



Board Update 21 01 11

CAPITOL HILL



LIVE CBS NEWS SPECIAL REPORT

NATIONAL GUARD EN ROUTE TO CAPITOL AMID PROTESTS



HS Boiler

All: H.B.McClure finish re rolling tubes today. Tubes cannot be rolled anymore due to tube sheet in back of boiler being stretched and weak. This is the only thing we can do at this time and hopefully make it to summertime. Boiler will be put back together in morning if everything is dry. Next step would be replacement since tube sheet is maxed out and cannot be replaced due to bad city water. I'm meeting with Barton on Thursday morning to meet with the engineer to discuss options. Tim



Boiler Replacement

EMPLOYEE OWNED

HBMcCLURE

TRUST. QUALITY. VALUE... SINCE 1914

600 S. 17th St., P.O. Box 1745, Harrisburg, PA 17105-1745
Service (717) 232-HEAT (4328) Fax (717) 234-3730
Federal I.D. # 23-0855020 <http://www.hbmccclure.com>

Big Spring School District
43 Mount Rock Road
Newville, PA 17241
Attn: Tim Drawbaugh

January 7, 2021

Re: Boiler Replacement
Our Quote: 21-007

Dear Tim,

We are pleased to confirm our Budget estimate on the above-mentioned job. The items we propose to supply and/or install are as follows:

- 1) Replace one (1) 300 HP boiler. This includes the following:
 - a. Remove and dispose of one (1) existing 300 HP boiler. This includes removal and disconnecting all system piping, power wiring, controls, gas piping, oil piping, and flue piping.
 - b. One (1) 300 HP boiler. This includes rigging new boiler into place.
 - c. Connect to existing system piping.
 - d. Connect to existing fill water.
 - e. Connect to existing relief piping. This includes new relief valves.
 - f. Connect to existing fuel (oil/gas) piping.
 - g. Connect to existing condensate piping.
 - h. Connect to existing control wiring.
 - i. Connect to existing power wiring.
 - j. Equipment start-up.
 - k. Labor and Industry certification.

Budget Price: \$400,000.00



APPENDPIN	46-10-0620-010
Owner	SDKM WPT II LLC
Care Of	
Property Address	3455 RITNER HIGHWAY
Property Address 2	& 3461 RITNER HIGHWAY
Property Type	AC
Land Use Code	112.00
Subdivision	
Neighborhood ID	4,600.00
Land Description	LAND APPROX 27 ACRES
Deed Book and Page	201818221
Deed Acres	27.36
Square Footage	3,020.00
Taxable Status	T
Clean and Green	A
Land Value	113,600.00
Building Value	227,000.00
Total Value	340,600.00
Sale Price	980,000.00
Sale Date	July 31, 2018
Year Built	1873
Municipal Code	46
Municipality	WEST PENNSBORO TWP

Clean & Green Roll Back

RX Claims

PMPM = per member per month

Reporting Period: Jan 2020 - Sep 2020

Average Monthly Member Lives	662	
Average Monthly Employee Lives	273	
Average Monthly Utilizers	227	
	Before Projected Rebates	After Projected Rebates
Gross Cost	\$789,110	\$563,575
Plan Cost	\$761,019	\$535,484
Member Cost	\$28,091	N/A
Gross Cost PMPM	\$132.53	\$94.65
Plan Cost PMPM	\$127.82	\$89.94
Specialty Plan Cost PMPM	\$51.95	\$39.28
Non-Specialty Plan Cost PMPM	\$75.86	\$48.23
Rxs PMPM	0.70	N/A
Generic Dispense Rate (%)	86.42%	N/A
Mail Rate (%)	10.89%	N/A

Drug Utilization

Reporting Period: Jan 2020 - Sep 2020

Specialty

Average Monthly Utilizers

6

Brand

Average Monthly Utilizers

43

Generic

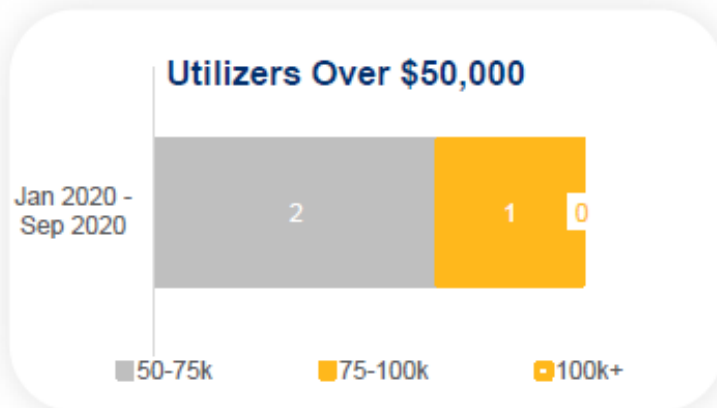
Average Monthly Utilizers

199



Understanding BSSD High Cost Users

Reporting Period: Jan 2020 - Sep 2020



Description	Dependent	Employee	Total
Members ¹	411	283	694
Utilizers ¹	269	227	496
Utilizers %	62.3%	79.2%	69.2%
Plan Cost	\$422,445	\$338,573	\$761,019
Member Cost	\$17,314	\$10,777	\$28,091

¹ Utilizers & Member counts are total over the reporting period and not monthly averages.

Utilizers Plan Cost	Utilizers		Plan Paid Per Utilizer	% Paid
\$ 0 - \$ 10,000	484	250 218	\$745	47.38%
\$ 10,001 - \$ 50,000	9	4 5	\$22,437	26.53%
\$ 50,001 - \$ 75,000	2	1 1	\$58,152	15.28%
\$ 75,001 - \$ 100,000	1	1	\$85,887	11.29%
> \$100,000	0	0	\$0	0.00%

■ Dependent ■ Employee

Month	Covered Employees	Deposits	Paid Claims		Total Paid Claims	Administrative Costs	Stop Loss	Total Costs	Surplus (Deficit)
			Medical	Rx					
Jul-19	266	\$280,695	\$205,587	\$35,522	\$241,109	\$12,938	\$10,943	\$264,990	\$15,705
Aug-19	271	\$287,356	\$123,247	\$46,430	\$169,677	\$13,175	\$11,149	\$194,001	\$93,355
Sep-19	269	\$287,609	\$111,089	\$57,635	\$168,724	\$13,080	\$11,067	\$192,871	\$94,738
Oct-19	268	\$286,497	\$327,618	\$51,989	\$379,607	\$13,033	\$11,026	\$403,666	(\$117,169)
Nov-19	268	\$287,040	\$246,388	\$70,991	\$317,379	\$13,033	\$11,026	\$341,438	(\$54,398)
Dec-19	267	\$288,670	\$174,920	\$54,873	\$229,793	\$12,985	\$10,984	\$253,762	\$34,908
Jan-20	273	\$292,301	\$192,433	\$94,143	\$286,576	\$12,861	\$11,231	\$310,668	(\$18,367)
Feb-20	272	\$291,129	\$384,837	\$91,420	\$476,257	\$12,815	\$11,190	\$500,262	(\$209,133)
Mar-20	271	\$290,357	\$115,400	\$87,739	\$203,139	\$12,898	\$11,149	\$227,186	\$63,171
Apr-20	271	\$290,557	\$81,997	\$77,890	\$159,887	\$13,130	\$11,149	\$184,166	\$106,391
May-20	271	\$290,814	\$198,270	\$83,367	\$281,637	\$13,171	\$11,149	\$305,957	(\$15,143)
Jun-20	271	\$291,415	\$242,148	\$96,362	\$338,510	\$12,920	\$11,149	\$362,579	(\$71,164)
TOTALS	3,238	\$3,464,440	\$2,403,934	\$848,361	\$3,252,295	\$156,039	\$133,212	\$3,541,546	(77,106)
Prescription Drug Rebates					(\$164,545)				
Value Based Program & Quality Blue Payments					\$3,951				
Less Stop Loss Reimbursements					(\$7,040)				
Less Stop Loss Reimbursements from Previous Contract					\$0				
Total					\$3,084,660	\$156,039	\$133,212	\$3,373,911	\$90,529

Total Medical Spend ^

Claimant	Eligible Claims		Less Specific Ded.	
Claimant #1	\$	311,239	\$	300,000
Claimant #2	\$	166,136	\$	300,000
Claimant #3	\$	101,149	\$	300,000
Claimant #4	\$	95,712	\$	300,000
Claimant #5	\$	92,778	\$	300,000
Claimant #6	\$	90,696	\$	300,000
Claimant #7	\$	79,407	\$	300,000
Claimant #8	\$	73,629	\$	300,000
Claimant #9	\$	65,986	\$	300,000
Claimant #10	\$	59,140	\$	300,000
Claimant #11	\$	58,354	\$	300,000
Claimant #12	\$	52,536	\$	300,000

Transportation Update

What	When	Where	A 1-way miles	B 1-way miles	# Stu?
<u>Deitch:</u>					
Big Spring (big buses)	1/11/2021	HS/MS	977	893	810 A, 579 B
Big Spring Special Ed (small buses and vans)	1/11/2021	all three bldgs.	291	291	109
VoTech	1/4/2021	110 Old Willow Mill Rd., Mechanicsburg, PA	41 x 3 bus		
Mowersville	1/4/2021	14924 W Creek Rd., Newburg, PA 17240	32.4		13
Carlisle Christian @ Bongiorno Conf Center	1/4/2021	430 Union Hall Rd., Carlisle, PA 17013	43.5, 57.2		14
Carlisle Christian	1/4/2021	14 Holly Pike, Carlisle, PA 17013	43.5, 57.2		21
Grace Baptist	1/4/2021	777 W North St., Carlisle, PA 17013	43.5, 57.2		9
St. Patrick School	1/4/2021	87 Marsh Dr, Carlisle PA 17015	43.5, 57.2		25
New Story - Carlisle	1/11/2021	346 York Rd, Carlisle, PA 17013	38.9, 37.0		6
River Rock Newville	1/11/2021	397 Roxbury Rd., Newville, AP 17241	6.4, 27.4		9
River Rock Carlisle	1/11/2021	898 Waggoners Gap Rd, Carlisle, PA 17013	26.4		1
Mechanicsburg-MS	1/11/2021	1750 S. Market St., Mechanicsburg, PA 17055	55.2		2
Mechanicsburg Upper Allen Elem	1/11/2021	1790 S. Market St., Mechanicsburg, PA 17055	73.6		1
Carlisle Area School District-North Dickinson	1/19/2021	151 N. Dickinson School Rd., Carlisle, PA	25.5		3
Cumberland Valley HS	1/19/2021	6746 Carlisle Pike, Mechanicsburg, PA 17050	73.6		1
Western PA School for the Blind (Pittsburgh)	1/25/2021	201 N Bellefield Ave., Pittsburgh, PA 15213	176		1
<u>Rohrer:</u>					
Hilltop Academy	1/11/2021	405 E Winding Hill Rd., Mechanicsburg, PA 170	82		1
Merakey - Carlisle	1/18/2021	898 Waggoners Gap Rd, Carlisle, PA 17013	47		6
New Story - New Cumberland	1/11/2021	774 Limekiln Rd., New Cumberland, PA 17070	80		1
<u>Transport provided by school:</u>					
YBEC	1/19/2021	Park Drive / Plainfield campuses			14
Diakon	1/19/2021	571 Mountain Rd., Boiling Springs, PA 17007			3

Refinancing 2012, 2015 & 2016A Debt

Good afternoon, Rick. Good news to report. Yesterday, we received proposals from 4 different banks for the refunding of the 2012 Bonds, 2015 Bonds and 2016A Bank Loan. The lowest bid came from TD Bank with a fixed rate of 0.64%, prepayable anytime without penalty. The next closest bid was BB&T at 0.90% followed by Capital One at 1.00% and F&M Trust at 1.35%.

Back in October, we were projecting gross savings of about \$230,000 which would net about \$205,000 to the District after PLANCON reimbursement. By going the bank loan route, we got the benefit of lower total costs of issuance, a loan that is prepayable anytime with no penalty (a bond issue of this length would be non-callable) and no hassle of going through the rating process or putting together an official statement. The rate of 0.65% from TD Bank nets the District about \$325,000 in savings which factors in all costs of issuance and state aid.

One caveat to point out – because we’re blending reimbursements by combining 3 issues into one and because we received a much better rate than we were anticipating, the way the savings is going to accrue is kind of wonky. You’ll get a slug of about \$175,000 this fiscal year. Then you’ll get another slug of \$147,000 in 2023-24. All other years will be right around what you’re currently budgeting for debt service.

Big Spring School District GO Bonds, Series of 2021

Sources:

Bond Proceeds:	
Par Amount	16,785,000.00
	16,785,000.00

Uses:

Refunding Escrow Deposits:	
Cash Deposit	16,644,686.56
Cost of Issuance:	
Bank Loan Agent	50,000.00
FA Fee	50,000.00
Bond Counsel and Solicitor	30,000.00
Bank Counsel	2,500.00
Miscellaneous	5,000.00
	137,500.00
Other Uses of Funds:	
Additional Proceeds	2,813.44
	16,785,000.00

2021 Refi

SAVINGS

Big Spring School District GO Bonds, Series of 2021

Date	Prior Debt Service	Refunding Debt Service	Refunding Expenses	Refunding Net Cash Flow	Savings	Present Value to 02/09/2021 @ 0.6400247%
06/30/2021	2,089,267.39	2,151,564.81	-236,456.97	1,915,107.84	174,159.55	173,200.84
06/30/2022	3,338,411.18	3,748,696.00	-411,981.70	3,336,714.30	1,696.88	391.71
06/30/2023	3,342,773.24	3,750,304.00	-412,158.40	3,338,145.60	4,627.64	2,376.02
06/30/2024	3,393,423.04	3,646,752.00	-400,778.04	3,245,973.96	147,449.08	144,787.96
06/30/2025	3,322,862.48	3,728,712.00	-409,785.44	3,318,926.56	3,935.92	3,314.48
	15,486,737.33	17,026,028.81	-1,871,160.55	15,154,868.26	331,869.07	324,071.01

Savings Summary

PV of savings from cash flow	324,071.01
Plus: Refunding funds on hand	2,813.44
Net PV Savings	326,884.45

FY22 Budget Update

Cyber- Charter Penalty

Cyber/Charter Schools

21 Century Cyber Charter
Agora Cyber Charter School
Commonwealth Connections Academy
Gettysburg Mont
Insight PA Cyber
Pennsylvania Cyber Charter School
Pennsylvania Distance Learning
Pennsylvania Leadership Charter School
Pennsylvania Virtual Charter School
Reach Cyber

Reg Ed	Spec Ed
5	2
14	5
63	21
2	0
2	1
14	3
0	0
5	0
0	0
27	8

BSSD Students @ Cyber Charter Schools

132

40

Tuition / student (180 days)

\$13,197.51

\$34,131.92

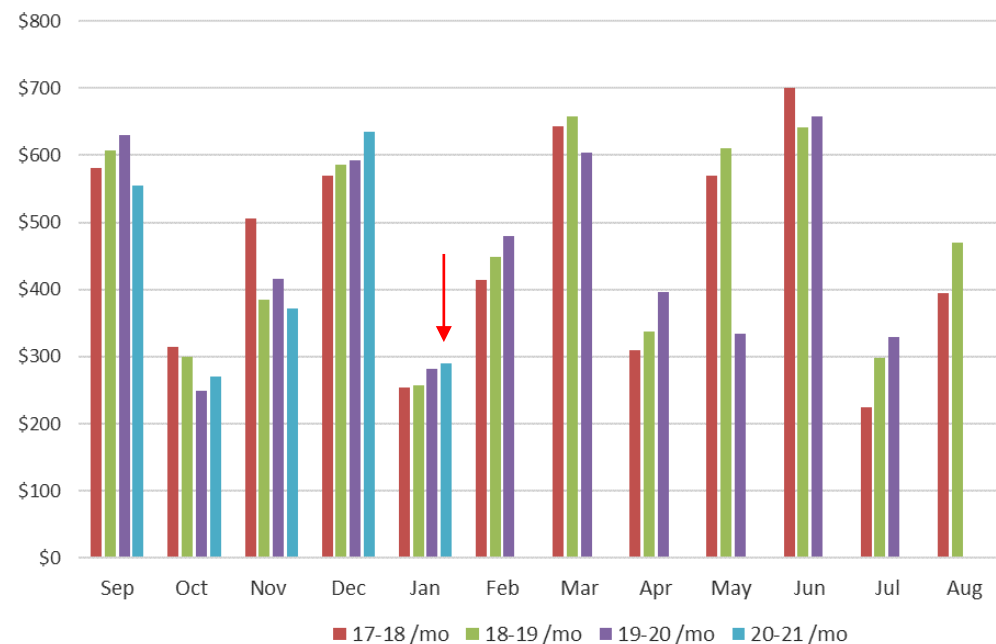
Annual Cost

\$1,742,071

\$1,365,277

\$3,107,348

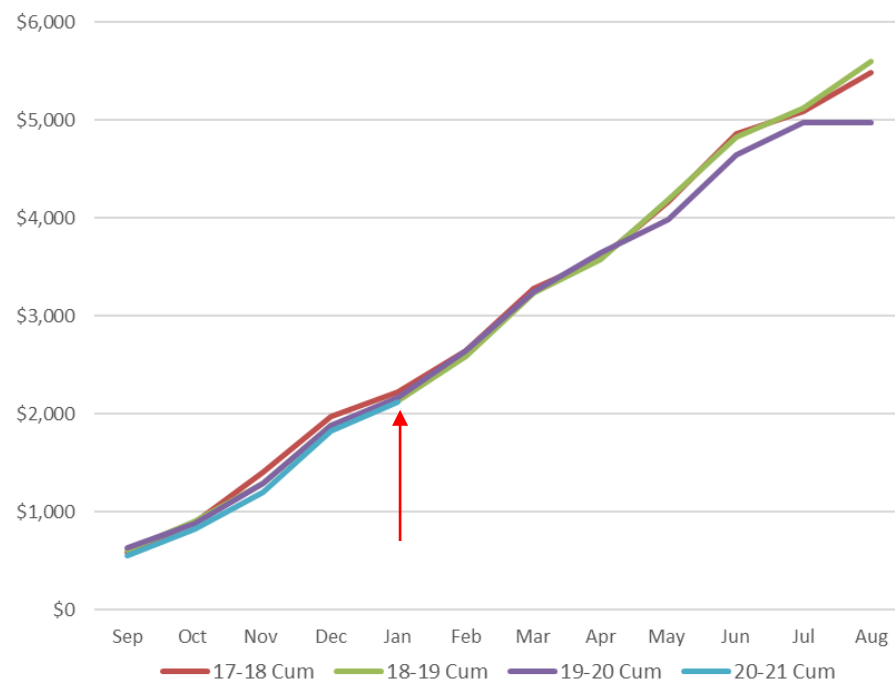
2020-21 Monthly EIT Collection History (x\$1000)



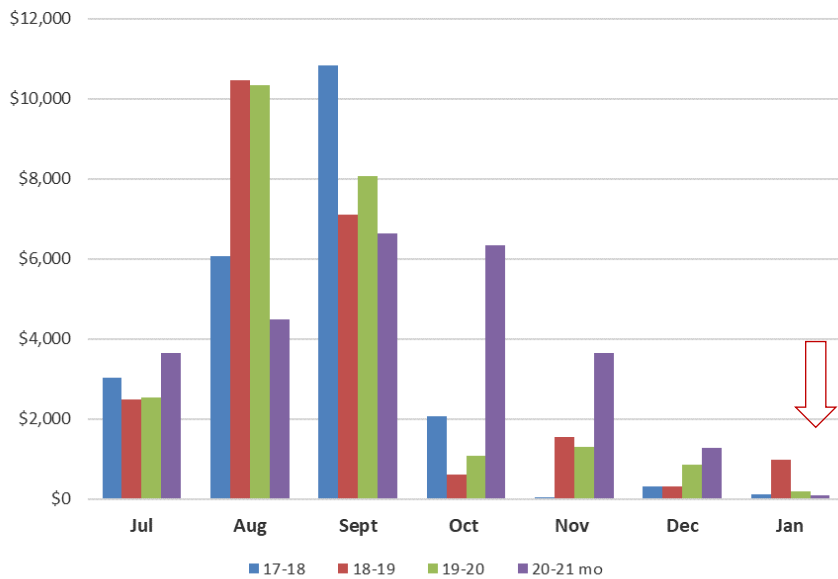
EIT Collection 2020-21

As of 21-01-07

Cumulative EIT (x\$1,000)

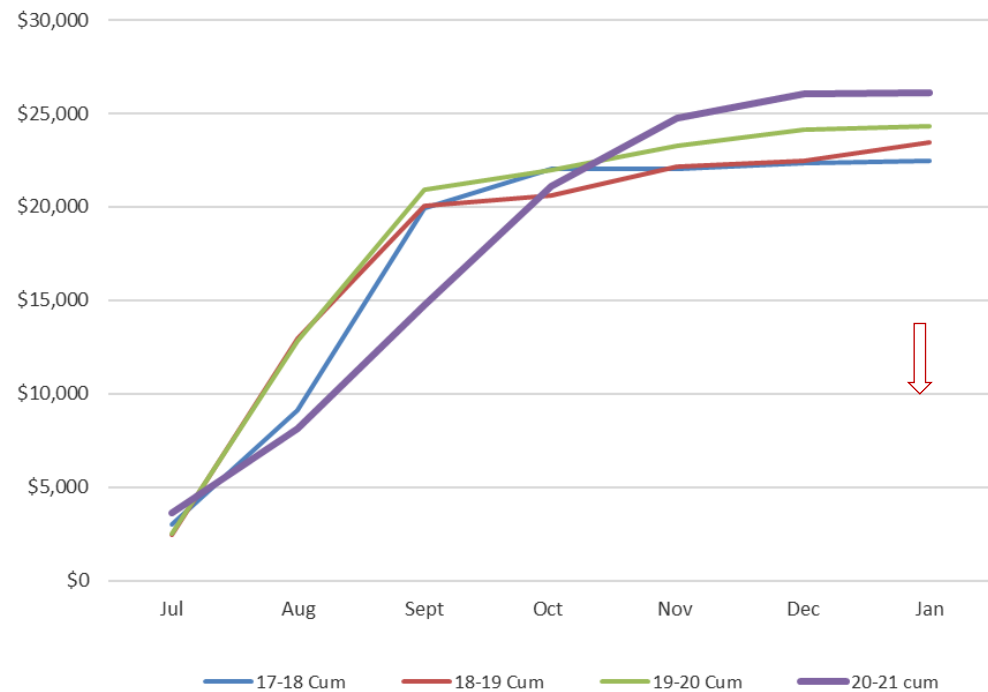


2020/21 Real Estate by Month (x \$1,000)



Real Estate Collection 2020-21 as of 21-01-07

2020/21 Cumulative Real Estate (x \$1,000)



Totals	\$699,750.22	\$1,764,795.45	\$1,622,553.94	\$918,042.85	\$2,854,662.65	\$5,582,180.42	\$1,503,063.34	\$1,888,911.08	\$1,503,120.31	\$7,767,441.53	\$26,104,521.79
Tax Levy	\$717,608.37	\$1,884,523.59	\$1,722,711.55	\$992,349.97	\$2,940,592.04	\$5,740,127.54	\$1,562,176.11	\$2,069,268.79	\$1,577,497.97	\$8,201,542.03	\$27,408,397.96
	98%	94%	94%	93%	97%	97%	96%	91%	95%	95%	95.24%
	Cooke 07	L Frankford 14	L Mifflin 15	Newville 27	N Newton 30	Penn 31	S Newton 41	U Frankford 43	U Mifflin 44	West Penn 46	

FY 21 Budget Performance

BUDGET AT A GLANCE

- This summary is for the General Fund.
- Selected period: 2020-07-01 to 2020-12-31.
- Revenues: \$2,003,084 over plan(+5.6%).
- Expenditures: \$557,751 under plan(-2.6%).
- Combined: \$2,560,835 favorable surplus condition.

Budget Performance Update: BIG SPRING SD (General Fund)

FORECAST⁵
ANALYTICS

Fund summary basis: General Fund

Month of December (fiscal year 2021):

- ↑ Total MTD Revenues: \$4,374,145; over plan* (favorable) by +\$786,093
- ↓ Total MTD Expenditures: \$3,760,461; under plan (favorable) by -\$457,908

Fiscal year to date (July-December):

- ↑ Total YTD Revenues: \$37,456,918 (70.7% of annual budget compared to 65.7% prior YTD); over plan (favorable) year-to-date (YTD) by +\$2,003,084

- ↑ 6000 REVENUE FROM LOCAL SOURCES: +\$1,979,637
- ↑ 7000 REVENUE FROM STATE SOURCES: +\$7,752
- ↑ 8000 REVENUE FROM FEDERAL SOURCES: +\$15,695

- ↓ Total YTD Expenditures: \$20,976,322 (38.7% of annual budget compared to 41.1% prior YTD); under plan (favorable) year-to-date (YTD) by -\$557,751

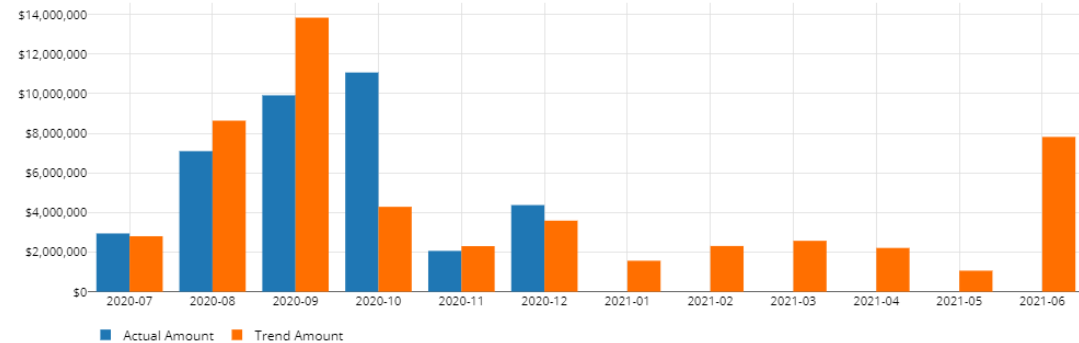
- ↑ 100 PERSONNEL SERVICES - SALARIES: +\$87,871
- ↓ 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS: -\$684,570
- ↓ 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES: -\$105,210
- ↑ 400 PURCHASED PROPERTY SERVICES: +\$39,274
- ↑ 500 OTHER PURCHASED SERVICES: +\$368,313
- ↓ 600 SUPPLIES: -\$201,988
- ↑ 700 PROPERTY: +\$157,062
- ↓ 800 OTHER OBJECTS: -\$218,504
- 900 OTHER USES OF FUNDS: +\$0

End of Fiscal Year Projection

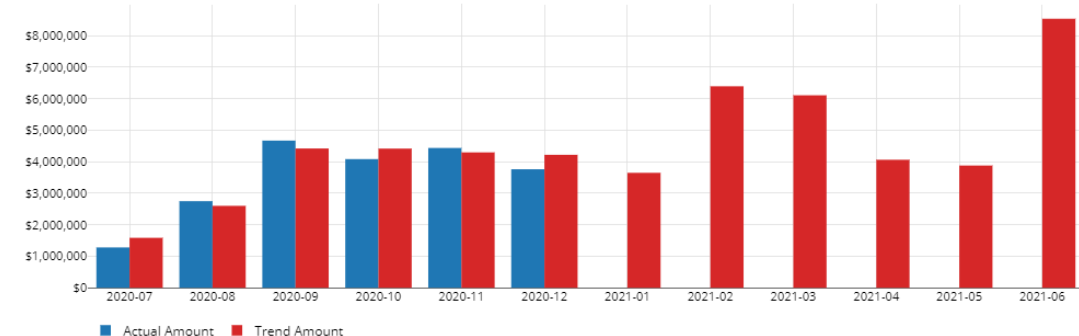
	Projected	Annual Budget	Variance
Total Revenues	\$54,984,166	\$52,981,082	+\$2,003,084
Total Expenditures	\$53,598,335	\$54,156,086	-\$557,751
Difference	↑+\$1,385,831	-\$1,175,004	+\$2,560,835

* Plan equals budgeted amount including any assumptions for all periods (Trend Amount).

Actual vs. Plan (Trend) Revenues - General Fund



Actual vs. Plan (Trend) Expenses - General Fund



FY 21 Update

<u>Account</u>	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Bud</u>	<u>19/20 Act</u>	<u>20/21 Bud</u>	<u>20/21 Act</u>	<u>FY21 %</u>
100 Personnel Services - Salaries							
110 Official / Administrative	1,466,483	1,519,960	1,546,347	1,483,184	1,495,243	793,974	53.1%
120 Professional - Educational	14,058,620	14,514,235	15,138,977	14,876,270	15,136,060	5,622,214	37.1%
130 Professional - Other	254,684	258,048	270,982	257,367	251,847	108,778	43.2%
140 Technical	75,452	77,088	79,772	81,048	84,088	39,298	46.7%
150 Office / Clerical	920,201	922,476	1,008,090	1,001,344	1,057,389	493,479	46.7%
160 Crafts And Trades	235,990	227,787	247,931	247,554	268,859	127,351	47.4%
170 Operative	1,017,598	1,088,140	1,235,240	1,141,219	1,223,386	543,812	44.5%
180 Service Work And Laborer	47,411	52,382	54,556	38,627	0	3,477	
190 Instructional Assistant	972,987	960,770	971,319	931,256	957,300	312,545	32.6%
100 Object (E) Sub Total	19,049,426	19,620,886	20,553,214	20,057,869	20,474,172	8,044,928	39.3%
200 Personal Services - Employee Benefits							
210 Group Insurance	41,064	41,526	41,494	41,132	41,276	20,429	49.5%
220 Social Security Contributions	1,399,303	1,449,839	1,565,937	1,479,038	1,566,274	587,601	37.5%
230 Retirement Contributions	6,103,687	6,453,858	6,957,802	6,811,172	6,961,218	2,717,927	39.0%
240 Tuition Reimbursement	139,810	102,195	145,000	141,581	120,000	82,680	68.9%
250 Unemployment Compensation	8,776	3,695	9,000	6,772	12,000	21,016	175.1%
260 Workers' Compensation	80,871	96,032	75,000	64,265	76,100	74,781	98.3%
270 Health Benefits	2,536,629	2,749,246	3,098,048	3,151,068	3,306,091	1,682,354	50.9%
280 OPEB	18,564	15,243	16,956	19,711	16,695	9,944	59.6%
290 Other Employee Benefits	351,237	394,049	474,150	715,293	809,310	103,248	12.8%
200 Object (E) Sub Total	10,679,941	11,305,683	12,383,387	12,430,032	12,908,964	5,299,980	41.1%
300 Purchased Professional And Technical Services							
310 Official / Administrative Serv	89,932	111,204	86,500	156,452	97,350	47,256	48.5%
320 Professional - Educational Serv	1,241,348	1,567,705	1,499,813	2,142,389	1,713,652	624,559	36.4%
330 Other Professional Services	530,186	547,187	1,016,551	950,785	1,018,065	392,412	38.5%
340 Technical Services	687,968	736,952	781,713	793,661	807,732	386,845	47.9%
350 Security / Safety Services	65,536	62,849	124,000	142,381	217,602	54,597	25.1%
360 Employee Training & Developpr	84,480	69,952	115,455	105,146	85,341	10,693	12.5%
390 Other Purchased Professional ,	964	964	0	964	0	3,500	
300 Object (E) Sub Total	2,700,414	3,096,813	3,624,032	4,291,778	3,939,742	1,519,862	38.6%
400 Purchased Property Services							
410 Cleaning Services	72,844	88,632	96,000	75,348	89,900	47,562	52.9%
420 Utility Services	62,018	66,165	72,000	42,132	72,000	14,017	19.5%
430 Repairs And Maintenance Serv	278,159	348,984	374,284	427,583	357,813	369,939	103.4%
440 Rentals	156,978	248,840	163,100	185,517	186,278	152,907	82.1%
450 Construction Services	0	0	0	0	31,000	4,875	15.7%
460 Extermination Services	6,776	6,035	6,800	6,906	6,800	3,545	52.1%
400 Object (E) Sub Total	576,775	758,656	712,184	737,486	743,791	592,845	79.7%

FY 21 Update

<u>Account</u>	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Bud</u>	<u>19/20 Act</u>	<u>20/21 Bud</u>	<u>20/21 Act</u>	<u>FY21 %</u>
500 Other Purchased Services							
510 Student Transportation Service	2,410,731	2,502,480	2,516,145	2,436,966	2,670,083	506,533	19.0%
520 Insurance - General	122,141	93,868	97,070	103,069	95,293	13,663	14.3%
530 Communications	81,273	90,267	92,903	106,469	103,638	68,858	66.4%
540 Advertising and Public Relatior	7,720	3,101	6,500	1,334	4,500	828	18.4%
550 Printing And Binding	14,023	18,251	19,200	15,788	20,050	8,648	43.1%
560 Tuition	4,250,989	4,553,437	3,986,000	4,858,292	4,565,421	2,992,347	65.5%
580 Travel/Mileage	71,228	61,390	54,611	68,671	35,828	805	2.2%
590 Miscellaneous Purchased Servi	32,880	28,965	28,000	28,598	28,000	0	0.0%
500 Object (E) Sub Total	6,990,985	7,351,759	6,800,429	7,619,187	7,522,813	3,591,682	47.7%
600 Supplies							
610 General Supplies	600,513	730,721	711,471	604,347	949,438	439,974	46.3%
620 Energy	909,309	923,456	976,200	736,238	950,900	322,427	33.9%
630 Food	23,140	25,074	25,490	19,181	22,180	6,238	28.1%
640 Books And Periodicals	47,377	73,904	114,345	68,251	182,060	24,437	13.4%
650 Tech Supplies & Fees	388,419	491,079	563,285	571,803	724,897	518,557	71.5%
600 Object (E) Sub Total	1,968,758	2,244,234	2,390,791	1,999,820	2,829,475	1,311,633	46.4%
700 Property							
750 Equipment - Original And Addi	490,715	65,721	86,500	65,994	190,400	161,240	84.7%
760 Equipment - Replacement	168,820	657,589	556,281	212,254	407,854	237,798	58.3%
780 Infrastructure Assets	6,637	0	32,500	0	12,500	1,693	13.5%
700 Object (E) Sub Total	666,172	723,310	675,281	278,248	610,754	400,731	65.6%
800 Other Objects							
810 Dues And Fees	62,509	59,119	75,667	87,412	77,115	19,486	25.3%
830 Interest	989,454	1,345,285	1,313,700	1,051,532	1,380,560	525,672	38.1%
840 Contingency	0	0	99,500	0	99,500	0	0.0%
880 Refunds Of Prior Years' Receipt	0	0	0	3,281	0	0	
890 Miscellaneous Expenditures	3,740	(3,799)	6,550	3,842	6,200	3,921	63.2%
800 Object (E) Sub Total	1,055,703	1,400,605	1,495,417	1,146,067	1,563,375	549,079	35.1%
900 Other Uses Of Funds							
910 Redemption Of Principal	3,445,000	3,330,000	3,400,000	2,510,000	3,485,000	0	0.0%
930 Fund Transfers	1,559,302	577,099	320,000	2,264,227	78,000	0	0.0%
900 Sub Total	5,004,302	3,907,099	3,720,000	4,774,227	3,563,000	0	0.0%
Report Totals	48,692,476	50,409,045	52,354,735	53,334,714	54,156,086	21,310,740	39.4%

EDUCATION FUNDING: ESSER II

PA's share of \$54.3 Billion is about \$1.9 Billion

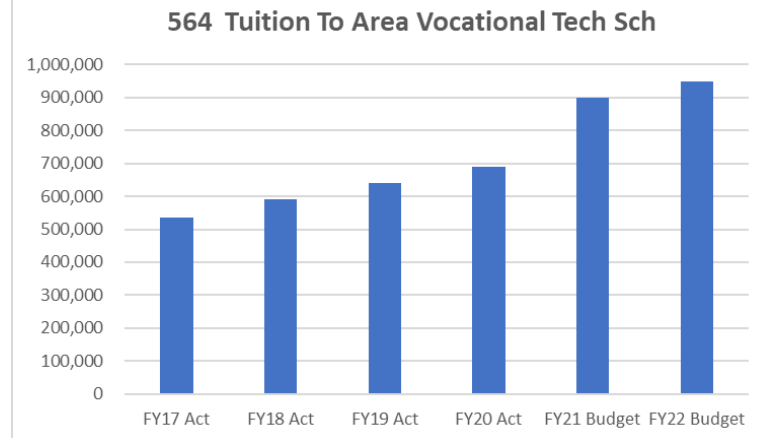
- Distributed to SDs and CSs via Title I allocations
- Assume about 4x your CARES Act ESSER allocation
- No equitable services shares requirement

FY21 ESSER II Funding (Dem Guess)

These figures are estimates. The Pennsylvania Department of Education will release actual allocations.			
Elementary and Secondary School Emergency Relief Fund (ESSER) - Local Education Agency (LEA) Distribution	CARES Distribution Spring 2020	ESTIMATED Federal Stimulus Winter 2020	Title I, Part A Share for Calculation
Total:	\$471,426,478	\$1,935,379,278	
Big Spring SD	\$386,952	\$1,588,580	0.0821%
Carlisle Area SD	\$763,914	\$3,136,148	0.1620%
Shippensburg Area SD	\$773,907	\$3,177,173	0.1642%
Northern York County SD	\$258,095	\$1,059,575	0.0547%
West Perry SD	\$392,222	\$1,610,216	0.0832%

FY22 Budget

CPAVTS



CUMBERLAND PERRY AREA VOCATIONAL TECHNICAL SCHOOL

District Costs-- Two Year Cost Comparison

District	2021-22 Percentage of Budget	2021-22 District Cost	2020-21 Percentage of Budget	2020-21 District Cost	Dollar Increase (Decrease) District Cost	Percentage Increase District Cost
Big Spring	12.847%	\$ 947,664	12.550%	\$ 897,709	\$ 49,955	5.56%
Camp Hill	1.189%	\$ 87,707	0.930%	\$ 66,523	\$ 21,184	31.84%
Cumberland Valley	11.204%	\$ 826,467	10.994%	\$ 786,408	\$ 40,059	5.09%
East Pennsboro	5.813%	\$ 428,798	6.114%	\$ 437,338	\$ (8,540)	-1.95%
Greenwood	2.442%	\$ 180,135	2.321%	\$ 166,023	\$ 14,112	8.50%
Mechanicsburg	6.275%	\$ 462,878	6.283%	\$ 449,427	\$ 13,451	2.99%
Newport	4.100%	\$ 302,438	4.161%	\$ 297,639	\$ 4,799	1.61%
Northern York	7.142%	\$ 526,832	7.467%	\$ 534,119	\$ (7,287)	-1.36%
South Middleton	6.021%	\$ 444,141	6.076%	\$ 434,620	\$ 9,521	2.19%
Susquenita	6.930%	\$ 511,194	7.258%	\$ 519,169	\$ (7,975)	-1.54%
Upper Adams	3.320%	\$ 244,901	3.056%	\$ 218,598	\$ 26,303	12.03%
West Perry	11.574%	\$ 853,761	11.917%	\$ 852,431	\$ 1,330	0.16%
West Shore	21.143%	\$ 1,559,622	20.873%	\$ 1,493,058	\$ 66,564	4.46%
Totals	100.000%	\$ 7,376,538	100.000%	\$ 7,153,062	\$ 223,476	3.12%

FY 22 Property Tax Assumptions

	<u>2021</u>				
Assessed Valuation	1,884,866,100				
Millage Rate	15.0123				
	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
% Change to Assessed Valuation	1.50%	1.50%	1.00%	1.00%	1.00%
and/or \$ Change to Assessed Valuation	0	0	0	0	0
Assessed Valuation	1,913,139,092	1,941,836,178	1,961,254,540	1,980,867,085	2,000,675,756
Millage Rate	15.4627	15.9265	16.4043	16.8965	17.4034
Total Taxes	\$29,582,237	\$30,926,749	\$32,173,097	\$33,469,673	\$34,818,501
Act 1 Index	3.00%	3.00%	3.00%	3.70%	3.00%
Adjusted Index	3.70%	3.70%	3.70%	3.70%	3.70%
Index used for tax calculations	3.00%	3.00%	3.00%	3.00%	3.00%
Property Tax Reductions / Homestead Exclusions	770,000	770,000	770,000	770,000	770,000
Tax Collection Rate	95.00%	95.00%	95.00%	95.00%	95.00%
Total Taxes x Tax Collection Rate	\$27,371,625	\$28,648,912	\$29,832,942	\$31,064,689	\$32,346,076
Property Tax Projections (6111)	\$27,371,625	\$28,648,912	\$29,832,942	\$31,064,689	\$32,346,076
Percent Change	7.3828%	4.6665%	4.1329%	4.1288%	4.1249%

FY 22

Salary Assumptions

	2022	2023	2024	2025	2026
SALARY ASSUMPTIONS (% CHANGES)					
111 Official / Administrative Regular	3.00%	3.00%	3.00%	3.00%	3.00%
112-119 Official / Administrative Other	3.00%	3.00%	3.00%	3.00%	3.00%
121 Professional - Educational Regular	3.00%	3.00%	3.00%	3.00%	3.00%
122-129 Professional - Educational Other	3.00%	3.00%	3.00%	3.00%	3.00%
131 Professional - Other Regular	3.00%	3.00%	3.00%	3.00%	3.00%
132-139 Professional - Other Other	3.00%	3.00%	3.00%	3.00%	3.00%
141 Technical Regular	3.00%	3.00%	3.00%	3.00%	3.00%
142-149 Technical Other	3.00%	3.00%	3.00%	3.00%	3.00%
151 Office / Clerical Regular	3.00%	3.00%	3.00%	3.00%	3.00%
152-159 Office / Clerical Other	3.00%	3.00%	3.00%	3.00%	3.00%
161 Crafts and Trades Regular	3.00%	3.00%	3.00%	3.00%	3.00%
162-169 Crafts and Trades Other	3.00%	3.00%	3.00%	3.00%	3.00%
171 Operative and Laborer Regular	3.00%	3.00%	3.00%	3.00%	3.00%
172-179 Operative and Laborer Other	3.00%	3.00%	3.00%	3.00%	3.00%
181 Service Work Regular	3.00%	3.00%	3.00%	3.00%	3.00%
182-189 Service Work Other	3.00%	3.00%	3.00%	3.00%	3.00%
191 Instructional Assistant Regular	3.00%	3.00%	3.00%	3.00%	3.00%
192-199 Instructional Assistant Other	3.00%	3.00%	3.00%	3.00%	3.00%

Teacher - Lane Change Cost	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000
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FTE Change

111 Official / Administrative Regular	-	-	-	-	-
121 Professional - Educational Regular	(6.00)	-	-	-	-
Total FTE Change	(6.00)	-	-	-	-

Average Salary per FTE Change

111 Official / Administrative Regular	\$0	\$0	\$0	\$0	\$0
121 Professional - Educational Regular	\$70,700	\$72,821	\$75,006	\$77,256	\$79,573

FY22

Benefit Assumptions

2022

2023

2024

2025

2026

HEALTH CARE (% CHANGES)

271 Self-Insurance Medical Benefits	9.00%	9.00%	9.00%	9.00%	9.00%
272 Self-Insurance Dental Benefits	1.00%	1.00%	1.00%	1.00%	1.00%
275 Self-Insurance Eye Care Benefits	0.50%	0.50%	0.50%	0.50%	0.50%

OTHER BENEFITS (% CHANGES)

25x Unemployment Compensations	10.00%	10.00%	5.00%	2.00%	2.00%
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NET # of FTEs with Insurance**(6.00)**

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Average New Hire Benefits Cost

Self-Insurance Benefits (applied to 271)	\$16,300	\$17,767	\$19,366	\$21,109	\$23,009
Total Average New Hire Benefits Cost	\$16,300	\$17,767	\$19,366	\$21,109	\$23,009

RETIREMENT RATES

22x Social Security Rate	7.65%	7.65%	7.65%	7.65%	7.65%
23x PSERS Rate	34.95%	35.62%	36.12%	36.60%	37.23%

REVENUE SUBSIDY RATES

7112 Social Security Sub Rate	50.00%	50.00%	50.00%	50.00%	50.00%
7820 PSERS Sub Rate	50.00%	50.00%	50.00%	50.00%	50.00%

FY 22 Projection

General Fund | Projection Summary

	BUDGET 2021	2022	REVENUE / EXPENDITURE PROJECTIONS			
			2023	2024	2025	2026
<u>REVENUE</u>						
Local	\$32,457,055	\$34,194,855	\$35,465,419	\$36,643,218	\$37,868,482	\$39,143,124
State	\$19,548,075	\$19,747,049	\$19,950,847	\$20,144,273	\$20,342,897	\$20,566,568
Federal	\$975,952	\$975,952	\$975,952	\$975,952	\$975,952	\$975,952
Other Financing Sources	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL REVENUE	\$52,981,082	\$54,917,856	\$56,392,218	\$57,763,443	\$59,187,331	\$60,685,644
<u>EXPENDITURES</u>						
Salary and Benefit Costs	\$33,383,136	\$33,786,923	\$35,116,319	\$36,469,753	\$37,881,505	\$39,394,892
Other	\$20,772,950	\$21,959,575	\$21,555,600	\$21,911,797	\$22,247,348	\$22,565,474
TOTAL EXPENDITURES	\$54,156,086	\$55,746,498	\$56,671,918	\$58,381,549	\$60,128,853	\$61,960,366
SURPLUS / DEFICIT	(\$1,175,004)	(\$828,642)	(\$279,700)	(\$618,106)	(\$941,521)	(\$1,274,723)
BEGINNING FUND BALANCE	\$12,372,668	\$11,197,664	\$10,369,022	\$10,089,322	\$9,471,216	\$8,529,695
PROJECTED YEAR END BALANCE	\$11,197,664	\$10,369,022	\$10,089,322	\$9,471,216	\$8,529,695	\$7,254,972
FUND BALANCE AS % OF SPEND	20.68%	18.60%	17.80%	16.22%	14.19%	11.71%
FUND BAL AS # OF MOS OF SPEND.	2.48	2.23	2.14	1.95	1.70	1.41

This Week in School News week of Jan 4 thru Jan 8

- **Wolf Administration Updates Recommendations to Help Schools Safely Navigate COVID-19 During Second Semester**
<https://www.media.pa.gov/Pages/Education-Details.aspx?newsid=1024>
- **Virus Variant Found in PA; State Urges Elementary School to Bring Back Students**
<https://www.inquirer.com/health/coronavirus/coronavirus-covid-19-pa-nj-philly-schools-reopening-vaccine-cases-education-20210107.html>
- **Best Pennsylvania High Schools Ranked by U.S. News**
<https://www.usnews.com/education/best-high-schools/pennsylvania/rankings>
- **21 Ways PA's Lawmakers Changed Your Life in 2021 and Beyond**
<https://www.post-gazette.com/news/state/2020/12/31/21-ways-Pa-s-lawmakers-changed-your-life-in-2021-and-beyond/stories/202101010007>
- **PA Schools Receive \$1.9 Billion in COVID-19 Emergency Relief Grants**
https://www.bctv.org/2021/01/05/pennsylvania-schools-receive-1-9-billion-in-covid-19-emergency-relief-grants/#disqus_thread
- **PDE Updates Level of Community Transmission**
Table <https://www.education.pa.gov/Schools/safeschools/emergencyplanning/COVID-19/SchoolReopeningGuidance/ReopeningPreKto12/Pages/LevelofCommunityTransmissionTable.aspx>

Questions?

