

2019-20 Final General Fund Budget

As approved on 3 June 2019

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2019-20 Final General Fund Budget



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. Whether it be District funds, staff, or time; each used wisely can provide critical benefit to our students. The 2019-2020 budget strategy maintains the community's investment in each and every student. 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 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 in a three-year curriculum revision process that is focused on building 21st Century Skills for our students. Using course content to create leaders and learners that 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 to serve them extremely well within and beyond Big Spring. These resources allocated to curriculum development, professional learning, and classroom resources will create those engaging learning opportunities.

Personalized Learning

Building student skills aligned to the Profile of a Graduate is an ongoing priority in curriculum, instruction and assessment work. The district continues its aggressive K-12 curriculum revision process that aims to build 21st century skills via authentic learning experiences and personalization in every classroom. The 19-20 budget supports new courses and curricular revisions at the middle level to support a 7th through 12th grade learning experience. At the high school teachers continue to utilize the curriculum revision process to align courses with the Personalized Diploma and student learning outcomes. With the continued use of technology to support K-12 classrooms, ongoing

budgetary support is necessary for licensing costs, data warehousing and analysis purposes. The 19-20 school year will be a year of training and transition as progress monitoring and data warehouse platforms are updated to utilize the current technological capabilities to support data analysis and student goal setting. The Board's financial commitment allows us to build a curriculum, instruction and assessment system that delivers a personalized learning experience for each student and prepares them for post-secondary success.

Safety

School and district safety continue to be areas of focus with this budget. The district prioritizes funds to address four core areas as articulated in the three-year safety plan. Those areas of focus include: Infrastructure, Emergency Drills / Professional Development, Critical Incidence Response Planning, and Surveillance and Operations. The District has invested significant time in the development and redeployment of its All Hazards Plan along with site specific Critical Incidence Response Plans. These plans provide the architecture for enhancing a safe and secure learning environment for our students, staff, and Big Spring Community. The 2019-20 school year will also provide for an expansion of the District's School Resource Officer (SRO) partnership with the Cumberland County Sheriff's Office to include two officers serving our school community, full time. The SRO program provides for key relationship development with students, targeted instruction within our classrooms, and the consistency of daily safety support as needed.

Technology Sustainability and Improvement

The district is in the fourth year of the technology services agreement with Questeq. The technology department strives to provide secure and reliable infrastructure to the districts 6 buildings, 375 Staff, and 2525 students. The IT Infrastructure foundation including human resources, hardware, software, networks, and related user services continues to grow and evolve.

A significant driver in the technology budget is the sustainability of the student one-to-one program, including new devices for 6th and 9th grade students and replacing 6 years old devices at the elementary level. With the dedication and persistence of teachers, the one-to-one program has helped pave the way for students to leverage new opportunities for personalized instruction and learning.

The district continues to pursue classroom technologies that support the cognitive, personal and interpersonal competencies that students need to have when they graduate. Investments in collaborative technologies such as the high school TV Studio, Interactive TV panels, Microsoft Enrollment for Education Solutions, laptops for STEM programs, equipment for media and daily news, and Computer Aided Design are a priority in 2019-20.

Safety and security for all students and staff will continue to be a focus with the addition of 125 indoor and outdoor security cameras, enhanced outdoor Wi-Fi access, and the Navigate Prepared Emergency preparedness and Social Sentinel software programs.

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. 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 order to control spending, 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 currently hosting 15 consortium students from 4 different districts in our Life Skills, MDS and Learning Support programs, as well as providing Deaf and Hard of Hearing services to consortium students from 5 other Districts. For 19-20 we are planning to take over the operation of two secondary autism classrooms that are currently run by Merakey. These classrooms currently have a total of 16 students in them and about 50% of the students enrolled are consortium students. We anticipate a significant long-term savings after the first year. Combined, the revenue generated from this arrangement brings in approximately $400,000.

- **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 Girls program proved to be a strong addition to their services. Female emotional support students are difficult to program for and this program provided services to 3 students at half the cost of tuition in an IU program. YBEC has plans to open an elementary program next year which may provide another option for our emotional support students.
  - River Rock: We are working with River Rock to increase their counseling support at the Newville campus for no or a marginal increase in tuition. Our hope is that this will provide us another alternative for Emotional Support students we are currently sending to the IU.

- **District Emotional Support Program:**
  We will continue to re-designing 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. The first step of this redesign was to add a second Emotional Support position to Oak Flat. For 19-20 we will be focusing on additional supports for our autistic students. These include taking over the two secondary Merakey classrooms and using those funds to contract with Therabilities to provide a full time behavior analyst position as well as several Licensed behavior specialists. In addition, we will continue specialized training in behavior for our staff.

Student Support – Counseling

In addition to our special education students, we are seeing a rising need for additional mental health support for all of our students. For the 19-20 school year we are continuing to expand our counseling

program with the following initiatives:

- **Specialized training for our counseling staff**

Using resources from a grant, our counselors are participating in advanced trainings in specific areas of counseling, such as grief and loss, play therapy and working with students with anxiety. The goal is for our counselors to be able to provide better support to all of our students.

- **Shippensburg Collaborative Counseling program.**

One of the major barriers we've identified within our area is the lack of mental health professionals in the Newville community who can provide counseling services to our students and their families. We have been working for the past school year with Shippensburg University to reduce this problem by forming a partnership with their clinical counseling program. For the 19-20 school year S.U. has agreed to provide clinical psychology interns and appropriate supervision who can provide therapeutic support to our students. In addition, we are working on giving them space to open an extension of their "Growing Edges" clinic in one of our buildings. This program would operate after school hours and be open to the community and because the therapists are students earning their internship hours *there will be no cost to the clients or the District.*

Fiscal Unpredictability

While the administration and Board are committed to the students of Big Spring, 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.

Mandates

While funding slows at both the Commonwealth and Federal levels, unfunded mandates are not. Special Education funding continues to be a challenge with the Commonwealth and Federal subsidies far from covering the original 50%. As before, the legislative requirements for special education remain above and beyond what is mandated by federal law and affects almost all aspects of your operation, including transportation. The expanded definition of homelessness stresses an already tight transportation budget. The retirement system continues to strain the District and Commonwealth with *additional* contribution of $200,000 (4.8% increase over 2017-18) with the Commonwealth responsible for half of that increase. The total contribution to the PSERS (School District & Commonwealth shares) is estimated at $6.96MM meaning retirement expense is 13.2% of the entire expense budget.

Medical Spending

With the implementation of a qualified high deductible plan, medical insurance for employees decreased by 6% in 2016, 10% in 2017, 3.5% for 2018/19 and 2.33% for 2019/20 for four years of reduction in premiums – providing a bright spot in the budget. The District's reserve in the South Central Trust, used to pay medical claims as a self-funded entity, was $3,342,698 at June 30, 2018. As the 2019 year closes, revenues are expected liabilities again at June 30. Medical payments are 5.9% of the entire budget after a reduction from $3.15 MM last year to an expected $3.1 MM in 2019/20.

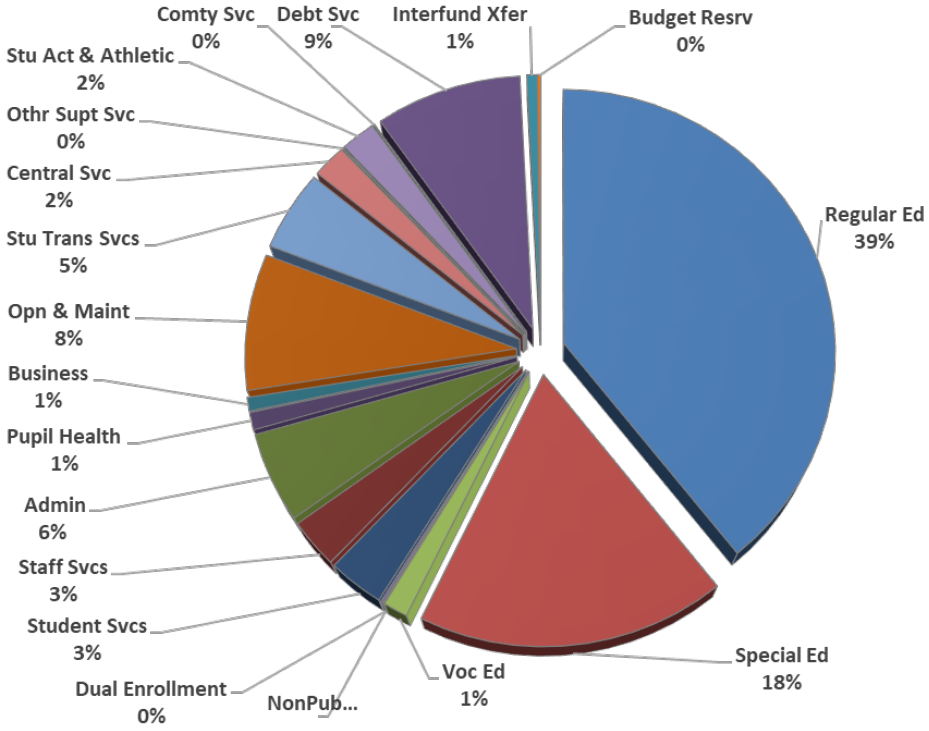
	Mar 31, 19
ASSETS	
Current Assets	
Checking/Savings	
1019 · Checking	3,764,322.32
Total Checking/Savings	3,764,322.32
Other Current Assets	
1510 · Prepaid Expenses	2,317.93
Total Other Current Assets	2,317.93
Total Current Assets	3,766,640.25
TOTAL ASSETS	**3,766,640.25**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2050 · Accts Payable	0.00
2150 · IBNR - Insured Claims Payable	179,000.00
Total Other Current Liabilities	179,000.00
Total Current Liabilities	179,000.00
Total Liabilities	179,000.00
Equity	
3010 · Fund Balance	1,227,553.64
3900 · Retained Earnings	1,936,143.62
Net Income	423,942.99
Total Equity	3,587,640.25
TOTAL LIABILITIES & EQUITY	**3,766,640.25**

2019-20 Budget – Quick Look:

Description	2018	2019	2020
General Fund Expense	$49,346,946	$50,396,578	**$52,354,735**
General Fund Revenue	$49,166,960	$50,176,931	**$51,898,319**
Fund Balance Required to Balance	179,987	$219,647	**$456,416**
Increase in Expense (as %)	2.0%	2.13%	**3.9%**
Increase in Revenue (as %)	2.0%	2.05%	**3.2%**
Transfer – Capital Reserve Fund	$635,000	$171,000	**$250,000**
Transfer – Café Fund	$65,000	$65,000	**$65,000**
Contingency	$100,000	$171,731	**$99,500**
Medical Premium Change	-10%	-3.55%	**-2.33**
Tax Rate (as mills)	14.0429	14.3238	**14.6361**
Tax Increase per $100,000 (in $)	$34.25	$28	**$32**

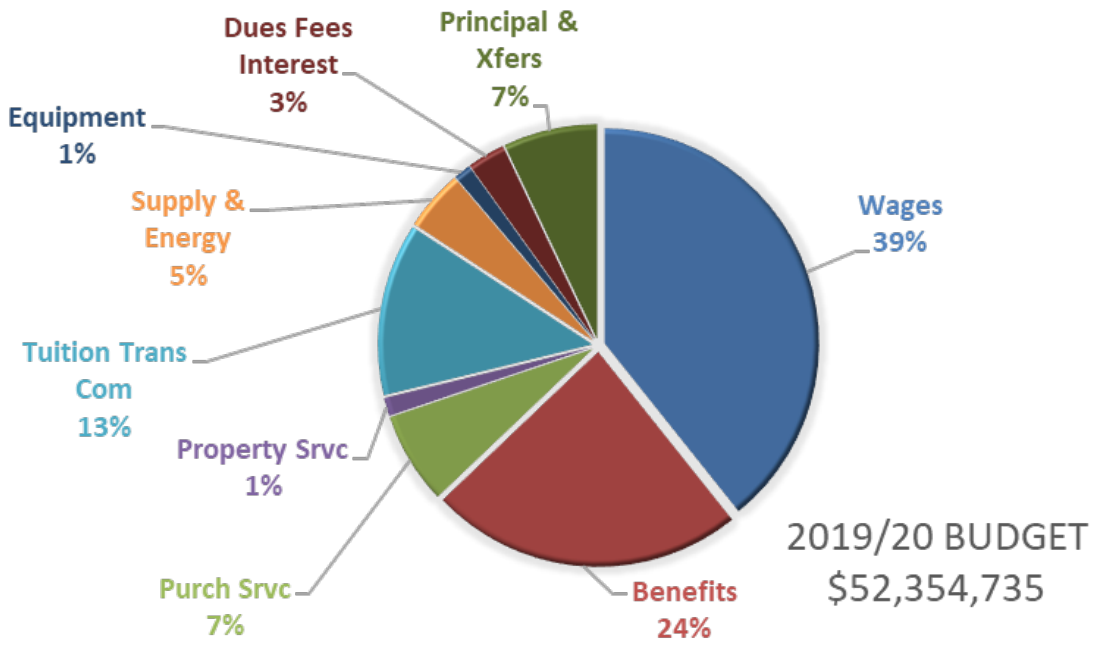
II. Expenditures

A. Departments. The District's budget for 2019/20 is $52,354,735; here is the budget by Department (or function):



Description	AFR 2015/16	AFR 2016/17	AFR 2017/18	Budget 2018/19	Budget 2019/20
Regular Ed	$17,460,059	$18,747,319	$18,831,517	$20,664,544	$20,581,179
Special Ed	7,543,455	7,946,140	8,434,894	8,521,655	9,362,026
Voc Ed	550,447	536,454	589,580	729,000	757,500
Other Instr	9,376	34,332	125,381	101,844	74,725
NonPub Schl		3,109	936	3,109	3,000
Dual Enrollment	4,282	0	3,439	3,000	1,250
Student Svcs	1,091,801	1,323,033	1,524,912	1,552,075	1,712,893
Staff Svcs	1,788,925	1,409,280	1,447,386	1,553,364	1,558,920
Admin	2,355,959	2,451,721	2,589,447	2,774,533	2,885,211
Pupil Health	512,383	513,811	495,679	547,645	559,792
Business	395,101	360,023	384,107	415,439	435,655
Opn & Maint	3,449,749	3,653,801	3,908,781	3,932,951	4,411,127
Stu Trans Svcs	2,386,104	2,430,975	2,464,050	2,551,729	2,622,304
Central Svc	421,836	863,870	935,549	1,005,538	1,083,199
Othr Supt Svc	28,064	27,664	27,523	28,000	28,000
Stu Act & Athletic	888,323	948,645	906,772	1,023,366	1,113,570
Comty Svc	28,559	26,660	26,427	38,934	28,734
Bldg Improvement	15,596		0	37,835	0
Debt Svc	3,689,895	3,899,790	4,436,794	4,675,286	4,716,150
Interfund Xfer	2,778,835	2,665,909	1,559,302	65,000	320,000
Budget Resrv				171,731	99,500
Total	**$45,398,749**	**$47,842,536**	**$48,692,476**	**$50,396,578**	**$52,354,735**

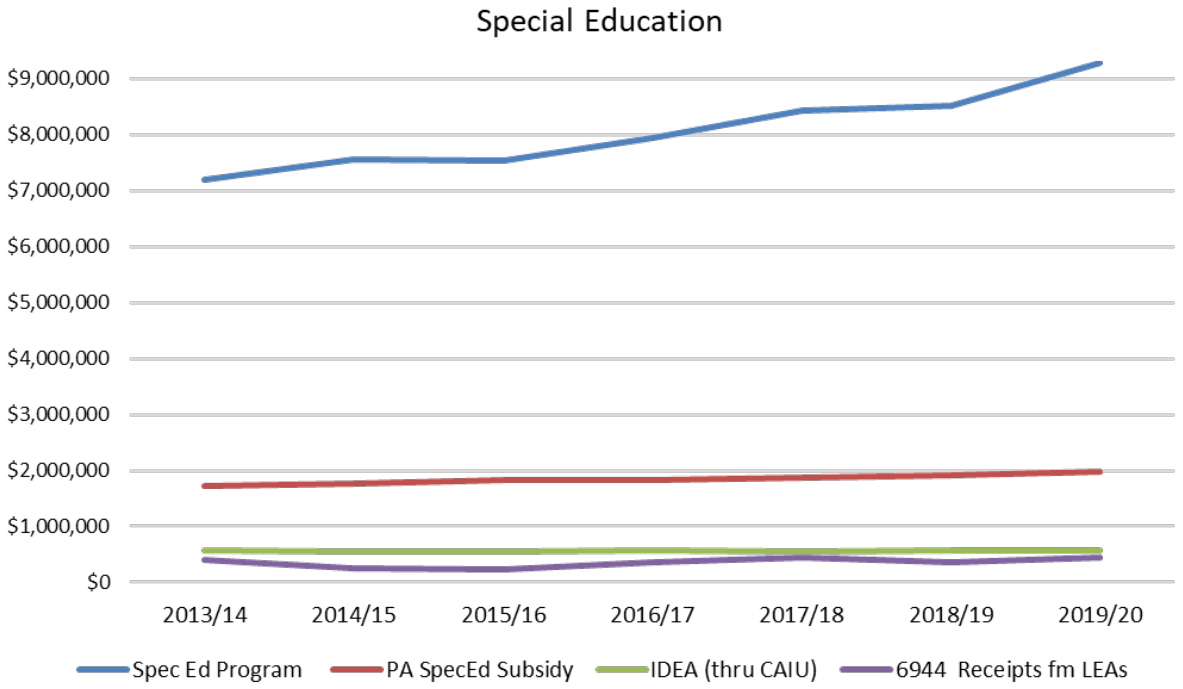
B. Budget by Object or Type. The chart below shows the same $52,354,735 broken out by type or object:



Description	AFR 2015/16	AFR 2016/17	AFR 2017/18	Budget 2018/19	Budget 2019/20
Wages	$18,411,612	$18,668,151	$19,049,426	$19,787,997	$20,553,214
Benefits	9,116,089	10,252,334	10,679,941	12,000,353	12,383,387
Purch Srvc	1,763,493	2,185,321	2,700,414	2,567,070	3,624,032
Property Srvc	476,896	570,834	576,775	664,686	712,184
Tuition Trans Com	6,916,921	6,898,890	6,990,985	7,597,757	6,800,429
Supply & Energy	1,612,875	1,828,977	1,968,758	2,216,969	2,390,791
Equipment	585,395	801,159	666,172	558,175	675,281
Dues Fees Interest	691,633	640,321	1,055,703	1,608,571	1,495,417
Principal & Xfers	5,823,835	5,980,909	5,004,302	3,395,000	3,720,000
Total	**$45,398,749**	**$47,826,896**	**$48,692,476**	**$50,396,578**	**$52,354,735**

C. Selected Expenditure Items

1. **Special Education**. The Special Education budget for 2018/19 is $8,521,655; an increase of $192,610 or 2.3%.

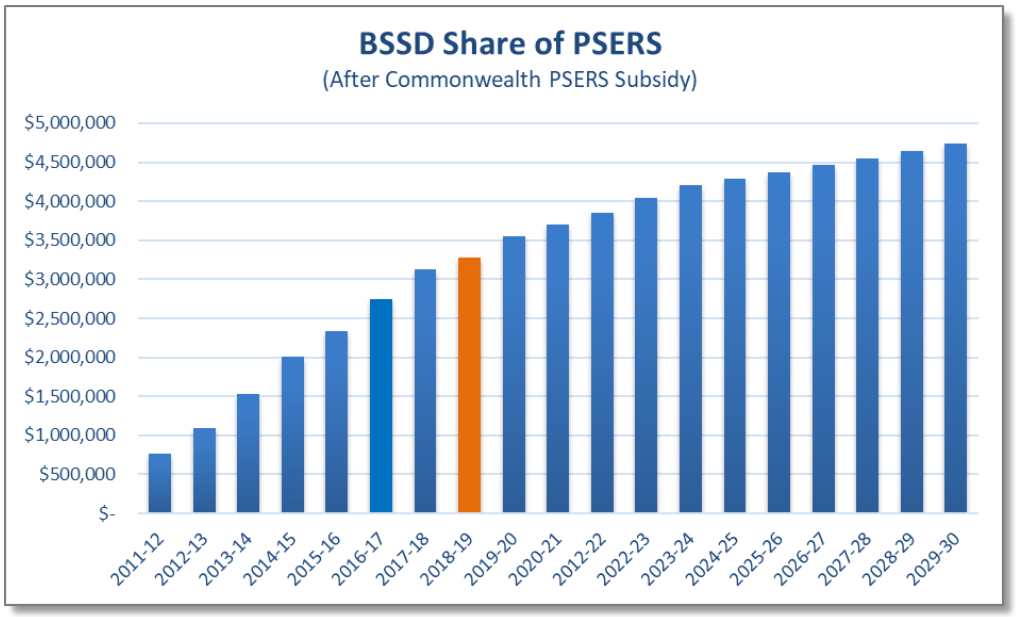


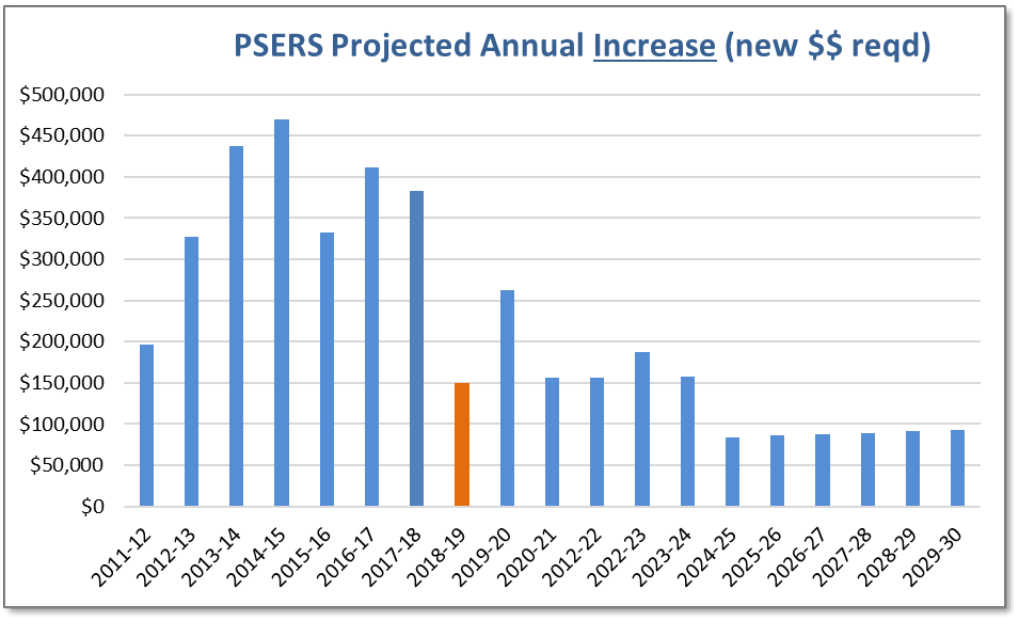
1200 Special Programs - Elem/sec	AFR	AFR	AFR	AFR	AFR	Bud	Bud
Account	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**2018-19**	**2019-20**
100 Personnel Services - Salaries	3,053,188	2,898,609	2,977,276	3,169,901	3,209,263	3,375,384	3,548,077
200 Personal Svc - Employee Benefits	1,444,454	1,451,930	1,488,912	1,733,943	1,810,404	2,016,777	2,116,698
300 Purchased Prof & Tech Services	324,506	573,952	443,643	493,073	881,652	656,459	1,581,501
400 Purchased Property Services	6,055	3,216	4,062	3,951	3,981	4,500	4,500
500 Other Purchased Services	2,298,281	2,578,900	2,578,188	2,489,217	2,411,095	2,282,435	1,833,650
600 Supplies	56,101	38,002	41,929	51,727	94,746	154,350	187,950
700 Property	2,824	3,266	9,198	4,079	23,500	31,000	1,000
800 Other Objects	0	0	250	250	253	750	750
1200 Sub Total	**$7,185,409**	**$7,547,875**	**$7,543,458**	**$7,946,141**	**$8,434,894**	**$8,521,655**	**$9,274,126**
6944 Receipts fm LEAs	$400,396	$243,477	$239,034	$371,086	$447,090	$370,000	$450,000

2. **Tuition**. One of the District's challenges is tuition paid outside the district -- $4,963,129 projected for 2018/19 -- a 13.5% increase. Cyber expense continues to be the driver of tuition expense.

			afr	afr	afr	bud		bud
	2013/14	**2014/15**	**2015/16**	**2016/17**	**2017/18**	**2018/19**	***18/19 YTD***	**2019/20**
Tuition Other PA LEAs	$145,638	$151,615	$244,975	$385,004	$292,717	$308,000	*$113,695*	$225,000
PA Charter (+Cyber)	$1,485,206	$1,563,636	$1,510,009	$1,457,450	$1,426,932	$1,975,500	*$1,585,556*	$1,598,900
NonPublic Schls	$1,797,352	$1,864,731	$1,844,926	$1,787,842	$1,865,900	$1,750,629	*$1,380,904*	$1,387,100
Tuition to CPAVTS	$606,038	$539,127	$550,447	$536,454	$589,580	$729,000	*$663,701*	$730,000
Tuition to HigherEd	$0	$3,135		$0	$0	$0		$0
Aprv Priv Schls	$69,741	$182,176	$134,737	$76,705	$69,284	$70,000	*$249,400*	$45,000
Other	$39,969	$33,398	$18,553	$0	$20,000	$0	*$0*	$0
Total	**$4,143,944**	**$4,337,818**	**$4,303,647**	**$4,243,455**	**$4,264,413**	**$4,833,129**	**$3,993,256**	**$3,986,000**
CAOLA Tuition	$120,235	$137,037	$125,118	$126,094	$150,000	$130,000	*$96,640*	$145,000
Total Tuition	**$4,264,179**	**$4,474,855**	**$4,428,765**	**$4,369,549**	**$4,414,413**	**$4,963,129**	***$4,089,896***	**$4,131,000**

3. **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 2019-20 budget that increased to $3,478,901 and by 2020/21 it is estimated to be $3,733,708. This budget requires a year over year increase of $196,478 for the District's share of contributions; the estimate for next year is a $254,807 increase.



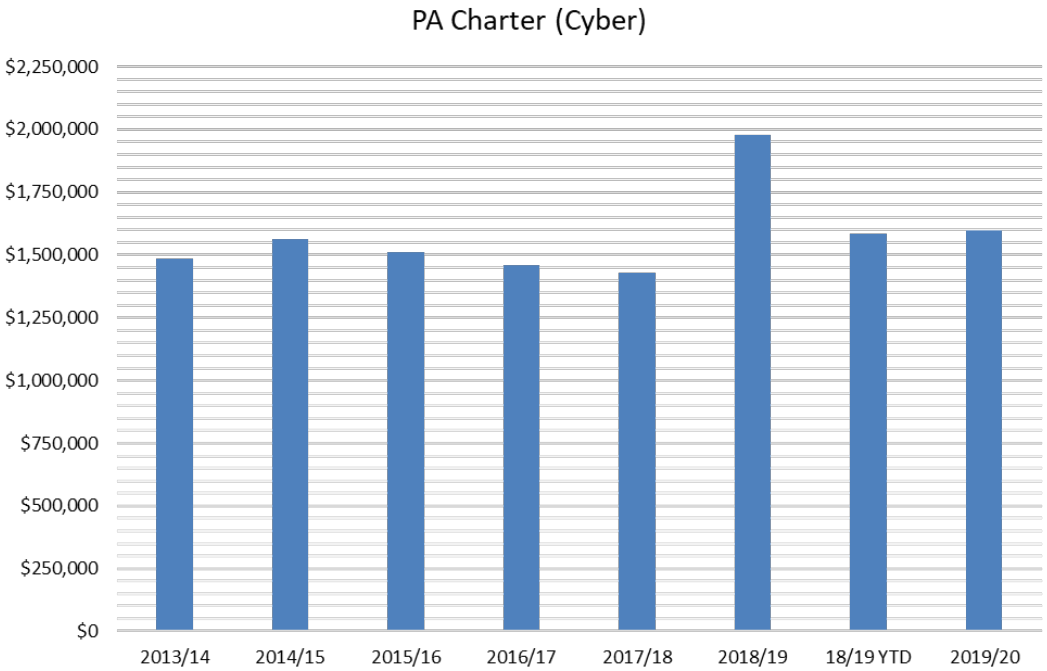


4. There are several expenditure items of note in this budget:

   a. Transfer to Capital Projects in the amount of $250,000

   b. Budget Reserve of $99,500.

   c. The budget for Cyber-charter tuition went up in 2018/19; but recent trends indicated we should reduce that amount. However, recent bills show that at year end we will likely exceed the projected 2019/20 budget amount.



5. Personnel Changes (for 1 Jul 2019)
    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 individual adjustments.
    d. Medical premiums reduced by 2.33% (see Appendix E).
    e. Current employee breakouts:

Type	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
Admins	16	16	15	15	15	14
Professionals - Full Time	226	228	227	226	226	228
Professionals - Part Time	2	0	0	0	0	0
Secretaries - Full Time	22	23	22	22	22	24
Secretaries - Part Time	4	4	4	4	4	3
Aides - Full Time	21	21	23	22	22	22
Aides - Part Time	52	47	39	33	28	27
Custodians/Main.- FT	17	17	16	17	19	19
Custodians/Main. - PT	25	25	24	23	23	22
Technology - Full Time	3	3	2	2	2	2
Tech - Part-time			1	1	1	1
FT Total	305	308	305	304	306	309
PT Total	83	76	68	61	56	53
	388	384	373	365	362	362

*note Full-time = medical benefits

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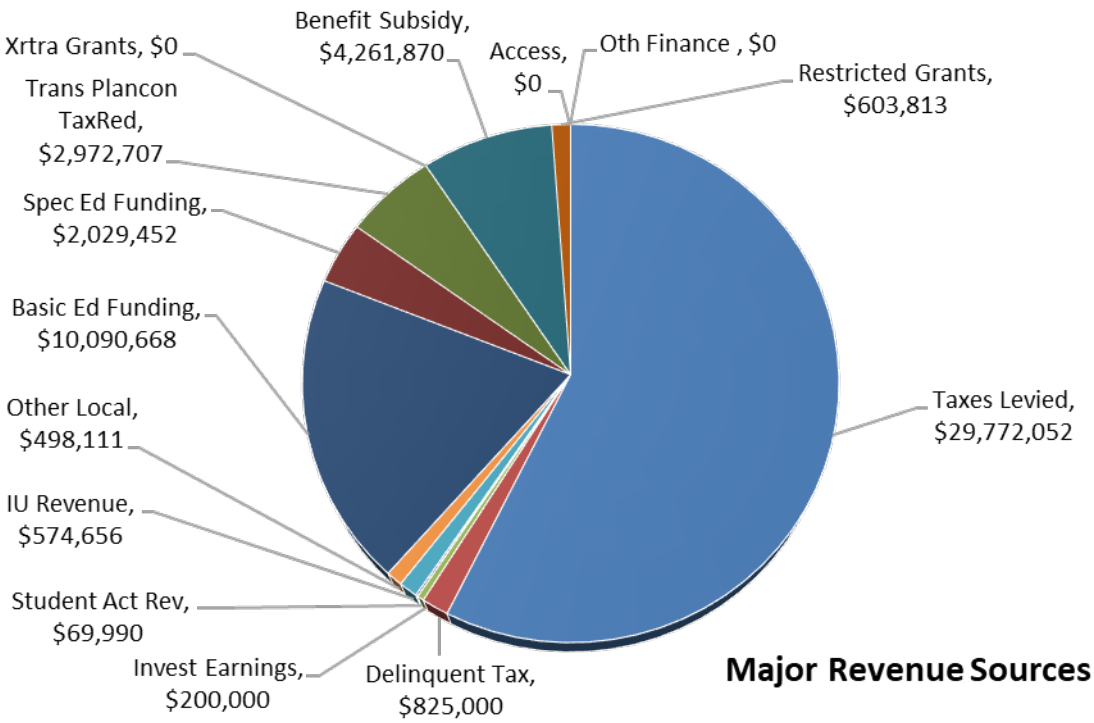
III. Revenue



Revenue Object	Description	AFR 2015/16	AFR 2016/17	AFR 2017/18	Budget 2018/19	Budget 2019/20
6100	Taxes Levied	$25,934,171	$27,299,184	$28,462,499	$28,630,560	$29,772,052
6400	Delinquent Tax	$912,943	$868,804	$842,753	$850,000	$825,000
6500	Invest Earnings	$34,673	$102,014	$225,788	$100,000	$200,000
6700	Student Act Rev	$73,305	$73,088	$69,477	$74,300	$69,990
6800	IU Revenue	$556,652	$568,120	$561,894	$552,100	$574,656
6900	Other Local	$272,533	$411,461	$495,898	$418,500	$498,111
7100	Basic Ed Funding	$9,139,226	$9,305,442	$9,382,875	$9,521,068	$10,090,668
7200	Spec Ed Funding	$1,917,735	$1,914,375	$1,938,106	$1,981,859	$2,029,452
7300	Trans Plancon TaxR	$3,206,293	$3,024,762	$3,058,075	$3,089,472	$2,972,707
7500	Xrtra Grants	$411,063	$401,851	$401,851	$401,851	$0
7800	Benefit Subsidy	$3,118,312	$3,532,714	$3,831,789	$4,053,721	$4,261,870
8500	Restricted Grants	$558,644	$618,811	$533,775	$503,500	$603,813
8800	Access	$0	$5,947	$0	$0	$0
9000	Oth Finance	$41,615	0			$0
	Total	**$46,177,165**	**$48,126,573**	**$49,804,780**	**$50,176,931**	**$51,898,319**

A. Commonwealth Revenue. At the time of this budget, the Commonwealth has not passed a budget and these 2019/20 numbers are based on request from the Governor's budget address. In the past, this method has proven unreliable.

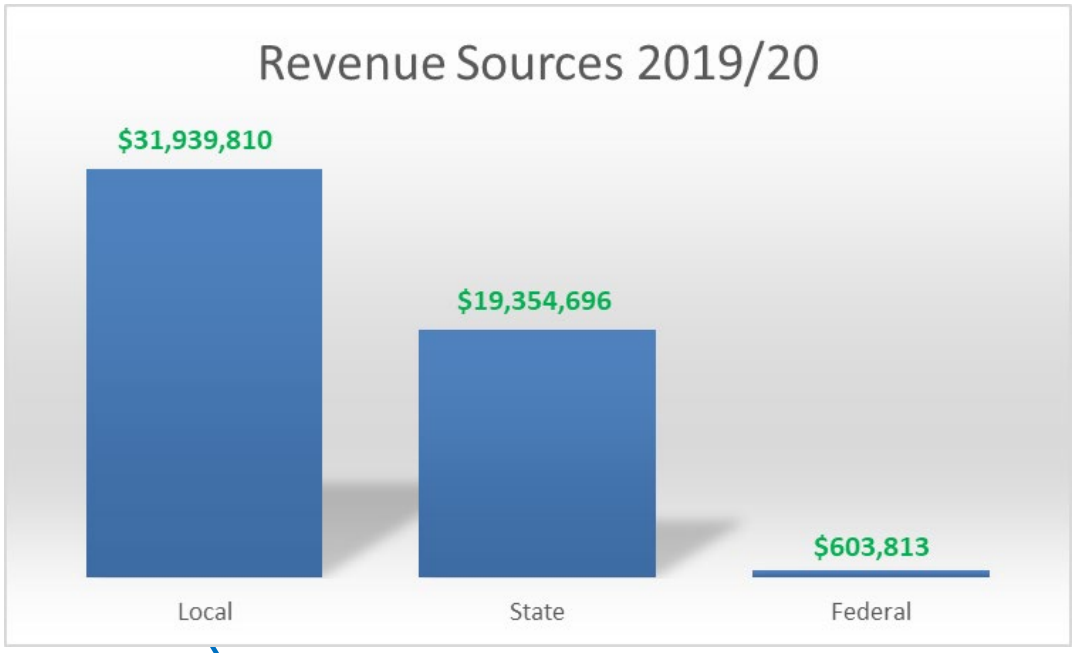
Note the overall increase in these Commonwealth subsidies is $520,380 or 2.91%; includes the PSERS subsidy increase.

Major State Subsidies	AFR 14/15	AFR 2015/16	AFR 2016/17	2017/18	2018/19	2019/20
Basic Education Fund (BEF)	8,941,596	9,087,149	9,488,526	9,337,340	9,466,568	10,061,768
Special Education Funding	1,771,736	1,827,743	1,883,516	1,908,984	1,904,859	1,973,552
ABG > RTL	320,597	401,851	401,854	401,851	401,851	-
Transportation	1,597,496	1,673,676	1,456,682	1,470,194	1,573,833	1,550,000
PLANCON Subsidy	870,736	718,646	776,400	767,379	504,000	578,022
SocSec	675,961	688,215	723,862	741,159	758,210	782,969
PSERS	1,991,079	2,430,097	2,855,079	3,132,579	3,295,511	3,478,901
Total of Major Subsidy	**$16,169,201**	**$16,827,377**	**$17,585,919**	**$17,759,486**	**$17,904,832**	**$18,425,212**

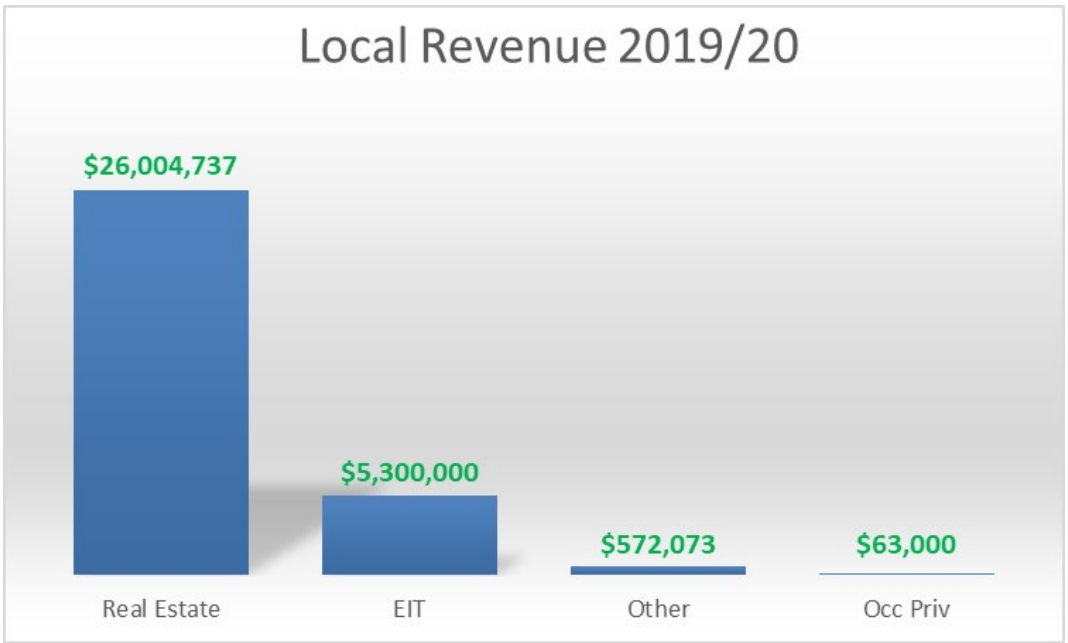
B. Revenue from Federal Sources This year we are projecting another decline in federal funds:

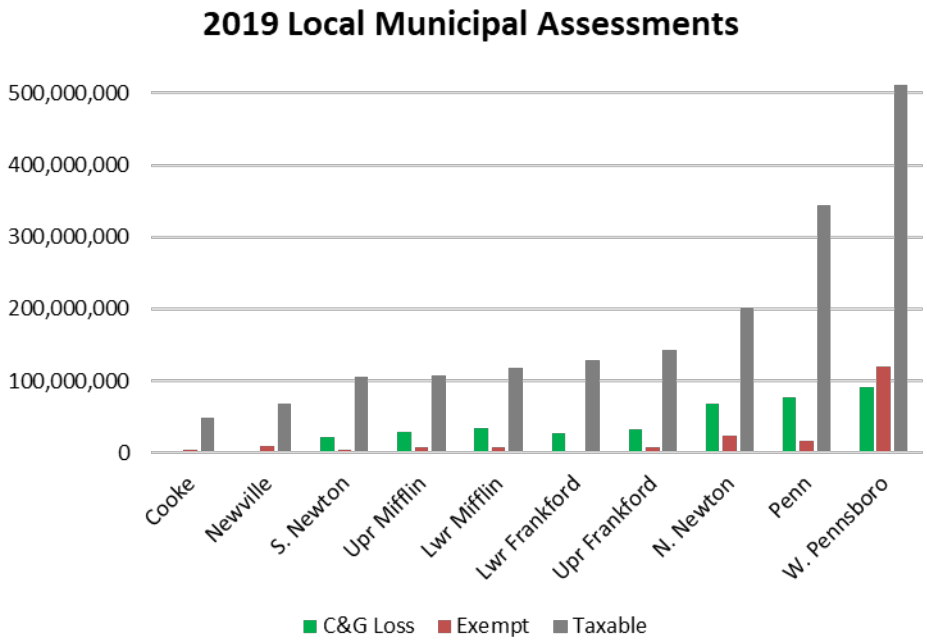
Federal Revenue Sources	AFR 2014/15	AFR 2015/16	AFR 2016/17	2017/18	2018/19	2019/20
IDEA-B	556,181	552,661	565,494	549,500	572,756	572,756
Title I	444,232	423,460	496,724	496,724	477,110	472,285
Title II	124,618	135,184	122,087	107,437	100,528	100,528
Title IV				10,633	30,778	31,000
Fed Instruct Subsidy	**1,125,031**	**1,111,305**	**1,184,305**	**1,164,294**	**1,181,172**	**1,176,569**

C. Local Effort.



Local effort makes up 61%% of the revenue. Most of the local effort is from real estate taxes, with an median assessed value of $179,300 in the District. The charts below shows the makeup of total revenue and then local effort in the 2018/20 budget. Note that the Board elected to not collect the individual per capita (act 679 & 511) taxes again this year.





D. Real Estate Tax.

The calculation for 2019/20 real estate taxes is shown below. The 2.9% adjusted index allows a maximum increase of .4154 mills and a maximum millage of 14.7392 for next year. The Board chose to reduce the increase to 2.25% or 0.3238 mills for a total rate of 14.6461 mills in 2019/20.

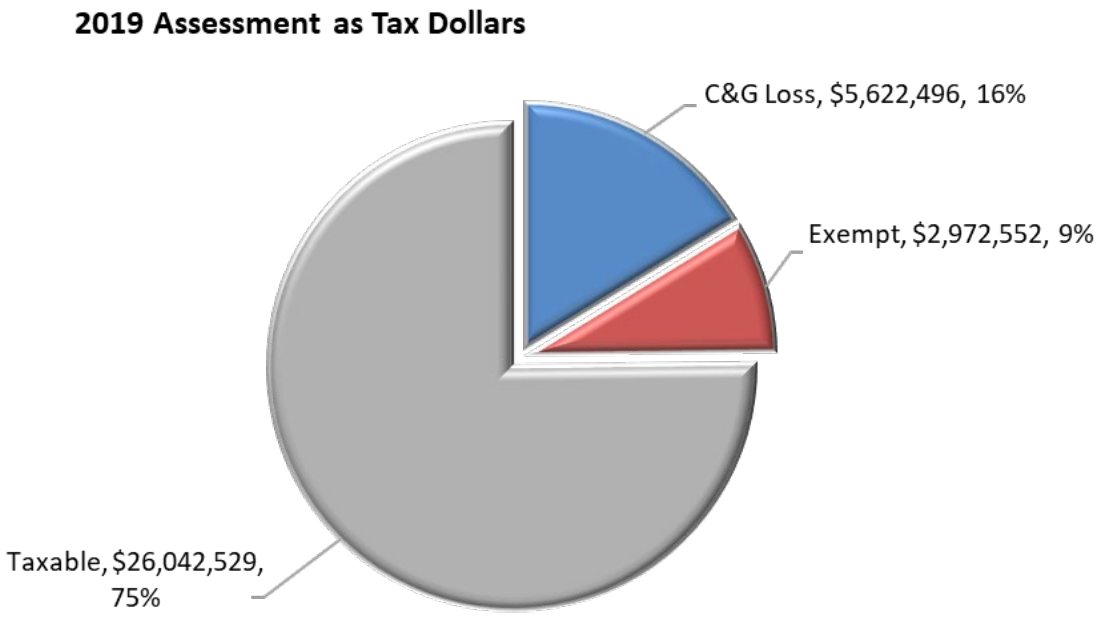
Mill Calculation	**2016-17**	**2017/18**	**2018/19**	**2019/20**
Prior Yr Mills	13.2885	13.7004	14.1388	14.3238
Adjusted Index for Budget	3.10%	3.20%	3.00%	2.90%
Mill increase @ Adj index	0.4119	0.4384	0.4242	0.4154
Adjusted Index as Mills	**13.7004**	**14.1388**	**14.5630**	**14.7392**

				Final
Final Budget Mills	**13.7004**	**14.0429**	**14.3238**	**14.6461**
April Assessed Value	$1,723,378,300	1,728,353,200	1,752,507,100	1,778,120,400
Proposed Increase as %	3.10%	2.50%	2.00%	**2.25%**
Gross Tax Revenue	$23,610,972	$23,497,827	$24,331,844	$25,271,844
Assumed Collection rate	95.0%	95.0%	95.0%	95%
Est. Collected Tax $$ from Proposed Mills	$22,430,422	$20,375,511	$23,115,252	$24,008,252
Est. Mill Value	$1,637,209	1589624.316	$1,613,765	$1,639,224.92

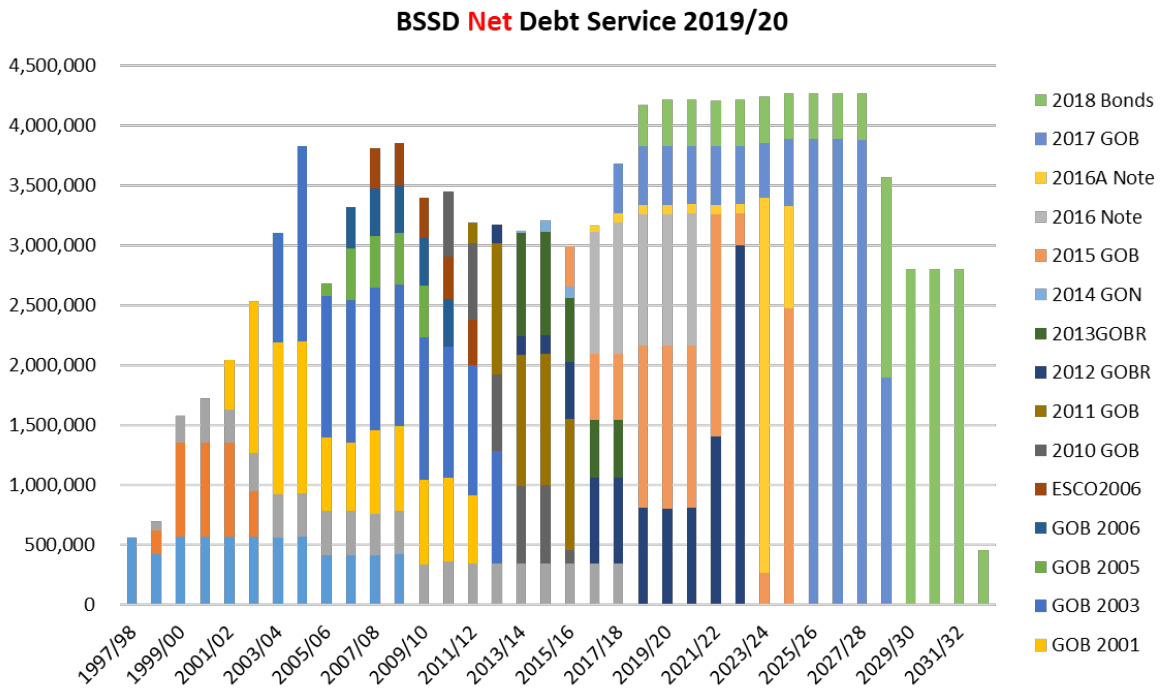
Real Estate Tax Increase as $$	**Taxes**	**Taxes**	**Taxes**	**Taxes**
Tax on $100,000 property =	$1,370	$1,404	$1,432	$1,465
Increase from prior year per $100,000 =	$41.19	$34.25	$28.09	$32.23
Meidan Home Value =	$179,100	$179,600	$179,600	$179,300
Tax on Act 1 Median $179,300 property value=	$2,454	$2,522	$2,573	$2,626
	$67.13	$68.36	$50.45	$53.49

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 $5,622,496 in tax revenue per the chart below.

Muni	C&G Loss	Exempt	Taxable
Cooke	1,558,100	4,205,200	48,066,000
Newville	0	9,414,500	68,071,600
S. Newton	21,149,800	4,829,200	106,172,700
Upr Mifflin	29,842,000	7,359,300	107,824,600
Lwr Mifflin	34,861,700	7,153,800	117,847,800
Lwr Frankford	26,633,100	2,950,500	128,923,800
Upr Frankford	32,491,900	7,206,500	143,622,300
N. Newton	68,548,900	23,358,100	201,460,100
Penn	76,605,400	17,235,600	344,173,300
W. Pennsboro	92,199,400	119,245,900	511,958,200
Assessment	$383,890,300	$202,958,600	$1,778,120,400
2019 Tax Dollars	**$5,622,496**	**$2,972,552**	**$26,042,529**



E. Current District Debt Service



2019/20 Debt Service Expense

Bond	Principal	Interest	Annual Debt Service	RBC Gross Outstanding	Total Net Outstanding
2012	$ 885,000	$ 144,500	$ 1,029,500	$ 6,650,600	6,340,000
2015	1,285,000	184,710	1,469,710	6,725,280	6,255,000
2016	1,215,000	47,724	1,262,724	1,269,153	1,245,000
2016A	5,000	75,660	80,660	4,212,869	3,895,000
2017	5,000	481,328	486,328	16,053,700	12,620,000
2018	5,000	379,721	384,721	13,609,125	9,500,000
Totals	$ 3,400,000	$ 1,313,643	$ 4,713,643	**$ 48,520,727**	**39,855,000**

2019/20 PA State Reimbursement

Bond	Principal	Interest	al Reimbursement
2012	$ 190,993	$ 31,185	$ 222,178
2015	97,821	14,061	111,882
2016	162,834	6,396	169,230
2017	768	73,964	74,733
	$ 452,416	$ 125,606	$ 578,022

$ 4,135,620 = Net Debt Service 19-20

F. The Future

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 the erratic legislative funding process In Pennsylvania. The new formula for basic education subsidy will eliminate hold harmless that has protected school districts like Big Spring from declining enrollment. It has resulted in a smaller increase this year for Big Spring compared to others in the County; that delta will continue to grow. On the other hand, there are some indications that we'll see additional tax revenue from warehouse(s) construction. Of course, that could be eliminated under property tax reform.

	BUDGET 2019	BUDGET 2020	2021	2022	2023	2024
REVENUE						
Local	$30,625,460	$31,939,809	$33,098,607	$34,315,899	$35,590,412	$36,924,837
State	$19,047,971	$19,354,696	$19,636,313	$19,920,657	$20,235,363	$20,487,376
Federal	$503,500	$603,813	$603,813	$603,813	$603,813	$603,813
Other Financing Sources	$0	$0	$0	$0	$0	$0
TOTAL REVENUE	**$50,176,931**	**$51,898,318**	**$53,338,733**	**$54,840,369**	**$56,429,588**	**$58,016,026**
EXPENDITURES						
Salary and Benefit Costs	$31,788,350	$32,936,602	$33,966,806	$35,049,577	$36,264,181	$37,501,105
Other	$18,608,228	$19,418,134	$19,556,068	$19,825,861	$20,105,262	$20,384,441
TOTAL EXPENDITURES	**$50,396,578**	**$52,354,736**	**$53,522,874**	**$54,875,439**	**$56,369,443**	**$57,885,545**
SURPLUS / DEFICIT	**($219,647)**	**($456,418)**	**($184,141)**	**($35,069)**	**$60,144**	**$130,481**
BEGINNING FUND BALANCE	**$10,596,375**	**$10,376,728**	**$9,920,310**	**$9,736,169**	**$9,701,100**	**$9,761,244**
PROJ YE BALANCE	**$10,376,728**	**$9,920,310**	**$9,736,169**	**$9,701,100**	**$9,761,244**	**$9,891,725**
FUND BAL AS % OF SPEND	**20.59%**	**18.95%**	**18.19%**	**17.68%**	**17.32%**	**17.09%**
FUND BAL AS # OF MOs of SPEND.	**2.47**	**2.27**	**2.18**	**2.12**	**2.08**	**2.05**

Appendices

A Budget Summary
B Expenditure Summary by Cost Center
C Expenditure Summary by Function & Object matching PDE 2028 format
D Special Education Budget
E Healthcare Summary
F Board Resolutions
G Homestead / Farmstead Calculations
H District Funds Update
I Tuition (by Function)
J Student Enrollment
K Forecast 5 Benchmark

Appendix A - Budget Summary

FY20 Revenue

	Mill Value	$1,589,624	$1,613,765	$1,725,500	$1,753,483	$1,782,001	$1,810,885	$1,840,140
	Tax Base Growth	0.3%	1.4%	*final 4/29/19*	1.5%	1.5%	1.5%	1.5%
	Tax Base	**1,728,353,200**	**1,752,507,100**	**1,778,120,400**	***1,804,792,206***	***1,831,864,089***	***1,859,342,050***	***1,887,232,181***
	Previous Mill Total	13.7004	14.0429	14.3238	14.6461	15.0708	15.5079	15.9576
	Index	3.20%	3.00%	2.900%	2.800%	2.800%	2.800%	2.800%
	Index Mills	0.438	0.421	0.4154	0.410	0.422	0.434	0.447
	Exception Mills	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	Approved mills	2.50%	**2.00%**	2.25%	2.90%	2.90%	2.90%	2.90%
	Total Mills	**14.0429**	**14.3238**	**14.6461**	**15.0708**	**15.5079**	**15.9576**	**16.4204**
	Tax Assessment	23,497,827	24,331,844	25,271,844	26,426,398	27,635,101	28,897,372	30,215,843
	Collection rate	95%	95.00%	95%	95%	95%	95%	95%
		AFR						
	Revenue Source	**2017-18**	**2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
6111	Real Estate Taxes	20,375,511	23,115,252	**24,008,252**	25,105,078	26,253,346	27,452,504	28,705,051
6112	Interim Real Estate Taxes	34,089	41,616	**35,900**	36,618	37,350	38,097	38,859
6113	Public Utility Realty Taxes	27,630	30,151	**29,900**	30,151	29,900	30,151	29,900
6114	Payments in Lieu of Taxes	38,320	24,500	**35,000**	35,700	36,414	37,142	37,885
6117	RE Installment Payments	2,101,083	-	DO NOT Enter!	-	-	-	-
6143	Occupational Privilege Tax	62,748	44,041	**63,000**	63,315	63,632	63,950	64,269
6151	Earned Income Taxes	5,481,451	5,100,000	**5,300,000**	5,450,000	5,500,000	5,550,000	5,600,000
6153	Real Estate Transfer Taxes	341,666	275,000	**300,000**	306,000	312,120	318,362	324,730
6400	Delinquent Real Estate Taxes	835,559	850,000	**825,000**	833,250	841,583	849,998	858,498
6452	Delinquent Percap Taxes	7,194	-			-	-	-
6500	Earnings on Investments	225,788	100,000	**200,000**	210,000	220,500	231,525	243,101
6710	Athletic Revenue	48,555	52,800	**49,000**	49,000	49,000	49,000	49,000
6730	Student Act Fees	16,401	16,500	**16,400**	16,400	16,400	16,400	16,400
6740	Fees	4,520	5,000	**4,590**	4,590	4,590	4,590	4,590
6741	Driver Ed fees		-					
6790	Athletic Rentals	-	-	-	-	-	-	-
6824	Other State Rev	-	-	-	-	-	-	-
6831	**Rev Intermediate Funds**	559,962	572,756	**572,756**	572,756	572,756	572,756	572,756
6832	Federal IDEA received from an IU	1,932	2,600	**1,900**	2,600	2,600	2,600	2,600
6910	Rentals	24,362	18,500	**24,000**	24,000	24,000	24,000	24,000
6941	Regular Day School Tuition	12,111	-	**12,111**	12,111	12,111	12,111	12,111
6944	Receipts from Other LEAs	447,090	370,000	**450,000**	450,000	450,000	450,000	450,000
6990	Refunds and Other Misc. Revenue	12,335	30,000	**12,000**	30,000	30,000	30,000	30,000
7110	**Basic Ed Funding**	9,359,201	9,466,568	**$10,061,768**	10,112,077	10,162,637	10,213,450	10,264,518
7160	Tuition for Priv Homes 1305/1306	23,674	54,500	**28,900**	28,900	28,900	28,900	28,900
7220	Vocational Education	55,675	77,000	**55,900**	55,900	55,900	55,900	55,900
7271	**Special Education Funding**	1,882,431	1,904,859	**1,973,552**	1,983,420	1,993,337	2,003,304	2,013,320
7311	**Student Trans**	1,447,011	1,766,755	**1,550,000**	1,565,500	1,581,155	1,596,967	1,612,936
7212	**Nonpublic Trans**	22,330	-	**25,000**				
7320	**Bond Subsidy**	765,278	504,000	**578,022**	578,022	578,022	578,022	578,022
7330	Health Services	50,191	48,000	**49,000**	48,000	49,000	48,000	49,000
7340	Act 1 Prop Tax Reduction	773,265	770,717	**770,685**	773,265	773,265	773,265	773,265
7505	PA ABG / RTL Grant(s)	401,851	401,851	-		-	-	-
7599	Additional grants	-	-	-	-	-	-	-
7810	**Revenue from Social Security**	696,438	758,210	**782,969**	810,064	834,695	859,736	885,528
7820	**Revenue from Retirement**	3,135,351	3,295,511	**3,478,901**	3,733,708	3,893,062	4,081,779	4,282,946
8514	NCLB - Title I Disadvantaged Child	428,677	477,110	**472,285**	477,110	472,285	477,110	472,285
8515	NCLB - Title II Profess. Develop	94,465	100,528	**100,528**	100,528	100,528	100,528	100,528
8517	NCLB - Title IV Pgms	10,633	30,778	**31,000**	30,778	31,000	30,778	31,000
	Other Deferal							
	Total Revenues	**$49,804,779**	**$50,305,103**	**$51,898,319**	**$53,528,841**	**$55,010,087**	**$56,580,925**	**$58,211,899**
	Total Expenditures	$48,692,477	$50,396,578	**$52,354,735**	$53,981,213	$55,442,801	$57,338,743	$58,285,881
	▲	$1,112,302	($91,475)	**($456,416)**	($452,372)	($432,714)	($757,817)	($73,982)

Appendix A - Budget Summary **Expenditures**

	CBA	2.70%	**2.75%**	3.05%	3.05%	3.05%	3.00%	3.00%
	Act 93	2.70%	**2.75%**	2.90%	2.90%	2.90%	2.90%	2.90%
	ClsStaff	2.70%	**2.75%**	3.00%	3.00%	3.00%	3.00%	3.00%
	Medi	**-10.00%**	**-3.55%**	**-2.00%**	**2.00%**	**4.00%**	**6.00%**	**8.00%**
	PSERS	**32.57%**	**33.43%**	**34.29%**	**35.26%**	**35.68%**	**36.32%**	**37.00%**
	Energy		**1.00%**	0.50%	0.50%	0.50%	1.00%	1.50%
	General		**2.00%**	2.00%	2.00%	2.00%	2.00%	2.00%
Obj	**Description**	**AFR 2017-18**	**current 2018-19**	**2019-20**	**2020-21**	**2021-22**	**2022-23**	**2023-24**
110	Admin	1,466,484	1,503,578	**1,546,347**	1,593,511	1,642,113	1,691,376	1,742,117
120	Prof Staff	14,058,622	14,648,312	**15,138,977**	15,600,716	16,076,538	16,558,834	17,055,599
130	Profess	254,684	232,873	**270,982**	279,111	287,485	296,109	304,993
140	Tech	75,453	76,896	**79,772**	82,165	84,630	87,169	89,784
150	Office	920,200	948,450	**1,008,090**	1,038,333	1,069,483	1,101,567	1,134,614
160	Crafts	235,991	274,282	**247,931**	255,369	263,030	270,921	279,049
170	Operations	1,017,598	1,033,898	**1,235,240**	1,272,297	1,310,466	1,349,780	1,390,274
180	Services	47,412	54,794	**54,556**	56,193	57,878	59,615	61,403
190	Instructional Asst	972,986	1,014,914	**971,319**	1,000,459	1,030,472	1,061,386	1,093,228
100	**Wages**	19,049,430	19,787,997	**20,553,214**	21,178,153	21,822,095	22,476,758	23,151,060
210	Grp Insurances	41,063	41,547	**41,494**	42,324	43,170	44,034	44,914
220	Soc Sec (7.65%)	1,399,303	1,510,482	**1,565,937**	1,620,129	1,669,390	1,719,472	1,771,056
230	**PSERS**	6,103,687	6,564,846	**6,957,802**	7,467,417	7,786,123	8,163,558	8,565,892
240	Tuition	139,810	194,300	**145,000**	147,900	150,858	153,875	156,953
250	UnemployComp	8,775	15,200	**9,000**	9,180	9,364	9,551	9,742
260	WorkComp	80,871	97,414	**75,000**	76,500	78,030	79,591	81,182
270	**Healthcare+HSA**	2,536,624	3,154,952	**3,098,048**	3,160,009	3,286,409	3,483,594	3,762,281
280	Retiree Insurance	18,565	16,212	**16,956**	17,295	17,987	19,066	20,591
290	Other Bene	351,239	405,400	**474,150**	483,633	493,306	503,172	513,235
310	Admin Svc	89,932	87,500	**86,500**	88,230	89,995	91,794	93,630
320	Prof Ed Svc	1,325,825	1,150,751	**1,499,813**	1,529,809	1,560,405	1,591,614	1,623,446
330	Oth Prof Svcs	530,187	477,611	**1,016,551**	1,036,882	1,057,620	1,078,772	1,100,347
340	Tech Svc	687,969	749,708	**781,713**	797,347	813,294	829,560	846,151
350	Security/Safety	65,536	100,000	**124,000**	126,480	129,010	131,590	134,222
360	Employee Training			**115,455**	117,764	120,119	122,522	124,972
390	Other Svcs	964	1,500	**0**	0	0	0	0
410	Cleaning Svc	72,845	55,900	**96,000**	97,920	99,878	101,876	103,913
420	Utility Svc	62,018	72,000	**72,000**	72,360	72,722	73,449	74,551
430	Repairs	278,160	369,314	**374,284**	381,770	389,405	397,193	405,137
440	Rentals	152,996	156,722	**163,100**	166,362	169,689	173,083	176,545
460	Xterminate	10,756	10,750	**6,800**	6,834	6,868	6,937	7,041
510	Stu Trans	2,410,730	2,447,185	**2,516,145**	2,566,468	2,617,797	2,670,153	2,723,556
520	Insurances	122,141	94,920	**97,070**	99,011	100,992	103,011	105,072
530	Communications	81,272	85,775	**92,903**	94,761	96,656	98,589	100,561
540	Advertising	7,720	6,000	**6,500**	6,630	6,763	6,898	7,036
550	Printing	14,023	18,705	**19,200**	19,584	19,976	20,375	20,783
560	Tuition	4,250,990	4,833,129	**3,986,000**	4,065,720	4,147,034	4,229,975	4,314,575
580	Travel	71,228	84,043	**54,611**	55,703	56,817	57,954	59,113
590	Misc Purch Svc	32,880	28,000	**28,000**	28,560	29,131	29,714	30,308
610	Gen Supply	600,515	749,180	**711,471**	725,700	740,214	755,019	770,119
620	Energy	909,310	847,900	**976,200**	981,081	985,986	995,846	1,010,784
630	Food	23,139	19,845	**25,490**	26,000	26,520	27,050	27,591
640	Books	47,376	151,383	**114,345**	116,632	118,965	121,344	123,771
650	Tech Supplies	388,419	448,661	**563,285**	574,551	586,042	597,763	609,718
750	New Equip	490,715	94,250	**86,500**	88,230	89,995	91,794	93,630
760	Repl Equip	168,821	431,925	**556,281**	567,407	578,755	590,330	602,136
780	Infrastructure	6,637	32,000	**32,500**	33,150	33,813	34,489	35,179
810	Dues & Fees	62,509	86,704	**75,667**	77,180	78,724	80,298	81,904
830	Interest + Fees	989,454	1,345,286	**1,313,700**	1,562,564	1,562,564	1,523,500	1,473,500
840	Contingency	0	171,731	**99,500**	100,000	100,000	100,000	100,000
890	Misc Purch Svc	3,739	4,850	**6,550**	6,583	6,616	6,682	6,782
910	Principal	3,445,000	3,330,000	**3,400,000**	3,490,000	3,520,876	3,872,613	3,147,129
930	Xfer Café	59,302	65,000	**70,000**	71,400	72,828	74,285	75,770
930	Xfer to CPF	1,500,000		**250,000**				
	Expenditures	$48,692,477	$50,396,578	**$52,354,735**	$53,981,213	$55,442,801	$57,338,743	$58,285,881
		1.8%	3.50%	**3.9%**	3.1%	2.7%	3.4%	1.7%
	Revenues	$49,804,779	$50,305,103	**$51,898,319**	$53,528,841	$55,010,087	$56,580,925	$58,211,899
	▲	**1,112,302**	(91,475)	**(456,416)**	(452,372)	(432,714)	(757,817)	(73,982)

Appendix B - Expenditure Summary by Cost Center

Cost Center	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	*18/19 YTD*	FY20 Budget
0000 Central	29,353,247	30,065,875	30,271,642	31,498,267	*25,796,367*	32,323,984
0610 Transportation	2,386,103	2,430,975	2,464,050	2,551,729	*1,629,859*	2,592,604
0630 Building & Property	3,246,178	3,453,471	3,678,703	3,687,411	*3,484,884*	4,150,957
0720 Special Ed - Gen	5,191,938	5,620,886	5,682,227	6,002,895	*4,874,952*	6,677,020
0721 YBEC	339,365	297,574	380,212	351,000	*299,160*	228,500
0722 River Rock	544,625	542,749	549,876	472,000	*555,488*	543,000
0723 NHS Autism	919,121	850,497	842,401	839,520	*496,929*	318,200
0724 New Story	65,256	76,570	69,160	70,000	*99,180*	204,400
0725 Therabilities	218,934	201,246	201,690	207,200	*179,098*	515,120
0726 Vista	23,772	17,255	17,400	17,000	*-1,148*	107,244
0729 Other Special Ed	604	1,152	1,038	1,000	*1,013*	1,200
0730 Consort Prime ILS	253	445	232	0	*71,931*	954
0731 Consort Upper ILS	96	337	257	800	*88,424*	2,318
0732 Consort MS ILS	0	0	0	0	*81,718*	2,636
0734 Consort Prime LSS	1,502	2,804	25,473	22,359	*88,551*	43,803
0735 Consort Upper LSS	68,840	75,392	82,921	90,758	*92,592*	113,437
0736 Consort MS LSS	84,759	94,912	100,165	101,439	*83,751*	108,079
0737 Reserve Sp Ed	0	0	118	0	*356*	0
0738 Consort EL MDS	129,907	148,170	159,779	161,719	*135,731*	154,632
0739 Consort MS MDS	2,346	4,554	164,529	176,200	*168,940*	215,833
0741 Out of District ES	8,342	80,780	216,327	42,000	*11,182*	0
0742 Consort MS Aut	0	0	89,912	101,153	*63,802*	124,650
0750 APS Pitt	502	135	0	0	*0*	0
0751 APS - PITTS - LL	0	0	0	0	*47,197*	83,000
0752 Student RS	0	0	0	0	*7,860*	72,000
Special Ed Total	7,600,162	8,015,458	8,583,717	8,657,043	7,446,707 0	9,516,026
0770 Pupil Svcs	297,785	319,242	356,837	411,073	*402,596*	513,859
0800 Other	0	0	0	0	*1,947*	0
0850 HR / Wellness	18,682	16,060	3,753	21,610	*27,352*	17,410
0911 Technology	622,801	1,060,992	1,577,280	1,209,523	*1,114,384*	1,353,807
0912 1:1 Technology	280,926	512,471	5,024	364,000	*182,045*	364,400
0924 Newville Elem	11,199	12,415	14,161	16,505	*9,982*	16,520
0925 Oak Flat Elem	14,304	15,808	17,740	18,948	*14,841*	18,895
0927 Mount Rock Elem	11,688	13,785	13,460	16,532	*6,913*	18,603
0930 Middle School	25,616	27,934	32,487	31,868	*20,053*	32,296
0940 High School	29,604	57,404	47,524	63,373	*36,127*	57,955
0941 Graduation	14,197	12,575	14,407	15,800	*3,592*	15,900
0951 C & I	472,073	662,876	516,939	725,081	*521,144*	676,551
0952 Title I	461,169	559,554	505,426	526,280	*445,236*	542,555
0953 Title II	122,672	131,451	102,540	95,000	*106,134*	106,000
0954 ABG/RTL	420,903	476,040	461,718	475,258	*423,158*	4,308
0955 Other Grant	8,966	-1,851	4,546	0	*13,923*	0
0957 Title IV	0	0	20,522	11,277	*32,438*	32,105
Total	**45,398,275**	**47,842,535**	**48,692,476**	**50,396,578**	***41,719,682***	**52,354,735**

Appendix C - Expenditure Summary by Function Object

Account Description	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	*18/19 YTD*	FY20 Budget
1100 Regular Programs						
100 Salaries	10,018,949	10,113,245	10,257,564	10,648,135	*8,339,681*	10,866,083
200 Benefits	4,959,259	5,605,275	5,826,773	6,529,859	*5,208,612*	6,665,400
300 Purch Prof & Tech Svcs	532,984	597,674	570,687	599,500	*328,440*	580,000
400 Purch Property Svcs	42,883	99,864	101,889	100,636	*188,522*	102,584
500 Oth Purchased Svcs	1,193,594	1,226,055	1,187,157	1,788,595	*1,319,278*	1,328,045
600 Supplies	284,877	454,901	357,921	547,609	*378,626*	521,525
700 Property	425,989	644,439	520,873	443,250	*220,793*	508,950
800 Other Objects	1,522	5,868	8,653	6,960	*8,490*	8,592
1100 Function (E) Sub Total	**17,460,057**	**18,747,321**	**18,831,517**	**20,664,544**	***15,992,442***	**20,581,179**
1200 Special Programs - Elem/sec						
100 Salaries	2,977,276	3,169,901	3,209,263	3,375,384	*2,701,698*	3,549,077
200 Benefits	1,488,912	1,733,943	1,810,404	2,016,777	*1,648,016*	2,116,698
300 Purch Prof & Tech Svcs	443,643	493,073	881,652	656,459	*930,439*	1,578,501
400 Purch Property Svcs	4,062	3,951	3,981	4,500	*2,894*	4,500
500 Oth Purchased Svcs	2,578,188	2,489,217	2,411,095	2,282,435	*1,907,107*	1,923,550
600 Supplies	41,929	51,727	94,746	154,350	*115,416*	187,950
700 Property	9,198	4,079	23,500	31,000	*16,399*	1,000
800 Other Objects	250	250	253	750	*253*	750
1200 Function (E) Sub Total	**7,543,458**	**7,946,141**	**8,434,894**	**8,521,655**	***7,322,222***	**9,362,026**
1300 Vocational Education						
300 Purch Prof & Tech Svcs	0	0	0	0	*0*	27,500
500 Other Purchased Services	550,447	536,454	589,580	729,000	*663,701*	730,000
1300 Function (E) Sub Total	**550,447**	**536,454**	**589,580**	**729,000**	***663,701***	**757,500**
	0	0	0	0	*0*	0
1400 Other Instructional Programs- E	0	0	0	0	*0*	0
100 Salaries	661	17,229	20,747	22,500	*14,365*	15,500
200 Benefits	220	4,242	8,318	9,244	*5,881*	6,025
300 Purch Prof & Tech Svcs	4,293	100	-1,973	100	*0*	0
500 Oth Purchased Svcs	4,202	12,274	96,572	67,500	*25,489*	50,200
600 Supplies	0	487	1,717	2,500	*1,519*	3,000
1400 Function (E) Sub Total	**9,376**	**34,332**	**125,381**	**101,844**	***47,254***	**74,725**
1500 Nonpublic School Programs						
500 Oth Purchased Svcs	**0**	**3,109**	**936**	**3,109**	***2,964***	**3,000**
1700 Community/jr College Ed Prog	0	0	0	0	*0*	0
500 Oth Purchased Svcs	1,734	0	0	0	*0*	0
600 Supplies	2,548	0	3,439	3,000	*0*	1,250
1700 Function (E) Sub Total	**4,282**	**0**	**3,439**	**3,000**	***0***	**1,250**

Appendix C - Expenditure Summary by Function Object

Account Description	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	*18/19 YTD*	FY20 Budget
2100 Support Svcs-pupil Personnel						
100 Salaries	710,009	827,595	891,486	927,181	*794,743*	982,775
200 Benefits	338,744	417,731	478,476	528,795	*459,064*	582,934
300 Purch Prof & Tech Svcs	32,179	52,064	73,671	10,950	*86,751*	60,000
400 Purch Property Svcs	206	0	0	0	*0*	0
500 Oth Purchased Svcs	1,725	3,979	2,109	6,001	*2,675*	6,000
600 Supplies	5,765	20,351	77,642	74,748	*77,878*	78,464
800 Other Objects	3,173	1,313	1,528	4,400	*-6,283*	2,720
2100 Function (E) Sub Total	**1,091,801**	**1,323,033**	**1,524,912**	**1,552,075**	***1,414,828***	**1,712,893**
2200 Support Services-instruc Staff						
100 Salaries	880,198	601,087	644,631	641,490	*553,554*	671,316
200 Benefits	597,770	487,739	467,689	539,973	*400,142*	514,522
300 Purch Prof & Tech Svcs	161,384	146,649	162,146	188,883	*102,754*	175,174
400 Purch Property Svcs	0	907	0	0	*30*	0
500 Oth Purchased Svcs	65,318	67,604	93,545	89,705	*74,869*	69,748
600 Supplies	55,553	84,009	68,579	76,873	*98,495*	111,580
700 Property	26,152	19,757	6,888	12,500	*0*	12,500
800 Other Objects	2,550	1,528	3,908	3,940	*2,819*	4,080
2200 Function (E) Sub Total	**1,788,925**	**1,409,280**	**1,447,386**	**1,553,364**	***1,232,663***	**1,558,920**
2300 Support Services-admin						
100 Salaries	1,432,820	1,432,148	1,490,681	1,540,548	*1,376,248*	1,635,664
200 Benefits	655,830	744,382	821,413	923,979	*809,808*	936,387
300 Purch Prof & Tech Svcs	157,104	151,034	160,810	158,000	*158,030*	157,500
500 Oth Purchased Svcs	48,688	52,531	36,104	44,633	*41,839*	45,972
600 Supplies	33,059	40,739	47,042	51,946	*22,689*	52,136
700 Property	737	0	-500	16,777	*0*	20,777
800 Other Objects	27,723	30,886	33,897	38,650	*34,504*	36,775
2300 Function (E) Sub Total	**2,355,961**	**2,451,720**	**2,589,447**	**2,774,533**	***2,443,118***	**2,885,211**
2400 Support Services-pupil Health						
100 Salaries	317,254	310,763	307,299	317,177	*268,409*	313,350
200 Benefits	169,968	175,583	168,109	190,768	*170,995*	205,292
300 Purch Prof & Tech Svcs	13,593	13,252	12,128	15,900	*12,544*	16,400
400 Purch Property Svcs	315	352	520	400	*480*	600
500 Oth Purchased Svcs	145	98	158	250	*133*	250
600 Supplies	9,892	8,685	7,465	18,500	*5,325*	15,900
700 Property	1,087	4,947	0	4,200	*5,235*	8,000
800 Other Objects	130	130	0	450	*130*	0
2400 Function (E) Sub Total	**512,384**	**513,810**	**495,679**	**547,645**	***463,251***	**559,792**

Appendix C - Expenditure Summary by Function Object

Account Description	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	*18/19 YTD*	FY20 Budget
2500 Business Svcs						
100 Salaries	216,060	208,389	224,740	228,763	*212,193*	236,923
200 Benefits	97,341	106,659	117,660	128,476	*112,879*	133,225
300 Purch Prof & Tech Svcs	14,334	13,413	11,028	13,850	*34*	8,400
400 Purch Property Svcs	1,798	2,996	2,356	3,000	*1,767*	3,000
500 Oth Purchased Svcs	11,933	9,434	7,829	10,100	*5,008*	10,990
600 Supplies	16,694	18,483	19,714	28,550	*30,004*	32,040
700 Property	36,349	0	0	2,000	*0*	9,777
800 Other Objects	591	649	780	700	*1,235*	1,300
2500 Function (E) Sub Total	**395,100**	**360,023**	**384,107**	**415,439**	***363,120***	**435,655**
2600 Operation & Maint Svcs						
100 Salaries	1,162,043	1,263,821	1,294,700	1,304,769	*1,228,956*	1,446,575
200 Benefits	541,399	645,241	684,262	734,757	*674,346*	787,525
300 Purch Prof & Tech Svcs	66,178	51,666	62,501	102,750	*52,202*	127,000
400 Purch Property Svcs	374,225	404,852	402,168	495,750	*477,677*	543,600
500 Oth Purchased Svcs	119,831	112,483	135,585	110,100	*105,836*	111,850
600 Supplies	1,126,135	1,091,167	1,220,215	1,171,875	*1,106,999*	1,315,000
700 Property	54,033	83,876	108,584	12,000	*29,974*	78,777
800 Other Objects	5,905	694	766	950	*872*	800
2600 Function (E) Sub Total	**3,449,749**	**3,653,800**	**3,908,781**	**3,932,951**	***3,676,862***	**4,411,127**
2700 Student Transport Svc						
100 Salaries	92,184	95,227	98,045	112,007	*93,626*	149,786
200 Benefits	29,935	34,005	36,489	41,264	*34,568*	58,143
300 Purch Prof & Tech Svcs	75	401	309	0	*0*	0
500 Oth Purchased Svcs	2,257,073	2,289,735	2,325,710	2,365,059	*1,524,388*	2,410,600
600 Supplies	5,478	3,270	3,497	33,300	*3,520*	3,625
700 Property	1,325	8,272	0	0	*0*	0
800 Other Objects	33	65	0	99	*119*	150
2700 Function (E) Sub Total	**2,386,103**	**2,430,975**	**2,464,050**	**2,551,729**	***1,656,221***	**2,622,304**
2800 Support Services - Central						
100 Salaries	61,376	68,292	69,809	76,768	*69,322*	78,114
200 Benefits	45,991	86,810	82,708	96,143	*76,882*	92,405
300 Purch Prof & Tech Svcs	250,609	619,991	691,250	741,767	*711,565*	803,370
400 Purch Property Svcs	48,607	53,111	61,061	50,800	*39,607*	53,100
500 Oth Purchased Svcs	0	0	315	250	*165*	54
600 Supplies	1,349	20,807	26,633	19,950	*43,742*	35,796
700 Property	13,865	14,794	3,773	19,500	*3,549*	20,000
800 Other Objects	40	65	0	360	*265*	360
2800 Function (E) Sub Total	**421,837**	**863,870**	**935,549**	**1,005,538**	***945,097***	**1,083,199**
2900 Other Support Services						
500 Other Purchased Services	**27,589**	**27,664**	**27,523**	**28,000**	***27,760***	**28,000**

Appendix C - Expenditure Summary by Function Object

Account Description	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	*18/19 YTD*	FY20 Budget
3200 Student Activities						
100 Salaries	526,163	545,849	524,448	547,475	*417,421*	590,051
200 Benefits	187,157	207,671	174,400	245,109	*166,413*	281,397
300 Purch Prof & Tech Svcs	69,237	57,851	73,865	78,911	*61,816*	87,737
500 Oth Purchased Svcs	55,977	68,252	76,767	73,020	*73,150*	82,170
600 Supplies	27,639	33,281	39,274	32,608	*35,317*	31,525
700 Property	12,544	19,318	1,554	11,948	*4,193*	14,000
800 Other Objects	9,605	16,423	16,464	34,295	*12,575*	26,690
3200 Function (E) Sub Total	**888,322**	**948,645**	**906,772**	**1,023,366**	***770,885***	**1,113,570**
3300 Community Services						
100 Salaries	16,618	14,606	16,013	16,400	*12,497*	18,000
200 Benefits	3,561	3,054	3,240	6,774	*1,954*	3,434
300 Purch Prof & Tech Svcs	0	1,454	0	0	*0*	0
400 Purch Property Svcs	4,800	4,800	4,800	9,600	*4,800*	4,800
600 Supplies	-538	1,068	874	1,160	*-362*	1,000
700 Property	4,117	1,678	1,500	5,000	*0*	1,500
3300 Function (E) Sub Total	**28,558**	**26,660**	**26,427**	**38,934**	***18,889***	**28,734**
4600 Building Improvement Svcs						
100 Salaries	0	0	0	29,400	*0*	0
200 Benefits	0	0	0	8,435	*0*	0
300 Purch Prof & Tech Svcs	13,100	0	0	0	*0*	0
600 Supplies	2,496	0	0	0	*0*	0
4600 Function (E) Sub Total	**15,596**	**0**	**0**	**37,835**	***0***	**0**
5100 Oth Spend & Financing						
300 Purch Prof & Tech Svcs	4,782	2,340	2,340	0	*3,120*	2,450
800 Other Objects	640,113	582,449	989,454	1,345,286	*1,345,285*	1,313,700
900 Other Uses Of Funds	3,045,000	3,315,000	3,445,000	3,330,000	*3,330,000*	3,400,000
5100 Function (E) Sub Total	**3,689,895**	**3,899,789**	**4,436,794**	**4,675,286**	***4,678,405***	**4,716,150**
5200 Fund Transfers						
900 Other Uses	**2,778,835**	**2,665,909**	**1,559,302**	**65,000**	***0***	**320,000**
5900 Budgetary Reserve						
800 Other Objects	**0**	**0**	**0**	**171,731**	***0***	**99,500**
Report Totals	**45,398,275**	**47,842,535**	**48,692,476**	**50,396,578**	***41,719,682***	**52,354,735**

Appendix D - Special Education

Account Description	15/16 afr	16/17 afr	17/18 afr	18/19 Bud	18/19 ytd	FY20 Budget
1200 Special Programs - Elem/sec						
270 Health Benefits	2,255	0	0	0	0	0
1211 Life Skills Support - Public						
120 Professional - Educational	162,977	178,090	182,761	187,256	*199,858*	195,929
190 Instructional Assistant	197,748	185,213	192,764	207,901	*173,672*	199,071
210 Group Insurance	1,018	711	697	707	*636*	690
220 Social Security Contributions	25,905	26,340	27,227	30,227	*26,789*	29,804
230 Retirement Contributions	93,212	109,099	122,296	132,102	*124,671*	133,559
260 Workers' Compensation	0	0	0	37	*0*	0
270 Health Benefits	72,481	74,052	72,438	92,092	*90,467*	89,500
290 Other Employee Benefits	7,125	5,950	8,100	8,400	*9,431*	9,993
320 Professional - Educational Services	0	1,637	27,197	19,059	*41,735*	103,150
330 Other Professional Services	604	1,152	1,038	1,000	*1,013*	1,200
440 Rentals	4,062	3,951	3,981	4,500	*2,894*	4,500
510 Student Transportation Services	2,748	2,947	5,243	17,490	*5,057*	20,250
610 General Supplies	1,234	2,567	4,552	3,900	*4,795*	7,000
630 Food	4,846	3,133	4,211	2,700	*4,292*	3,500
650 Tech Supplies & Fees	1,047	1,110	0	1,200	*586*	600
1211 ** Function (E) Sub Total	575,007	595,952	652,505	708,571	*685,896*	798,746
1221 Deaf Or Hearing Impaired Support						
120 Professional - Educational	(16,972)	2,892	10,395	69,139	*8,831*	70,283
210 Group Insurance	104	84	84	84	*70*	84
220 Social Security Contributions	4,878	4,120	2,663	5,290	*4,080*	5,377
230 Retirement Contributions	17,254	13,940	16,075	23,113	*18,298*	24,100
260 Workers' Compensation	0	0	0	7	*0*	0
270 Health Benefits	12,808	14,633	10,774	13,473	*11,248*	13,093
560 Tuition	88,486	153,355	0	80,000	*15,216*	80,000
580 Travel/Mileage	905	1,273	996	2,500	*1,898*	2,000
1221 ** Function (E) Sub Total	107,463	190,297	40,987	193,606	*59,641*	194,937
1224 Blind Or Visually Impaired Support						
190 Instructional Assistant	14,080	32,935	15,896	15,526	*16,090*	17,187
210 Group Insurance	13	101	85	84	*70*	84
220 Social Security Contributions	1,077	2,256	1,216	1,188	*1,231*	1,315
230 Retirement Contributions	3,638	9,891	5,177	5,190	*5,379*	5,892
260 Workers' Compensation	0	0	0	2	*0*	0
270 Health Benefits	0	11,984	927	0	*0*	0
290 Other Employee Benefits	0	1,000	0	0	*0*	0
330 Other Professional Services	53,306	94,016	71,862	30,000	*9,922*	30,000
1224 ** Function (E) Sub Total	72,114	152,183	95,163	51,990	*32,692*	54,478
1225 Speech And Language Support						
120 Professional - Educational	160,356	166,058	172,139	176,747	*140,511*	182,079
210 Group Insurance	305	252	252	252	*210*	252
220 Social Security Contributions	11,946	12,378	12,803	13,521	*10,431*	13,929
230 Retirement Contributions	41,436	49,867	56,066	59,086	*46,974*	62,434
260 Workers' Compensation	0	0	0	18	*0*	0
270 Health Benefits	15,048	18,526	17,410	21,628	*21,216*	27,148
290 Other Employee Benefits	2,643	1,650	2,550	2,750	*2,646*	2,804
330 Other Professional Services	34,298	43,575	94,795	86,000	*73,100*	88,000
560 Tuition	49,220	47,318	49,602	86,000	*16,275*	75,000
580 Travel/Mileage	0	545	123	500	*0*	500

Appendix D - Special Education

Account Description	15/16 afr	16/17 afr	17/18 afr	18/19 Bud	18/19 ytd	FY20 Budget
610 General Supplies	3,433	4,474	2,063	2,400	*2,565*	3,400
810 Dues And Fees	250	250	253	750	*253*	750
1225 ** Function (E) Sub Total	318,935	344,893	408,056	449,652	*314,181*	456,296
1231 Emotional Support - Public						
120 Professional - Educational	296,191	303,932	311,140	322,255	*257,543*	333,475
190 Instructional Assistant	37,014	44,811	32,451	33,957	*30,857*	35,909
210 Group Insurance	721	590	521	521	*434*	521
220 Social Security Contributions	24,170	25,441	25,450	27,252	*21,352*	28,257
230 Retirement Contributions	85,583	104,566	111,256	119,084	*95,743*	126,661
260 Workers' Compensation	0	0	0	36	*0*	0
270 Health Benefits	43,032	53,856	46,891	58,570	*48,907*	56,948
280 OPEB	(35)	(151)	(162)	(157)	*(130)*	(152)
290 Other Employee Benefits	8,833	3,987	5,364	7,600	*7,247*	7,913
320 Professional - Educational Services	0	0	18,431	19,500	*59,771*	80,000
560 Tuition	998,135	1,046,259	1,114,175	945,000	*897,181*	846,500
610 General Supplies	0	0	128	0	*213*	5,100
630 Food	0	0	314	600	*674*	1,350
1231 ** Function (E) Sub Total	1,493,644	1,583,291	1,665,959	1,534,218	*1,419,792*	1,522,482
1233 Autistic Program						
120 Professional - Educational	11,470	54,362	48,432	51,969	*41,142*	53,913
190 Instructional Assistant	55,925	53,728	53,169	53,690	*20,243*	18,540
210 Group Insurance	283	235	241	269	*136*	168
220 Social Security Contributions	4,995	7,973	7,365	8,084	*4,585*	5,543
230 Retirement Contributions	17,127	31,858	32,548	35,324	*20,187*	24,842
260 Workers' Compensation	0	0	0	8	*0*	0
270 Health Benefits	4,483	3,644	14,044	21,119	*5,141*	7,028
290 Other Employee Benefits	627	641	2,695	4,400	*1,383*	1,583
320 Professional - Educational Services	0	0	17,156	19,100	*6,059*	40,000
330 Other Professional Services	23,772	17,255	17,400	17,000	*(1,148)*	403,244
560 Tuition	1,022,753	958,390	941,032	929,520	*613,335*	552,600
580 Travel/Mileage	253	0	0	0	*0*	0
610 General Supplies	429	65	0	0	*1,341*	1,000
1233 ** Function (E) Sub Total	1,142,117	1,128,151	1,134,082	1,140,483	*712,404*	1,108,461
1241 Learning Support - Public						
120 Professional - Educational	1,393,911	1,449,430	1,442,392	1,492,746	*1,133,840*	1,649,773
190 Instructional Assistant	335,532	343,234	354,660	362,685	*343,199*	378,923
210 Group Insurance	3,601	2,959	2,853	2,785	*2,350*	2,936
220 Social Security Contributions	125,783	130,088	131,218	141,941	*108,095*	155,200
230 Retirement Contributions	445,936	535,786	582,743	620,278	*490,764*	695,635
260 Workers' Compensation	0	0	0	188	*0*	0
270 Health Benefits	236,932	272,400	240,284	286,664	*239,533*	309,447
280 OPEB	2,596	408	(754)	(659)	*(642)*	(776)
290 Other Employee Benefits	30,266	18,958	32,714	35,400	*32,959*	34,348
320 Professional - Educational Services	5,343	4,664	64,550	57,600	*126,842*	100,000
560 Tuition	0	23,445	18,817	20,000	*0*	0
610 General Supplies	23,031	25,667	33,990	49,350	*23,750*	32,200
630 Food	0	482	0	500	*0*	1,000
640 Books And Periodicals	3,694	0	0	72,000	*0*	0
650 Tech Supplies & Fees	0	6,024	42,156	9,000	*59,066*	0
750 Equipment - Original And Additional	106	0	0	0	*0*	0
1241 ** Function (E) Sub Total	2,606,731	2,813,545	2,945,623	3,150,478	*2,559,756*	3,358,686

Appendix D - Special Education

Account Description	15/16 afr	16/17 afr	17/18 afr	18/19 Bud	18/19 ytd	FY20 Budget
1243 Gifted Support						
120 Professional - Educational	190,768	195,083	199,857	203,777	*161,941*	209,409
210 Group Insurance	321	252	252	252	*210*	252
220 Social Security Contributions	14,104	14,107	14,375	15,589	*11,979*	16,021
230 Retirement Contributions	49,294	58,582	65,094	68,123	*54,138*	71,806
260 Workers' Compensation	0	0	0	21	*0*	0
270 Health Benefits	26,485	30,457	28,846	34,156	*23,303*	27,149
290 Other Employee Benefits	3,859	2,666	3,200	3,200	*2,818*	2,986
320 Professional - Educational Services	50	0	0	0	*0*	0
510 Student Transportation Services	0	942	541	500	*434*	500
580 Travel/Mileage	332	189	187	325	*116*	200
610 General Supplies	1,247	1,283	709	2,400	*1,216*	2,000
1243 ** Function (E) Sub Total	286,460	303,561	313,061	328,343	*256,155*	330,323
1270 Multi-handicapped Support						
120 Professional - Educational	56,772	49,164	105,770	109,708	*86,853*	112,796
190 Instructional Assistant	81,504	98,655	73,791	74,293	*75,830*	77,672
210 Group Insurance	314	349	381	370	*317*	370
220 Social Security Contributions	10,578	11,042	13,376	14,074	*12,095*	14,571
230 Retirement Contributions	35,214	44,023	58,157	61,513	*54,051*	65,312
260 Workers' Compensation	0	0	0	19	*0*	0
270 Health Benefits	664	16,602	27,114	32,842	*28,728*	31,942
290 Other Employee Benefits	0	1,050	1,996	3,000	*3,383*	3,702
320 Professional - Educational Services	0	12,276	37,131	39,000	*36,965*	60,000
330 Other Professional Services	0	0	0	0	*7,860*	72,000
510 Student Transportation Services	3,763	3,431	3,255	0	*2,700*	500
560 Tuition	0	0	0	0	*20,088*	0
610 General Supplies	2,757	1,574	3,786	2,600	*3,828*	2,600
630 Food	83	431	953	500	*1,322*	1,000
1270 ** Function (E) Sub Total	191,649	238,597	325,710	337,919	*334,020*	442,465
1290 Other Services						
120 Professional - Educational	0	309	665	0	*1,074*	0
190 Instructional Assistant	0	12,005	12,981	13,735	*10,214*	14,118
210 Group Insurance	0	17	16	17	*12*	17
220 Social Security Contributions	0	941	1,041	1,051	*856*	1,080
230 Retirement Contributions	0	3,697	4,445	4,592	*3,773*	4,841
290 Other Employee Benefits	0	85	0	0	*462*	489
320 Professional - Educational Services	141,634	141,859	405,376	202,000	*447,276*	427,787
330 Other Professional Services	184,636	176,639	126,716	166,200	*121,044*	173,120
560 Tuition	409,354	249,850	271,037	200,000	*334,603*	344,900
580 Travel/Mileage	0	268	730	600	*204*	600
590 Miscellaneous Purchased Services	2,239	1,005	5,357	0	*0*	0
610 General Supplies	128	2,013	1,884	1,200	*11,468*	7,200
640 Books And Periodicals	0	0	0	0	*0*	55,000
650 Tech Supplies & Fees	0	2,904	0	6,000	*300*	65,000
750 Equipment - Original And Additional	9,092	4,079	23,500	30,000	*16,399*	0
760 Equipment - Replacement	0	0	0	1,000	*0*	1,000
1290 Sub Total	747,083	595,671	853,748	626,395	*947,685*	1,095,152
Report Totals	7,543,458	7,946,141	8,434,894	8,521,655	*7,322,222*	9,362,026

Appendix E - Healthcare Summary

Active	FY20		Pro Staff Prem Share			Act 93+ Prem Share			Supt Staff-PremShare					
			8%			11.0%			5%					
Medical + Rx			12%			17.5%			9%					
Contract Type	**Monthly**	**Annual**	**#Enr**	**Yr Share**	**/24Pay**	**#Enr**	**Yr Share**	**Per Pay**	**#Enr**	**Yr Share**	**/24Pay**	**/20Pay**	**Total Enr**	**HSA$Pay**
Single	**$ 571.79**	$ 6,861.48	65	$ 548.92	**$ 22.87**	6	$ 754.76	**$ 31.45**	17	$ 343.07	**$ 14.29**	**$ 17.15**	88	$600
EE+1Child	**$ 771.92**	$ 9,263.04	5	$ 741.04	**$ 30.88**	0	$ 1,018.93	**$ 42.46**	5	$ 463.15	**$ 19.30**	**$ 23.16**	10	$1,200
EE+Children	**$ 1,029.23**	$ 12,350.76	14	$ 988.06	**$ 41.17**	2	$ 1,358.58	**$ 56.61**	1	$ 617.54	**$ 25.73**	**$ 30.88**	17	$1,200
EE+Spouse	**$ 1,172.17**	$ 14,066.04	29	$ 1,687.92	**$ 70.33**	1	$ 2,461.56	**$ 102.57**	16	$ 1,265.94	**$ 52.75**	**$ 63.30**	46	$1,200
Family	**$ 1,572.44**	$ 18,869.28	74	$ 2,264.31	**$ 94.35**	2	$ 3,302.12	**$ 137.59**	12	$ 1,698.24	**$ 70.76**	**$ 84.91**	88	$1,200
		Total	**187**			**11**			**51**				**249**	
	70.3%	*Wellness*	*133*			*8*			*34*				*175*	
		Opt Outs	*38*			*2*			*11*				*51*	

	Monthly	**Annual**	**#Enr**	**EE Shr**	**Per 24Pay**	**20Pay**
Dental	$54.00	$ 648.00	266	$ 48.00	$ 2.00	$ 2.40
Vision	$7.58	$ 90.91	268	$ -	$ -	

	Premium	**EE Shr**	**SDShr**	
Pro Staff	$ 2,469,464	$ 269,726	$ 2,199,737	
Act93+	$ 117,675	$ 16,312	$ 101,363	
Supt Staff	$ 626,799	$ 49,399	$ 577,400	
Total Medical Only =	**$ 3,213,938**	$ 335,437	**$ 2,878,501**	← **271 Object**
$350			$ 61,250	**wellness**
$1,000	**$ 53,000**	**OptOut**		
			$ 246,000	HSA $
Retiree (estimate)		**$ 17,628**	**$ 307,250**	**HSA $ Total**
Dental	**$ 172,368**	$ 12,768	**$ 159,600**	← **= 272 Object**
Vision	**$ 24,364**	**$** -	**$ 24,364**	← **= 275 Object**
		Total District Active Healthcare =	**$ 3,062,465**	

116 Salary Object →

Professional

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

Category	Yr Prem Share	Total Deduct	BSSD HSA Deposit	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	$ 548.92	$1,400	-$600	-$350	=	$450	+	600	=	$1,050	$2,000	$3,500	$2,550	Per Yr
24-pay >>	*$22.87*					*$18.75*	+	*$25.00*	=	*$43.75*			*$106.25*	*24 pay*
EE+1Child	$ 741.04	$2,800	-$1,200	-$350	=	$1,250		1200		$2,450	$4,000	$7,000	$5,450	*Per Yr*
24-pay >>	*$30.88*					*$52.08*	+	*$50.00*	=	*$102.08*			*$227.08*	*24 pay*
EE+Children	$ 988.06	$2,800	-$1,200	-$350	=	$1,250		1200		$2,450	$4,000	$7,000	$5,450	*Per Yr*
24-pay >>	*$41.17*					*$52.08*	+	*$50.00*	=	*$102.08*			*$227.08*	*24 pay*
EE+Spouse	$ 1,687.92	$2,800	-$1,200	-$350	=	$1,250		1200		$2,450	$4,000	$7,000	$5,450	*Per Yr*
24-pay >>	*$70.33*					*$52.08*	+	*$50.00*	=	*$102.08*			*$227.08*	*24 pay*
Family	$ 2,264.31	$2,800	-$1,200	-$350	=	$1,250		1200		$2,450	$4,000	$7,000	$5,450	*Per Yr*
24-pay >>	*$94.35*					*$52.08*	+	*$50.00*	=	*$102.08*			*$227.08*	*24 pay*

+

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.

Put this amount in to cover deductible + co-insusrance

or

To Maximize HSA to 2019 IRS limit:

or

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

✸Note: These are Tax Year 2019 rates -- HSA max contribution is figured on a calendar year and includes both employer and employee deposits. It assumes you qualified for Wellness. For 2019 federal taxes, you must also consider what you have added since January 2019 if different from above! The max for calendar year 2019 is $3,500 single & $7,000 family - that includes BSSD constribution. For 2020 tax year the single combined max will be $3,550 and $7,100 family. At age 55, an additional $1,000 catch up constribution is added

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

Appendix E - Healthcare Summary

Big Spring School District

Health Insurance Cost Projections (Medical and Prescription Drug)

Plan Year: July 1, 2019 through June 30, 2020

Experience Period: April 1, 2018 through March 31, 2019

	Medical	Prescription Drug	Total
Claims Cost:			
Paid in the Experience Period	$2,301,453	$742,873	$3,044,326
Adjustments [1]			
Large Claims	$0		$0
Benefit Plan Changes	$0	$0	$0
Mandated Benefit Changes	$0	$0	$0
Health Care Reform Mandated Changes	$0	$0	$0
Adjusted Experience Period Claims	$2,301,453	$742,873	$3,044,326
Trend at 15 Months [2]	$232,402	$103,513	$335,915
Estimated Total Projected Claims	$2,533,855	$846,386	$3,380,241
Total Claims *(adjusted for enrollment)* [3]	**$2,533,855**	**$846,386**	**$3,380,241**
Reserve Adjustment [4]	$0	$0	($281,687)
Administrative Costs [5]	$131,480	-$104,066	$27,414
Stop Loss Premium [6]	$228,993		$228,993
Health Care Reform Legislative Costs			$0
7/18 - 6/19 Projected Costs			**$3,354,961**
7/17 - 6/18 Budget Amount [7]			**$3,434,999**
Overall Projected Percent Adjustment:			**-2.33%**

[1] Includes Stop Loss Reimbursements; Benefit Plan Changes; Federal, State and Health Care Reform Mandated Benefit Changes

[2] Annual Trend based on adjusted average carrier trends of -- Medical 8.0% & Drug 11.0% adjusted to 15 months

[3] Enrollment remained the same during the experience period from an average of 267 to 267

[4] The Reserve Adjustment is ($281,687) due to the current asset balance of $3.58M as of 3/31/2019

[5] Administration fees are $44.5 and includes $32.48 pass through Rx rebate credit equivalent $1 Rx MultiLine Credit and $4 Avalon stop loss credit and $4,600+tax per year for Innovu

[6] Stop loss premium assumes an increase of 16% and includes the aggregating fund liability of $100,000

[7] The annual budget amount is based on the 2018-2019 Budget provided by the client

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

Resolution No. __

IMPLEMENTING THE 2019-2020 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, 2019, and ending June 30, 2020.

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, 2019, 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 two million, three hundred fifty four thousand seven hundred thirty five dollars** and no cents ***($52,354,735***) during the school fiscal year July 1, 2019 through June 30, 2020 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 **fourteen and six thousand four hundred sixty one ten thousandths (14.6461)** mills (being $**1.46461** 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, 2019; and

Further, that said Board of School Directors does hereby indicate its intention to continue during the fiscal year commencing July 1, 2019, 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, 2019, on behalf of the Big Spring School District; and

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

RESOLVED AND ADOPTED this third day of June 2019, by Roll Call vote, aye and nay as follows:

Blasco	-
Deihl	-
Gutshall	-
Kanc	-
Over	-
Piper	-
Roush	-
Swanson	-
Wardel	-

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 HOMESTEAD AND FARMSTEAD EXCLUSION FOR THE 2019-2020 FISCAL 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 2019-2020 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 **$770,684.93** for the 2019-2020 fiscal year.

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

According to the certified information provided to the District by the Cumberland County Assessment Office, there are 5,640 eligible homestead properties and 199 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 2019-2020 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 **$9,100.96** (or **$133.29** in tax value) and the farmstead exclusion to be **$9,100.96** (or **$133.29** 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 third day of June 2019.

BIG SPRING SCHOOL DISTRICT:

_____
William Swanson
President, Board of School Directors

ATTEST:

_____
William L. Piper
Secretary, Board of School Directors

(SEAL)

Appendix G - Homestead / Farmstead Calculations

2019 Slot Machine Tax Revenue Allocation

Description	**Enter Data**
EIT / PIT Act 1 Tax Revenue, if Any	$0
Slot Machine Tax Revenue Share of Distribution	$770,684.93
Property Tax Rates (mills)	14.6461
Homestead Total	5,640
Farmstead Total	199
Properties with Unused Exclusion Allowance - Count	-114
Properties with Unused Exclusion Allowance - Value	$507,785.00

Revenues Applied to Tax Relief	
EIT / PIT Act 1 Tax Revenue, if Any	$0
Slot Machine Tax Revenue Share of Distribution	$770,684.93
Total Revenue to be Applied To Homestead / Farmstead Tax Relief	**$770,684.93**
Qualifying Property Counts	**5,839**
Calculated Tax Relief Per Homestead	**$131.99**
Homestead Exclusion Amount	**$9,011.96**
Re-allocation of Unused Exclusion Amounts Arising From	
Total Original Property Counts	5,839
Less: Number of Properties Having Unused Exclusion Amounts	-114
Number of Properties Participating in Re-allocation of Unused Exclusion Amounts	**5,725**
Homesteads With Assessed Values Less than the Homestead Exclusion Amount	
Total Value of Unused Exclusion Amount From All Properties Below Threshold	$507,785.00
Total Value of Tax Relief From Unused Exclusion Amount	$7,437.07
Additional Tax Relief Per Homestead	
If this amount is immaterial (tax relief <$0.50) do not re-allocate	**$1.30**
Re-allocation of Remaining Unused Tax Relief	$7,437.07
Total Equivalent Homestead Exclusion Amount to be Re-allocated	$507,785.00
Total Equivalent Homestead Exclusion Amount to be Re-allocated - Per Remaining Homesteads	$88.70
Per Remaining Homesteads Rounded	$89.00
Total Original Homestead Exclusion Amounts	$9,011.96
Exclusion Amounts After Re-Allocation	**$9,100.96**
Exclusion Amounts After Re-Allocation as tax $	**$133.29**
Change	$1.30

Summary of Total Tax Relief Distributed:	
Homesteads & Farmsteads Eligible for Redistribution	5,725
Exclusion Amount Adjusted for Unused Exclusions from Homesteads Below Exclusion Threshold	$9,100.96
Proposed Tax Rate	0.0146461
Subtotal Tax Relief Distributed to Fully Participating Homesteads and Farmsteads	**$763,105.69**
Add: Partially Participating Homesteads: Amount of Tax Relief Used	
Number of Homes Below Threshold	114
Initial Exclusion Amount Per Homestead	$9,011.96
Total Initial Exclusion Amount for Homesteads Below Threshold	$1,027,363.44
Less: Unused Amount of Exclusion Allowance	-$507,785.00
Amount of Exclusion Allowance Used by Homesteads Below Exclusion Allowance Threshold	$519,578.44
Tax Relief Provided to Partially Participating Homesteads	**$7,610.00**

Total Tax Relief Provided Above	**$770,715.69**
State Pro Tax Allocation	$770,684.93
Undistributed Amount of Slot Revenue	($30.76)
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).

Appendix H - District Funds Update

General Fund Balance

As of 30 June 2018	Unassigned	Nonspendable	Assigned	Committed	Total
General Fund Balance	3,992,375				3,992,375
Employee Health Insurance		2,000,000			2,000,000
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
AFR Balance at June 30, 2018	**$ 3,992,375**	**$ 2,000,000**	**$ 4,050,000**	**$ 554,000**	**$ 10,596,375**

2018-19 Budget	$	50,396,578
Allowable Unassigned @ 8%	$	4,031,726

Appendix H - District Funds Update

As of 30 May 2019

Big Spring Capital Projects Fund

Balance at May 30, 2019		**$**	**7,291,154**
Capital Project:	*Unused Funds:*		
Pedestrian Safety Improvement	-		
MS Roof Design Phase I, II, & III	11,200		
MS Roof Monitoring & Inspections	-		
HS Gym Floor Refinish	2,646		
HS Auditorium AV Repair	1,921		
Server Room UPS Replacement	5,000		
HS Network Replacement (Erate Cat 2)	139,279		
HS Roof Design/Mgmt/Inspections	10,600		
MR Roof Design & Management	550		
HS Gym Audio Replace	19		
HS Auditorium Speaker Replace	-		
MR Partial Roof Replacement	-		
NV/MR/MS/HS FF&E Design & Purchase	14,315		
NV/OF/HS/DAO NV & Assoc Technology Projects	15,260		
HS Collaboration Lab	933		
HS/MS Flexible Furniture Pilot	-		
NV Asbestos Abatement CO 3	3,834		
MR Asbestos Abatement	-		
MS Asbestos Abatement	-		
Ext Wifi/Backup Server & Storage/Erate/Fiber Study	167,000		
HS/HS Library Furniture Replacement	70,000		
HS/MS/MR Gym Light LED Replacement	27,000		
MS - 86" Interactive Panel TV's (50) - Summer 2020	500,000		
HS - 86" Interactive Panel TV's (73) - Summer 2021	750,000		
	$ 1,719,557	$	(1,719,557)
Available Capital Projects Reserve Balance		**$**	**5,571,597**

Newville Projects Fund				
	GOB 2017 Bond Issue =	$ 13,004,518		
Project	**Budget**	**Paid to Date**	**Budget Balance**	
Track & Turf Field **	1,345,501	(1,413,665)	(68,164)	Complete
MS Roof Replacement	1,376,700	(1,376,700)	0	Complete
MS Gym Floor	80,600	(80,600)	0	Complete
HS Roof - White Knight	392,000	(392,000)	0	Complete
MS Exterior Courtyard Renovation	372,251	(106,238)	266,013	
Stadium Site Improve/DAO Drainage	537,640	(1,900)	535,740	
Emergency Generator	284,888	0	284,888	
Newville Elem Renovation	7,787,097	(7,560,957)	226,140	
Mount Rock Renovations	GOB 2018	(19,100)		
Middle School Renovations	GOB 2018	(112,267)		
High School Renovations	GOB 2018	(53,424)		
BSSD Phase 2 Renovations	GOB 2018	(498,116)		
BSSD Phase 2 Technology	GOB 2018	(134,769)		
BSSD Phase 2 - FFE	GOB 2018	(5,000)		
Stadium Sound Replace	GOB 2018	(26,655)		
MS Auditorium Lighting Replace	GOB 2018	(84,338)		
Total Spend	**12,176,677**	**(11,865,729)**	**$1,244,617**	
	Interest earned to 05/30/19	$219,402		
	Current Balance Newville Projects Fund =	**$ 1,358,191**		

Mount Rock Projects Fund - 2018				
	GOB 2018 Bond Issue =	$ 9,820,944		
Project	**Budget**	**Paid to Date**	**Budget Balance**	
Mount Rock Renovations	1,304,920	(1,622,661.06)	(317,741)	
Middle School Renovations 2017 Bond	1,961,123	(1,199,466.22)	761,657	
Middle School Renovations 2018 Bond	394,266		394,266	
High School Renovations	1,020,135	(525,325.78)	494,809	
Phase II Renovations (CRA Prof Svcs)	*incl*	(56,395.89)	(56,396)	
Total	**$4,680,444**	**$ (3,403,849)**	**$ 1,276,595**	
	Interest earned to 05/30/19 =	$173,276		
	Current Balance Mount Rock Projects Fund - 2018 =	**$6,590,371**		

Bond Funds Remaining (2017 & 2018) =	$	7,948,562

*** Track & Turf Field Total budget of $2,151,501 included $806,000 from the Stadium & Track Fund*

Appendix I - Tuition (by Function)

	15/16 Act	16/17 Act	17/18 Act	18/19 Bud	18/19 YTD	FY20 Budget
561 Tuition To LEAs In PA						
1220 Sensory Support	137,706	200,673	49,602	166,000	*31,491*	155,000
1230 Emotional Support	107,269	160,886	217,903	122,000	*62,116*	70,000
1240 Academic Support	0	23,445	18,817	20,000	*0*	0
1270 Multi-handicapped Support	0	0	0	0	*20,088*	0
1290 Other Services	0	0	550	0	*0*	0
1440 Alt Regular Ed Programs	0	0	5,845	0	*0*	0
561 ** Object (E) Sub Total	244,975	385,004	292,717	308,000	*113,695*	225,000
562 Tuition To PA Charter Sch						
1110 Regular Programs	1,161,286	1,207,435	1,156,569	1,775,500	*1,301,646*	1,299,000
1290 Other Services	348,723	249,715	270,363	200,000	*320,973*	299,900
562 ** Object (E) Sub Total	1,510,009	1,457,150	1,426,932	1,975,500	*1,622,619*	1,598,900
563 Tuition To Non-public Schools						
1110 Regular Programs	1,211	5,606	6,277	0	*3,231*	5,000
1230 Emotional Support	1,839,513	1,774,793	1,837,304	1,752,520	*1,448,400*	1,329,100
1440 Alt Regular E Programs	4,202	11,934	90,543	65,000	*25,489*	50,000
1500 Nonpublic School Programs	0	3,109	936	3,109	*2,964*	3,000
563 ** Object (E) Sub Total	1,844,926	1,795,442	1,935,060	1,820,629	*1,480,084*	1,387,100
564 Tuition To Vo Tech Sch						
1390 Vocational Ed Programs	550,447	536,454	589,580	729,000	*663,701*	730,000
566 Tuition To Higher Ed & Tech Inst						
1700 Higher Ed Prog	1,541	0	0	0	*0*	0
567 APS Tuition & Deaf/Blind Chrtr						
1230 Emotional Support	74,106	68,970	0	0	*0*	0
1290 Other Services	60,631	135	124	0	*13,630*	45,000
567 ** Object (E) Sub Total	134,737	69,105	124	0	*13,630*	45,000
568 Tuition To PRRI & Dention Ctrs						
1110 Regular Programs	18,553	0	6,576	0	*6*	0
FY 20 Tuition Total	**4,305,188**	**4,243,155**	**4,250,989**	**4,833,129**	***3,893,735***	**3,986,000**

Appendix J - Student Enrollment

BIG SPRING SCHOOL DISTRICT
April 30, 2019

A	Mt. Rock		Newville		Oak Flat		Middle	High	Total
	Yilek - 108	21	Shinham - 1	21	Shepard - 101	20			
Kdg	Graham - 105	21	Wiser - 2	21	Nygaard - 102	20			
	Header - 107	22	Yost - 3	19	Hockenberry - 108	21			194
					PT	1			
					Moyer/Tearnan	7			
	Malick - 205	22	Jackson - 4	18	Crawford - 112	16			
1	Maser - 206	20	Ross - 6	21	Steinly - 118	17			
	Pettit - 207	18	Wolpert - 5	19	Lindsey - 115	17			170
			RR	1					
					Moyer	1			
	Devonald - 202	22	Keller - 7	18	Franklin - 121	21			
2	Leeds - 201	21	Locy - 9	17	Kemp - 117	22			
	Arnold - 204	23	Rhinehart - 8	20	Swenski - 114	22			191
			PartTime HS	1					
			RR	1	Moyer	3			
	Ferrell - 303	22	Kuhn - 16	20	Dombroski - 202	19			
3	Mettler - 304	20	Badda - 17	16	Warner - 204	20			
	Kordes - 308	22	Teter - 15	18	Willis - 205	23			184
	New Story	1			Weller	3			
	Dyson - 317	23	Kornblum - 13	22	VanderHeijden - 208	20			
4	Weston - 302	22	Sheaffer - 12	25	Ferrante - 209	23			
	Benson - 301	23	Leonard - 11	26	Frawley - 207	22			217
					Soaring Heights	1			
	MRK	2	RR	2	Weller/Tearnan	6			
	Black - 305	20	Sheffer - 202	17	Holtry - 212	20			
5	Hair - 306	22	Piper - 205	18	A. Lehman - 214	22			
	Schwartzmiller - 30	21	Spears - 209	17	Dix (Brechbiel) - 213	18			180
	Cyb	1							
	MRK	2	Cyb	1	Weller	1			
6							211		211
7							192		192
8							179		179
9								220	220
10								181	181
11								202	202
12								203	203
Vo-Tech								116	
Totals		391		359		386	582	806	**2524**
	Mt. Rock		**Newville**		**Oak Flat**		**BSMS**	**BSHS**	

Charter Schools	Reg Ed	Spec Ed	
Agora Cyber Charter School	20	4	
Achievement House	0	0	
Capital Area School for the Arts	3	0	
Commonwealth Connections Academy	24	10	
Insight PA Cyber	1	0	
Pennsylvania Cyber Charter School	13	5	
Pennsylvania Leadership Charter School	0	1	
Pennsylvania Virtual Charter School	2	0	
Reach Cyber	16	5	
	79	25	**104**
Offsite Special Education Students			**19**
Offsite Regular Education Student			**3**
		Total District Enrollment	**2,650**

CAOLA Student Enrollment:
Full - Time 30
Vo-Tech/Cyber 4
Part - Time 6
Singleton 46
Total Enrollment = 86 students