
710	Merakey Carlisle	Autism School Tuition				$110,000.00
710	Merakey Chambersburg	Autism School tuition				$30,000.00
710	New Story	Private licenced tuition				$340,000.00
710	River Rock Elementary	private licenced tuition for elementary				$140,000.00
710	River Rock Secondary	AEDY and Private Licenced tuition	7/1/2020	6/30/2021		$382,306.00
720	Therabilities - Speech	Contracted services	7/1/2020	6/30/2021		$89,500.00
720	Therabilities OT	Contracted services	7/1/2020	6/30/2021		$116,275.00
720	Therablities - BCBA	Contracted services	7/1/2020	6/30/2021		$89,500.00
720	Therablities - RBT	Contracted services	7/1/2020	6/30/2021		$200,000.00
720	Therablities PT	Contracted Services	7/1/2020	6/30/2021		$44,856.00
710	Vista School	Private School for Autism students				$60,000.00
710	Vista School Based	Autism classroom located in a school setting				$260,000.00
710	Western PA school for the blin	Tuition for individual student				$45,000.00
720	YBEC Trails Adventure	Contracted services for ES students	7/1/2020	6/30/2021		$40,500.00
720	YBEC Secondary	Private Licenced tuition				$235,096.00
720	YBEC Elementary	private licenced tuition for elementary				$66,000.00
athletics	Team Doctor	Contracted services				
	Dentist	Contracted services				
	Doctor	Contracted services				
	CAIU Title III	ELL Services				$0.00
	MHIDD	CASSP MOU				$0.00
770	Hobsons	Naviance Software				
						$2,942,131.00

Encl 8 – Forecast 5 Projections

Best Guess Projection

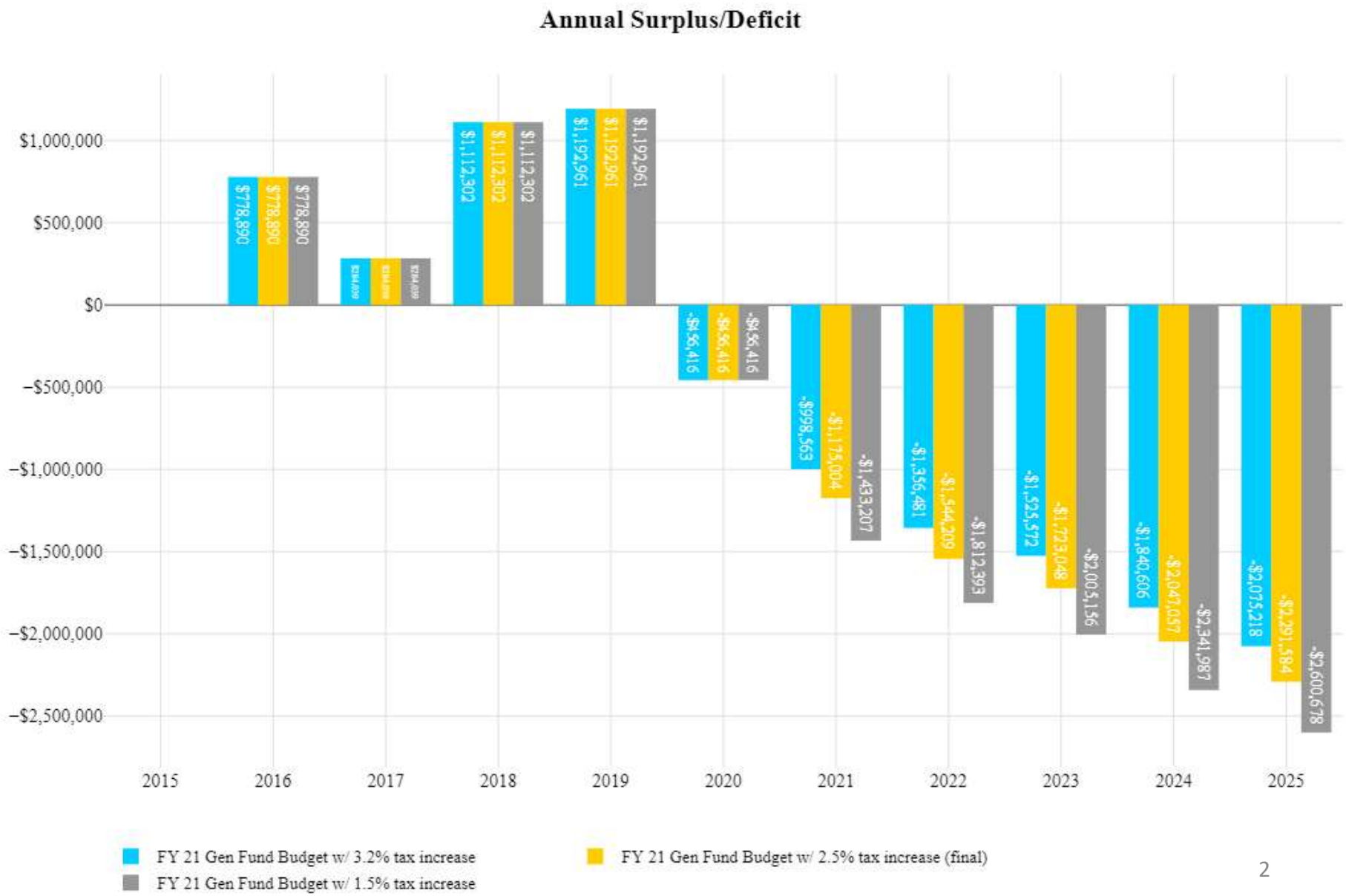
General Fund | Projection Summary

FY 21 Gen Fund Budget w/ 2.5% tax increase (final)

	BUDGET	REVENUE / EXPENDITURE PROJECTIONS					
	2020	2021	%Δ	2022	2023	2024	2025
REVENUE							
Local	$31,939,809	$32,457,055	1.6%	$33,732,335	$35,151,934	$36,466,173	$37,917,987
State	$19,354,697	$19,548,075	1.0%	$19,428,744	$19,632,135	$19,824,976	$20,022,984
Federal	$603,813	$975,952	61.6%	$975,952	$975,952	$975,952	$975,952
Other Financing Sources	$0	$0		$0	$0	$0	$0
TOTAL REVENUE	**$51,898,319**	**$52,981,082**	**2.1%**	**$54,137,031**	**$55,760,021**	**$57,267,101**	**$58,916,923**
EXPENDITURES							
Salary and Benefit Costs	$32,936,601	$33,383,136	1.4%	$34,220,448	$35,435,515	$36,656,961	$37,917,085
Other	$19,418,134	$20,772,950	7.0%	$21,460,792	$22,047,553	$22,657,196	$23,291,422
TOTAL EXPENDITURES	**$52,354,735**	**$54,156,086**	**3.4%**	**$55,681,240**	**$57,483,069**	**$59,314,157**	**$61,208,506**
SURPLUS / DEFICIT	**($456,416)**	**($1,175,004)**		**($1,544,209)**	**($1,723,048)**	**($2,047,057)**	**($2,291,584)**
BEGINNING FUND BALANCE	**$11,789,336**	**$11,332,920**		**$10,157,916**	**$8,613,707**	**$6,890,660**	**$4,843,603**
Proj Yr End Fund Bal	**$11,332,920**	**$10,157,916**		**$8,613,707**	**$6,890,660**	**$4,843,603**	**$2,552,019**
Fund Bal as % of Expend	**21.65%**	**18.76%**		**15.47%**	**11.99%**	**8.17%**	**4.17%**
Fund Bal as #mos of Spend	**2.60**	**2.25**		**1.86**	**1.44**	**0.98**	**0.50**

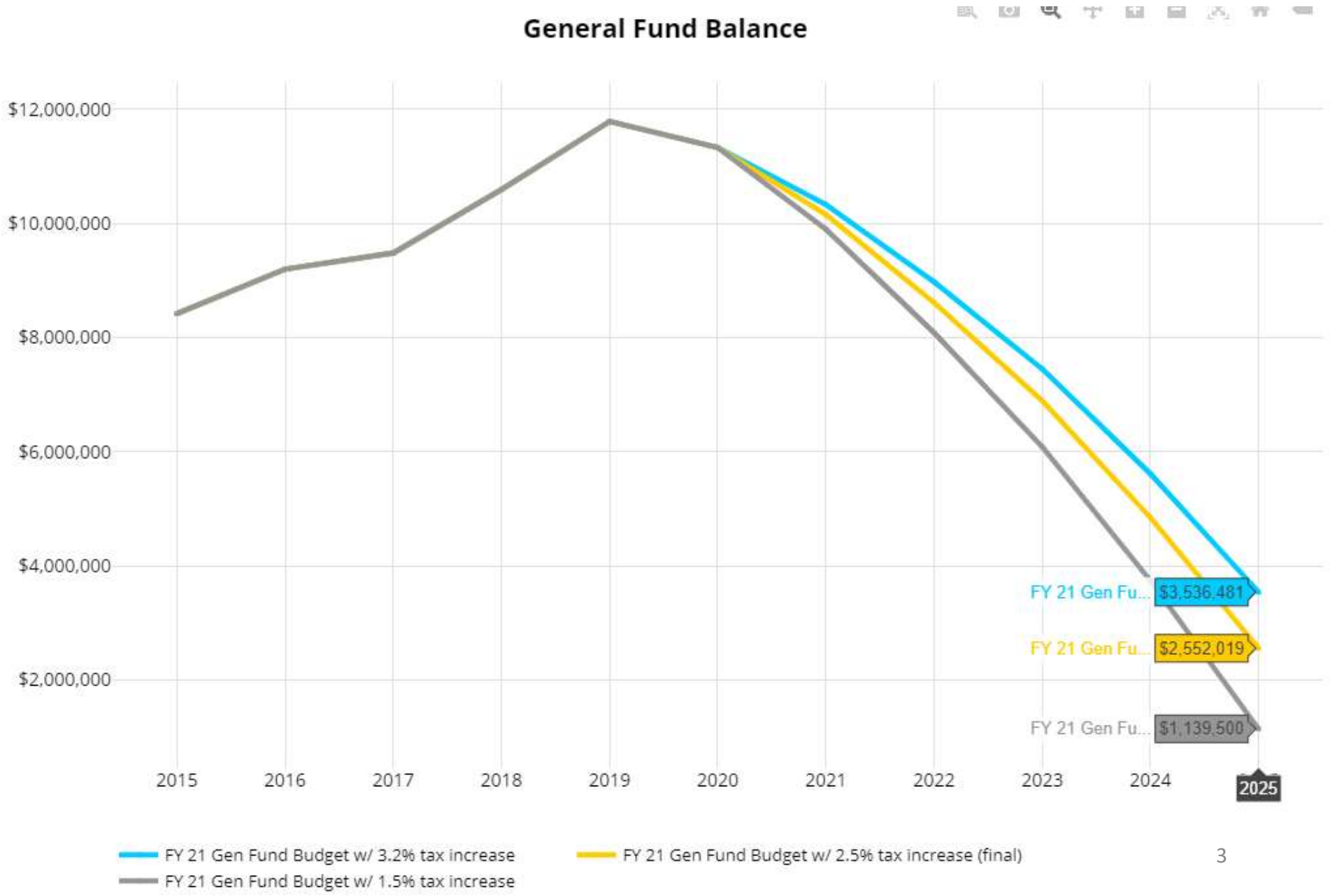
Encl 8 – Forecast 5 Projections

Deficit Spending



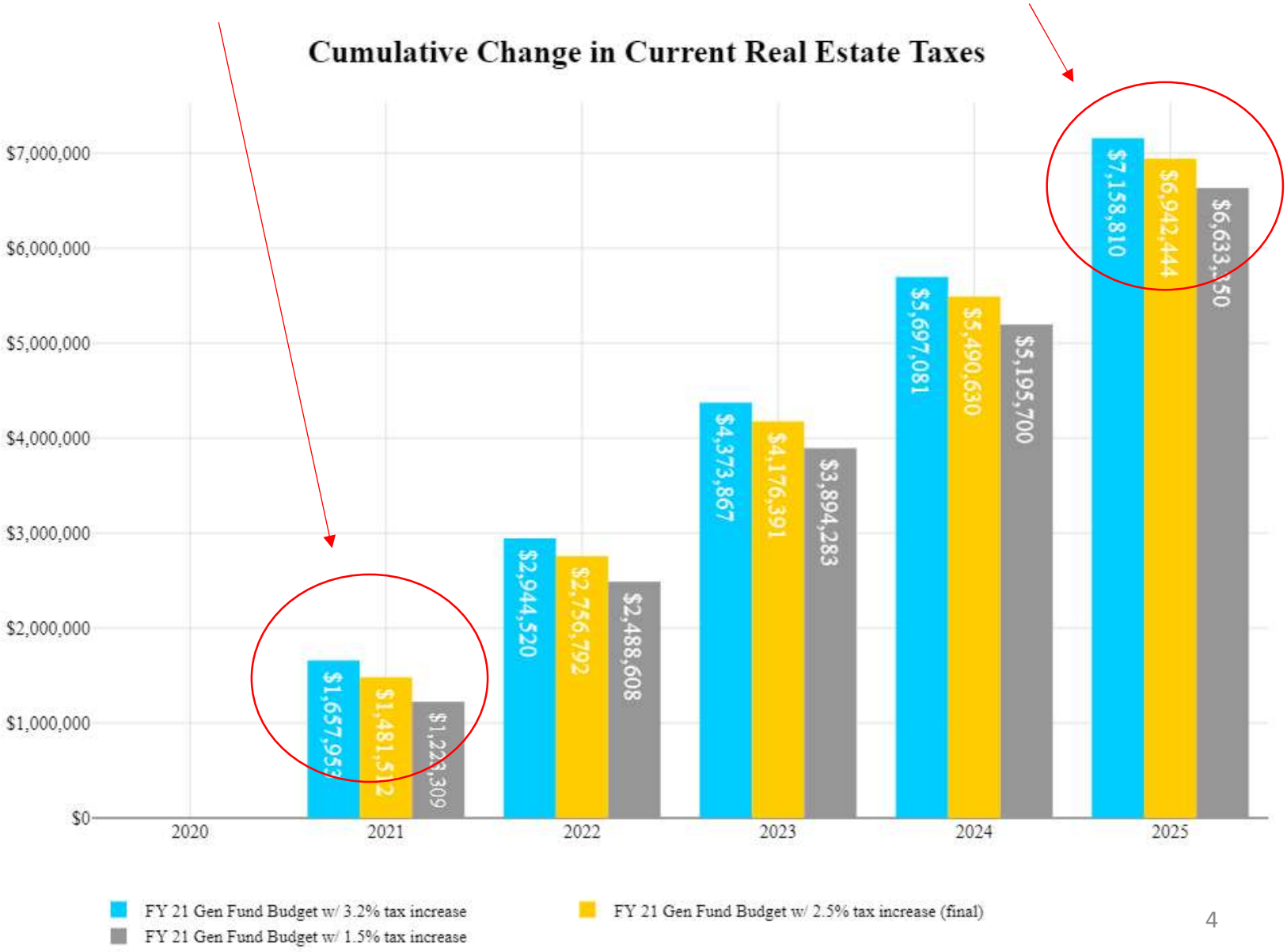
Encl 8 – Forecast 5 Projections

Loss of Fund Balance



Encl 8 – Forecast 5 Projections

FY21 Tax Increase Affects All Future Revenue



Encl 9 - Professional Staff Positions

Loc	Bldg	Grade	Code	Assigment Description	Cnt	EE Last Name	EE First Name	
1	DAO		1850	Home And School Visitor	1	WINESICKLE	JESSICA	
1	DAO		9125	Hearing Impaired Resource	1	HINCHEY	NANCY	
1	DAO		1875	School Psychologist	1	CAHILL	JEANNETTE	
1	DAO		1875	School Psychologist	1	HEISHMAN	ANGELA	
			CBA COUNT for DAO					4
240	NV	Grade K	2843	Kindergarten, age 5 (K5)	1	SHINHAM	KIMBERLY	
240	NV	Grade K	2843	Kindergarten, age 5 (K5)	1	WISER	COURTNEY	
240	NV	Grade K	2843	Kindergarten, age 5 (K5)	1	YOST	AIMEE	
240	NV	Grade 1	2844	Elementary, Primary Grades 1-3	1	JACKSON	CHELSEA	
240	NV	Grade 1	2844	Elementary, Primary Grades 1-3	1	ROSS	SUSAN	
240	NV	Grade 1	2844	Elementary, Primary Grades 1-3	1	WOLPERT	WENDY	
240	NV	Grade 2	2844	Elementary, Primary Grades 1-3	1	KELLER	HEATHER	
240	NV	Grade 2	2844	Elementary, Primary Grades 1-3	1	LOCY	LESLIE	
240	NV	Grade 2	2844	Elementary, Primary Grades 1-3	1	RHINEHART	AMBER	
240	NV	Grade 3	2844	Elementary, Primary Grades 1-3	1	BADDA	HEIDI	
240	NV	Grade 3	2844	Elementary, Primary Grades 1-3	1	KUHN	JENNIFER	
240	NV	Grade 3	2844	Elementary, Primary Grades 1-3	1	TETER	DANIELLE	
240	NV	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	KORNBLUM	DONNA	
240	NV	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	SHEAFFER	DANA	
240	NV	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	LEONARD	CATHERINE	
240	NV	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	SHEFFER	MELISSA	
240	NV	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	PIPER	CHELSEY	
240	NV	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	SHOVER	JESSICA	
240	NV		1401	Art, Elementary	1	MARPOE	JESSE	
240	NV		7606	Developmental Reading, Elementary C	1	GINTER	DENISE	
240	NV		7606	Developmental Reading, Elementary C	1	KING	NOELLE	
240	NV		7606	Developmental Reading, Elementary C	1	SWIGART	LAUREN	
240	NV		1836	Elementary School Counselor K-6	1	BOLES	KRISTEN	
240	NV		4498	English as Second Language, Element	1	D'AMORE	CHARLENE	
240	NV		4801	Health and Physical Education, Elem	1	STROH	BRENT	
240	NV		7620	Literacy Staff Coach	1	HOUSEL	HEATHER	
240	NV		7201	Music Elementary	1	TRAVIS	SUSAN	
240	NV		7201	Music Elementary	1	O'DONNELL	SARAH	
240	NV		9340	Special Education, Elementary Subje	1	SHIVELY	STACEY	
240	NV		9225	Special Education, Resource PreK-12	1	D'AGOSTINO	BETH	
240	NV		9225	Special Education, Resource PreK-12	1	LEHMAN	ANDREA	
			CBA COUNT for NV					31
250	OF	Grade K	2843	Kindergarten, age 5 (K5)	1	NYGAARD	ANNETTE	
250	OF	Grade K	2843	Kindergarten, age 5 (K5)	1	SHEPARD	HEATHER	
250	OF	Grade K	2843	Kindergarten, age 5 (K5)	1	HOCKENBERRY	HOLLY	
250	OF	Grade 1	2844	Elementary, Primary Grades 1-3	1	CRAWFORD	RANDY	
250	OF	Grade 1	2844	Elementary, Primary Grades 1-3	1	LINDSEY	TESSA	
250	OF	Grade 1	2844	Elementary, Primary Grades 1-3	1	STEINLY	CAITLIN	
250	OF	Grade 2	2844	Elementary, Primary Grades 1-3	1	FRANKLIN	CHARITY	
250	OF	Grade 2	2844	Elementary, Primary Grades 1-3	1	**REESE**	**SHANIA**	
250	OF	Grade 2	2844	Elementary, Primary Grades 1-3	1	ARNESBERGER	BRIEANN	
250	OF	Grade 3	2844	Elementary, Primary Grades 1-3	1	WILLIS	ALICIA	
250	OF	Grade 3	2844	Elementary, Primary Grades 1-3	1	BARWIN	CASEY	
250	OF	Grade 3	2844	Elementary, Primary Grades 1-3	1	WARNER	TIFFANY	
250	OF	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	VANDERHEIJDEN	SARA	
250	OF	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	FERRANTE	JENNIFER	
250	OF	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	FRAWLEY	ANNA	
250	OF	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	HOLTRY	MICHELLE	

Encl 9 - Professional Staff Positions

Loc	Bldg	Grade	Code	Assigment Description	Cnt	EE Last Name	EE First Name	
250	OF	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	LEHMAN	AMY	
250	OF	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	DIX	LINDSEY	
250	OF		7606	Developmental Reading, Elementary C	1	BALES	KELLY	
250	OF		7606	Developmental Reading, Elementary C	1	COOK	TRACEY	
250	OF		7606	Developmental Reading, Elementary C	1	KEMP	SALLIE	
250	OF		1836	Elementary School Counselor K-6	1	BINGAMAN	DANIELLE	
250	OF		4801	Health and Physical Education, Elem	1	BLASCO	SUSAN	
250	OF		6410	Library Science, Elem Sch	1	WIMMER	TONI	
250	OF		7620	Literacy Staff Coach	1	FARRANDS	MALLORY	
250	OF		1890	School Nurse	1	BRENEMAN	JUDY	
250	OF		9340	Special Education, Elementary Subje	1	COULSON	REBECCA	
250	OF		9340	Special Education, Elementary Subje	1	LARSEN	MEGAN	
250	OF		9340	Special Education, Elementary Subje	1	MOYER	EMILY	
250	OF		9340	Special Education, MDS	1	BLANTON	AMELIA	
250	OF		9225	Special Education, Resource PreK-12	1	FRANTZ	MEGAN	
250	OF		9225	Special Education, Resource PreK-12	1	BAHMUELLER	LISA	
250	OF		9225	Special Education, Resource PreK-12	1	WELLER	STEPHANIE	
250	OF		9225	Special Education, Resource PreK-12	1	FRY	ALLISON	
250	OF		3250	Speech	1	WEBBER	AMANDA	
250	OF		9272	Speech Correction, Elementary	1	GRIFFIN	BRIANNA	
				CBA COUNT for OF				36
270	MR	Grade K	2843	Kindergarten, age 5 (K5)	1	YILEK	THERESA	
270	MR	Grade K	2843	Kindergarten, age 5 (K5)	1	GRAHAM	LINDSAY	
270	MR	Grade K	2843	Kindergarten, age 5 (K5)	1	HEADER	CRYSTAL	
270	MR	Grade 1	2844	Elementary, Primary Grades 1-3	1	FERRELL	LORRAINE	
270	MR	Grade 1	2844	Elementary, Primary Grades 1-3	1	PETTIT	ANDREW	
270	MR	Grade 1	2844	Elementary, Primary Grades 1-3	1	MASER	JESSICA	
270	MR	Grade 2	2844	Elementary, Primary Grades 1-3	1	ARNOLD	SHANNON	
270	MR	Grade 2	2844	Elementary, Primary Grades 1-3	1	DEVONALD	STEPHANIE	
270	MR	Grade 2	2844	Elementary, Primary Grades 1-3	1	LEEDS	MICHELLE	
270	MR	Grade 3	2844	Elementary, Primary Grades 1-3	1	MALICK	ERIN	
270	MR	Grade 3	2844	Elementary, Primary Grades 1-3	1	METTLER	DIANA	
270	MR	Grade 3	2844	Elementary, Primary Grades 1-3	1	KORDES	MOLLY	
270	MR	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	BENSON	COURTNEY	
270	MR	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	DYSON	CYNTHIA	
270	MR	Grade 4	2845	Elementary, Intermediate Grades 4-6	1	WESTON	HEIDI	
270	MR	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	BLACK	MICHELLE	
270	MR	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	HAIR	WENDI	
270	MR	Grade 5	2845	Elementary, Intermediate Grades 4-6	1	SCHWARTZMILLER	HEATHER	
270	MR		1401	Art, Elementary	1	KIEHL	TAMMY	
270	MR		7606	Developmental Reading, Elementary C	1	CUNNINGHAM	KARYN	
270	MR		7606	Developmental Reading, Elementary C	1	ROBERTS	JENNIFER	
270	MR		7606	Developmental Reading, Elementary C	1	SCHUMACHER	KATHLEEN	
270	MR		2811	Gifted classes, Elementary	1	MARTIN	CRYSTAL	
270	MR		1836	Elementary School Counselor K-6	1	RYAN	SUSANAH	
270	MR		7620	Literacy Staff Coach	1	RICHWINE	LEAH	
270	MR		7201	Music Elementary	1	KIEHL	MELISSA	
270	MR		9340	Special Education, Elementary Subje	1	PARKS	LAURA	
270	MR		9340	Special Education, Elementary Subje	1	STANTON	BETHANY	
270	MR		9225	Special Education, Resource PreK-12	1	TOMASOV	JENNIFER	
270	MR		9272	Speech Correction, Elementary	1	KELLER	JENNIFER	
270	MR		6410	Library Science, Elem Sch	1	MCELWEE	MELISSA	
				CBA COUNT for MR				31

Encl 9 - Professional Staff Positions

Loc	Bldg	Grade	Code	Assigment Description	Cnt	EE Last Name	EE First Name	
510	MS		1402	Art (sec Sch Classes)	1	SHAMBAUGH	LAURA	
510	MS		1001	STEM - Elementary/Secondary	1	ROBERTS	DAVID	
510	MS		7607	Developmental Reading, Secondary Cl	1	LAVALA	KEITH	
510	MS		2845	Elementary, Intermediate Grades 4-6	1	BEATTY	SHARON	
510	MS		2845	Elementary, Intermediate Grades 4-6	1	BRITCHER	SHAWN	
510	MS		2845	Elementary, Intermediate Grades 4-6	1	GILBERT	HEIDI	
510	MS		2845	Elementary, Intermediate Grades 4-6	1	NERONE	LUKE	
510	MS		2845	Elementary, Intermediate Grades 4-6	1	FRY	BRADLY	
510	MS		2811	Gifted classes, Elementary / Secondary	1	GIBB	STACEY	
510	MS		4802	Health & Phys Ed (sec Sch Cl)	1	DEUTSCH	JESSE	
510	MS		4802	Health & Phys Ed (sec Sch Cl)	1	MILER	SHANE	
810	MS		4802	Health & Phys Ed (sec Sch Cl)	1	ENGLEMAN	MATTHEW	
510	MS		4802	Health & Phys Ed (sec Sch Cl)	1	REISINGER	REBEKAH	
510	MS		5605	Home Economics	1	WHIGHAM	REBECCA	
510	MS		6411	Library Science, Secondary	1	SANDELL	DENISE	
510	MS		7620	Literacy Staff Coach	1	GROSSMAN	CRYSTAL	
510	MS		2860	Middle Level Math 7-9	1	GILBERT	MILLIE	
510	MS		2860	Middle Level Math 7-9	1	GREGORIS	JENNIFER	
510	MS		2860	Middle Level Math 7-9	1	GRUVER	CHRISTINA	
510	MS		2860	Middle Level Math 7-9	1	SPEARS	MICHAEL	
510	MS		2860	Middle Level Math 7-9	1	KELLEY	RYAN	
510	MS		2880	Middle Level Math 7-9	1	WILLIAMS-RENSEL	LEAH	
510	MS		2880	Middle Level Science	1	BROWN	ALISON	
510	MS		2880	Middle Level Science	1	BUKOUSKY	THERESE	
510	MS		2880	Middle Level Science	1	PERRY	GREG	
510	MS		8405	Biology 7-12	1	MAGEE	HEATHER	
510	MS		2880	Middle Level Science	1	THUMMA	JULIE	
510	MS		2870	Middle Level Social Studies 7-9	1	YEALY	MORGAN	
510	MS		2870	Middle Level Social Studies 7-9	1	LANDIS	FRANK	
510	MS		2870	Middle Level Social Studies 7-9	1	PUTT	JOHN	
510	MS		2870	Middle Level Social Studies 7-9	1	KOMAN	ANDREW	
510	MS		2850	Middle School English	1	LEUSCHEN	EMMA	
510	MS		2850	Middle School English	1	DELLINGER	BARBARA	
510	MS		2850	Middle School English	1	**ZINN**	**ERIN**	
510	MS		7202	Music (sec Sch Classes)	1	SHOVER	LORI	
510	MS		7202	Music (sec Sch Classes)	1	TIFFANY	MATTHEW	
510	MS		1890	School Nurse	1	DOLL	DIANNA	
510	MS		1837	Secondary School Counselor	1	CRAIG	AMY	
510	MS		1837	Secondary School Counselor	1	FULKER	ANNE	
510	MS		9350	Special Education, Middle Level Eng	1	BARRICK	JANA	
510	MS		9350	Special Education, Middle Level Eng / Math	1	SPRECHER	JESSICA	
510	MS		9360	Special Education, Middle Level Mat / Sci / Res	1	ROLLER	SARAH	
510	MS		9360	Special Education, Middle Level Mat / Soc / Eng	1	**KUMP**	**JENNIFER**	
510	MS		9225	Special Education, Resource PreK-12	1	BULLOCK	MEGHAN	
510	MS		9225	Special Education, Resource PreK-12	1	CREEK	EMILY	
510	MS		9225	Special Education, Resource PreK-12	1	DAGLE	JESSICA	
510	MS		9225	Special Education, Resource PreK-12	1	ELLERMAN II	GREGORY	
510	MS		9225	Special Education, Resource PreK-12	1	HALL	MEGAN	
510	MS		9225	Special Education, Resource PreK-12	1	MORAN	ALEXA	
510	MS		9225	Special Education, Resource PreK-12	1	BARNARD	TARA	
510	MS		6077	Technology Education, Secondary	1	MCINTIRE	JENNA	
				CBA COUNT for MS				51
810	HS		6076	Technology Education, Elementary	1	POLICICCHIO	MARSHALL	
810	HS		1200	Agriculture	1	NAILOR	ELLEN	

Encl 9 - Professional Staff Positions

Loc	Bldg	Grade	Code	Assigment Description	Cnt	EE Last Name	EE First Name
810	HS		1200	Agriculture / Small Engine / Mechanics	1	FULTON	SARABETH
810	HS		9900	All Other	1	PENNER	SCOTT
810	HS		1402	Art (sec Sch Classes)	1	KUNTZ-MISLITSKI	JUDITH
810	HS		1402	Art (sec Sch Classes)	1	MCVITTY	MICHAEL
810	HS		1606	Business Education, Secondary	1	BLACK	LISA
810	HS		1606	Business Education, Secondary	1	HOFFMAN	CORY
810	HS		1606	Business Education, Secondary	1	MUNSON	LORI
810	HS		1606	Business Education, Secondary	1	POWELL	CHERIE
810	HS		3200	English	1	ORTIZ	JENNIE
810	HS		3200	English	1	SCHENK	KELLY
810	HS		3200	English	1	RICKABAUGH	COURTNEY
810	HS		3200	English	1	HERNJAK	KELSEY
810	HS		3200	English	1	PAGZE	BETHANY
810	HS		3200	English	1	SCHNEIDER	ANGELA
810	HS		3200	English	1	YINGER	LISA
810	HS		4410	French	1	FLORY	ANGELIQUE
810	HS		4802	Health & Phys Ed	1	KUNTZ	DORA
810	HS		4802	Health & Phys Ed	1	KUMP	MATTHEW
810	HS		4802	Health & Phys Ed	1	ARTZ	MICAH
810	HS		6005	Industrial Arts/technology Ed	1	BARNOUSKI	JOSEPH
810	HS		6005	Industrial Arts/technology Ed	1	CASELLA	ANTHONY
810	HS		7620	Literacy Staff Coach	1	DONATO	NICOLE
810	HS		6411	Library Science, Secondary	1	DAUGHERTY	CHRISTA
810	HS		6800	Mathematics	1	GINTER	MICHAEL
810	HS		6800	Mathematics	1	HANKES	WENDY
810	HS		6800	Mathematics	1	HENRY	TYLER
810	HS		6800	Mathematics	1	KNOL	DOUGLAS
810	HS		6800	Mathematics	1	BERRY	SHANNON
810	HS		6800	Mathematics	1	VELAZQUEZ	LISA
810	HS		6800	Mathematics	1	FOOR	BRETT
810	HS		6800	Mathematics	1	DETWILER	HEATHER
810	HS		7202	Music (sec Sch Classes)	1	NOBILE	ADAM
810	HS		7202	Music (sec Sch Classes)	1	WILSON	EDWARD
810	HS		1890	School Nurse	1	METCALF	JUDY
810	HS		1885	School Physical Therapist	1	CARNS	ELIZABETH
810	HS		8405	Science	1	BARNES	TRAVIS
810	HS		8405	Science	1	HERENDEEN	REBECCA
810	HS		8405	Science	1	YOUNG	EMILY
810	HS		8420	Science	1	DONALDSON	SEAN
810	HS		8420	Science	1	MYERS	HEATH
810	HS		8440	Science	1	KNAPP	AARON
810	HS		8450	Science	1	FRANKFORD	AMANDA
810	HS		8470	Science	1	MCCLURE	ROBERT
810	HS		1837	Secondary School Counselor	1	CREPS	JUDITH
810	HS		1837	Secondary School Counselor	1	KRAUS	JOCELYN
810	HS		1837	Secondary School Counselor	1	MAINS	SHERRI
810	HS		8845	Social Studies	1	HETRICK	LAUREN
810	HS		8845	Social Studies	1	REALL	WESTON
810	HS		2870	Social Studies	1	ANDERSON	SCOTT
810	HS		8875	Social Studies	1	GUTSHALL	NATHANIEL
810	HS		8842	Social Studies	1	MILLER	JAMES
810	HS		8875	Social Studies	1	TIGYER	DANIEL
810	HS		8845	Social Studies	1	STEVENSON	SEAN
810	HS		4490	Spanish	1	ANDERSON	MEGAN
810	HS		4490	Spanish	1	LAROSE	LAURA

Encl 9 - Professional Staff Positions

Loc	Bldg	Grade	Code	Assigment Description	Cnt	EE Last Name	EE First Name	
810	HS		4490	Spanish	1	OLDHAM	ASHLEY	
810	HS		9225	Special Education, Resource PreK-12	1	BEAR	MICHELLE	
810	HS		9225	Special Education, Resource PreK-12	1	BOYD	MARIA	
810	HS		9225	Special Education, Resource PreK-12	1	GLEESON	ASHLEY	
810	HS		9225	Special Education, Resource PreK-12	1	WARTHIN	CECILIA	
810	HS		9355	Special Education, Secondary Englis	1	CHAMBERLIN	SHAWNNA	
810	HS		9355	Special Education, Secondary Englis	1	KATORA	CHRISTIE	
810	HS		9355	Special Education, Secondary Englis / Math	1	EDWARDS	JILL	
810	HS		9225	Special Education, Resource PreK-12	1	TRAYLOR	SUSAN	
810	HS		9355	Special Education, Secondary Englis / SocStu / M	1	BEST	HEATHER	
810	HS		9375	Special Education, Secondary Social	1	WOLFE	TRICA	
810	HS		9225	*Special Education, Autism*	1	WALDEN	GENELLE	
				CBA COUNT for HS				69

TOTAL CBA COUNT for BSSD	*222*

New EE's for 2020-21 School Year noted in BLUE text

TRANSFERS for 2020-21 School Year noted in PURPLE text

Encl 10 - Homestead / Farmstead Calculations

2020 Slot Machine Tax Revenue Allocation

Description	Enter Data
EIT / PIT Act 1 Tax Revenue, if Any	**$0**
Slot Machine Tax Revenue Share of Distribution	**$772,721.11**
Property Tax Rates (mills)	**15.0123**
Homestead Total	**5,617**
Farmstead Total	**201**
Properties with Unused Exclusion Allowance - Count	-111
Properties with Unused Exclusion Allowance - Value	$478,400.00
Revenues Applied to Tax Relief	
EIT / PIT Act 1 Tax Revenue, if Any	$0
Slot Machine Tax Revenue Share of Distribution	$772,721.11
Total Revenue to be Applied To Homestead / Farmstead Tax Relief	**$772,721.11**
Qualifying Property Counts	**5,818**
Calculated Tax Relief Per Homestead	**$132.82**
Homestead Exclusion Amount	**$8,847.41**
Re-allocation of Unused Exclusion Amounts Arising From	
Total Original Property Counts	5,818
Less: Number of Properties Having Unused Exclusion Amounts	-111
Number of Properties Participating in Re-allocation of Unused Exclusion Amounts	**5,707**
Homesteads With Assessed Values Less than the Homestead Exclusion Amount	
Total Value of Unused Exclusion Amount From All Properties Below Threshold	$478,400.00
Total Value of Tax Relief From Unused Exclusion Amount	$7,181.88
Additional Tax Relief Per Homestead	
If this amount is immaterial (tax relief <$0.50) do not re-allocate	**$1.26**
Re-allocation of Remaining Unused Tax Relief	$7,181.88
Total Equivalent Homestead Exclusion Amount to be Re-allocated	$478,400.00
Total Equivalent Homestead Exclusion Amount to be Re-allocated -	
Per Remaining Homesteads	$83.83
Per Remaining Homesteads Rounded	$84.00
Total Original Homestead Exclusion Amounts	$8,847.41
Exclusion Amounts After Re-Allocation	**$8,931.41**
Exclusion Amounts After Re-Allocation as tax $	**$134.08**
Change	$1.26
Summary of Total Tax Relief Distributed:	
Homesteads & Farmsteads Eligible for Redistribution	5,707
Exclusion Amount Adjusted for Unused Exclusions from Homesteads Below Exclusion Threshold	$8,931.41
Proposed Tax Rate	0.0150123
Subtotal Tax Relief Distributed to Fully Participating Homesteads and Farmsteads	**$765,200.30**
Add: Partially Participating Homesteads: Amount of Tax Relief Used	
Number of Homes Below Threshold	111
Initial Exclusion Amount Per Homestead	$8,847.41
Total Initial Exclusion Amount for Homesteads Below Threshold	$982,062.51
Less: Unused Amount of Exclusion Allowance	-$478,400.00
Amount of Exclusion Allowance Used by Homesteads Below Exclusion Allowance Threshold	$503,662.51
Tax Relief Provided to Partially Participating Homesteads	**$7,561.00**
Total Tax Relief Provided Above	**$772,761.30**
State Pro Tax Allocation	$772,721.11
Undistributed Amount of Slot Revenue	($40.19)
HS Median value	$179,300
HS Average	$189,231

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).

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

Resolution No. __

IMPLEMENTING THE HOMESTEAD AND FARMSTEAD EXCLUSION FOR THE 2020-21FISCAL 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 2020-2021 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 **$772,721.11** for the 2020-2021 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 5617 eligible homestead properties and 201 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 2020-2021 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 **$8,931.41** (or **$134.08** in tax value) and the farmstead exclusion to be **$8,931.41** (or **$134.08** 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 twenty second day of June 2020.

BIG SPRING SCHOOL DISTRICT:

_____
William 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. __

IMPLEMENTING THE 2020-2021 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, 2020, and ending June 30, 2021.

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, 2020, 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 four million, one hundred fifty six thousand, eighty six dollars** and no cents ***($54,156,086***) during the school fiscal year July 1, 2020 through June 30, 2021 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 one hundred twenty three ten thousandths (15.0123)** mills (being $**1.50123** 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, 2020; and

Further, that said Board of School Directors does hereby indicate its intention to continue during the fiscal year commencing July 1, 2020, 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, 2020, 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 until September 30,2020; and all taxpayers who shall fail to make payment of any such taxes charged against them on or before November 30, 2020 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. The District will waive any penalty on installment payments received after October 31, 2020 until November 30, 2020 at which point the penalty shall apply.

RESOLVED AND ADOPTED this twenty second day of June 2020, by Roll Call vote, aye and nay as follows:

Blasco-Hurley	-
Deihl	-
Gutshall	-
Myers	-
Over	-
Piper	-
Roush	-
Swanson	-
Wardle	-

BIG SPRING SCHOOL DISTRICT:

_____
William Swanson
President, Board of School Directors

ATTEST:

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