



BSSD Finance Update (BA)

200908

SCT 3d Qtr – “pre-COVID”

Income Statement

	<u>Jan - Mar 20</u>	<u>Jul '19 - Mar 20</u>
Ordinary Income/Expense		
Income		
4010 · Premiums - Traditional	588,030.74	2,319,671.84
Total Income	<u>588,030.74</u>	<u>2,319,671.84</u>
Expense		
5020 · Claims - CBC	777,265.35	2,399,164.70
5040 · Claims - Rx	198,773.41	198,773.41
5050 · Claims - Vision	4,192.94	18,408.23
5130 · Admin. - CBC	30,945.00	105,600.00
5140 · Admin. - Rx	129.00	129.00
5310 · Stop Loss	33,817.08	111,277.27
5530 · Office Expense	8.67	23.33
5560 · Insurance	67.89	67.89
5620 · Benefits Consultant	13,589.00	31,939.00
5650 · Accounting & Auditing	1,815.00	3,961.39
Total Expense	<u>1,060,603.34</u>	<u>2,869,344.22</u>
Net Ordinary Income	-472,572.60	-549,672.38
Other Income/Expense		
Other Income		
9510 · Interest Income	11,915.89	43,866.31
Total Other Income	<u>11,915.89</u>	<u>43,866.31</u>
Net Other Income	<u>11,915.89</u>	<u>43,866.31</u>
Net Income	<u>-460,656.71</u>	<u>-505,806.07</u>

Balance Sheet

	<u>Mar 31, 20</u>	<u>Mar 31, 19</u>
ASSETS		
Current Assets		
Checking/Savings		
1019 · Checking	3,028,049.72	3,610,943.99
Total Checking/Savings	<u>3,028,049.72</u>	<u>3,610,943.99</u>
Other Current Assets		
1510 · Prepaid Expenses	0.00	2,317.93
Total Other Current Assets	<u>0.00</u>	<u>2,317.93</u>
Total Current Assets	<u>3,028,049.72</u>	<u>3,613,261.92</u>
TOTAL ASSETS	<u>3,028,049.72</u>	<u>3,613,261.92</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2150 · IBNR - Insured Claims Payable	196,000.00	179,000.00
Total Other Current Liabilities	<u>196,000.00</u>	<u>179,000.00</u>
Total Current Liabilities	<u>196,000.00</u>	<u>179,000.00</u>
Total Liabilities	196,000.00	179,000.00
Equity		
3010 · Fund Balance	1,227,553.64	1,227,553.64
3900 · Retained Earnings	2,110,302.15	1,936,143.62
Net Income	-505,806.07	270,564.66
Total Equity	<u>2,832,049.72</u>	<u>3,434,261.92</u>
TOTAL LIABILITIES & EQUITY	<u>3,028,049.72</u>	<u>3,613,261.92</u>

SCT YE FY20

Income Statement

	<u>Jul '19 - Jun 20</u>	<u>Jul '18 - Jun 19</u>
Ordinary Income/Expense		
Income		
4010 · Premiums - Traditional	3,491,978.85	3,268,777.97
4050 · Rebate Income	27,533.38	0.00
4310 · Stop Loss - Reimbursements	8,399.72	7,343.46
Total Income	<u>3,527,911.95</u>	<u>3,276,121.43</u>
Expense		
5010 · Claims	0.00	17,000.00
5020 · Claims - CBC	2,796,828.84	2,842,836.17
5040 · Claims - Rx	458,271.12	0.00
5050 · Claims - Vision	21,131.36	23,684.04
5130 · Admin. - CBC	126,310.00	127,119.82
5140 · Admin. - Rx	1,043.00	0.00
5310 · Stop Loss	133,616.29	111,623.30
5530 · Office Expense	28.05	41.91
5560 · Insurance	61.20	60.23
5620 · Benefits Consultant	34,083.00	26,823.00
5650 · Accounting & Auditing	4,746.86	4,713.00
5690 · Bank / Cash Management Fees	3,555.36	1,964.92
Total Expense	<u>3,579,675.08</u>	<u>3,155,866.39</u>
Net Ordinary Income	<u>(51,763.13)</u>	<u>120,255.04</u>
Other Income/Expense		
Other Income		
9510 · Interest Income	50,534.27	53,903.49
Total Other Income	<u>50,534.27</u>	<u>53,903.49</u>
Net Other Income	<u>50,534.27</u>	<u>53,903.49</u>
Net Income	<u>(1,228.86)</u>	<u>174,158.53</u>

Balance Sheet

	<u>Jun 30, 20</u>	<u>Jun 30, 19</u>
ASSETS		
Current Assets		
Checking/Savings		
1019 · Checking	3,482,084.08	3,526,321.79
Total Checking/Savings	<u>3,482,084.08</u>	<u>3,526,321.79</u>
Other Current Assets		
1510 · Prepaid Expenses	50,542.85	7,534.00
Total Other Current Assets	<u>50,542.85</u>	<u>7,534.00</u>
Total Current Assets	<u>3,532,626.93</u>	<u>3,533,855.79</u>
TOTAL ASSETS	<u>3,532,626.93</u>	<u>3,533,855.79</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
2150 · IBNR - Insured Claims Payable	196,000.00	196,000.00
Total Other Current Liabilities	<u>196,000.00</u>	<u>196,000.00</u>
Total Current Liabilities	<u>196,000.00</u>	<u>196,000.00</u>
Total Liabilities	<u>196,000.00</u>	<u>196,000.00</u>
Equity		
3010 · Fund Balance	1,227,553.64	1,227,553.64
3900 · Retained Earnings	2,110,302.15	1,936,143.62
Net Income	<u>-1,228.86</u>	<u>174,158.53</u>
Total Equity	<u>3,336,626.93</u>	<u>3,337,855.79</u>
TOTAL LIABILITIES & EQUITY	<u>3,532,626.93</u>	<u>3,533,855.79</u>

General Fund

General Fund Balance

June 30, 2019	Unassigned	Nonspendable	Assigned	Committed	Total
General Fund Balance	4,185,336				4,185,336
Employee Health Insurance		2,200,000			2,200,000
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
Technology			2,300,000		2,300,000
Special Education			550,000		550,000
Student Info Sy/Financial Software			200,000		200,000
Safety/Security/SRO			400,000		400,000
Student Services & Mental Health			400,000		400,000
AFR Balance at June 30, 2019	\$ 4,185,336	\$ 2,200,000	\$ 4,850,000	\$ 554,000	\$ 11,789,336

2019-20 Budget \$ 52,354,735

Allowable Unassigned @ 8% \$ 4,188,379

Capital Projects Reserve Fund

As of 03 September 2020

Big Spring Capital Projects Fund

FY20 Debt Svc payment:
\$957,250 Principal
\$194,860.63 Interest
\$1,152,110.63 Total

Balance at September 03, 2020 \$ 5,960,033

Capital Project:

Unused Funds:

Ext Wifi/Backup Server & Storage/Erate/Fiber Study	66,269	
Fiber Optic Network	288,385	
Smart Interactive Panels + Oth Equipment	826,000	
Smart Panel Install (KPN)	210,000	
DAO - Add Conditioned Space (KPN)	130,000	
DAO - Planetarium Fix (KPN)	8,000	
HS Commons LED Retrofit (Schaaedler)	48,000	
Tech/Warehouse Renovation	17,000	
Fitness Center Equipment	149	
NV Playground Equipmen Replace	5,236	
	<hr/>	
	\$ 1,599,039	\$ (1,599,039)

Available Capital Projects Reserve Balance \$ 4,360,995

PCCD Grant

S: 31 Oct 2020

Description	Budg Amount	Encumbered	Actual \$
Plexiglass Shields (K-2 Star Tables, Offices, Etc)	\$25,000.00	\$25,000.00	\$25,000.00
Chromebook Bags	\$16,000.00	\$15,592.00	\$0.00
Thermal Cameras	\$50,000.00	\$50,000.00	\$0.00
Chlorox 360 Machines - 3	\$15,000.00	\$12,265.20	\$12,265.20
Psych / Mental Health Screenings	\$33,000.00		
October PD Day	\$3,000.00		
Wellness / Self Care / Compassion Fatigue PD	\$1,000.00		
PPE	\$10,000.00	\$ 5,941.00	\$5,941.00
Intercom System - DAO	\$500.00		
ExtraCurricular PPE / Cleaners / Wipes	\$5,000.00	\$5,000.00	\$5,000.00
Paraprofessional SEL Professional Learning	\$1,500.00	\$1,427.70	\$1,427.70
Headphones	\$10,000.00	\$160.00	\$160.00
Devices	\$50,662.00	\$50,662.00	\$0.00
Total RevCode: 8749 source code: 987	\$220,662.00	\$166,047.90	\$49,793.90

ESSER

S: 30 Sept 2022

(target is
30 Jun 2021)

Description	Budg Amount	Encumbered	Actual \$
Devices and hardware to support remote learning for students that have inadequate devices and connectivity from their homes.	\$100,000.00	\$98,078.00	\$2,647.95
Purchase of wireless hotspot devices .	\$1,500.00	\$12,130.99	\$1,185.38
Purchase of monthly service for wireless connectivity for students with hotspots .	\$20,000.00	\$19,149.48	\$322.22
Purchase of classroom cameras to support the streaming of lessons to students.	\$19,000.00	\$15,076.00	\$0.00
Gloves to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$7,500.00	\$1,170.00	\$1,170.00
Facial masks to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$7,500.00	\$1,170.00	\$1,170.00
BioProtect . Cleaning supplies and disinfectant to ensure safe and clean facilities.	\$25,000.00	\$25,000.00	\$19,956.79
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		
Purchase thermal scanners to facilitate the efficient thermal scanning of all students and staff that enter the District's buildings.	\$120,000.00	\$62,094.70	\$0.00
Facial masks to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$7,500.00	\$5,488.53	\$5,488.53
Gloves to support cleaning efforts and to serve as PPE for other functions deemed necessary in the District.	\$7,500.00	\$5,749.41	\$4,842.63
BioProtect . Cleaning supplies and disinfectant to ensure safe and clean facilities.	\$25,000.00	\$25,000.00	\$19,956.79
Purchase of two tents to facilitate staging areas for thermal screening.	\$7,500.00	\$10,260.00	\$10,260.00
Additional hourly compensation to support heightened cleaning and disinfecting efforts.	\$23,429.00	\$0.00	\$0.00
Total RevCode: 8741; Source Code: 986	\$386,952.00	\$280,367.11	\$67,000.29

Meal Pickup Friday



FY 20 Expense

200903	Account Description	2017-18 Actual	2018-19 Actuals	2019-20 Budget	2019-20 Proj YE	as %	2020-21 Budget	FY ▲	as %
Object	Expense								
100	<u>Pers Salaries</u>	19,049,426	19,620,886	20,553,214	20,057,677	98%	20,474,172	(79,042)	-0.4%
121	Professional Staff - CBA	13,838,266	14,293,328	14,852,946	14,630,228	99%	14,827,551	(25,395)	-0.2%
200	<u>Pers Benefits</u>	10,679,941	11,305,683	12,383,387	12,249,715	99%	12,908,964	525,577	4.3%
270/292	Health Insurance & HSA	2,805,160	3,063,416	3,428,248	3,516,173	103%	3,978,503	550,255	15.6%
220	Soc Sec Contributions	1,399,303	1,449,839	1,565,937	1,479,039	94%	1,566,274	337	0.0%
230	PSERS Contributions	6,103,687	6,453,858	6,957,802	6,811,169	98%	6,961,218	3,416	0.1%
300	<u>Prof & Tech Svcs</u>	2,700,414	3,096,813	3,624,032	4,292,977	118%	3,939,742	315,710	7.4%
329	ESS Svcs (subs/aides)	677,334	837,896	890,650	1,533,975	172%	1,339,112	448,462	29.2%
350	Security / Safety Services	65,536	62,849	124,000	142,381	115%	217,602	93,602	65.7%
400	<u>Property Svcs</u>	576,775	758,656	712,184	737,488	104%	743,791	31,607	4.3%
500	<u>Trans, Insurance, Comm</u>	6,990,985	7,351,759	6,800,429	7,697,921	113%	7,522,813	722,384	9.4%
513	Contracted Carriers	2,394,095	2,472,678	2,491,145	2,402,622	96%	2,644,208	153,063	6.4%
562	PA Charter Sch Tuition	1,426,932	1,747,187	1,598,900	1,739,354	109%	1,770,021	171,121	9.8%
563	Non-pub Schls Tuition	1,935,060	1,792,362	1,387,100	1,723,509	124%	1,729,400	342,300	19.9%
564	Tuition To Voc Tech	589,580	641,342	730,000	689,350	94%	898,000	168,000	24.4%
600	<u>Supplies</u>	1,968,758	2,244,234	2,390,791	2,022,659	85%	2,829,475	438,684	21.7%
700	<u>Property</u>	666,172	723,310	675,281	278,248	41%	610,754	(64,527)	-23.2%
800	<u>Interest, Fees & Othr</u>	1,055,703	1,400,605	1,495,417	1,146,067	77%	1,563,375	67,958	5.9%
832	Bond Interest	904,097	1,198,718	1,313,700	989,840	75%	1,233,560	(80,140)	-8.1%
900	<u>Debt Svc & Transfers</u>	5,004,302	3,907,099	3,720,000	2,510,000	67%	3,563,000	(157,000)	-6.3%
912	Bond Principal	3,445,000	3,330,000	3,400,000	2,510,000	74%	3,485,000	85,000	3.4%
Total Expenditures		48,692,476	50,409,045	52,354,735	50,992,751	97%	54,156,086	1,801,351	3.4%
									(1,361,984)

FY 20 Revenue

Account Description		2017-18 Actual	2018-2019 Actuals	2019-2020 Budgeted	2019-20 Proj YE	as %	2020-2021 Budget	FY ▲	as %
Function	Revenue						2.50%		
6000	Local Revenue	30,658,309	32,106,237	31,939,809	33,117,881	104%	32,457,055	517,246	1.6%
6111	Current Real Estate Taxes	20,375,511	21,493,725	24,008,252	22,774,056	95%	25,489,764	1,481,512	6.5%
6151	Earned Income Tax	5,481,451	5,599,527	5,300,000	5,418,523	102%	4,740,000	(560,000)	-10.3%
6411	Delinquent Real Estate Tax	835,559	865,492	825,000	797,941	97%	700,000	(125,000)	-15.7%
6510	Investments	225,788	410,412	200,000	293,328	147%	25,000	(175,000)	-59.7%
6831	IDEA-B (pass thru)	559,962	572,756	572,756	599,507		570,000	(2,756)	
6944	Pay From Other LEAs	447,090	415,347	450,000	702,646	156%	400,000	(50,000)	-7.1%
6990	Other						532,291		
7000	State Revenue	18,612,696	18,887,353	19,354,697	18,982,521	98%	19,548,075	193,378	1.0%
7111	Basic Ed Funding	9,359,201	9,449,788	10,061,768	9,653,657	96%	9,653,657	(408,111)	-4.2%
7112	Basic Ed Funding - Soc Sec	696,438	713,518	782,969	668,795	85%	708,900	(74,069)	-11.1%
7271	Spc Ed Funding	1,882,431	1,923,054	1,973,552	2,281,084	116%	1,983,551	9,999	0.4%
7311	SD Transp	1,447,011	1,528,946	1,550,000	1,764,027	114%	1,596,500	46,500	2.6%
7340	Act 1 Payment	773,265	770,717	770,685	770,685	100%	772,721	2,036	0.3%
7505	RTL Block Grant	401,851	401,851	0	401,851		401,900		0.0%
7820	PSERS Subsidy	3,135,351	3,239,408	★ 3,478,901	2,491,475	72%	3,494,026	15,125	0.6%
8000	Fed Title I, II, IV	533,775	608,416	603,813	604,227	100%	975,952	372,139	61.6%
Total Revenues		49,804,780	51,602,006	51,898,319	52,704,628	102%	52,981,082	1,082,763	2.1%
					806,309				
Budget Balance		1,112,304	1,192,961	(456,416)	1,711,877		(1,175,004)		0.0%
					★2.596.621				

EIT/LST Comparison

Net Distribution All Years Tax, Penalty, Interest and Cost	Jan thru August 2020		Jan thru August 2019		Differences	
	EIT	LST	EIT	LST	EIT	LST
Cooke Township	19,907		24,188		(4,281)	
Lower Frankford Township	132,754		139,703		(6,949)	0
Lower Mifflin Township	135,481		133,398		2,083	0
Newville Borough	94,392	8,676	94,940	6,489	(548)	2,187
North Newton Township	191,865		196,219		(4,354)	
South Newton Township	109,302	7,665	117,757	5,904	(8,455)	1,761
Upper Allen Township	2,359,985	307,638	2,416,237	315,777	(56,252)	(8,139)
Upper Frankford Township	164,590		186,041		(21,451)	
Upper Mifflin Township	105,657		109,614		(3,957)	
West Pennsboro Township	472,542		484,503		(11,961)	
Big Spring School District	3,806,110	41,328	4,022,802	45,261	(216,692)	(3,933)
Camp Hill School District	2,946,426	33,479	2,900,558	35,898	45,868	(2,419)
Carlisle Area School District	6,700,597		6,791,294		(90,697)	
Cumberland Valley School District	17,442,612	151,625	16,914,093	157,741	528,519	(6,116)
East Pennsboro School District	4,348,566	46,134	4,309,720	46,622	38,846	(488)
Mechanicsburg Area School District	7,894,981	45,451	7,999,846	47,795	(104,865)	(2,344)
Shippensburg Area School District	3,558,414	71,050	3,583,674	70,123	(25,260)	927
South Middleton School District	3,460,912	35,717	3,462,675	36,030	(1,763)	(313)
West Shore School District	11,883,829		12,211,708		(327,879)	
	93,213,747	5,405,164	93,561,157	5,613,439	(347,410)	(208,275)

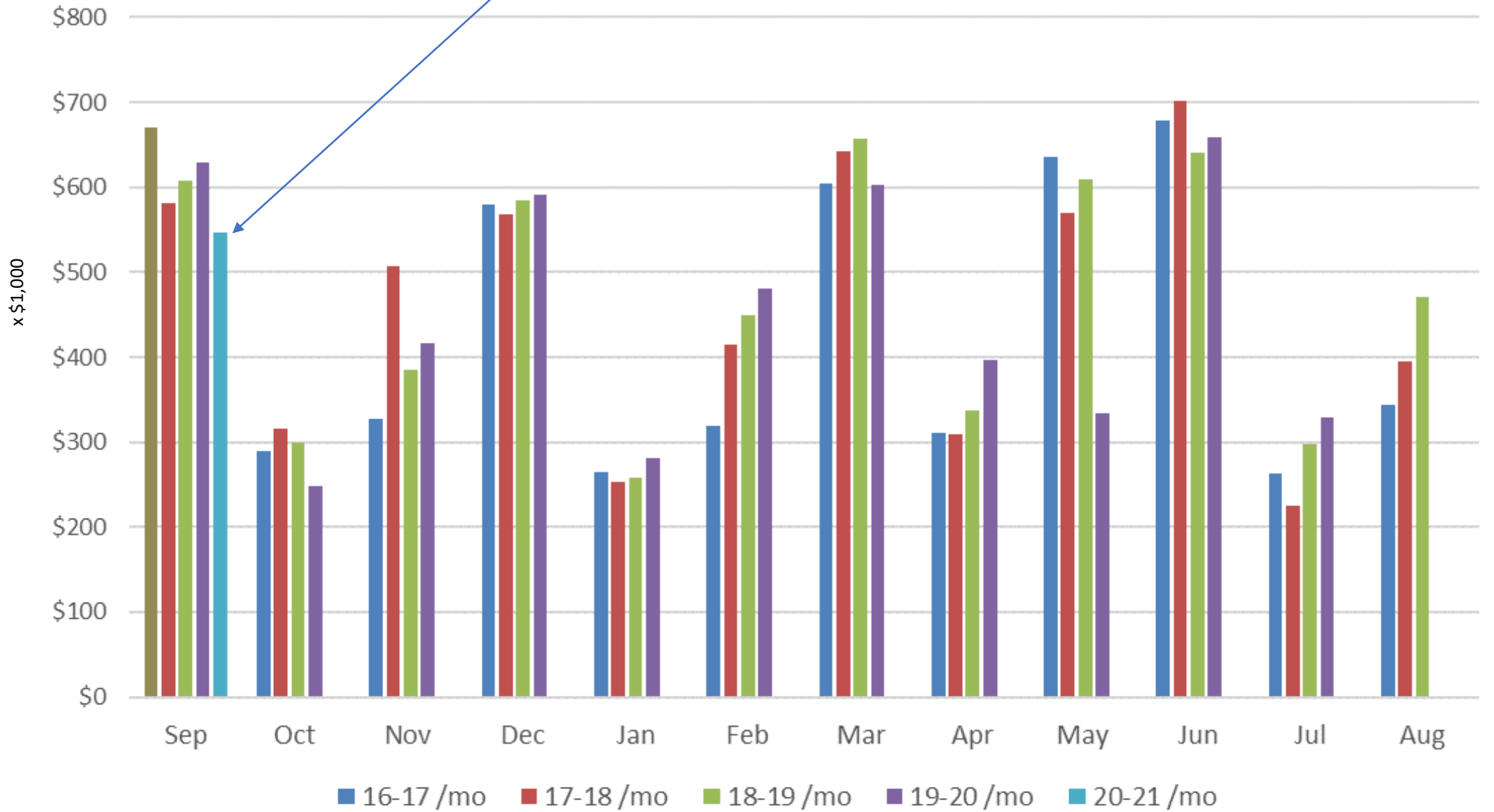
Cyber/Charter/CAOLA Tuition Projection

Cyber/Charter Schools	Projected 20-21 Enrollment	Regular Ed	Special Ed	Projected Cost 20-21
21 Century Cyber Charter	6	6	0	\$79,185.06
Agora Cyber Charter School	18	14	4	\$321,292.82
Commonwealth Connections Academy	63	47	16	\$1,166,393.60
Gettysburg Montessori	2	2	0	\$26,395.02
Insight PA Cyber	1	1	0	\$13,197.51
Pennsylvania Cyber Charter School	15	14	1	\$218,897.06
Pennsylvania Distance Learning	0	0	0	0
Pennsylvania Leadership Charter School	6	6	0	\$79,185.06
Pennsylvania Virtual Charter School	2	2	0	\$26,395.02
Reach Cyber	32	25	7	568,861.19
	145	117	28	\$2,499,802.34

<u>RegEd Tuition</u>	<u>SpEd Tuition</u>
\$12,964.15	\$32,115.27
\$13,197.51	\$34,131.92
\$233.36	\$2,016.65 ▲
2%	6%

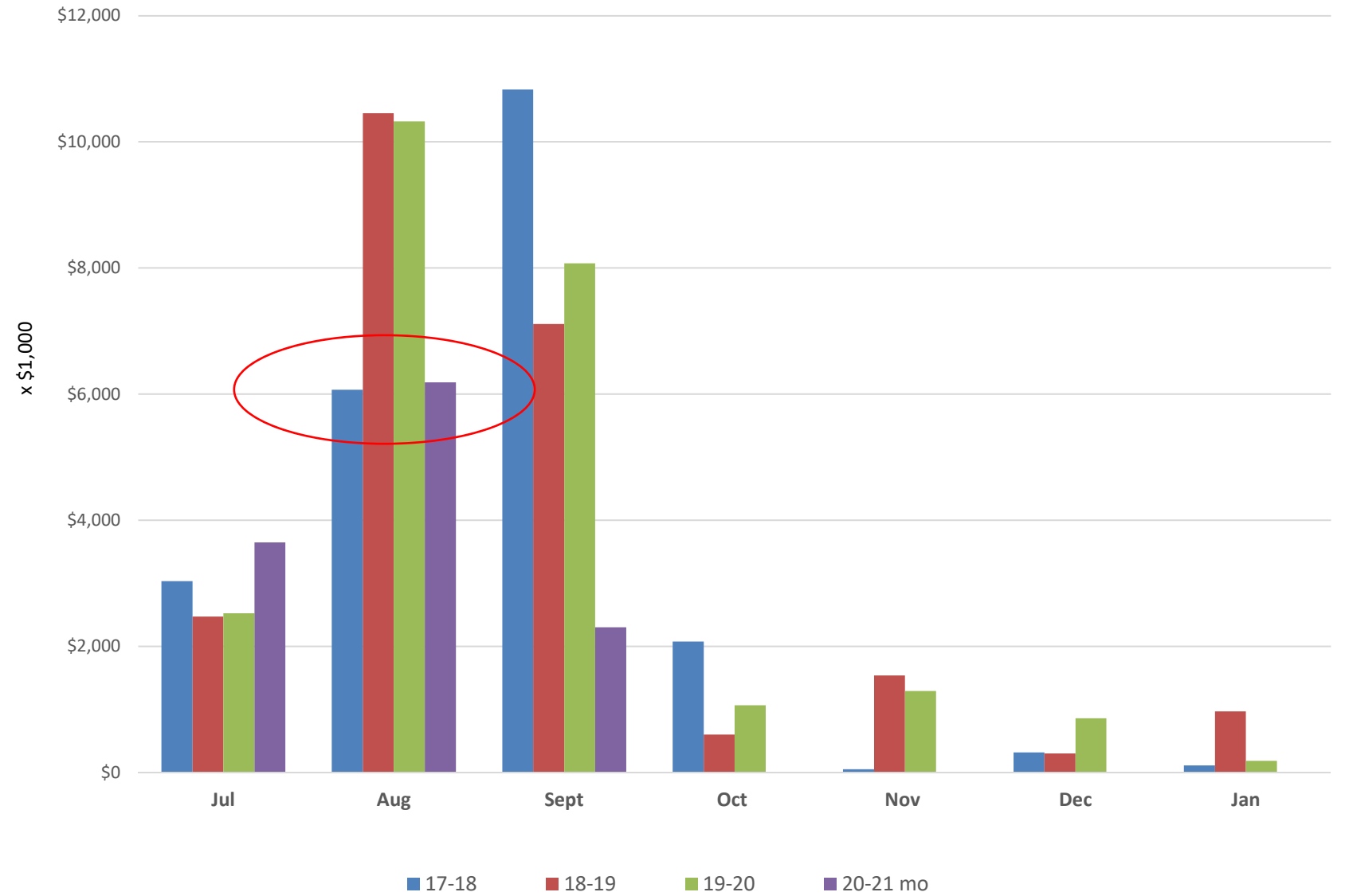
<u>CAOLA</u>	<u>Budget</u>	<u>Actual</u>	▲	<u>ADM</u>	<u>\$/ADM</u>
FY20	145,000	135,179	9,821		
FY21	141,200	827,400	(686,200)	197	4,200
		(1,604,718)			

2020-21 Monthly EIT Collection History



Real Estate Tax

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





Next: Big Spring Benchmarking
w/ Forecast 5

Current RE Collections

2020-2021 Taxes

Real Estate

Distrib#	Cooke 07	L Frankford 14	L Mifflin 15	Newville 27	N Newton 30	Penn 31	S Newton 41	U Frankford 43	U Mifflin 44	West Penn 46	TOTALS	
JUL16 #1	\$72,001.37	\$110,619.05	\$79,047.48	\$11,405.49	\$124,997.53	\$203,564.02	\$76,966.64	\$97,522.64	\$55,908.79	\$358,522.37	\$1,190,555.38	
JUL23 #2	\$41,801.46	\$51,801.34	\$85,344.27	\$54,738.46	\$140,238.41	\$188,371.51	\$109,798.69	\$73,558.47	\$70,106.92	\$243,081.60	\$1,058,841.13	
JUL30#3	\$28,759.01	\$24,958.03	\$21,286.42	\$59,929.80	\$89,588.77	\$933,668.59	\$30,882.61	\$66,368.62	\$30,857.22	\$113,354.41	\$1,399,653.48	\$3,649,049.99 Jul
AUG6#4	\$17,119.52	\$52,264.89	\$42,026.43	\$20,526.36	\$110,220.35	\$70,146.75	\$56,426.97	\$82,007.61	\$28,326.13	\$179,289.50	\$658,354.51	
AUG13#5	\$26,455.32	\$104,918.84	\$33,639.88	\$39,831.07	\$67,174.96	\$743,330.96	\$93,963.15		\$96,667.35	\$150,101.43	\$1,356,082.96	
AUG20#6	\$48,428.70	\$129,660.42	\$24,186.56	\$10,972.54	\$303,587.95	\$224,427.30	\$27,770.76		\$95,832.21	\$222,393.87	\$1,087,260.31	
AUG27#7	\$24,225.38	\$72,451.52	\$67,630.28	\$76,525.40	\$95,733.62	\$201,343.23	\$29,902.16			\$213,804.70	\$781,616.29	\$6,185,613.51 Aug
SEP10#8	\$61,838.01	\$153,004.59		\$64,636.32	\$204,615.46	\$882,014.34				\$936,190.72	\$2,302,299.44	
SEPT17#9											\$0.00	
SEPT24#10											\$0.00	\$2,302,299.44 Sept
OCT8#11											\$0.00	
OCT22#12											\$0.00	\$0.00 Oct
NOV5#13											\$0.00	
NOV19#14											\$0.00	\$0.00 Nov
DEC3#15											\$0.00	
DEC17#16											\$0.00	\$0.00 DEC
JAN7 #17											\$0.00	
FINAL#18											\$0.00	
Totals	\$320,628.77	\$699,678.68	\$353,161.32	\$338,565.44	\$1,136,157.05	\$3,446,866.70	\$425,710.98	\$319,457.34	\$377,698.62	\$2,416,738.60	\$9,834,663.50	\$12,136,962.94
Tax Levy	\$717,608.37	\$1,884,523.59	\$1,722,711.55	\$992,349.97	\$2,940,592.04	\$5,740,127.54	\$1,562,176.11	\$2,069,268.79	\$1,577,497.97	\$8,201,542.03	\$27,408,397.96	
	45%	37%	21%	34%	39%	60%	27%	15%	24%	29%	36%	
Avg Amt / Bill	Cooke 07	L Frankford 14	L Mifflin 15	Newville 27	N Newton 30	Penn 31	S Newton 41	U Frankford 43	U Mifflin 44	West Penn 46		
	\$738.78	\$791.49	\$411.61	\$651.09	\$1,135.02	\$2,430.79	\$721.54	\$296.89	\$526.78	\$1,017.15		

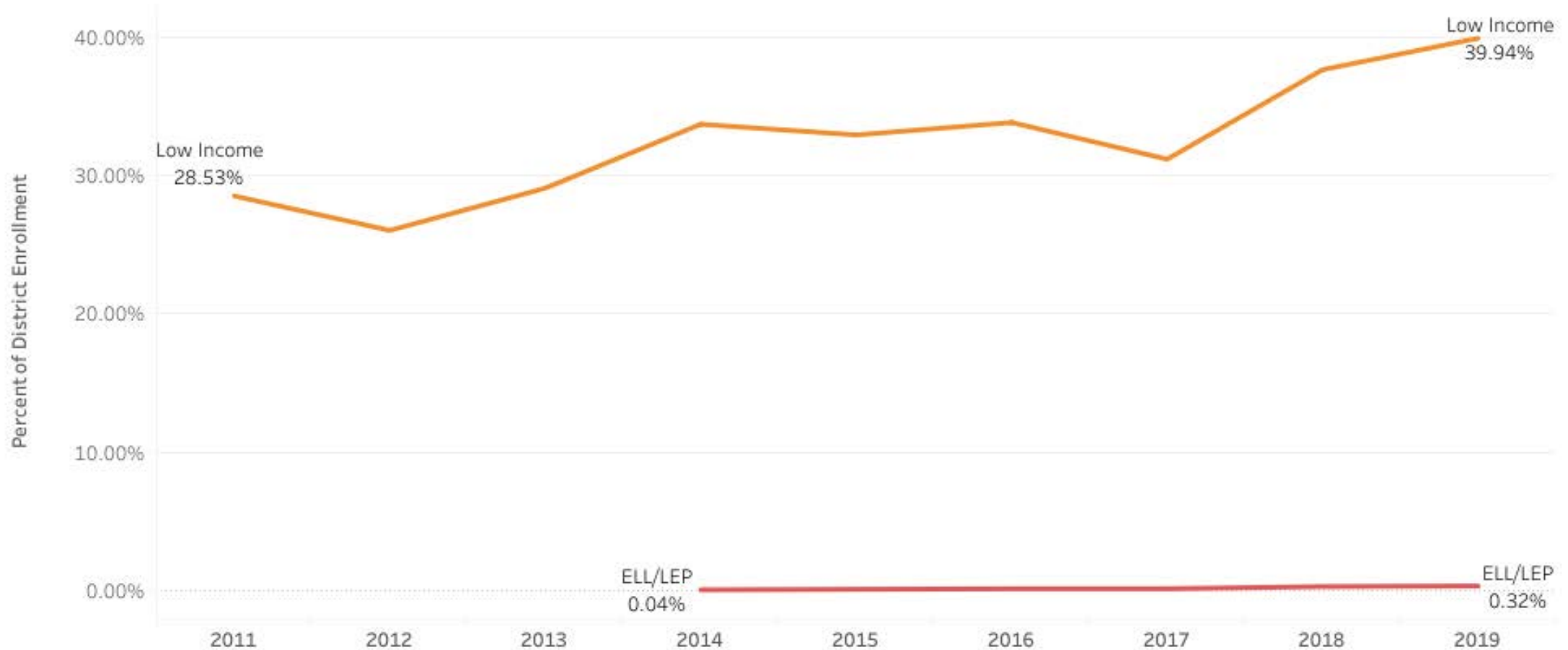
Big Spring SD Enrollment Story

Changes in enrollment can place demands on the District. The orange line below shows total K-12 enrollment over the last ten years, while the blue bars represent the year-over-year change on the secondary axis.



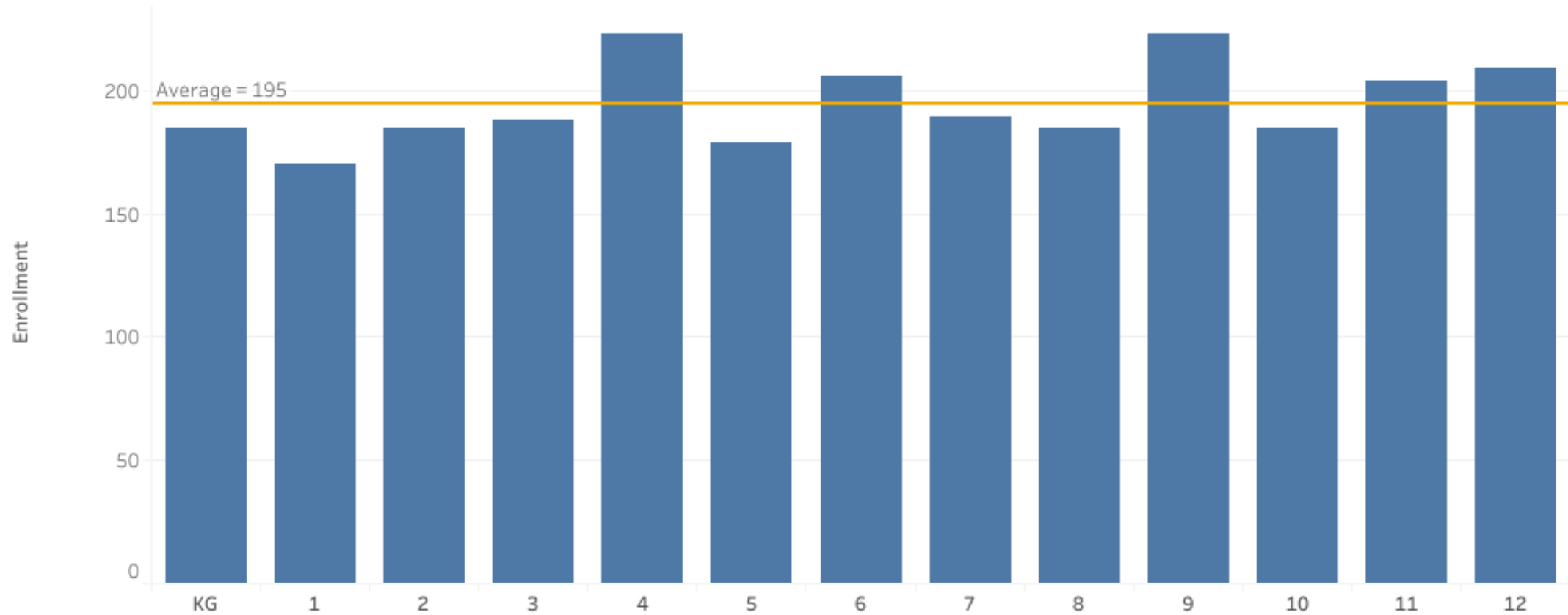
Big Spring SD Enrollment Story

Low income students and English Language Learners can require additional support. The chart below shows how enrollment for these two subgroups has changed over time and in relation to total district enrollment.

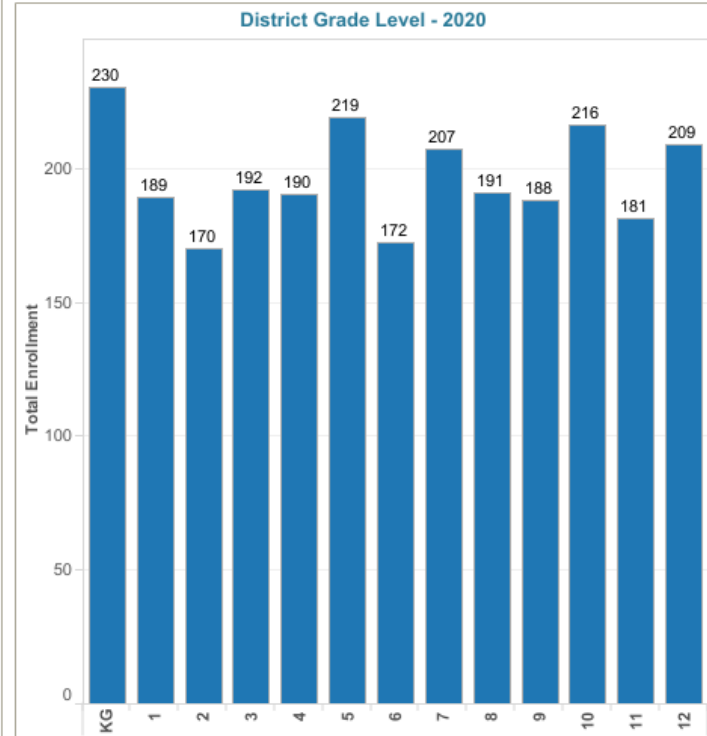
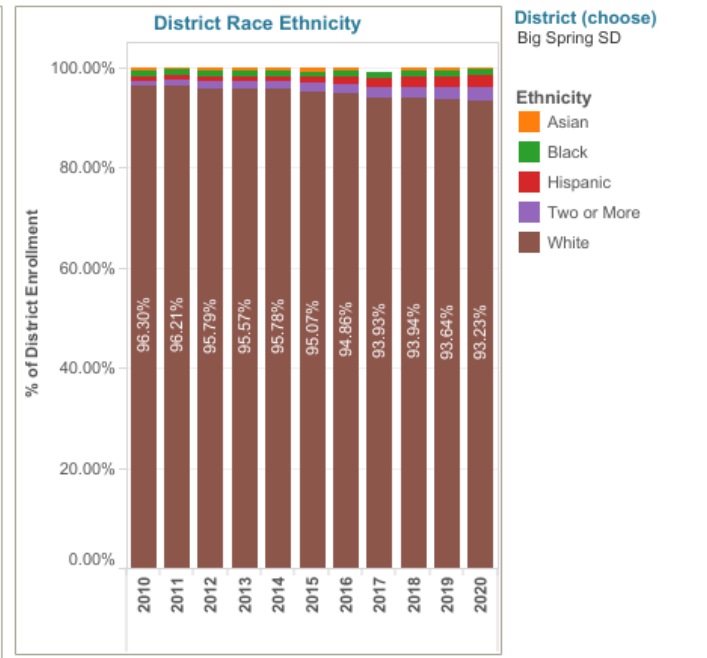
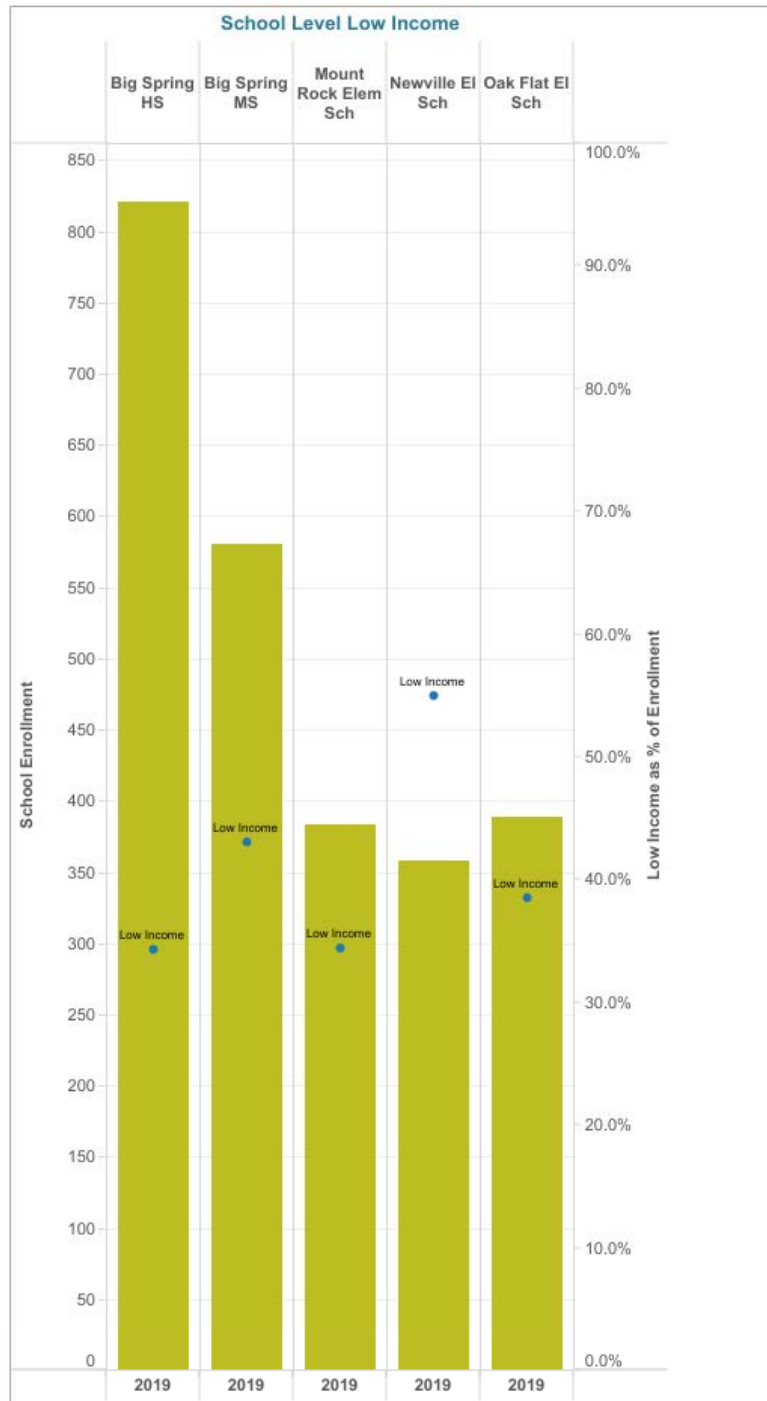
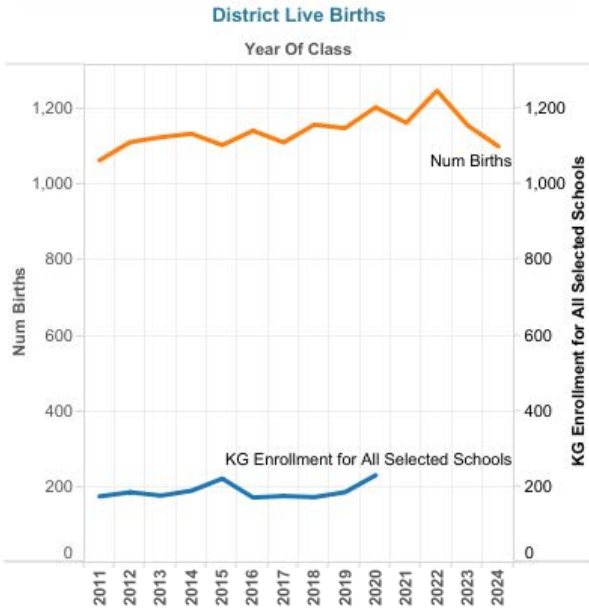
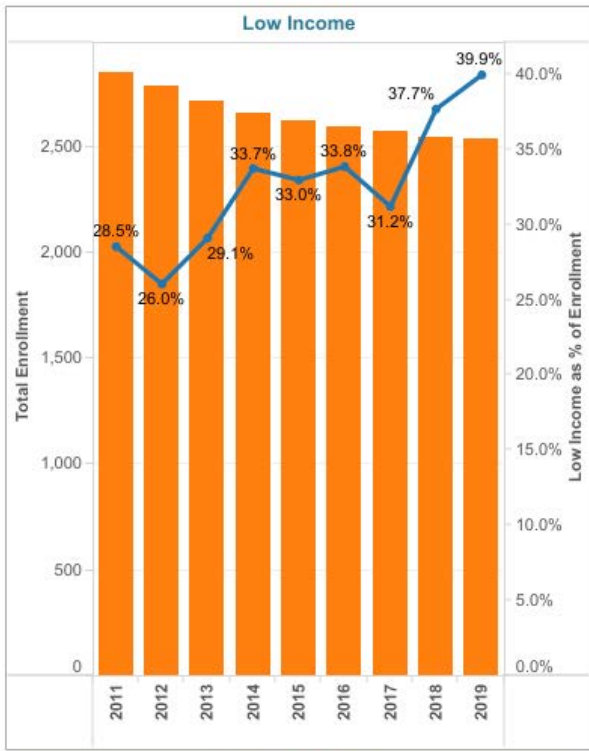


Big Spring SD Enrollment Story

Disproportionately larger or smaller classes can cause staffing challenges as they move through the grades and more so as they move from the elementary buildings to middle school and then high school. Utilize the bar chart below of 2019 enrollment by grade to identify potentially impactful bubbles.

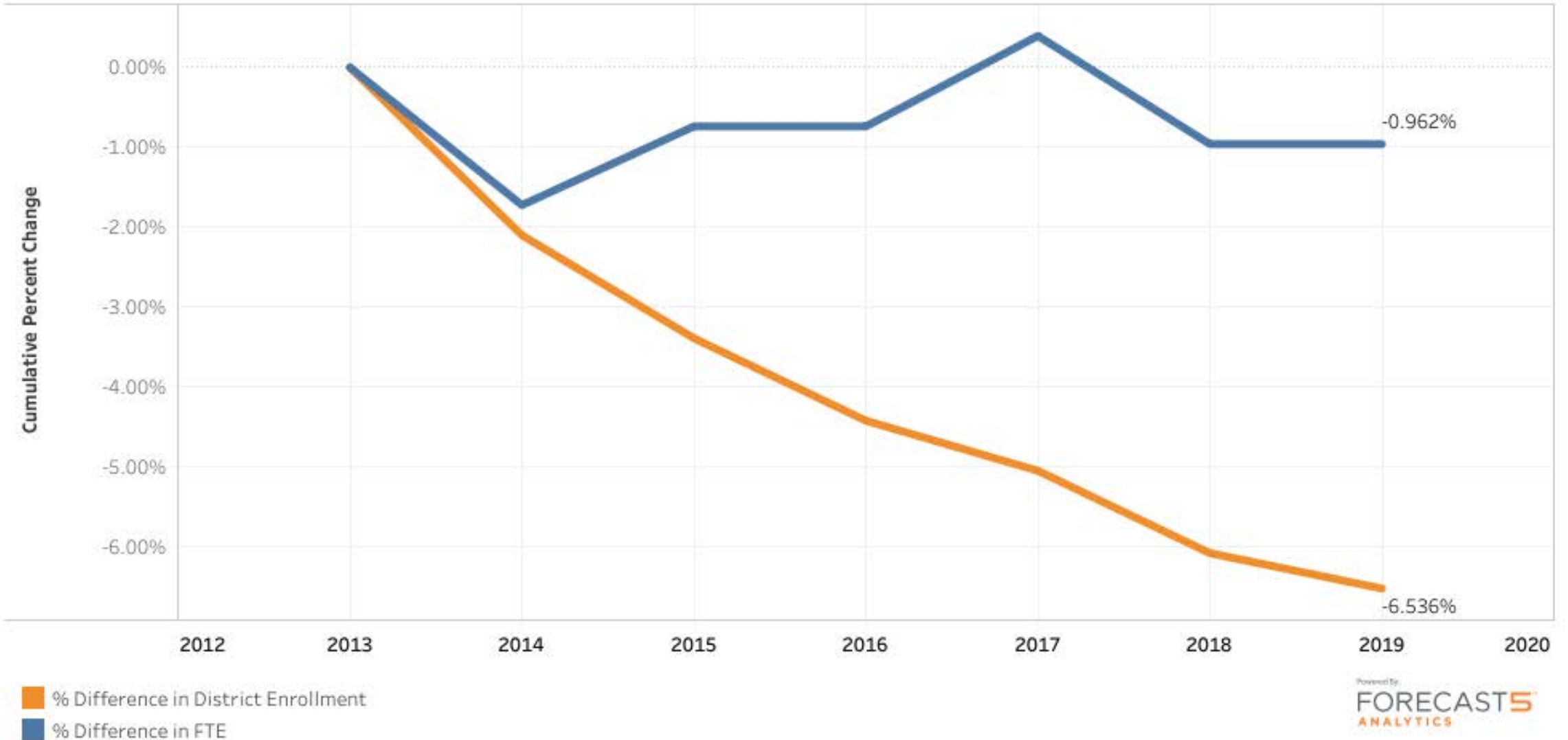


Enrollment Dashboard



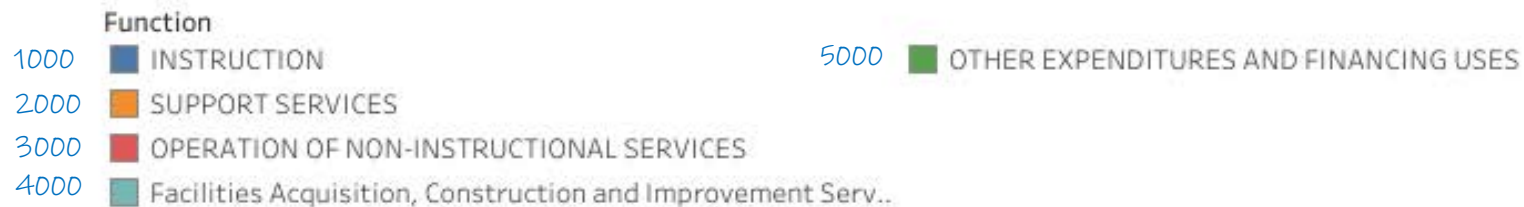
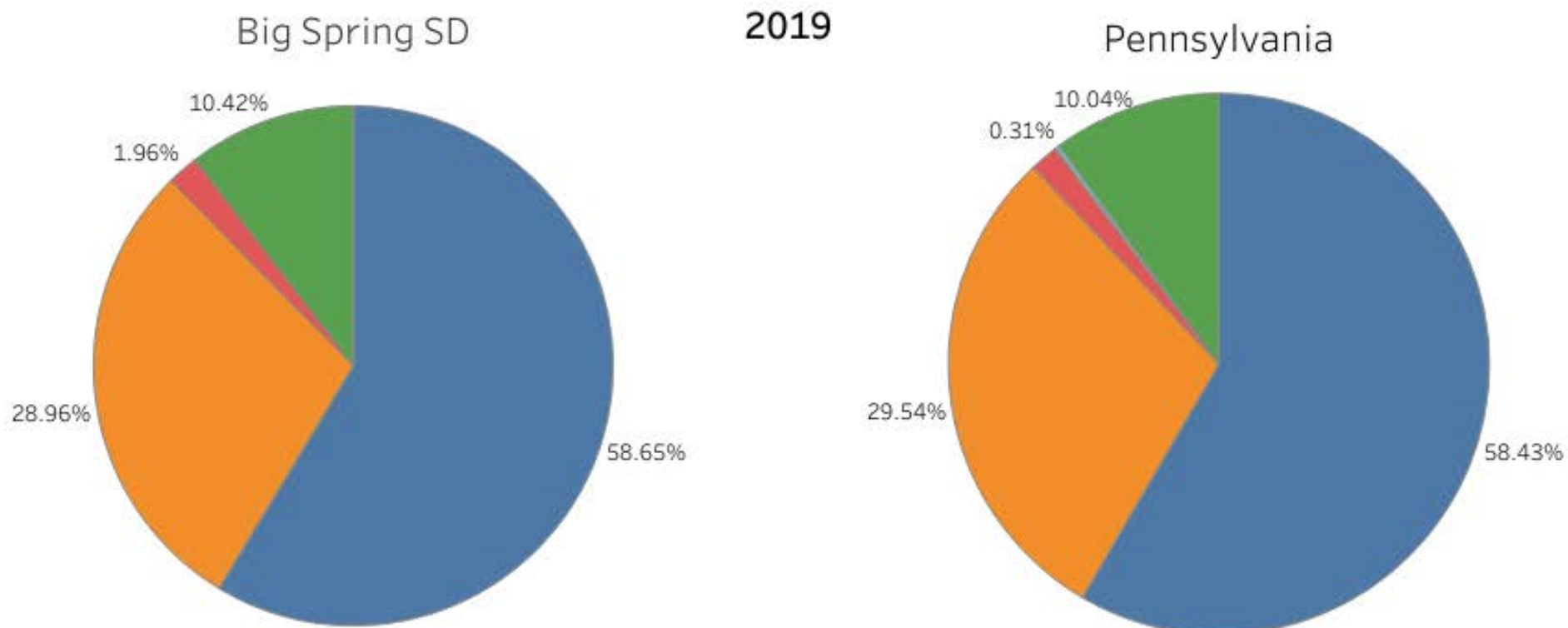
Big Spring SD Economic Profile

The graph below show the cumulative percent changes in Teaching FTE and Enrollment from 2013 to 2019.



Big Spring SD Expenditure Story

The chart below shows **General Funds** by function for our district compared to the whole state.



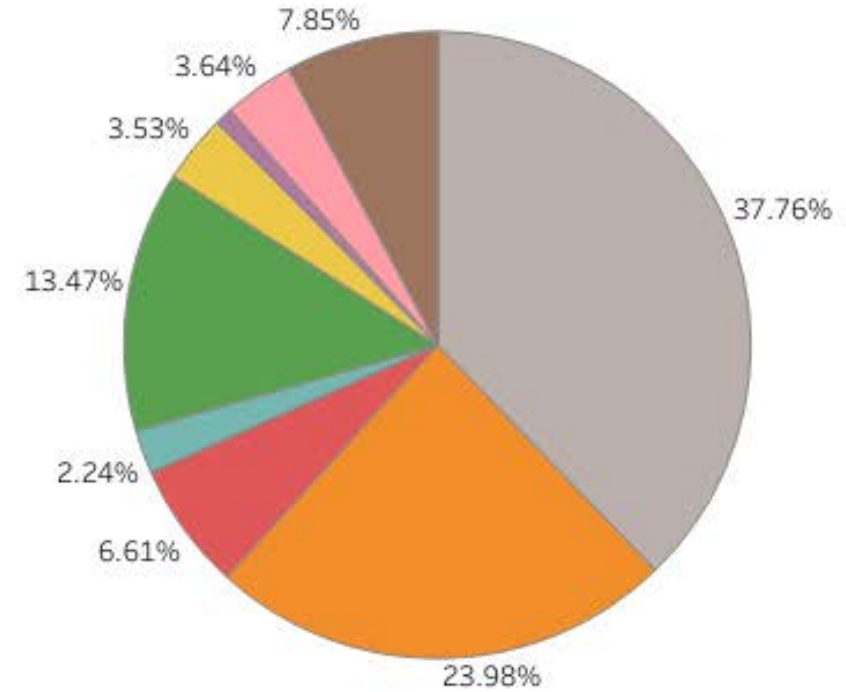
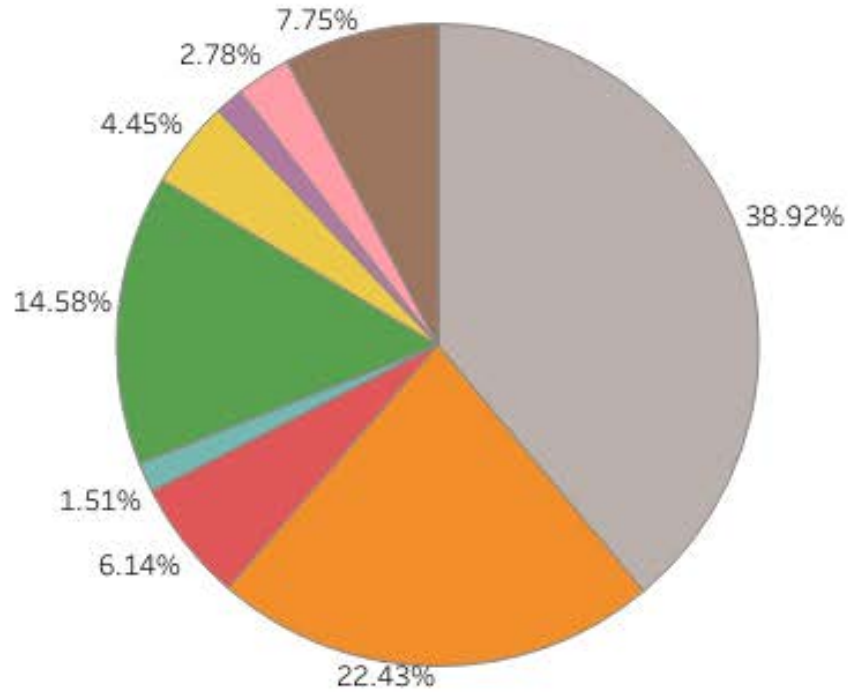
Big Spring SD Expenditure Story

The chart below shows **General Funds** by object for our district compared to the whole state.

Big Spring SD

2019

Pennsylvania

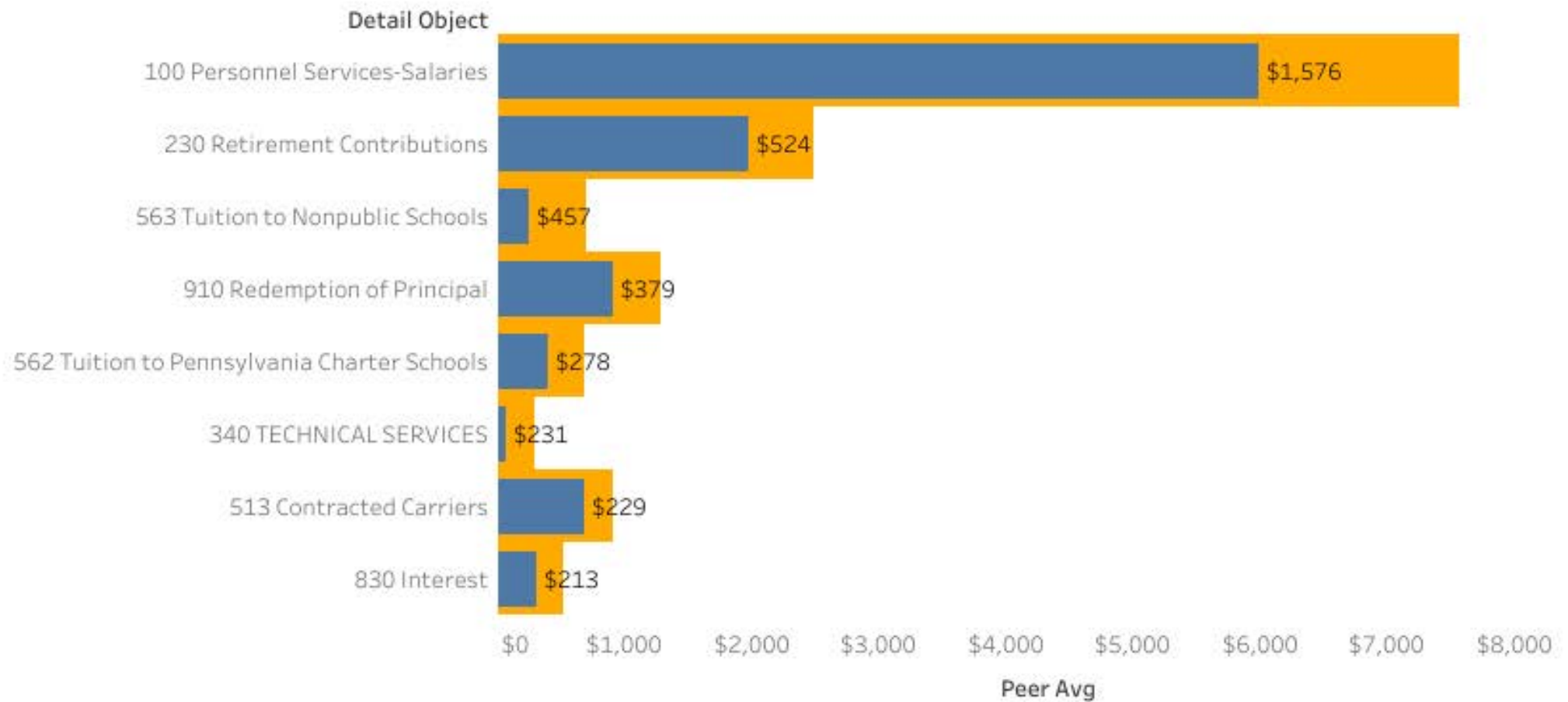


- Object**
- 100 PERSONNEL SERVICES - SALARIES
 - 200 PERSONNEL SERVICES - EMPLOYEE BENEFITS
 - 300 PURCHASED PROFESSIONAL AND TECHNICAL S.
 - 400 PURCHASED PROPERTY SERVICES
 - 500 OTHER PURCHASED SERVICES
 - 600 SUPPLIES

- 700 PROPERTY
- 800 OTHER OBJECTS
- 900 OTHER USES OF FUNDS

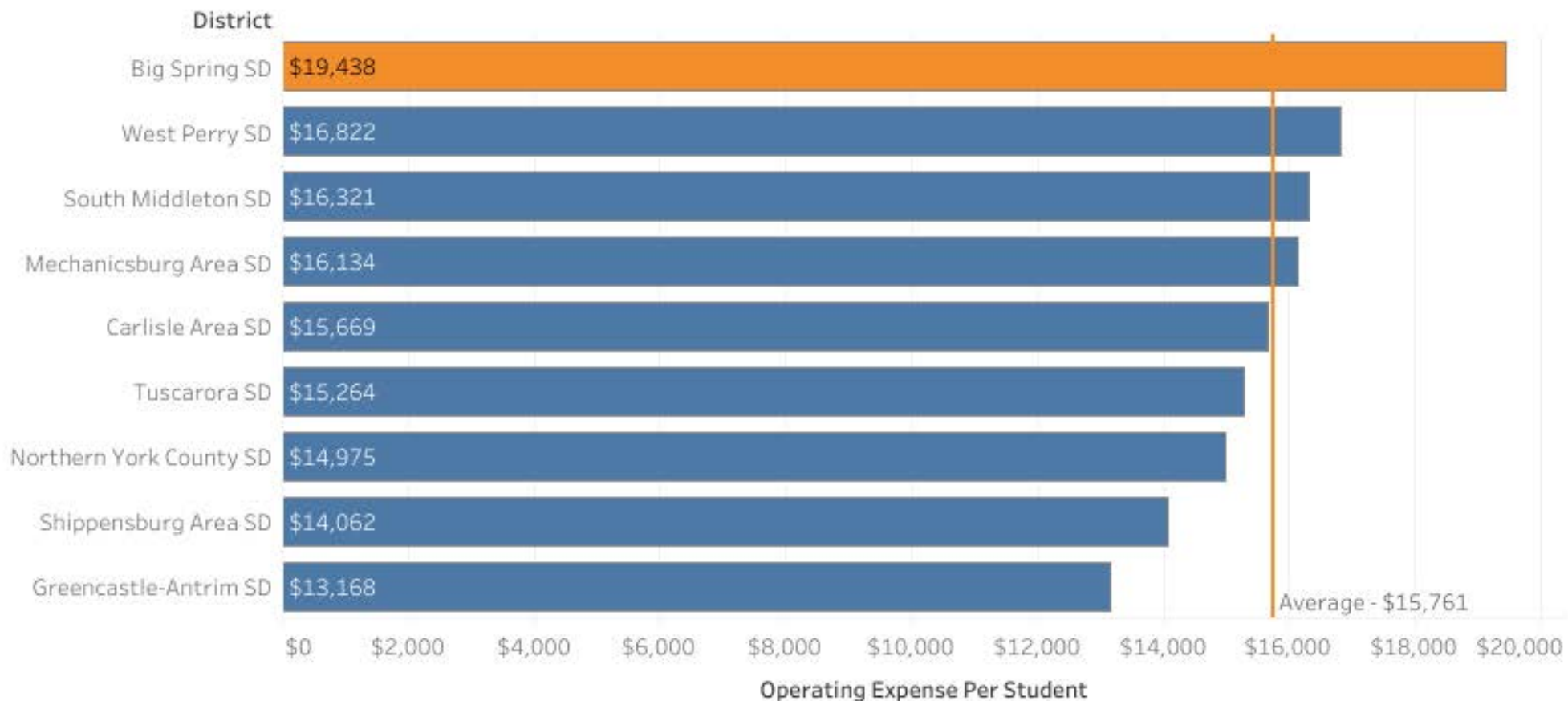
Big Spring SD Economic Profile

The graph below shows the top 8 Detail Objects where **your district** is spending **more** per pupil than your **peers** in 2019.



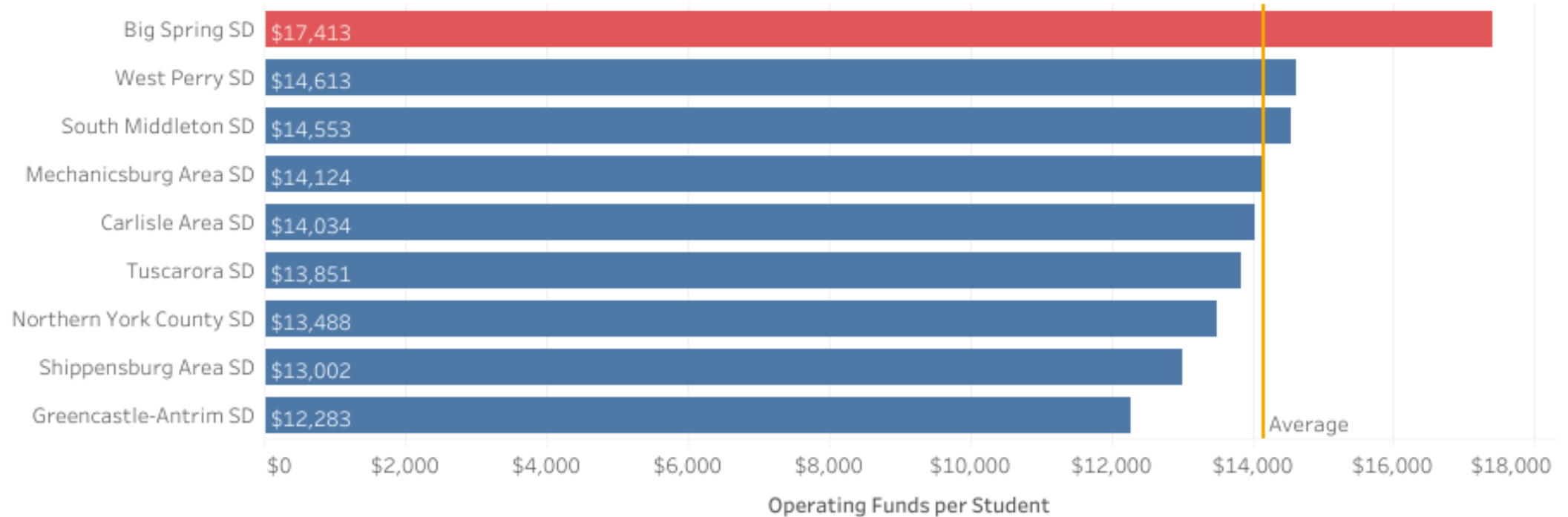
Big Spring SD Expenditure Story

General Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's general expenditures per student for 2019 compared to its peers.



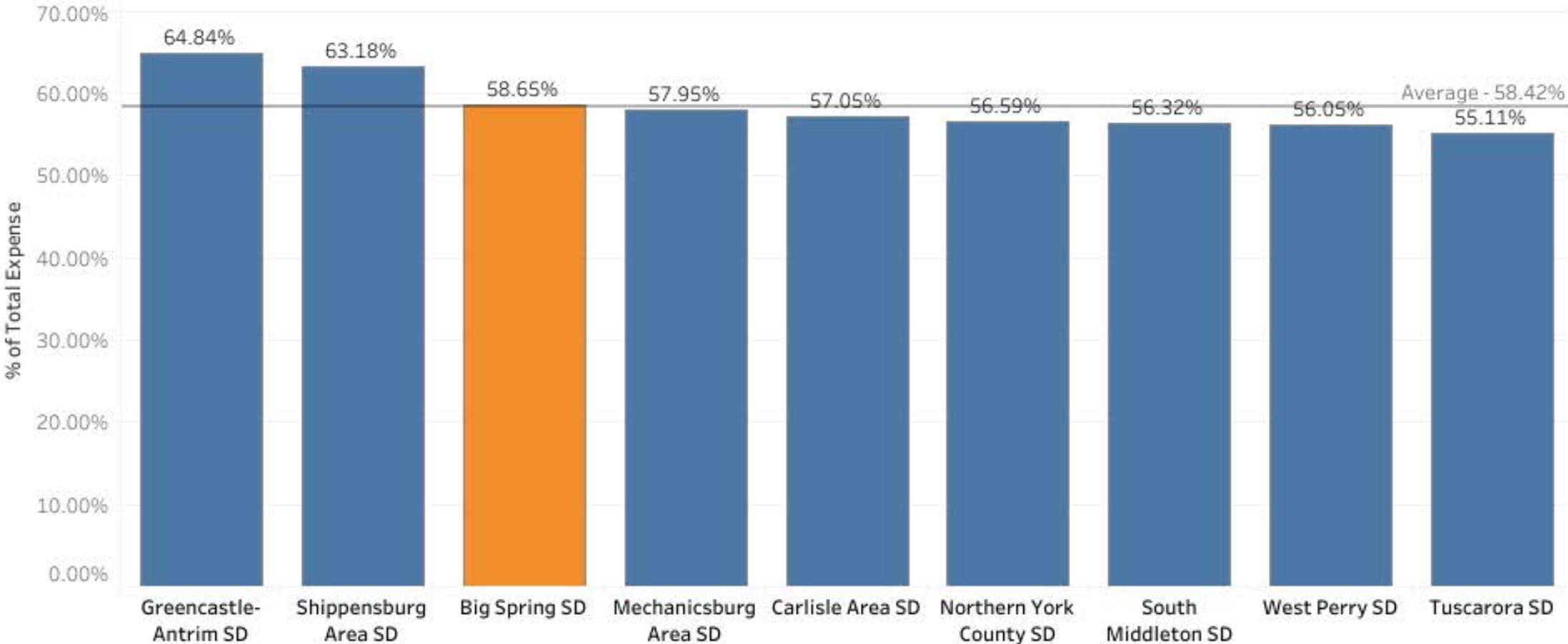
Big Spring SD Financial Story

Operating Expenditures per Student is a reflection of available resources and student needs. The chart below shows the district's operating expenditures per student for 2019 compared to its peers.



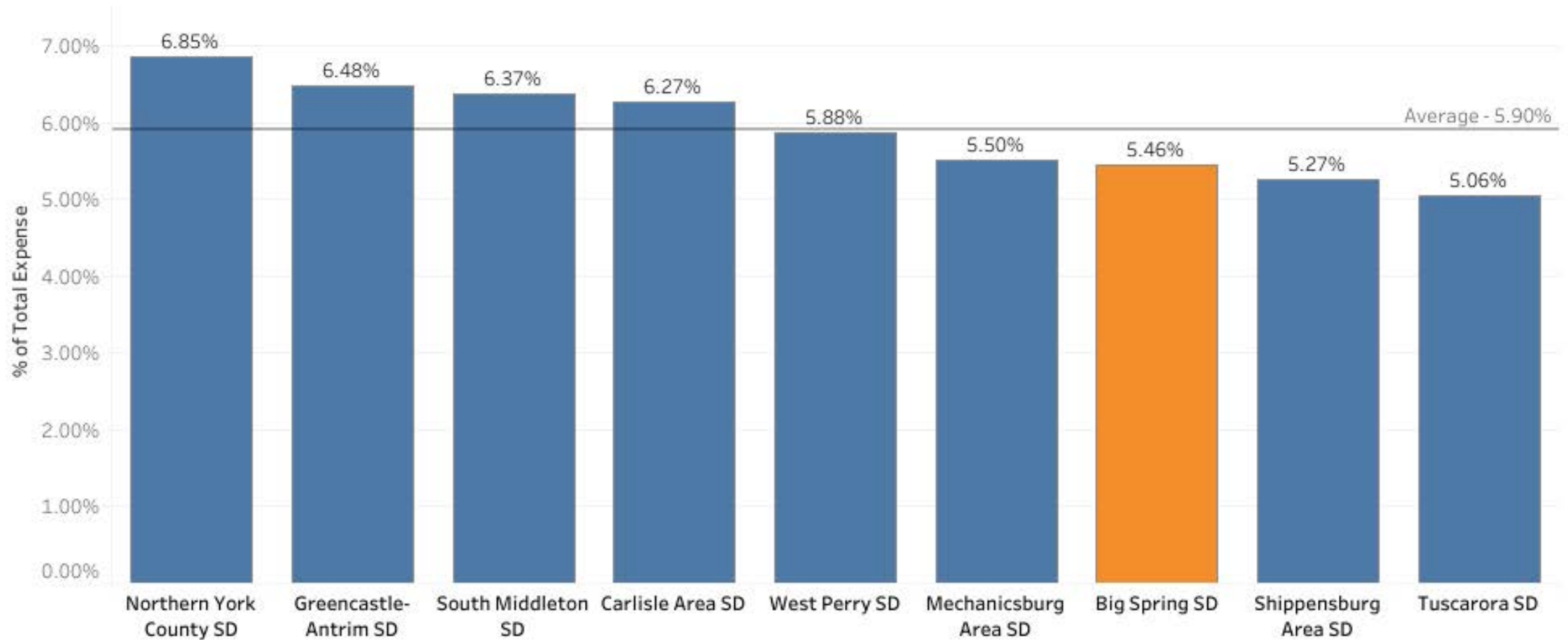
Big Spring SD Expenditure Story

2019 General funds Includes Function 1000 Instruction only.



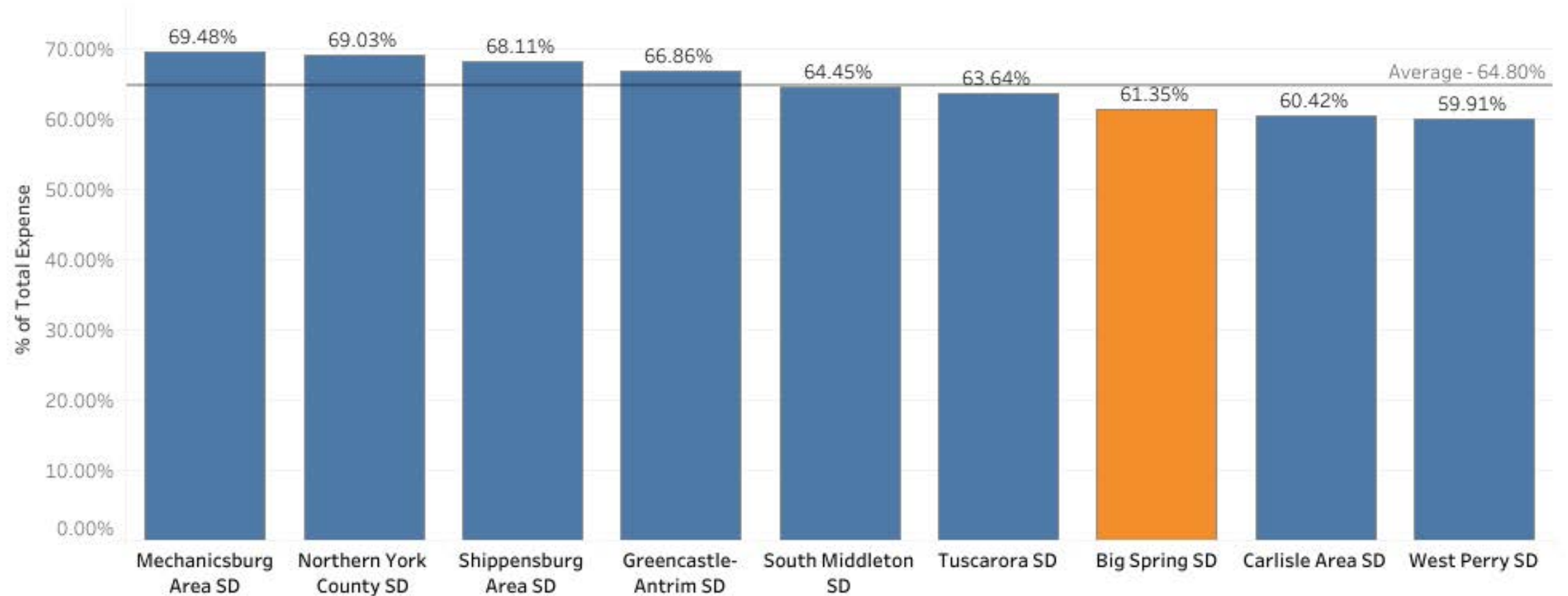
Big Spring SD Expenditure Story

2019 General funds Includes Function: (2300) Administration only



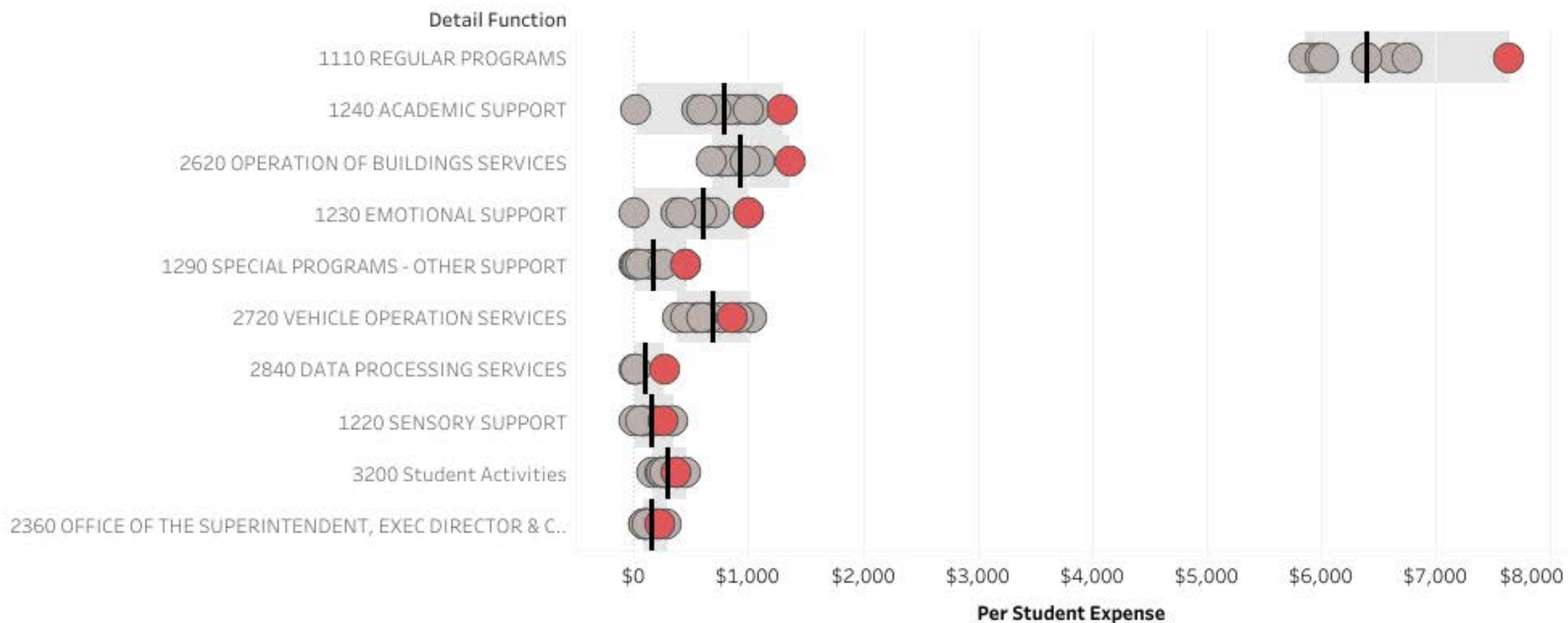
Big Spring SD Expenditure Story

2019 General funds Includes Objects: (100) Salaries and (200) Employee Benefits only



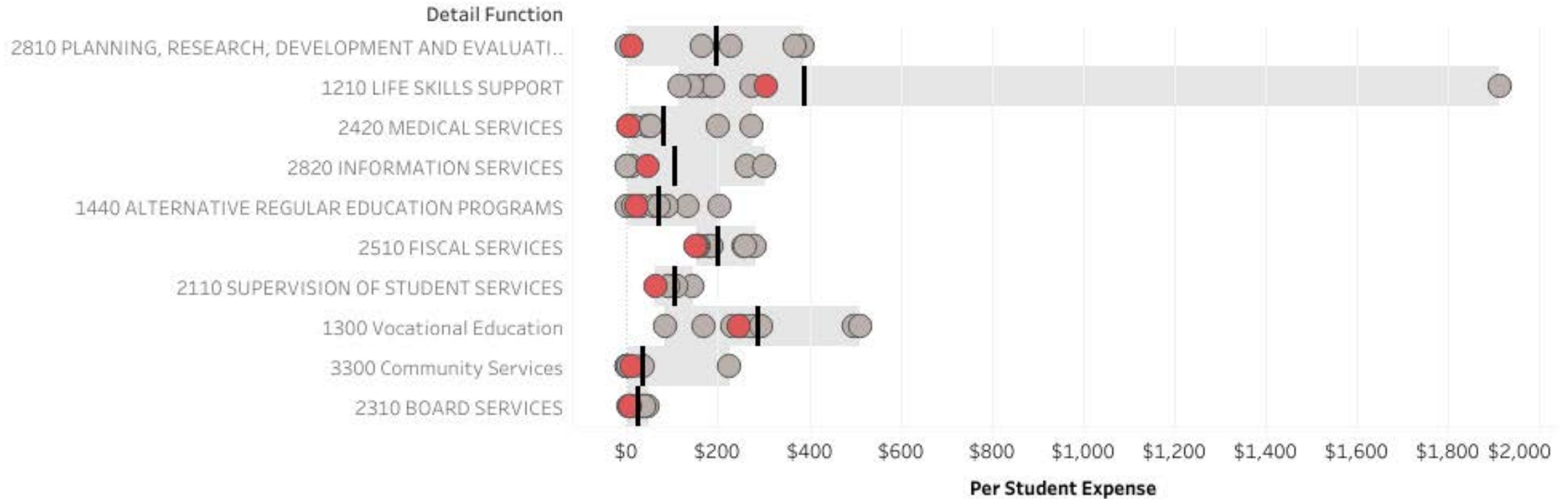
Big Spring SD Budget Prep Story

The functional areas in 2019 where our per student spending is most **above** the average for this peer group. The district is represented by the red circle and each peer district by a gray circle.



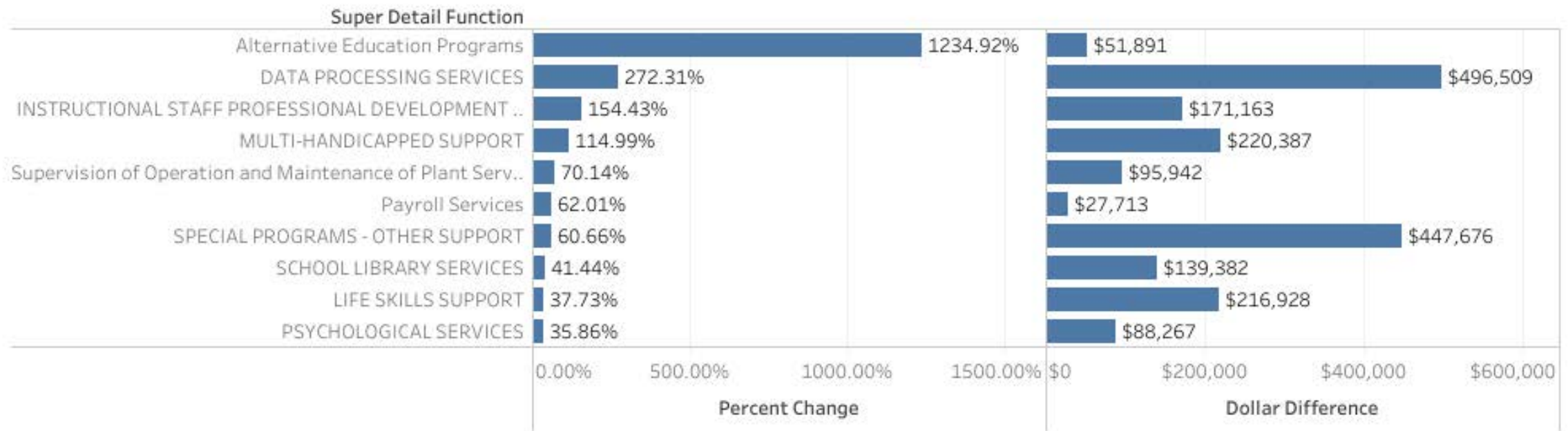
Big Spring SD Budget Prep Story

The functional areas in 2019 where our per student spending is most **below** the average for this peer group. The district is represented by the red circle and each peer district by a gray circle.



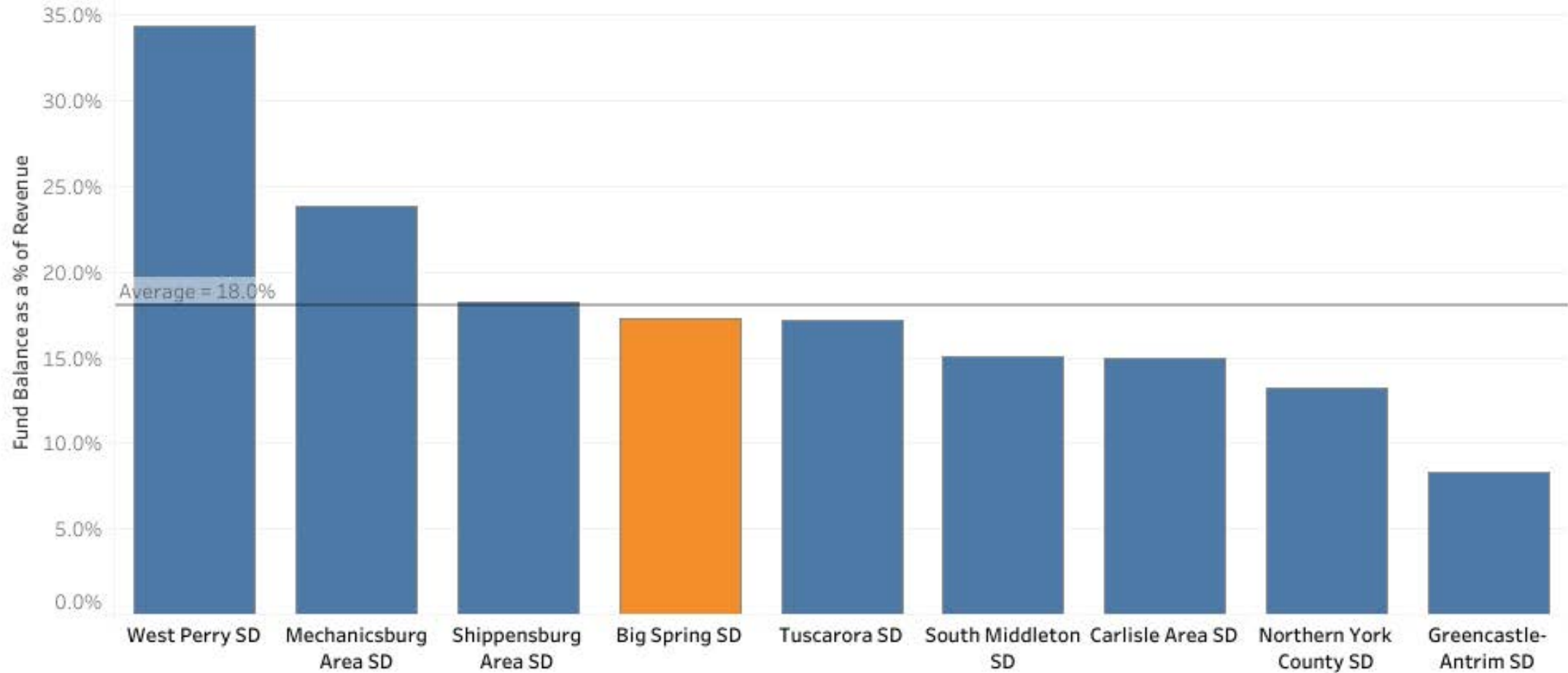
Big Spring SD Expenditure Story

Total General Fund spending for Big Spring SD increased 11.04% from 2016 to 2019. The ten functions with the largest percent increases are listed below. The right-hand column shows the dollar amount of the increase over that same time period. Line items without an amount for both 2016 and 2019 are not included.



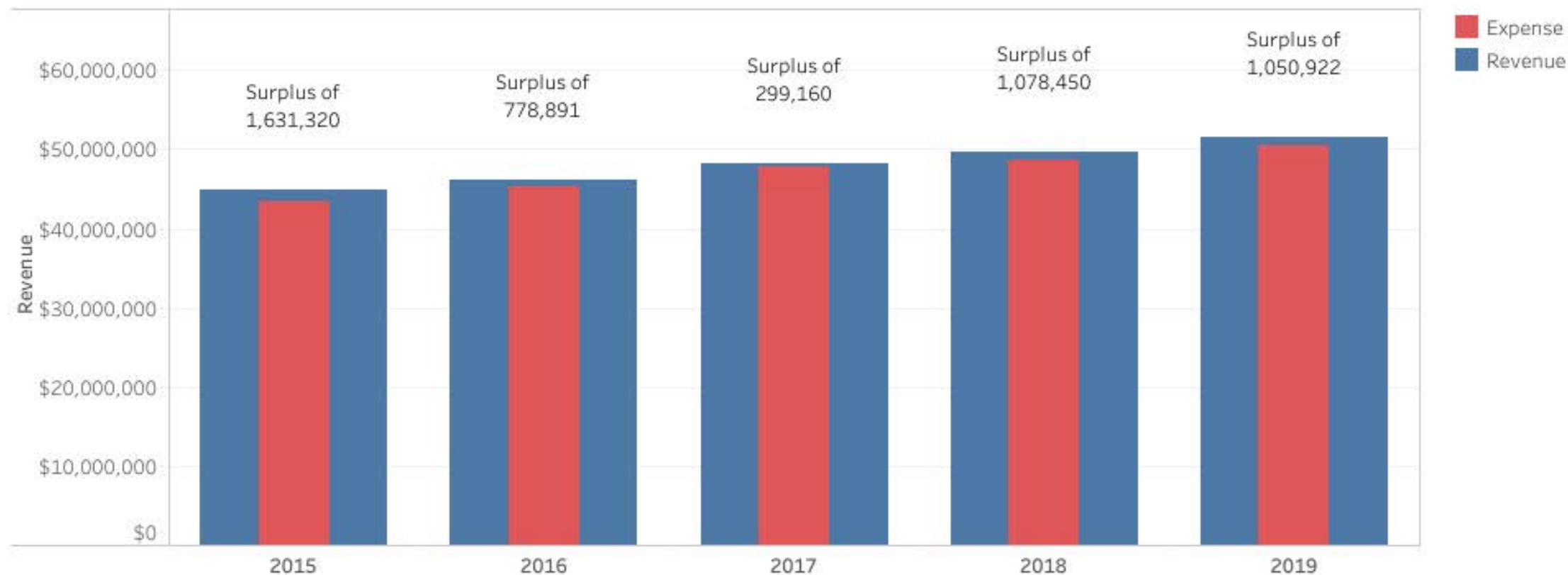
Big Spring SD Economic Profile

The graph below shows **fund balance** as a % of revenue for the **General Fund** for 2018.



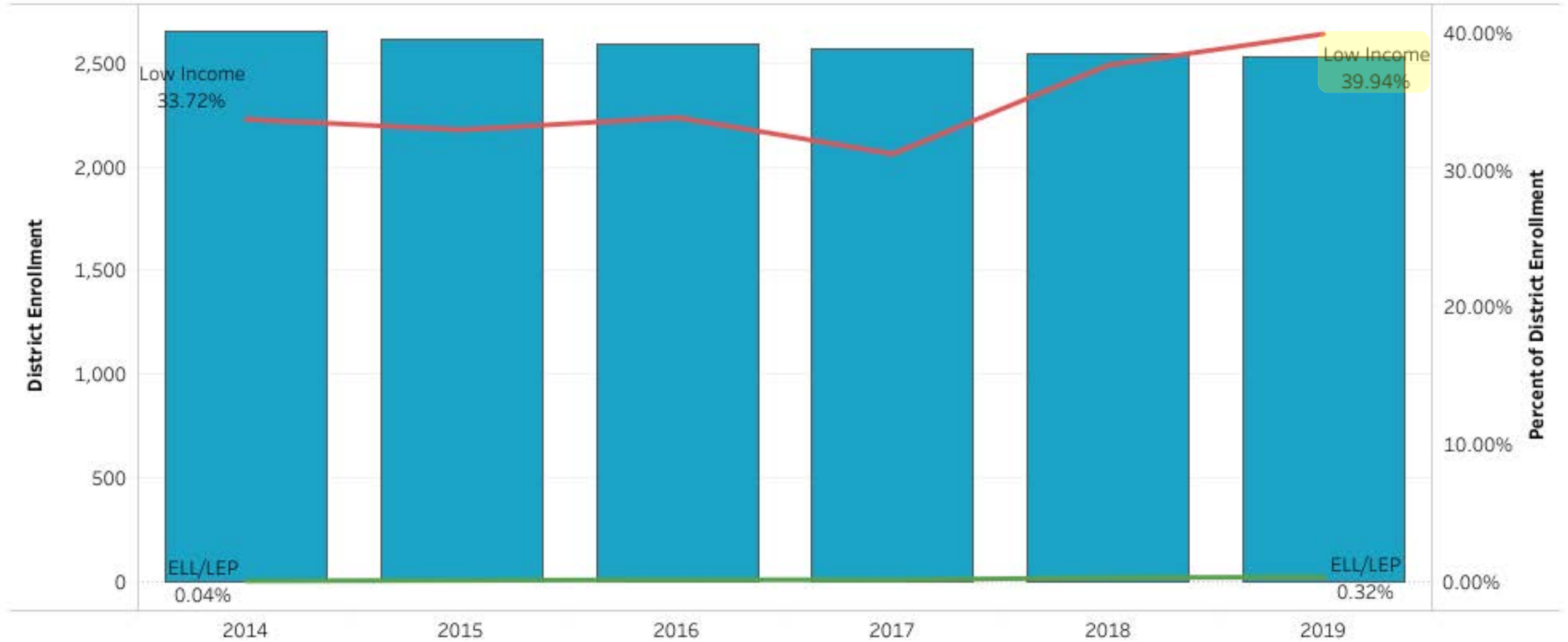
Big Spring SD Financial Story

Keeping revenues and expenses aligned is a key to solid financial health. The graph below shows Operating Fund revenue (Blue) and expenses (Red) for the last five years. The label represents the difference between the two. A surplus of revenues over expenses will show as a positive value and a deficit of expenses which are greater than revenues will be a negative value.



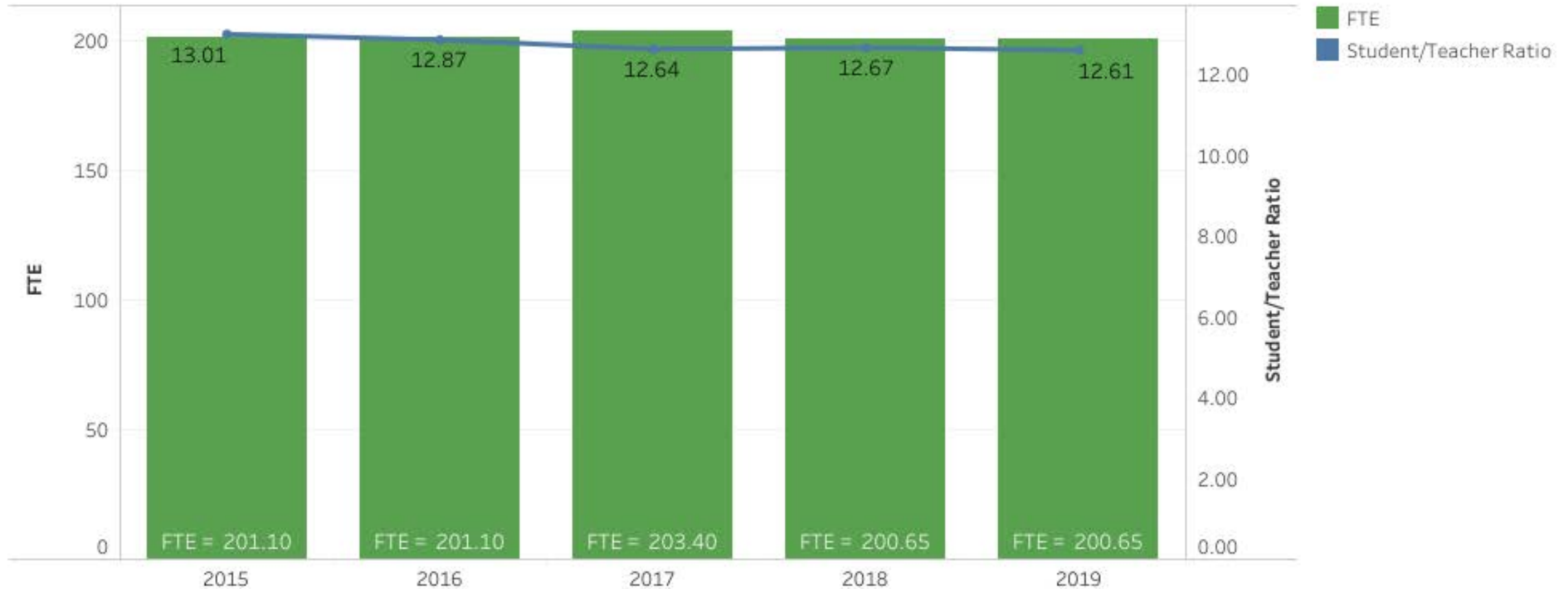
Big Spring SD Salary and Staffing Comparison

Changes in total enrollment as well as enrollment for subgroups requiring additional support can result in fluctuations in staffing needs.



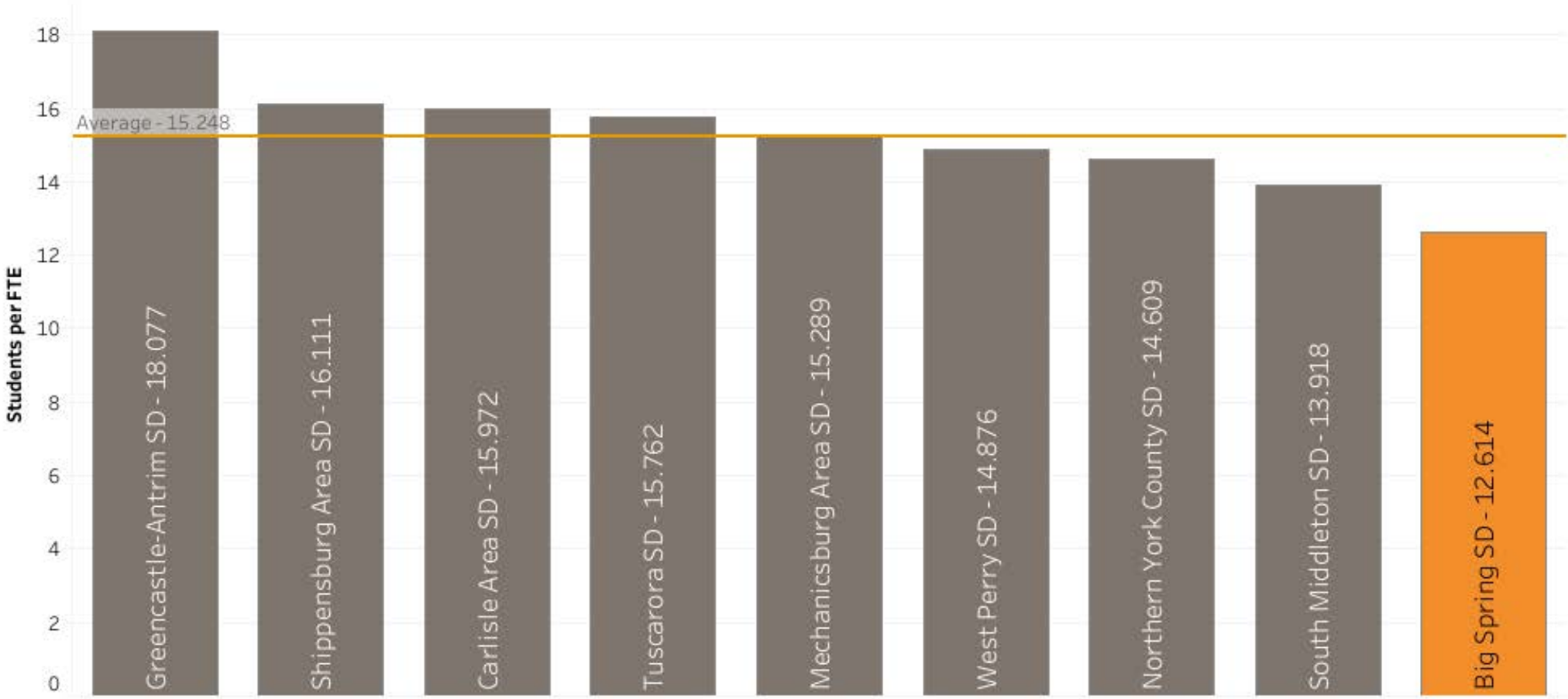
Big Spring SD Salary and Staffing Comparison

Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



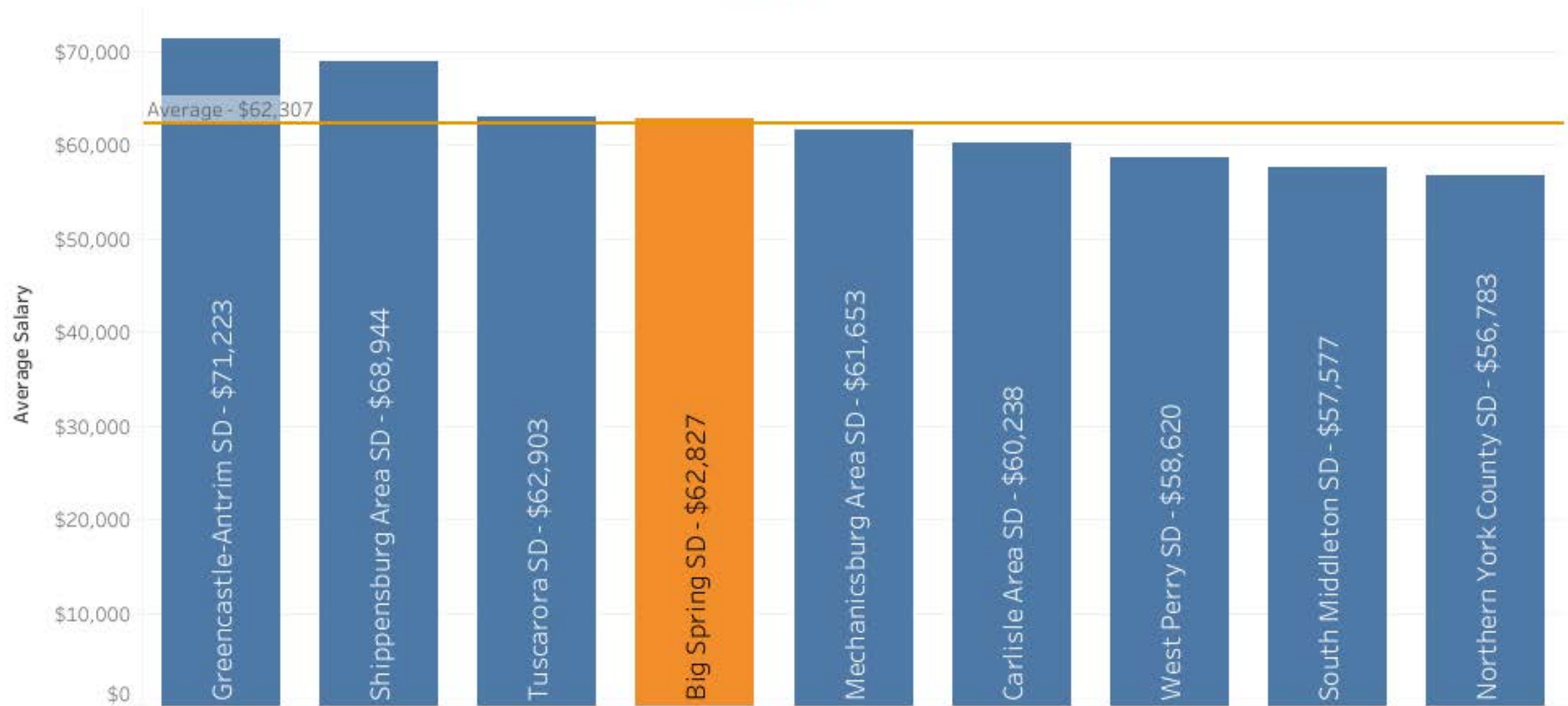
Big Spring SD Economic Profile

2019 - Student per Teacher FTE Comparison



Big Spring SD Salary and Staffing Comparison

2019 - Teacher Salary



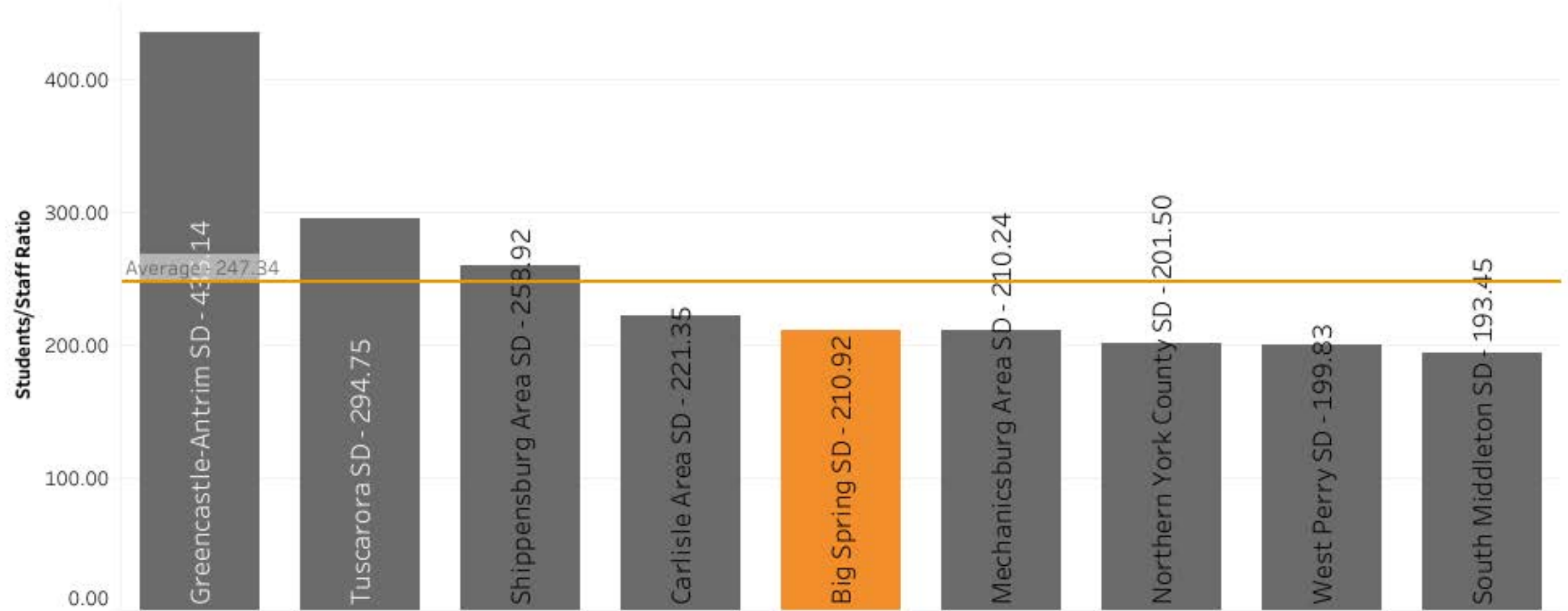
Big Spring SD Salary and Staffing Comparison

Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Student Support** staff in the bars and the student/support ratio is the line on the right-hand axis. Positions included in the analysis are: guidance counselors, nurses, occupational and physical therapists, psychologists and social workers.



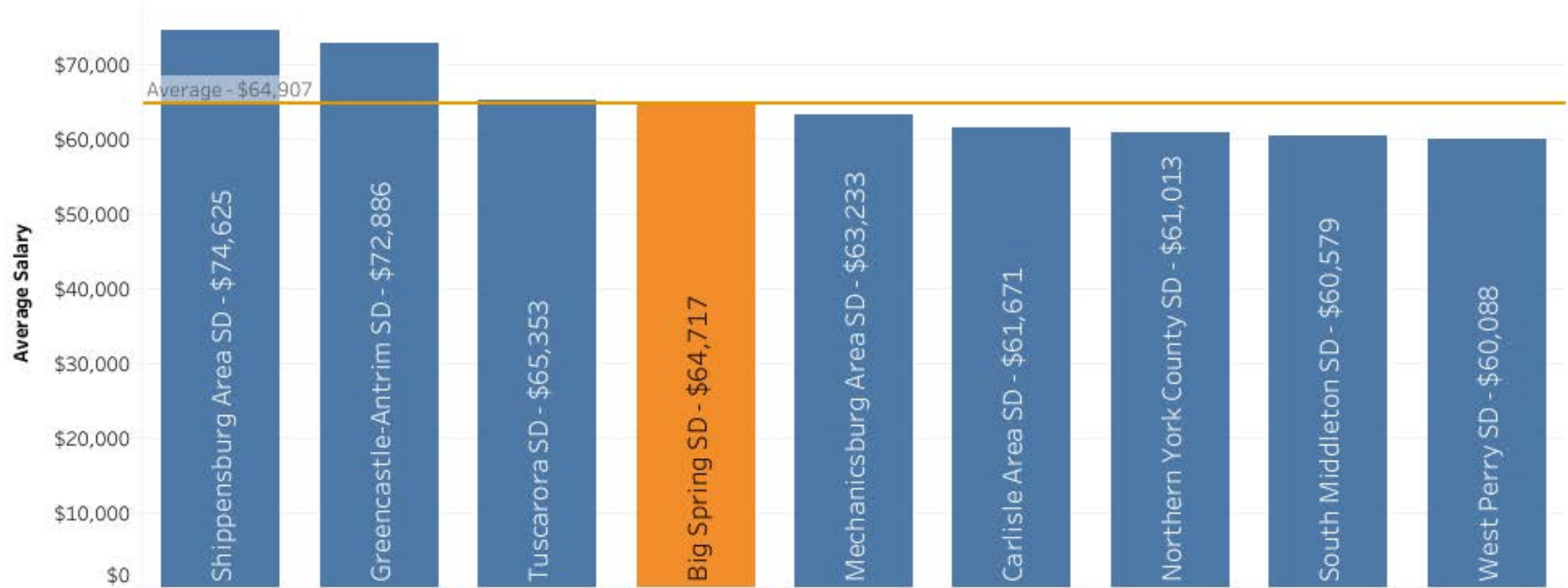
Big Spring SD Salary and Staffing Comparison

The chart below shows the 2019 student/support staff ratio for **Student Support Services** positions which include: guidance counselors, nurses, occupational and physical therapists, psychologists and social workers.



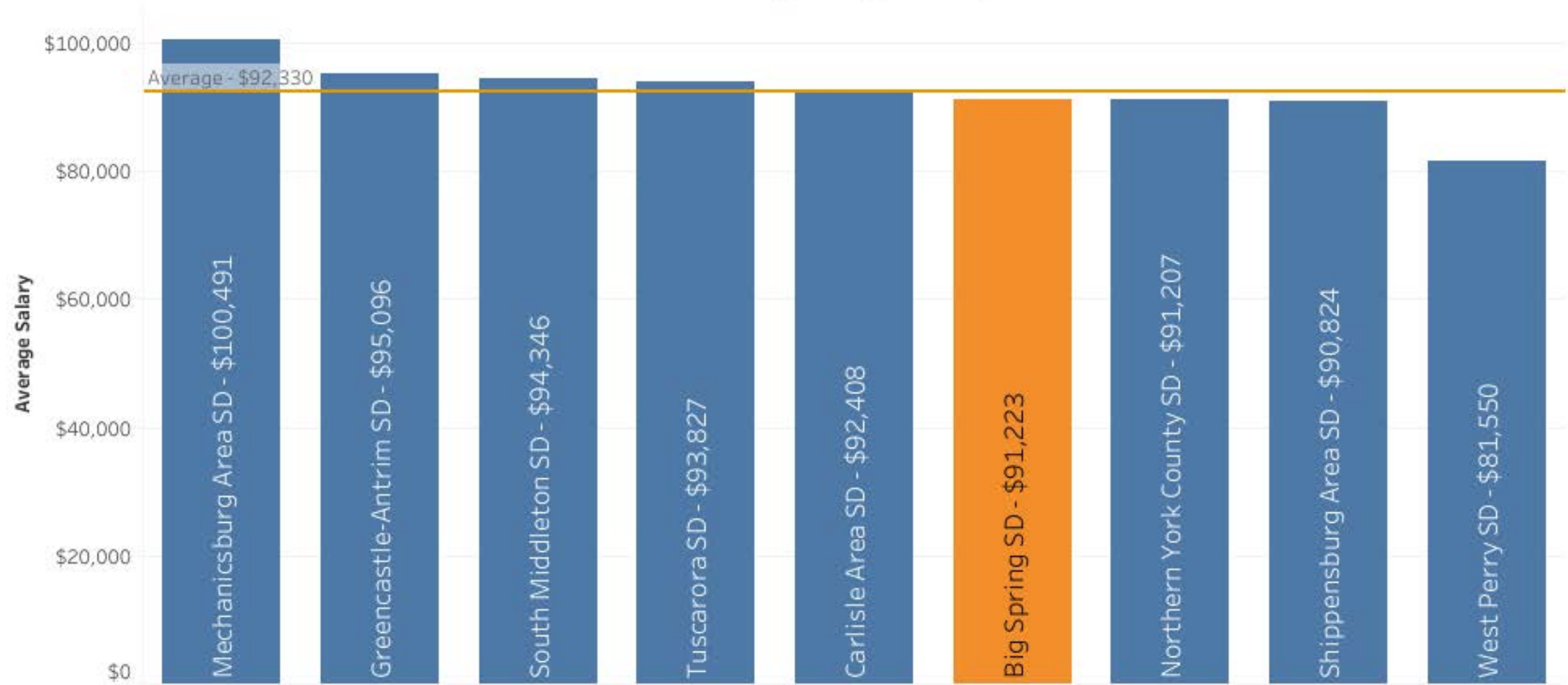
Big Spring SD Salary and Staffing Comparison

The chart below shows the 2019 average salaries for **Student Support Services** positions which include: guidance counselors, nurses, occupational and physical therapists, psychologists and social workers.



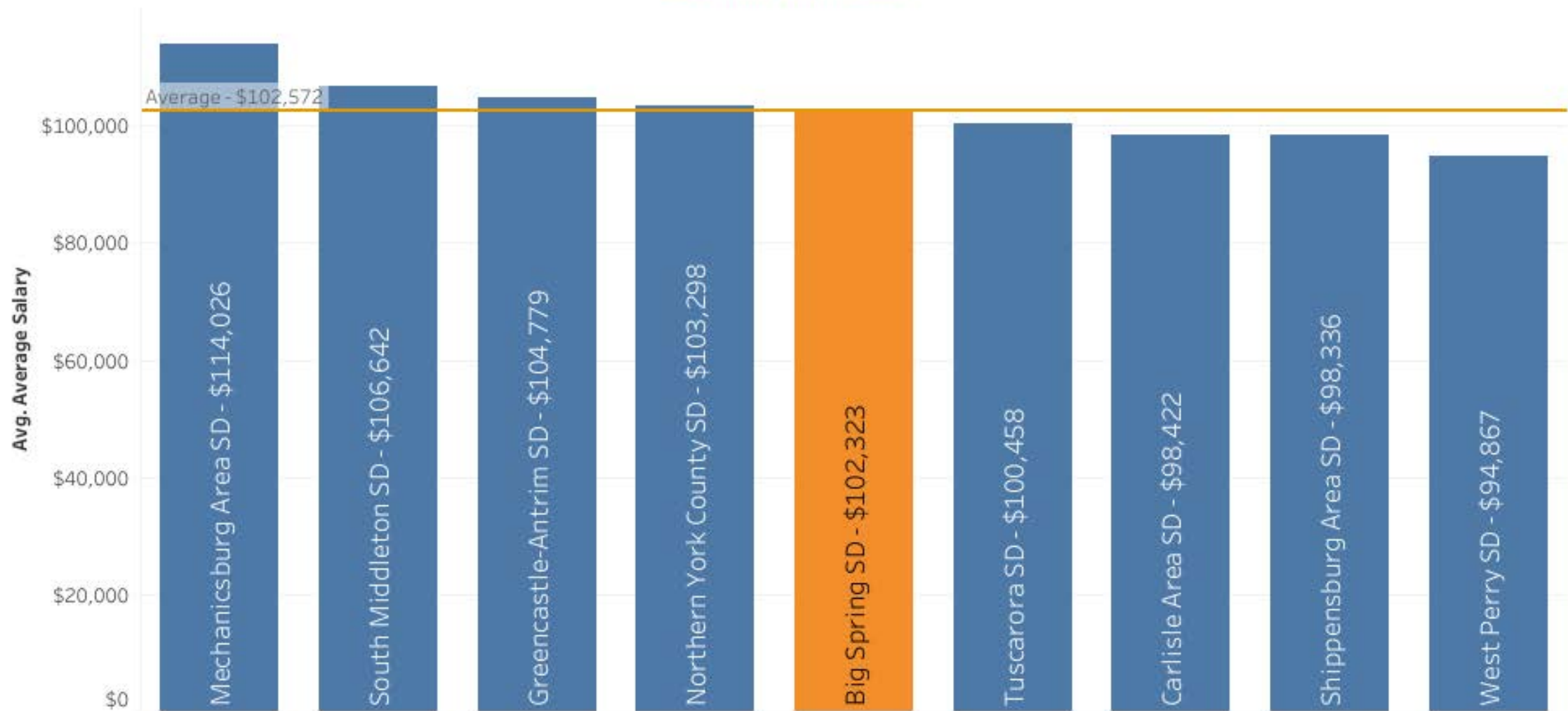
Big Spring SD Salary and Staffing Comparison

2019 - Elementary Principal Salary



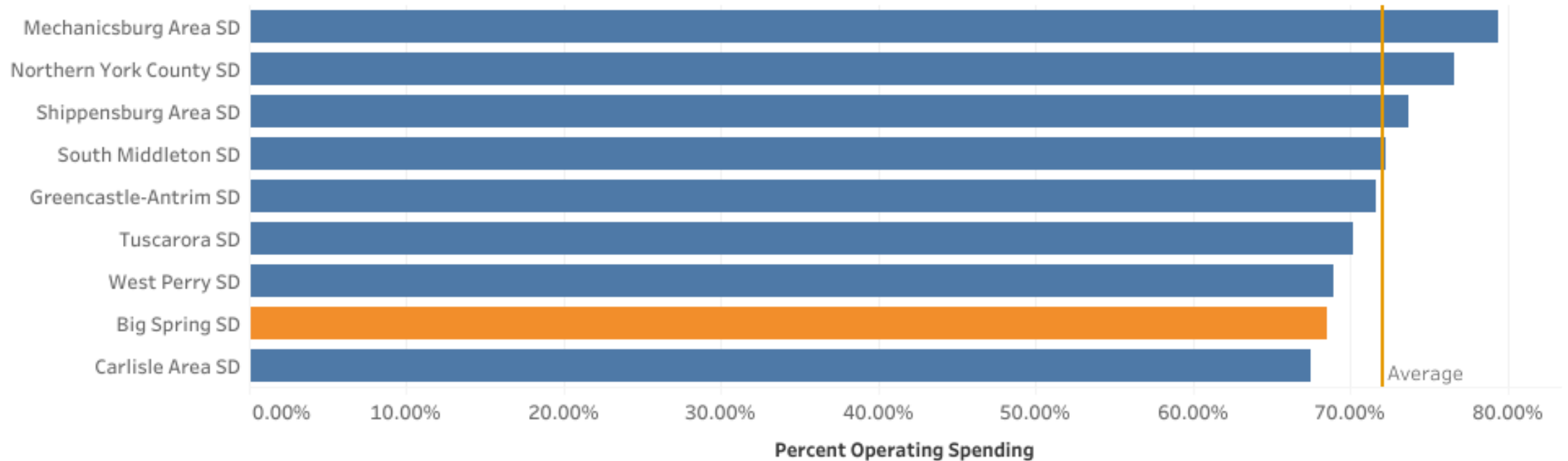
Big Spring SD Salary and Staffing Comparison

2019 - Secondary Principal Salary



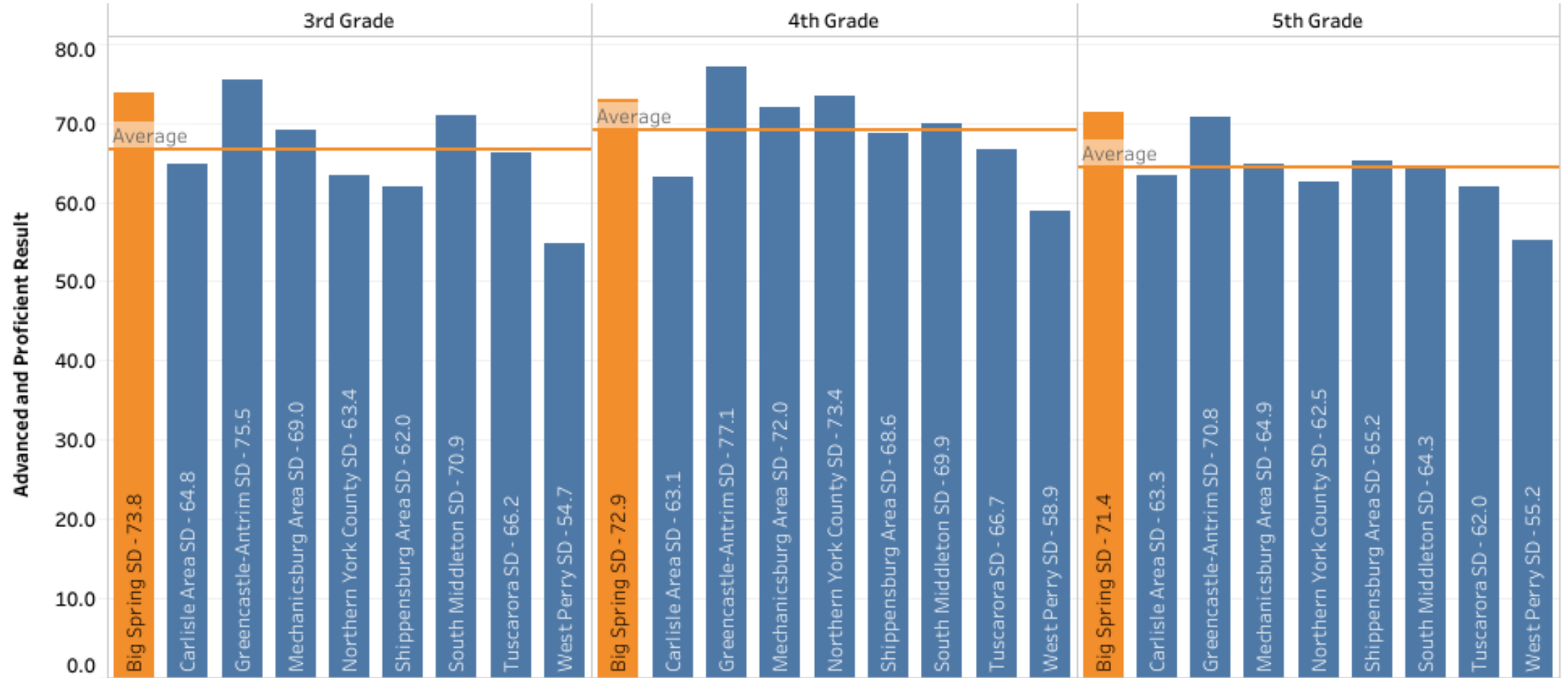
Big Spring SD Salary and Staffing Comparison

Annual Financial Reports break down district spending into many categories. The chart below shows the percentage of **operating spending allocated to salaries and benefits for 2019**.



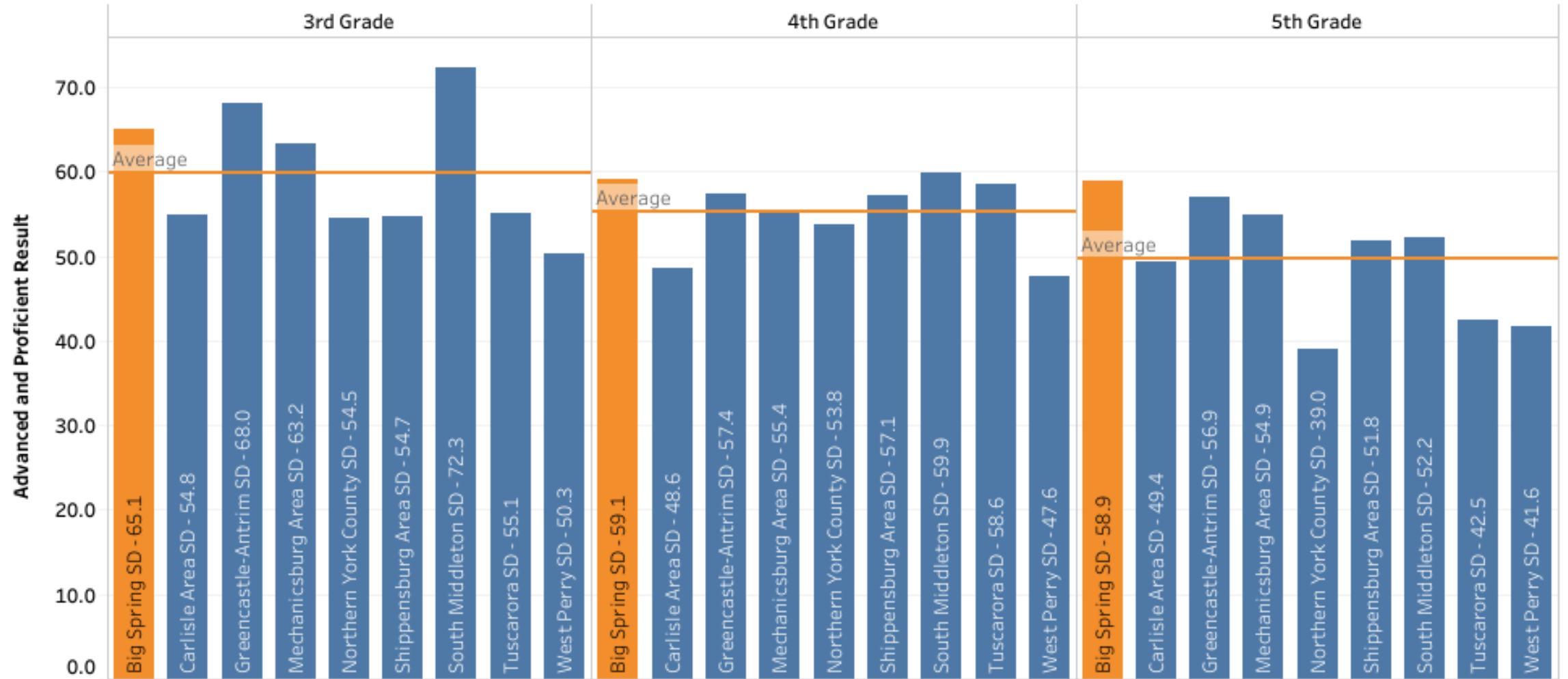
Big Spring SD Assessment Story

2019 PSSA English Language Arts Exam - Elementary



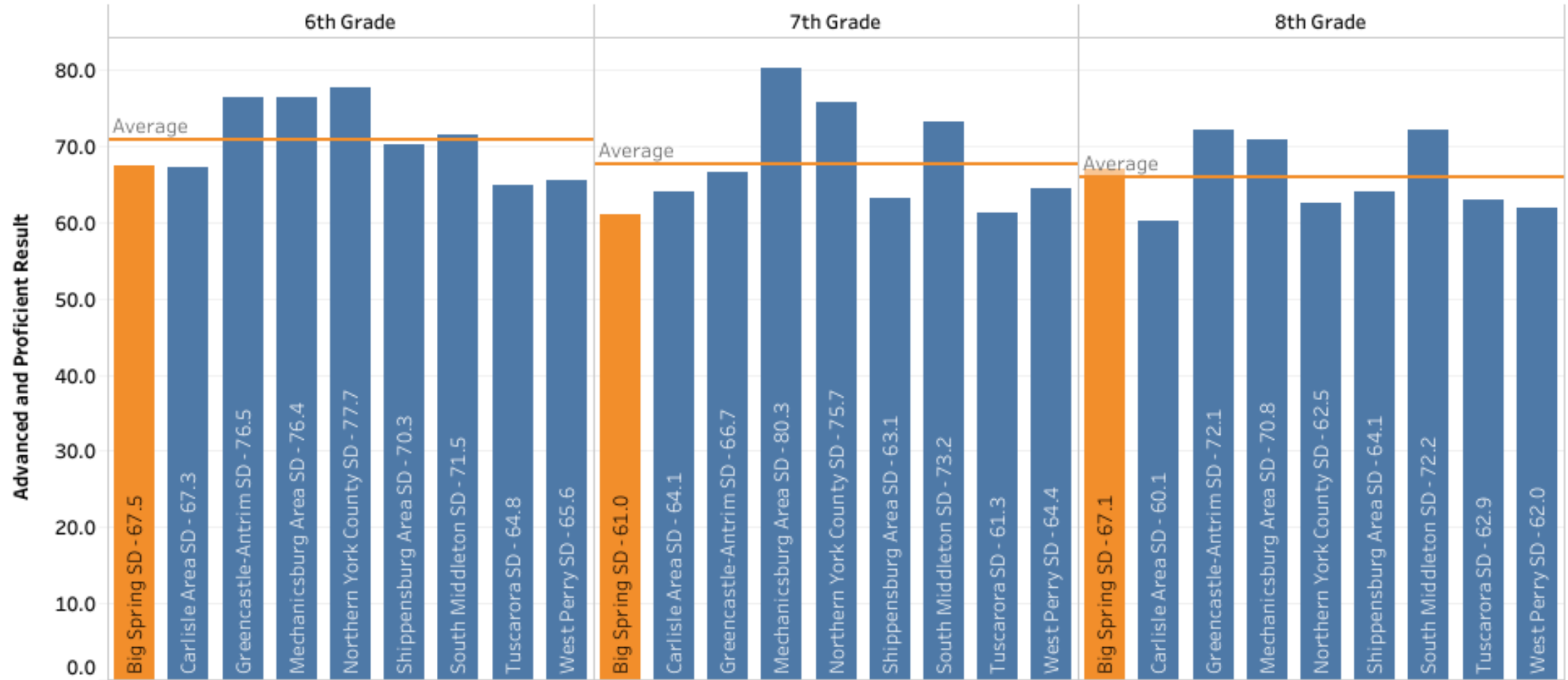
Big Spring SD Assessment Story

2019 PSSA Math Exam - Elementary School



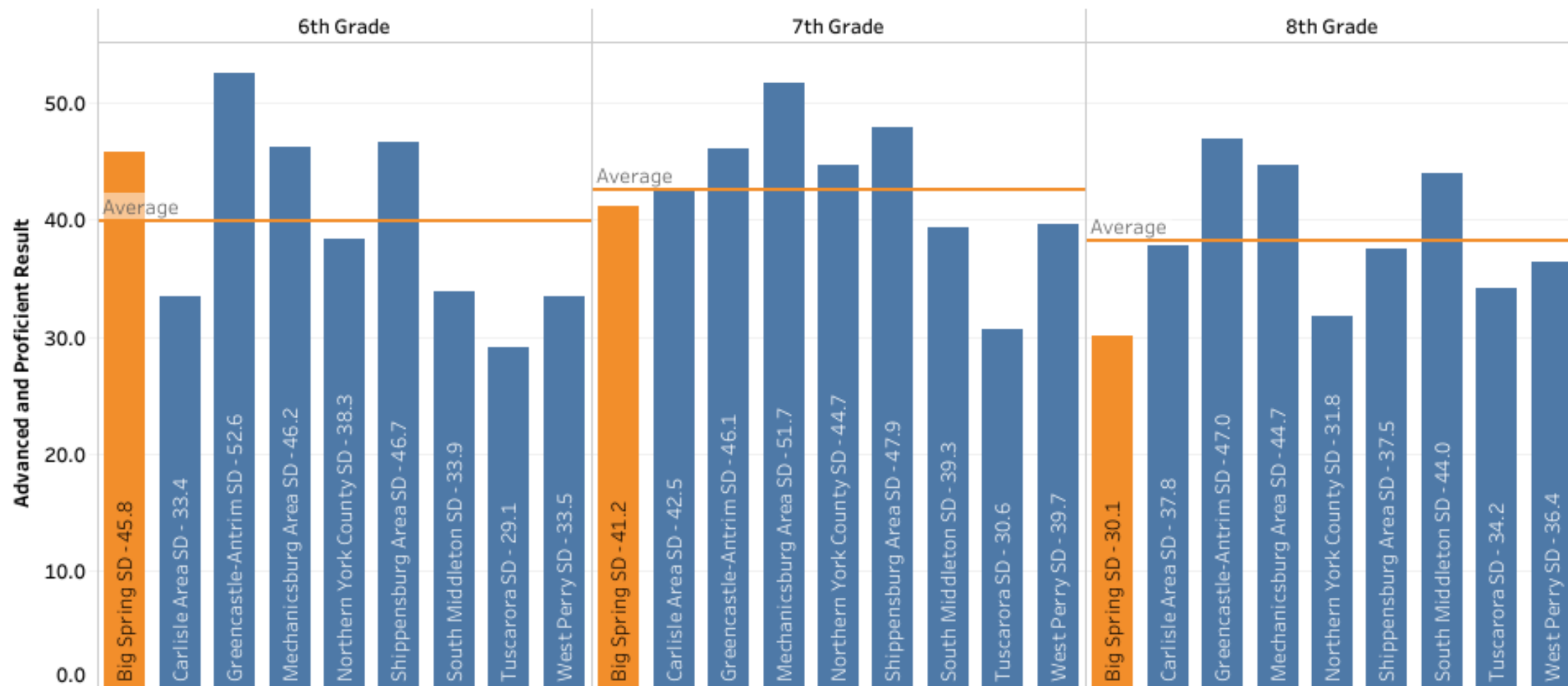
Big Spring SD Assessment Story

2019 PSSA English Language Arts Exam - Middle School



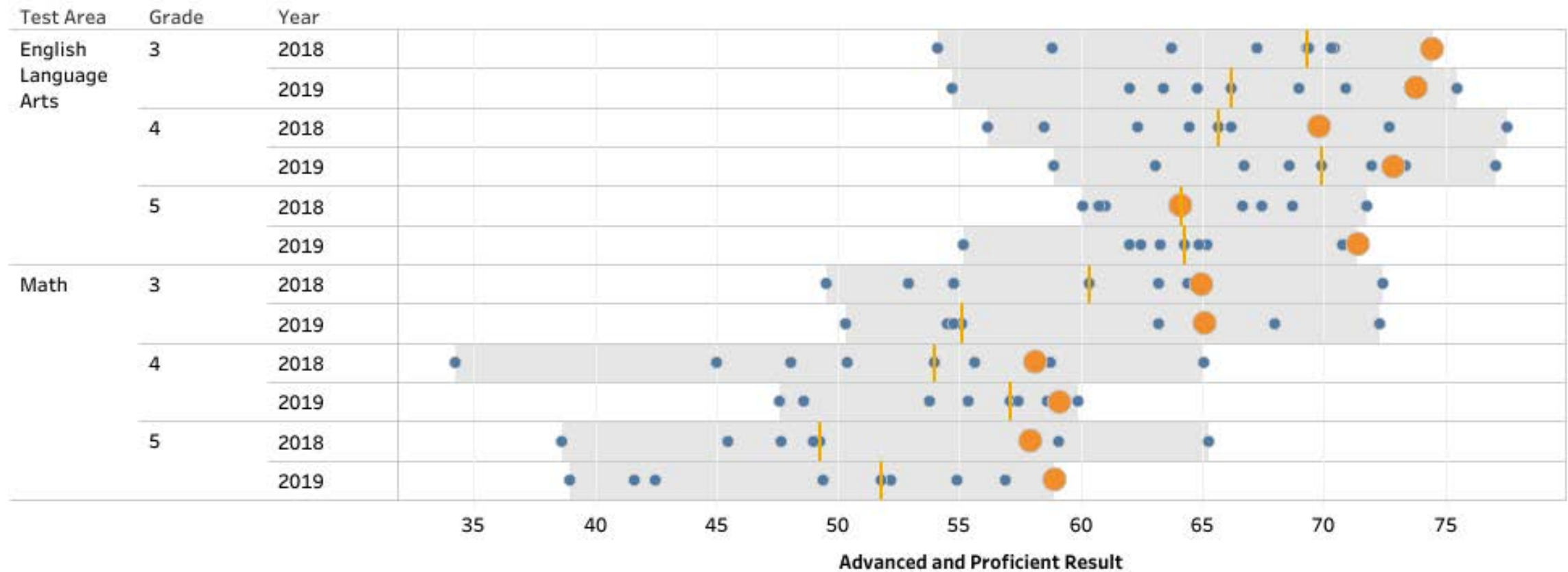
Big Spring SD Assessment Story

2019 PSSA Math Exam - Middle School



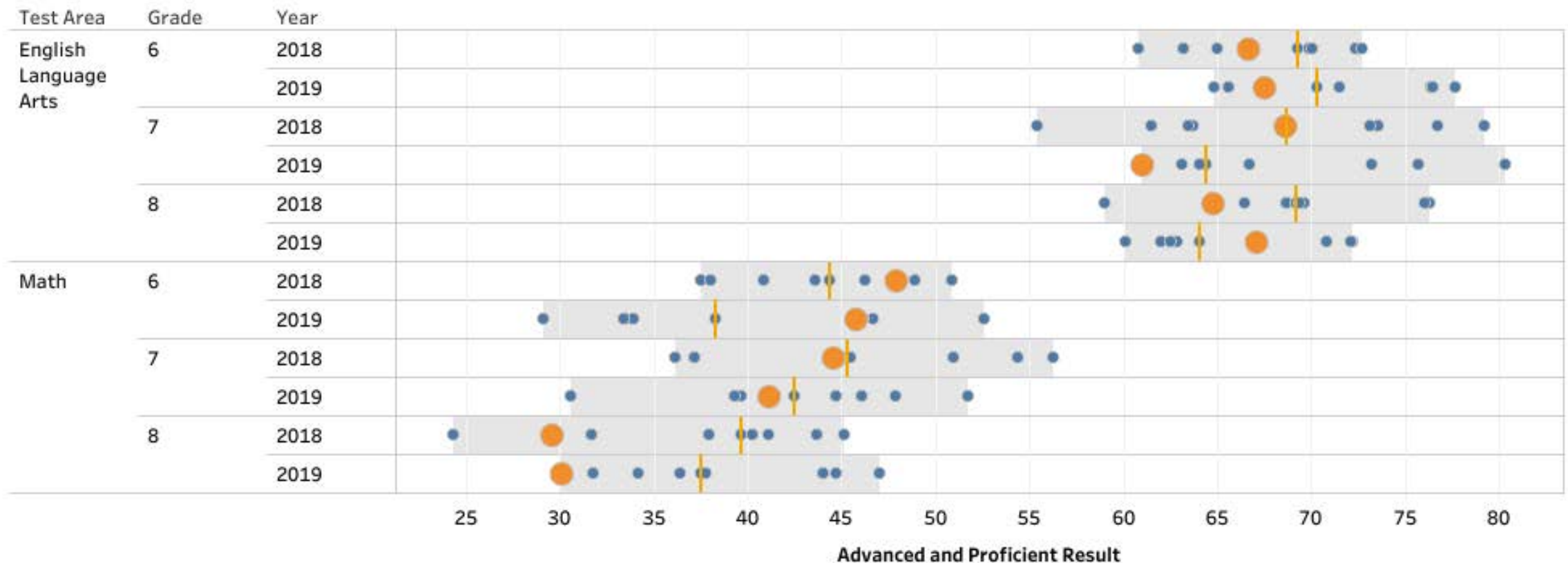
Big Spring SD Assessment Story

Simply comparing pass rates from year to year does not tell the full story of how students are **doing**. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in performance in relation to the District's elementary peers' performance.



Big Spring SD Assessment Story

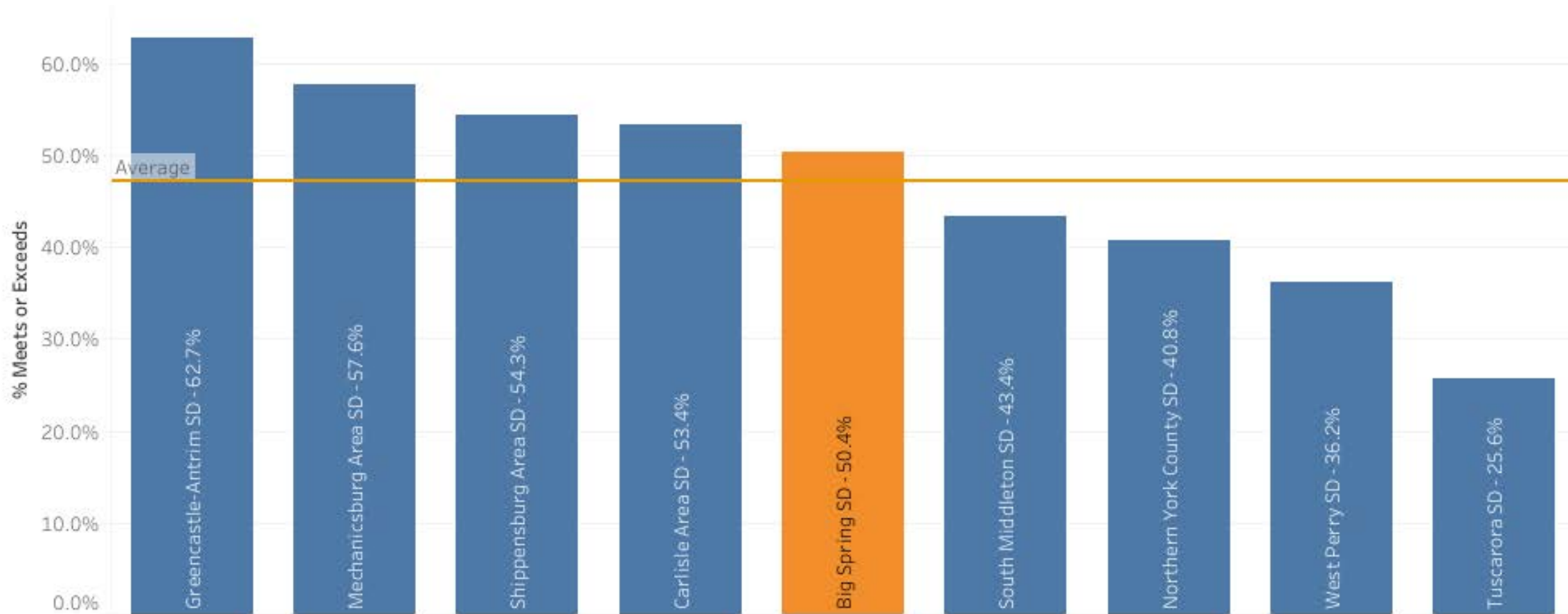
Simply comparing pass rates from year to year does not tell the full story of how students are **doing**. This visual shades the ranges of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in performance in relation to the District's middle school peers' performance.



Big Spring SD High School Assessment Story

2019 Keystone Exam

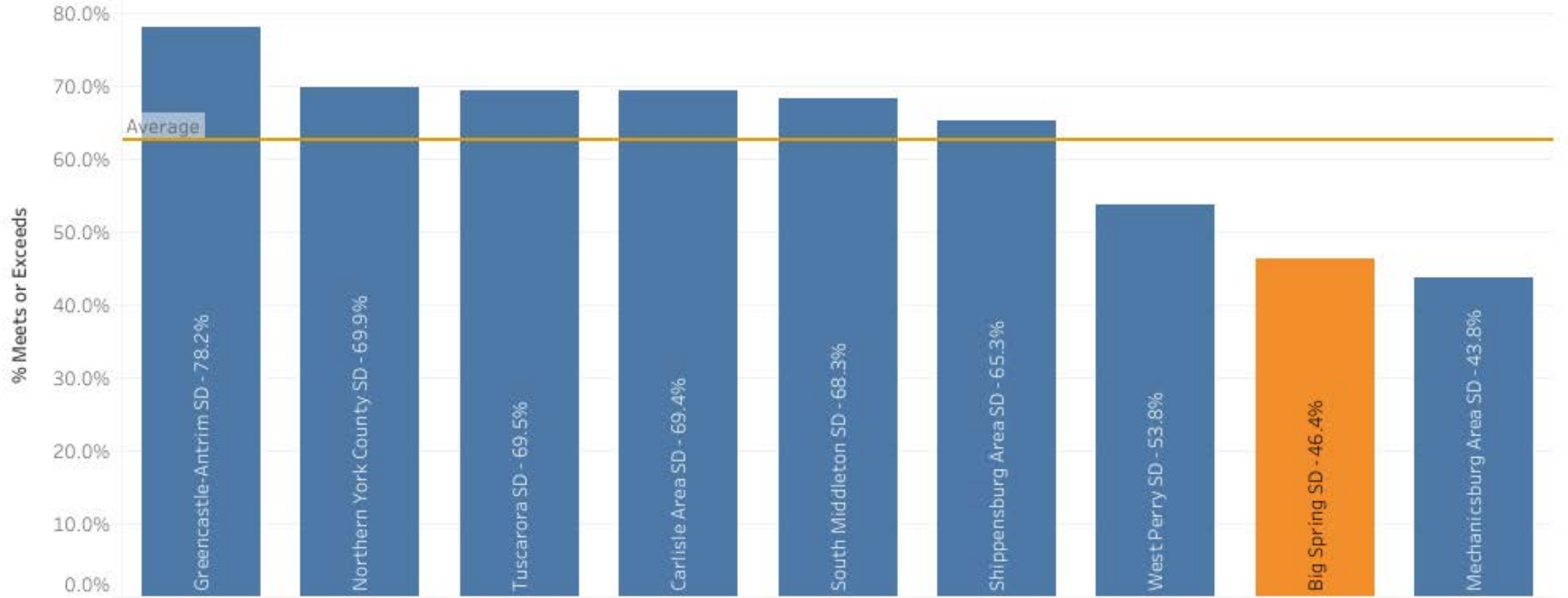
Algebra I



Big Spring SD High School Assessment Story

2019 Keystone Exam

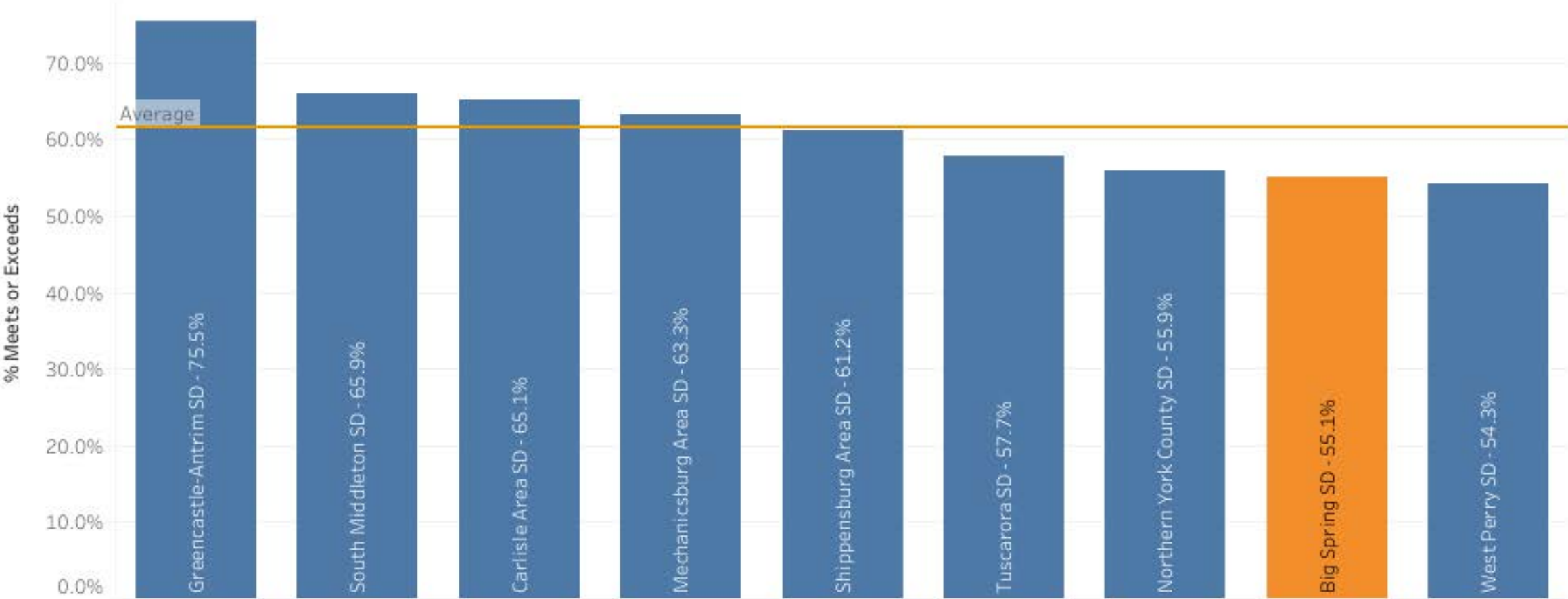
Literature



Big Spring SD High School Assessment Story

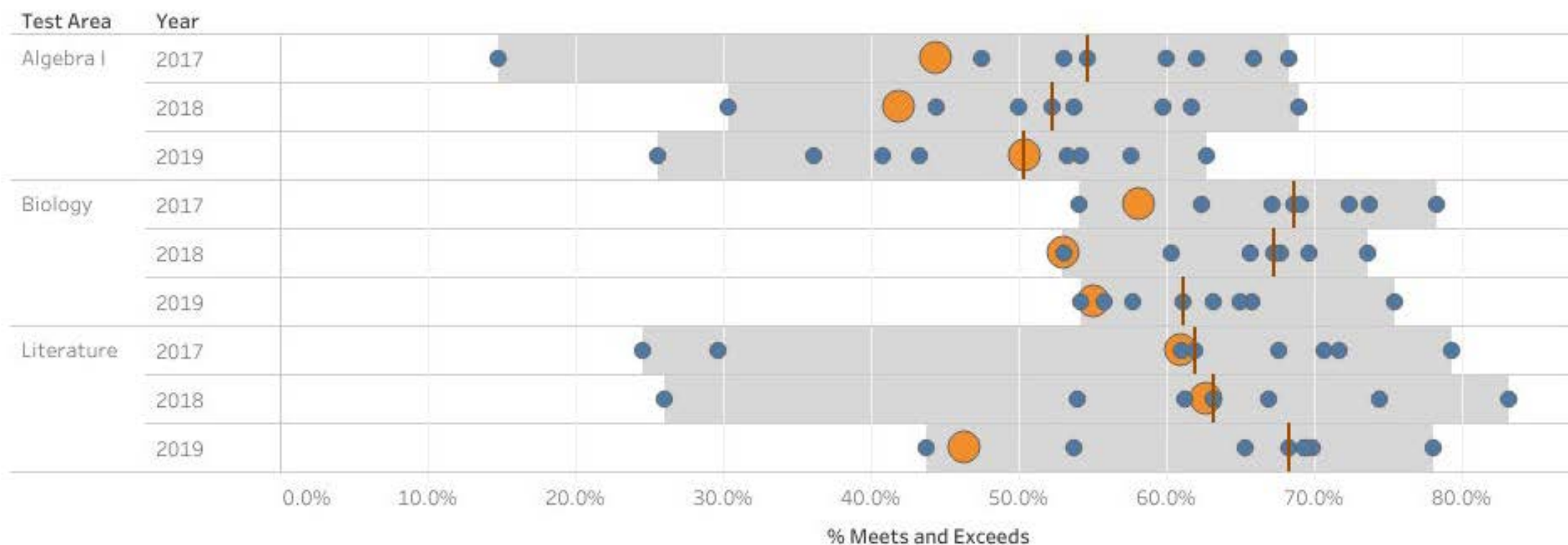
2019 Keystone Exam

Biology



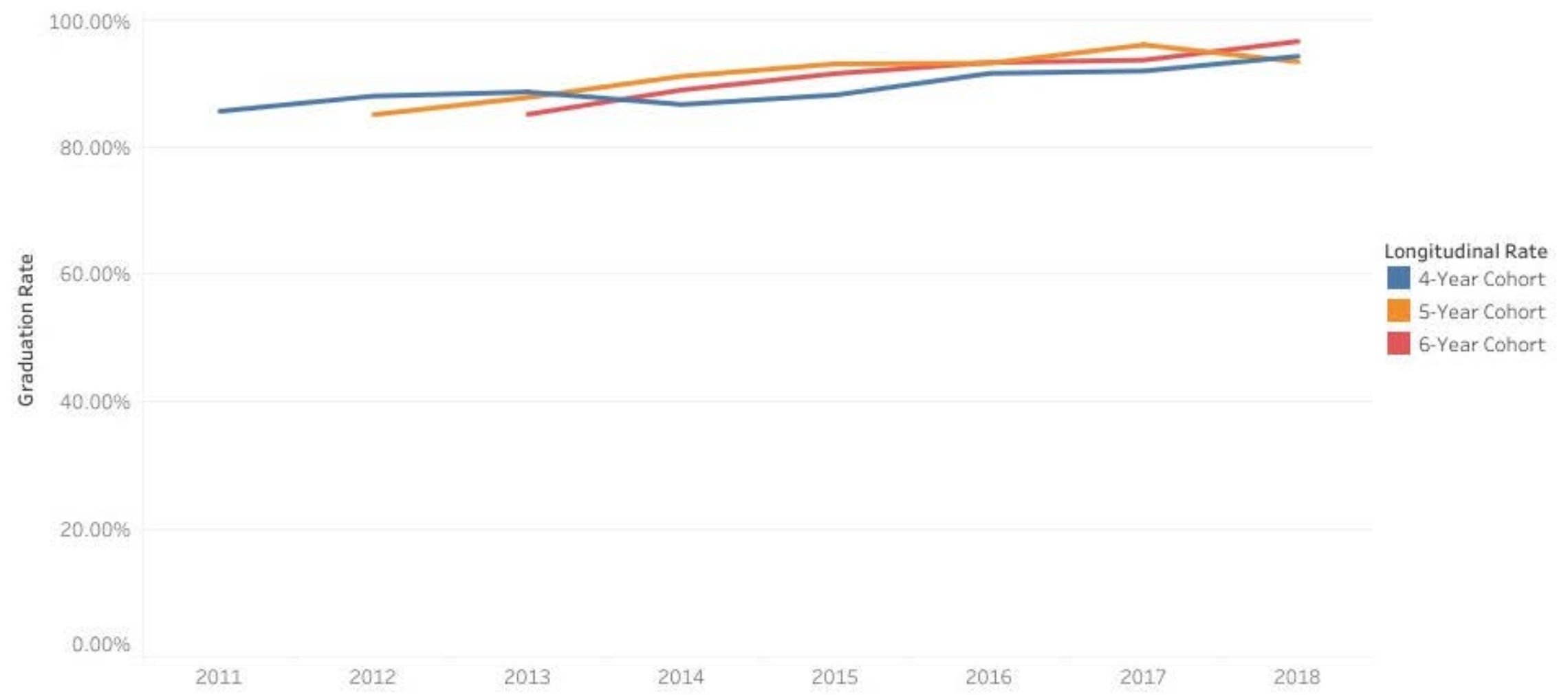
Big Spring SD High School Assessment Story

Simply comparing pass rates from year to year does not tell the full story of how students are **doing**. This visual shades the range of scores in the peer group, displays the median as a hashmark and the District in Orange to analyze the change in performance in relation to the District's peers' performance.



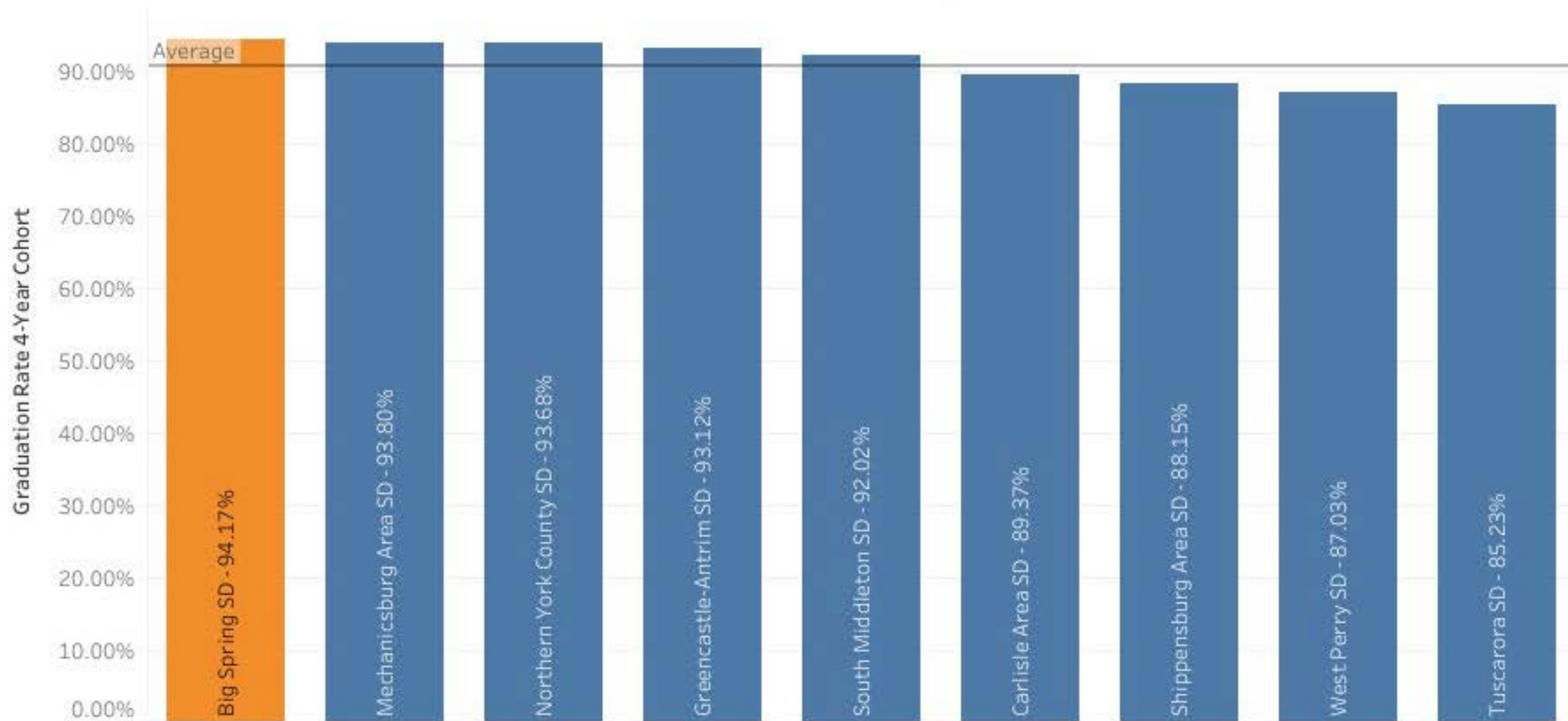
Big Spring SD High School Assessment Story

Graduation Rate Trends



Big Spring SD High School Assessment Story

2018 Graduation Rate Comparison



The End