



2018-19 Final General Fund Budget

For approval on 4 June 2018

2017/18 General Fund Budget

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I. From the Superintendent...

Leading The Way

Considering the ever-increasing challenge of delivering a quality educational program with limited, or in some cases absent state and federal funding, the Big Spring School District will again strategically deploy its resources for optimal student benefit. Whether it be District funds, staff, or time; each used wisely can provide critical benefit to our students. The 2018-2019 budget strategy maintains the communities investment in each and every student. Resources have been allocated, and in many cases reallocated, to help expand and enhance opportunities for our students to pursue their unique interests and aptitudes. Whether it be the expansion of access to the Cumberland Perry Vocational Technical School, enhancement of existing courses and curricula, or the establishment of partnerships with the Pennsylvania State University or Shippensburg University for college in the high school opportunities, the District remains committed to investing in each student's future.

Through other budgeting strategies, the District continues to engage staff in a three-year curriculum revision process that is focused on building 21st Century Skills within our students. Using course content to create leaders and learners that think critically, communicate effectively, collaborate strategically, and are creative will serve them extremely well within and beyond Big Spring. These resources allocated to curriculum development, professional learning, and classroom resources will create those engaging learning opportunities.

Personalized Learning

Supporting student choice and personalization via technology and the differentiation of instruction continues to evolve in K-12 classrooms. The district is implementing an aggressive K-12 curriculum revision process that aims to help build 21st century skills, real world connections and personalization in every classroom. In 2018-19 elementary students will experience a new science curriculum emphasizing hands on and inquiry based learning, while secondary students are connecting classroom learning to the real-world via authentic learning experiences. Through the curriculum revision process and strong professional learning for staff at all levels, via instructional coaches and expert trainers, teachers' focus on building skills in communication, collaboration, creativity and critical thinking in students will continue to be a focus. In 2018-19, the district will look to strengthen its collaborative culture and 4Cs work via cross-building peer walkthroughs and develop a plan for tracking progress and reporting on the growth of these skills in students. The financial commitment to building a curriculum, instruction and assessment system that delivers a personalized learning experience meets the individual needs of all students and best prepares them for post-secondary success.

Safety

School and district safety continue to be areas of focus with this budget. The district prioritizes funds to address four core areas as articulated in the three-year safety plan. Those areas of focus include: Infrastructure, Emergency Drills / Professional Development, Critical Incidence Response Planning,

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and Surveillance and Operations. The district's routine Risk and Vulnerability assessments inform the plan and direct action by the district to ensure total school and district safety. Secure buildings including appropriate levels of surveillance and door locking systems, effective and situational professional learning opportunities to proactively prepare against and for safety issues, and critical response planning remain key focus areas for this budget. In addition, the district aims to grow its current relationship with the Cumberland County Sheriff's Office to include the addition of another School Resource Officer. While above and beyond what any other local or regional school districts provide, our goal of proactively addressing total safety is steadfast and budgeting strategies to support that goal are apparent in this budget.

The transition from tradition using technology

Technology has greatly expanded access to educational resources and continues to change every day. The internet provides access to supplemental tools for teachers as well as additional resources for students. Technology in the classroom can help motivate students to learn and allow them to complete work at their own pace. The district continues on its course of increasing access to technologies that help teachers expand beyond linear, text-based learning and boosting student engagement.

Two years ago the district entered into a five-year partnership with Questeq and during the course of the first year, the district invested in additional resources to form a new technology culture of transformation and leadership aimed at a customer service-oriented approach and a mindset of accomplishing aggressive goals. During the second year, the focus turned to ensuring the stability and capability of the technical infrastructure and building a unique approach to helping with transformation in the classroom. With the help of the Federal E-rate Program, the District renovated its entire wired & wireless infrastructure to better support students, parents & staff.

This year, in support of a gradual transformation to newly redesigned classroom settings and more flexible workspaces, a focus will be placed on increasing access to technologies that facilitate student collaboration and introducing augmented and virtual reality technologies. The district is rolling out a new online Student Registration system as an enhancement to the Aspen student information system as well as beginning an implementation of a new system to manage the documentation for our special education students.

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 because the number of students within the district who need more intensive services continues to increase. Our enrollment figures show that while our students with Learning disabilities continues to decline, the number of students with more complex needs continues its exponential growth. Within this growth are three specific disability areas that require significant district resources. These are students in our Autistic, Emotional Support and MDS (Multiple Disabilities) programs. In order to control spending, the District is actively exploring ways to deliver these services in a more cost-effective manner by collaborating with neighboring districts through our

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consortium and creating new instructional delivery models with private provider partnerships. Some specific examples of this approach are:

- **Consortium:**

By using our consortium relationship with other districts, we continue to operate our own classes and avoid the need to place these students in more expensive IU or private programs. We currently have 8 students in consortium programs out of the District. In addition, we are currently hosting 27 consortium students from 4 different districts in our Life Skills, MDS and Learning Support programs, as well as providing speech services and Deaf and Hard of Hearing services to consortium students from 5 other Districts. Combined, the revenue generated from this arrangement brings in approximately \$275,000.

- **Private providers:**

We continue to work with our private providers to create local programs that reduce the need to use the IU or other high costs programs.

- Merakey (formally NHS): Our “hourly” support model where Merakey provides the autism services and the District uses its staff to provide academic instruction continues to pay off. This past year we had 10 students in this hourly program, an increase of 4 from the previous year, who would have been full tuition students before the program started. Instead of \$50,000 per student, the tuition was approximately 2,500.
- Yellow Breeches (YBEC): I’m pleased to report that YBEC will be bringing its girl’s program to our area beginning with 18-19. Female emotional support students are difficult to program for and currently our only option is the intermediate unit Hilltop program with a tuition rate of approximately 70,000. YBEC’s girls program will provide another option for these students at less than half the cost.
- River Rock: We are working with River Rock to increase their counseling support at the Neville campus for no or a marginal increase in tuition. Our hope is that this will provide us another alternative for Emotional Support students we are currently sending to the IU.

- **District Emotional Support Program:**

Beginning with 18-19 we will be re-designing our Emotional Support program at all 3 levels in order to build our capacity to work with more challenging students. The goal is to reduce the overall number of students we need to send to out of district programs, thus eliminating the need to pay tuition or transportation costs. The first step of this redesign is to add a second Emotional Support position to Oak Flat. With this position, which has been re-allocated from a vacant position elsewhere in the district and as a result represents no overall increase in staff, we plan to bring back several students from placement. In addition we are hoping to contract with an outside provider who can provide specialized training, consultation and aide support.

Fiscal Unpredictability

While the administration and Board are committed to the students of Big Spring, we continue to face uncertain and wavering fiscal support and direction from the Commonwealth and National political leaders. Under the new funding formula, our district faces smaller increases in basic education

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funding even as PSERS continues its unabated rise. Given this unpredictability, the District’s reliance on fund balance --and the stable and predictable property tax – increases as we attempt to provide an appropriate educational environment.

Mandates

While funding slows, unfunded mandates are not. Over the last several years the clearance requirement and federal constraints on food services continued. This last year, the Commonwealth issued guideline allowing students to eat breakfast/lunch without paying at the time of purchase. The expanded definition of homelessness stresses an already tight transportation budget. As before, the legislative requirements for special education remain above and beyond what is mandated by federal law. The retirement system continues to strain the District and Commonwealth with *additional* contribution of \$300,000 (4.8% increase over 2017-18) with the Commonwealth responsible for half of that increase. The total contribution to the PSERS (School District & Commonwealth shares) is estimated at \$6.56 MM meaning retirement expense is 13% of the entire expense budget.

Medical Spending

With the implementation of a qualified high deductible plan, medical insurance for employees decreased by 6% in 2016, 10% in 2017 and another 3.5% for 2018/19 – providing the one bright spot in this budget 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 again at June 30. Medical payments are 6.3% of the entire budget after a reduction from \$3.5 MM last year to an expected \$3.15 MM in 2018/19.

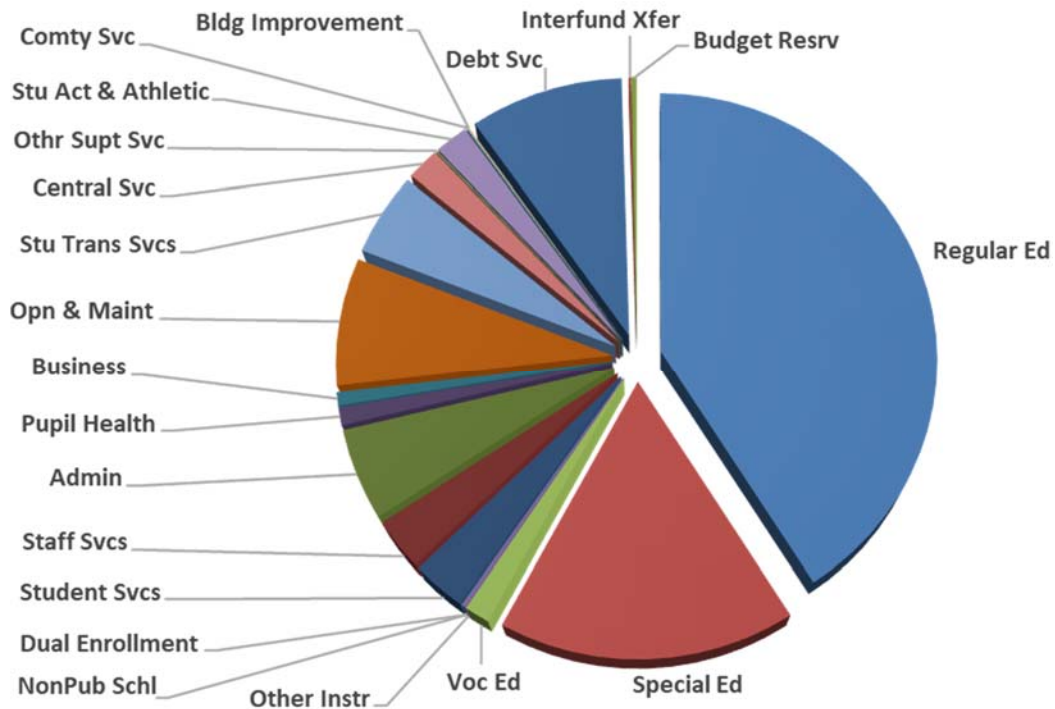
2018-19 Budget – Quick Look:

<u>Description</u>	<u>2018</u>	<u>2019</u>
General Fund Expense	\$49,346,946	\$50,396,578
General Fund Revenue	\$49,166,960	\$50,176,931
Fund Balance Required to Balance	\$179,987	\$219,647
Increase in Expense (as %)	2.0%	2.13%
Increase in Revenue (as %)	2.0%	2.05%
Transfer – Capital Reserve Fund	\$635,000	0
Transfer – Café Fund	\$65,000	\$65,000
Contingency	\$100,000	\$171,731
Medical Premium Change	-10%	-3.55%
Tax Rate (as mills)	14.0429	14.3238
Tax Increase per \$100,000 (in \$)	\$34.25	\$28

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II. Expenditures

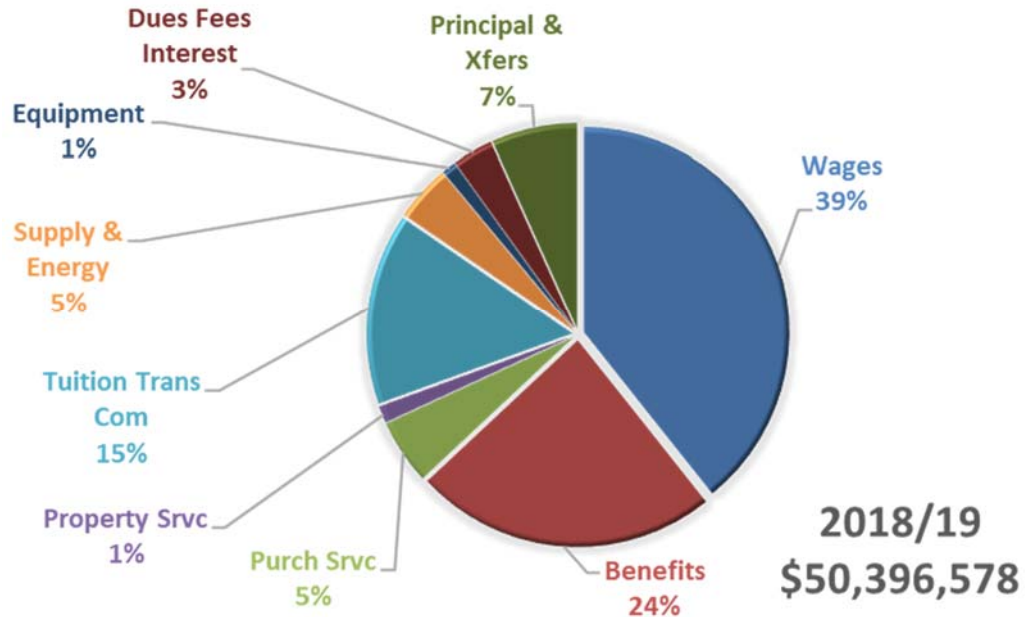
A. Departments. The District's budget for 2018/19 (\$50,396,578) can be reported by Department or by type of expense (Object). Here is the budget by Department:



Func	Description	AFR 2014/15	AFR 2015/16	AFR 2016/17	Budget 2017/18	Budget 2018/19
1100	Regular Ed	17,837,669	\$17,460,059	18,747,319	\$19,732,245	20,664,544
1200	Special Ed	7,547,875	\$7,543,455	7,946,140	\$8,329,045	8,521,655
1300	Voc Ed	539,127	\$550,447	536,454	\$682,000	729,000
1400	Other Instr	17,232	\$9,376	34,332	\$40,610	101,844
1500	NonPub Schl			3,109		3,109
1700	Dual Enrollment	1,801	\$4,282	\$0	\$3,000	3,000
2100	Student Svcs	1,032,988	\$1,091,801	1,323,033	\$1,405,833	1,552,075
2200	Staff Svcs	1,758,863	\$1,788,925	1,409,280	\$1,571,592	1,553,364
2300	Admin	2,411,286	\$2,355,959	2,451,721	\$2,672,667	2,774,533
2400	Pupil Health	491,448	\$512,383	513,811	\$536,775	547,645
2500	Business	329,426	\$395,101	360,023	\$427,717	415,439
2600	Opn & Maint	3,588,380	\$3,449,749	3,653,801	\$3,977,750	3,932,951
2700	Stu Trans Svcs	2,548,819	\$2,386,104	2,430,975	\$2,688,456	2,551,729
2800	Central Svc	199,234	\$421,836	863,870	\$914,307	1,005,538
2900	Othr Supt Svc	27,352	\$28,064	27,664	\$28,000	28,000
3200	Stu Act & Athletic	854,016	\$888,323	948,645	\$1,057,615	1,023,366
3300	Comty Svc	28,636	\$28,559	26,660	\$29,984	38,934
4000	Bldg Improvement	10,000	\$15,596		\$0	\$37,835
5100	Debt Svc	4,047,537	\$3,689,895	3,899,790	\$4,449,350	4,675,286
5200	Interfund Xfer	62,959	\$2,778,835	2,665,909	\$700,000	65,000
5900	Budget Resrv				\$100,000	171,731
Total		\$43,334,648	\$45,398,749	\$47,842,536	\$49,346,946	\$50,396,578

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B. By Type. The chart below shows the same \$50,396,578 broken out by type or object:

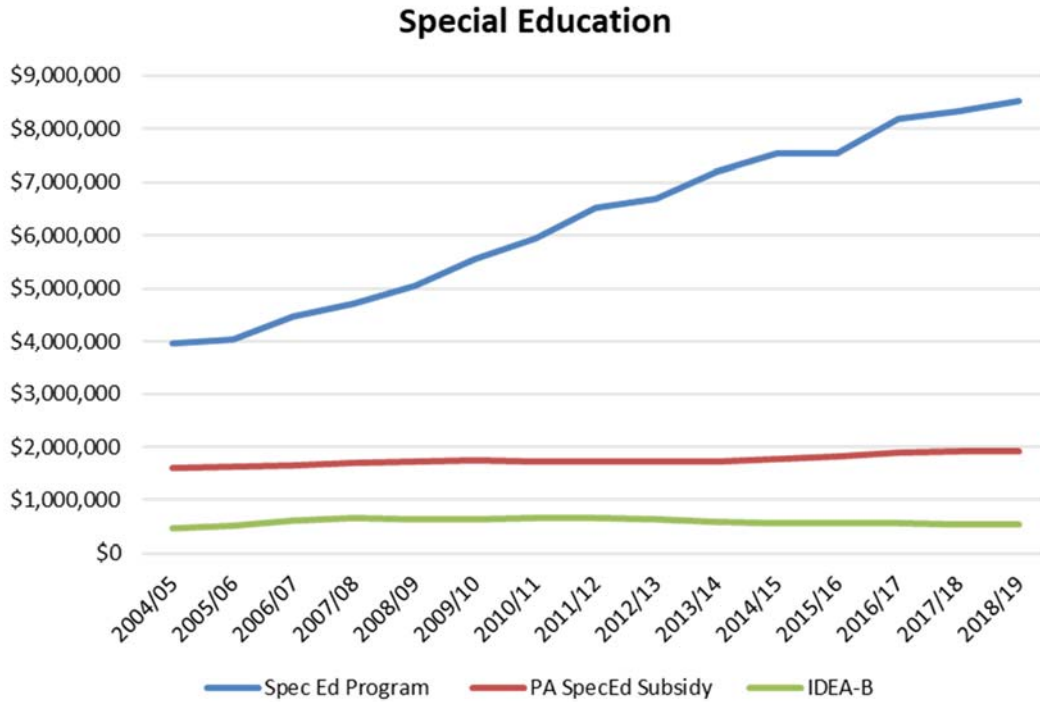


Object Description	AFR	AFR	AFR	Budget	Budget
	2014/15	2015/16	2016/17	2017/18	2018/19
100 Wages	\$18,491,952	\$18,411,612	\$18,668,151	\$19,535,672	19,787,997
200 Benefits	\$9,020,764	\$9,116,089	\$10,252,334	\$11,691,358	12,000,353
300 Purch Srvc	\$1,168,567	\$1,763,493	\$2,185,321	\$2,323,404	2,567,070
400 Property Srvc	\$569,390	\$476,896	\$570,834	\$692,066	664,686
500 Tuition Trans Com	\$7,087,509	\$6,916,921	\$6,898,890	\$7,171,023	7,597,757
600 Supply & Energy	\$1,976,509	\$1,612,875	\$1,828,977	\$1,907,927	2,216,969
700 Equipment	\$847,057	\$585,395	\$801,159	\$695,921	558,175
800 Dues Fees Interest	\$909,941	\$691,633	\$640,321	\$1,084,575	1,608,571
900 Principal & Xfers	\$3,262,959	\$5,823,835	\$5,980,909	\$4,245,000	3,395,000
Total	\$43,334,648	\$45,398,749	\$47,826,896	\$49,346,946	\$50,396,578

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C. Selected Expenditure Items

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

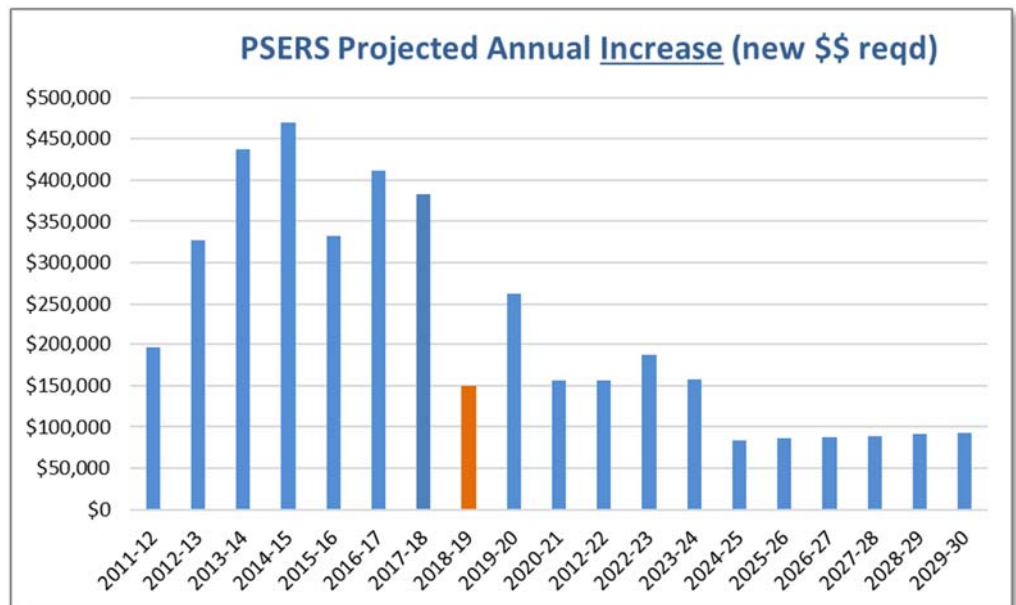
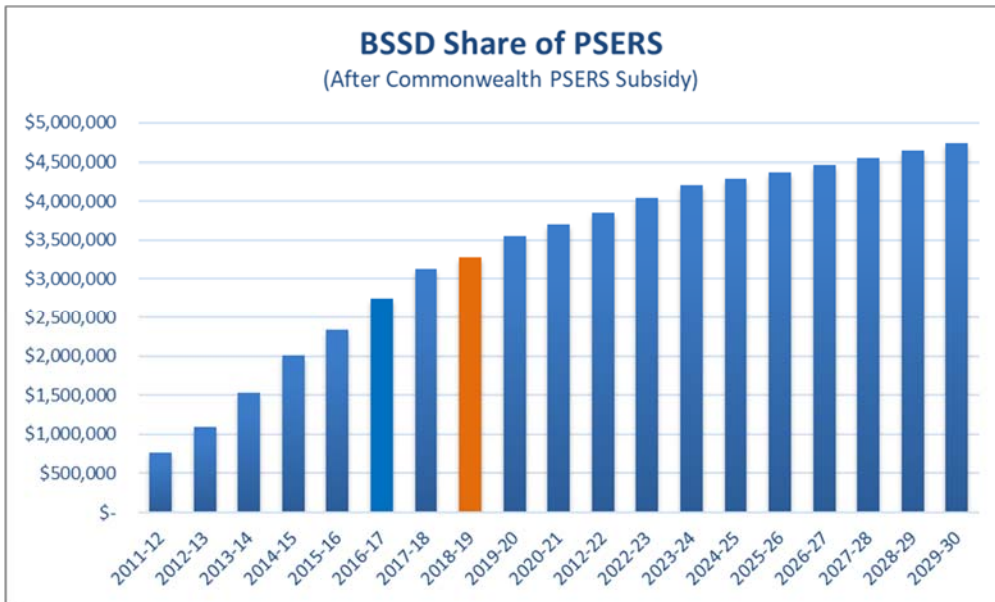


2. **Tuition.** One of the District’s challenges is tuition paid outside the district -- \$4,963,129 projected for 2018/19 -- a 13.5% increase. Cyber expense continues to be the driver of tuition expense.

	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>
Tuition Other PA LEAs	\$234,645	\$145,638	\$151,615	\$244,975	\$385,004	\$317,000	\$308,000
PA Charter (+Cyber)	\$1,420,969	\$1,485,206	\$1,563,636	\$1,510,009	\$1,457,450	\$1,625,000	\$1,975,500
CAOLA Tuition	\$93,812	\$120,235	\$137,037	\$125,118	\$126,094	\$150,000	\$130,000
NonPublic Schls	\$1,620,396	\$1,797,352	\$1,864,731	\$1,844,926	\$1,787,842	\$1,510,528	\$1,750,629
Tuition to CPAVTS	\$615,134	\$606,038	\$539,127	\$550,447	\$536,454	\$682,000	\$729,000
Tuition to HigherEd	\$0	\$0	\$3,135		\$0	\$0	\$0
Aprv Priv Schls	\$68,971	\$69,741	\$182,176	\$134,737	\$76,705	\$68,000	\$70,000
Other	\$29,170	\$39,969	\$33,398	\$18,553	\$0	\$20,000	\$0
Total	\$4,083,098	\$4,264,179	\$4,474,855	\$4,428,765	\$4,369,549	\$4,372,528	\$4,963,129

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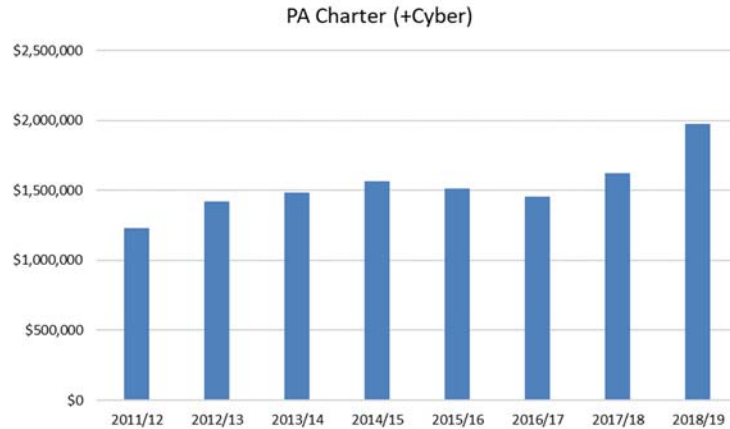
3. **PSERS.** The chart below summarizes the District's PSERS challenge. In 2011/12 we paid a total of \$771,750 for our share of PSERS; in this 2018-19 budget that increases to \$3,282,423 and by 2019/20 it is estimated to be \$3,545,386. This budget requires a year over year increase of \$149,845 for the District's share of contributions; the estimate for next year is a \$262,963 increase.



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

- a. Transfer to Capital Projects in the amount of \$0
- b. Budget Reserve of \$171,731.
- c. Cyber-charter tuition went up 21% to \$1,975,500 in 2018/19.



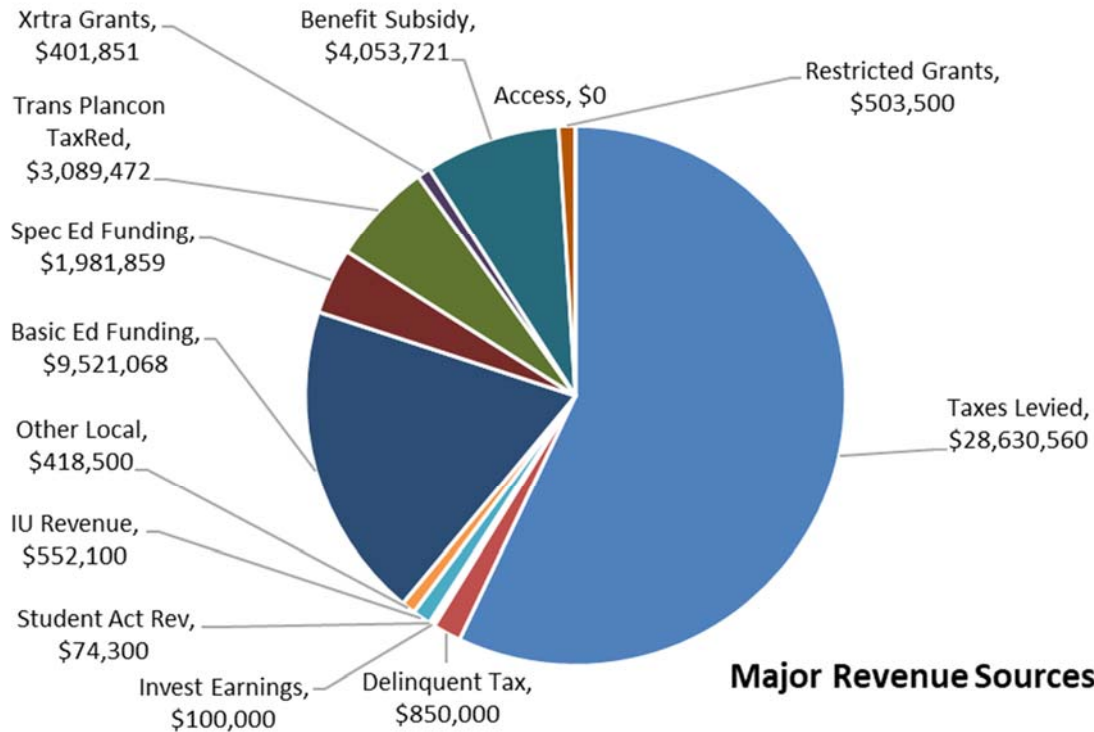
5. Personnel Changes (for 1 Jul 2018)

- a. 2.75% increase for CBA.
- b. Adjusted index (3%) for Administrators below the IU average; 2.1% for those above the average.
- c. 2.75% increase for classified staff along with adjustments to equalize custodial and clerical staff.
- d. Medical premiums reduced by 3.55%.
- e. Current employee breakouts:

Type	2014/15	2015/16	2016/17	2017/18	2018/19
Admins	16	16	15	15	15
Professionals - Full Time	226	228	227	226	226
Professionals - Part Time	2	0	0	0	0
Secretaries - Full Time	22	23	22	22	22
Secretaries - Part Time	4	4	4	4	4
Aides - Full Time	21	21	23	22	22
Aides - Part Time	52	47	39	33	33
..... Custodians/Main.- Full Time	17	17	16	17	18
Custodians/Main. - Part Time	25	25	24	23	23
Technology - Full Time	3	3	2	2	2
Tech - Part-time			1	1	1
FT Total	305	308	305	304	305
PT Total	83	76	68	61	61
	388	384	373	365	366

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III. Revenue



Object Description	2014/15	2015/16	2016/17	2017/18	2018/19
6100 Taxes Levied	\$25,396,333	\$25,934,171	\$27,299,184	\$27,641,952	\$28,630,560
6400 Delinquent Tax	\$917,290	\$912,943	\$868,804	\$910,000	\$850,000
6500 Invest Earnings	\$35,589	\$34,673	\$102,014	\$60,000	\$100,000
6700 Student Act Rev	\$75,850	\$73,305	\$73,088	\$76,350	\$74,300
6800 IU Revenue	\$556,181	\$556,652	\$568,120	\$552,290	\$552,100
6900 Other Local	\$275,878	\$272,533	\$411,461	\$293,500	\$418,500
7100 Basic Ed Funding	\$8,993,605	\$9,139,226	\$9,305,442	\$9,391,840	\$9,521,068
7200 Spec Ed Funding	\$1,865,506	\$1,917,735	\$1,914,375	\$1,996,734	\$1,981,859
7300 Trans Plancon TaxRec	\$3,293,243	\$3,206,293	\$3,024,762	\$3,364,544	\$3,089,472
7500 Xrtra Grants	\$320,597	\$411,063	\$401,851	\$401,851	\$401,851
7800 Benefit Subsidy	\$2,667,040	\$3,118,312	\$3,532,714	\$3,873,738	\$4,053,721
8500 Restricted Grants	\$568,850	\$558,644	\$618,811	\$604,161	\$503,500
8800 Access	\$0	\$0	\$5,947	\$0	\$0
9000 Sale of property		\$41,615			
Total	\$44,965,962	\$46,177,165	\$48,126,573	\$49,166,960	\$50,176,931

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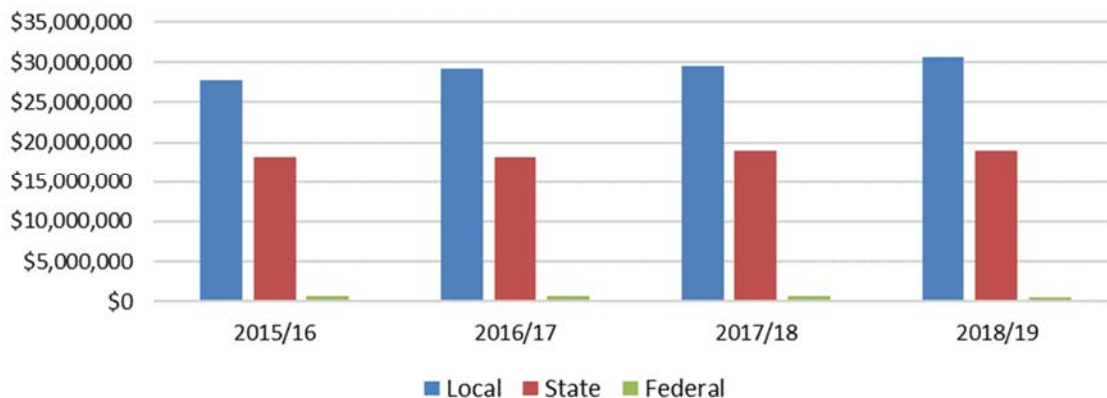
A. Commonwealth Revenue. At the time of this budget, the Commonwealth has not passed a budget and these 2018/19 numbers are based on request from the Governor’s budget address. In the past, this method has proven unreliable. Note the overall increase in these Commonwealth subsidies is only \$32,562 or < 1%.

Major State Subsidies	AFR 013/14	AFR 14/15	AFR 2015/16	AFR 2016/17	2017/18	2018/19
Basic Education Fund (BEF)	8,924,141	8,941,596	9,087,149	9,488,526	9,337,340	9,466,568
Special Education Funding	1,724,253	1,771,736	1,827,743	1,883,516	1,908,984	1,904,859
ABG > RTL	171,093	320,597	401,851	0	401,851	401,851
Transportation	1,564,253	1,597,496	1,666,907	1,651,000	1,775,900	1,766,755
PLANCON Subsidy	806,000	870,736	718,646	776,400	767,379	504,000
SocSec	711,900	675,961	688,215	723,862	741,159	758,210
PSERS	1,569,907	1,991,079	2,430,097	2,855,079	3,132,579	3,295,511
Total of Major Subsidy	\$15,471,547	\$16,169,201	\$16,820,608	\$17,378,383	\$18,065,192	\$18,097,754
					increase =	\$32,562

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

Federal Rev Sources	AFR 2013/14	AFR 2014/15	AFR 2015/16	AFR 2016/17	2017/18	2018/19
IDEA-B	582,420	556,181	552,661	565,494	549,500	549,500
Title I	400,760	444,232	423,460	496,724	496,724	399,000
Title II	123,391	124,618	135,184	122,087	107,437	94,500
Fed Instruct Subsidy	\$1,106,571	\$1,125,031	\$1,111,305	\$1,184,305	\$1,153,661	\$1,043,000

Local v. Commonwealth v. Federal Trend

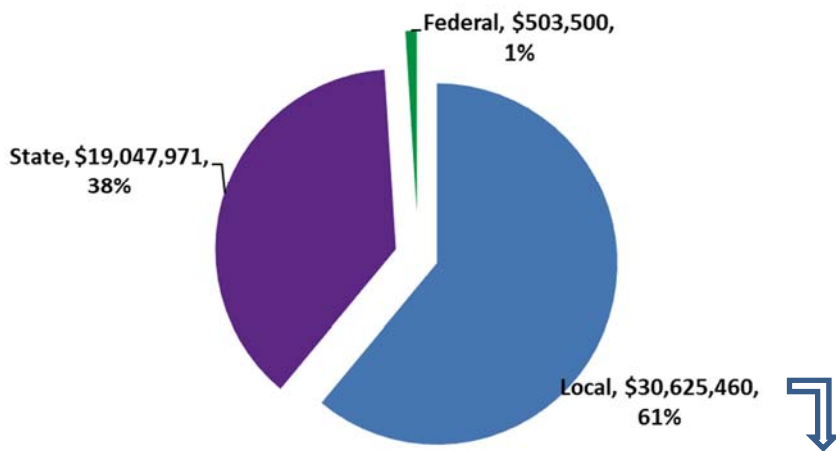


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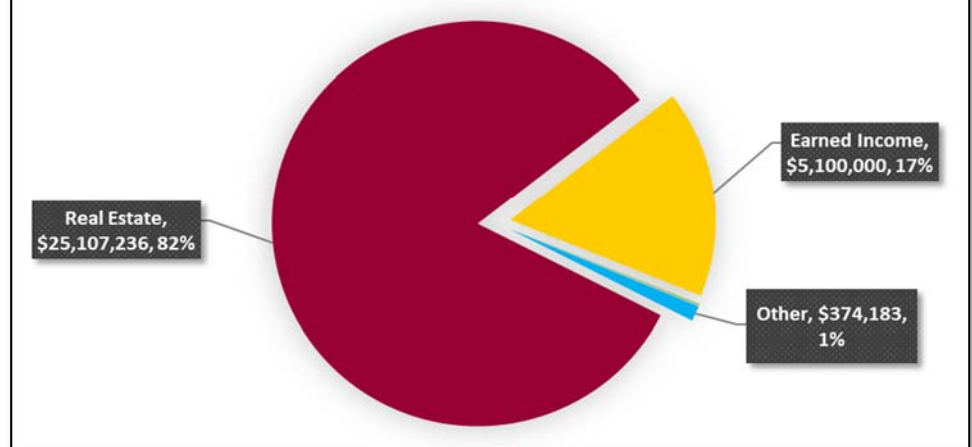
C. Local Effort.

Local effort makes up 61% of the revenue. Most of the local effort is from real estate taxes, with a median assessed value of \$179,600 in the District. The charts below show the makeup of total revenue and then local effort in the 2018/19 budget. Note that the Board elected to not collect the individual per capita (act 679 & 511) taxes again this year.

Total 18/19 Revenue: \$50,176,931



2018/19 Local Effort: \$30,625,430



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D. Real Estate Tax.

The calculation for 2018/19 real estate taxes is shown below. The 3% adjusted index allows a maximum increase of .4242 mills and a maximum millage of 14.5630 for next year. The Board chose to reduce the increase to 0.2809 mills for a total rate of 14.3238 mills in 2018/19.

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

(Proposed) Final

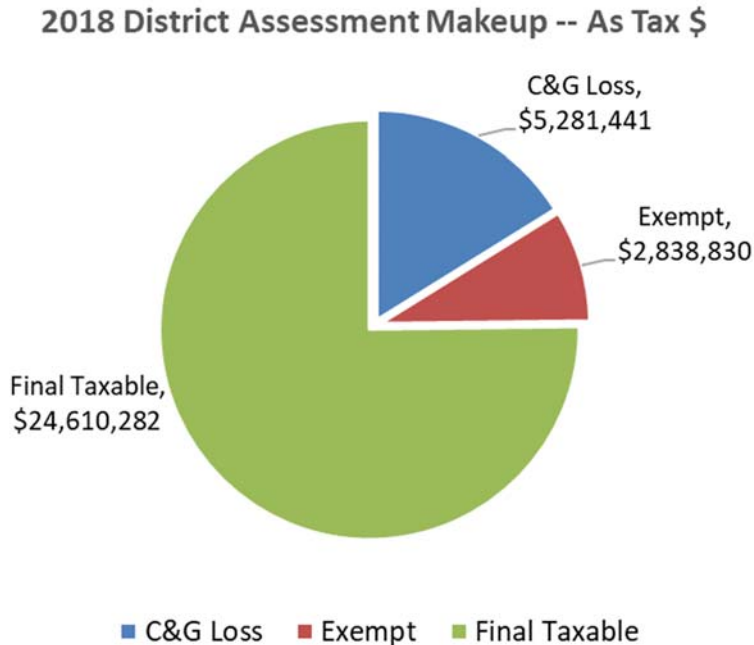
Proposed Final Budget Mills	13.7004	14.0429	14.3238
March Assessed Value	\$1,723,378,300	1,728,353,200	1,752,507,100
Proposed Increase as %	3.10%	2.50%	2.00%
Gross Tax Revenue	\$23,610,972	\$23,497,826	\$24,331,844
Assumed Collection rate	95.0%	95.0%	95.0%
Est. Collected Tax \$\$ from Proposed Mills	\$22,430,422	\$22,322,935	\$23,115,252
Est. Mill Value	\$1,637,209	1589624.283	\$1,613,765

\$2,387

<u>Real Estate Tax Increase as \$\$</u>	<u>Taxes</u>	<u>Taxes</u>	<u>Taxes</u>
Tax on \$100,000 property =	\$1,370	\$1,404	\$1,432
Increase from prior year per \$100,000 =	\$41	\$34	\$28

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One of the challenges unique to Big Spring is the considerable farm property that is in Clean & Green. This results in a loss of approximately \$5,281,441 in tax revenue per the chart below.



<u>Municipality</u>	<u># Parcel</u>	<u>C&G Loss</u>	<u>Exempt</u>	<u>Final Taxable</u>
46 W Pennsboro	2,433	\$92,121,600	\$118,877,100	\$502,793,700
31 Penn	1,453	\$70,169,300	\$17,235,600	\$333,386,700
30 N Newton	1,045	\$68,303,600	\$23,033,100	\$200,737,400
43 Upr Frankford	1,083	\$32,447,100	\$7,206,200	\$141,477,000
14 Lwr Frankford	892	\$26,400,000	\$3,064,200	\$128,013,000
15 Lwr Mifflin	874	\$34,420,300	\$6,929,700	\$116,600,100
44 Upr Mifflin	726	\$29,763,200	\$7,359,300	\$107,182,400
41 S Newton	601	\$20,910,100	\$4,829,200	\$106,049,400
07 Cooke	455	\$1,558,100	\$4,205,200	\$48,183,900
27 Newville North	306	-	\$7,705,700	\$36,768,100
28 Newville South	246	-	\$1,708,800	\$31,315,400
Total	10,121	\$376,093,300	\$202,154,100	\$1,752,507,100
Levy Amount		\$5,281,441	\$2,838,830	\$24,610,282

2018/19 General Fund Budget

E. Current District Debt Service

2018/19 Debt Service Expense

Bond	Principal	Interest	Annual Debt Service	RBC Gross Outstanding
2012	\$ 875,000	\$ 157,625	\$ 1,032,625	\$ 7,680,100
2015	1,255,000	213,735	1,468,735	8,194,990
2016	1,190,000	70,810	1,260,810	2,531,877
2016A	5,000	75,757	80,757	4,293,529
2017	5,000	481,390	486,390	16,450,028
2018	-	345,968	345,968	13,993,846
Totals	\$ 3,330,000	\$ 1,345,285	\$ 4,675,285	\$ 53,144,370

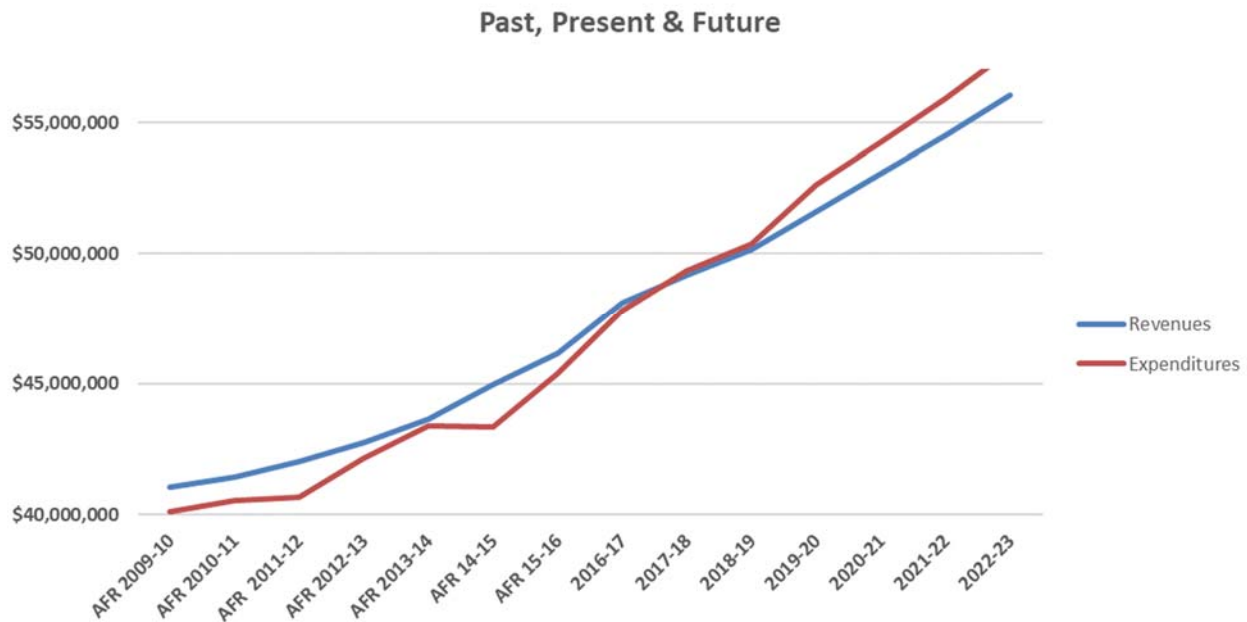
2018/19 Debt Service - PA State Reimbursement

Bond	Reimbursable Total	Principal	Interest
2012	\$ 222,852	\$ 188,835	\$ 34,017
2015	111,808	95,537	16,271
2016	168,974	159,484	9,490
Totals	\$ 503,634	\$ 443,856	\$ 59,778

2018/19 General Fund Budget

F. The Future

Big Spring remains a school district that depends on property tax as the largest source of revenue. Any elimination or reform that decreases the real estate tax will increase the District's dependency on the erratic legislative funding process. The new formula for basic education subsidy will eliminate hold harmless that has protected school districts like Big Spring from declining enrollment. It resulted in a smaller increase this year for Big Spring compared to others in the County; that delta will continue to grow if the formula use continues. On the other hand, there are some indications that we'll see additional tax revenue from warehouse(s) construction. Of course, that could be eliminated under property tax reform.



Appendices

- A -- Budget Summary
- B – Expenditure Summary by Function/Department
- C – Expendure Summary by Cost Center
- D -- Healthcare Summary
- E – Professional Staff Positions
- F – General & Construction Funds Update

Appendix A – Budget Summary

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
CBA	2.7%	2.70%	2.75%	3.00%	3.00%	3.00%	3.00%
Act 93	3.0%	2.70%	2.75% ①	3.00%	3.00%	3.00%	3.00%
ClsStaff	2.0%	2.70%	2.75%	3.00%	3.00%	3.00%	3.00%
Medi	-6.0%	-10.00%	-3.55% ②	10.00%	10.00%	10.00%	10.00%
PSERS	30.03%	32.57%	33.43% ③	34.79%	35.26%	35.68%	36.32%
Energy			1.00%	1.00%	1.25%	1.50%	1.50%
General			2.00%	2.00%	2.00%	2.00%	2.00%
Budget							
Obj Description	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
110 Admin	1,447,815	1,480,267	1,503,578	1,548,685	1,595,146	1,643,000	1,692,290
120 Prof Staff	13,770,606	14,300,608	14,648,312	15,087,761	15,540,394	16,006,606	16,486,804
130 Profess	241,814	244,369	232,873	239,859	247,055	254,467	262,101
140 Tech	72,357	74,840	76,896	79,203	81,579	84,026	86,547
150 Office	861,046	1,049,383	948,450	976,904	1,006,211	1,036,397	1,067,489
160 Crafts	231,969	222,144	274,282	282,510	290,986	299,715	308,707
170 Operations	1,009,032	1,059,846	1,033,898	1,064,915	1,096,862	1,129,768	1,163,661
180 Services	45,335	50,735	54,794	56,438	58,131	59,875	61,671
190 Instructional Asst	988,177	1,053,480	1,014,914	1,045,361	1,076,722	1,109,024	1,142,295
100 Wages	18,668,151	19,535,672	19,787,997	20,381,637	20,993,086	21,622,879	22,271,565
210 Grp Insurances	40,172	41,132	41,547	42,378	43,225	44,090	44,972
220 Soc Sec (7.65%)	1,367,802	1,482,317	1,510,482	1,559,195	1,605,971	1,654,150	1,703,775
230 PSERS	5,499,165	6,265,157	6,564,846 ④	7,090,771	7,402,162	7,715,043	8,089,032
240 Tuition	176,881	175,000	194,300	198,186	202,150	206,193	210,317
250 UnemployComp	7,034	2,000	15,200	15,504	15,814	16,130	16,453
260 WorkComp	105,464	108,858	97,414	99,362	101,350	103,377	105,444
270 Healthcare+HSA	2,712,865	3,228,684	3,154,952 ⑤	3,470,447	3,817,492	4,199,241	4,619,165
280 Retiree Insurance	16,349	15,810	16,212	17,833	19,617	21,578	23,736
290 Other Bene	326,602	372,400	405,400	413,508	421,778	430,214	438,818
310 Admin Svc	87,005	88,500	87,500	89,250	91,035	92,856	94,713
320 Prof Ed Svc	890,893	968,740	1,150,751	1,173,766	1,197,241	1,221,186	1,245,610
330 Oth Prof Svcs	527,566	494,815	477,611	487,163	496,906	506,845	516,982
340 Tech Svc	630,265	710,149	749,708	764,702	779,996	795,596	811,508
350 Security/Safety	48,556	60,000	100,000	102,000	104,040	106,121	108,243
390 Other Svcs	1,036	1,200	1,500	1,530	1,561	1,592	1,624
410 Cleaning Svc	52,876	59,300	55,900	57,018	58,158	59,322	60,508
420 Utility Svc	71,604	78,500	72,000	72,720	73,629	74,733	75,854
430 Repairs	282,449	388,695	369,314	376,700	384,234	391,919	399,757
440 Rentals	153,832	154,821	156,722	159,856	163,054	166,315	169,641
450 Contract Maint	0	0	0	0	0	0	0
460 Xterminate	10,073	10,750	10,750	10,965	11,184	11,408	11,636
510 Stu Trans	2,357,138	2,612,945	2,447,185	2,496,129	2,546,051	2,596,972	2,648,912
520 Insurances	98,240	117,020	94,920	96,818	98,755	100,730	102,744
530 Communications	88,130	89,102	85,775	87,491	89,240	91,025	92,846
540 Advertising	5,584	7,900	6,000	6,120	6,242	6,367	6,495
550 Printing	25,157	23,200	18,705	19,079	19,461	19,850	20,247
560 Tuition	4,243,155	4,222,528	4,833,129	4,929,792	5,028,387	5,128,955	5,231,534
580 Travel	52,817	70,328	84,043	85,724	87,438	89,187	90,971
590 Misc Purch Svc	28,669	28,000	28,000	28,560	29,131	29,714	30,308
610 Gen Supply	575,586	607,841	749,180	764,164	779,447	795,036	810,937
620 Energy	792,795	904,850	847,900	856,379	867,084	880,090	893,291
630 Food	13,824	18,266	19,845	20,242	20,647	21,060	21,481
640 Books	44,486	84,730	151,383	154,411	157,499	160,649	163,862
650 Tech suply, license, fees	402,286	292,240	448,661	457,634	466,787	476,123	485,645
750 New Equip	150,964	532,696	94,250	96,135	98,058	100,019	102,019
760 Repl Equip	615,644	138,725	431,925	440,564	449,375	458,362	467,530
780 Infrastructure	34,551	24,500	32,000	32,640	33,293	33,959	34,638
810 Dues & Fees	54,386	80,225	86,704	88,438	90,207	92,011	93,851
830 Interest + Fees	582,450	1,000,350	1,345,286	1,545,286	1,545,286	1,545,286	1,545,286
840 Contingency			171,731	100,000	100,000	100,000	100,000
890 Misc Purch Svc	3,485	4,000	4,850	4,947	5,046	5,147	5,250
910 Principal	3,315,000	3,445,000	3,330,000	3,440,000	3,440,000	3,440,000	3,440,000
930 Xfer Café			65,000	66,300	67,626	68,979	70,358
930 Xfer to CPF	2,665,909	800,000	0	250,000	250,000	250,000	250,000
Expenditures	47,826,896	\$49,346,946	\$50,396,578	\$52,651,344	\$54,258,743	\$55,930,306	\$57,727,556
	1.9%	3.2%	2.13%	4.5%	3.1%	3.1%	3.2%
Revenues	48,129,401	\$49,166,959	\$50,176,931	\$51,629,705	\$53,053,773	\$54,504,096	\$56,052,239
▲	302,505	(179,987)	(219,647)	(1,021,639)	(1,204,970)	(1,426,210)	(1,675,317)

Mill Value	\$1,637,209	\$1,589,624	\$1,613,765	\$1,717,620	\$1,736,847	\$1,756,206	\$1,775,701
Tax Base Growth	2.2%	0.3%	@ 2 May ①	1.0%	1.0%	1.0%	1.0%
Tax Base	1,723,378,300	1,728,353,200	1,752,507,100	1,770,032,171	1,787,732,493	1,805,609,818	1,823,665,916
Previous Mill Total	13.2885	13.7004	14.043	14.324	14.754	15.196	15.652
Index	3.10%	3.20%	3.00%	3.000%	3.000%	3.000%	3.000%
Index Mills	0.412	0.438	0.421	0.430	0.443	0.456	0.470
Exception Mills	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	3.10%	2.50%	2.00% ②	3.00%	3.00%	3.00%	3.00%
Total Mills	13.7004	14.0429	14.3238	14.7535	15.1961	15.6520	16.1216
Tax Assessment	23,610,972	23,497,826	24,331,844	25,340,905	26,393,297	27,488,140	28,627,148
Collection rate	95%	95%	95.00%	95%	95%	95%	95%
Revenue Source	AFR 2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
6111 Real Estate Taxes	20,238,479	22,322,935	23,115,252	24,073,860	25,073,632	26,113,733	27,195,791
6112 Interim Real Estate Taxes	26,974	41,616	41,616	42,448	43,297	44,163	45,046
6113 Public Utility Realty Taxes	30,188	30,151	30,151	30,151	30,151	30,151	30,151
6114 Payments in Lieu of Taxes	24,192	24,500	24,500	24,500	24,990	25,490	26,000
6117 RE Installment Payments	1,282,486	-	-	-	-	-	-
6120 Per Capita Taxes, Sec. 679	56,412	-	-	-	-	-	-
6141 Per Capita Taxes, Sec 511	56,412	-	-	-	-	-	-
6143 Occupational Privilege Tax	44,041	37,750	44,041	44,041	44,041	44,041	44,041
6151 Earned Income Taxes	5,286,396	4,900,000	5,100,000	5,227,500	5,358,188	5,492,142	5,629,446
6153 Real Estate Transfer Taxes	253,604	285,000	275,000	280,500	286,110	291,832	297,669
6400 Delinquent Real Estate Taxes	852,393	900,000	850,000	867,000	884,340	902,027	920,067
6452 Delinquent Percap Taxes	19,239	10,000	-	-	-	-	-
6500 Earnings on Investments	102,014	60,000	100,000	105,000	110,250	115,763	121,551
6710 Athletic Revenue	51,663	52,800	52,800	52,800	52,800	52,800	52,800
6730 Student Act Fees	16,420	15,750	16,500	16,500	16,500	16,500	16,500
6740 Fees	5,005	5,300	5,000	5,000	5,000	5,000	5,000
6790 Athletic Rentals		2,500	-	-	-	-	-
6831 Rev Intermediate Funds	565,494	549,500	549,500	549,500	549,500	549,500	549,500
6832 Federal IDEA received from an IU	2,626	2,790	2,600	2,600	2,600	2,600	2,600
6910 Rentals	24,395	18,500	18,500	18,500	18,500	18,500	18,500
6944 Receipts from Other LEAs	371,086	255,000	370,000	370,000	370,000	370,000	370,000
6990 Refunds and Other Misc. Revenue	15,980	20,000	30,000	30,000	30,000	30,000	30,000
7110 BEF	9,276,956	9,337,340	9,466,568	9,513,901	9,561,470	9,609,278	9,657,324
7160 Tuition for Priv Homes 1305/1306	28,486	54,500	54,500	54,500	54,500	54,500	54,500
7220 Vocational Education	77,702	87,750	77,000	77,000	77,000	77,000	77,000
7271 Special Education Funding	1,836,673	1,908,984	1,904,859	1,914,383	1,923,955	1,933,575	1,943,243
7311 Student Trans	1,447,418	1,749,262	1,766,755	1,784,422	1,802,266	1,820,289	1,838,492
7212 Nonpublic Trans	19,635	26,638	-	-	-	-	-
7320 Rental and Sinking Fund Payments	736,041	767,379	504,000	504,000	504,000	504,000	504,000
7330 Health Services	48,063	48,000	48,000	48,000	48,000	48,000	48,000
7340 Act 1 Prop Tax Reduction	773,605	773,265	770,717	773,265	773,265	773,265	773,265
7505 PA ABG / RTL Grant(s)	401,851	401,851	401,851	401,851	401,851	401,851	401,851
7599 Additional grants	5,947	-	-	-	-	-	-
7810 Revenue from Social Security	679,495	741,159	758,210	779,598	802,986	827,075	851,887
7820 Revenue from Retirement	2,853,219	3,132,579	3,295,511	3,545,386	3,701,081	3,857,522	4,044,516
8514 NCLB - Title I Disadvantaged Child	496,724	496,724	399,000	399,000	399,000	399,000	399,000
8515 NCLB - Title II Profess. Develop	122,087	107,437	94,500	94,500	94,500	94,500	94,500
8517 NCLB - Title IV Pgms	-	-	10,000	-	10,000	-	10,000
Total Revenues	\$48,129,401	\$49,166,959	\$50,176,931	\$51,629,705	\$53,053,773	\$54,504,096	\$56,052,239
Total Expenditures	\$47,826,896	\$49,346,946	\$50,396,578	\$52,651,344	\$54,258,743	\$55,930,306	\$57,727,556
▲	\$302,505	(\$179,987)	(\$219,647)	(\$1,021,639)	(\$1,204,970)	(\$1,426,210)	(\$1,675,317)

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
1110 Regular Programs						
100 Salaries	10,160,238	10,018,949	10,113,245	10,281,288	8,144,595	10,648,135
200 Employee Benefits	5,030,128	4,959,259	5,605,275	6,283,807	5,060,772	6,529,859
300 Professional & Tech Svcs	133,053	532,984	597,674	721,000	429,160	599,500
400 Purchased Property Svcs	69,560	42,883	99,864	100,616	101,616	100,636
500 Other Purchased Svcs	1,228,976	1,193,594	1,226,055	1,384,820	1,123,099	1,788,595
600 Supplies	498,895	284,877	454,901	394,860	380,377	542,609
700 Property	706,172	425,989	644,439	549,419	511,950	443,250
800 Other Objects	10,647	1,522	5,868	6,435	8,887	6,960
1110 Function (E) Sub Total	17,837,669	17,460,057	18,747,321	19,722,245	15,760,456	20,659,544
1120 Cyber-School (Non-Charter)						
600 Supplies	0	0	0	10,000	0	5,000
1210 Life Skills Support						
100 Salaries	338,104	360,725	363,303	425,539	323,662	395,157
200 Employee Benefits	180,901	199,741	216,152	291,870	215,285	263,565
300 Professional & Tech Svcs	0	604	2,789	1,000	67,808	20,059
400 Property Services	3,216	4,062	3,951	4,500	2,964	4,500
500 Tuition, Trans	5,796	2,748	2,947	4,650	3,217	17,490
600 Supplies	8,991	7,127	6,810	8,200	8,790	7,800
1210 Function (E) Sub Total	537,008	575,007	595,952	735,759	621,726	708,571
1220 Sensory Support						
100 Salaries	129,835	157,464	201,885	275,686	147,506	261,412
200 Employee Benefits	83,072	111,150	140,682	164,641	116,254	145,686
300 Professional & Tech Svcs	141,155	87,604	137,591	108,000	143,617	116,000
500 Other Purchased Services	100,228	138,611	202,491	177,000	1,013	169,000
600 Supplies	887	3,433	4,474	2,900	2,667	2,400
800 Other Objects	0	250	250	750	253	750
1220 Function (E) Sub Total	455,177	498,512	687,373	728,977	411,310	695,248
1230 Emotional & Autistic Supt						
100 Salaries	416,600	400,600	456,833	418,647	367,270	461,871
200 Employee Benefits	207,019	189,819	232,640	238,496	221,398	282,110
300 Professional & Tech Svcs	277,768	23,772	17,255	17,400	55,348	55,600
500 Other Purchased Services	1,971,709	2,021,141	2,004,649	1,695,528	1,661,394	1,874,520
600 Supplies	0	429	65	600	367	600
1230 Function (E) Sub Total	2,873,096	2,635,761	2,711,442	2,370,671	2,305,777	2,674,701
1240 Learning Supt / Gifted						
100 Salaries	1,910,086	1,920,211	1,987,747	2,235,153	1,640,336	2,059,208
200 Employee Benefits	949,050	939,177	1,066,663	1,338,240	979,968	1,207,938
300 Professional & Tech Svcs	3,839	5,393	4,664	3,000	125,321	57,600
500 Other Purchased Services	385,772	332	24,576	20,825	19,992	20,825
600 Supplies	26,888	27,972	33,456	69,550	84,857	133,250
700 Property	0	106	0	0	0	0
1240 Function (E) Sub Total	3,275,635	2,893,191	3,117,106	3,666,768	2,850,474	3,478,821
1270 Multi-handicapped Support						
100 Salaries	103,984	138,276	147,819	160,692	152,832	184,001
200 Employee Benefits	31,888	46,770	73,066	87,215	92,856	111,818
300 Professional & Tech Svcs	0	0	12,276	0	3,128	39,000

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
500 Other Purchased Services	2,561	3,763	3,431	3,000	2,415	0
600 Supplies	563	2,840	2,005	800	5,217	3,100
1270 Function (E) Sub Total	138,996	191,649	238,597	251,707	256,448	337,919
1290 Other Services						
100 Salaries	0	0	12,314	13,373	12,880	13,735
200 Employee Benefits	0	0	4,740	5,490	5,193	5,660
300 Professional & Tech Svcs	151,190	326,270	318,498	248,000	483,207	368,200
500 Other Purchased Services	112,834	411,593	251,123	275,300	253,411	200,600
600 Supplies	673	128	4,917	1,000	1,571	7,200
700 Property	3,266	9,092	4,079	32,000	23,826	31,000
1290 Function (E) Sub Total	267,963	747,083	595,671	575,163	780,088	626,395
1390 Other Vocational Ed Programs						
500 Other Purchased Services	539,127	550,447	536,454	682,000	613,610	729,000
1420 Summer School						
100 Salaries	11,008	661	10,381	15,000	17,054	22,500
200 Employee Benefits	3,197	220	1,678	5,648	6,841	9,244
300 Professional & Tech Svcs	-140	0	100	0	0	100
600 Supplies	0	0	487	0	1,718	2,500
1420 Function (E) Sub Total	14,065	881	12,646	20,648	25,613	34,344
1430 Homebound Instruction						
100 Salaries	351	0	6,848	5,500	856	0
200 Employee Benefits	101	0	2,564	7,762	342	0
500 Other Purchased Services	741	0	340	1,700	0	2,500
1430 Function (E) Sub Total	1,193	0	9,752	14,962	1,198	2,500
1440 Alt Regular Education Programs						
300 Professional & Tech Svcs	0	4,293	0	0	163	0
500 Other Purchased Services	1,974	4,202	11,934	5,000	63,300	65,000
1440 Function (E) Sub Total	1,974	8,495	11,934	5,000	63,463	65,000
1500 Nonpublic School Programs						
500 Other Purchased Services	0	0	3,109	0	0	3,109
1700 Community/jr College Ed Prog						
500 Other Purchased Services	3,135	1,734	0	0	0	0
600 Supplies	-1,334	2,548	0	3,000	0	3,000
1700 Function (E) Sub Total	1,801	4,282	0	3,000	0	3,000
2110 Supv Of Pupil Personnel Svcs						
100 Salaries	0	0	99,488	101,754	94,275	104,553
200 Employee Benefits	0	0	40,062	44,032	41,223	46,123
300 Professional & Tech Svcs	0	0	400	2,000	90	2,000
500 Other Purchased Services	0	0	544	3,000	321	3,000
800 Other Objects	0	0	0	1,000	315	1,000
2110 Function (E) Sub Total	0	0	140,494	151,786	136,224	156,676
2120 Guidance Services						
100 Salaries	508,674	500,874	523,765	539,699	432,452	557,198
200 Employee Benefits	243,286	240,566	276,088	317,803	253,189	322,814

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
300 Professional & Tech Svcs	0	755	990	1,600	1,065	1,600
400 Purchased Property Services	1,195	206	0	0	0	0
500 Other Purchased Services	230	521	594	850	84	750
600 Supplies	2,144	1,918	14,014	16,675	21,527	16,368
800 Other Objects	1,305	2,694	1,313	1,800	1,213	2,100
2120 Function (E) Sub Total	756,834	747,534	816,764	878,427	709,530	900,830
2140 Psychological Services						
100 Salaries	130,704	147,066	140,698	144,087	120,244	148,438
200 Employee Benefits	39,017	62,827	61,429	67,501	56,381	70,964
300 Professional & Tech Svcs	5,089	31,424	50,674	41,500	66,718	6,500
500 Other Purchased Services	2,053	484	1,775	1,500	957	1,600
600 Supplies	5,975	3,847	6,337	6,000	4,279	6,000
800 Other Objects	0	479	0	1,000	0	1,000
2140 Function (E) Sub Total	182,838	246,127	260,913	261,588	248,579	234,502
2160 Social Work Services						
100 Salaries	58,466	62,069	63,644	65,653	51,018	67,725
200 Employee Benefits	34,124	35,351	40,152	46,029	37,036	47,151
500 Other Purchased Services	726	720	1,066	2,050	576	551
800 Other Objects	0	0	0	300	0	300
2160 Function (E) Sub Total	93,316	98,140	104,862	114,032	88,630	115,727
2170 Student Accounting Services						
100 Salaries	0	0	0	0	19,778	49,267
200 Employee Benefits	0	0	0	0	12,313	41,743
300 Professional & Tech Svcs	0	0	0	0	1,600	850
500 Other Purchased Services	0	0	0	0	34	100
600 Supplies	0	0	0	0	62,608	52,380
2170 Function (E) Sub Total	0	0	0	0	96,333	144,340
2240 Tech Supp Svcs						
100 Salaries	304,048	335,368	109,712	107,214	100,835	110,331
200 Employee Benefits	130,945	157,186	60,624	63,740	57,325	65,630
300 Professional & Tech Svcs	59,717	74,014	51,073	54,788	25,198	50,306
400 Purchased Property Services	135	0	907	0	0	0
500 Other Purchased Services	42,724	39,713	36,605	35,470	34,954	36,050
600 Supplies	5,785	12,912	33,996	13,800	16,645	13,800
700 Property	61,575	25,437	19,757	12,500	2,952	12,500
800 Other Objects	0	239	0	0	24	0
2240 Function (E) Sub Total	604,929	644,869	312,674	287,512	237,933	288,617
2250 School Library Services						
100 Salaries	193,025	197,460	200,582	205,989	206,426	267,182
200 Employee Benefits	102,923	109,726	115,118	128,164	125,812	157,083
300 Professional & Tech Svcs	568	494	615	625	424	625
500 Other Purchased Services	268	133	208	165	245	165
600 Supplies	28,907	27,911	32,689	31,070	31,251	31,420
800 Other Objects	590	590	590	1,290	1,280	1,290
2250 Function (E) Sub Total	326,281	336,314	349,802	367,303	365,438	457,765
2260 Instruc & Curriculum Dev Svcs						
100 Salaries	340,634	338,230	287,401	423,053	250,130	259,477

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
200 Employee Benefits	167,693	159,996	161,191	171,924	138,908	149,996
300 Professional & Tech Svcs	0	21,750	5,456	14,000	1,843	12,000
500 Other Purchased Services	4,221	3,826	4,225	5,200	3,838	5,750
600 Supplies	28,301	143	4,816	4,850	12,204	23,350
700 Property	0	715	0	0	0	0
800 Other Objects	1,245	1,246	180	1,600	1,734	1,600
2260 Function (E) Sub Total	542,094	525,906	463,269	620,627	408,657	452,173
2270 Instructional Staff Dev Svcs						
100 Salaries	51,999	7,060	3,392	5,500	1,473	4,500
200 Employee Benefits	148,171	170,175	150,806	175,000	106,027	167,264
300 Professional & Tech Svcs	61,780	65,126	89,505	74,000	121,842	125,952
500 Other Purchased Services	11,204	21,646	26,566	32,100	47,021	47,740
600 Supplies	6,429	14,587	12,508	8,550	10,638	8,303
800 Other Objects	3,369	475	758	1,000	870	1,050
2270 Function (E) Sub Total	282,952	279,069	283,535	296,150	287,871	354,809
2310 Board Services						
100 Salaries	5,445	5,610	4,550	5,000	5,100	5,500
200 Employee Benefits	1,518	1,808	1,828	3,914	1,995	2,325
300 Professional & Tech Svcs	2,124	149	50	0	0	0
500 Other Purchased Services	298	2,115	298	300	223	250
600 Supplies	818	725	917	800	657	750
700 Property	0	0	0	2,500	0	0
800 Other Objects	38	10,991	13,575	15,000	11,249	14,500
2310 Function (E) Sub Total	10,241	21,398	21,218	27,514	19,224	23,325
2330 Tax Assessment & Collect Svcs						
100 Salaries	89,447	102,736	67,190	85,772	58,914	84,313
200 Employee Benefits	11,077	10,405	19,056	29,471	24,533	29,717
300 Professional & Tech Svcs	80,550	86,191	82,995	80,000	77,114	86,000
500 Other Purchased Services	23,408	24,016	26,424	34,300	12,760	17,105
600 Supplies	181	84	92	0	3,508	3,570
2330 Function (E) Sub Total	204,663	223,432	195,757	229,543	176,829	220,705
2350 Legal and Actging Services						
300 Professional & Tech Svcs	56,457	66,701	66,247	69,000	64,124	69,000
2360 Office Of Supt (ex.dir.)svcs						
100 Salaries	321,277	327,345	333,451	337,110	300,898	345,757
200 Employee Benefits	127,786	123,960	139,481	157,938	138,363	172,391
300 Professional & Tech Svcs	4,584	4,063	1,742	4,000	6,859	3,000
500 Other Purchased Services	6,538	6,729	9,573	13,200	6,242	11,500
600 Supplies	10,964	1,640	8,776	9,500	10,130	11,800
700 Property	17,786	737	0	30,777	0	15,777
800 Other Objects	19,856	15,038	14,354	20,000	21,029	22,900
2360 Function (E) Sub Total	508,791	479,512	507,377	572,525	483,521	583,125
2370 Community Svcs (Calendar)						
100 Salaries	0	0	0	6,000	2,000	4,000
200 Employee Benefits	0	0	0	2,414	0	1,233
500 Other Purchased Services	5,671	6,180	6,086	6,100	5,700	6,000
600 Supplies	30	0	0	0	0	0

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
2370 Function (E) Sub Total	5,701	6,180	6,086	14,514	7,700	11,233
2380 Office Of The Principal Svcs						
100 Salaries	1,034,133	997,129	1,026,957	1,057,723	971,860	1,100,978
200 Employee Benefits	541,317	519,657	584,017	656,067	593,608	718,313
300 Professional & Tech Svcs	122	0	0	0	549	0
400 Purchased Property Services	7,410	0	0	0	0	0
500 Other Purchased Services	10,425	8,094	8,577	8,095	5,405	8,078
600 Supplies	16,505	17,967	19,952	18,436	15,543	21,726
700 Property	0	0	0	1,000	-500	1,000
800 Other Objects	2,462	1,694	2,957	3,050	1,470	1,250
2380 Function (E) Sub Total	1,612,374	1,544,541	1,642,460	1,744,371	1,587,935	1,851,345
2390 Other Svcs (Graduation)						
500 Other Purchased Services	0	1,554	1,573	1,600	110	1,700
600 Supplies	13,059	12,643	11,002	13,600	12,005	14,100
2390 Function (E) Sub Total	13,059	14,197	12,575	15,200	12,115	15,800
2420 Medical Svcs (SAP/Teenline)						
300 Professional & Tech Svcs	0	8,153	9,653	7,500	8,453	7,500
600 Supplies	0	277	475	300	89	1,000
2420 Function (E) Sub Total	0	8,430	10,128	7,800	8,542	8,500
2440 Nursing Services						
100 Salaries	317,089	317,254	310,763	318,042	261,799	317,177
200 Employee Benefits	152,889	169,968	175,583	189,733	154,407	190,768
300 Professional & Tech Svcs	13,561	5,440	3,599	8,200	3,516	8,400
400 Purchased Property Services	0	315	352	400	520	400
500 Other Purchased Services	108	145	98	250	140	250
600 Supplies	7,241	9,615	8,110	10,900	9,679	17,400
700 Property	435	1,087	4,947	1,000	0	4,200
800 Other Objects	125	130	130	450	130	450
2440 Function (E) Sub Total	491,448	503,954	503,582	528,975	430,191	539,045
2490 Other Health Services						
600 Supplies	0	0	100	0	0	100
2510 Fiscal Services						
100 Salaries	217,090	216,060	208,389	227,548	205,445	228,763
200 Employee Benefits	73,031	97,341	106,659	123,502	108,164	128,476
300 Professional & Tech Svcs	12,295	14,334	13,413	23,740	10,407	13,850
400 Purchased Property Services	2,571	1,798	2,996	2,000	1,767	3,000
500 Other Purchased Services	12,536	11,933	9,434	15,650	10,453	10,100
600 Supplies	961	16,694	18,483	21,250	33,633	28,550
700 Property	10,261	36,349	0	13,277	0	2,000
800 Other Objects	681	591	649	750	643	700
2510 Function (E) Sub Total	329,426	395,100	360,023	427,717	370,512	415,439
2610 Supv Of Oper & Maint Plant Svc						
100 Salaries	68,474	69,553	71,628	73,755	67,608	76,100
200 Employee Benefits	39,648	40,858	47,004	50,523	44,369	51,945
300 Professional & Tech Svcs	625	1,184	1,008	1,750	2,126	1,150
400 Purchased Property Services	354	0	0	1,000	0	0

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
500 Other Purchased Services	863	498	364	1,100	566	850
600 Supplies	915	726	990	1,350	1,252	1,275
700 Property	0	23,361	16,709	3,100	0	5,000
800 Other Objects	324	608	300	400	230	500
2610 Function (E) Sub Total	111,203	136,788	138,003	132,978	116,151	136,820
2620 Operation Of Buildings Svcs						
100 Salaries	1,043,198	1,009,027	1,102,489	1,113,530	950,418	1,107,733
200 Employee Benefits	456,967	460,669	555,116	619,123	529,121	629,878
300 Professional & Tech Svcs	1,006	605	1,993	2,500	0	1,500
400 Purchased Property Services	334,847	316,069	367,444	468,350	389,869	455,350
500 Other Purchased Services	123,948	119,333	112,119	118,650	101,207	109,250
600 Supplies	1,199,322	1,068,759	1,030,460	1,143,830	978,236	1,104,500
700 Property	7,504	5,575	26,068	7,500	0	0
800 Other Objects	85	0	0	150	0	0
2620 Function (E) Sub Total	3,166,877	2,980,037	3,195,689	3,473,633	2,948,851	3,408,211
2630 Care & Upkeep Of Grounds Svcs						
100 Salaries	70,849	69,941	73,787	91,743	73,429	97,142
200 Employee Benefits	37,105	38,696	41,903	47,055	43,622	49,113
300 Professional & Tech Svcs	60	0	109	1,000	0	100
400 Purchased Property Services	54,146	54,293	32,918	55,200	41,870	34,900
600 Supplies	56,500	49,660	49,427	52,650	46,901	52,000
700 Property	2,109	25,097	15,180	3,500	50,227	7,000
800 Other Objects	0	0	65	150	200	100
2630 Function (E) Sub Total	220,769	237,687	213,389	251,298	256,249	240,355
2650 Vehicle Operation & Maint Svcs						
400 Purchased Property Services	5,684	3,863	4,490	5,500	5,344	5,500
600 Supplies	10,100	6,990	8,857	10,650	9,502	9,500
700 Property	0	0	25,919	19,500	55,358	0
2650 Function (E) Sub Total	15,784	10,853	39,266	35,650	70,204	15,000
2660 Security Svcs						
100 Salaries	19,414	13,522	15,917	20,735	18,426	23,794
200 Employee Benefits	3,792	1,176	1,218	3,456	8,446	3,821
300 Professional & Tech Svcs	44,654	64,389	48,556	60,000	45,630	100,000
600 Supplies	695	0	1,433	0	956	4,600
2660 Function (E) Sub Total	68,555	79,087	67,124	84,191	73,458	132,215
2690 Other Svcs (Real Estate Tax)						
800 Other Objects	5,192	5,297	329	0	336	350
2710 Supv of Student Trans. Svcs						
100 Salaries	64,192	63,431	65,809	75,821	64,819	81,007
200 Employee Benefits	25,970	27,735	31,754	36,240	30,240	38,392
600 Supplies	2,731	2,428	220	0	275	300
700 Property	0	525	0	0	0	0
2710 Function (E) Sub Total	92,893	94,119	97,783	112,061	95,334	119,699
2720 Vehicle Operation Svcs						
300 Professional & Tech Svcs	360	75	401	0	309	0
500 Other Purchased Services	2,257,167	2,139,281	2,127,918	2,401,000	1,657,842	2,195,159

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
600 Supplies	2,897	3,050	3,050	3,100	3,210	33,000
700 Property	30,831	800	8,272	0	0	0
800 Other Objects	183	33	65	0	0	99
2720 Function (E) Sub Total	2,291,438	2,143,239	2,139,706	2,404,100	1,661,361	2,228,258
2730 Traffic Control Svcs						
100 Salaries	28,341	28,753	29,418	30,000	25,863	31,000
200 Employee Benefits	2,186	2,200	2,251	2,295	2,943	2,872
2730 Function (E) Sub Total	30,527	30,953	31,669	32,295	28,806	33,872
2750 Nonpublic Transportation						
500 Other Purchased Services	133,961	117,792	161,817	140,000	93,710	169,900
2810 Plan, research, devlp & Eval Svc						
600 Supplies	0	0	0	0	18,000	0
2820 Information Services						
300 Professional & Tech Svcs	34,155	49,638	52,957	57,649	45,887	67,735
400 Purchased Property Services	85,472	48,607	53,111	49,700	48,804	50,800
600 Supplies	1,394	1,349	4,945	1,250	1,108	1,250
700 Property	740	13,865	14,794	12,000	5,195	19,500
2820 Function (E) Sub Total	121,761	113,459	125,807	120,599	100,994	139,285
2830 Staff Services						
100 Salaries	33,501	61,376	68,292	69,799	65,225	76,768
200 Employee Benefits	26,258	45,991	86,810	68,522	80,712	96,143
300 Professional & Tech Svcs	9,167	17,041	2,776	1,200	2,333	3,800
500 Other Purchased Services	0	0	0	0	315	250
600 Supplies	0	0	12,548	15,000	25,854	18,700
800 Other Objects	0	40	65	0	0	360
2830 Function (E) Sub Total	68,926	124,448	170,491	154,521	174,439	196,021
2840 Data Processing Services						
300 Professional & Tech Svcs	0	182,329	566,901	639,187	591,096	670,232
2890 Other Sup Svcs (Wellness)						
200 Employee Benefits	403	0	0	0	0	0
300 Professional & Tech Svcs	8,144	1,601	-2,643	0	-2,875	0
600 Supplies	0	0	3,314	0	3,417	0
2890 Function (E) Sub Total	8,547	1,601	671	0	542	0
2910 Support Services						
500 Other Purchased Services	27,352	27,589	27,664	28,000	27,523	28,000
3210 School Sponsored Student Activities						
100 Salaries	102,294	116,105	134,711	171,500	89,065	176,170
200 Employee Benefits	28,897	36,737	46,729	68,976	33,231	72,371
300 Professional & Tech Svcs	0	0	0	0	1,574	0
500 Other Purchased Services	10,247	-716	8,734	10,000	8,541	10,400
600 Supplies	2,041	509	-909	0	0	0
3210 Function (E) Sub Total	143,479	152,635	189,265	250,476	132,411	258,941

Appendix B -- Expenditure Summary by Function/Department

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
3250 School Sponsored Athletics						
100 Salaries	401,215	410,058	411,138	411,050	312,576	371,305
200 Employee Benefits	136,819	150,420	160,942	191,300	104,481	172,738
300 Professional & Tech Svcs	56,684	69,237	57,851	76,765	69,858	78,911
500 Other Purchased Services	60,708	56,693	59,518	62,620	56,212	62,620
600 Supplies	37,051	27,130	34,190	33,456	29,877	32,608
700 Property	1,758	12,544	19,318	2,848	1,068	11,948
800 Other Objects	16,302	9,605	16,423	29,100	14,877	34,295
3250 Function (E) Sub Total	710,537	735,687	759,380	807,139	588,949	764,425
3310 Community Recreation (pool)						
100 Salaries	16,213	16,618	14,606	16,717	11,115	16,400
200 Employee Benefits	3,003	3,561	3,054	3,467	1,891	6,774
300 Professional & Tech Svcs	0	0	1,454	0	0	0
400 Purchased Property Services	4,800	4,800	4,800	4,800	4,800	9,600
600 Supplies	0	-538	-92	0	0	0
700 Property	4,620	4,117	1,678	5,000	1,500	5,000
3310 Function (E) Sub Total	28,636	28,558	25,500	29,984	19,306	37,774
3390 Other Cmnty Svcs (Title I, Post Grad)						
600 Supplies	0	0	1,160	0	751	1,160
4600 Building Improvement Svcs						
100 Salaries	0	0	0	0	0	29,400
200 Employee Benefits	0	0	0	0	0	8,435
300 Professional & Tech Svcs	10,000	13,100	0	0	0	0
600 Supplies	0	2,496	0	0	0	0
4600 Function (E) Sub Total	10,000	15,596	0	0	0	37,835
5100 Other Financing Uses						
800 Other Objects	0	640,113	0	0	676	0
900 Other Uses Of Funds	0	3,045,000	0	0	0	0
5100 Function (E) Sub Total	0	3,685,113	0	0	676	0
5110 Debt Service						
300 Professional & Tech Svcs	0	4,782	2,340	4,000	2,340	0
800 Other Objects	842,713	0	582,449	1,000,350	988,778	1,345,286
900 Other Uses Of Funds	3,200,000	0	3,315,000	3,445,000	3,445,000	3,330,000
5110 Function (E) Sub Total	4,042,713	4,782	3,899,789	4,449,350	4,436,118	4,675,286
5130 Refund Of Prior Year Rev						
800 Other Objects	4,824	0	0	0	0	0
5230 Capital Projects Fund Transfers						
900 Other Uses Of Funds	0	2,714,344	2,600,000	635,000	0	0
5250 Enterprise Fund Transfers						
900 Other Uses Of Funds	62,959	64,491	65,909	65,000	0	65,000
5900 Budgetary Reserve						
800 Other Objects	0	0	0	100,000	0	171,731
Report Totals	43,334,648	45,398,275	47,842,535	49,346,946	40,865,316	50,396,578

Appendix C -- Expenditure Summary by Cost Center

Account Description	2014/15	2015/16	2016/17	2017/18		2018/19
	Actual	Actual	Actual	Budget	YTD	Budget
000 District-wide	27,351,400	29,360,729	30,074,609	30,646,144	25,023,071	31,507,667
0610 Transportation	2,508,304	2,386,103	2,430,975	2,688,456	1,879,211	2,551,729
0630 Building & Property	3,113,272	3,246,178	3,453,471	3,776,059	3,287,565	3,687,411
0720 Special Ed - Gen	4,431,734	5,191,938	5,628,842	6,225,749	4,911,638	6,002,895
0721 YBEC	244,493	339,365	297,574	434,528	407,370	351,000
0722 River Rock	582,916	544,625	542,749	576,000	477,970	472,000
0723 NHS Autism	296,356	919,121	850,497	400,000	675,013	839,520
0724 New Story	0	65,256	76,570	68,000	68,400	70,000
0725 Therabilities	249,200	218,934	201,246	200,000	212,135	207,200
0726 Vista	10,472	23,772	17,255	17,400	17,000	17,000
0729 Other Special Ed	0	604	1,152	1,000	1,387	1,000
0730 Consort Prime ILS	453	253	445	800	300	0
0731 Consort Upper ILS	439	96	337	800	266	800
0734 Consort Prime LSS	2,071	1,502	2,804	3,400	65,126	22,359
0735 Consort Upper LSS	68,161	68,840	75,392	189,430	68,851	90,758
0736 Consort MS LSS	82,178	84,759	94,912	99,900	81,787	101,439
0738 Consort EL MDS	109,579	132,201	142,040	139,589	141,978	161,719
0739 Consort MS MDS	106	52	2,728	0	112,166	176,200
0741 Out of District ES	40,832	8,342	80,780	42,000	26,087	42,000
0742 Consort MS Aut	0	0	0	0	79,082	101,153
0770 Pupil Svcs	23,432	297,785	319,242	334,450	313,687	411,073
0850 HR / Wellness	17,311	18,682	16,060	16,200	29,044	21,610
0911 Technology	272,424	622,801	1,060,992	1,568,157	1,501,371	1,209,523
0912 1:1 Technology	647,708	280,926	512,471	0	5,776	364,000
0924 Newville Elem	13,960	11,199	12,415	16,501	14,505	16,505
0925 Oak Flat Elem	16,417	14,304	15,808	18,741	18,469	18,948
0927 Mount Rock Elem	10,368	11,688	13,785	16,528	13,607	16,532
0930 Middle School	26,963	25,616	27,934	29,864	30,887	31,868
0940 High School	44,951	29,604	57,404	60,367	45,917	63,373
0941 Graduation	13,059	14,197	12,575	15,200	12,115	15,800
0951 Curriculum & Instruct	553,084	464,591	654,142	600,520	441,644	715,681
0952 Title I	487,362	461,169	559,554	546,824	403,869	526,280
0953 Title II	113,350	122,672	131,451	110,161	92,590	95,000
0954 ABG/RTL	120,199	420,903	476,040	504,178	369,889	475,258
0955 Other Grant	-3,090	8,966	-1,851	0	15,939	0
0957 Title IV	0	0	0	0	19,604	11,277
Report Totals	43,334,648	45,398,275	47,842,535	49,346,946	40,865,316	50,396,578

Appendix D -- Healthcare

final 180521

Active		2018-19		Pro Staff Prem Share			Act 93+ Prem Share			Supt Staff-PremShare				Total Enr		HSA\$Pay
Medical + Rx				8% 12%			11.0% 17.5%			5% 9%						
Contract Type	Monthly	Annual	#Enr	Yr Share	/24Pay	#Enr	Yr Share	Per Pay	#Enr	Yr Share	/24Pay	/20Pay				
Single	\$ 590.45	\$ 7,085.40	68	\$ 566.83	\$ 23.62	5	\$ 779.39	\$ 32.47	16	\$ 354.27	\$ 14.76	\$ 17.71	89	\$550		
EE+1Child	\$ 797.11	\$ 9,565.32	4	\$ 765.23	\$ 31.88	0	\$ 1,052.19	\$ 43.84	5	\$ 478.27	\$ 19.93	\$ 23.91	9	\$1,100		
EE+Children	\$ 1,062.82	\$ 12,753.84	14	\$ 1,020.31	\$ 42.51	2	\$ 1,402.92	\$ 58.46	1	\$ 637.69	\$ 26.57	\$ 31.88	17	\$1,100		
EE+Spouse	\$ 1,210.42	\$ 14,525.04	23	\$ 1,743.00	\$ 72.63	0	\$ 2,541.88	\$ 105.91	15	\$ 1,307.25	\$ 54.47	\$ 65.36	38	\$1,100		
Family	\$ 1,623.75	\$ 19,485.00	75	\$ 2,338.20	\$ 97.43	3	\$ 3,409.88	\$ 142.08	14	\$ 1,753.65	\$ 73.07	\$ 87.68	92	\$1,100		
Total			184			10			51				245	245	0.363265306	
Wellness			128			7			33				168	168	68.6%	
Opt Outs			39			3			10				52	52		
		Monthly	Annual	#Enr	EE Shr	Per 24Pay					Premium	EE Shr	SDShr			
Dental	\$54.00	\$ 648.00	270	\$ 48.00	\$ 2.00					Pro Staff	\$ 2,494,073	\$ 271,344	\$ 2,222,729			
Vision	\$7.58	\$ 90.91	268	\$ -	\$ -					Act93+	\$ 119,390	\$ 16,932	\$ 102,457			
						20Pay					Supt Staff	\$ 664,612	\$ 52,857	\$ 611,755		
						\$2.40					Total Med	\$ 3,278,075	\$ 341,133	\$ 2,936,942	← = 271 Object	
											\$350	Wellness >>	\$ 58,800	← = 1x6 Salary Object		
											\$1,000	OptOut	\$ 220,550	← = 292 Object		
												PPO HSA >>	\$ 279,350	← = 272 Object		
											Retiree (estimate)	\$ 20,033	\$ 279,350	← = 275 Object		
											Dental	\$ 174,960	\$ 12,960	\$ 162,000	← = 275 Object	
											Vision	\$ 24,364	\$ -	\$ 24,364	← = 275 Object	
											Total District Active Healthcare =		\$ 3,123,306			

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
1	DAO		Home And School Visitor	WINESICKLE	JESSICA
1	DAO		Hearing Impaired Resource	HINCHEY	NANCY
1	DAO		School Psychologist	CAHILL	JEANNETTE
1	DAO		School Psychologist	HEISHMAN	ANGELA
CBA COUNT for DAO					4
240	NV	Grade K	Kindergarten, age 5 (K5)	SHINHAM	KIMBERLY
240	NV	Grade K	Kindergarten, age 5 (K5)	WISER	COURTNEY
240	NV	Grade K	Kindergarten, age 5 (K5)	YOST	AIMEE
240	NV	Grade 1	Elementary, Primary Grades 1-3	JACKSON	CHELSEA
240	NV	Grade 1	Elementary, Primary Grades 1-3	ROSS	SUSAN
240	NV	Grade 1	Elementary, Primary Grades 1-3	WOLPERT	WENDY
240	NV	Grade 2	Elementary, Primary Grades 1-3	KELLER	HEATHER
240	NV	Grade 2	Elementary, Primary Grades 1-3	LOCY	LESLIE
240	NV	Grade 2	Elementary, Primary Grades 1-3	RHINEHART	AMBER
240	NV	Grade 3	Elementary, Primary Grades 1-3	BADDA	HEIDI
240	NV	Grade 3	Elementary, Primary Grades 1-3	KUHN	JENNIFER
240	NV	Grade 3	Elementary, Primary Grades 1-3	TETER	DANIELLE
240	NV	Grade 4	Elementary, Intermediate Grades 4-6	KORNBLUM	DONNA
240	NV	Grade 4	Elementary, Intermediate Grades 4-6	SHEAFFER	DANA
240	NV	Grade 4	Elementary, Intermediate Grades 4-6	LEONARD	CATHERINE
240	NV	Grade 5	Elementary, Intermediate Grades 4-6	SHEFFER	MELISSA
240	NV	Grade 5	Elementary, Intermediate Grades 4-6	PIPER	CHELSEY
240	NV	Grade 5	Elementary, Intermediate Grades 4-6	SPEARS	MICHAEL
240	NV		Art, Elementary	KINGSBOROUGH	JANE
240	NV		Developmental Reading, Elementary C	GINTER	DENISE
240	NV		Developmental Reading, Elementary C	KING	NOELLE
240	NV		Developmental Reading, Elementary C	SWIGART	LAUREN
240	NV		Elementary School Counselor K-6	BOLES	KRISTEN
240	NV		English as Second Language, Element	D'AMORE	CHARLENE
240	NV		Health and Physical Education, Elem	STROH	BRENT
240	NV		Literacy Staff Coach	HOUSEL	HEATHER
240	NV		Music Elementary	RHAN	SARAH
240	NV		Music Elementary	O'DONNELL	SARAH
240	NV		Special Education, Elementary Subje	SHIVELY	STACEY
240	NV		Special Education, Resource PreK-12	D'AGOSTINO	BETH
CBA COUNT for NV					30
250	OF	Grade K	Kindergarten, age 5 (K5)	NYGAARD	ANNETTE
250	OF	Grade K	Kindergarten, age 5 (K5)	SHEPARD	HEATHER
250	OF	Grade K	Kindergarten, age 5 (K5)	HOCKENBERRY	HOLLY
250	OF	Grade 1	Elementary, Primary Grades 1-3	CRAWFORD	RANDY
250	OF	Grade 1	Elementary, Primary Grades 1-3	LINDSEY	TESSA
250	OF	Grade 1	Elementary, Primary Grades 1-3	STEINLY	CAITLIN
250	OF	Grade 2	Elementary, Primary Grades 1-3	FRANKLIN	CHARITY
250	OF	Grade 2	Elementary, Primary Grades 1-3	KEMP	SALLIE

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
250	OF	Grade 2	Elementary, Primary Grades 1-3	SWENSKI	JAMIE
250	OF	Grade 3	Elementary, Primary Grades 1-3	WILLIS	ALICIA
250	OF	Grade 3	Elementary, Primary Grades 1-3	DOMBROSKI	CASEY
250	OF	Grade 3	Elementary, Primary Grades 1-3	WARNER	TIFFANY
250	OF	Grade 4	Elementary, Intermediate Grades 4-6	VANDERHEIJDEN	SARA
250	OF	Grade 4	Elementary, Intermediate Grades 4-6	FERRANTE	JENNIFER
250	OF	Grade 4	Elementary, Intermediate Grades 4-6	FRAWLEY	ANNA
250	OF	Grade 5	Elementary, Intermediate Grades 4-6	HOLTRY	MICHELLE
250	OF	Grade 5	Elementary, Intermediate Grades 4-6	LEHMAN	AMY
250	OF	Grade 5	Elementary, Intermediate Grades 4-6	BRECHBIEL	RITA
250	OF		Developmental Reading, Elementary C	BALES	KELLY
250	OF		Developmental Reading, Elementary C	COOK	TRACEY
250	OF		Developmental Reading, Elementary C	HELBIG	MARY BETH
250	OF		Elementary School Counselor K-6	BINGAMAN	DANIELLE
250	OF		Health and Physical Education, Elem	BLASCO	SUSAN
250	OF		Library Science, Elem Sch	WIMMER	TONI
250	OF		Literacy Staff Coach	WONDERS	WILLIAM
250	OF		School Nurse	BRENEMAN	JUDY
250	OF		Special Education, Elementary Subje	COULSON	REBECCA
250	OF		Special Education, Elementary Subje	LARSEN	MEGAN
250	OF		Special Education, Elementary Subje	MOYER	EMILY
250	OF		Special Education, MDS	TEARNAN	AMELIA
250	OF		Special Education, Resource PreK-12	FRANTZ	MEGAN
250	OF		Special Education, Resource PreK-12	STELLFOX	MARSHA
250	OF		Special Education, Resource PreK-12	LEHMAN	ANDREA
250	OF		Special Education, Resource PreK-12	WELLER	STEPHANIE
250	OF		Special Education, Resource PreK-12	REINHART	ALLISON
250	OF		Speech	WEBBER	AMANDA
250	OF		Speech Correction, Elementary	GRIFFIN	BRIANNA

CBA COUNT for OF

37

270	MR	Grade K	Kindergarten, age 5 (K5)	YILEK	THERESA
270	MR	Grade K	Kindergarten, age 5 (K5)	GRAHAM	LINDSAY
270	MR	Grade K	Kindergarten, age 5 (K5)	HEADER	CRYSTAL
270	MR	Grade 1	Elementary, Primary Grades 1-3	MALICK	ERIN
270	MR	Grade 1	Elementary, Primary Grades 1-3	PETTIT	ANDREW
270	MR	Grade 1	Elementary, Primary Grades 1-3	MASER	JESSICA
270	MR	Grade 2	Elementary, Primary Grades 1-3	ARNOLD	SHANNON
270	MR	Grade 2	Elementary, Primary Grades 1-3	DEVONALD	STEPHANIE
270	MR	Grade 2	Elementary, Primary Grades 1-3	LEEDS	MICHELLE
270	MR	Grade 3	Elementary, Primary Grades 1-3	FERRELL	LORRAINE
270	MR	Grade 3	Elementary, Primary Grades 1-3	METTLER	DIANA
270	MR	Grade 3	Elementary, Primary Grades 1-3	KORDES	MOLLY
270	MR	Grade 4	Elementary, Intermediate Grades 4-6	BENSON	COURTNEY
270	MR	Grade 4	Elementary, Intermediate Grades 4-6	DYSON	CYNTHIA
270	MR	Grade 4	Elementary, Intermediate Grades 4-6	WESTON	HEIDI

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
270	MR	Grade 5	Elementary, Intermediate Grades 4-6	BLACK	MICHELLE
270	MR	Grade 5	Elementary, Intermediate Grades 4-6	HAIR	WENDI
270	MR	Grade 5	Elementary, Intermediate Grades 4-6	SCHWARTZMILLER	HEATHER
270	MR		Art, Elementary	KIEHL	TAMMY
270	MR		Developmental Reading, Elementary C	CUNNINGHAM	KARYN
270	MR		Developmental Reading, Elementary C	ROBERTS	JENNIFER
270	MR		Developmental Reading, Elementary C	SCHUMACHER	KATHLEEN
270	MR		Gifted classes, Elementary	MARTIN	CRYSTAL
270	MR		Elementary School Counselor K-6	RYAN	SUSANAH
270	MR		Literacy Staff Coach	RICHWINE	LEAH
270	MR		Music Elementary	KIEHL	MELISSA
270	MR		Special Education, Elementary Subje	PARKS	LAURA
270	MR		Special Education, Elementary Subje	STANTON	BETHANY
270	MR		Special Education, Resource PreK-12	SPRINGER	JACQUELINE
270	MR		Special Education, Resource PreK-12	TOMASOV	JENNIFER
270	MR		Speech Correction, Elementary	KELLER	JENNIFER
270	MR		Library Science, Elem Sch	MCELWEE	MELISSA

CBA COUNT for MR

32

510	MS		Art (sec Sch Classes)	SHAMBAUGH	LAURA
510	MS		Computer Science, Elementary/Secondary	MISTISHEN	NICHOLAS
510	MS		Developmental Reading, Elementary C	KUMP	JENNIFER
510	MS		Developmental Reading, Secondary CI	LAVALA	KEITH
510	MS		Elementary, Intermediate Grades 4-6	BEATTY	SHARON
510	MS		Elementary, Intermediate Grades 4-6	BRITCHER	SHAWN
510	MS		Elementary, Intermediate Grades 4-6	GILBERT	HEIDI
510	MS		Elementary, Intermediate Grades 4-6	NERONE	LUKE
510	MS		Elementary, Intermediate Grades 4-6	PENNER	SCOTT
510	MS		Gifted classes, Elementary / Secondary	GIBB	STACEY
510	MS		Health & Phys Ed (sec Sch CI)	DEUTSCH	JESSE
510	MS		Health & Phys Ed (sec Sch CI)	MILER	SHANE
510	MS		Health & Phys Ed (sec Sch CI)	REISINGER	REBEKAH
510	MS		Home Economics	SHOWAKER	KAREN
510	MS		Library Science, Secondary	MANCUSO	DENISE
510	MS		Literacy Staff Coach	GROSSMAN	CRYSTAL
510	MS		Middle Level Math 7-9	GILBERT	MILLIE
510	MS		Middle Level Math 7-9	GREGORIS	JENNIFER
510	MS		Middle Level Math 7-9	GRUVER	CHRISTINA
510	MS		Middle Level Math 7-9	BRAVIN	KATHLEEN
510	MS		Middle Level Math 7-9	KELLEY	RYAN
510	MS		Middle Level Math 7-9	ROBERTS	DAVID
510	MS		Middle Level Science	BROWN	ALISON
510	MS		Middle Level Science	BUKOUSKY	THERESE
510	MS		Middle Level Science	PERRY	GREG
510	MS		Biology 7-12	MAGEE	HEATHER
510	MS		Middle Level Science	THUMMA	JULIE

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
510	MS		Middle Level Social Studies 7-9	YEALY	MORGAN
510	MS		Middle Level Social Studies 7-9	LANDIS	FRANK
510	MS		Middle Level Social Studies 7-9	PUTT	JOHN
510	MS		Middle Level Social Studies 7-9	KOMAN	ANDREW
510	MS		Middle School English	LEUSCHEN	EMMA
510	MS		Middle School English	DELLINGER	BARBARA
510	MS		Middle School English	RICKABAUGH	COURTNEY
510	MS		Music (sec Sch Classes)	SHOVER	LORI
510	MS		Music (sec Sch Classes)	TIFFANY	MATTHEW
510	MS		School Nurse	DOLL	DIANNA
510	MS		Secondary School Counselor	CRAIG	AMY
510	MS		Secondary School Counselor	FULKER	ANNE
510	MS		Special Education, Middle Level Eng	BARRICK	JANA
510	MS		Special Education, Middle Level Eng / Math	SPRECHER	JESSICA
510	MS		Special Education, Middle Level Eng / Math	THOMPSON	SUSAN
510	MS		Special Education, Middle Level Mat / Sci / Re:	ROLLER	SARAH
510	MS		Special Education, Middle Level Mat / Soc / Er	ZINN	ERIN
510	MS		Special Education, Resource PreK-12	BULLOCK	MEGHAN
510	MS		Special Education, Resource PreK-12	CREEK	EMILY
510	MS		Special Education, Resource PreK-12	DAGLE	JESSICA
510	MS		Special Education, Resource PreK-12	ELLERMAN II	GREGORY
510	MS		Special Education, Resource PreK-12	HALL	MEGAN
510	MS		Special Education, Resource PreK-12	MORAN	ALEXA
510	MS		Special Education, Resource PreK-12	STEWART	FRANCES
510	MS		Technology Education, Secondary	MCINTIRE	JENNA

CBA COUNT for MR

52

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

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
810	HS		Health & Phys Ed	KUMP	MATTHEW
810	HS		Health & Phys Ed	ARTZ	MICAH
810	HS		Health & Phys Ed	ENGLEMAN	MATTHEW
810	HS		Health & Phys Ed	FRY	KELLY
810	HS		Industrial Arts/technology Ed	BARNOUSKI	JOSEPH
810	HS		Industrial Arts/technology Ed	CASELLA	ANTHONY
810	HS		Literacy Staff Coach	DONATO	NICOLE
810	HS		Library Science, Secondary	DAUGHERTY	CHRISTA
810	HS		Mathematics	GINTER	MICHAEL
810	HS		Mathematics	HANKES	WENDY
810	HS		Mathematics	HENRY	TYLER
810	HS		Mathematics	KNOL	DOUGLAS
810	HS		Mathematics	BERRY	SHANNON
810	HS		Mathematics	VELAZQUEZ	LISA
810	HS		Mathematics	BERRY	MICHAEL
810	HS		Mathematics	DETWILER	HEATHER
810	HS		Music (sec Sch Classes)	NOBILE	ADAM
810	HS		Music (sec Sch Classes)	WILSON	EDWARD
810	HS		School Nurse	EDDY	JULIE
810	HS		School Physical Therapist	CARNS	ELIZABETH
810	HS		Science	BARNES	TRAVIS
810	HS		Science	HERENDEEN	REBECCA
810	HS		Science	YOUNG	EMILY
810	HS		Science	HAGOOD	CHRISTINA
810	HS		Science	MYERS	HEATH
810	HS		Science	KNAPP	AARON
810	HS		Science	FRANKFORD	AMANDA
810	HS		Science	MCCLURE	ROBERT
810	HS		Secondary School Counselor	CREPS	JUDITH
810	HS		Secondary School Counselor	KRAUS	JOCELYN
810	HS		Secondary School Counselor	MAINS	SHERRI
810	HS		Social Studies	HETRICK	LAUREN
810	HS		Social Studies	REALL	WESTON
810	HS		Social Studies	ANDERSON	SCOTT
810	HS		Social Studies	GUTSHALL	NATHANIEL
810	HS		Social Studies	KIRETA	TIMOTHY
810	HS		Social Studies	MILLER	JAMES
810	HS		Social Studies	TIGYER	DANIEL
810	HS		Social Studies	STEVENSON	SEAN
810	HS		Spanish	ANDERSON	MEGAN
810	HS		Spanish	LAROSE	LAURA
810	HS		Spanish	OLDHAM	ASHLEY
810	HS		Special Education, Resource PreK-12	BEAR	MICHELLE
810	HS		Special Education, Resource PreK-12	BOYD	MARIA
810	HS		Special Education, Resource PreK-12	GLEESON	ASHLEY
810	HS		Special Education, Resource PreK-12	BOVA	CANDICE

Appendix E -- Professional Staff Positions

Loc	Bldg	Grade	Assignment Description	EE Last Name	EE First Name
810	HS		Special Education, Resource PreK-12	WARTHIN	CECILIA
810	HS		Special Education, Secondary Englis	CHAMBERLIN	SHAWNNA
810	HS		Special Education, Secondary Englis	SAUTER	VALERIE
810	HS		Special Education, Secondary Englis / Math	EDWARDS	JILL
810	HS		Special Education, Secondary Englis / SocStu / BEST		HEATHER
810	HS		Special Education, Secondary Social	WOLFE	TRICA
<i>CBA COUNT for HS</i>					71
<i>TOTAL CBA COUNT for BSSD</i>					226

Note: New EE's for 2018-19 School Year noted in BLUE text
TRANSFERS for 2018-19 School Year noted in PINK text

Appendix F -- Funds Update

General Fund Balance

As of 30 June 2017	Unassigned	Nonspendable	Assigned	Committed	Total
General Fund Balance	3,830,073				3,830,073
Employee Health Insurance		1,350,000			1,350,000
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
Technology			2,300,000		2,300,000
Special Education			250,000		250,000
Student Info Sy/Financial Software			200,000		200,000
AFR Balance at June 30, 2017	\$ 3,830,073	\$ 1,350,000	\$ 3,750,000	\$ 554,000	\$ 9,484,073
<i>Est change in Fund Balance June 2018</i>	<i>1,116,650</i>				<i>1,116,650</i>
Ending Fund Balance 30 June 2018	\$ 4,946,723	\$ 1,350,000	\$ 3,750,000	\$ 554,000	\$ 10,600,723

Note: allowable unassigned fund balance = 8% of 2018-19

\$ 4,031,726

General Fund Cash as of 31 May 2018	\$ 12,174,823
Estimated June 2018 activity - Expenses	(5,417,500)
- Revenue	4,564,500
Estimated July-Aug Teacher Salaries/Benefit:	(1,709,300)
Estimated additional Revenue	988,200

Estimated 2017-2018 Ending Fund Balance	\$ 10,600,723
AFR Fund Balance 30 June 2017	9,484,073
Change in Fund Balance	\$ 1,116,650

Appendix F -- Construction Funds Update

As of 1 June 2018

Big Spring Capital Projects Fund

Balance at June 1, 2018		\$ 7,264,506
<i>Capital Project:</i>	<i>Unused Funds:</i>	
Pedestrian Safety Improvement	\$ 24,346	
MS Roof Design Phase I, II, & III	\$ 11,200	
MS Roof Monitoring & Inspections	\$ -	
HS Gym Floor Refinish	\$ 2,646	
HS Auditorium AV Repair	\$ 2,647	
Server Room UPS Replacement	\$ 5,000	
HS Network Replacement (Erate Cat 2)	\$ 139,279	
HS Roof Design/Mgmt/Inspections	\$ 18,600	
MR Roof Design & Management	\$ 10,000	
HS Gym Audio Replace	\$ 19	
HS Auditorium Speaker Replace	\$ -	
MR Partial Roof Replacement	\$ 1,155,000	
NV/MR/MS/HS FF&E Design & Purchase	\$ 47,134	
NV/OF/HS/DAO NV & Assoc Technology Projects	\$ 232,609	
HS Collaboration Lab	\$ 28,442	
HS/MS Flexible Furniture Pilot	\$ 54,700	
	\$ 1,731,622	\$ (1,731,622)
Available Capital Projects Reserve Balance		\$ 5,532,884

Amount is adjusted for reimbursement from Erate (\$267,294).

Newville Projects Fund

GOB 2017 Bond Issue = **\$ 13,004,518**

Project	Budget	Paid to Date	Balance	
Track & Turf Field **	1,345,501	(1,388,665)	(43,164)	Complete
MS Roof Replacement	1,376,700	(1,376,700)	0	Complete
MS Gym Floor	80,600	(80,600)	0	Complete
HS Roof - White Knight	392,000	0	392,000	
MS Exterior Courtyard Renovation	372,251	(79,095)	293,156	
Stadium Site Improve/DAO Drainage	537,640	(1,900)	535,740	
Emergency Generator	284,888	0	284,888	
Newville Elem Renovation	7,787,097	(1,326,701)	6,460,396	
Totals	12,176,677	(\$4,253,661)	\$7,966,180	
Interest earned to 5/31/18 =		\$136,477		
Total Spent/Earned YTD for NV Projects Fund=		(\$4,117,184)		
Current Balance Newville Projects Fund =		\$8,887,334	\$921,154 =Est. End Bal	

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

Appendix F -- Construction Funds Update

Mount Rock Projects Fund - 2018

GOB 2018 Bond Issue = \$ 9,820,944

Project	Budget	Paid to Date	Balance
Building Permit (Doors/Window/Bathroom)		(5,566)	
CRA - MR Renovations/HS Renovations		(46,109)	
Total Paid from MR Projs-2018		(51,675)	
Interest earned to 5/31/18 = \$		14,703	
Current Balance Mount Rock Projects Fund - 2018 =		\$ 9,783,972	