

2016/17 Final General Fund Budget

For adoption on 6 June 2016

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I. Leading The Way

Our View

Considering the ever-increasing challenge of delivering a quality 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. In some cases for 2016-2017 this will include a reallocation of staffing to better support professional learning and expand our instructional coaching model. Investing in the collective capacity of our staff directly impacts the quality of the educational program that the District is able to deliver.

Through other budgeting strategies, the District is also continuing its establishment of ubiquitous access to information and learning. Proactively developing learners that engage safely in learning that leverages the power of the internet not only gives great opportunities for relevance, but directly prepares our students for a global economy. The 2016-2017 school year will mark an expansion of the 1-1 device deployment to include all students in grades four through twelve. This expansion includes the enhancement of devices at the secondary level, but also provides for consistent access to devices at the elementary level too. Again, this strategic use of District funds provides for a tremendous teaching and learning tool that better prepares our students for experiences beyond Big Spring.

Personalized Learning

With rapid changes in the classroom resulting in an emphasis on a student centered learning environment and personalized learning, teachers are facing greater demands to meet the needs of all students. This challenge is being met head on by passionate Big Spring employees as they look to grow their use of technology in the classroom for personalized learning, make real-world connections through problem based assignments and utilize data to inform instruction based on individual needs. In 2016-17 teachers will continue to foster problem solving skills, collaboration and critical thinking in students across all buildings and grades, as they prepare students to be contributing members of society and for post-secondary success.

Moving Online

With the evolution of technology, educational capabilities are growing and changing every day. The internet provides a vast electronic library of information, and both research and instruction can be achieved through a click of the mouse. In order to navigate through the immense amount of resources and create a sustainable technology plan, the BSSD with unanimous backing of the Board, embarked on an initiative to improve and expand technology support by partnering with Questeq. The five year plan begins in 2016-17 with right-sizing the technology department staff, enhancements to technical competencies, improvements in administrative and instructional application management, data integration, support, and classroom innovation.

Beginning the summer of 2016 the District is providing teachers a Thinkpad Yoga with touch screen and stylus to increase classroom mobility. In the fall of 2016, high school students will switch from

Chromebooks to full windows touch screen devices in order to increase their ability to create and share content in and out of class. Office staff will also get a PC refresh this summer.

Student Support

The District continues to see an increase in special education costs, even though our overall number of students is in decline. This is primarily because the number of students within the district who need more intensive services is increasing. For example, the number of students requiring autistic support continues to grow exponentially as does the number of students with low incidence medically related disabilities. To be successful, these students require more time and sometimes multiple specialized services which increases costs. 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 and Shippensburg University. Three examples of this approach are:

- By using our consortium relationship with other districts we've been able to operate our own classes and avoid the need to place these students in more expensive IU or private programs.
- We've worked closely with NHS, our autism provider, to create an instructional model which allows us to provide a hybrid of district and contracted services to these students.
- We are partnering with Shippensburg University to provide work experience to students with disabilities. In 15-16 we paid the CAIU $30,000 to service 3 students, we are anticipating servicing 12 students through this partnership for approximately the same cost.

Fiscal Unpredictability

The Board is committed to the students of Big Spring; however, we continue to face uncertain and wavering fiscal support and direction from the Commonwealth's political leaders. This year the Legislature failed to provide funding for most of the year. A January 2016 payment provided a life-line; however, it quickly faded as no further action came from the leaders in Harrisburg and the District prepared to borrow $15 MM to make payroll and pay essential bills. To create more cash, the District skipped monthly payments to the South Central Trust and elected to use reserves to pay medical claims. As the inaction in Harrisburg continued, the District also decided to pay debt service from the Capital Reserve fund to preserve general fund cash. As we close the 2015-16 year, the Commonwealth has reneged on two of 12 Social Security payments and owes the District $85,000 in subsidy. And, there is no defined process to pay the $718,493 in PLANCON reimbursement. While the politicians stumble badly on resourcing schools, the District's reliance on fund balance --and the stable and predictable property tax -- increases.

Mandates

While funding all but stopped, the flow of mandates continues unabated. Over the last year the clearance requirement expanded without funding, federal constraints on food services continued while services required on special education expanded under direction of the Legislature, Courts and Governor. Our District has a unique situation with extensive Clean & Green enrollment that causes us to give up over $5 million in taxes to support the program -- without subsidy from the State or County organizations that direct the program. Standardized testing is following a tortured path forward that causes our students to lose considerable instructional time. Unfortunately, the mismatch between

mandates and funding support isn't the only serious challenge for the District. The retirement system continues to challenge the District with an *additional* contribution of $824,409 (17% increase for 2016-17 over 2015-16) with the Commonwealth responsible for half of that increase. The total contribution to the PSERS (School District & Commonwealth shares) is estimated at $5.683 MM this year or 11.6% of the entire budget.

Medical Spending

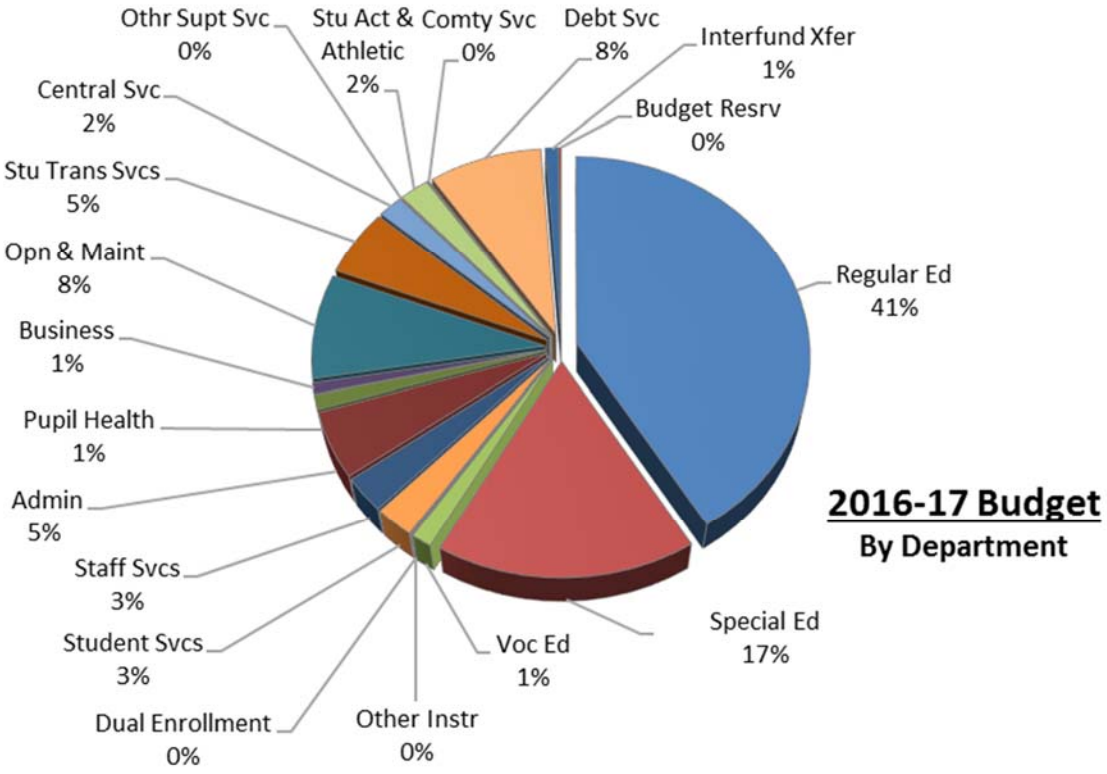
While the District had several bad years of medical claims experience, thanks to a collaborative effort with the Board and Association to change our plan structure, premiums are going down by 6% this year. The District's reserve in the South Central Trust, used to pay medical claims as a self-funded entity, is expected to exceed liabilities at year end due to changes brought about by the conversion to a highly qualified deductible plan. Medical payments are approaching 8.2% of the entire budget at just under $4MM for the year.

2016-17 Budget Summary

• General Fund expense	$48,298,919
• General Fund revenue	$48,187,301
• Amount from Tech Fund Balance	$111,618
• Increase in expenses	2.9%
• Transfer to Cap Reserve	$405,184
• Transfer to Café Fund	$62,000
• Budget reserve	$80,000
• Tax rate (3.1% increase)	13.7004 mills
• Tax increase per $100,000	$41

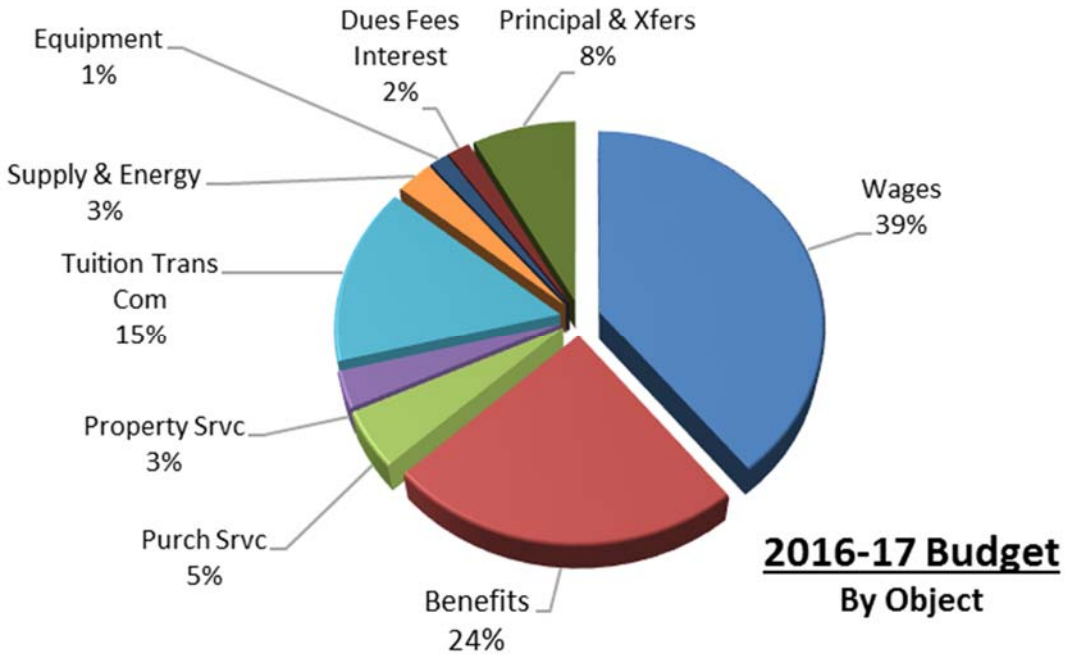
II. Expenditures

A. Departments. The District's budget for 2016-17 ($48,298,919) can be reported by Department or by type of expense (Object). Here is the budget by Department:



Func	Description	AFR 2013/14	Budget 2014/15	Budget 2015/16	Budget 2016/17
1100	Regular Ed	$ 16,752,665	$ 17,972,599	$18,965,413	$19,914,430
1200	Special Ed	7,185,409	7,547,875	$8,206,302	$8,183,271
1300	Voc Ed	606,038	539,127	$653,000	$659,500
1400	Other Instr	14,318	17,232	$97,786	$49,963
1700	Dual Enrollment				$6,000
2100	Student Svcs	1,024,478	1,032,988	$1,138,666	$1,244,598
2200	Staff Svcs	1,659,499	1,623,933	$1,923,992	$1,373,173
2300	Admin	2,357,343	2,411,286	$2,516,662	$2,564,389
2400	Pupil Health	478,613	491,448	$532,482	$559,719
2500	Business	448,212	329,426	$382,726	$419,168
2600	Opn & Maint	3,664,108	3,588,380	$3,963,948	$4,066,937
2700	Stu Trans Svcs	2,409,921	2,548,819	$2,484,693	$2,632,230
2800	Central Svc	147,996	199,234	$290,366	$889,116
2900	Othr Supt Svc	27,898	17,352	$28,000	$27,650
3200	Stu Act & Athletic	866,408	854,016	$952,477	$1,064,047
3300	Comty Svc	28,816	28,636	$28,227	$29,571
4400	Bldg Improvement				$12,500
5100	Debt Svc	3,944,344	4,047,537	$4,160,000	$4,055,473
5200	Interfund Xfer	1,757,123	62,959	$525,000	$467,184
5900	Budget Resrv	-	-	$100,000	$80,000
	Total	$43,373,189	$43,312,847	$46,949,740	$48,298,919

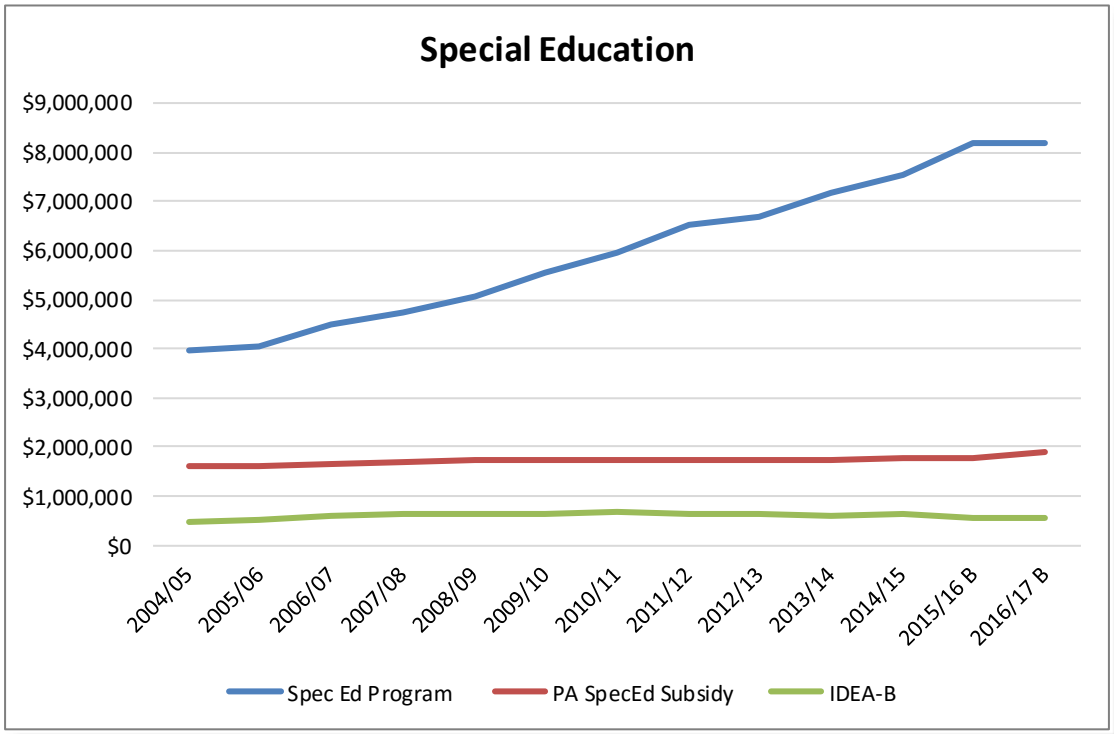
B. By Type. The chart below shows the same $48,298,919 broken out by type or object:



Object	Description	AFR 2013/14	AFR 2014/15	Budget 2015/16	Budget 2016/17
100	Wages	$18,374,042	$18,491,945	$19,094,589	$18,926,639
200	Benefits	$8,644,678	$9,020,775	$11,456,665	$11,579,828
300	Purch Srvc	$886,487	$1,168,562	$1,471,666	$2,351,802
400	Property Srvc	$1,256,768	$1,287,895	$1,417,810	$1,478,245
500	Tuition Trans Com	$6,801,392	$7,087,506	$6,896,009	$7,195,353
600	Supply & Energy	$1,222,826	$1,258,001	$1,278,235	$1,379,110
700	Equipment	$407,377	$847,056	$472,985	$689,939
800	Dues Fees Interest	$917,505	$909,941	$1,011,461	$855,819
900	Principal & Xfers	$4,862,123	$3,262,959	$3,855,000	$3,842,184
	Total	$43,373,198	$ 43,334,641	$ 46,954,420	$ 48,298,919

C. Selected Expenditure Items

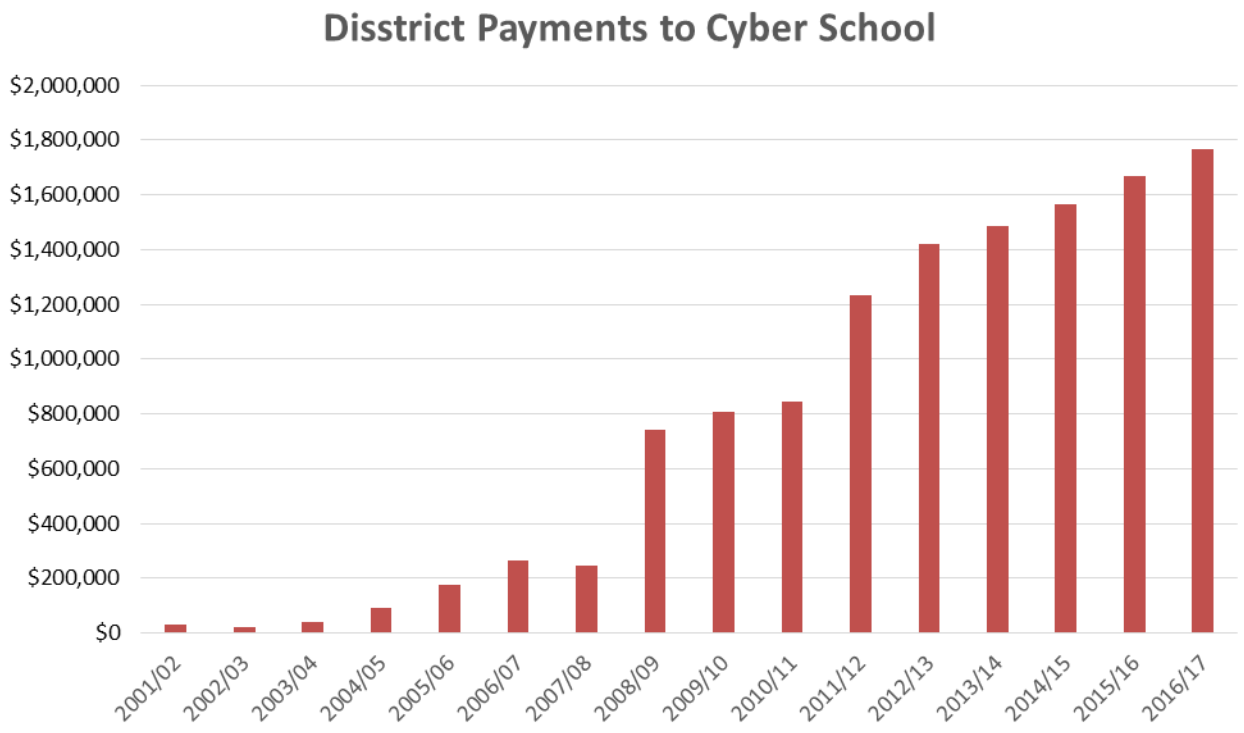
1. Special Education. The Special Education budget for 2016/17 is $8,183,271 or $23,031 less than 2015-16.



2. Tuition. One of the District's challenges is tuition paid outside the district -- $4,529,697 for 2016/17.

	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17
Tuition Other PA LEAs	$271,067	$234,645	$145,638	$151,615	$172,000	$252,000
PA Charter (+Cyber)	$1,231,913	$1,420,969	$1,485,206	$1,563,636	$1,668,366	$1,766,703
CAOLA Tuition	$81,576	$93,812	$107,884	$210,000	$170,000	$170,000
NonPublic Schls	$1,304,216	$1,620,396	$1,797,352	$1,864,731	$1,589,608	$1,592,124
Tuition to CPAVTS	$626,269	$615,134	$606,038	$539,127	$653,000	$659,500
Tuition to HigherEd	$2,180	$0	$0	$3,135	$0	$0
Aprv Priv Schls	$66,256	$68,971	$69,741	$182,176	$93,000	$55,000
Other	$21,462	$29,170	$39,969	33398	35358	$34,370
Total	$3,604,940	$4,083,098	$4,251,828	$4,547,818	$4,381,332	$4,529,697

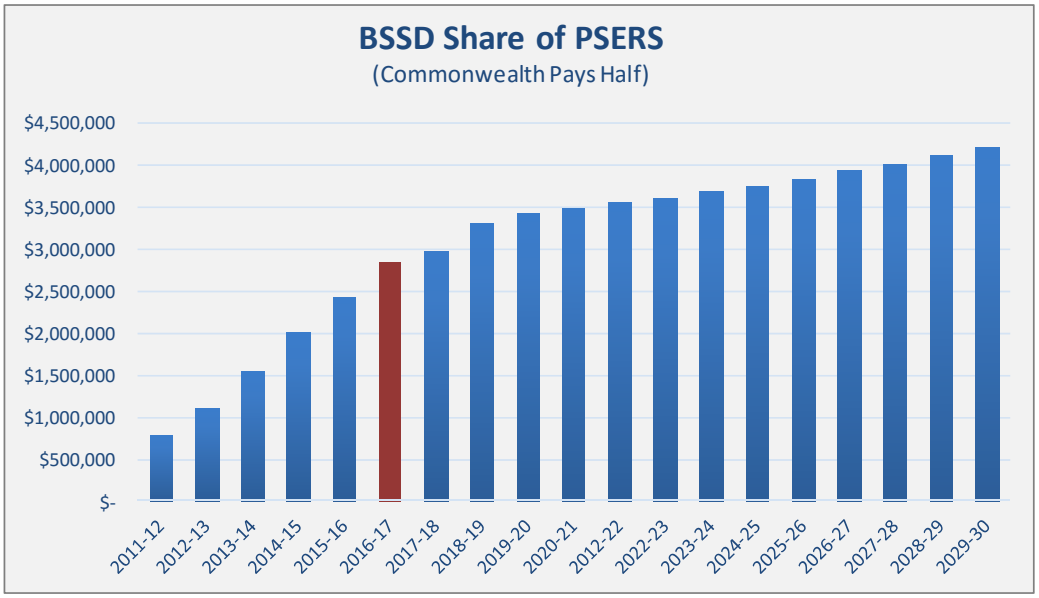
Cyber school expense continues to increase and shift dollars away from classroom support of in the Big Spring School District. The estimated payment for 2016-17 is $1,776,703.

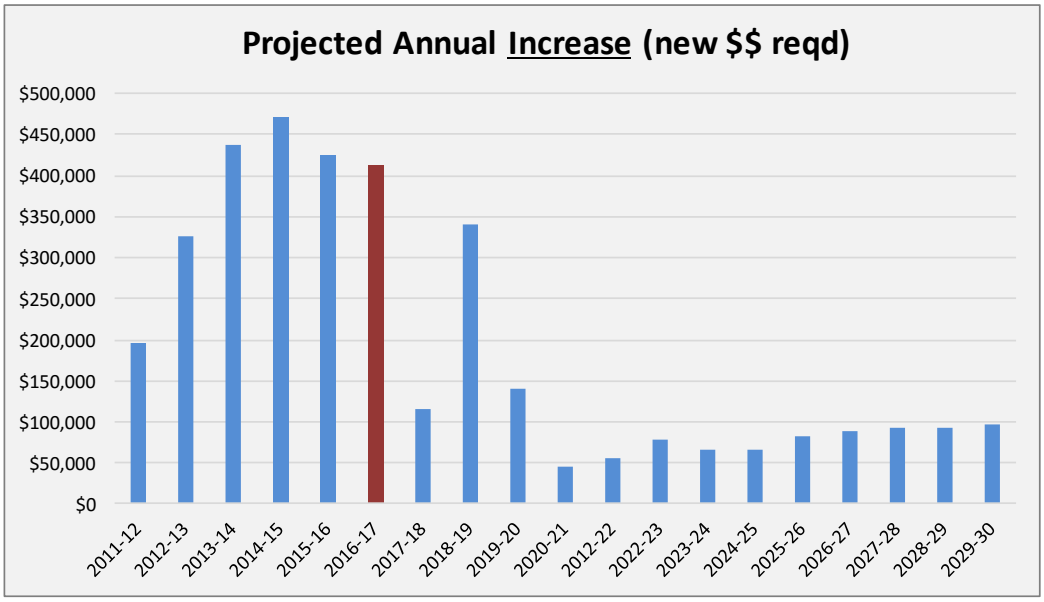


Current enrollment (2015-16) for Cyber-Charter students in Big Spring:

Charter Schools	
Agora Cyber Charter School	26
Capital Area School for the Arts	5
Commonwealth Connections Academy	39
Pennsylvania Cyber Charter School	37
Pennsylvania Leadership Charter School	1
Pennsylvania Virtual Charter School	1
Pennsylvania Distance Learning	1
21st Century Charter School	1
	111

3. PSERS. The charts below summarize the District's PSERS challenge. In 2011/12 we paid a total of $771,750 for our share of PSERS; in this 2016-17 budget that increases to $2,841,835 and by 2019/20 it is estimated to be $3,438,994. This budget has a year over year increase of $412,204 for the District's share of contributions.





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

   a. Transfer to Capital Projects in the amount of $405,184

   b. Budget Reserve of $80,000.

   c. $130,000 for 6th/9th grade replacement notebooks.

5. Personnel Changes (for 1 Jul 2016)

   a. 2.7% increase for CBA.

   b. Adjusted index for Administrators below the IU average; half the index for those above the average.

   c. 20¢ per hour increase for classified staff along with adjustments to equalize custodial and clerical staff.

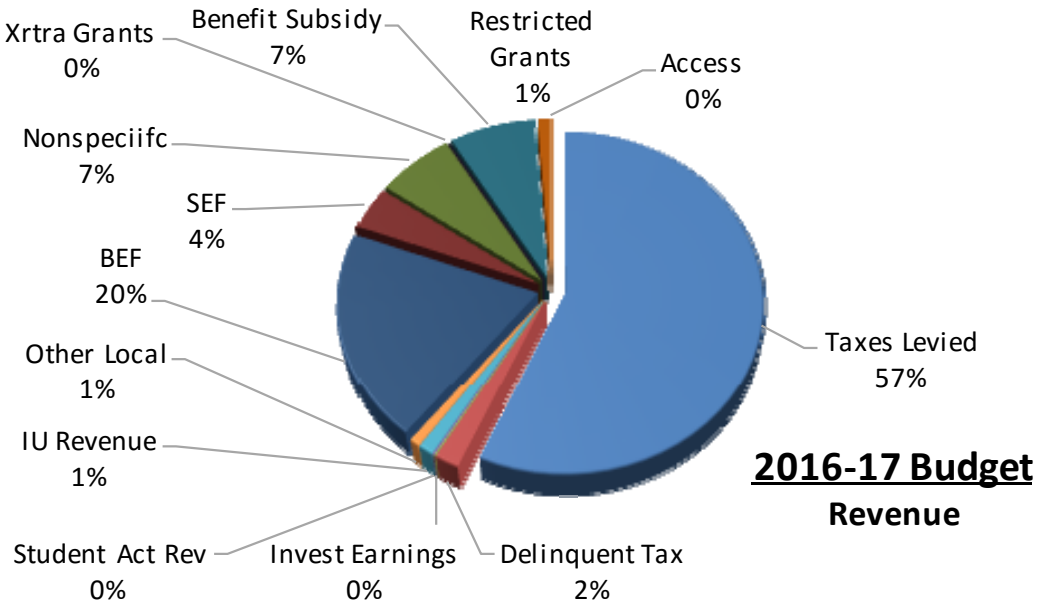
   d. Medical insurance down by 6%.

   e. Add contracted service for Technology

   f. Current employees:

	2014/15	2015/16	2016/17
Administrators - Full Time	16	16	15
Professionals - Full Time	226	228	227
Professionals - Part Time	2	0	0
Secretaries - Full Time	22	23	22
Secretaries - Part Time	4	4	4
Aides - Full Time	21	21	19
Aides - Part Time	52	47	42
Custodians/Main.- Full Time	17	17	16
Custodians/Main. - Part Time	25	25	24
Technology - Full Time	3	3	1
Tech - Part-time			2
FT Total	305	308	300
PT Total	83	76	72
	388	384	372

III. Revenue



A. Commonwealth Revenue. Due to unreliable sources, the District based the revenues for 2016-17 from the 2015-16 proposal.

Major State Subsidies	AFR 2012/13	AFR 013/14	AFR 14/15	2015/16 B	2016/17 B
Basic Education Fund (BEF)	8,779,810	8,924,141	8,941,596	9,339,986	9,488,526
Special Education Funding	1,732,918	1,724,253	1,771,736	1,767,576	1,883,516
ABG > RTL	171,093	171,093	320,597	0	0
Transportation	1,617,014	1,564,253	1,597,496	1,596,156	1,651,000
PLANCON Subsidy	790,846	806,000	870,736	879,647	776,400
SocSec	669,105	711,900	675,961	720,334	723,862
PSERS	1,143,932	1,569,907	1,991,079	2,421,766	2,855,079
Total of Major Subsidy	**$14,904,718**	**$15,471,547**	**$16,169,201**	**$16,725,465**	**$17,378,383**

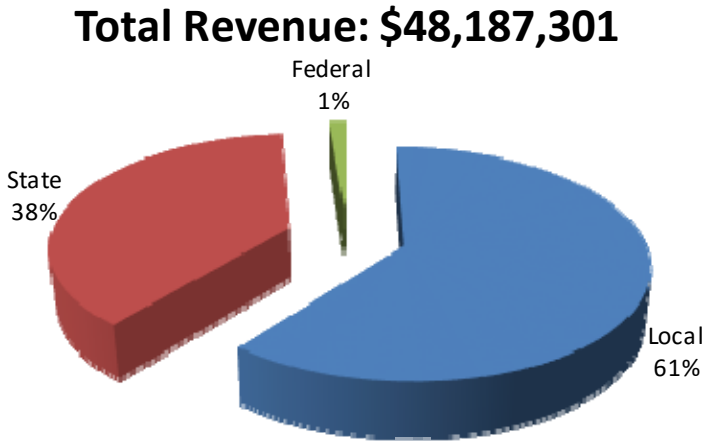
B. Revenue from Federal Sources

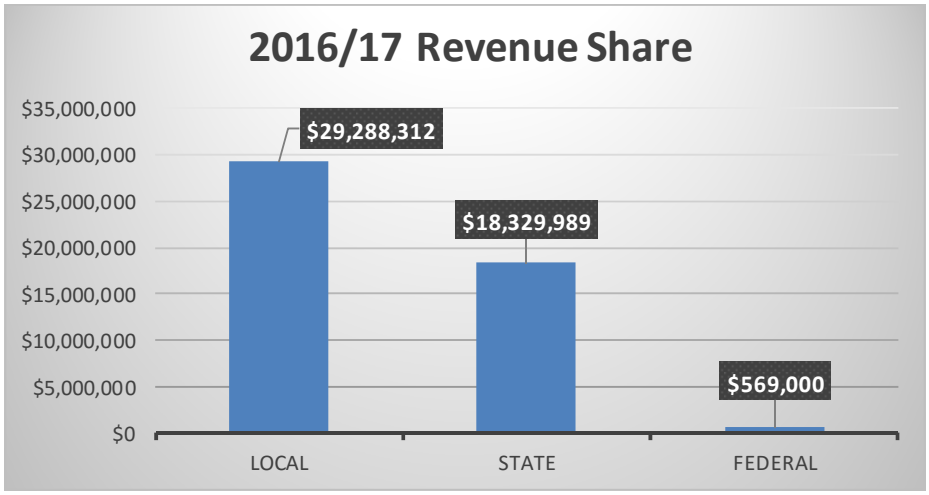
This year we are projecting a hold on federal funds.

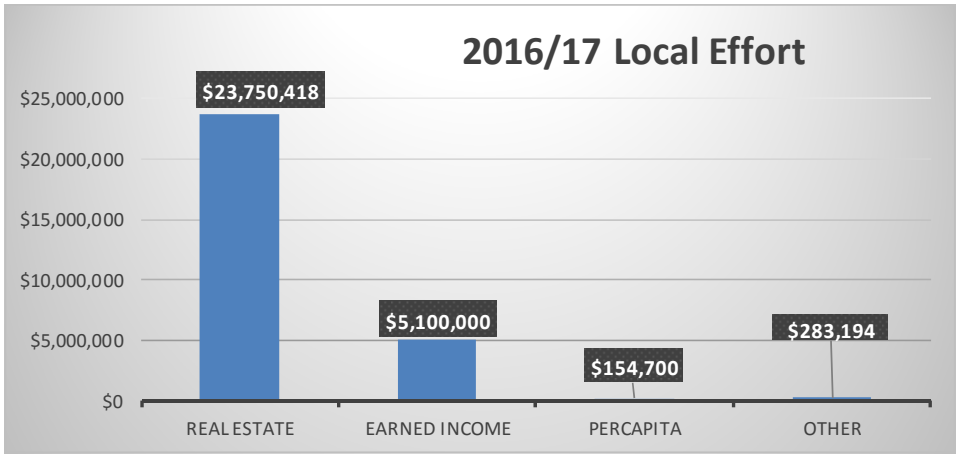
Federal Revenue Sources	AFR 2012/13	AFR 2013/14	AFR 2014/15	2015/16 B	2016/17 B
IDEA-B	647,413	582,420	556,181	556,181	556,200
Title I	461,874	400,760	444,232	444,232	444,000
Title II	130,717	123,391	124,618	124,618	125,000
Fed Instruct Subsidy	**1,240,004**	**1,106,571**	**1,125,031**	**1,125,031**	**1,125,200**

C. Local Effort.

Local effort makes up 61% of the revenue. Most of the local effort is from taxes, of course. The charts below shows the makeup of total revenue and then local effort in the 2016-17 budget.







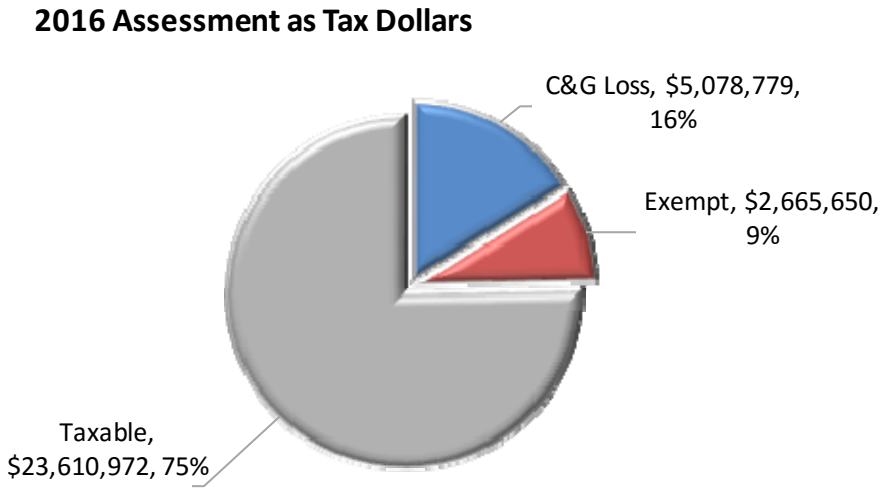
D. Real Estate Tax.

The calculation for 2016-17 is shown below. The 3.1% adjusted index allows a maximum of .4119 mills for the increase resulting in 13.7004 as the maximum for next year.

Mill Calculation	2015/16	2016/17	
Assessed Value	$1,685,755,700	$1,722,727,600	2.2%
Prior Yr Mills	12.9771	13.2885	
Adjusted Index for Budget	2.40%	3.10%	
Adjusted Index as Mills	13.2885	13.7004	
Proposed Final Budget	**13.2885**	**13.7004**	
March Assessed Value	$1,685,755,700	$1,723,378,300	
Increase as %	2.40%	3.10%	
Gross Tax Revenue	$21,773,966	$23,610,972	
Assumed Collection rate	95.0%	95.0%	
Collected Tax Revenue from Proposed Mills	$20,685,268	$22,430,423	
Collected Mill Value	$1,556,626	$1,637,209	

2014 Mills - Tax on $100,000	12.9771	$1,298	
Real Estate Tax Increase as $$		**Taxes**	**Taxes**
Tax on $100,000 property		$1,329	$1,370
Increase from prior year on $100,000 =		**$31**	**$41**

One of the challenges unique to Big Spring is the considerable property that is in Clean & Green which reduces the available tax revenue per the chart below.



E. Current District Debt Service

2016/17 Debt Service Expense

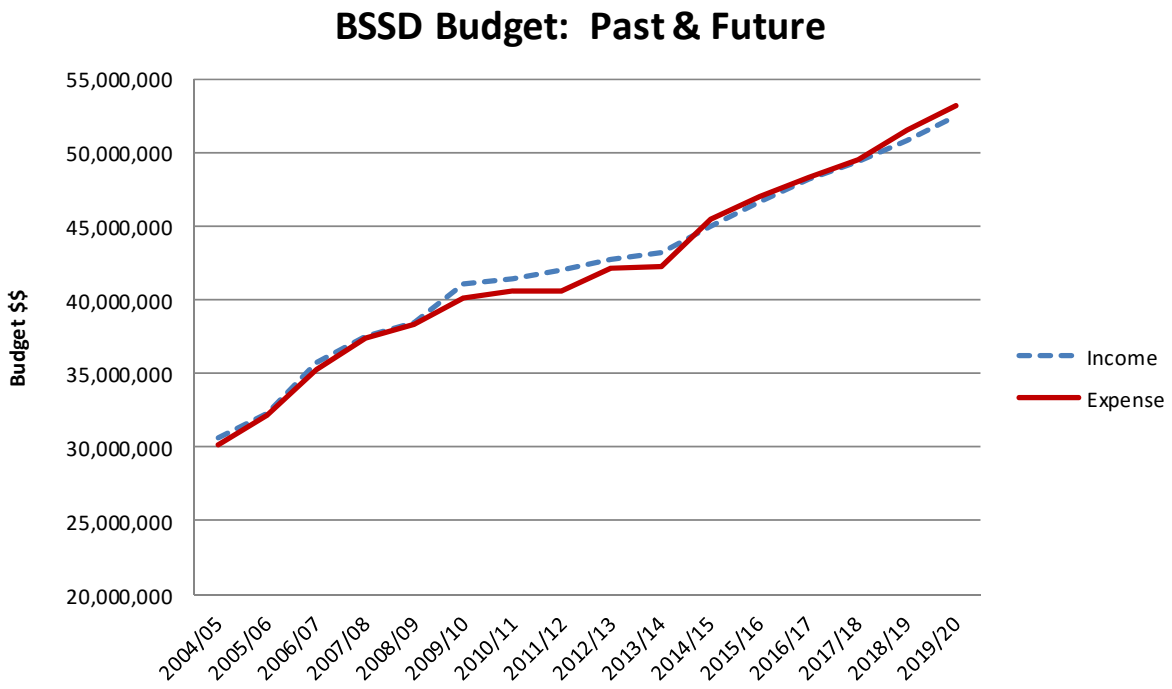
Bond	RBC Gross Outstanding	Principal	Interest	Annual Debt Svc
1999	$ 406,770	$ 370,000	$ 32,680	$ 402,680
2011	5,051,804	1,075,000	184,373	1,259,373
2012	8,015,320	730,000	184,495	914,495
2013	780,250	740,000	42,450	782,450
2015	10,256,398	375,000	220,485	595,485
F&M Note	6,191,429	5,000	95,990	100,990
Total	**$ 30,701,971**	**$ 3,295,000**	**$ 760,472**	**$ 4,055,472**

2016/17 Debt Service PA State Reimbursement

Bond	Reimbursable Total	Principal	Interest
1999	$ 58,580	$ 53,826	$ 4,754
2011	168,781	144,071	24,710
2012	197,358	157,542	39,816
2013	297,676	281,527	16,150
2015	45,331	28,547	16,784
F&M Note	-	-	-
Total	**$ 767,727**	**$ 665,513**	**$ 102,214**

F. The Future

As we look past next year, without significant tax base growth or increased government support, this District will enter an extended period of budget imbalance that will necessitate some cuts or tax increases above the index. There are some indications that we'll see additional tax revenue from warehouse(s) construction. The new formula for basic education subsidy will eliminate hold harmless that has protected contracting school Districts like Big Spring. It will have a negative effect on our subsidy(s) starting this year.



Appendices

A: Food Service Fund

B: Budget by Department

C: Teacher Assignments

Appendix A: Food Service Fund

4/11/2016

BIG SPRING SCHOOL DISTRICT
2016-2017
PROPOSED FOOD SERVICE BUDGET
CHARTWELLS SCHOOL DINING SERVICES

Operating Revenue:						
Cash:	36,830	Type "A" High School Paid Lunch @	$2.75	$101,283		
	20,880	Type "A" Middle School Paid Lunch @	$2.75	$57,420		
	43,560	Type "A" Elementary Paid Lunch @	$2.60	$113,256		
	15,533	Type "A" Reduced Lunch @	$0.40	$6,213		
	3,166	Breakfast Paid Secondary @	$1.50	$4,749		
	1,980	Breakfast Paid Elementary @	$1.50	$2,970		
	1,863	Breakfast Reduced @	$0.30	$559		
		Ala Carte/Other Sales		$361,544		
		Total Cash:			$	647,994
Govt. Reimb.:	101,270	Type "A" Paid Lunch @	$0.4500	$ 45,572		
	15,533	Type "A" Reduced Lunch @	$2.8300	$ 43,958		
	104,506	Type "A" Free Lunch @	$3.2300	$ 337,554		
	5,146	Paid Breakfast	$0.3900	$ 2,007		
	1,863	Reduced Breakfast	$1.4600	$ 2,720		
	27,947	Free Breakfast	$1.7600	$ 49,187		
	221,309	Bonus Breakfast @	$0.0200	$ 4,426		
	0	Bonus Breakfast @	$0.0400	$ -		
		Total Reimbursement:			$	485,424
Total Operating Revenue					**$**	**1,133,418**
Food Cost Expenses:						
		Cost of Food			$	502,700
		Commodity Value ($.2375)			$	(52,561)
		Rebate/Discount			$	(68,605)
Net Cost of Food					**$**	**381,534**
Payroll Expense:		Hourly Wages/District Assoc.			$	300,334
		Salary Wages			$	61,699
		Salary Taxes & Benefits			$	106,815
Total Payroll					**$**	**468,848**
Controlled Expenses:		Paper Supplies		$26,288		
		Cleaning Supplies		$9,997		
		Replacements		$7,136		
		Insurance		$14,942		
		Travel		$2,500		
		Communication/Postage		$1,000		
		Rent		$2,500		
		Office/Printing		$2,500		
		Uniforms/Laundry		$2,500		
		Training		$1,200		
		Deprication		$44,500		
		Outside Services		$1,000		
		Workmans Comp. Insurance		$0		
		Computer		$4,500		
Total Controlled Expenses					**$**	**120,563**
Fixed Costs:						
		Administrative Fee		$ 73,350		
	362,993	Management Fee	$0.0689	$ 25,010		
Total Fixed Cost					**$**	**98,360**
Total Operating Expenses						**$1,069,305**
Surplus/(Subsidy)						**$64,112**

Appendix B: Budget by Department

1100 Regular Program	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	10,005,731	9,931,698	10,160,238	10,026,716	10,197,379
200 Benefits	4,278,759	4,795,005	5,165,058	6,306,446	6,484,583
300 Purch Prof & Tech Srvcs	173,349	140,433	133,053	615,000	718,200
400 Property Srvc	68,650	56,913	69,560	89,777	99,861
500 Trans, Tuition,Trvl, Comm	1,160,156	1,262,328	1,228,976	1,350,338	1,486,503
600 Supplies	312,803	269,407	498,895	341,599	436,661
700 Equipment	95,635	289,108	706,172	337,726	484,637
800 Dues & Fees	5,537	7,773	10,647	7,507	6,606
Total	**16,100,620**	**16,752,665**	**17,972,599**	**19,075,109**	**19,914,430**

Notes:
100 – This includes the regular education teachers and associated aides
500 – Mostly tuition for cyber schools
600 – Classroom supplies
700 – Classroom equipment

1200 Special Program	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	2,687,533	3,053,188	2,898,609	3,417,238	3,373,860
200 Benefits	1,199,814	1,444,454	1,451,930	1,954,845	2,034,507
300 Purch Prof & Tech Srvcs	493,707	324,506	573,952	502,400	448,305
400 Property Srvc	2,766	6,055	3,216	4,500	4,500
500 Trans, Tuition,Trvl, Comm	2,196,009	2,298,281	2,578,900	2,170,108	2,204,199
600 Supplies	60,302	56,101	38,002	83,680	85,150
700 Equipment	38,907	2,824	3,266	32,000	32,000
800 Dues & Fees	0	0	0	750	750
Total	**6,679,038**	**7,185,409**	**7,547,875**	**8,165,521**	**8,183,271**

Notes:
100 – wages for special education teachers & aides
500 – Tuition for special needs

1300 Vo Tech	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
500 Trans, Tuition,Trvl, Comm	**615,134**	**606,038**	**539,127**	**653,000**	**659,500**

Notes: Tuition for students attending the CPAVTS

1400 Alternate Ed	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	1,381	14,633	11,359	30,000	27,000
200 Benefits	276	3,594	3,298	8,536	9,713
300 Purch Prof & Tech Srvcs	13,832	-4,200	-140	14,000	5,000
500 Trans, Tuition,Trvl, Comm	34,815	291	2,715	45,250	8,250
1400 Total	**50,304**	**14,318**	**17,232**	**97,786**	**49,963**

Notes: Costs associated with homebound instruction and transportation

1700 Dual Enrollment	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
500 Trans, Tuition,Trvl, Comm	0	0	3,135	0	0
600 Supplies	0	0	-1,334	0	6,000
1700 Total	**0**	**0**	**1,801**	**0**	6,000

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

2016/17 General Fund Budget

2100 Support Srvc	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	714,545	703,949	697,844	758,103	743,444
200 Benefits	238,885	305,673	316,427	399,928	437,679
300 Purch Prof & Tech Srvcs	0	0	5,089	0	36,000
400 Property Srvc	937	957	1,195	504	400
500 Trans, Tuition,Trvl, Comm	3,001	2,406	3,009	4,030	2,000
600 Supplies	6,922	10,021	8,119	8,105	21,675
800 Dues & Fees	1,610	1,472	1,305	2,455	3,400
2100 Total	**965,900**	**1,024,478**	**1,032,988**	**1,173,125**	1,244,598

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

2200 Staff Supt	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	808,183	945,406	891,730	1,062,743	706,745
200 Benefits	294,495	426,659	415,385	563,616	433,279
300 Purch Prof & Tech Srvcs	93,414	77,358	122,065	100,600	114,188
400 Property Srvc	344	1,841	135	26	0
500 Trans, Tuition,Trvl, Comm	46,142	58,294	58,417	49,519	49,661
600 Supplies	51,578	121,790	69,422	135,413	53,410
700 Equipment	11,095	26,381	61,575	12,000	12,500
800 Dues & Fees	1,251	1,770	5,204	2,140	3,390
2200 Total	**1,306,502**	**1,659,499**	**1,623,933**	**1,926,057**	**1,373,173**

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

2016/17 General Fund Budget

2300 Administration	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	1,398,876	1,408,567	1,450,302	1,374,854	1,408,318
200 Benefits	543,259	671,650	681,698	719,340	800,251
300 Purch Prof & Tech Srvcs	137,905	141,013	143,837	200,882	158,550
400 Property Srvc	2,026	6,241	7,410	1,674	2,672
500 Trans, Tuition,Trvl, Comm	42,795	47,154	46,340	45,564	60,972
600 Supplies	35,349	39,854	41,557	37,041	43,664
700 Equipment	19,813	4,426	17,786	20,250	54,027
800 Dues & Fees	46,170	38,438	22,356	28,303	35,935
2300 Total	**2,226,193**	**2,357,343**	**2,411,286**	**2,427,908**	**2,564,389**

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

2400 Health Srvc	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	308,888	310,675	317,089	327,097	323,268
200 Benefits	122,457	141,434	152,889	193,488	206,201
300 Purch Prof & Tech Srvcs	9,293	17,641	13,561	7,900	14,900
400 Property Srvc	100	100	0	167	400
500 Trans, Tuition,Trvl, Comm	91	40	108	250	300
600 Supplies	6,227	8,328	7,241	7,800	12,700
700 Equipment	1,300	0	435	983	1,500
800 Dues & Fees	125	395	125	400	450
2400 Total	**448,481**	**478,613**	**491,448**	**538,085**	**559,719**

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

2500 Business Srvc	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	209,997	204,124	217,090	210,522	205,696
200 Benefits	100,232	100,846	73,031	103,172	110,355
300 Purch Prof & Tech Srvcs	16,100	18,276	12,295	10,500	27,150
400 Property Srvc	2,536	2,397	2,571	2,579	0
500 Trans, Tuition,Trvl, Comm	10,206	14,275	12,536	13,400	19,400
600 Supplies	10,403	96,482	961	17,877	23,040
700 Equipment	3,816	10,735	10,261	29,777	32,277
800 Dues & Fees	1,256	1,077	681	1,500	1,250
2500 Total	**354,546**	**448,212**	**329,426**	**389,327**	**419,168**

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

2600 Opn & Maintenance	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	1,130,649	1,167,258	1,201,935	1,192,060	1,184,361
200 Benefits	482,138	530,488	537,512	660,291	680,276
300 Purch Prof & Tech Srvcs	99,379	84,432	46,345	110,900	61,850
400 Property Srvc	1,139,450	1,118,874	1,113,539	1,241,300	1,312,900
500 Trans, Tuition,Trvl, Comm	111,187	117,221	124,811	119,620	116,000
600 Supplies	649,511	583,485	549,024	610,402	640,850
700 Equipment	20,548	42,562	9,613	45,000	50,150
800 Dues & Fees	23,416	19,788	5,601	18,620	20,550
2600 Total	**3,656,278**	**3,664,108**	**3,588,380**	**3,998,193**	**4,066,937**

Notes: costs associated with maintenance, grounds, security and custodial services
400 – Utilities, 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	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	58,742	60,330	92,533	70,201	102,611
200 Benefits	26,021	24,411	28,156	34,650	38,869
300 Purch Prof & Tech Srvcs	275	608	360	500	500
500 Trans, Tuition,Trvl, Comm	2,269,754	2,299,745	2,391,128	2,375,430	2,481,300
600 Supplies	290	4,912	5,628	3,452	5,750
700 Equipment	0	19,775	30,831	0	3,000
800 Dues & Fees	105	140	183	460	200
2700 Total	**2,355,187**	**2,409,921**	**2,548,819**	**2,484,693**	**2,632,230**

Notes:
100 – Director & Admin Asst
500 – Deitch, Rohrer and other contractors

2800 Central Srvcs	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	33,501	33,501	33,501	74,000	77,698
200 Benefits	23,855	25,548	26,661	70,136	57,793
300 Purch Prof & Tech Srvcs	43,228	27,631	51,466	66,177	675,163
400 Property Srvc	67,480	58,591	85,472	72,483	52,712
600 Supplies	1,935	1,404	1,394	0	13,750
700 Equipment	7,225	1,321	740	17,000	12,000
2800 Total	**177,224**	**147,996**	**199,234**	**299,796**	**889,116**

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

2900 Other Supt Srvc	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
500 Trans, Tuition,Trvl, Comm	**26,545**	**27,898**	**27,352**	**28,000**	**27,650**

Notes: IU deduction for operations

3200 Student Act & Athletics	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	499,881	523,799	503,509	530,206	569,718
200 Benefits	126,428	172,289	165,716	238,626	273,092
300 Purch Prof & Tech Srvcs	49,599	58,790	56,684	72,807	81,996
400 Property Srvc	367	0	0	0	0
500 Trans, Tuition,Trvl, Comm	61,240	67,414	70,955	41,500	79,618
600 Supplies	25,922	31,038	39,092	32,866	33,960
700 Equipment	16,612	5,770	1,758	3,259	2,848
800 Dues & Fees	9,274	7,308	16,302	19,325	22,815
3200 Total	**789,323**	**866,408**	**854,016**	**938,589**	**1,064,047**

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

3300 Community Srvc	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
100 Wages	17,382	16,910	16,213	16,287	16,541
200 Benefits	2,203	2,631	3,003	2,142	3,230
400 Property Srvc	4,800	4,800	4,800	4,800	4,800
700 Equipment	4,595	4,475	4,620	5,000	5,000
3300 Total	**28,980**	**28,816**	**28,636**	**28,229**	**29,571**

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

4600 Bldg Improvement	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
300 Purch Prof & Tech Srvcs	0	0	10,000	0	10,000
700 Equipment	0	0	0	0	2,500
4600 Total	**0**	**0**	**10,000**	**0**	**12,500**

Notes: costs associated with minor facility upgrades

5100 Financing	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
800 Interest	886,080	839,344	847,537	930,000	760,473
900 Principal	2,785,000	3,105,000	3,200,000	3,230,000	3,295,000
5100 Total	**3,671,080**	**3,944,344**	**4,047,537**	**4,160,000**	**4,055,473**

Notes: interest and principal payment on debt

5200 Fund Transfers	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
900 Other Use Total	**2,602,000**	**1,757,123**	**62,959**	**525,000**	**467,184**

Notes: $62,000 anticipated transfer to food service fund & $405,184 to capital project reserve

5900 Budget Reserve	2012/13 Act	2013/14 Act	2014/15 Act	2015/16 B	2016/17 B
900 Reserve Total	**0**	**0**	**0**	**84,322**	**80,000**

Notes: budget reserve for unforeseen issues

Appendix C: Teacher Assignments

Teacher Assignment	Last Name	First
DAO		
Home And School Visitor	WINESICKLE	JESSICA
Hearing Impaired Resource	HINCHEY	NANCY
School Psychologist	HARBST	KERRY
School Psychologist	HEISHMAN	ANGELA
4		
Newville		
Grade K	SHINHAM	KIMBERLY
Grade K	WISER	COURTNEY
Grade K	YOST	AIMEE
Grade 1	JACKSON	CHELSEA
Grade 1	ROSS	SUSAN
Grade 1	WOLPERT	WENDY
Grade 2	KELLER	HEATHER
Grade 2	LOCY	LESLIE
Grade 2	RHINEHART	AMBER
Grade 3	HOUSER	CATHERINE
Grade 3	KUHN	JENNIFER
Grade 3	TETER	DANIELLE
Grade 4	KORNBLUM	DONNA
Grade 4	SHEAFFER	DANA
Grade 4	WETZEL	AMY
Grade 5	BADDA	HEIDI
Grade 5	PIPER	CHELSEY
Grade 5	SPEARS	MICHAEL
Art, Elementary	KINGSBOROUGH	JANE
Developmental Reading, Elementary C	GINTER	DENISE
Developmental Reading, Elementary C	KING	NOELLE
Elementary School Counselor K-6	RYAN	SUSANAH
English as Second Language, Element	D'AMORE	CHARLENE
Health and Physical Education, Elem	STROH	BRENT
Literacy Staff Coach	HOUSEL	HEATHER
Music Elementary	HAMMAKER	SARAH
Music Elementary	O'DONNELL	SARAH
Special Education, Elementary Subje	SHIVELY	STACEY
Special Education, Resource PreK-12	D'AGOSTINO	BETH
Oak Flat		
Grade K	NYGAARD	ANNETTE
Grade K	SHEPARD	HEATHER
Grade K	HOCKENBERRY	HOLLY

Grade 1	CRAWFORD	RANDY
Grade 1	LINDSEY	TESSA
Grade 1	STEINLY	CAITLIN
Grade 2	FRANKLIN	CHARITY
Grade 2	KEMP	SALLIE
Grade 2	SWENSKI	JAMIE
Grade 3	WILLIS	ALICIA
Grade 3	VANDERHEIJDEN	SARA
Grade 3	WARNER	TIFFANY
Grade 4	BRECHBIEL	RITA
Grade 4	FERRANTE	JENNIFER
Grade 4	FRAWLEY	ANNA
Grade 5	HOLTRY	MICHELLE
Grade 5	LEHMAN	AMY
Grade 5	MESSENGER	APRIL
Developmental Reading, Elementary C	BALES	KELLY
Developmental Reading, Elementary C	COOK	TRACEY
Developmental Reading, Elementary C	HELBIG	MARY BETH
Elementary School Counselor K-6	BINGAMAN	DANIELLE
Health and Physical Education, Elem	BLASCO	SUSAN
Library Science, Elem Sch	WIMMER	TONI
Literacy Staff Coach	WONDERS	WILLIAM
School Nurse	BRENEMAN	JUDY
Special Education, Elementary Subje	COULSON	REBECCA
Special Education, Elementary Subje	LARSEN	MEGAN
Special Education, Elementary Subje	MOYER	EMILY
Special Education, MDS	TEARNAN	AMELIA
Special Education, Resource PreK-12	MILLER	JENNA
Special Education, Resource PreK-12	FRANTZ	MEGAN
Special Education, Resource PreK-12	LEHMAN	ANDREA
Special Education, Resource PreK-12	WELLER	STEPHANIE
Speech	WEBBER	AMANDA
Speech Correction, Elementary	GRIFFIN	BRIANNA
Technology Education, Elementary	POLICICCHIO	MARSHALL

Mt. Rock

Grade K	FRY	REBECCA
Grade K	GRAHAM	LINDSAY
Grade K	HEADER	CRYSTAL
Grade 1	MALICK	ERIN
Grade 1	PETTIT	ANDREW
Grade 1	YILEK	THERESA
Grade 2	BROSE	SHANNON
Grade 2	DEVONALD	STEPHANIE
Grade 2	LEEDS	MICHELLE
Grade 3	FERRELL	LORRAINE
Grade 3	METTLER	DIANA

Grade 3	MORABITO	DANIELLE
Grade 4	BRICKNER	VICKI
Grade 4	DYSON	CYNTHIA
Grade 4	WESTON	HEIDI
Grade 5	BLACK	MICHELLE
Grade 5	HAIR	WENDI
Grade 5	SCHWARTZMILLER	HEATHER
Art, Elementary	KIEHL	TAMMY
Developmental Reading, Elementary C	HOCKLEY	BONNIE
Developmental Reading, Elementary C	ROBERTS	JENNIFER
Developmental Reading, Elementary C	SCHUMACHER	KATHLEEN
Gifted classes, Elementary	MARTIN	CRYSTAL
Literacy Staff Coach	RICHWINE	LEAH
Music Elementary	KIEHL	MELISSA
Special Education, Elementary Subje	PARKS	LAURA
Special Education, Elementary Subje	STANTON	BETHANY
Special Education, Resource PreK-12	SPRINGER	JACQUELINE
Special Education, Resource PreK-12	TOMASOV	JENNIFER
Speech Correction, Elementary	KELLER	JENNIFER

Middle School		
Art (sec Sch Classes)	SHAMBAUGH	LAURA
Computer Science, Elementary/Secondary	MISTISHEN	NICHOLAS
Developmental Reading, Elementary C	CRUSEY	BETH
Developmental Reading, Elementary C	KUMP	JENNIFER
Developmental Reading, Elementary C	SWIGART	LAUREN
Developmental Reading, Secondary Cl	LAVALA	KEITH
Elementary, Intermediate Grades 4-6	BEATTY	SHARON
Elementary, Intermediate Grades 4-6	BRITCHER	SHAWN
Elementary, Intermediate Grades 4-6	GILBERT	HEIDI
Elementary, Intermediate Grades 4-6	NERONE	LUKE
Elementary, Intermediate Grades 4-6	PENNER	SCOTT
Gifted classes, Elementary / Secondary	GIBB	STACEY
Health & Phys Ed (sec Sch Cl)	DEUTSCH	JESSE
Health & Phys Ed (sec Sch Cl)	KUNTZ	DORA
Health & Phys Ed (sec Sch Cl)	REISINGER	REBEKAH
Home Economics	SHOWAKER	KAREN
Library Science, Elem Sch / Sec	PRIESTNER	KASSANDRA
Literacy Staff Coach	GROSSMAN	CRYSTAL
Middle Level Math 7-9	GILBERT	MILLIE
Middle Level Math 7-9	GREGORIS	JENNIFER
Middle Level Math 7-9	GRUVER	CHRISTINA
Middle Level Math 7-9	HOCKER	JOHNATHAN
Middle Level Math 7-9	KELLEY	RYAN
Middle Level Math 7-9	ROBERTS	DAVID
Middle Level Science	BROWN	ALISON
Middle Level Science	BUKOUSKY	THERESE

Middle Level Science	PERRY	GREG
Middle Level Science	THUMMA	JULIE
Middle Level Science	YOUNG	EMILY
Middle Level Social Studies 7-9	BEEMAN	JOHN
Middle Level Social Studies 7-9	ELSIER	STEPHEN
Middle Level Social Studies 7-9	PUTT	JOHN
Middle Level Social Studies 7-9	KOMAN	ANDREW
Middle School English	CHASTAIN	PATRICIA
Middle School English	DELLINGER	BARBARA
Middle School English	RICKABAUGH	COURTNEY
Music (sec Sch Classes)	SHOVER	LORI
Music (sec Sch Classes)	TIFFANY	MATTHEW
School Nurse	WEINGARTEN	MARY ANN
Secondary School Counselor	CRAIG	AMY
Secondary School Counselor	FULKER	ANNE
Special Education, Middle Level Eng	COX	LOIS
Special Education, Middle Level Eng / Math	DIMINO	BETH
Special Education, Middle Level Eng / Math	TRAYLOR	SUSAN
Special Education, Middle Level Mat / Sci / Resource	ROLLER	SARAH
Special Education, Middle Level Mat / Soc / Eng / Resource	ZINN	ERIN
Special Education, Resource PreK-12	BULLOCK	MEGHAN
Special Education, Resource PreK-12	CREEK	EMILY
Special Education, Resource PreK-12	DAGLE	JESSICA
Special Education, Resource PreK-12	ELLERMAN II	GREGORY
Special Education, Resource PreK-12	FASSL	PHILLIP
Special Education, Resource PreK-12	STEWART	FRANCES
Technology Education, Secondary	POTTER	MARK

High School

Agriculture	NAILOR	ELLEN
Agriculture / Small Engine / Mechanics	FULTON	SARABETH
All Other	HOFFMAN	CORY
Art (sec Sch Classes)	KUNTZ-MISLITSKI	JUDITH
Art (sec Sch Classes)	MCVITTY	MICHAEL
Business Education, Secondary	BLACK	LISA
Business Education, Secondary	MUNSON	LORI
Business Education, Secondary	POWELL	CHERIE
English	DAUGHERTY	CHRISTA
English	FARRANDS	MALLORY
English	FEESER	CHAD
English	HANKES	ROBERT
English	HERNJAK	KELSEY
English	PAGZE	BETHANY
English	SCHNEIDER	ANGELA
English	SMITH	DEAN
English	YINGER	LISA
French	FLORY	ANGELIQUE

Health & Phys Ed	STOVER	LESLIE
Health & Phys Ed	STOVER	RONNA
Health & Phys Ed	ARTZ	MICAH
Health & Phys Ed	ENGLEMAN	MATTHEW
Health & Phys Ed	FRY	KELLY
Industrial Arts/technology Ed	BARNOUSKI	JOSEPH
Industrial Arts/technology Ed	MESSERSMITH JR	DWAIN
Instructional Coach	TBA	TBA
Library Science, Secondary	MANCUSO	DENISE
Mathematics	GINTER	MICHAEL
Mathematics	HANKES	WENDY
Mathematics	HENRY	TYLER
Mathematics	KNOL	DOUGLAS
Mathematics	MORRISON	SHANNON
Mathematics	VELAZQUEZ	LISA
Mathematics	BERRY	MICHAEL
Mathematics	BRAVIN	KATHLEEN
Mathematics	DETWILER	HEATHER
Music (sec Sch Classes)	NOBILE	ADAM
Music (sec Sch Classes)	WILSON	EDWARD
School Nurse	EDDY	JULIE
School Physical Therapist	HOUSER	ELIZABETH
Science	BARNES	TRAVIS
Science	HERENDEEN	REBECCA
Science	MAGEE	HEATHER
Science	HAGOOD	CHRISTINA
Science	MYERS	HEATH
Science	KNAPP	AARON
Science	FRANKFORD	AMANDA
Science	MCCLURE	ROBERT
Secondary School Counselor	CREPS	JUDITH
Secondary School Counselor	KRAUS	JOCELYN
Secondary School Counselor	MAINS	SHERRI
Social Studies	HETRICK	LAUREN
Social Studies	REALL	WESTON
Social Studies	ANDERSON	SCOTT
Social Studies	GUTSHALL	NATHANIEL
Social Studies	KIRETA	TIMOTHY
Social Studies	MILLER	JAMES
Social Studies	TIGYER	DANIEL
Social Studies	WHITMOYER	DEBORAH
Spanish	ANDERSON	MEGAN
Spanish	FRITZ	LAURA
Spanish	OLDHAM	ASHLEY
Special Education, Resource PreK-12	BEAR	MICHELLE
Special Education, Resource PreK-12	BOYD	MARIA
Special Education, Resource PreK-12	GLEESON	ASHLEY

Special Education, Resource PreK-12	BOVA	CANDICE
Special Education, Resource PreK-12	SOSNOSKIE	CECILIA
Special Education, Resource PreK-12	STELLFOX	MARSHA
Special Education, Secondary Englis	CHAMBERLIN	SHAWNNA
Special Education, Secondary Englis	SAUTER	VALERIE
Special Education, Secondary Englis / Math	EDWARDS	JILL
Special Education, Secondary Englis / SocStu / Math	BEST	HEATHER
Special Education, Secondary Social	WOLFE	TRICA

Other

Retire 10/06/2016	SMITH	DEBRA