



# Board Update

21 02 16





# Controller Update – FY21



- General Fund
- Capital Project Fund
- Café Fund
- SCT Account
- CARES/ESSER Updates
- Cyber Charter Spend
- FY21 YTD Spend



# General Fund



<b>General Fund Balance</b>					
<b>Balance at June 30, 2019</b>	<b>4,185,336</b>	<b>2,925,587</b>	<b>4,850,000</b>	<b>554,000</b>	<b>12,514,923</b>
	<b>Unassigned</b>	<b>Nonspendable</b>	<b>Assigned</b>	<b>Committed</b>	<b>Total</b>
General Fund Balance	2,762,532				2,762,532
Employee Health Insurance		3,031,131			3,031,131
<i>FY21 Budget Deficit</i>			1,175,005		1,175,005
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
Technology			2,300,000		2,300,000
Special Education			550,000		550,000
Student Info Sy/Financial Software			200,000		200,000
Safety/Security/SRO			400,000		400,000
Student Services & Mental Health			400,000		400,000
<b>Balance at June 30, 2020</b>	<b>\$ 2,762,532</b>	<b>\$ 3,031,131</b>	<b>\$ 6,025,005</b>	<b>\$ 554,000</b>	<b>\$ 12,372,668</b>
2020-21 Budget	\$ 54,156,086				\$ (142,255)
Allowable Unassigned @ 8%	\$ 4,332,487				



# Capital Projects Reserve



As of 10 February 2021

## Big Spring Capital Projects Fund

<b>Balance at February 10, 2021</b>	<b>\$ 5,711,754</b>
<i>Year End Transfer</i>	<b>\$ 2,239,777</b>
<i>Accounts Payable</i>	<b>\$ (741)</b>
<hr/>	
<b>Total Balance</b>	<b>\$ 7,950,790</b>

<u>Capital Project:</u>	<u>Committed/Unused</u>	
Ext Wifi/Backup Server & Storage/Erate/Fiber Study	66,269	
Fiber Optic Network	288,385	
Smart Interactive Panels + Oth Equipment	826,000	<i>delete</i>
Smart Panel Install (KPN)	210,000	<i>delete</i>
DAO - Add Conditioned Space (KPN)	130,000	<i>delete</i>
DAO - Planetarium Fix (KPN)	8,000	<i>delete</i>
HS Commons LED Retrofit (Schaaedler)	48,000	<i>delete</i>
Tech/Warehouse Renovation	17,000	<i>delete</i>
Fitness Center Equipment	149	<i>delete</i>
NV Playground Equipmen Replace	5,236	<i>delete</i>
	<b>\$ 354,654</b>	<b>(354,654)</b>

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**Available Capital Projects Reserve Balance \$ 7,596,137**



# Cafeteria Fund



As of 10 February 2021

## Big Spring Cafeteria Fund

<b>Total Balance as of February 10, 2021</b>	<b>342,254.71</b>
Expenses to be paid in February	(72,691.65)
<b>Total Ending Balance</b>	<b>269,563.06</b>



# Café Performance



2020-21	Sept	Oct	Nov	Dec	Jan	FY Total
Gross Product	26,315.20	30,694.58	19,788.81	9,842.98	29,603.31	
Total Rebates	(1,400.81)	(4,666.74)	(4,635.26)	(3,849.86)	(1,410.77)	
Net product	24,914.39	26,027.84	15,153.55	5,993.12	28,192.54	
Total Direct Labor	20,919.90	25,144.28	24,947.01	11,251.21	18,728.55	
Total Supervisory & Clerical	38,746.67	12,858.52	12,399.20	18,786.59	13,672.71	
Total Other	7,066.72	1,876.09	3,075.51	1,241.96	2,050.85	
Admin Fee & Expense	10,111.00	10,000.00	10,000.00	10,000.00	1,000.00	
Total Spend	101,758.68	75,906.73	65,575.27	47,272.88	63,644.65	
Total Income	49,441.65	72,888.01	57,470.78	42,019.40	53,176.02	
Profit/(Loss)	(52,317.03)	(3,018.72)	(8,104.49)	(5,253.48)	(10,468.63)	(79,162.35)

*Note this is just the Café operation; it doesn't include overhead & maintenance*



# SCT Account (Nonspendable)



	<u>Dec 31, 20</u>	<u>Dec 31, 19</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
2019 · Checking	2,925,750.24	3,488,706.43
<b>Total Checking/Savings</b>	2,925,750.24	3,488,706.43
<b>Other Current Assets</b>		
1250 · Accts Receivable	2,591.28	0.00
<b>Total Other Current Assets</b>	2,591.28	0.00
<b>Total Current Assets</b>	2,928,341.52	3,488,706.43
<b>TOTAL ASSETS</b>	<b><u>2,928,341.52</u></b>	<b><u>3,488,706.43</u></b>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
2150 · IBNR - Insured Claims Payable	341,103.00	196,000.00
<b>Total Other Current Liabilities</b>	341,103.00	196,000.00
<b>Total Current Liabilities</b>	341,103.00	196,000.00
<b>Total Liabilities</b>	341,103.00	196,000.00
<b>Equity</b>		
3010 · Fund Balance	1,227,553.64	1,227,553.64
3900 · Retained Earnings	1,917,674.11	2,110,302.15
Net Income	-557,989.23	-45,149.36
<b>Total Equity</b>	2,587,238.52	3,292,706.43
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>2,928,341.52</u></b>	<b><u>3,488,706.43</u></b>



# CARES & ESSER I / II



ESSER		
Description	Budg Amount	Actual Spent
Devices and hardware to support remote learning for students that have inadequate devices and connectivity from their homes.	\$ 100,000.00	\$ 86,325.95
Purchase of wireless hotspot devices.	\$ 1,500.00	\$ 1,500.00
Purchase of monthly service for wireless connectivity for students with hotspots.	\$ 20,000.00	\$ 14,504.31
Purchase of classroom cameras to support the streaming of lessons to students.	\$ 19,000.00	\$ 15,993.40
Gloves to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$ 7,500.00	\$ 7,500.00
Facial masks to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$ 7,500.00	\$ 7,500.00
BioProtect. Cleaning supplies and disinfectant to ensure safe and clean facilities.	\$ 25,000.00	\$ 25,000.00
Contracted servies to provide targeted reading support to students in nonpublic setting.	\$ 2,523.00	
Purchase a Chlorox 360 machines to provide for safe and clean facilities.	\$ 13,000.00	\$ 18,058.35
Purchase thermal scanners to facilitate the efficient thermal scanning of all students and staff that enter the District's buildings.	\$ 120,000.00	\$ 78,274.70
Facial masks to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$ 7,500.00	\$ 6,584.56
Gloves to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$ 7,500.00	\$ 6,495.19
BioProtect. Cleaning supplies and disinfectant to ensure safe and clean facilities.	\$ 25,000.00	\$ 25,000.00
Purchase of two tents to facilitate staging areas for thermal screening.	\$ 7,500.00	\$ 8,208.00
Additional hourly compensation to support heightened cleaning and disinfecting efforts.	\$ 23,429.00	\$ -
Total RevCode: 8741; Source Code: 986	<b>\$ 386,952.00</b>	<b>\$ 300,944.46</b>





# Cyber-Charter Spend



020921

<u>Charter School</u>	<u>19-20</u>	<u>20-21</u>	<u>Difference</u>
21st Century Cyber Charter	\$ 19,393.18	\$ 73,724.45	\$ (54,331.27)
AGORA CYBER	\$ 196,548.31	\$ 243,646.67	\$ (47,098.36)
Commonwealth Connections Academy	\$ 385,361.21	\$ 823,521.72	\$ (438,160.51)
Gettysburg Montessori	\$ -	\$ 14,297.31	\$ (14,297.31)
Insight PA Cyber	\$ 26,296.33	\$ 41,451.10	\$ (15,154.77)
The PA Cyber Charter	\$ 121,734.80	\$ 160,406.94	\$ (38,672.14)
PA Distance Learning	\$ 13,946.13	\$ 2,363.00	\$ 11,583.13
PA Leadership Charter	\$ 40,050.16	\$ 62,435.87	\$ (22,385.71)
PA Virtual Charter	\$ 7,562.42	\$ 23,112.93	\$ (15,550.51)
Reach Cyber	\$ 224,293.02	\$ 368,242.87	\$ (143,949.85)
<b>Total</b>	<b>\$ 1,035,185.56</b>	<b>\$ 1,813,202.86</b>	<b>\$ (778,017.30)</b>

# Budget Performance Update: BIG SPRING SD (General Fund)

## Fund summary basis: General Fund

### Month of January (fiscal year 2021):

- ↓ Total MTD Revenues: \$1,351,870; under plan\* (unfavorable) by **-\$177,677**
- ↑ Total MTD Expenditures: \$3,830,108; over plan (unfavorable) by **+\$182,991**

### Fiscal year to date (July-January):

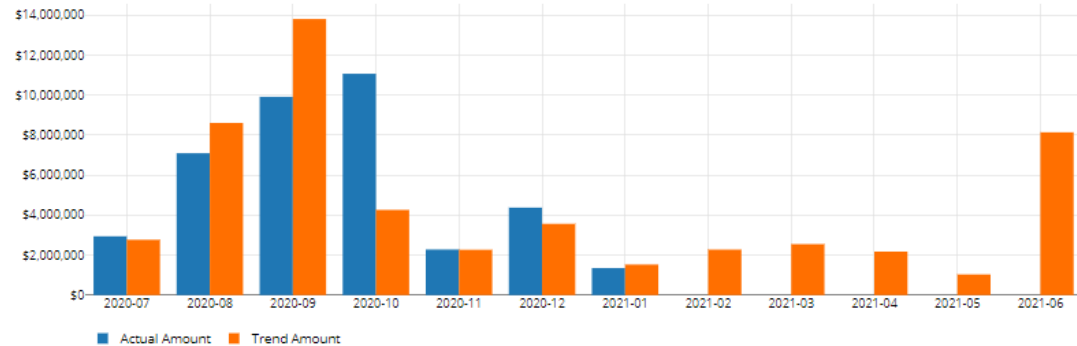
- ↑ Total YTD Revenues: \$39,029,953 (73.7% of annual budget compared to 69.0% prior YTD); over plan (favorable) year-to-date (YTD) by **+\$2,223,153**
  - ↑ 6000 REVENUE FROM LOCAL SOURCES: **+\$2,028,358**
  - ↓ 7000 REVENUE FROM STATE SOURCES: **-\$222,253**
  - ↑ 8000 REVENUE FROM FEDERAL SOURCES: **+\$417,048**
- ↓ Total YTD Expenditures: \$24,818,764 (45.8% of annual budget compared to 46.0% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$378,661**
  - ↑ 100 PERSONNEL SERVICES - SALARIES: **+\$76,935**
  - ↓ 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS: **-\$722,998**
  - ↓ 300 PURCHASED PROFESSIONAL AND TECHNICAL SERVICES: **-\$108,463**
  - ↑ 400 PURCHASED PROPERTY SERVICES: **+\$79,334**
  - ↑ 500 OTHER PURCHASED SERVICES: **+\$603,160**
  - ↓ 600 SUPPLIES: **-\$238,014**
  - ↑ 700 PROPERTY: **+\$151,751**
  - ↓ 800 OTHER OBJECTS: **-\$220,365**
  - 900 OTHER USES OF FUNDS: **+\$0**

### End of Fiscal Year Projection

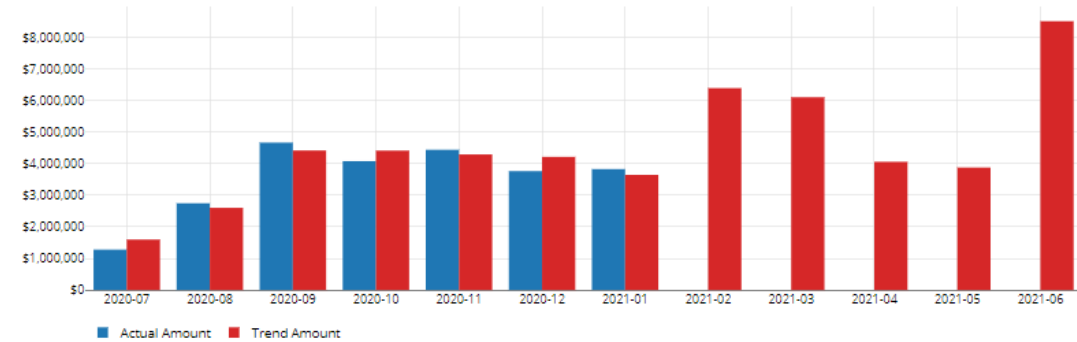
	Projected	Annual Budget	Variance
Total Revenues	\$55,204,235	\$52,981,082	+\$2,223,153
Total Expenditures	\$53,777,425	\$54,156,086	-\$378,661
Difference	↑+\$1,426,810	-\$1,175,004	+\$2,601,814

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

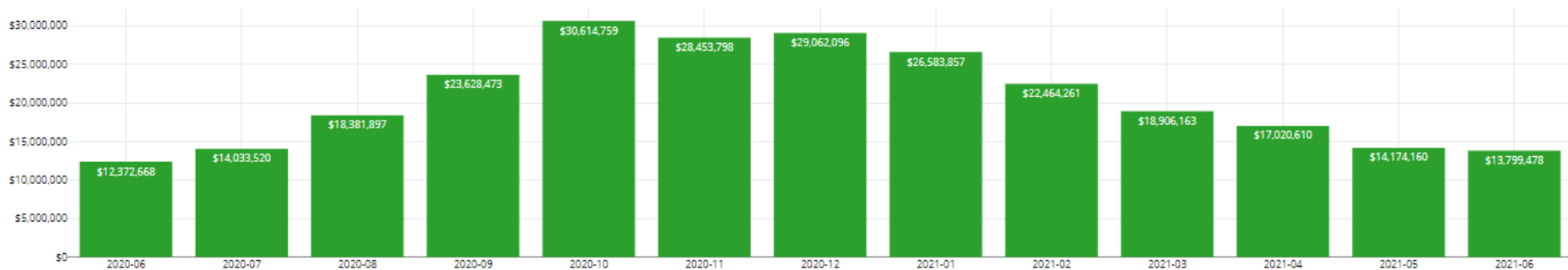
Actual vs. Plan (Trend) Revenues - General Fund



Actual vs. Plan (Trend) Expenses - General Fund



Actual and Projected Month End Fund Balances - General Fund





# FY 22 Budget Update



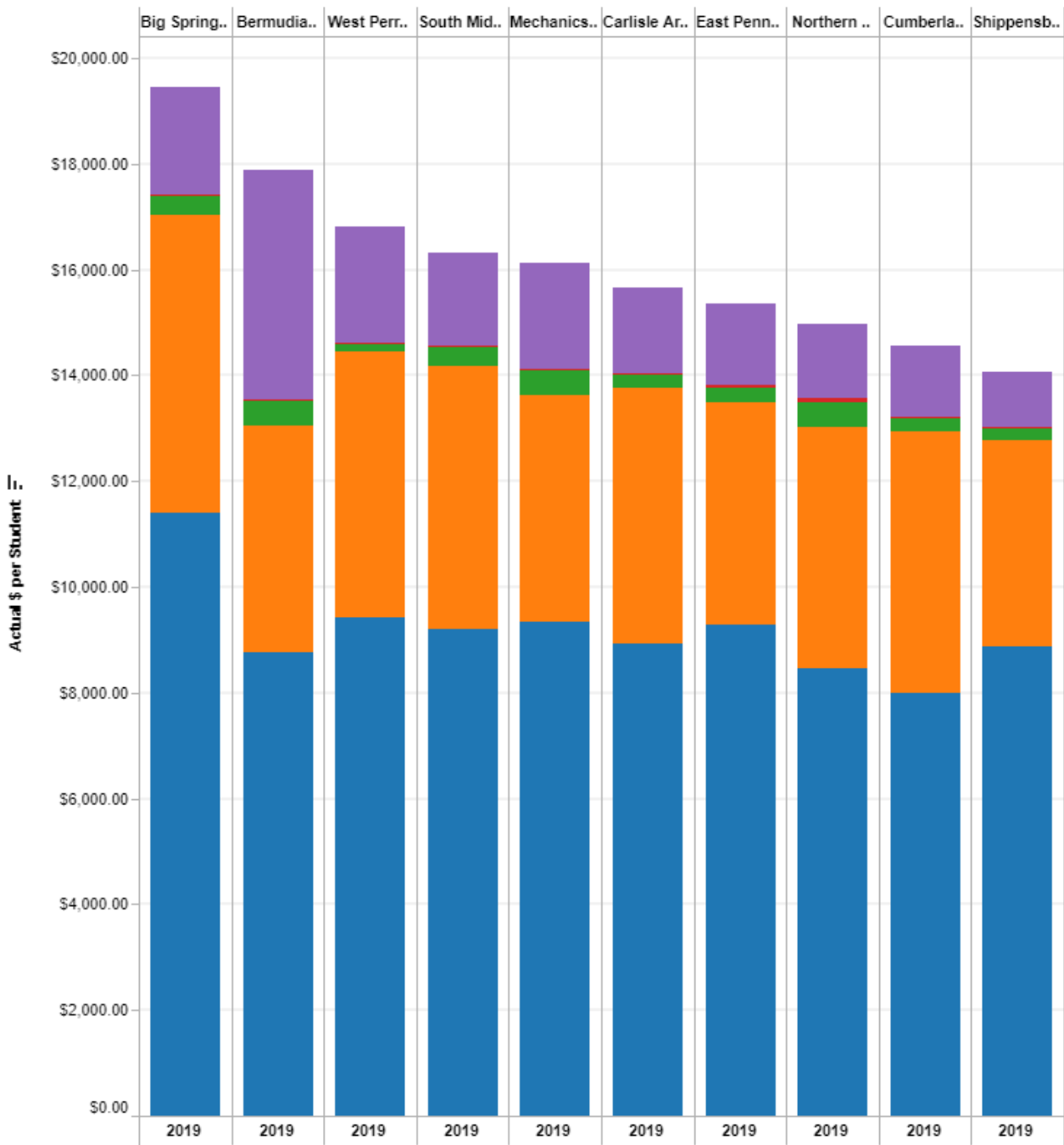
- 5 Sight Review
- Expense
- Revenue

# 5 Sight Benchmarking



# Fund 10 Spending Per Student

Actual - \$ Per Student



- GLOBAL CITIZEN / EMPATHETIC ADVOCATOR
- CREATOR / INNOVATOR
- COLLABORATOR
- CONTINUOUS LEARNER
- CRITICAL THINKER / PROBLEM SOLVER
- COMMUNICATOR





# Students Per FTE

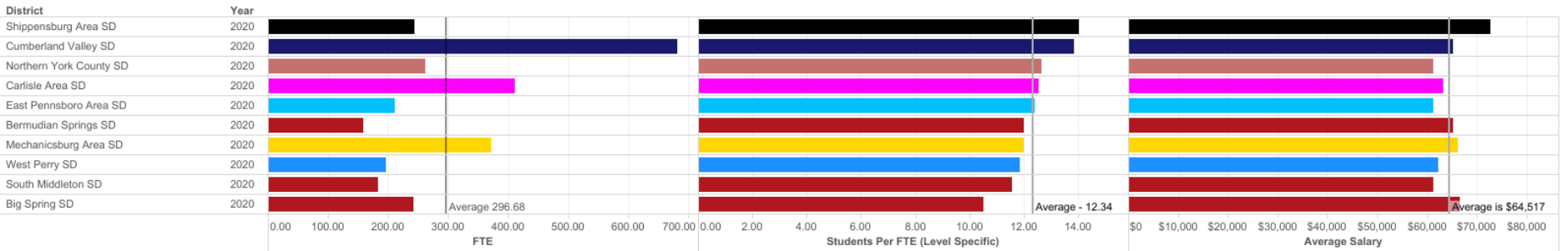


- District**
- Bermudian Springs SD
  - Big Spring SD
  - Carlisle Area SD
  - Cumberland Valley SD
  - East Pennsboro Area SD
  - Mechanicsburg Area SD
  - Northern York County SD
  - Shippensburg Area SD
  - South Middleton SD
  - West Perry SD

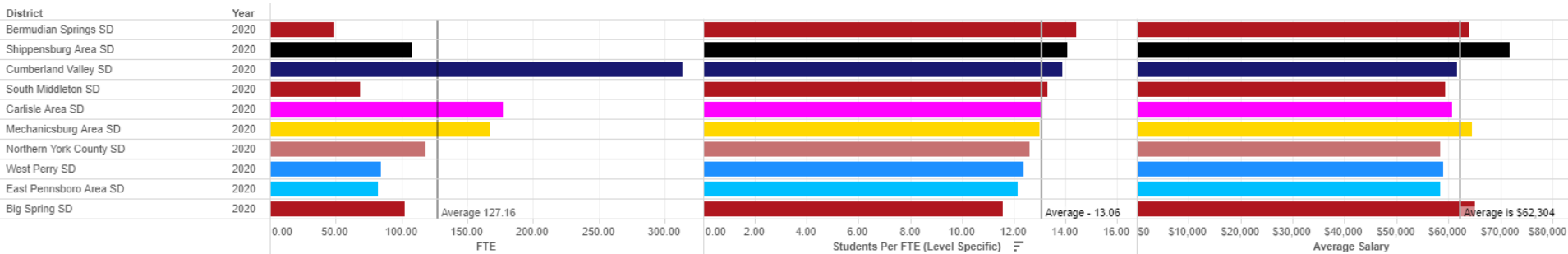
## District Position Control Analysis

District(s): Bermudian Springs SD, Big Spring SD, Carlisle Area SD and 7 more  
 Position(s): All  
 School Level: All Schools  
 Source: DOE - Salary and Enrollment Records

All



Elem

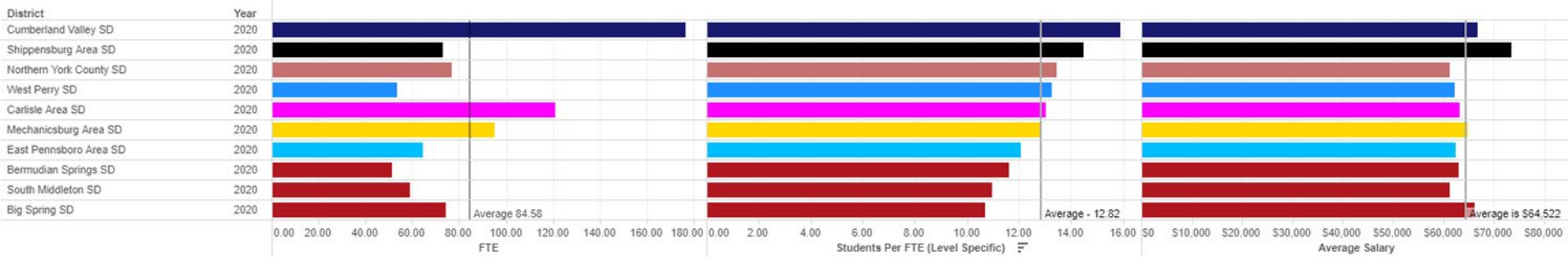




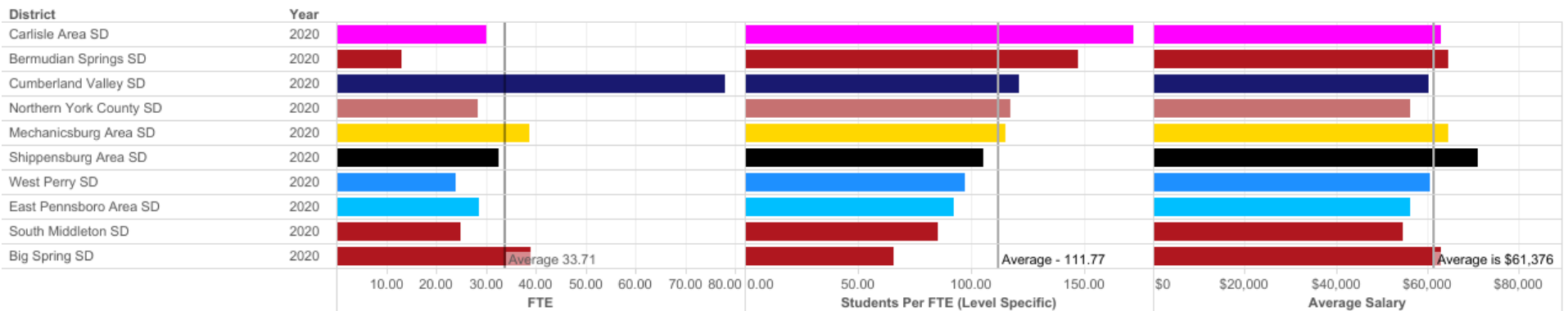
# Students / FTE (cont.)



## HS



## SPED

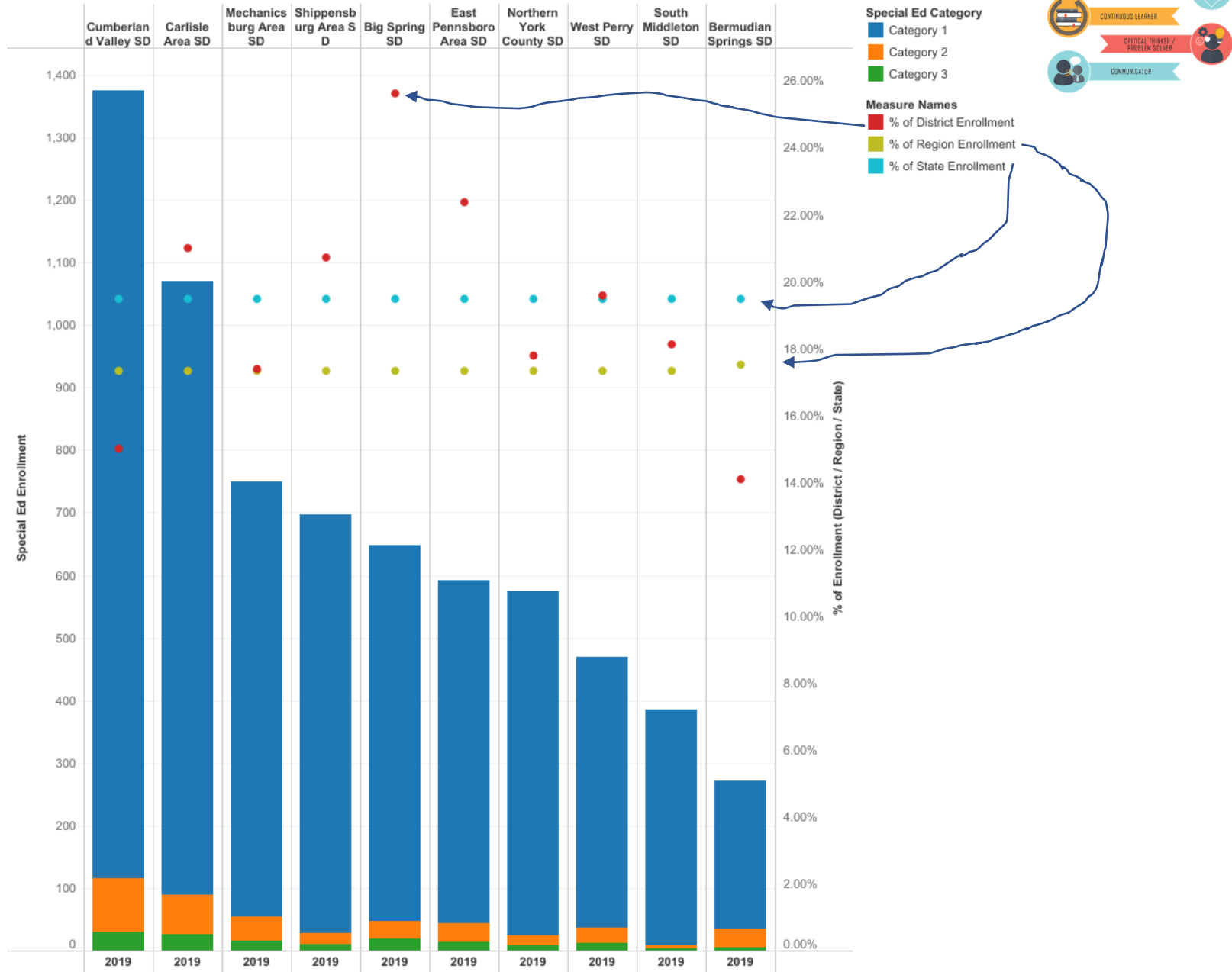




## Special Education Enrollment Breakdown

Source: PA DOE Act 16 Report

# SPED Enrollment





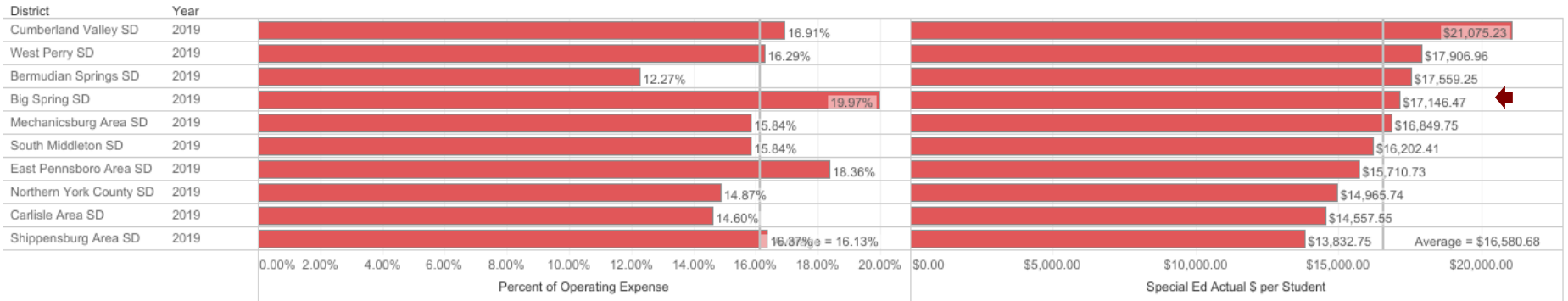
# SPED \$'s Per SPED Student



## Special Education Cost per Student

Note: Expenditure amounts are all of Fund 23 and 24 and these functions from other funds: all 1200's, all 2700's, 2140 and 2150  
 Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data

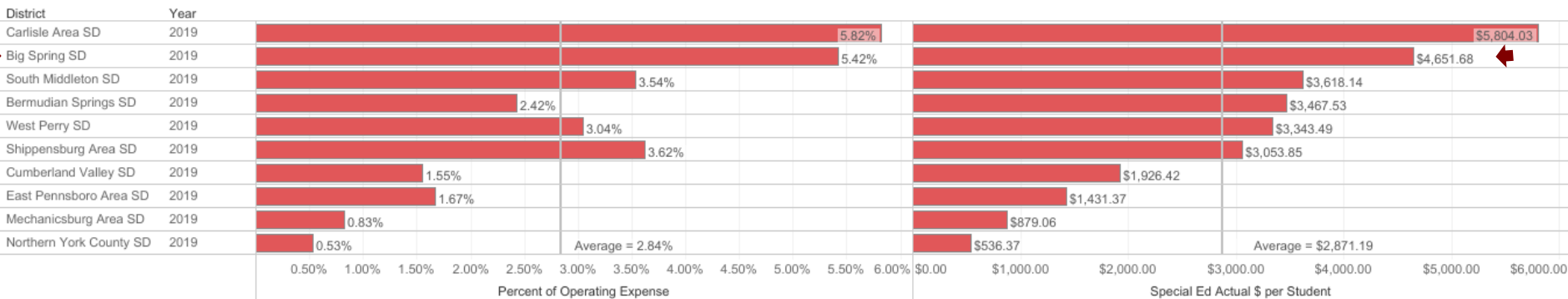
### All costs



### Tuition

## Special Education Cost per Student

Note: Expenditure amounts are all of Fund 23 and 24 and these functions from other funds: all 1200's, all 2700's, 2140 and 2150  
 Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data

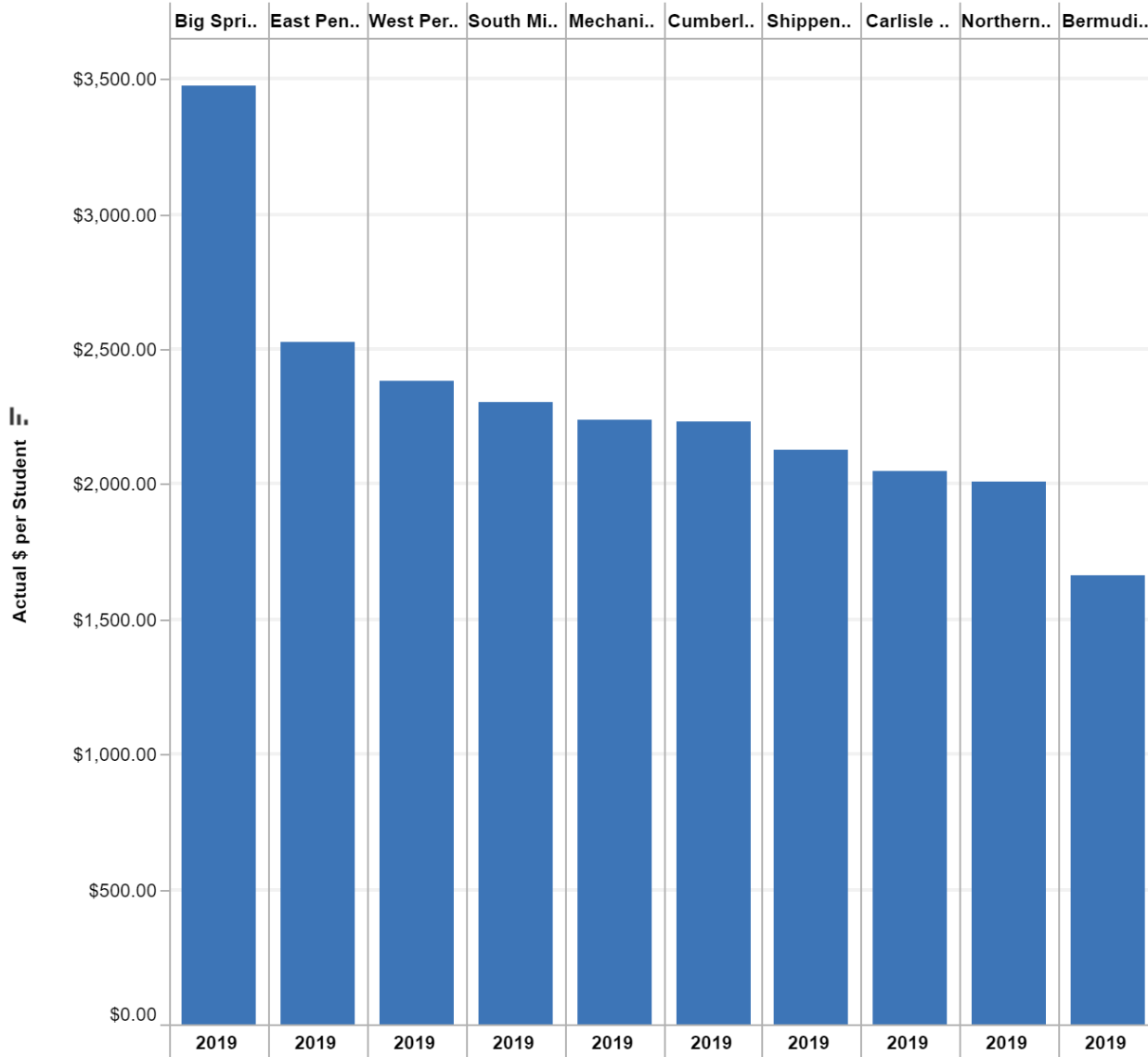




# SPED \$'s Per Student (All)



Actual - \$ Per Student





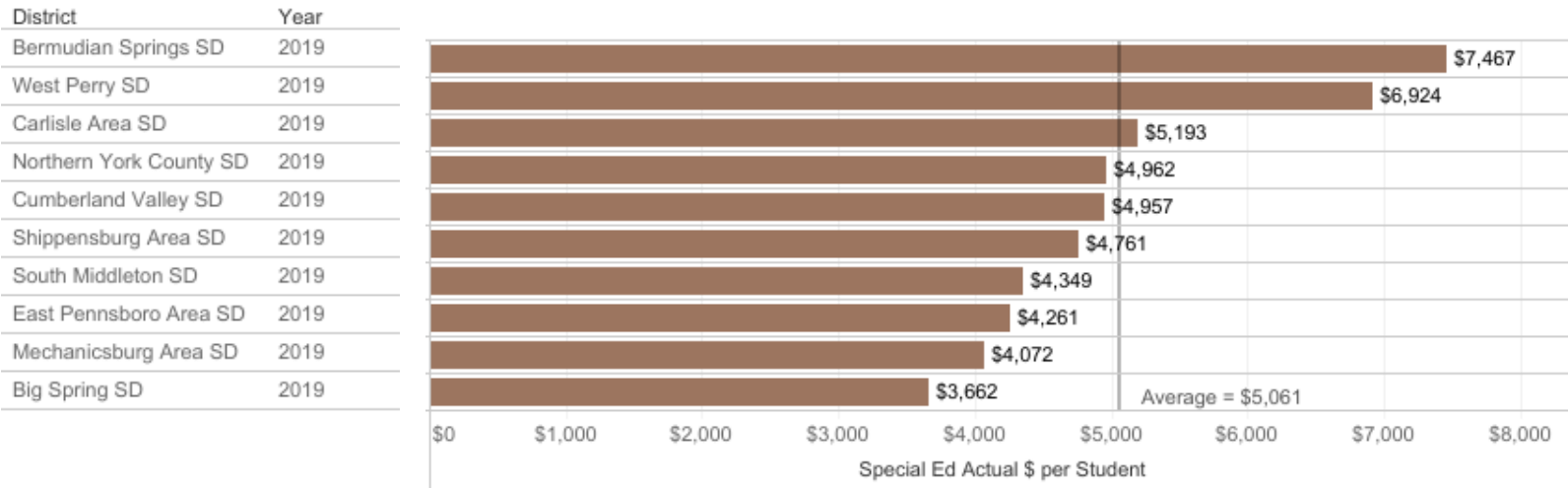
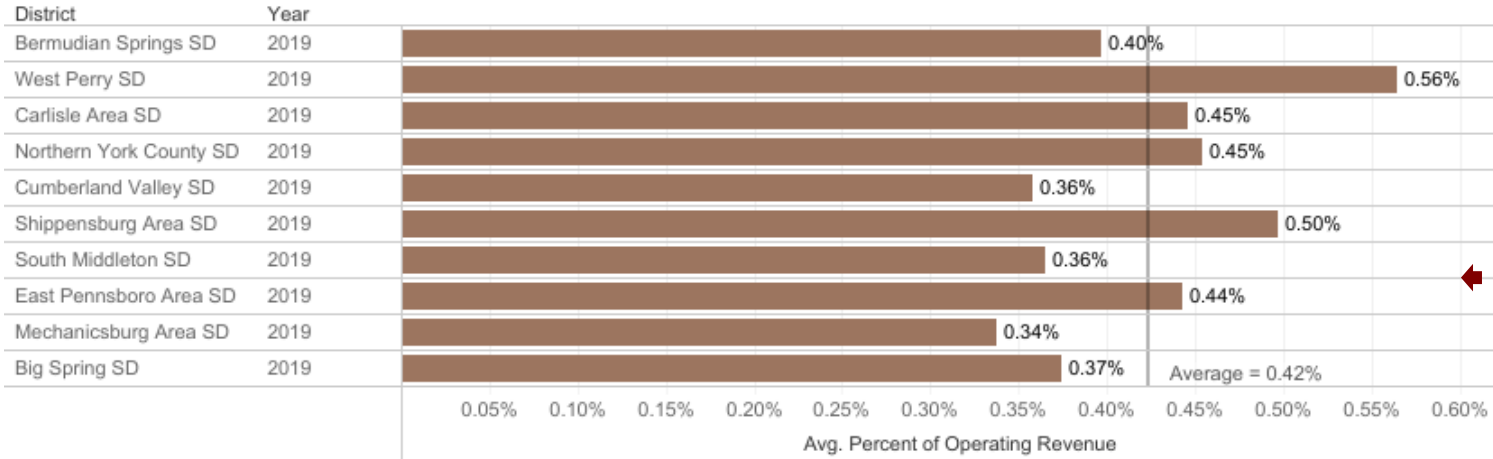


# SPED Revenue



## Special Education Revenue per Student

∴ Revenue amounts are from function level 4: 6832, 6833, 7271, 8512, 8513, 8701, 8702, 8810, 8820 and 8830. Districts without revenue in these functions have been excluded from this visual.  
 Source: Pennsylvania Department of Education Enrollment and Annual Financial Report Data





# SPED Revenue v. Expense History



## Measure Names

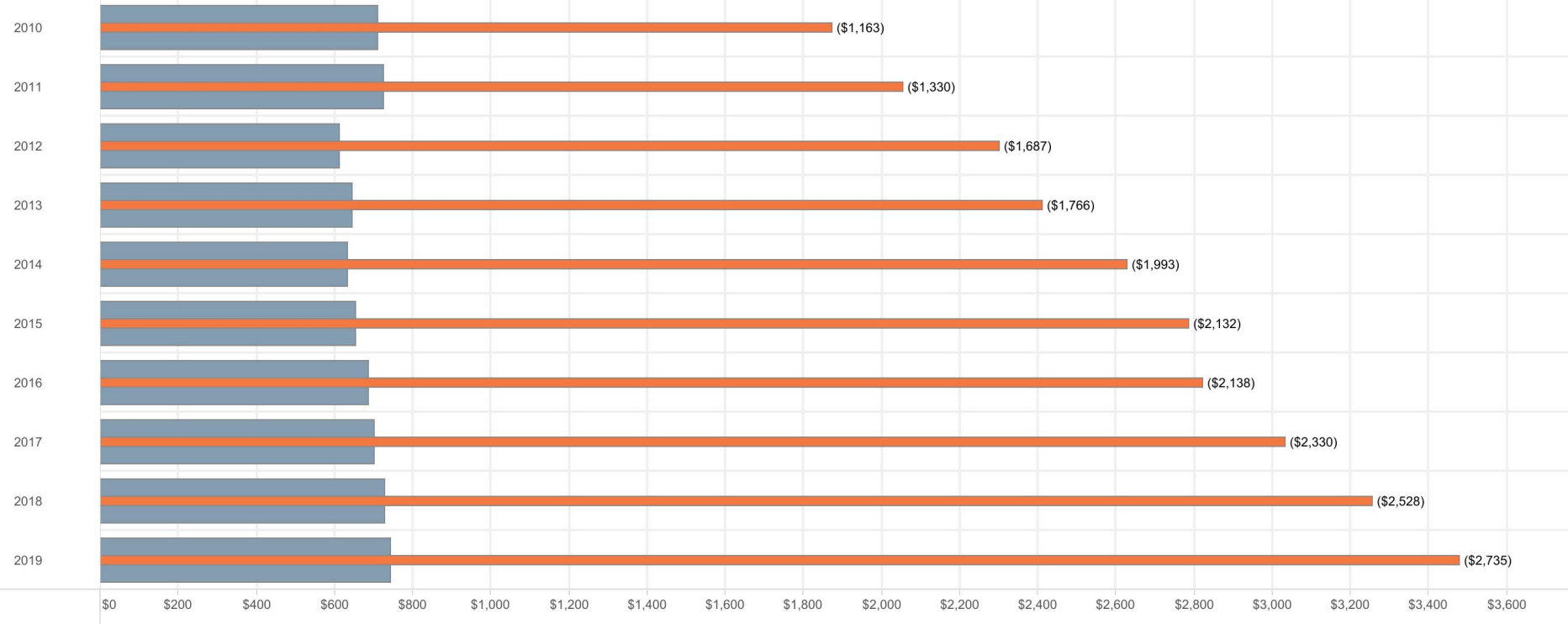
- Revenue
- Expense

### Revenue Versus Expense History

Special Education  
 Revenues: All Funds: Function Level 4: 6832, 6833, 7271, 7272, 8512, 8513, 8701, 8702, 8810, 8820 & 8830  
 Expenses: All Funds: Functions: All Sub Function 1200's  
 Source: Pennsylvania Department of Education

Note: Expense/Revenue Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.

Per Student Expense and Revenue





# SPED Revenue v. Spend



## Measure Names

- Revenue
- Expense

### Revenue Versus Expense History

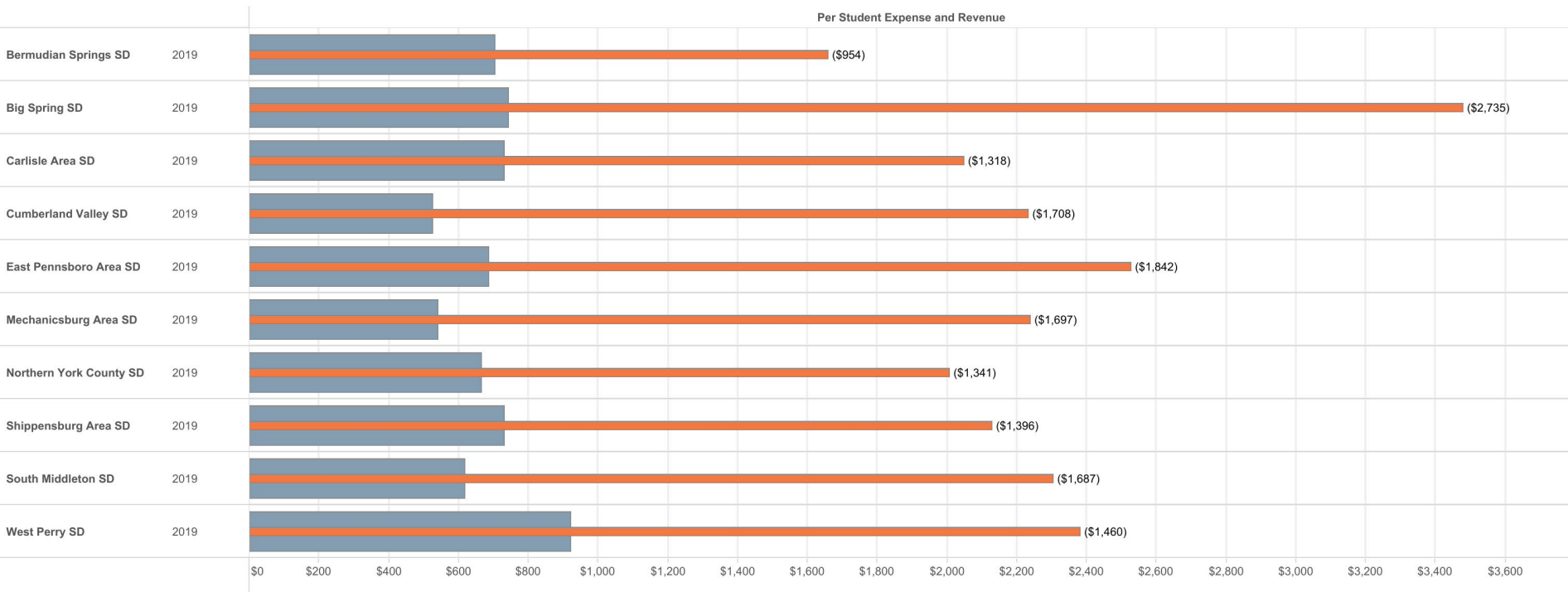
Special Education

Revenues: All Funds: Function Level 4: 6832, 6833, 7271, 7272, 8512, 8513, 8701, 8702, 8810, 8820 & 8830

Expenses: All Funds: Functions: All Sub Function 1200's

Source: Pennsylvania Department of Education

Note: Expense/Revenue Per Student is calculated based on Average Daily Membership when available and regular enrollment when not available.





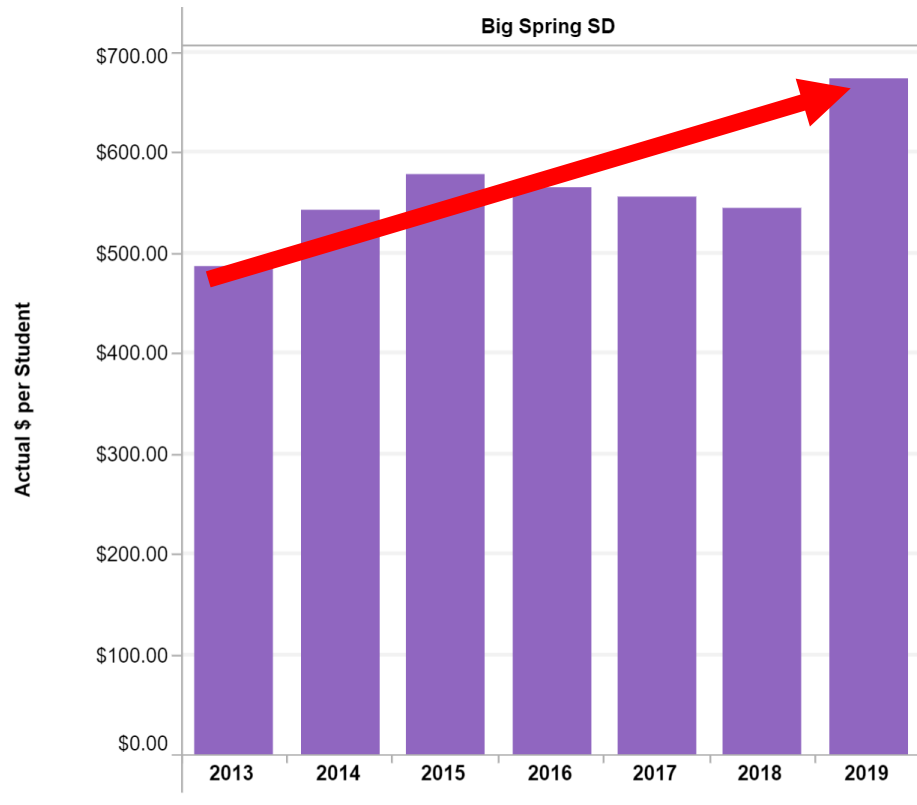
# Select Spend



## Cyber Spend

Actual - \$ Per Student

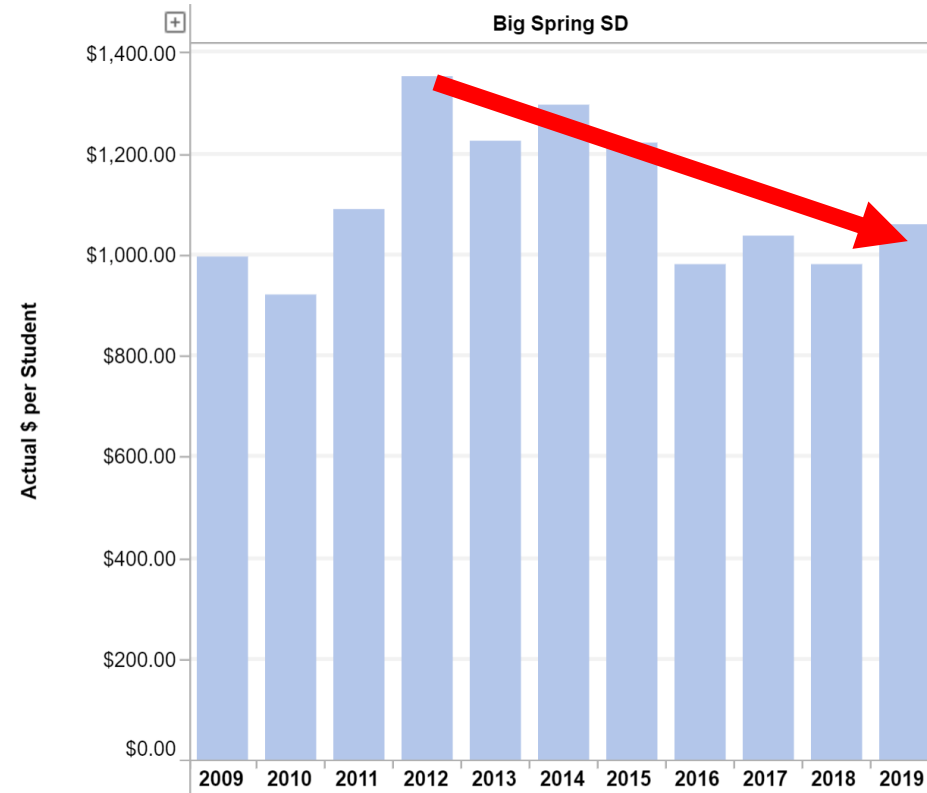
Big Spring SD



## Medical Spend

Actual - \$ Per Student

Big Spring SD



FY22



## BIG SPRING SD

**\$56,442,579**  
2022 Budgeted Revenues

**\$58,286,832**  
2022 Budgeted Expenses

**\$12,372,668**  
Fund Balance as of 6/30/20

**\$35,179,644**  
Revenues from Local Sources

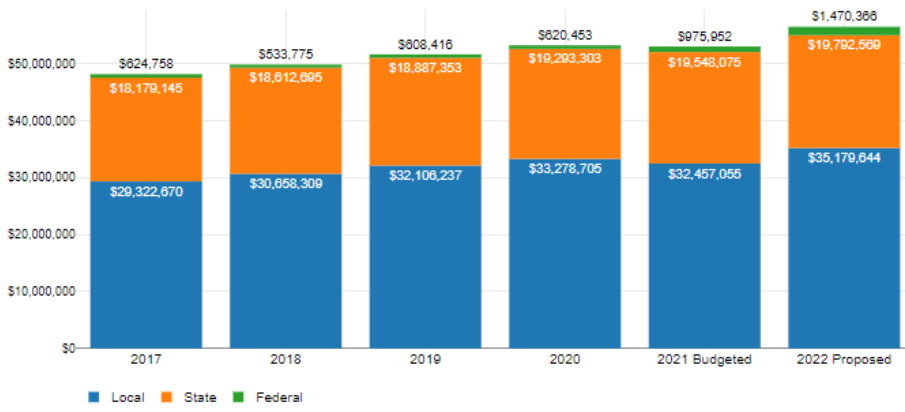
**\$19,792,569**  
Revenues from State Sources

**\$20,602,911**  
Expenses for Salaries

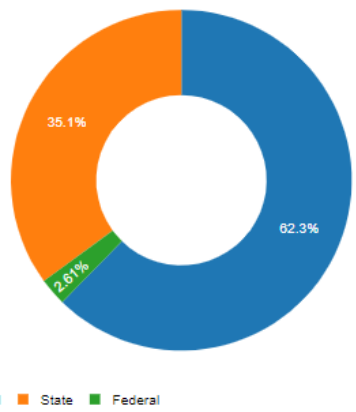
**\$14,055,105**  
Expenses for Benefits

**\$4,865,560**  
Expenses towards Debt Service

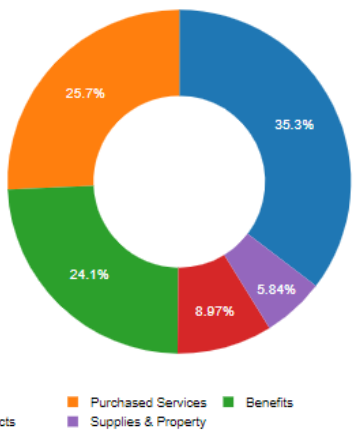
Revenues by Source



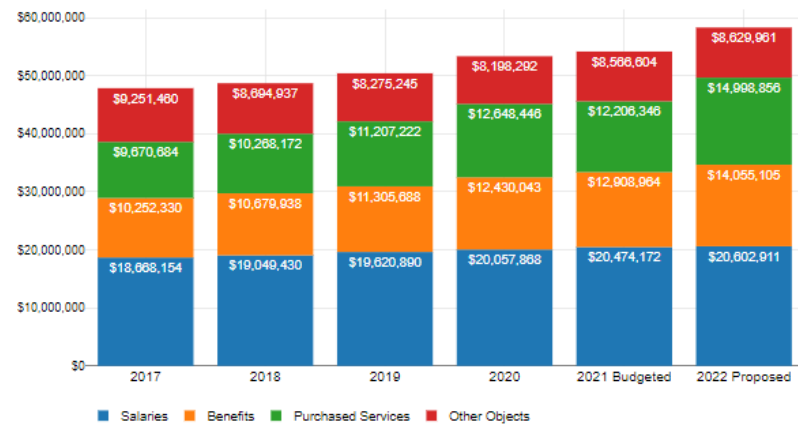
Proposed Budget Revenues by Source



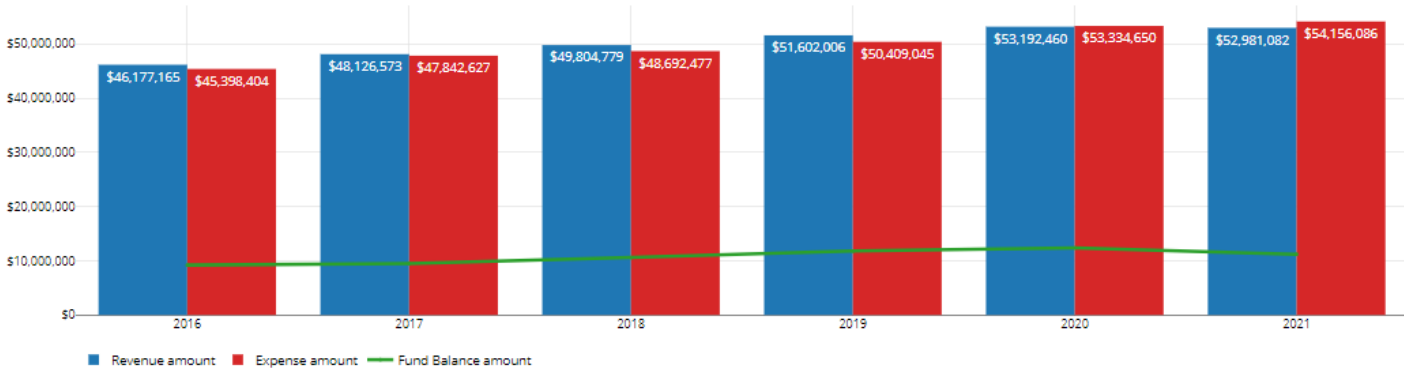
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



FY22 Expense



# Projected Medical Spend



	Q2	YTD	PYr
	Oct - Dec 20	Jul - Dec 20	Jul - Dec 19
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4010 · Premiums - Traditional</b>	1,169,253.76	1,757,913.52	1,731,641.10
<b>4310 · Stop Loss - Reimbursements</b>	0.00	2,230.67	0.00
<b>Total Income</b>	1,169,253.76	1,760,144.19	1,731,641.10
<b>Expense</b>			
<b>5020 · Claims - CBC</b>	854,812.98	1,775,093.12	1,621,899.35
<b>5040 · Claims - Rx</b>	230,150.38	343,899.37	0.00
<b>5050 · Claims - Vision</b>	3,633.72	9,943.15	14,215.29
<b>5110 · Admin - BC/BS</b>	37,356.30	37,356.30	0.00
<b>5130 · Admin. - CBC</b>	0.00	50,616.70	74,655.00
<b>5140 · Admin. - Rx</b>	65.00	126.00	0.00
<b>5310 · Stop Loss</b>	45,166.33	89,975.03	77,460.19
<b>5530 · Office Expense</b>	7.78	15.56	14.66
<b>5620 · Benefits Consultant</b>	15,120.00	18,462.00	18,350.00
<b>5650 · Accounting &amp; Auditing</b>	0.00	2,146.39	2,146.39
<b>Total Expense</b>	1,186,312.49	2,327,633.62	1,808,740.88
<b>Net Ordinary Income</b>	-17,058.73	-567,489.43	-77,099.78
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9510 · Interest Income</b>	5,795.88	9,500.20	31,950.42
<b>Total Other Income</b>	5,795.88	9,500.20	31,950.42
<b>Net Other Income</b>	5,795.88	9,500.20	31,950.42
<b>Net Income</b>	<b>-11,262.85</b>	<b>-557,989.23</b>	<b>-45,149.36</b>

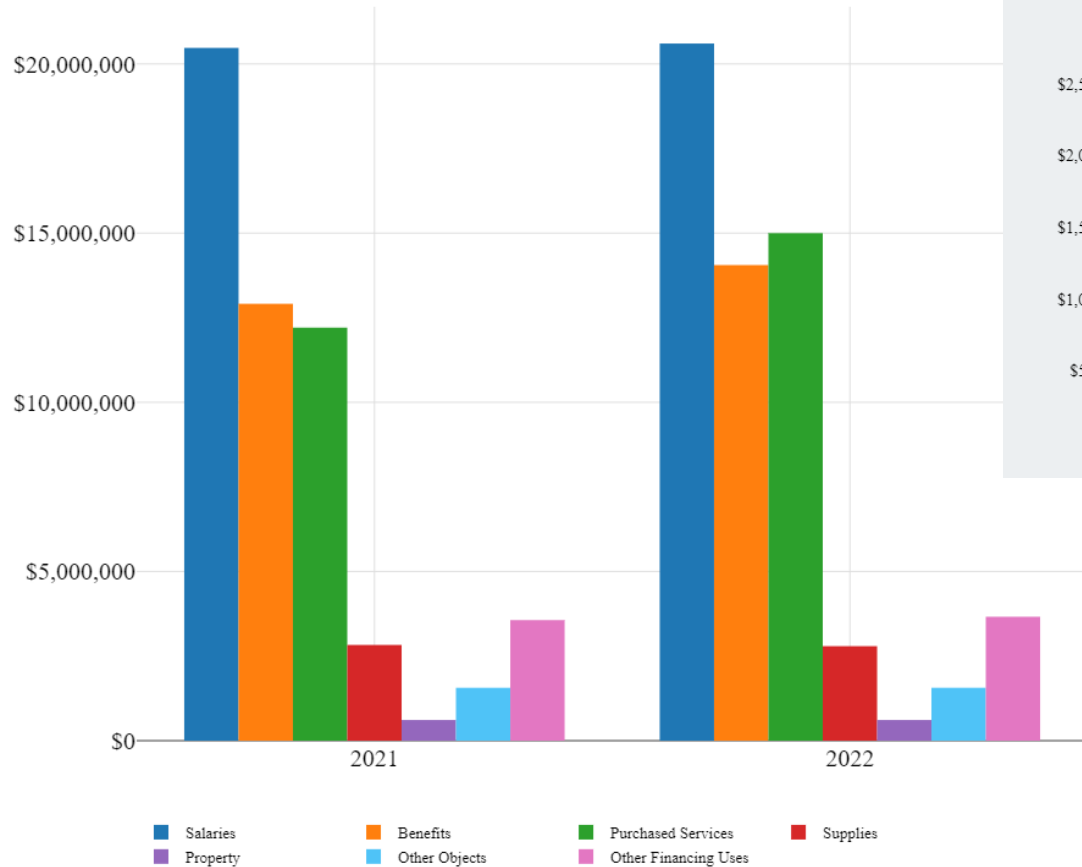
**\$4,600,000 ?**



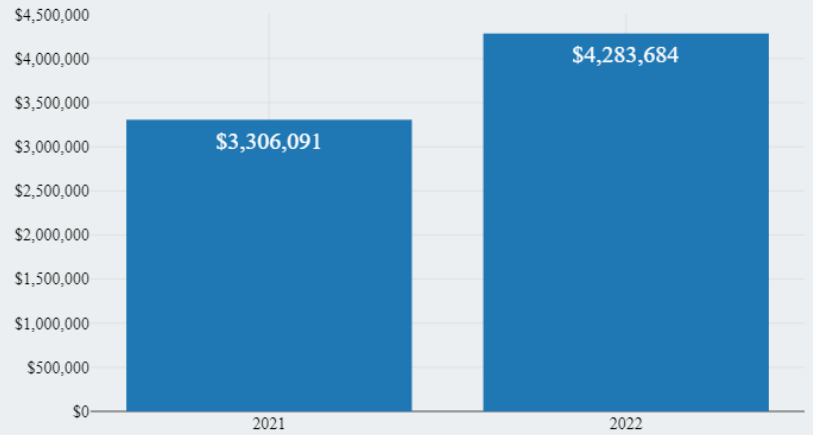
Technology General Budget	20-21 Forecast	21-22 Forecast	22-23 Forecast	23-24 Forecast	24-25 Forecast
Teacher Laptop Lease	118,684	118,684	206,000	118,000	118,000
Classroom Technology Supplies and Software	86,638	86,638	86,638	86,638	86,638
Classroom Computer Equipment	37,500	78,000	37,500	37,500	37,500
District Software Contracts	84,494	84,494	84,494	84,494	84,494
Internet Connectivey & Hotspots	69,138	94,138	38,138	38,138	38,138
Non Classroom Technology Supplies	16,000	16,000	16,000	16,000	16,000
Infrastructure Computer Equipment	12,500	12,500	12,500	12,500	12,500
District Phones	35,700	35,700	35,700	35,700	35,700
CAIU Hosting and Software Contracts	36,927	36,927	36,927	36,927	36,927
Hardware Maintenance Agreements	30,861	30,861	30,861	30,861	30,861
Misc Staff & Office Expenses	7,100	7,100	7,100	7,100	7,100
Questeq Contract	743,057	743,057	757,918	773,077	788,538
1:1 Equipment	521,345	300,000	300,000	300,000	300,000
	<b>\$1,799,944</b>	<b>\$1,644,099</b>	<b>\$1,649,776</b>	<b>\$1,576,935</b>	<b>\$1,592,396</b>

Object	2021 Amount	2022 Amount
Salaries	\$20,474,172	\$20,602,911
Benefits	\$12,908,964	\$14,055,105
Purchased Services	\$12,206,346	\$14,998,856
Supplies	\$2,829,475	\$2,793,209
Property	\$610,754	\$610,824
Other Objects	\$1,563,375	\$1,563,428
Other Financing Uses	\$3,563,000	\$3,662,500

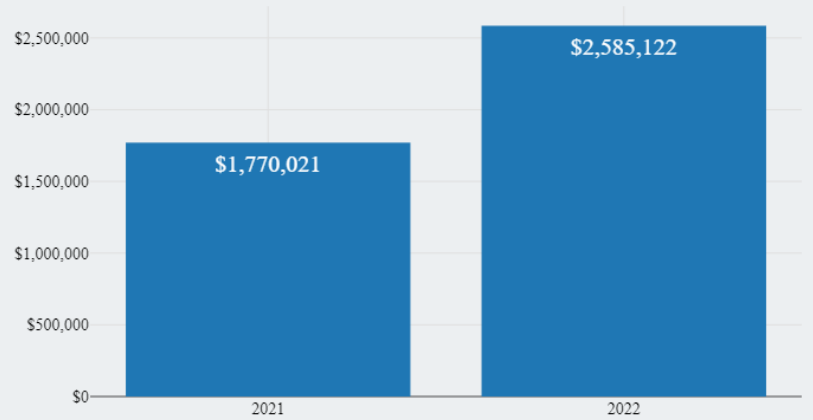
Expense by Object



Comparison of Health Care



Comparison of Cyber Charter Tuition



FY22 Revenue

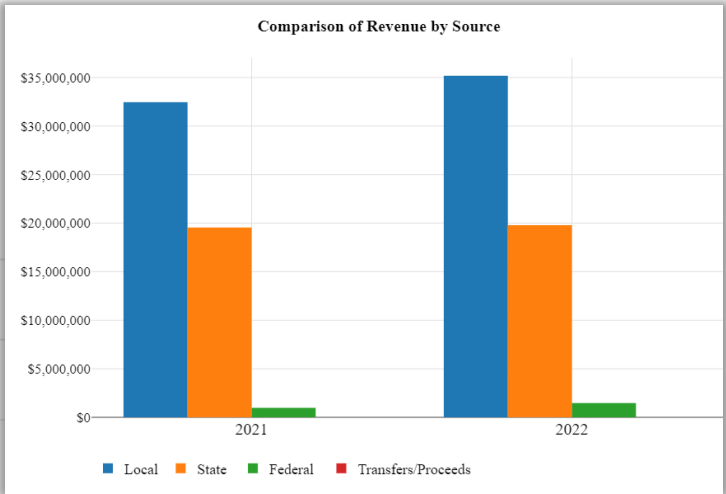
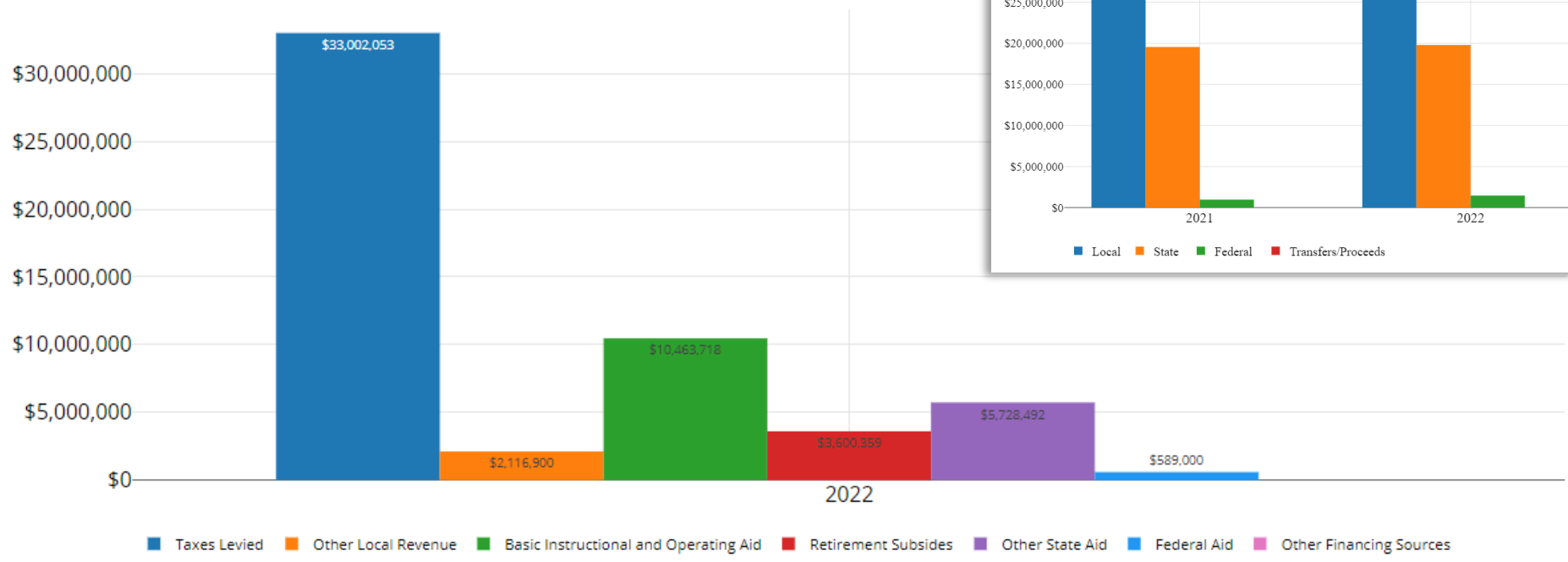


EIT+

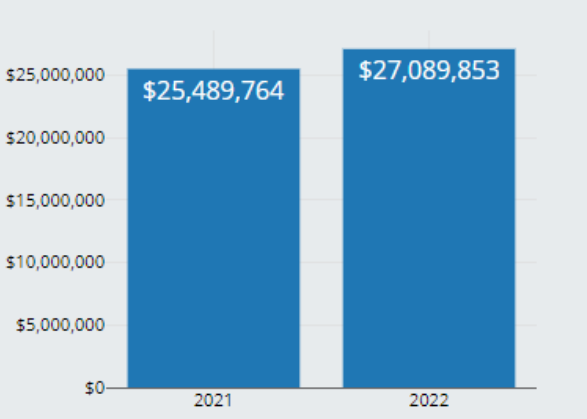
Net Distribution All Years Tax, Pen, Int & Recovered Costs	January 2021		January 2020		Differences	
	EIT	LST	EIT	LST	EIT	LST
Camp Hill Borough	88,589	12,543	209,989	26,950	(121,400)	(14,407)
Carlisle Borough	168,709	64,927	224,701	99,761	(55,992)	(34,834)
Cooke Township	1,691		2,332		(641)	
Dickinson Township	62,694		67,377		(4,683)	
East Pennsboro Township	166,752	37,903	229,107	73,578	(62,355)	(35,675)
Fairview Township	168,423	51,296	190,310	75,022	(21,887)	(23,726)
Goldsboro Borough	7,699		9,054		(1,355)	
Hampden Township	424,307	60,225	473,079	134,111	(48,772)	(73,886)
Hopewell Township	19,163	78	26,916	616	(7,753)	(538)
Lemoyne Borough	31,264	13,868	49,279	37,116	(18,015)	(23,248)
Lewisberry Borough	3,690		3,587		103	
Lower Allen Township	189,295	52,083	268,484	105,978	(79,189)	(53,895)
Lower Frankford Township	12,437		17,155		(4,718)	
Lower Mifflin Township	10,901		16,270		(5,369)	
Mechanicsburg Borough	86,641	13,465	138,460	17,077	(51,819)	(3,612)
Middlesex Township	66,306	27,577	101,270	36,326	(34,964)	(8,749)
Monroe Township	62,512	3,409	86,264	9,582	(23,752)	(6,173)
Mt. Holly Springs Borough	12,946	3,376	19,693	2,691	(6,747)	685
Newberry Township	84,338	12,439	107,416	22,200	(23,078)	(9,761)
Newburg Borough	2,468		4,656		(2,188)	
New Cumberland Borough	55,101		80,692		(25,591)	
Newville Borough	9,022	135	14,728	1,546	(5,706)	(1,411)
North Middleton Township	94,844	16,549	111,966	18,454	(17,122)	(1,905)
North Newton Township	16,383		23,201		(6,818)	
Orrstown Borough	1,151		1,702		(551)	
Penn Township	22,109	2,916	34,022	3,843	(11,913)	(927)
Shippensburg Borough	28,771	9,261	47,630	11,223	(18,859)	(1,962)
Shippensburg Township	10,884	7,331	18,363	12,312	(7,479)	(4,981)
Shiremanstown Borough	12,964	1,102	16,007	2,309	(3,043)	(1,207)
Silver Spring Township	249,667	40,988	346,756	76,578	(97,089)	(35,590)
Southampton Township (Cumber	52,413	295	70,970	534	(18,557)	(239)
Southampton Township (Franklir	52,618		77,783		(25,165)	
South Middleton Township	139,916	26,217	202,321	42,139	(62,405)	(15,923)
South Newton Township	10,292	102	13,437	793	(3,145)	(691)
Upper Allen Township	206,851	30,332	257,401	60,780	(50,550)	(30,448)
Upper Frankford Township	16,582		18,944		(2,362)	
Upper Mifflin Township	10,228		12,207		(1,979)	
West Pennsboro Township	43,503		59,061		(15,558)	
Wormleysburg Borough	18,308	4,274	26,100	8,685	(7,792)	(4,411)
Big Springs School District	342,274	1,762	471,526	1,860	(129,252)	(98)
Camp Hill School District	270,990	3,035	321,508	6,308	(50,518)	(3,273)
Carlisle Area School District	666,790		845,251		(178,461)	
Cumberland Valley School Distric	1,561,917	13,704	1,904,506	26,519	(342,589)	(12,815)
East Pennsboro School District	334,429	3,996	439,119	7,671	(104,690)	(3,675)
Mechanicsburg Area School Distr	687,986	4,685	947,632	8,363	(259,646)	(3,678)
Shippensburg Area School Distric	288,668	2,540	420,454	3,855	(131,786)	(1,315)
South Middleton School District	295,830	2,801	420,099	4,547	(124,269)	(1,746)
West Shore School District	953,740		1,205,260		(251,520)	
	8,125,056	525,215	10,654,045	939,327	(2,528,989)	(414,112)



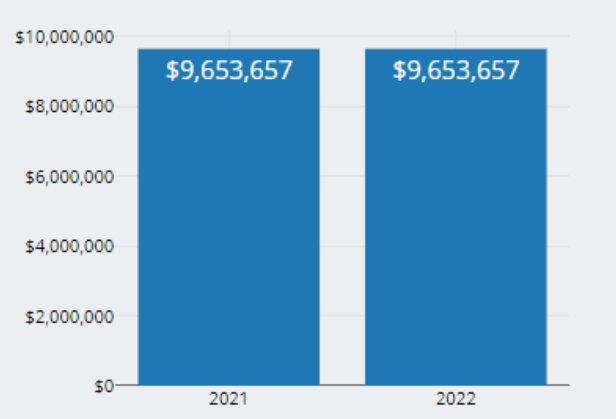
### Proposed Revenue Budget by Source



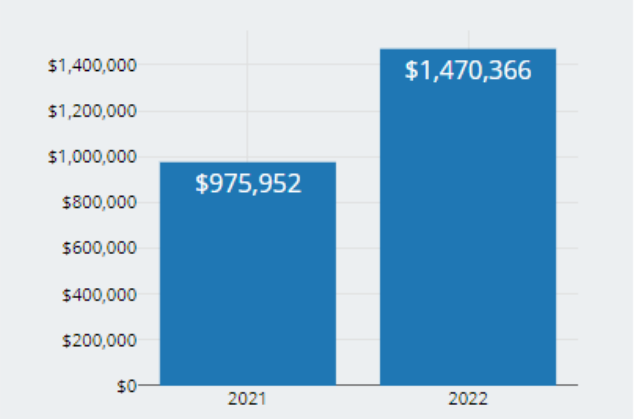
#### Comparison of Real Estate Taxes



#### Comparison of Basic Education Funding



#### Comparison of Federal Sources



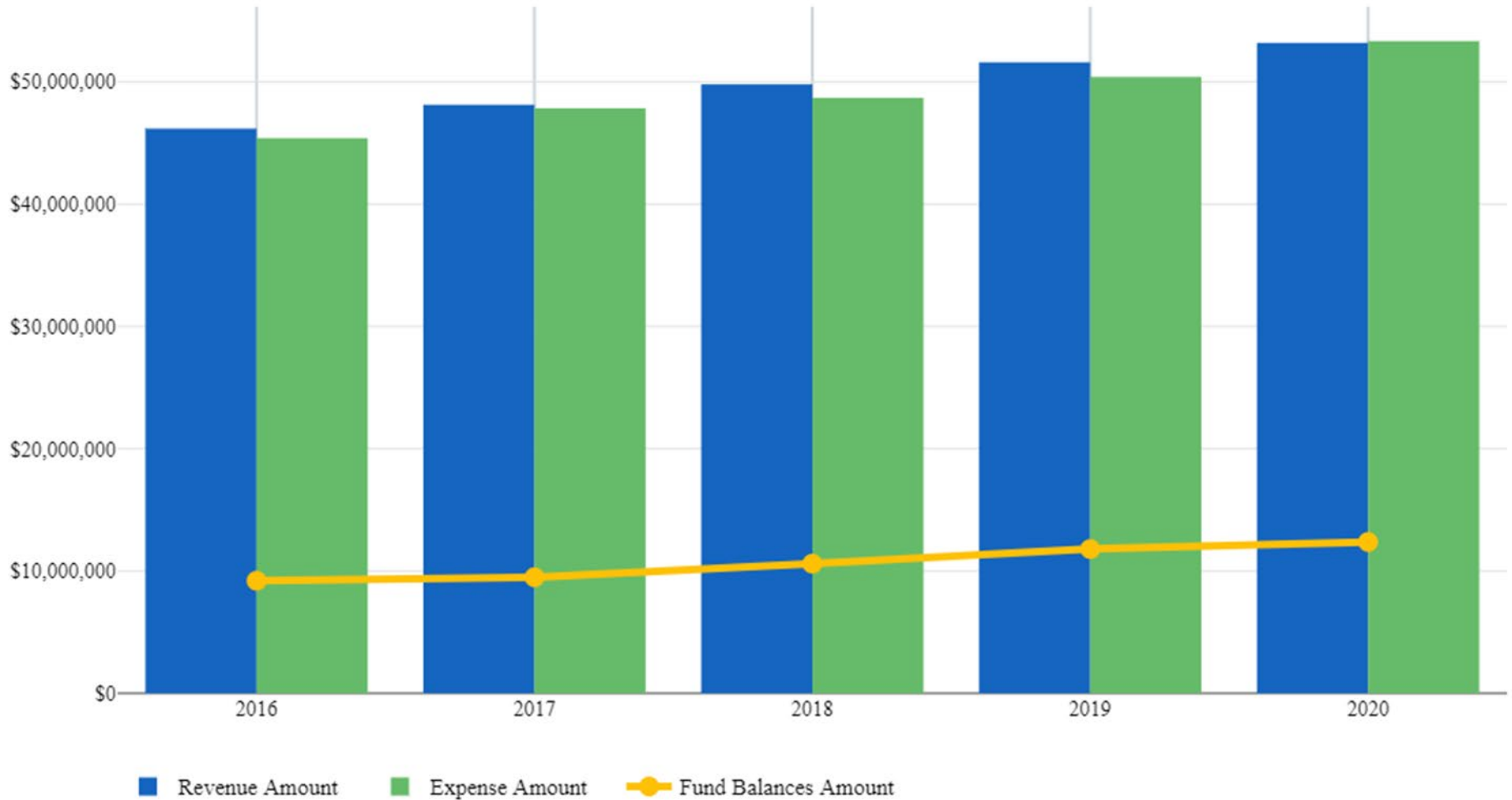




# Fund Balance History



## Historical Financial Summary

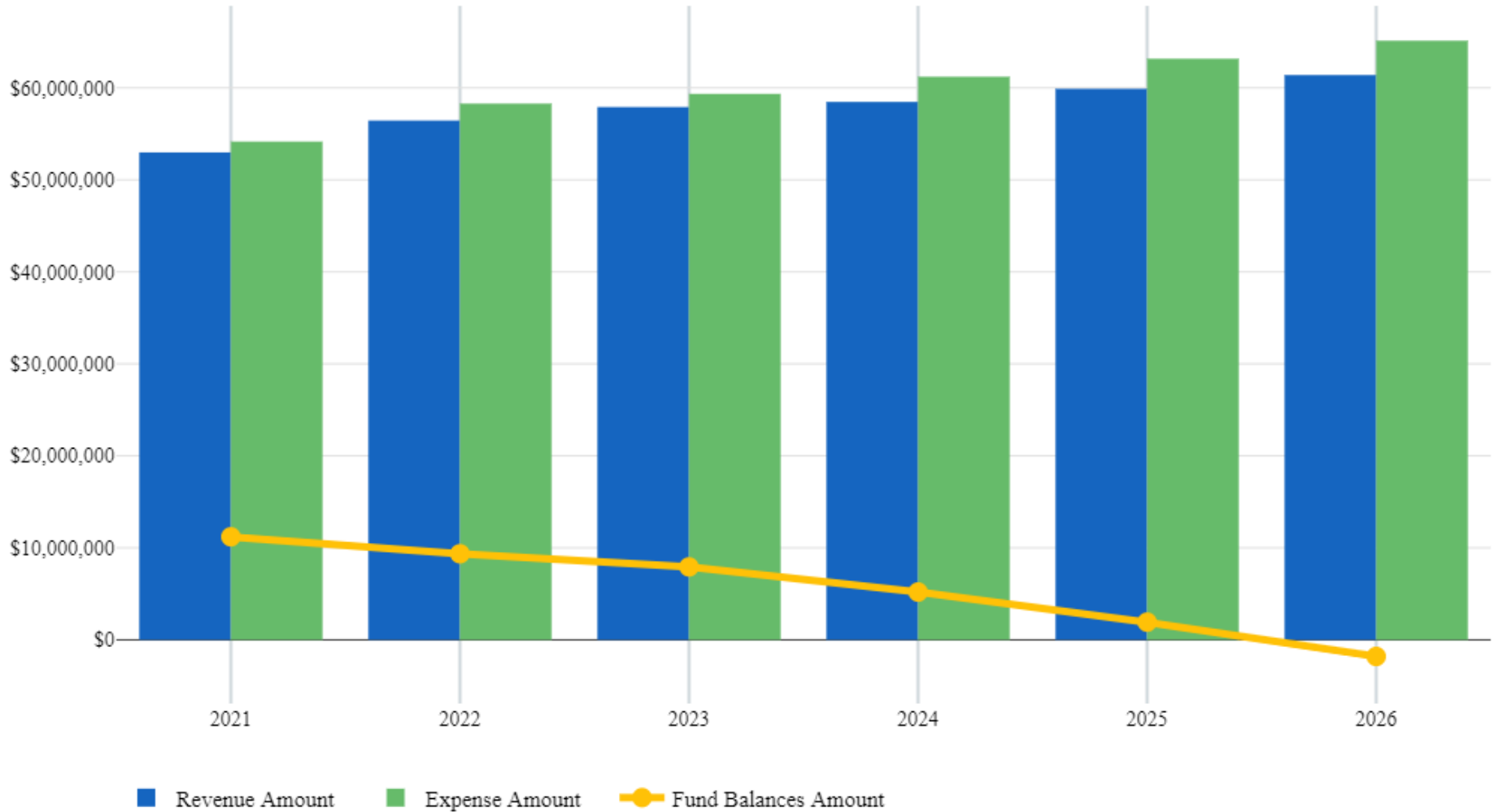




# FY22 And Beyond



## Projected Financial Summary



## Summary

- This General Fund summary excludes Transfers/Other Financing Sources (9000) and covers fiscal year periods 2021–2026.
- For the current fiscal year period 2021, an unfavorable deficit condition is expected with expenses exceeding revenues by \$1,175,004. Based on the current year conditions and the assumptions for the forecast periods ending in 2026, this unfavorable condition will continue with a recognized deficit of -\$3,731,012 in 2026.
- The cumulative change from the current year and forecasted periods ending in 2026 is a cumulative deficit of -\$14,184,057. In order to establish a structurally balanced budget where recurring revenues equal or exceed recurring expenditures over these periods, expenses would need to be reduced by an average of 3.9% for each year without additional revenues.
- Over the past historical periods (2016–2020) an aggregate surplus condition was recognized, with the revenues exceeding the expenses by an average of \$636,833, or a 1.3% favorable surplus (as a percentage of expenses).
- Based on the assumptions for the forecasted periods (2022–2026), total revenues are expected to increase by 3.0% per year on average including an increase of 6.5% in 2022 attributed mostly to a jump in Taxes Levied/Assessed (6100-6400) (+7.8%). Over the same period total expenses are expected to increase by 3.8% per year on average including an increase of 7.6% in 2022 attributed mostly to jumps in Purchased Property and Other Purchased Services (400-500) (+23.3%), Purchased Professional and Technical Services (300) (+22.0%), and Employee Benefits (200) (+8.9%).
- For the historical periods (2016–2020), total revenues increased consistently with average yearly increase of 3.6%. Total expenses increased consistently with average yearly increase of 4.1%.
- Based on the assumptions for the current and forecasted periods, total General Fund balances are expected to decrease from \$11,197,664 in 2021 to -\$1,811,389 in 2026, representing a -116.2% change.
- General Fund balances reported as a percent of total revenues and expenditures provide a comparative analysis for measuring the predictability and volatility of key revenue sources and expenditures. For the current year period 2021, the total balance of \$11,197,664 represents 21.1% of total revenue and 20.7% of total expenses in the General Fund. For the last year in the forecasted periods (2026), total General Fund balances are expected to decrease to -\$1,811,389 (-116.2%). This amount represents -3.0% of total revenue and -2.8% of total expenses. These fund balances fail to meet the established fund balance targets (50.0% of revenues/expenditures) in all of the years of the forecasted period (2021–2026), and are considered inadequate. The projected decrease in fund balance over the forecasted periods of -116.2% is considered material and may be an indicator of structurally imbalanced budget conditions related to recurring revenues and expenses and use of reserves or other short-term balancing actions.



# Building & Property Update

- HS Boiler Replacement
- Tech Plan Capital Budget
- Master Project List – revised





# HS Boiler



## Option 1: Replace the Boiler in Kind

Install a 300 boiler hp oil-fired wet back fire-tube boiler. Piping connections will be replaced back to and including the boiler shut off valves. Unit will be reconnected to the fuel oil system and LP gas pilot piping. Boiler Flue will be routed same as the existing boiler flue. The second boiler and fuel oil system would remain in use. The replacement boiler would be connected to the existing fuel oil system. This option will have minimal impact on the building and will require minimal downtime for installation. Estimated Construction **Cost for this Option is \$325,000.**





# Technology \$\$ In Capital Projects



Technology Capital Projects	20-21 Forecast	21-22 Forecast	22-23 Forecast	23-24 Forecast	24-25 Forecast
Interactive Panel TVs		1,100,000			
Oak Flat and Newville Fiber Install	150,000				
Upgrade Core Network Switch and Servers		130,000			
High School Update Cat6 Cabling			275,000		
High School Bells, Clocks, Intercom			250,000		
DAO CAT6 Cabling				125,000	
Security Camera System Servers and Engineering		150,000			
Security Camera Replacements					500,000
Network Switch Replacements		100,000			
Upgrade DAO Storage Network and Servers			99,500		
Upgrade District WiFi			250,000		
	<b>\$150,000</b>	<b>\$1,480,000</b>	<b>\$874,500</b>	<b>\$125,000</b>	<b>\$500,000</b>



# Cap Proj: Near Term



Pri	Bldg	Description	Amount	Cmnt
<b><u>2021 Projects</u></b>				
1	HS	Boiler 1 Replacement	\$325,000	
1	IT	OF & NV Fiber Install	\$150,000	erate
1	Stad	New Stadium Scoreboard	\$35,000	Gen fund
			<b>\$510,000</b>	

<b><u>2022 ESSER Funded? Projects</u></b>				
1	HS/MS	Interactive Panel TVs	\$1,100,000	
1	IT	Upgrade Core Network Switch & Servers	\$130,000	erate
1	IT	Switch Replacements	\$100,000	erate
1	IT	Security Camera System and Engineering	\$150,000	
1	DA	Basement HVAC & Planetarium Fix	\$140,000	
1	HS	Digital Marquee	\$40,000	
1	MS	Generator power for Idf/Servers/AC units	\$40,000	
1	NV	Add hallway door to gym; add soundproof café/gym barrier	\$50,000	
			<b>\$1,750,000</b>	





# Cap Proj: 2023 Project



Pri	Bldg	Description	Amount	Cmnt
<b><u>2023 Construction Project</u></b>				
2	HS	Ed Spaces renovations	\$1,500,000	
2	IT	Upgrade District WiFi	\$250,000	erate
2	IT	Upgrade District Office Storage Area Network & Servers	\$99,500	
2	OF	Roof coating and/or replace	\$1,100,000	
2	MS	Warehouse Conversion to Tech	\$30,000	
2	MS	Kitchen remodel + Kitchen air conditioning at HS, MR & OF	\$500,000	
2	MS	Replace 110 Heat Pumps- installed 2005	\$450,000	
2	MS	Brick Repointing Continued, 4,000 sq.ft	\$130,000	
2	MS	Add entrance to Courtyard & raised growing beds	\$125,000	
2	MR	Ductless A/C for IDF Server Rooms	\$44,000	
2	All	Other IAQ HVAC issues	\$500,000	
2	HS	LED Retrofit in Commons	\$48,000	
2	HS	STEM Lab	\$246,252	
2	HS	Convert Flag & Parking lights to LED	\$20,000	
2	HS	Update cat6 network cabling & Servers	\$275,000	
2	HS	Bells Clocks Intercom	\$250,000	
2	HS	X-country Sound System	\$20,000	
2	HS	LGI & Library carpet replacement	\$32,000	
2	HS	Replace select exterior windows	\$34,000	
2	HS	Move record storage to DAO & remove adjacent locker bay	\$26,000	
2	All	Add Humidity	\$250,000	
2	All	Front office security renovation	\$100,000	
<b>Total</b>			<b>\$6,029,752</b>	





# Cap Proj: Out There



Pri	Bldg	Description	Amount	Cmnt
3	ALL	Re-key District Locks	\$85,000	
3	DA	Update Cat6 cabling	\$125,000	
3	All	Security Camera Replacements	\$500,000	
3	H/MS	Flexible Seating	\$500,000	
3	NV	Move playground down the hill, pave over existing playground	\$25,000	
3	OF	Adaptive Playground	\$99,500	

**\$1,334,500**

4	HS	Coat or repave parking lots & driveway	\$500,000	
4	DA	Insulate DAO roof	\$100,000	
4	HS	Add LED lights to Turf Field	\$300,000	

**\$900,000**

**Total All Projects = \$10,524,252**

# QUESTIONS



Link to: [Forecast 5](#)  
[Budget Summary Look](#)