



2021-22 General Fund Budget

Board Approved on 21 June 2021

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From the Superintendent....

Leading the Way

Over the course of the last year, the Big Spring School District has worked to navigate the challenges associated with the pandemic to ensure that each student receives a quality education in the safest manner possible. As we focus forward to a return to a more normal state in the world and in education, budget challenges still exist and, in many cases, have become even more exacerbated by both the pandemic and inadequate support being given to local school districts at the state and federal levels.

The 2021-2022 budget strategy maintains the community's investment in each and every student. This investment will be channeled to support the development of core competencies in each student with the Profile of a Graduate. Our community's fiscal support of the educational process helps to provide students with meaningful and authentic learning experiences to make them life ready. Whether students choose to enter the workforce, the military, or continue their formal education beyond Big Spring, each will be equipped to pursue their unique pathway in life. Developing quality citizens that can collaborate meaningfully, communicate effectively, think critically, creatively develop solutions to novel challenges, and embrace and value continuous learning is our charge. Intentionally designed, quality learning experiences have led to the District accomplishing this goal. Through these real-world learning experiences, engaging course work, quality internships and apprenticeships, and learning experiences tailored to meet their learning goals, our students are succeeding!

Beyond the support of all students with their development of competencies around the Profile of a Graduate, the Big Spring School District also works to support each student's unique needs. Whether that be specialized programming to support our learners with unique challenges or providing for greater support for the health and wellness of our students, our approach to supporting students has been enhanced as a result of our organizational learning over the last year. Targeted assessments, quality student and staff evaluations, and additional support services provide for a comprehensive approach to supporting all learners to reach their greatest potential.

Post Pandemic Curriculum, Instruction & Assessment

The 21-22 school year will be an opportunity to use the curriculum audit results to strategically plan for and improve K-12 curriculum, instruction and assessment in support of the Profile of a Graduate. Moving forward, staff will continue to collaborate and grow in their development of performance-based assessments and integration of 6C learning opportunities in the classroom. Additionally, the 21-22 budget supports a continued focus on early literacy through the purchase of decodable texts and math training for elementary staff. At the secondary level expanded curricular offerings in support of STEM will be added. The COVID-19 pandemic leveraged technology in new ways to

support teachers and students across K-12 classrooms; instructional coaches, teacher leaders and administration are working to take the best of “COVID learning” to make it an integrated part of our classrooms moving forward. The Board’s continued financial commitment allows Big Spring students to explore, experience and pursue a variety of topics and skills necessary for post-secondary success.

Safety & Security

The safety and security of our students, staff, and our facilities remains a priority at Big Spring School District. In response to the Covid-19 pandemic, the concept of safety has been extended to include protective measures to reduce exposures. Using federal funding sources and coordinating with State Health agencies, safety and mitigation measures were enacted and remain available for any future pandemic conditions. Resources from local, state and federal sources have been allocated to support the overarching All Hazards Plan and building level Critical Incidence Response Plans. These plans focus on both emergency preparedness and proactive safety measures. Established relationships with safety and emergency response experts will continue to inform current practices and future enhancements to the District’s protocols, trainings, and facilities. Beyond the protocols and technology supports for building security, the District continues to use tools that monitor internet traffic and the on-line reporting system available to the entire school community to anonymously report concerning behaviors both at school and at home. Collectively, the District will continue to take a systemic approach to the safety, security and well-being of those it serves.

Technology

The Big Spring School District recognizes that technology is an essential tool that allows our students and staff to communicate and acquire knowledge in a rapidly changing world. The district’s Technology Department aims to provide reliable, efficient, current and accessible technology to maximize education opportunities. All students will have access to technology-rich learning experiences so they may become lifelong learners and productive members of the 21st century workforce.

Recently, the Board of School Directors approved a multi-year renewal of the Technology Services Agreement with Questeq. In the first five years, Questeq delivered and executed strategic and tactical changes to transform the technology infrastructure. During the next 3-5 years, the Technology Department will conduct a systematic review of the District technology needs and requirements, considering what is needed today, and the expected needs based on the District strategic plan. The goals of the ongoing assessment are:

- Identifying aging and inefficient hardware, software, infrastructure, and connectivity required to support learning.

- Highlight any technology gaps and identify possible solutions through conducting market reviews and cost-benefit analysis.
- Prioritizing needs to enable making decisions about how best to allocate resources.
- Identifying financial planning considerations and recommendations.

A significant driver in the technology budget is the sustainability of the student one-to-one program, including new devices for 6th and 9th grade students and replacing specialized high school classroom equipment for Computer Aided Design, Civil Engineering 3D, and the Art Department.

Capital projects funds have been set aside to complete the implementation of interactive panels replacing outdated SmartBoards and projectors at the high school and middle school. As a precursor each teacher station will have a desktop computer installed to control all of the classroom technology.

FY 22 will mark the completion of the self-provisioned fiber network extension from the main campus to Newville Elementary. The fiber network which was made possible by utilizing funding from the Federal Erate program provides a significant internet bandwidth improvement to support digital learning.

Access to technology is generating new learning opportunities in the classroom. It enables teachers to evolve educational models to include personalized instruction, new collaboration models and many new innovative and engaging strategies.

Funding technology infrastructure, one-to-one devices, and digital learning resources requires strategic, short-term and long-term financial planning in order to maintain the sustainability of the Technology Plan henceforth.

Student Support & Special Education

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 the pre-pandemic trend of students with learning disabilities continues to decline while the number of students with more complex needs continues its exponential growth. The pandemic did have a significant impact on the identification and evaluation of students across all disability categories. This is primarily because the hybrid schedule for the year created an artificial small group environment where students with disabilities were able to be more successful in the regular classroom. In addition, students who would typically be evaluated for behavior or social emotional needs tended to livestream or use CAOLA where social interaction was limited and behaviors were less likely to occur. It is highly likely that the District will see a spike of newly identified students as we return to a more normal daily school schedule.

In order to better use resources, the District will continue its effort to reduce the number of students in out of district placements and will continue to explore ways to deliver these services in a more cost-effective manner by collaborating with neighboring districts through our consortium and creating new instructional delivery models with private provider partnerships. 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 approximately 10 students in consortium programs out of the District. In addition, we are hosting more than 30 consortium students from 4 different districts in our Life Skills, MDS, Autism and Learning Support programs, as well as providing Deaf and Hard of Hearing services to consortium students from 5 other Districts. Overall, there was a significant savings in tuition and we recovered nearly half that cost through consortium placements. For 21-22 we will see that savings trend continue as we anticipate our consortium numbers increasing as elementary students age into our Middle School Autistic support program.

- **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.

- Yellow Breeches (YBEC): YBEC's programs are running well and we continue to see success with YBEC students returning back into District buildings with success. Our overall number of YBEC slots will not change for next year as several students will return to District programming, freeing up space for other students who are showing need.
- River Rock: We continue to work with River Rock to adapt their services to a changing world. Currently their primary licensing is for disciplinary students (what the state refers to as Alternative Education for Disruptive Youth or AEDY). This program has been the focus of scrutiny by advocates at the state level and as a result PDE has tightened up its oversight. The result is that this program no longer meets our needs. We are working with River Rock to develop alternative programming that is not AEDY. Our hope is that this will provide us another alternative for Emotional Support students we are currently sending to the IU.
- New Story: As planned, New Story opened a new site in Carlisle, which will reduce transportation costs for these students.

- **District Emotional Support Program:**

Our intended redesign of our emotional support program was put on hold for 20-21 due to the pandemic schedule. We are moving forward with a re-design 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. For 21-22 we will be focusing on a rebranding of emotional support and autistic support as one “behavior” support program and refining both our instruction and our additional support services for these students. This will include continuing the professional development of at least 1 of our staff to become Board Certified Behavior Support Analysts (BCBA), as well as our contract with Therabilities to provide behavior support services. Our final step is to develop therapeutic services for those students who need them. We are currently contracting with Laurel Life for these services; but we are also looking at capitalizing on the increase in availability of tele-therapy models. Our hope is to make this an integrated component of our program which will allow us to avoid using the higher cost therapeutic IU program which run 70,000 to 80,000 per slot.

Student Support – Psychological Services/Evaluations

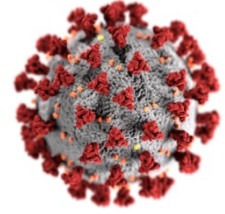
One area we continue to struggle in is the completion of special education evaluations within the 60-calendar day timeline. For 21-22 we will continue our “overflow” contract with a private provider to assist us with completing evaluations within timelines when our district school-psychologists have more referrals than they can realistically handle. We have also provided increased clerical support for them in the form of an aide who can assist with report writing.

Student Support – Counseling

In addition to our special education students, we are seeing a rising need for additional mental health support for all our students. To address this, we are continuing to work with Shippensburg University as well as our consortium to help better develop the skills of our counseling staff. In addition, we have partnered with a local counseling firm to provide access to on-site counseling services for students who have been referred through the SAP process. Finally, we have instituted a screening system to help us better identify students who are at risk and may need support.

Fiscal Unpredictability

The administration and Board are committed to the students of Big Spring. However, we continue to face uncertain and wavering fiscal support and direction from both Commonwealth and National political leaders. Under the new funding formula, our district faces smaller increases in basic education funding even as PSERS, Charter Tuition, Medical & RX bills and Special Education payments continue their uncontrolled increases in excess of CPI or inflation. Given this unpredictability of Commonwealth subsidy, the District's reliance on fund balance and property taxes increases as we attempt to provide a stable and appropriate educational environment and opportunity for our students



While each year is a fiscal challenge in Pennsylvania due to the erratic legislative funding process, COVID created its own funding requirements. This is somewhat offset by all of the federal ESSER funds; BUT that funding is only for two years and really should not be used to offset recurring expense (such as salary & benefits) as it creates a hole in revenue the following years.

Mandates

The shape and size of the budget remains hostage to the laws and regulations promulgated at the Commonwealth and Federal levels contained in a series of unfunded mandates. Three great examples of mandates that control the budget process are: special education, charter school tuition and the PSERS retirement system. (see PSBA reports titled, "[School District Mandates: Their Impact on Public Education](#)" and "[Recommendations for Meaningful Charter School Reform](#)")

Special education is a permissive environment created by the mandates of the Legislature and expanded by the courts and advocates. As the district searches for the right services for our students, we face complex service arrangements driven by advocacy and generally supported by the Commonwealth; but, without a matching subsidy. As before, the legislative requirements for special education remain above and beyond what is mandated by federal law and affects almost all aspects of our operation, including transportation. The individualized transport in special education, along with requirements to transport non-resident homeless students, is both inefficient and expensive resulting in excess funding by local taxpayers.

The **charter school tuition** process in Pennsylvania is illogical at best. The funding process forces us to pay tuition based on District costs – not the charter school's. The District pays \$13,197.51 for a regular education student \$34,131.92 for a special education student – which we do not get to evaluate or approve. Charter school tuition is based on Big Spring's spending for high quality, personalized student program that focuses on diverse experiences and the opportunity to explore – none of which the charter schools offer – instead, they pay for advertising and excess CEO pay. Worse, they face no enforcement of academic or graduation standard.

The **retirement system** continues to strain the District and Commonwealth. Even after cutting nine teachers, the PSERS increase was still \$21,594 for a total of \$6,982,812 or 12.4% of the total budget.

Medical Spending

After four years of decreasing rates, then COVID, we are facing a significant increase in our medical spending. We saw several months of big increases in medical bills driven by individuals with high claims and an increasing RX bill. USI's last recommendation for the District was a 37% increase based on a COVID adjustment; after consulting with Conrad-Siegel the administration is using a 25% increase and will depend on the District's fund balance in the SCT if actual experience exceeds the projected \$4,615,626 in expense (see Encl 4). While this does assume some risk by the District it has \$2.9 million in reserves. If USI's projection holds, it will require another healthy premium increase in FY23 to protect the reserve.

2021-22 Budget – A Serious Challenge

Looking at the revenues, the overall increase is 6.1% over FY21 largely due to a false assumptions of lower revenues due to COVID in FY21 which used fund balance to cover the projected deficit. Those assumptions were incorrect for FY21-- we had the best real estate collection rate of recent years and EIT has set a record high monthly rate in May of this year.

Fund balance is a critical component of a District's finances – it is the rainy-day emergency fund. More than that, it allows the district to make payroll in the spring/summer when the state subsidies are stopped, and the property taxes are not coming in. And, in situations like this, it allows the District some time to plan and reorganize to meet the challenge.

As a people business, our district spends over 60% of our budget on salary and benefits. However, a structural imbalance continues through the 5-year projection with salaries going up by 3%+ due to inflationary trends, benefits by more than 5% due to medical spend and cyber-charter and special education approaching double-digit inflation. The District cut 9 teaching positions for FY22 to counter this spending trend.

The Commonwealth provides about 35% of our revenue – down by 2% over last year but still a big part. Commonwealth funding is erratic given the opposing forces in the Legislature. We assume subsidy remains the same as last year based on this uncertainty; but that only increases pressure on local taxes. With the poor fiscal management of the Legislature, PA districts will remain in a precarious position unless a stable subsidy process is developed.

Based on a strong year for EIT, the FY22 EIT budget increased significantly. On the other hand, the District made \$410,412 in investment income in 2018/19; for FY22 that estimate is \$30,000.

In the end, it is a very lean budget. Without doubt, it will require continued reductions in personnel and related expenses to manage the growth in local taxes and lack of increase in long-term state and federal subsidy. Ultimately, that will reduce the student experience and opportunity.

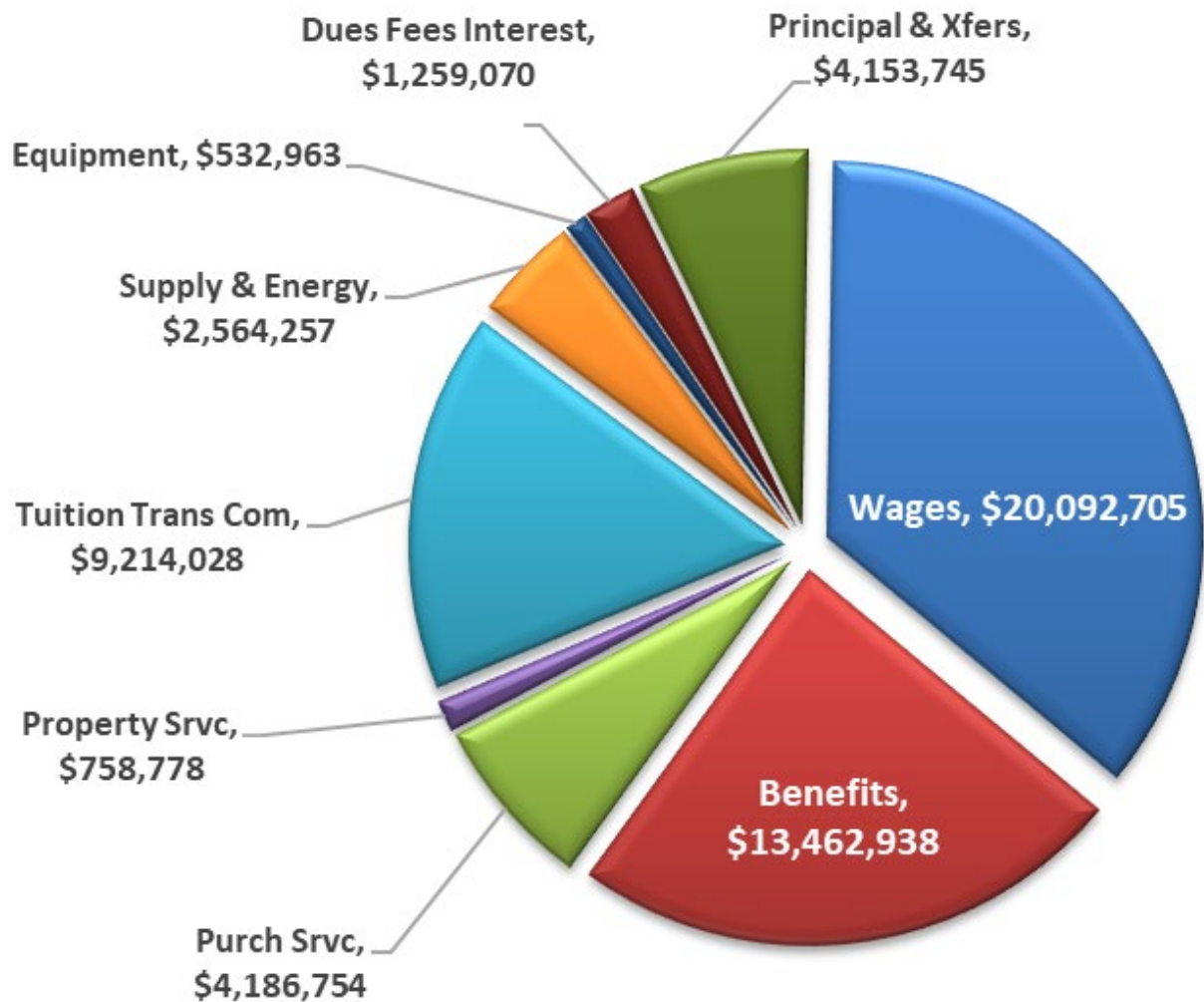
Budgets In Brief

<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2021/22</u>
General Fund Expense	\$50,396,578	\$52,354,735	\$54,156,087	\$56,225,238
General Fund Revenue	\$50,176,931	\$51,898,319	\$52,981,082	\$56,225,238
Fund Balance Required	\$219,647	\$463,749	\$1,140,716	--
Increase in Expense (as %)	2.13%	3.9%	3.4%	3.8%
Increase in Revenue (as %)	2.05%	3.4%	2.1%	6.1%
Transfer – Capital Reserve Fund		\$250,000	0	\$409,245
Transfer – Café Fund	\$65,000	\$65,000	\$78,000	\$79,500
Contingency	\$171,731	\$99,500	\$99,500	\$99,500
Medical Premium Change	-3.55%	-2.33%	5.75%	25%
Tax Rate (as mills)	14.3238	14.7392	15.0123	15
Tax Increase / \$100,000 (~ in \$)	\$28	\$32	\$37	\$49

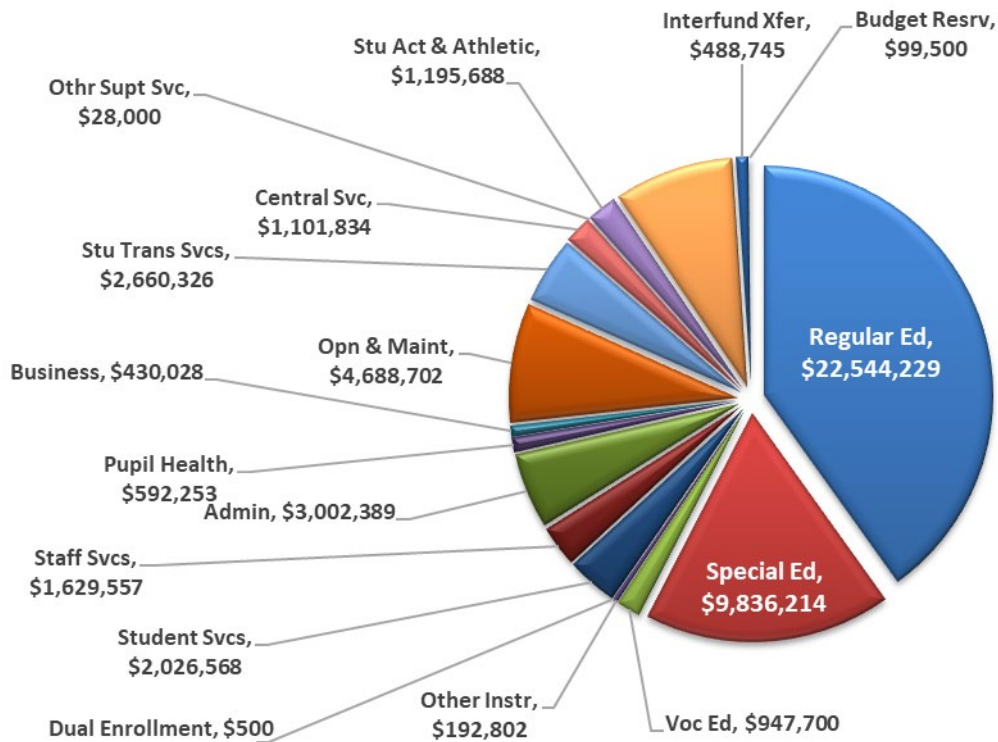
II. Expenditures

FY22 Budget

\$56,225,238



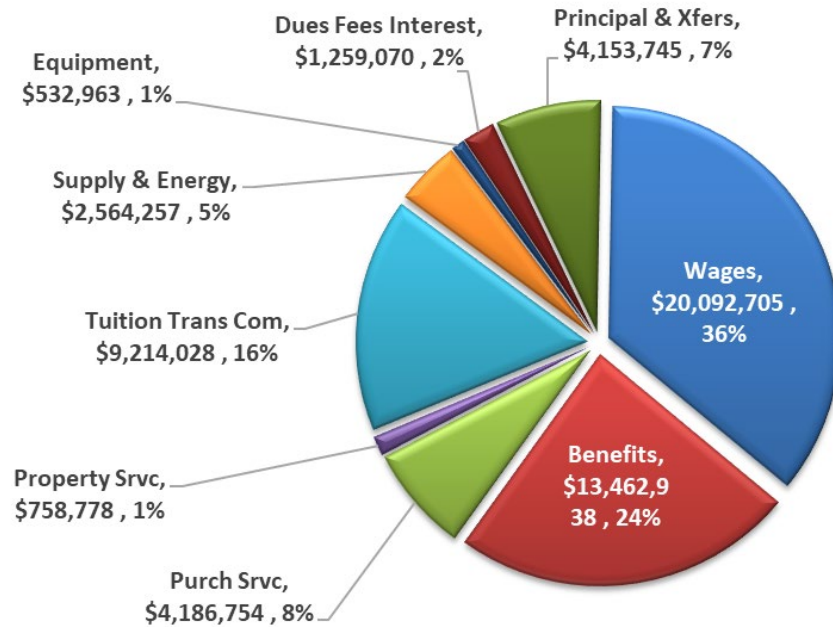
A. Budget Expenditure by Function (Department). The District's budget for 2020/21 is \$56,225,238 – shown here by Department (or *function*):



Func	Description	AFR 2017/18	AFR 2018/19	AFR 2019/20	Budget 2020/21	YTD 2020/21	Budget 2021/22
1100	Regular Ed	\$18,831,517	\$19,824,081	\$20,477,263	\$21,294,387	19,187,746	\$22,544,229
1200	Special Ed	8,434,894	\$9,019,045	10,237,981	\$9,545,554	8,360,963	\$9,836,214
1300	Voc Ed	589,580	\$641,342	689,350	\$898,000	832,609	\$947,700
1400	Other Instr	125,381	\$78,687	103,584	\$112,600	42,621	\$192,802
1500	NonPub Schl	936	\$2,964	3,079	\$0	1,950	\$0
1700	Dual Enrollment	3,439	\$0	0	\$500	0	\$500
2100	Student Svcs	1,524,912	\$1,701,132	1,831,771	\$1,892,028	1,666,403	\$2,026,568
2200	Staff Svcs	1,447,386	\$1,484,486	1,562,082	\$1,576,402	1,334,122	\$1,629,557
2300	Admin	2,589,447	\$2,747,652	2,838,622	\$2,961,952	2,607,578	\$3,002,389
2400	Pupil Health	495,679	\$540,931	551,487	\$720,696	650,359	\$592,253
2500	Business	384,107	\$394,699	438,895	\$448,074	388,705	\$430,028
2600	Opn & Maint	3,908,781	\$4,163,374	4,110,464	\$4,779,608	3,908,573	\$4,688,702
2700	Stu Trans Svcs	2,464,050	\$2,519,368	2,468,621	\$2,612,617	1,699,680	\$2,660,326
2800	Central Svc	935,549	\$1,017,795	1,130,796	\$1,102,337	974,898	\$1,101,834
2900	Othr Supt Svc	27,523	\$27,760	27,829	\$28,000	0	\$28,000
3200	Stu Act & Athletic	906,772	\$963,799	1,010,291	\$1,111,285	1,005,991	\$1,195,688
3300	Comty Svc	26,427	\$26,426	23,559	\$28,986	14,354	\$17,303
5100	Debt Svc	4,436,794	\$4,678,405	3,564,813	\$4,865,560	4,377,875	\$4,742,900
5200	Interfund Xfer	1,559,302	\$577,099	2,264,227	\$78,000	0	\$488,745
5900	Budget Resrv		\$0		\$99,500	3,000	\$99,500
Total		\$48,692,476	\$50,409,045	\$53,334,714	\$54,156,086	\$47,057,427	\$56,225,238

B. Budget by Object or Type.

The chart below shows the same \$56,225,238 by type or **object** spending:

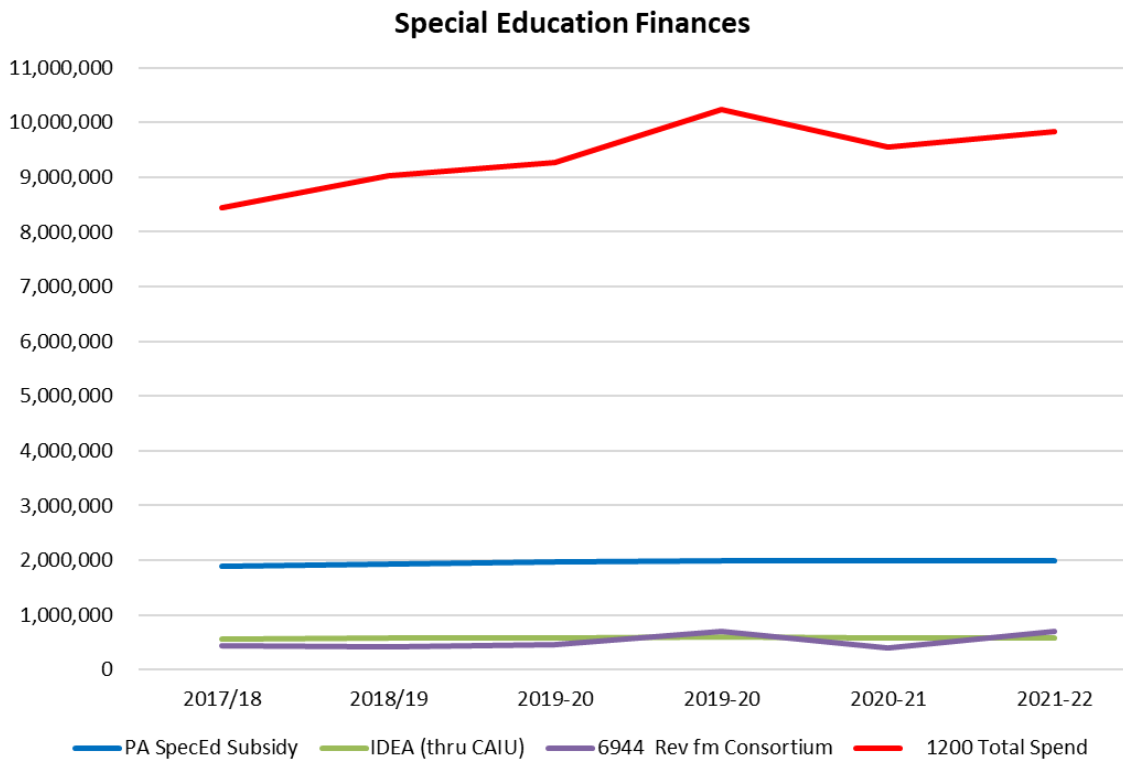


Object Description	AFR 2017/18	AFR 2018/19	AFR 2019/20	Budget 2020/21	YTD 2020/21	Budget 2021/22
100 Wages	\$19,049,426	\$19,620,886	\$20,057,869	\$20,474,172	17,319,563	\$20,092,705
200 Benefits	10,679,941	11,305,683	12,383,387	12,908,964	10,981,017	\$13,462,938
300 Purch Svc	2,700,414	3,096,813	3,624,032	3,939,742	3,221,356	\$4,186,754
400 Property Svc	576,775	758,656	712,184	743,791	785,927	\$758,778
500 Tuition Trans Com	6,990,985	7,351,759	6,800,429	7,522,813	7,342,055	\$9,214,028
600 Supply & Energy	1,968,758	2,244,234	2,390,791	2,829,475	2,242,577	\$2,564,257
700 Equipment	666,172	723,310	675,281	610,754	730,532	\$532,963
800 Dues Fees Interest	1,055,703	1,400,605	1,495,417	1,563,375	1,034,400	\$1,259,070
900 Principal & Xfers	5,004,302	3,907,099	3,720,000	3,563,000	3,400,000	\$4,153,745
Total	\$48,692,476	\$50,409,045	\$51,859,390	\$54,156,086	\$47,057,427	\$56,225,238

C. Selected Expenditure Items

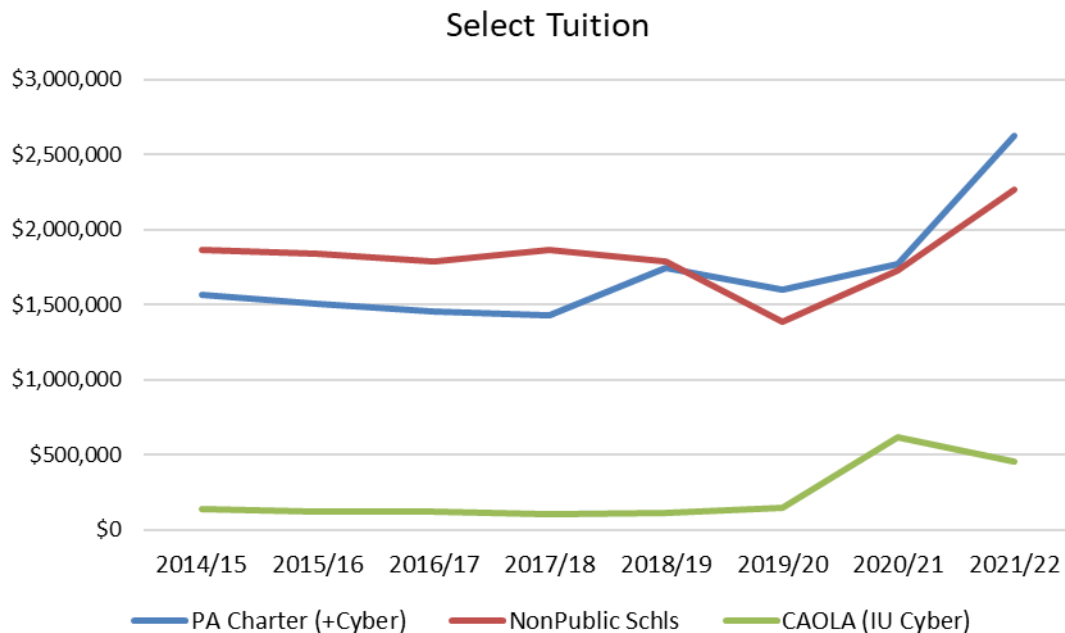
1. Special Education. The Special Education budget for 2021/22 is \$9,836,214; an increase of \$290,660 or 3.0%. This budget has some risk given the 32.8% increase in special education since 2013/14. In the graph below, the special education budget is in red with the revenues below. As you can see the Commonwealth and Federal government do little to subsidize a highly mandated educational program.

1200 Special Ed Account	AFR 2017-18	AFR 2018-19	AFR 2019-20	AFR 2019-20	Budget 2020-21	Budget 2021-22
100 Salaries	3,209,263	3,296,568	3,548,077	3,398,633	3,422,762	3,264,582
200 Benefits	1,810,404	1,887,928	2,116,698	2,135,869	2,108,873	2,238,582
300 Prof & Svcs	881,652	1,189,916	1,581,501	1,837,200	1,665,618	1,607,850
400 Property Svcs	3,981	4,033	4,500	2,954	4,500	4,500
500 Other Svcs	2,411,095	2,500,750	1,833,650	2,750,768	2,145,850	2,495,850
600 Supplies	94,746	123,198	187,950	101,815	196,201	221,100
700 Property	23,500	16,399	1,000	10,489	1,000	3,000
800 Other Objects	253	253	750	253	750	750
1200 Total Spend	\$8,434,894	\$9,019,045	\$9,274,126	\$10,237,981	9,545,554	9,836,214



2. **Tuition.** One of the District's challenges is tuition paid to send students outside the district -- \$6,143,100-- a 34.6% increase – largely drive by a 48.3% increase in cyber-charter tuition. Unfortunately, we saw a similar increase in private tuition for special and alternate education students. The district is trying to grow its own cyber school as an alternate to cyber-charter through the CAIU (CAOLA) program. The pandemic also caused a surge in CAOLA as you can see in the chart below. Based on current usage, both CAOLA and cyber-charter may be underfunded in the budget.

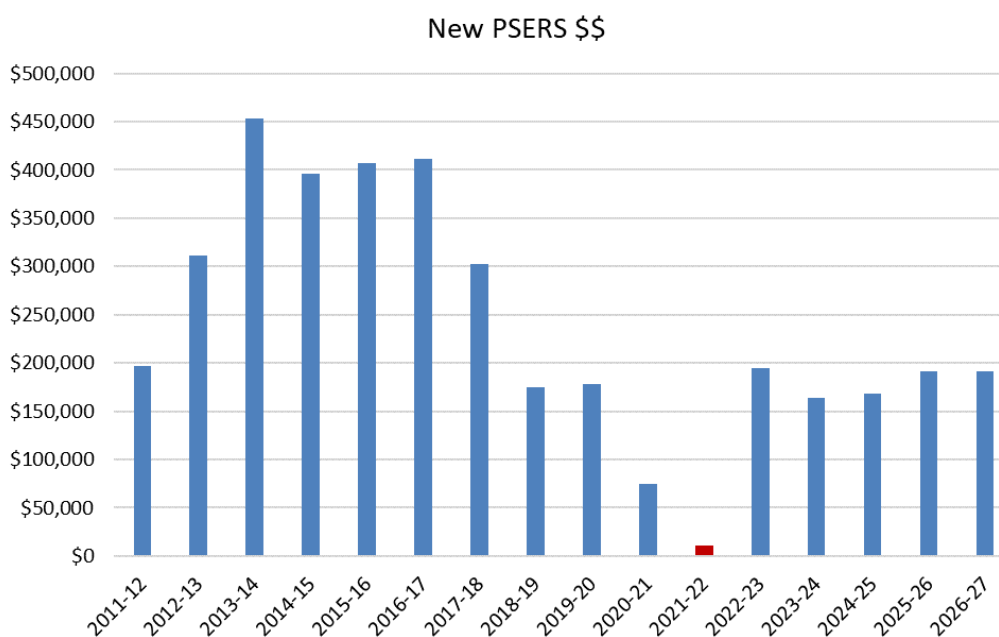
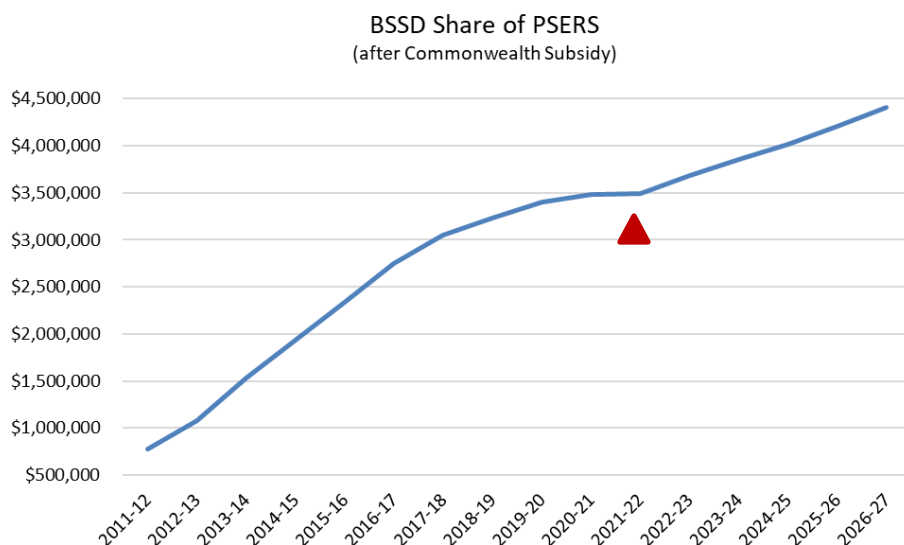
Tuition	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Tuition Other PA LEAs	\$151,615	\$244,975	\$385,004	\$292,717	\$348,473	\$225,000	123,000	200,000
PA Charter (+Cyber)	\$1,563,636	\$1,510,009	\$1,457,450	\$1,426,932	\$1,747,187	\$1,598,900	1,770,021	2,624,400
NonPublic Schls	\$1,864,731	\$1,844,926	\$1,787,842	\$1,865,900	\$1,792,362	\$1,387,100	1,729,400	2,271,000
Tuition to CPAVTS	\$539,127	\$550,447	\$536,454	\$589,580	\$641,342	\$730,000	898,000	947,700
Tuition to HigherEd	\$3,135		\$0	\$0	\$0	\$0	0	0
Aprv Priv Schls	\$182,176	\$134,737	\$76,705	\$69,284	\$24,067	\$45,000	45,000	100,000
Other	\$33,398	\$18,553	\$0	\$6,576	\$6	\$0	0	0
Total	\$4,337,818	\$4,303,647	\$4,243,455	\$4,250,989	\$4,553,437	\$3,986,000	\$4,565,421	\$6,143,100
CAOLA (IU Cyber)	\$137,037	\$125,118	\$126,094	\$101,798	\$117,540	\$145,000	\$617,454	\$454,505
Total Tuition	\$4,474,855	\$4,428,765	\$4,369,549	\$4,352,787	\$4,670,977	\$4,131,000	\$5,182,875	\$6,597,605



3. PSERS.

The chart at right summarizes the District's PSERS challenge. In 2011/12 we paid a total of \$771,750 for our share of PSERS; in this 2020-21 budget that increased to \$3,480,609 (after PA subsidy) and in year 2021-22 was only a

small increase to \$3,491,406 because of the 9 position cuts. Due to the personnel cuts, this budget requires a year over year increase of only \$10,797 for the District's share of contributions; however, the estimate for next year is a much larger \$194,460 increase (below).



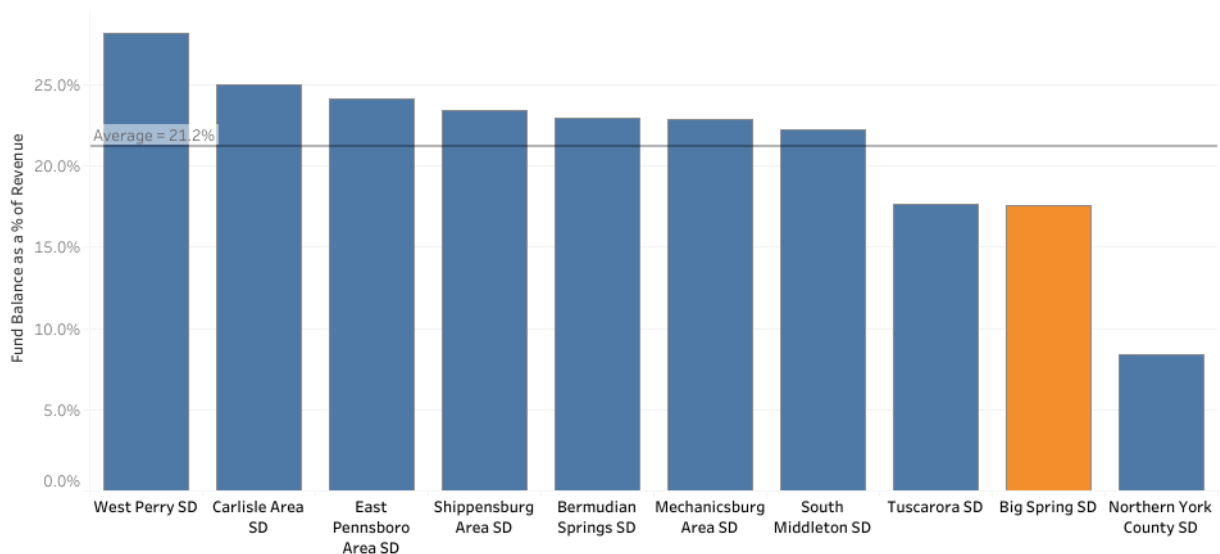
4. Debt Service Payments for FY22.

2021-2022 BOND PAYMENTS

<u>Bond</u>	<u>Due Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	8/15/2021	-	240,581.25	240,581.25
2018	9/1/2021	-	189,769.38	189,769.38
2021	9/1/2021	-	46,848.00	46,848.00
2017	2/15/2022	5,000.00	240,581.25	245,581.25
2018	3/1/2022	5,000.00	189,769.38	194,769.38
2021	3/1/2022	3,655,000.00	46,848.00	3,701,848.00
Totals		3,665,000.00	954,397.26	4,619,397.26

5. Fund Balance Comparison.

The graph below shows fund balance as a % of revenue for the [General Fund](#) for 2020.



6. Personnel Changes for 1 Jul 2021

- a. 3.05% increase for CBA.
- b. Adjusted index 3% for Administrators below the IU average; 2% for those above the average.
- c. 3.0% increase for classified staff along with selected higher increases for entry level and above.
- d. Medical premiums increased by 25.3%
- e. Personnel status for FY22:

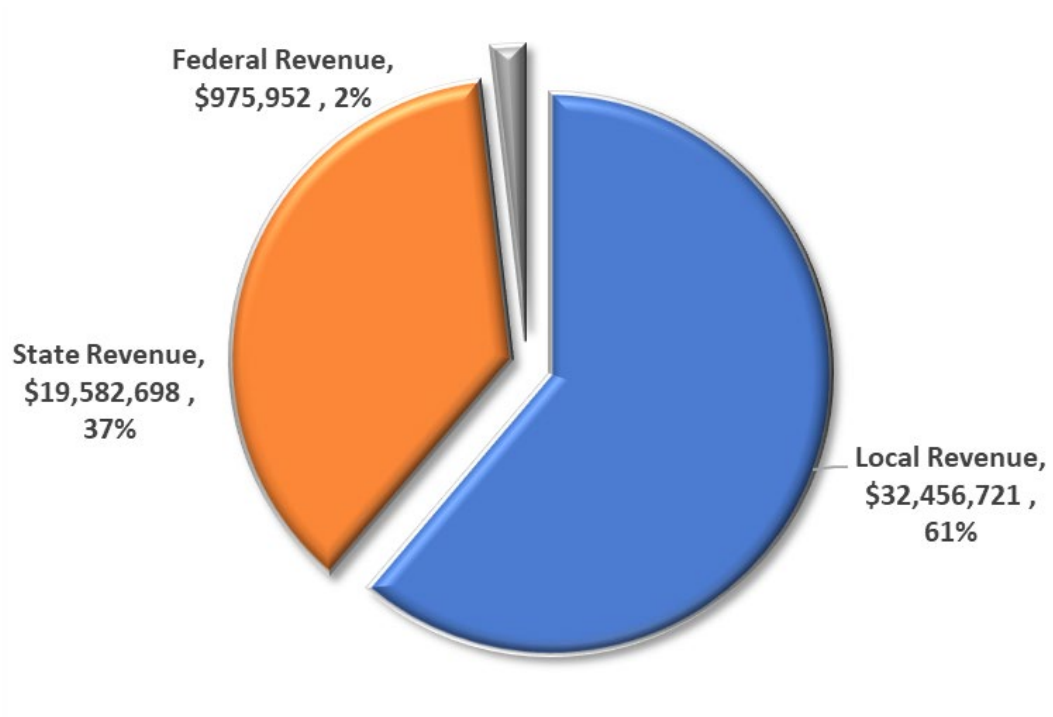
*note Full-Time (FT) = medical benefits

Type	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Admins	16	16	15	15	15	14	14	14
Professionals - FT	226	228	227	226	226	228	222	213
Professionals - PT	2	0	0	0	0	0	0	0
Secretaries - FT	22	23	22	22	22	24	25	25
Secretaries - PT	4	4	4	4	4	3	2	2
Aides - FT	21	21	23	22	22	22	20	18
Aides - PT	52	47	39	33	28	27	21	16
Maint FT	17	17	16	17	19	19	5	5
Maint PT	25	25	24	23	23	22	1	1
Custodians- FT						14	17	17
Custodians - PT						21	17	17
Technology - Full Time	3	3	2	2	2	2	2	2
Tech - Part-time			1	1	1	1	1	1
FT Total	305	308	305	304	306	309	305	294
PT Total	83	76	68	61	56	53	42	37
BSSD Total	388	384	373	365	362	362	347	331
ESS Pt Aides						2	4	4
ESS FT Aides						46	39	46
ESS permanent bldg subs						7	8	8
Total ESS Posns						55	51	58
Professional Svc Providers								4
Svc Provider Assts								3
Therabilities Total								7

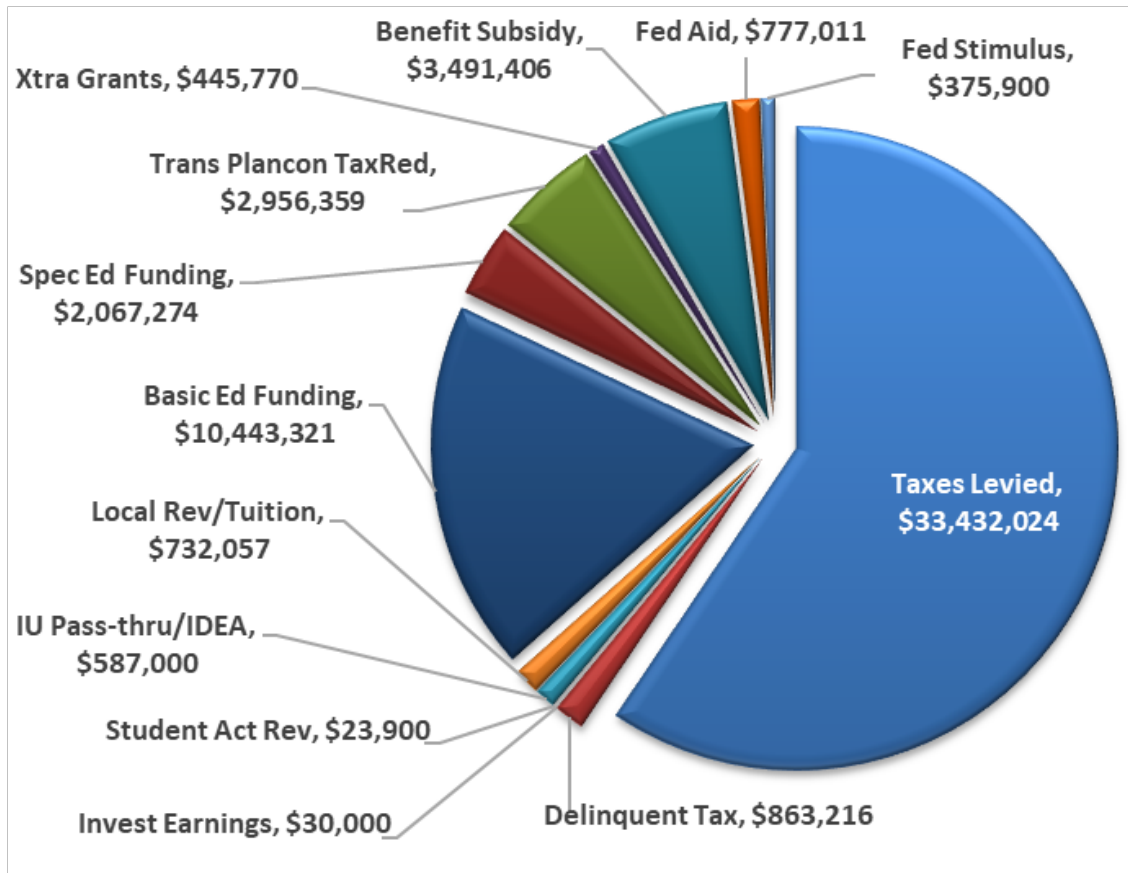
396

III. Revenue

\$52,981,082



The graph & matrix below summarize the District's revenue of **\$55,225,238** for FY22:



Object Description	2017/18	2018/19	2019/20	20/21Bud	20/21 ytd	21/22 Bud
6100 Taxes Levied	28,462,499	29,721,166	30,705,307	30,651,964	32,293,164	33,432,024
6400 Delinquent Tax	842,753	865,492	867,613	703,000	1,157,579	863,216
6500 Invest Earnings	225,788	410,412	293,328	25,000	27,986	30,000
6700 Student Act Rev	69,477	66,642	56,175	63,191	29,189	23,900
6800 IU Pass-thru/IDEA	561,894	575,876	603,507	571,900	610,534	587,000
6900 Local Rev/Tuition	495,898	466,649	752,775	442,000	249,156	732,057
7100 Basic Ed Funding	9,382,875	9,472,759	10,351,100	10,384,557	7,699,000	10,443,321
7200 Spec Ed Funding	1,938,106	2,022,301	2,103,845	2,028,051	1,549,152	2,067,274
7300 Trans Plancon TaxR	3,058,075	3,037,516	3,025,315	2,946,599	2,003,582	2,956,359
7500 Xtra Grants	401,851	401,851	417,525	694,842	441,851	445,770
7800 Benefit Subsidy	3,831,789	3,952,926	3,395,517	3,494,026	1,650,991	3,491,406
8500 Fed Aid	533,775	608,416	604,227	589,000	422,836	777,011
8700 Fed Stimulus			16,226	386,952	597,858	375,900
Total	\$49,804,780	\$51,602,006	\$53,192,460	\$52,981,082	\$48,732,878	\$56,225,238

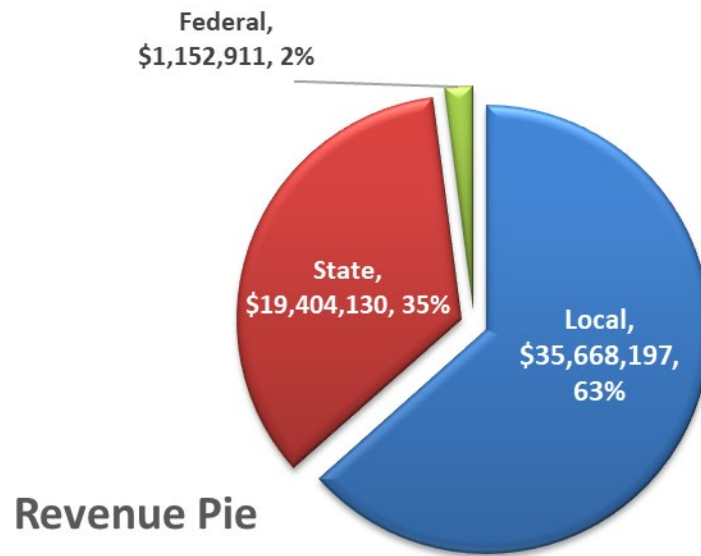
A. Commonwealth Revenue. This is a unique budget year because of the uncertainty caused by COVID, ESSER funds and the unknown state budget. The good news is we did not see a significant cut, so far, due to COVID-19. The bad news is there is no known increase in state subsidy to offset the mandated increases as this budget goes final. Note below the overall increase in these Commonwealth subsidies is an estimated \$71,000 due to the lack of budget action by the Commonwealth.

Major State Subsidies	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	AFR 2019/20	Budget 2020/21	Budget 2021/22
Basic Education Fund (BEF)	9,087,149	9,488,526	9,359,201	9,449,788	9,653,657	9,653,657	9,653,657
Special Education Funding	1,827,743	1,883,516	1,882,431	1,923,054	1,983,551	1,983,551	1,990,000
ABG > RTL	401,851	401,854	401,851	401,851	401,851	401,900	401,851
Transportation	1,673,676	1,456,682	1,469,341	1,552,431	1,605,546	1,596,500	1,600,000
PLANCON Subsidy	718,646	776,400	767,379	641,205	578,022	504,378	510,586
SocSec	688,215	679,495	696,438	713,518	669,121	708,900	766,764
PSERS	2,430,097	2,853,219	3,135,351	3,239,408	3,395,517	3,494,026	3,491,406
Total of Major PA Subsidy	\$16,827,377	\$17,539,692	\$17,711,992	\$17,921,255	\$18,287,265	\$18,342,912	\$18,414,264

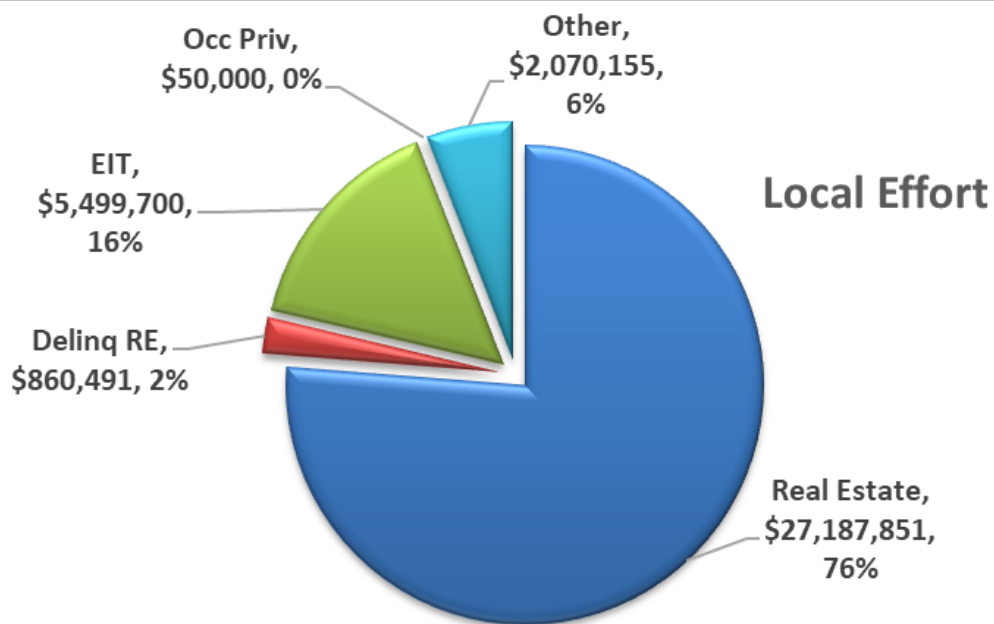
B. Revenue from Federal Sources This year we are projecting one year increase in federal funding due to the COVID funding (ESSER).

Federal Revenue Sources	AFR 2015/16	AFR 2016/17	AFR 2017/18	AFR 2018/19	AFR 2019/20	Budget 2020/21	Budget 2021/22
<i>(local from IU) IDEA-B</i>	552,661	568,120	561,894	575,876	599,507	570,000	585,000
Title I	423,460	496,724	428,677	477,110	472,240	470,000	633,405
Title II	135,184	122,087	94,465	100,528	96,278	100,000	108,558
Title IV			10,633	30,778	35,709	19,000	35,048
ESSER					16,226	386,952	375,900
PCCD							
Total Major FED Subsidy	\$1,111,305	\$1,186,931	\$1,095,669	\$1,184,292	\$1,219,960	\$1,545,952	\$1,737,911

C. Local Effort.



Local effort makes up 63% of the revenue. Most of the local effort is from real estate taxes (below), with a median assessed home value of \$180,150 in the District. The charts shows the makeup of total revenue (above) and then local effort (below) in the 2021/22 budget. Note that the Board elected to not collect the individual per capita (act 679 & 511) taxes again this year.



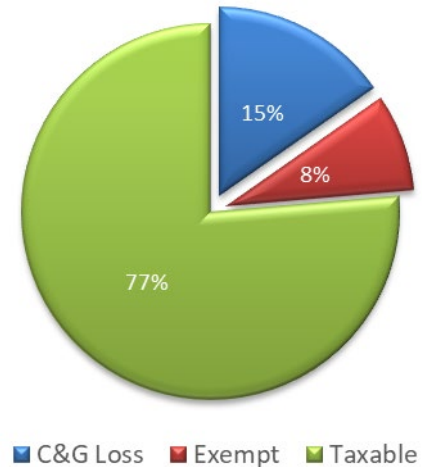
D. Real Estate Assessment & Tax Increase.

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 \$5,895,482 in tax revenue per the chart below.

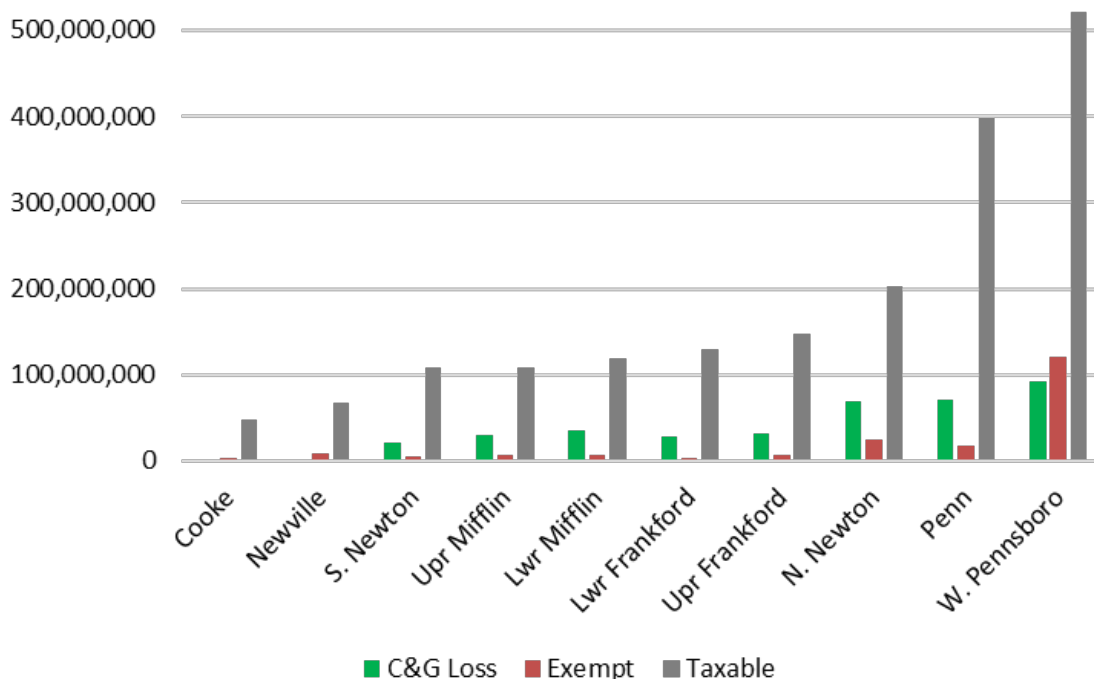
5/1/2021 (FY22)

<u>Muni</u>	<u>C&G Loss</u>	<u>Exempt</u>	<u>Taxable</u>
Cooke	1,563,000	4,205,200	48,637,300
Newville	0	9,499,500	68,282,700
S. Newton	21,286,200	4,829,200	108,435,500
Upr Mifflin	30,111,700	7,521,000	109,252,600
Lwr Mifflin	35,039,600	7,179,100	119,936,000
Lwr Frankford	28,116,600	2,953,900	129,713,100
Upr Frankford	32,465,800	7,508,800	147,190,400
N. Newton	68,490,300	25,040,000	203,501,100
Penn	70,679,200	17,285,200	399,072,300
W. Pennsboro	92,596,400	120,656,500	562,430,100
Assessment	\$380,348,800	\$206,678,400	\$1,896,451,100
2021 Tax Dollars	\$5,895,482	\$3,203,557	\$29,395,371

Big Spring Property Assessment



2021 Local Municipal Assessments



The calculation for 2021/22 real estate taxes is shown below. The 3.7% adjusted index allows a maximum increase of .5555 mills and a maximum millage of 15.5677 for next year. The Board chose to reduce the increase to 3.25% or 0.4879 mills for a total rate of 15.5002 mills in 2021/22.

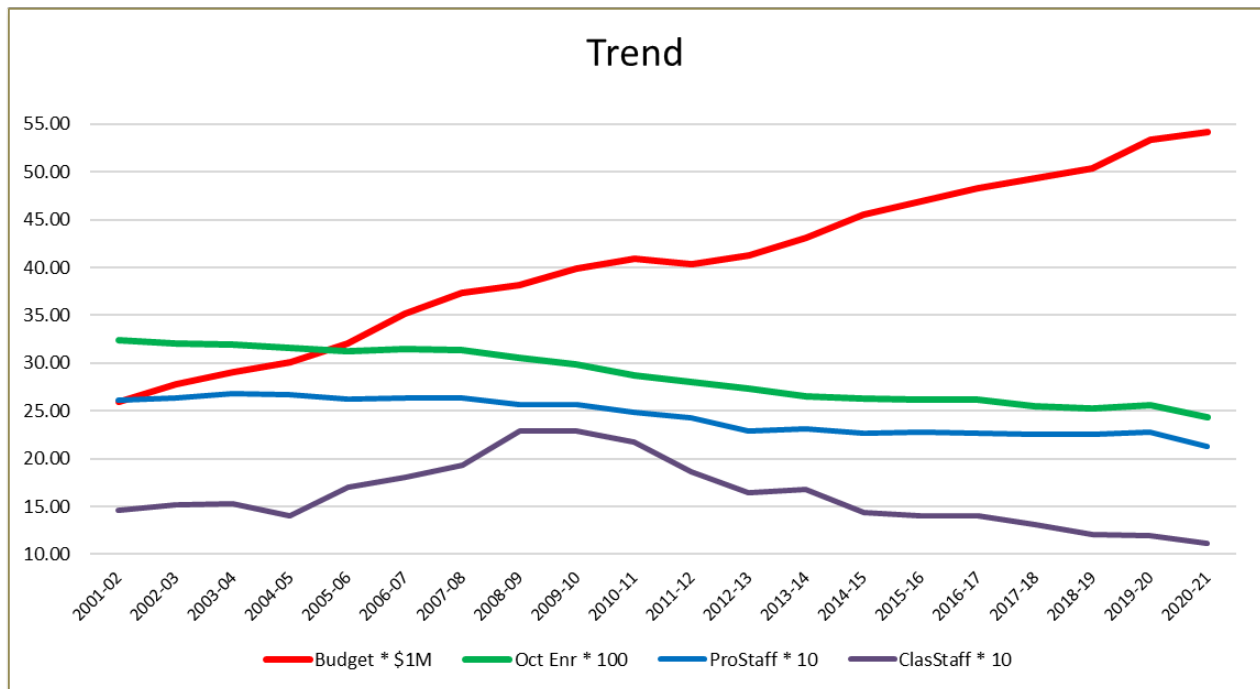
	17/18 Actual	18/19 Actual	19/20 Budget	2021 Budget	3.25%
Mill Value @ Assessed Value	\$1,589,624	\$1,613,765	\$1,725,500	\$1,877,205	\$1,896,451
Tax Base Growth	0.29%	1.40%	1.46%	5.57%	1.03%
Tax Base	\$1,728,353,200	\$1,752,507,100	\$1,778,120,400	\$1,877,204,600	\$1,896,451,100
Previous Mill Total	13.7004	14.0429	14.3238	14.6461	15.0123
Index Mills	0.4384	0.4213	0.4154	0.4687	0.5555
Exception Mills	0				
Board Approved Increase	2.50%	2.00%	2.25%	2.50%	3.25%
Approved Increase as Mills	0.3425	0.2809	0.3223	0.3662	0.4879
Total Mills	14.0429	14.3238	14.6461	15.0123	15.5002
Tax Levy - Property Tax Relief	\$23,497,826	\$24,331,844	\$25,271,844	\$27,408,347	\$28,618,699
Collection rate	95.0%	95.0%	95.0%	93.0%	95.0%
Value of Collected Tax	\$22,322,935	\$23,115,252	\$24,008,252	\$25,489,763	\$27,187,764
Total Increase in Tax Collected		\$792,317	\$893,000	\$1,481,511	\$1,698,001
Mill value @ collected value	\$1,589,624	\$1,613,765	\$1,639,225	\$1,697,931	\$1,754,032
Tax on \$100K Assessed Value	\$1,404	\$1,432	\$1,465	\$1,501	\$1,550
\$ ▲ / \$100k Assessed Value		\$28	\$32.23	\$36.62	\$48.79

6111 tax

IV. The Future

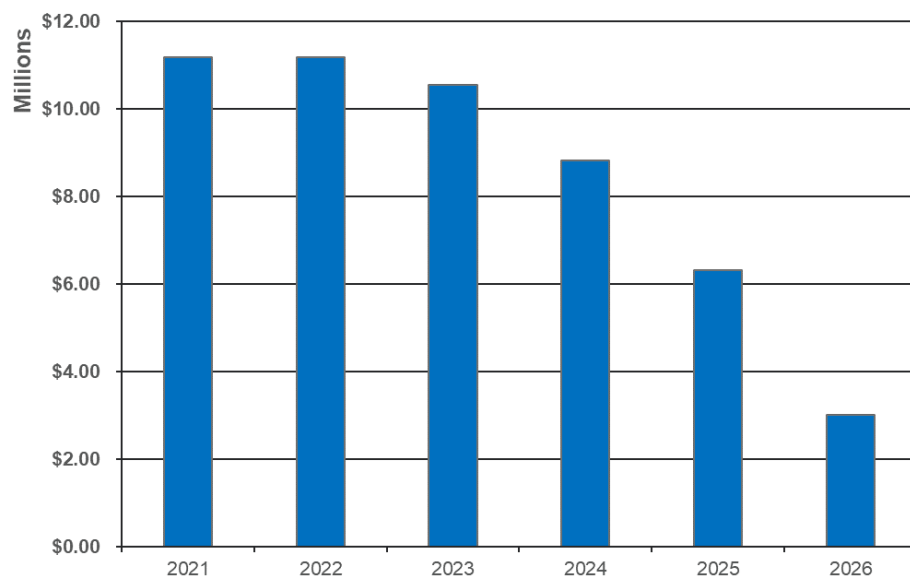
A quick look back at the history of the interaction between the budget, personnel, and student count point to the future issue(s) the district faces. As the student count has gone down, the Board reduced positions; including 9 positions this year. Even with that, the mandated costs and covid associated spending still forced the overall budget up.

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 an already erratic legislative funding process in Pennsylvania. The COVID pandemic has highlighted an imbalance with expenses growing faster than revenues for the foreseeable future requiring tax increases. Looking at the revenues, the required increase was 6.1% yet the total increase in expenditures was 3.8%. This structural imbalance continues through the 5-year



projection and the excess spend consumes most of the fund balance (reserves) – see chart below. Fund balance is a critical component of a District’s finances – it is the rainy-day emergency fund. More than that, it allows the district to make payroll in the spring/summer when the state subsidies are paid out and the taxes are not coming in. It helps offset future construction/renovation projects. And, in situations like this, it allows the District some time to plan and reorganize to meet the current challenge(s).

YEAR-END FUND BALANCES



Enclosures

- 1 Budget Summaries
- 2 Revenue Detail
- 3 Expenditure Detail by Function & Object (PDE 2028)
- 4 Healthcare Summary
- 5 Long Term Debt
- 6 Funds Update
- 7 Contracts
- 8 Homestead / Farmstead
- 9 ESSER Grants
- 10 5Yr Projection
- 11 Board Budget Resolutions
- 12 Forecast 5: State of the District
- 13 Link to official [PDE-2028: Final General Fund Budget](#)

Encl 1 - Budget Summary

FY22 Budget (Final) 3.25%

210621

Account Description		18-19 Actual	19-20 Actual	20-21 Budget	20-21 YTD	21-22 Budget	▲
Object	Expense						
100	Pers Salaries	19,620,886	20,057,869	20,474,172	16,373,539	20,092,705	-1.9%
121	Professional Staff - CBA	14,293,328	14,630,226	14,827,551	11,679,674	14,488,146	
200	Pers Benefits	11,305,683	12,430,035	12,908,964	10,576,092	13,462,938	4.3%
270/292	Health Insurance & HSA	3,063,416	3,749,985	3,978,503	3,439,563	4,439,867	
220	Soc Sec Contributions	1,449,839	1,479,038	1,566,274	1,202,522	1,533,528	
230	PSERS Contributions	6,453,858	6,811,173	6,961,218	5,584,445	6,982,812	
300	Prof & Tech Svcs	3,096,813	4,291,775	3,939,742	3,115,996	4,186,754	6.3%
329	ESS Svcs (subs/aides)	837,896	889,578	1,339,112	1,009,177	1,589,525	
330	Tech Supt	471,024	889,578	949,265	670,106	808,125	
348	Tech Hosting /Svcs	735,988	793,661	807,232	635,701	803,109	
400	Property Svcs	758,656	737,488	743,791	780,768	758,778	2.0%
500	Trans, Insurance, Comms	7,351,759	7,619,188	7,522,813	7,212,798	9,214,028	22.5%
513	Contracted Carriers	2,472,678	2,402,623	2,644,208	1,620,090	2,647,556	
562	PA Charter Sch Tuition	1,747,187	1,739,353	1,770,021	2,790,950	2,624,400	
563	Non-pub Schls Tuition	1,792,362	1,723,510	1,729,400	1,747,078	2,271,000	
564	Tuition To Voc Tech	641,342	689,350	898,000	832,609	947,700	
600	Supplies	2,244,234	1,999,819	2,829,475	2,192,834	2,564,257	-9.4%
700	Property	723,310	278,248	610,754	745,588	532,963	-12.7%
800	Interest, Fees & Othr	1,400,605	1,146,066	1,563,375	1,033,800	1,259,070	-19.5%
832	Bond Interest	1,198,718	989,840	1,233,560	924,897	930,900	
900	Debt Svc & Transfers	3,907,099	4,774,227	3,563,000	5,639,777	4,153,745	16.6%
912	Bond Principal	3,330,000	2,510,000	3,485,000	3,400,000	3,665,000	
932	xfer to Cap Reserve			0		409,245	
Total Expenditures		50,409,045	53,334,715	54,156,086	47,671,192	56,225,238	3.8%
Function	Revenue	2.00%	2.25%	2.50%	3.25%		
6000	Local Revenue	32,106,237	33,278,706	32,457,055	33,568,759	35,668,197	9.9%
6111	Current Real Estate Taxes	21,493,725	22,774,056	25,489,764	25,252,401	27,187,851	
6151	Earned Income Tax	5,599,527	5,506,710	4,740,000	4,096,371	5,499,700	
6411	Delinquent Real Estate Tax	865,492	863,906	700,000	1,157,579	860,491	
6510	Investments	410,412	293,328	25,000	25,454	30,000	
6831	IDEA-B (pass thru)	572,756	599,507	570,000	598,562	585,000	
6944	Pay From Other LEAs	415,347	702,646	400,000	233,788	695,000	
7000	State Revenue	18,887,353	19,293,302	19,548,075	13,344,577	19,404,130	-0.7%
7111	Basic Ed Funding	9,449,788	9,653,657	9,653,657	7,110,236	9,653,657	
7112	Basic Ed Funding - Soc Sec	713,518	669,121	708,900	588,764	766,764	
7271	Spc Ed Funding	1,923,054	1,983,551	1,983,551	1,487,665	1,990,000	
7311	SD Transp	1,528,946	1,605,546	1,596,500	1,109,369	1,600,000	
7340	Act 1 Payment	770,717	770,685	772,722	772,722	776,579	
7505	RTL Block Grant	401,851	401,851	401,851	401,851	401,851	
7820	PSERS Subsidy	3,239,408	3,395,517	1,650,991	1,650,991	3,491,406	
8000	Fed Title I, II, IV	608,416	620,453	975,952	975,952	1,152,911	18.1%
Total Revenues		51,602,006	53,192,461	52,981,082	47,889,288	56,225,238	6.1%
To / From Fund Balance		1,192,961	(142,254)	(1,175,004)	218,096	0	

FORECAST⁵ ANALYTICS

BIG SPRING SD

\$56,225,238
2022 Budgeted Revenues

\$56,225,238
2022 Budgeted Expenses

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

\$35,668,197
Revenues from Local Sources

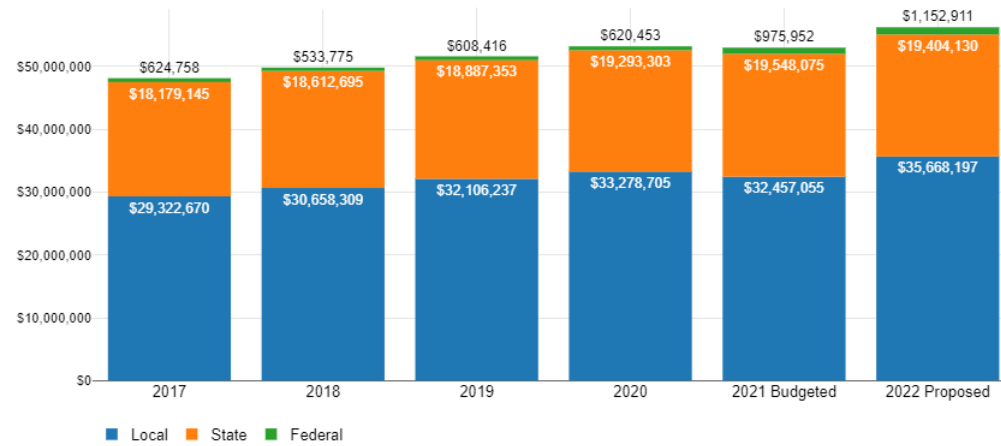
\$19,404,130
Revenues from State Sources

\$20,092,705
Expenses for Salaries

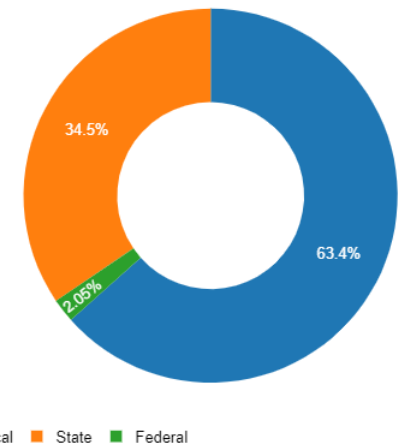
\$13,462,938
Expenses for Benefits

\$4,742,900
Expenses towards Debt Service

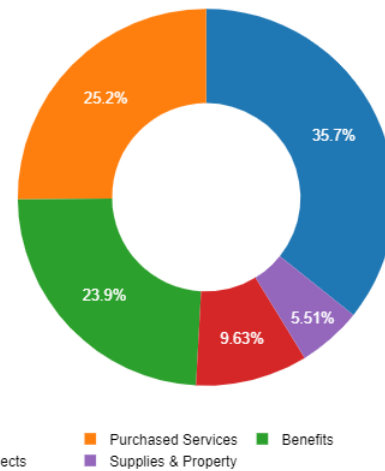
Revenues by Source



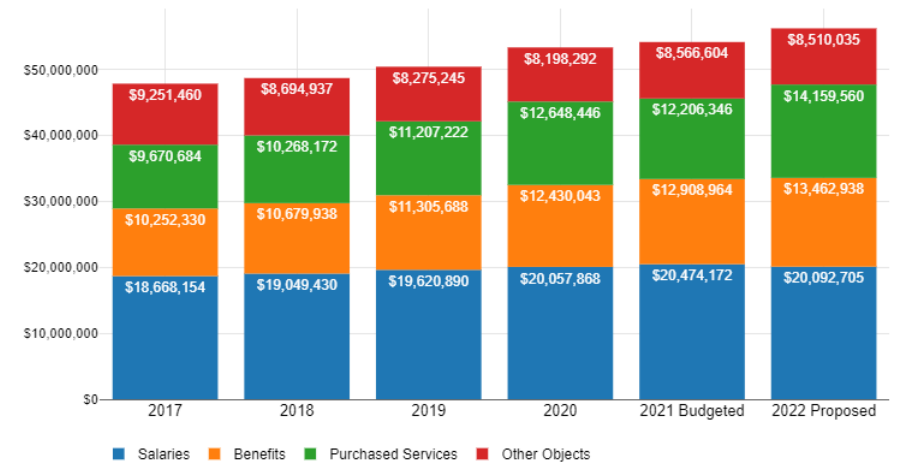
Proposed Budget Revenues by Source



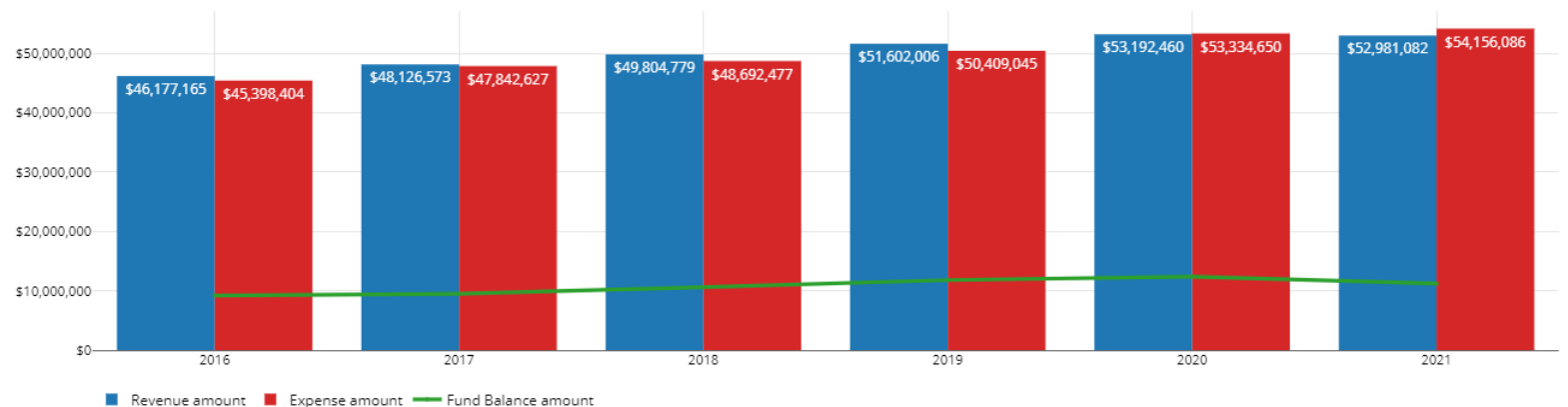
Proposed Budget Expenses by Object



Expenses by Object



Historical Revenues, Expenses and General Fund Balance



Encl 2 – Revenue Detail

	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Act</u>	<u>20/21Bud</u>	<u>20/21 ytd</u>	<u>21/22 Bud</u>
<u>6000 Revenue from Local Sources</u>						
6111 Current Real Estate Taxes	20,375,511	21,493,725	22,774,056	25,489,764	25,252,401	27,187,851
6112 Interim Real Estate Taxes	34,089	27,333	698,383	30,000	74,164	150,000
6113 Public Utility Tax	27,630	28,740	26,895	26,900	29,894	29,900
6114 Payments ILO Taxes	38,320	38,320	35,322	35,300	38,321	38,300
6117 Real Estate - Installments	2,101,084	1,942,480	1,335,142	0	1,125,614	0
6143 Act 511 Occupation Priv Tax	62,748	56,877	49,944	55,000	30,489	50,000
6151 Act 511 Earned Income Tax	5,481,451	5,599,527	5,506,710	4,740,000	4,096,371	5,499,700
6153 Act 511 Real Estate Transfer Tax	341,666	534,164	278,855	275,000	849,923	476,273
6411 Delinquent Real Estate Tx	835,559	865,492	863,906	700,000	1,157,579	860,491
6452 Delinquent Act 511 Occup Taxes	7,194	0	3,707	3,000	0	2,725
6510 Interest & Investments	225,788	410,412	293,328	25,000	25,454	30,000
6710 Admissions	48,556	46,597	43,626	46,377	19,699	23,900
6730 Student Membership Fees	16,401	15,760	8,139	12,814	9,490	0
6740 Fees	4,520	4,285	4,410	4,000	0	0
6831 Fed IDEA \$ PassThru fm IU	559,962	572,756	599,507	570,000	598,562	585,000
6832 Fed IDEA \$ PassThru fm IU\	1,932	3,120	4,000	1,900	11,972	2,000
6910 Rentals	24,362	26,753	31,166	25,000	12,941	22,099
6941 Regular Day School Tuition	12,111	0	11,718	12,000	0	5,957
6944 Receipts fm PA LEAs	447,090	415,347	702,646	400,000	233,788	695,000
6990 Refunds& Misc Revenue	12,335	24,549	7,245	5,000	2,098	8,901
6999 Other Revenues	0	0	0	0	116	100
Local Effort Sub Total	30,658,309	32,106,237	33,278,705	32,457,055	33,568,876	35,668,197
<u>7000 Revenue From State Sources</u>						
7111 Basic Ed Funding	9,359,201	9,449,788	9,653,657	9,653,657	7,110,236	9,653,657
7112 Basic Ed Funding - Soc Sec	0	0	669,121	708,900	588,764	766,764
7160 Tuition Priv Rehab	23,674	22,971	28,322	22,000	0	22,900
7220 Vocational Education	55,675	98,853	120,294	44,500	61,487	77,274
7271 Special Education Funding	1,882,431	1,923,054	1,983,551	1,983,551	1,487,665	1,990,000
7299 Other Program Revenues	0	394	0	0	0	0
7311 SD Transp	1,447,011	1,528,946	1,605,546	1,596,500	1,109,369	1,600,000
7312 NP Transp	22,330	23,485	22,330	24,000	14,630	20,694
7320 PLANCON Subsidy\	765,278	641,205	578,022	504,378	57,840	510,586
7330 Health Services	50,191	48,163	48,732	49,000	49,022	48,500
7340 Unassigned	773,265	770,717	770,685	772,721	772,721	776,579
7361 School Safety & Security Grant	0	25,000	0	0	0	0
7505 Ready to Learn Block Grant	401,851	401,851	401,851	401,900	401,851	401,851
7509 Supplemental Equip Grants	0	0	15,674	0	0	3,919
7521 PCCD/Cares Grant	0	0	0	292,942	40,000	40,000
7810 State Soc Sec Subsidy	696,438	713,518	0	0	0	0
7820 State PSERS Subsidy	3,135,351	3,239,408	3,395,517	3,494,026	1,650,991	3,491,406
7000 ** Function (R) Sub Total	18,612,696	18,887,353	19,293,302	19,548,075	13,344,576	19,404,130
<u>8000 Revenue From Federal Sources</u>						
8514 Title I	428,677	477,110	472,240	470,000	347,478	633,405
8515 Title II - Traing High Quality Tchr	94,465	100,528	96,278	100,000	63,448	108,558
8517 Title IV - 21st Century Schools	10,633	30,778	35,709	19,000	11,910	35,048
8741 ESSER Grant	0	0	16,226	386,952	366,586	375,900
8742 PCCD	0	0	0	0	10,610	0
8749 PCCD Grant Fed	0	0	0	0	220,662	0
8000 Sub Total	533,775	608,416	620,453	975,952	1,020,694	1,152,911
<u>Report Totals</u>	49,804,780	51,602,006	53,192,460	52,981,082	47,934,146	56,225,238

Encl 3 - Expenditures (PDE 2028 Detail)

	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Act</u>	<u>20/21</u>		<u>21/22 Bud</u>
				Budget	YTD	
<u>1100 Regular Programs</u>						
100 Salaries	10,257,564	10,506,676	10,721,864	10,898,927	9,071,667	10,640,464
200 Employee Benefits	5,826,773	6,146,664	6,691,848	6,964,225	5,823,787	7,218,028
300 Profess & Tech Svcs	570,687	541,953	883,584	693,635	695,742	855,369
400 Property Services	101,889	189,028	121,530	126,241	125,755	125,378
500 Tuition, Trans, Othr	1,187,157	1,424,176	1,387,335	1,497,936	2,086,306	2,647,773
600 Supplies	357,921	467,526	478,584	729,373	824,716	650,227
700 Property	520,873	539,182	185,225	371,900	554,551	394,870
800 Dues & Fees	8,653	8,876	7,293	12,150	5,222	12,120
1100 Function (E) Sub Total	18,831,517	19,824,081	20,477,263	21,294,387	19,187,746	22,544,229
<u>1200 Special Programs</u>						
100 Salaries	3,209,263	3,296,568	3,398,633	3,422,762	2,686,369	3,264,582
200 Employee Benefits	1,810,404	1,887,928	2,135,869	2,108,873	1,791,873	2,238,582
300 Profess & Tech Svcs	881,652	1,189,916	1,837,200	1,665,618	1,241,769	1,607,850
400 Property Services	3,981	4,033	2,954	4,500	5,324	4,500
500 Tuition, Trans, Othr	2,411,095	2,500,750	2,750,768	2,145,850	2,541,180	2,495,850
600 Supplies	94,746	123,198	101,815	196,201	82,079	221,100
700 Property	23,500	16,399	10,489	1,000	12,116	3,000
800 Dues & Fees	253	253	253	750	253	750
1200 Function (E) Sub Total	8,434,894	9,019,045	10,237,981	9,545,554	8,360,963	9,836,214
<u>1300 Vocational Education</u>						
500 Other Purchased Services	589,580	641,342	689,350	898,000	832,609	947,700
<u>1400 Other Instructional Programs- Elem/sec</u>						
100 Salaries	20,747	14,942	18,287	1,500	0	58,000
200 Employee Benefits	8,318	6,119	7,638	0	0	24,702
300 Profess & Tech Svcs	(1,973)	0	1,269	6,000	6,728	3,000
500 Tuition, Trans, Othr	96,572	56,093	74,074	105,100	35,893	104,100
600 Supplies	1,717	1,533	2,316	0	0	3,000
1400 Function (E) Sub Total	125,381	78,687	103,584	112,600	42,621	192,802
<u>1500 Nonpublic School Programs</u>						
500 Other Purchased Services	936	2,964	3,079	0	1,950	0
<u>1700 Community/jr College Ed Prog</u>						
600 Supplies	3,439	0	0	500	0	500
<u>2100 Support Svcs-pupil Personnel</u>						
100 Salaries	891,486	983,228	1,008,537	1,062,936	912,668	1,101,278
200 Employee Benefits	478,476	536,466	608,225	658,537	555,439	696,260
300 Profess & Tech Svcs	73,671	99,034	112,650	70,500	122,800	131,625
500 Tuition, Trans, Othr	2,109	3,006	1,760	5,800	619	8,350
600 Supplies	78,072	86,094	97,797	91,205	72,073	84,505
800 Dues & Fees	1,528	(6,283)	2,802	3,050	2,804	4,550
2100 Function (E) Sub Total	1,525,342	1,701,545	1,831,771	1,892,028	1,666,403	2,026,568

Encl 3 - Expenditures (PDE 2028 Detail)

	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Act</u>	<u>20/21</u>		<u>21/22 Bud</u>
				Budget	YTD	
<u>2200 Support Services-instruc Staff</u>						
100 Salaries	644,631	649,885	673,169	701,358	622,564	588,160
200 Employee Benefits	467,689	445,152	530,678	551,216	529,196	519,432
300 Profess & Tech Svcs	162,146	170,772	178,962	129,900	50,631	321,506
400 Property Services	0	826	0	0	0	0
500 Tuition, Trans, Othr	93,545	82,056	94,627	49,738	40,624	89,459
600 Supplies	68,149	132,563	79,552	127,810	86,980	96,700
700 Property	6,888	0	0	12,500	1,693	12,500
800 Dues & Fees	3,908	2,819	5,094	3,880	2,434	1,800
2200 Function (E) Sub Total	1,446,956	1,484,073	1,562,082	1,576,402	1,334,122	1,629,557
<u>2300 Principal/Superintendent</u>						
100 Salaries	1,490,681	1,548,394	1,544,886	1,624,466	1,509,400	1,582,296
200 Employee Benefits	821,413	882,754	935,479	1,011,446	853,955	1,042,905
300 Profess & Tech Svcs	160,810	193,966	228,154	169,050	146,405	141,050
500 Tuition, Trans, Othr	36,104	46,261	48,461	51,047	32,863	127,447
600 Supplies	47,042	41,624	28,697	43,816	29,969	47,864
700 Property	(500)	0	100	20,777	81	20,777
800 Dues & Fees	33,897	34,653	52,845	41,350	34,905	40,050
2300 Function (E) Sub Total	2,589,447	2,747,652	2,838,622	2,961,952	2,607,578	3,002,389
<u>2400 Student Health</u>						
100 Salaries	307,299	318,439	315,893	324,544	292,833	339,633
200 Employee Benefits	168,109	192,851	211,975	213,902	191,927	208,420
300 Profess & Tech Svcs	12,128	14,603	11,130	22,400	16,980	18,900
400 Property Services	520	480	0	600	0	600
500 Tuition, Trans, Othr	158	486	1,697	250	149	250
600 Supplies	7,465	5,493	9,308	31,000	17,428	16,000
700 Property	0	8,449	1,484	128,000	131,042	8,000
800 Dues & Fees	0	130	0	0	0	450
2400 Function (E) Sub Total	495,679	540,931	551,487	720,696	650,359	592,253
<u>2500 Business Svcs</u>						
100 Salaries	224,740	231,495	246,029	240,947	234,022	244,341
200 Employee Benefits	117,660	128,739	126,127	125,840	107,726	111,470
300 Profess & Tech Svcs	11,028	550	6,315	13,190	865	10,590
400 Property Services	2,356	2,356	2,356	2,600	2,356	2,400
500 Tuition, Trans, Othr	7,829	2,524	7,100	15,290	8,010	9,150
600 Supplies	19,714	27,799	48,270	38,940	32,855	38,800
700 Property	0	0	0	9,777	0	9,777
800 Dues & Fees	780	1,236	2,698	1,490	2,871	3,500
2500 Function (E) Sub Total	384,107	394,699	438,895	448,074	388,705	430,028

Encl 3 - Expenditures (PDE 2028 Detail)

	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Act</u>	<u>20/21</u>		<u>21/22 Bud</u>
				Budget	YTD	
2600 Operation & Maint Plant Svcs						
100 Salaries	1,294,700	1,338,746	1,381,019	1,452,847	1,280,807	1,501,819
200 Employee Benefits	684,262	749,042	803,757	867,941	770,465	987,660
300 Profess & Tech Svcs	62,501	58,081	148,543	222,900	101,073	154,900
400 Property Services	402,168	504,469	538,607	553,550	603,225	569,600
500 Tuition, Trans, Othr	135,585	111,637	123,419	113,623	128,241	113,623
600 Supplies	1,220,215	1,252,538	1,068,601	1,504,297	997,159	1,315,050
700 Property	108,584	147,989	45,359	63,400	26,744	45,000
800 Dues & Fees	766	872	1,159	1,050	859	1,050
2600 Function (E) Sub Total	3,908,781	4,163,374	4,110,464	4,779,608	3,908,573	4,688,702
2700 Student Transport						
100 Salaries	98,045	101,975	76,924	45,201	43,888	47,225
200 Employee Benefits	36,489	38,350	32,534	28,552	22,919	27,486
300 Profess & Tech Svcs	309	0	0	0	22,499	19,500
500 Tuition, Trans, Othr	2,325,710	2,375,391	2,348,646	2,530,614	1,591,280	2,557,726
600 Supplies	3,497	3,533	10,387	8,100	19,094	8,239
800 Dues & Fees	0	119	130	150	0	150
2700 Function (E) Sub Total	2,464,050	2,519,368	2,468,621	2,612,617	1,699,680	2,660,326
2800 Support Services - Central						
100 Salaries	69,809	74,127	77,212	89,067	83,079	88,642
200 Employee Benefits	82,708	79,749	79,782	77,814	67,739	82,483
300 Profess & Tech Svcs	691,250	763,752	838,148	865,906	737,739	840,109
400 Property Services	61,061	52,664	67,240	51,500	44,467	51,500
500 Tuition, Trans, Othr	315	165	39	200	0	0
600 Supplies	26,633	43,524	47,926	17,600	41,784	38,850
700 Property	3,773	3,549	20,343	0	0	0
800 Dues & Fees	0	265	106	250	90	250
2800 Function (E) Sub Total	935,549	1,017,795	1,130,796	1,102,337	974,898	1,101,834
2900 Other Support Services						
500 Other Purchased Services	27,523	27,760	27,829	28,000	0	28,000
3200 Student Activities						
100 Salaries	524,448	538,828	580,289	591,617	576,266	629,065
200 Employee Benefits	174,400	208,528	262,918	296,082	263,461	302,857
300 Profess & Tech Svcs	73,865	61,066	45,820	79,143	75,005	80,855
500 Tuition, Trans, Othr	76,767	77,148	61,004	81,365	42,331	84,600
600 Supplies	39,274	58,107	26,139	40,483	37,416	43,272
700 Property	1,554	7,742	15,248	3,400	4,305	38,039
800 Dues & Fees	16,464	12,380	18,873	19,195	7,207	17,000
3200 Function (E) Sub Total	906,772	963,799	1,010,291	1,111,285	1,005,991	1,195,688

Encl 3 - Expenditures (PDE 2028 Detail)

	<u>17/18 Act</u>	<u>18/19 Act</u>	<u>19/20 Act</u>	<u>20/21</u>		<u>21/22 Bud</u>
				Budget	YTD	
3300 Community Services						
100 Salaries	16,013	17,583	15,127	18,000	6,000	7,200
200 Employee Benefits	3,240	3,341	3,205	4,536	2,530	2,653
300 Profess & Tech Svcs	0	0	0	1,500	0	1,500
400 Property Services	4,800	4,800	4,800	4,800	4,800	4,800
600 Supplies	874	702	427	150	1,024	150
800 Dues & Fees	1,500	0	0	0	0	1,000
3300 Function (E) Sub Total	26,427	26,426	23,559	28,986	14,354	17,303
5100 Other Expenditures And Financing Uses						
300 Purchased Professional And	2,340	3,120	0	0	3,120	0
800 Dinterest & Fees	989,454	1,345,285	1,054,813	1,380,560	974,755	1,077,900
900 Principal & Xfers	3,445,000	3,330,000	2,510,000	3,485,000	3,400,000	3,665,000
5100 Function (E) Sub Total	4,436,794	4,678,405	3,564,813	4,865,560	4,377,875	4,742,900
5200 Fund Transfers						
900 Principal & Xfers	1,559,302	577,099	2,264,227	78,000	0	488,745
5900 Budgetary Reserve						
800 Other Objects	0	0	0	99,500	3,000	99,500
Report Totals	48,692,476	50,409,045	53,334,714	54,156,086	47,057,427	56,225,238

Big Spring School District
 Medical/Rx Plan
 Estimated Renewal Projection
 July 1, 2021 Renewal Date
 Time Periods

Renewal Period July 1, 2021 to June 30, 2022
 Experience Period January 1, 2020 to December 31, 2020
 Current Enrollment 270

	Medical	Rx	Total
1 Claims Cost:			
Paid in the Experience Period	\$2,898,744	\$1,084,419	\$3,983,163
Adjustments ¹			\$0
2 Large Claims	\$0		\$0
3 Benefit Plan Changes	\$0	\$0	\$0
4 Adjusted Experience Period Claims	\$2,898,744	\$1,084,419	\$3,983,163
5 Trend at 18 Months ²	\$359,154	\$166,675	\$525,830
6 Estimated Total Projected Claims	\$3,257,898	\$1,251,094	\$4,508,993
7 Total Claims (adjusted for enrollment) ³	\$3,243,882	\$1,245,711	\$4,489,593
8 Reserve Adjustment ⁴	\$0	\$0	\$0
9 Rx Rebates ⁵		(\$300,410)	(\$300,410)
10 Large Claims (1) up to the specific stop loss deductible	\$0		\$0
11 SCT Fees (Consulting Fee + Accounting + Innovu): ⁶	\$34,150	\$0	\$34,150
12 Administrative Costs ⁷	\$129,114	\$0	\$129,114
13 Stop Loss Premium ⁸	\$261,410		\$261,410
14 Health Care Reform Legislative Costs			\$1,769
15 7/21 - 6/22 Projected Costs			\$4,615,626
16 7/20 - 6/21 Budget Amount ⁹			\$3,685,723
17 Overall Projected Percent Adjustment:			25.23%

Encl 4 - Healthcare Increase

Active	FY22		Pro Staff Prem Share		Act 93 Prem Share		Supt Staff-PremShare					
Medical + Rx	25.23%		8% no spouse		8.0% no spouse		5% no spouse					
			12% w/ spouse		12.0% w/ spouse		9% w/ spouse					
Contract Type	Monthly	Annual	EE Yr Share	/24Pay	EE Yr Share	Per Pay	EE Yr Share	/24Pay	/20Pay	Total Enr	HSA\$ Pay	Retiree
Single	\$ 757.23	\$ 9,086.74	\$ 726.94	\$ 30.29	\$ 726.94	\$ 30.29	\$ 454.34	\$ 18.93	\$ 22.72	79	\$700	8
EE+1Child	\$ 1,022.27	\$ 12,267.18	\$ 981.37	\$ 40.89	\$ 981.37	\$ 40.89	\$ 613.36	\$ 25.56	\$ 30.67	16	\$1,400	
EE+Children	\$ 1,363.02	\$ 16,356.19	\$ 1,308.50	\$ 54.52	\$ 1,308.50	\$ 54.52	\$ 817.81	\$ 34.08	\$ 40.89	15	\$1,400	
EE+Spouse	\$ 1,552.31	\$ 18,627.76	\$ 2,235.33	\$ 93.14	\$ 2,235.33	\$ 93.14	\$ 1,676.50	\$ 69.85	\$ 83.83	47	\$1,400	4
Family	\$ 2,082.40	\$ 24,988.79	\$ 2,998.66	\$ 124.94	\$ 2,998.66	\$ 124.94	\$ 2,248.99	\$ 93.71	\$ 112.45	93	\$1,400	
		Total								250		12
	64.4%	Wellness								161		
		Opt Outs								44		

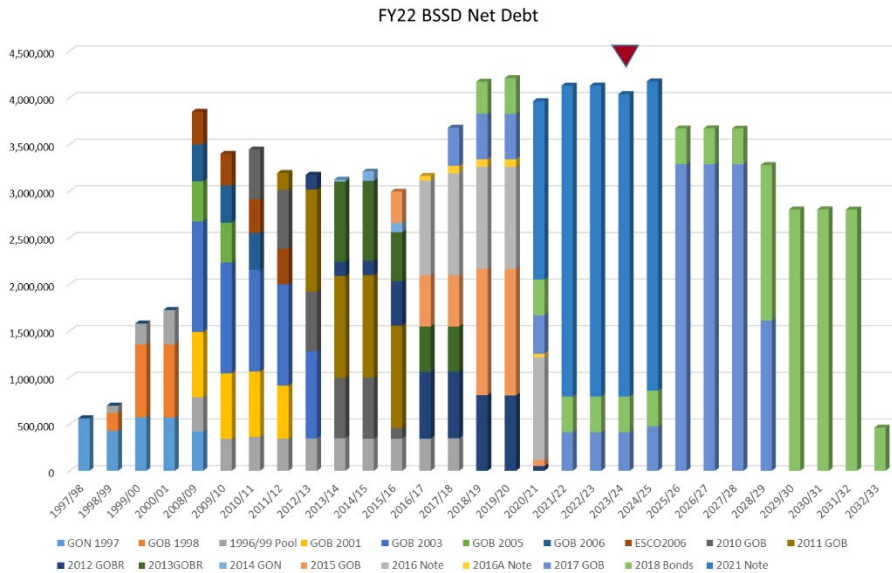
Retirees		2020/21 Rates					
Medical		Retiree - Full 100%		Ret < 1 Jul 2011 @ 50% / 5yr		Ret > 1 Jul 2011 @ \$4000/yr paid	
Contract Type	Monthly	Annual	Per Qtr	EE-YrShare	Per Qtr	EE-YrShare	Per Qtr
Single	\$ 772.37	\$ 9,268.47	\$ 2,317.12	\$ 4,634.24	\$ 1,158.56	\$ 5,268.47	\$ 1,317.12
EE+Child(1)	\$ 1,042.71	\$ 12,512.52	\$ 3,128.13	\$ 6,256.26	\$ 1,564.07	\$ 8,512.52	\$ 2,128.13
EE+Children	\$ 1,390.28	\$ 16,683.31	\$ 4,170.83	\$ 8,341.66	\$ 2,085.41	\$ 12,683.31	\$ 3,170.83
EE+Spouse	\$ 1,583.36	\$ 19,000.32	\$ 4,750.08	\$ 9,500.16	\$ 2,375.04	\$ 15,000.32	\$ 3,750.08
Family	\$ 2,124.05	\$ 25,488.57	\$ 6,372.14	\$ 12,744.29	\$ 3,186.07	\$ 21,488.57	\$ 5,372.14
Total							
Contract Type	Monthly	Annual	Per Qtr				
Dental	\$55.08	\$ 660.96	\$ 165.24				
Vision	\$7.73	\$ 92.73	\$ 23.18				
				Retiree Health Insurance for Those Retiring Prior to 1 July 2011 10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense, except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District		Retiree Health Insurance for Those Retiring July 1, 2011 or after 10.02 The Board shall provide for continuance of health care insurance after retirement until age 65 on the terms detailed in the master policies and contract agreed upon by the Board and the Association. This Health Care Insurance shall be at the retiree's expense except that employees who retire after thirty (30) or more years with the district shall have up to five (5) years of Health Care Insurance benefits provided on the basis of the District paying 50% of the cost of the single employee only coverage plan not to exceed \$4,000 per year for the PPO Blue or Keystone Trust Option, subject to the same stipulations listed above and applicable to non-retired employees.	

Retirees		
Premium	EE Shr	SDShr
Ret100%	\$92,230.24	\$94,074.85 (\$1,844.60)
Ret50%	\$54,974.72	\$28,037.11 \$26,937.61
Ret\$4K	\$0.00	\$0.00 \$0.00
Med Tot	\$147,204.96	\$122,111.95 \$25,093.01
Dent-->	\$30,456.00	\$31,065.12 (\$609.12)
Vis-->	\$2,636.39	\$2,689.25 (\$52.86)
\$ 180,297	\$ 155,866	\$ 24,431

SCT Premiums 2021-22	
\$ 4,358,933	= Medical Active Prem
\$ 147,205	= Medical Retiree Prem
\$ 4,506,138	= Total SCT Med Premium
\$ 201,528	= Total SCT Dental Premium
\$ 26,273	= Total SCT Vision Premium
\$ 4,733,939	= Total SCT Yr Premium

Encl 5 – Long Term Debt

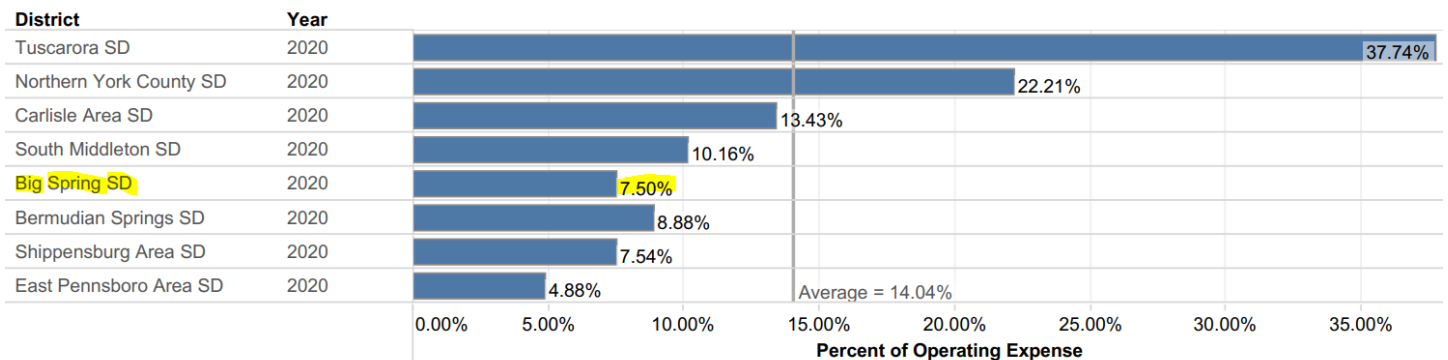
At right is a list of the net debt payments showing both the history and the future cost of all existing debt. The far-right column shows the debt as a percent of the total budget, below is a graph:



	Debt	Budget	% of Exp
2009/10	3,397,049	40,130,115	8.5%
2010/11	3,444,806	40,546,512	8.5%
2011/12	3,193,032	40,650,007	7.9%
2012/13	3,173,938	42,157,896	7.5%
2013/14	3,121,631	43,373,188	7.2%
2014/15	3,208,951	43,334,648	7.4%
2015/16	2,992,631	45,398,749	6.6%
2016/17	3,162,399	47,842,536	6.6%
2017/18	3,677,971	48,692,476	7.6%
2018/19	4,171,651	50,409,045	8.3%
2019/20	4,210,363	53,334,714	7.9%
2020/21	3,963,544	54,156,086	7.3%
2021/22	4,129,564	56,225,238	7.3%
2022/23	4,130,805	58,474,248	7.1%
2023/24	4,038,509	60,813,217	6.6%
2024/25	4,174,644	63,245,746	6.6%
2025/26	3,670,671	65,775,576	5.6%
2026/27	3,671,259	68,406,599	5.4%
2027/28	3,669,155	71,142,863	5.2%
2028/29	3,277,215	73,988,577	4.4%
2029/30	2,801,800	76,948,121	3.6%
2030/31	2,802,800	80,026,045	3.5%
2031/32	2,799,800	83,227,087	3.4%
2032/33	462,800	86,556,171	0.5%

Overall, the District is in a good position with recent renovations complete and relatively short-term debt that starts to decrease in 2028.

Below is a graphical comparison of debt as a % of budget for local school districts.



Encl 6 – Funds Update

As of June 30, 2020, the District had \$12,372,668 in the General Fund Balance. That is broken out in the chart below. The District's balance in the South-Central Trust (Healthcare) was approximately \$3 million. The current SCT balance is just under \$2.9 million.

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

In addition to the General Fund Balance, the District also has a Capital Projects Reserve Fund meant to cover the cost of major repairs and/or renovations. The current balance (June 2021) is \$7.9 million; however, \$354,654 is committed to projects. There is also a boiler replacement project ongoing that will be ESSER funded.

As of 03 June 2021

Capital Project Reserve Fund

Balance at June 03, 2021 = \$ 7,918,955

Capital Project:

Committed/Unused

Ext Wifi/Backup Server & Storage/Erate/Fiber Study

66,269

Fiber Optic Network

288,385

354,654

(354,654)

Available Reserve Balance = \$ 7,564,301

Vendor	Description	Start	End	Qty	21-22 Amount
CAIU	BrainPop (1182) & Brainpop Jr (600)	7/1/2020	6/30/2021	1782	\$4,500.00
CAIU	CAOLA Advisor Services	8/1/2021	7/31/2022	n/a	\$12,000.00
Codesters	MS Coding	8/1/2021	7/30/2022	MS	\$3,000.00
Curriculum Associates	iReady MS Diagnostic Assessment and Learning Paths	8/1/2021	7/31/2023	600	\$13,014.00
DroneBlocks	MS Drone curriculum resource	7/1/2021	6/30/2022	MS	\$6,213.00
Edmentum	Study Island Lisences (600 MS)	7/2/2020	7/1/2021	600	\$15,810.00
EdPuzzle	District Lisence	8/1/2021	7/31/2022	District	\$6,460.00
EduPlanet	Unit Planner / PD Planner / Pathways Builder	7/1/2021	6/30/2022	227	\$12,840.00
Forecast5 Analytics	5Lab	1/1/2020	6/30/2023	district	\$13,000.00
Form Approvals	Google Form Approval	12/9/2019	12/20/2019	300	\$250.00
Get More Math	Algebra I Software	8/1/2021	7/30/2022	150	\$2,250.00
Gizmos	MS Science Virtual Labs/Models (3yr)	7/1/2020	6/30/2023	building	\$7,267.50
iKnowIt	Elem Math (3rd)	8/1/2020	8/1/2021	190	\$1,425.00
iXL	Elem Math (4th-5th)	9/1/2021	9/1/2022	400	\$4,119.00
Learning A-Z	Raz-Plus - ELA Program (K-2)	8/1/2020	8/1/2021	35	\$7,500.00
Learning City	Writing City	7/1/2019	6/30/2020	16	\$4,500.00
Lexia Learning Systems LLC	ELA Program (3-5 grades)	9/1/2021	8/31/2022	460	\$13,800.00
NEWA	MAP Growth	7/1/2021	6/30/2022	985	\$12,450.00
Orange Frog	SEL	6/12/2021	6/30/2022	District	\$102,956.00
PearDeck	HS Digital Resource	8/1/2021	8/31/2022	building	\$2,700.00
Pearson Education	Aimsworld PLUS @6.50 Student	7/1/2021	6/30/2022	1460	\$9,490.00
PowerSchool	Performance Matters K-12 DataWarehouse	8/1/2021	7/31/2022	District	\$11,183.85
ReadNaturally	Read Live Intervention Lisences	9/4/2021	9/4/2022	140	\$2,470.00
Renaissance Learning	Freckle - Elem Math (K-2)	8/1/2021	7/31/2022	600	\$9,300.00
Scholastic	Scholastic News & Story Works (K-5 Elem Supplement)	8/1/2021	7/31/2022	1000	\$14,904.65
SeeSaw	SeeSaw Lisences	8/1/2021	7/31/2022	1135	\$5,930.38

Encl 7.1 - Curriculum Contracts

6/20/2021

SkyOps	Proprietary Curriculum & Staff Training Drones	7/1/2021	6/30/2023	40	\$6,165.00
Techsmith Corporation	Camtasia Maintenance Renewal	1/19/2020	7/31/2021	30	\$1,800.00
ThinkCERCA	Writing Across the Curriculum Licences (3 yr)	7/1/2020	6/30/22	600	\$14,200.00
ThoughtExchange	Stakeholder Engagement Platform	8/1/2021	7/31/2022	District	\$22,800.00
Turnitin	Licences and Site Fee	10/23/2021	10/22/2022	890	\$4,500.00
Typeasy	MS Typing Program (6th grade)	8/1/2021	7/31/2022	200	\$800.00
TypeTastic	Elem Typing Program (3-5)	7/1/2021	6/30/2022	600	\$1,627.00
YouthTruth	Student / Family / Staff Climate Survey	2021/22	2023/24	District	\$12,600.00

Total = \$363,825.38

Encl 7.2 Technology Contracts

6/20/2021

Cost Ctr	Vendor	Description	Start	End	Qty	Amount
0911	IU13 Technology Services	Microsoft EES Agreement	6/1/2019	5/31/2024		\$39,737.00
0911	GovConnection Inc	Adobe Creative Cloud Agreement	7/1/2021	6/30/2022		\$12,300.00
0911	Questeq	Sophos Anti Virus	6/26/2021	6/25/2023		\$14,490.15
0911	Securly, Inc	Securly	8/31/2020	8/30/2023		\$12,239.00
0911	Whitlock	Smart Notebook	7/1/2019	6/30/2023		\$18,800.00
0911	Blackboard, Inc	Blackboard Community Engagement Bundle	7/1/2021	6/30/2024		\$13,900.00
0911	Questeq, Inc	Questeq Outsourcing Agreement	4/1/2021	3/31/2024		\$743,057.00
0911	PrismWorks	Vmware Agreement	9/25/2021	9/24/2022		\$6,984.00
0911	PrismWorks	Vsphere Agreement	5/20/2021	5/19/2022		\$690.00
0911	PrismWorks	Singlewire Endpoit License	9/3/2021	9/2/2022		\$2,460.50
0911	PrismWorks	Veeam Backup Agreement	6/26/2021	6/25/2022		\$3,136.00
0911	Amplified IT	Google Suite Enterprise for Education	8/1/2021	8/1/2022		\$7,536.00
0911	Questeq	Extreme Licensing Agreement	7/1/2021	6/30/2022		\$15,530.00
0911	Follet	Aspen	5/1/2013	6/30/2023		\$31,500.00
0911	Lauren Innovations	Navigate	7/10/2021	7/9/2022		\$3,000.00
0911	SRC	Registration Gateway	3/1/2021	2/28/2022		\$20,880.00
0911	MCIU #23	Social Sentinel	7/1/2020	6/30/2021		
0911	Lenovo	Teacher Laptops Lease	7/1/2019	9/10/2022		\$118,578.21
0911	Fulcrum Management Solutions Inc	ThoughtExchange	11/1/2021	TBD		\$22,800.00
0911	Raptor Technologies	Raptor	7/1/2021	6/30/2023		\$2,825.00
0911	Swank Movie Licensing USA	Movie Licensing for all schools	9/1/2021	6/30/2022		\$1,842.00
0911	Go Guardian	On and off campus chromebook web filtering/alerts MS	8/9/2021	8/8/2022		\$14,760.00
0911	Verizon	Hotspots under contract	7/1/2021	Various		\$4,281.00
0911	AT&T	Hotspots under contract	7/1/2021	Various		\$79,589.00
0911	CAIU	Exchange & Prosoft Hosting	7/1/2021	6/30/2023		\$2,686.00
0911	CAIU	VOIP Services	7/1/2019	6/30/2022		\$15,014.00
0911	CAIU	Mail Archiving	7/1/2020	6/30/2023		\$2,300.00
0911	CAIU	Agenda Manager	7/1/2020	6/30/2023		\$3,400.00
0911	CAIU	Internet Services, WAN Consoritium, Ddos	7/1/2021	6/30/2026		\$37,809.00

Total = \$1,252,123.86

Cost Ctr	Vendor	Description	Date of Board approval	Duration	Total Ammount
720	CAIU	Tuition and contracted services for SE	5/28/2021	Annual	\$ 12,660.00
770	CAIU Title III	ELL Services			
770	Drug & Alcohol Commission	SAP assessments			\$ 9,000.00
720	ESS	Contracted services for instructional aides			
720	Laurel Life	Contracted counseling services for ES students			\$ 77,000.00
710	Merakey Carlisle	Autism School Tuition			\$ 355,000.00
710	New Story	Private licenced tuition			\$ 483,000.00
710	River Rock Elementary	private licenced tuition for elementary	5/18/2021	Annual	\$ 110,000.00
710	River Rock Secondary	AEDY and Private Licenced tuition	5/18/2021	Annual	\$ 393,785.45
720	Ship U (HireMe)	Vocational program for HS secondary kids			\$ 61,972.00
720	Therabilities - Speech	Speech Services	4/12/2021	Annual	\$ 89,500.00
720	Therabilities OT	Occupational Therabilites	4/12/2021	Annual	\$ 89,500.00
720	Therablities - BCBA	Contracted services	4/12/2021	Annual	\$ 89,500.00
720	Therablities - RBT	Contracted services	4/12/2021	Annual	\$ 96,000.00
720	Therablities PT	Contracted Services	4/12/2021	Annual	\$ 44,856.00
710	Vista School Based	Autism classroom located in a school setting			\$ 212,000.00
710	Western PA school for the blin	Tuition for individual student			\$ 50,000.00
720	YBEC Elementary	private licenced tuition for elementary			\$ 100,500.00
720	YBEC Secondary	Private Licenced tuition			\$ 383,500.00
720	YBEC Trails Adventure	Contracted services for ES students			\$ 55,000.00
770	Dr. Guistwite	Stipend			\$ 1,000.00
				Total	\$ 2,713,773.45

Cost Ctr	Vendor	Description	Rate per unit	unit	Duration
720	ENT Surgery group	Audiological services as needed \$100 per hour	\$100.00	per hour	Annual
770	MHIDD	CASSP Services	\$0.00		Annual
770	Caring Place	Greif Counseling	\$0.00		Annual
770	Dr. Shawna Brent	Psychiatric eval	\$385.00	per eval	Annual
770	Dr. Giestwiest	School Physican	\$15.10	per screening	Annual
770	Dr. Noll	School Dentist	\$7.00	per exam	Annual
770	Central Penn Psychologists	Special Education Evaluations	\$1,000.00	per eval	Annual

Encl 7.3 – SE Contract Licenses

Cost Ctr	Publisher	Description of Product	Date of Board approval	Duration of Agreement	Total Ammount	
770	Hobsons	Naviance Software		3 years	\$ 15,000.00	per year
720	N2Y	Unique Learning		Annual	7,038.85	
720	LessonPix	LessonPix		Annual	240.48	
720	LeaderServices	IEPwriter		annual	12,150.00	
720	HMS	System44 & Read180			11,454.79	
770		TerraceMetrics		Annual	5,500.00	
770		SOS		Annual	600.00	
720		Aimsweb+			9,000.00	
770	Pearson	Qglobal			3,660.00	
				Total	\$ 64,644.12	

May 1, 2021

Dr Richard W Fry
Superintendent
Big Spring SD
45 Mount Rock Rd
Newville, PA 17241-9412

Dear Dr Fry:

I am pleased to inform you that school districts will be able to continue reducing local property taxes in the 2021-2022 school year as a result of the distribution of state gaming funds through the Taxpayer Relief Act, also known as Special Session Act 1 of 2006.

As required by law, the Commonwealth's Budget Secretary certified on April 15, 2021, that \$621,300,000 will be available in 2021-2022 for state-funded local tax relief. When combined with the expansion of the senior citizen Property Tax/Rent Rebate program, total state-funded property tax relief will reach \$735.5 million next year.

I am writing to notify you that Big Spring SD's property tax reduction allocation for 2021-2022 is \$776,579.27.

Your allocation is made up of \$770,137.23 from the property tax relief formula and \$6,442.04 in Sterling Act reimbursements, which have both been prorated based on the total funds available for tax relief.

Big Spring SD must reduce property taxes by \$776,579.27 through a homestead and farmstead exclusion. Please see section 343 of Act 1 for details about what information must appear on the tax bill, including the requirement for a "Notice of Property Tax Relief." School districts may also reject their property tax reduction allocation, as described in Chapter 9 of the law.

The detailed data used to calculate your school district's allocation is available for review at www.education.pa.gov/PropertyTax. Then select Property Tax Reduction Allocations found under Resources.

Before finalizing the school district's real estate tax rate and preparing real estate tax bills, it is important to assure that the homestead/farmstead exclusion (i.e., reduction in assessed value) does not exceed 50 percent of the median assessed value of homestead properties pursuant to 53 Pa CS 8586.

Questions concerning these calculations may be directed to PDE's Division of Subsidy Administration at ra-PropertyTax@pa.gov.

Sincerely,

Danielle Mariano

Danielle Mariano
Deputy Secretary for Administration

Encl 8 - Homestead / Farmstead Calculations

2022 Slot Machine Tax Revenue Allocation

Description	Enter Data
EIT / PIT Act 1 Tax Revenue, if Any	\$0
Slot Machine Tax Revenue Share of Distribution	\$776,579.27
Property Tax Rates (mills)	15.5002
Homestead Total	5,608
Farmstead Total	201
Properties with Unused Exclusion Allowance - Count	-106
Properties with Unused Exclusion Allowance - Value	\$448,352.00

Revenues Applied to Tax Relief

EIT / PIT Act 1 Tax Revenue, if Any	\$0
Slot Machine Tax Revenue Share of Distribution	\$776,579.27
Total Revenue to be Applied To Homestead / Farmstead Tax Relief	\$776,579.27

Qualifying Property Counts

5,809

Calculated Tax Relief Per Homestead

\$133.69

Homestead Exclusion Amount

\$8,625.05

Re-allocation of Unused Exclusion Amounts Arising From

Total Original Property Counts	5,809
Less: Number of Properties Having Unused Exclusion Amounts	-106
Number of Properties Participating in Re-allocation of Unused Exclusion Amounts	5,703

Homesteads With Assessed Values Less than the Homestead Exclusion Amount	
Total Value of Unused Exclusion Amount From All Properties Below Threshold	\$448,352.00
Total Value of Tax Relief From Unused Exclusion Amount	\$6,949.55

Additional Tax Relief Per Homestead	
If this amount is immaterial (tax relief <\$0.50) do not re-allocate	\$1.22

Re-allocation of Remaining Unused Tax Relief	\$6,949.55
Total Equivalent Homestead Exclusion Amount to be Re-allocated	\$448,352.00
Total Equivalent Homestead Exclusion Amount to be Re-allocated -	
Per Remaining Homesteads	\$78.62

Per Remaining Homesteads Rounded	\$79.00
Total Original Homestead Exclusion Amounts	\$8,625.05

Exclusion Amounts After Re-Allocation	\$8,704.05
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Exclusion Amounts After Re-Allocation as tax \$	\$134.91
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Change	\$1.22
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Summary of Total Tax Relief Distributed:

Homesteads & Farmsteads Eligible for Redistribution	5,703
Exclusion Amount Adjusted for Unused Exclusions from Homesteads Below Exclusion Threshold	\$8,704.05
Proposed Tax Rate	0.0155002
Subtotal Tax Relief Distributed to Fully Participating Homesteads and Farmsteads	\$769,417.48

Add: Partially Participating Homesteads: Amount of Tax Relief Used

Number of Homes Below Threshold	106
Initial Exclusion Amount Per Homestead	\$8,625.05
Total Initial Exclusion Amount for Homesteads Below Threshold	\$914,255.30
Less: Unused Amount of Exclusion Allowance	-\$448,352.00
Amount of Exclusion Allowance Used by Homesteads Below Exclusion Allowance Threshold	\$465,903.30
Tax Relief Provided to Partially Participating Homesteads	\$7,222.00

Total Tax Relief Provided Above	\$776,639.48
State Pro Tax Allocation	\$776,579.27
Undistributed Amount of Slot Revenue	(\$60.21)
HS Median value	\$180,150
HS Average	\$190,260

Notation: In accordance with the limits established on the exclusion for Homestead property in Article VIII of the Constitution of Pennsylvania, no governing body of a political subdivision (school district) shall authorize an exclusion for homestead property in excess of 50% of the Median assessed value of Homestead property in the political subdivision (school district).

Encl 9 - ESSER Grants

ESSER I			
Description		Budg Amount	Actual Spent
Devices & hardware to supt remote learning		\$ 100,000.00	\$ 99,454.10
Purchase of wireless hotspot devices.		1,500.00	\$ 6,069.98
Purchase of monthly service for wireless connectivity		20,000.00	\$ 20,000.05
classroom cameras to support the streaming of lessons		19,000.00	17,723.95
Gloves to support cleaning efforts and to serve as PPE		7,500.00	8,289.00
Facial masks to support cleaning efforts and to serve as PPE		7,500.00	8,000.18
BioProtect disinfectant to ensure safe and clean facilities.		25,000.00	25,000.00
Targeted reading support to students in nonpublic setting.		2,523.00	
Chlorox 360 machinesfor safe and clean facilities.		13,000.00	13,000.00
Thermal scanners at Bldg Entrance		120,000.00	80,614.70
Facial masks to support cleaning efforts and to serve as PPE		7,500.00	7,927.79
Gloves to support cleaning efforts and to serve as PPE		7,500.00	7,526.24
BioProtect disinfectant to ensure safe and clean facilities.		25,000.00	25,000.00
Two tents to facilitate thermal screening.		7,500.00	8,208.00
Hourly wages for heightened cleaning & disinfecting		23,429.00	11,209.03
Total =		\$ 386,952.00	\$338,023.02
Rev Code: 8741; Source Code: 986		Balance	\$ 48,928.98

ESSER II					
Function	Object	Description	Budgeted	FY21	FY22
Grant Total =			\$ 1,762,732		
2271	360	Safety Care Training	2,950	2,950	
3250	650	Athletic Stream Services	5,500	5,500	
2620	610	Electrostatic Sprayers/Bathroom Cleaning Machines	10,771.00	11,066.59	
2620	762	Picnic Tables	12,171	13,286	
1110	610	PlexiGlass - Guernsey/Dividers	88,485	88,485	
2620	762	<i>Boiler Project - Cap Proj</i>	210,000	5,250	204,750
2620	442	Tent Rental	13,640	13,640	
1110	766	<i>Interactive Panel Project - Cap Proj</i>	1,250,000	114,995	1,135,005
1110	650	Hot Spots - Verizon	12,750	8,469	4,281
1110	650	Hot Spots - AT&T	37,605	10,590	27,015
1110	360	Orange Frog (Staff Training)	118,860		118,860
Rev code: 8743			Total	1,762,732	274,232
Src code: 989			Balance =	(0)	1,489,911

ARP ESSER III

Total Grant Awarded **3,480,737**
 20% Learning Loss **696,147**
 80% Other **2,784,590**

Func	Object	Description	Spent	2021	2022	2023	Total
1110	640	Special Ed Ipads	33,000				33,000
		Orange Frog Follow on				105,000	105,000
		Terrace Metrics Yr1	6,000	6,000			12,000
		<u>2 Years of Summer School</u>					0
1211	123	ESY (Pro/Class) Salary		12,900	12,900	12,900	38,700
1211	220	ESY SocSec		987	987	987	2,961
1211	230	ESY PSERS (1/2)		2,254	2,254	2,254	6,761
2700	531	Transportation		75,000	75,000	75,000	225,000
1420	123	Summer School Hrs (Pro/Class)		58,000	58,000	58,000	174,000
1420	220	Summer School SocSec		4,437	4,437	4,437	13,311
1420	230	Summer School PSERS (1/2)		10,133	10,133	10,133	30,398
2730	531	Transportation (subsidy shortfall)	99,500				99,500
2730	700	New Bus/Van Cameras w/ GPS			125,000		125,000
		Hotspots				7,500	7,500
		Update Bldg Controls			290,000		290,000
		ELA Curriculum K-5 Update			150,000		150,000
		Math Curriculum K-8			200,000		200,000
		Decodable Books K-2				125,000	125,000
		Pupil Svcs Curriculum			40,000	20,000	60,000
		SpEd Tuition Slots			100,000	100,000	200,000
		Psych Evals			50,000	50,000	100,000
		CAOLA			100,000	50,000	150,000
		Assessment/Training			25,000	25,000	50,000
		ESS Subs		200,000	400,000	400,000	1,000,000
		Nurse Training			7,500	7,500	15,000
		A Dog				8,000	8,000
		Disinfectant			50,000		50,000
		PPE/Equipment			45,545		45,545

Rev cor 8744
 Src cod 990

Totals = 138,500 369,710 1,746,755 1,061,710 **3,316,675**
 164,062

Encl 10 - 5 Yr Projection

General Fund | Projection Summary

Budget Projection: FY22 Budget at 3.25% Tax Increase

	BUDGET			REVENUE / EXPENDITURE PROJECTIONS							
	2021	2022	%Δ	2023	%Δ	2024	%Δ	2025	%Δ	2026	%Δ
REVENUE											
Local	\$32,457,055	\$35,668,197	9.89%	\$36,774,164	3.10%	\$37,946,078	3.19%	\$39,165,221	3.21%	\$40,433,495	3.24%
State	\$19,548,075	\$19,404,130	-0.74%	\$19,404,130	0.00%	\$19,404,130	0.00%	\$19,404,130	0.00%	\$19,404,130	0.00%
Federal	\$975,952	\$1,152,911	18.13%	\$927,105	-19.59%	\$613,615	-33.81%	\$623,307	1.58%	\$623,307	0.00%
Other Financing Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$52,981,082	\$56,225,238	6.12%	\$57,105,399	1.57%	\$57,963,823	1.50%	\$59,192,658	2.12%	\$60,460,932	2.14%
EXPENDITURES											
Salary and Benefit Costs	\$33,383,136	\$33,555,643	0.52%	\$34,913,779	4.05%	\$36,258,740	3.85%	\$37,613,308	3.74%	\$39,008,876	3.71%
Other	\$20,772,950	\$22,669,595	9.13%	\$22,831,043	0.71%	\$23,435,201	2.65%	\$24,083,182	2.76%	\$24,757,484	2.80%
TOTAL EXPENDITURES	\$54,156,086	\$56,225,238	3.82%	\$57,744,822	2.70%	\$59,693,942	3.38%	\$61,696,489	3.35%	\$63,766,360	3.35%
SURPLUS / DEFICIT	(\$1,175,004)	\$0		(\$639,423)		(\$1,730,119)		(\$2,503,831)		(\$3,305,427)	
BEGIN FUND BALANCE	\$12,372,668	\$11,197,664		\$11,197,664		\$10,558,241		\$8,828,122		\$6,324,292	
PROJ YR END BALANCE	\$11,197,664	\$11,197,664		\$10,558,241		\$8,828,122		\$6,324,292		\$3,018,864	
FUND BAL AS % of SPEND	20.68%	19.92%		18.28%		14.79%		10.25%		4.73%	
FUND BAL AS MOs SPEND	2.48	2.39		2.19		1.77		1.23		0.57	

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE
BIG SPRING SCHOOL DISTRICT, CUMBERLAND COUNTY, PENNSYLVANIA**

Resolution No. ____

IMPLEMENTING THE 2021-2022 BUDGET

WHEREAS, the Board of School Directors of the Big Spring School District has heretofore prepared and given due public notice of the proposed budget of the amount of funds that will be required by the Big Spring School District in its several departments for the fiscal year beginning July 1, 2021, and ending June 30, 2022.

NOW, THEREFORE, IT IS HEREBY RESOLVED, That the Board of School Directors of the Big Spring School District, Cumberland County, Pennsylvania, hereby adopts the annual Budget of and for said District for the fiscal year commencing July 1, 2021, as more fully set forth in a separate Budget document presented at this meeting and filed with the minutes hereof and incorporated herein by reference thereto; and

Further, that said Board of School Directors hereby authorizes the expenditure of **fifty six million, two hundred twenty five thousand, two hundred thirty eight dollars** and no cents (**\$56,225,238**) during the school fiscal year July 1, 2021 through June 30, 2022 as more particularly and fully detailed in the proposed annual Budget as aforesaid; and

Further, that said Board of School Directors does hereby levy a real estate tax of **fifteen and five thousand and two thousandths (15.5002) mills** (being **\$1.55002** per hundred dollars) of the assessed valuation on all real estate within the Big Spring School District (pursuant to the authority of "The Public School Code of 1949," as amended) for the school fiscal year commencing July 1, 2021; and

Further, that said Board of School Directors does hereby indicate its intention to continue during the fiscal year commencing July 1, 2021, the following taxes heretofore levied pursuant to the "Local Tax Enabling Act", as amended:

- | | |
|--------------------------------------|--------------------------------|
| (1) Wage and Other Earned Income Tax | - 1.65% (effective rate 1.15%) |
| (2) Realty Transfer Tax | - 1% (effective rate 1/2%) |
| (3) Occupational Privilege Tax | - \$10.00 |

Further, that said taxes as levied, continued and intended to be levied shall provide revenue for the expenditure authorized above; and

Further, that appropriate authority be given to the several tax collectors and appropriate tax collecting agencies to proceed with collection of all taxes as of and commencing on July 1, 2021, on behalf of the Big Spring School District; and

Encl 11 - Board Resolutions

Further, and with respect only to the real estate, and excluding the wage and other earned income, realty transfer and occupational privilege taxes, the Board of School Directors hereby establishes the rates of discounts and penalties on such taxes as follows: all taxpayers subject to the payment of the above specified and included taxes shall be entitled to a discount of two per centum (2%) from the amount of such taxes upon making payment of the whole amount thereof within two (2) months after the date of the tax notice issued by the collectors; and all taxpayers who shall fail to make payment of any such taxes charged against them for four (4) months after the date of such tax notice shall be charged a penalty of ten per centum (10%) of the face or normal amount of such taxes, which penalty shall be added to the taxes by the collectors and collected by them.

RESOLVED AND ADOPTED this twenty first day of June 2021, by Roll Call vote, aye and nay as follows:

Blasco-Hurley	-
Deihl	-
Gutshall	-
Myers	-
Over	-
Piper	-
Roush	-
Swanson	-
Wardle	-

BIG SPRING SCHOOL DISTRICT:

William A. Swanson
President, Board of School Directors

ATTEST:

William L. Piper
Secretary, Board of School Directors

(SEAL)

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE
BIG SPRING SCHOOL DISTRICT, CUMBERLAND COUNTY, PENNSYLVANIA**

Resolution No. ____

**IMPLEMENTING THE HOMESTEAD AND FARMSTEAD EXCLUSION FOR
THE 2020-21 FISCAL YEAR IN ACCORDANCE WITH ACT 1 OF SPECIAL
SESSION OF 2006.**

The Big Spring School District, Cumberland County, Pennsylvania ("District"), is authorized to implement the homestead and farmstead exclusion for the 2021-2022 fiscal year for eligible properties pursuant to Act 1 of Special Session of 2006 ("Act 1"); and

The Commonwealth of Pennsylvania has announced that the District will receive a property tax reduction allocation of **\$776,579.27** for the 2021-2022 fiscal year.

Under Section 342 of Act 1, the District calculates the homestead and farmstead exclusion based upon the best available information for the purpose reducing school district property taxes. The calculations are based upon the amount of the property tax reduction allocation and the information provided by the County Assessment Office.

According to the certified information provided to the District by the Cumberland County Assessment Office, there are **5,608** eligible homestead properties and **201** eligible farmstead properties located within the District.

The Board of School Directors has reviewed its options and has chosen to proceed in the manner reflected in this Resolution for the 2021-2022 fiscal year.

RESOLVED, that the homestead and farmstead exclusions be implemented within the Big Spring School District as follows:

1. Taxpayers with eligible homestead or farmstead property approved by the Cumberland County Assessment Office under the requirements of Act 1 are eligible to receive exclusions on school real property taxes;
2. The farmstead exclusion amount shall be equal to the homestead exclusion amount;

Encl 11 – Board Resolutions

3. The District has calculated the amount of the homestead exclusion to be **\$8,704.05** (or **\$134.91** in tax value) and the farmstead exclusion to be **\$8,704.05** (or **\$134.91** in tax value); and,

4. The District Administration is authorized to take all steps necessary to implement the homestead and farmstead exclusion amounts described in this Resolution and under Act 1, including but not limited to preparation of the real estate tax bills indicating the original amount of tax liability, the amount of the exclusion, the net amount of tax due and the required tax notices.

ADOPTED this twenty first day of June 2021:

BIG SPRING SCHOOL DISTRICT:

William A. Swanson
President, Board of School Directors

ATTEST:

William L. Piper
Secretary, Board of School Directors

(SEAL)

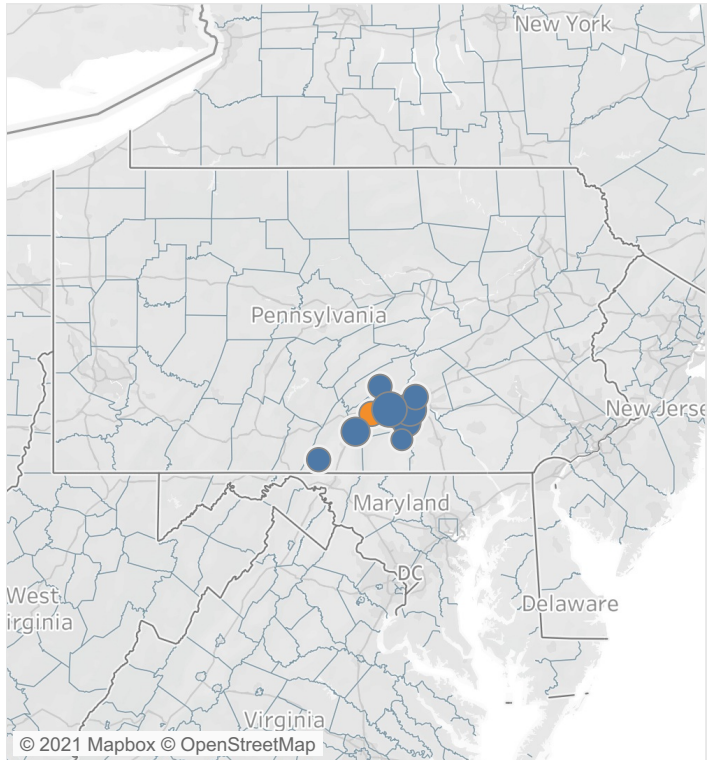
Encl 12 - State of the District

Peer Summary	What are the District's enrollment trends?	How does the District's Operating Revenues compare to the state?	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?
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Big Spring SD: State of the District

Peer Summary

District	County	District Enrollment	Low Income Percent of Enrollment	ELL Percent of Enrollment
Bermudian Springs SD	Adams	1,913	41.14%	4.08%
Big Spring SD	Cumberland	2,554	39.78%	0.27%
Carlisle Area SD	Cumberland	5,149	45.35%	5.01%
East Pennsboro Area SD	Cumberland	2,623	33.82%	3.70%
Mechanicsburg Area SD	Cumberland	4,468	33.55%	5.60%
Northern York County SD	York	3,325	23.49%	0.78%
Shippensburg Area SD	Cumberland	3,420	46.67%	1.14%
South Middleton SD	Cumberland	2,126	26.20%	1.03%
Tuscarora SD	Franklin	2,353	42.07%	0.51%
West Perry SD	Perry	2,338	41.23%	0.21%



© 2021 Mapbox © OpenStreetMap

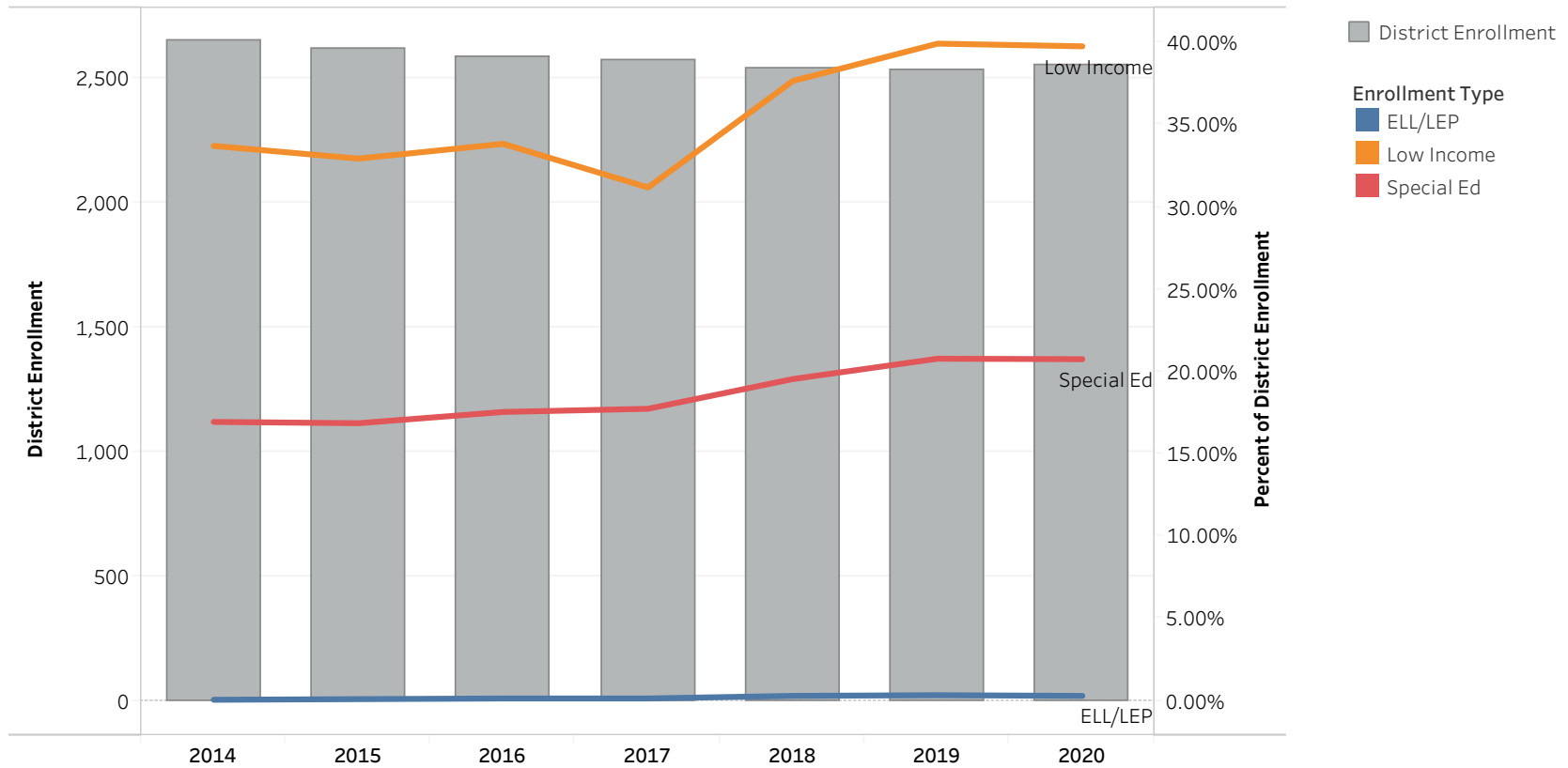
Enrollment data presented is from 2020.

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ANALYTICS

Encl 12 - State of the District

Peer Summary	What are the District's enrollment trends?	How does the District's Operating Revenues compare to the state?	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?
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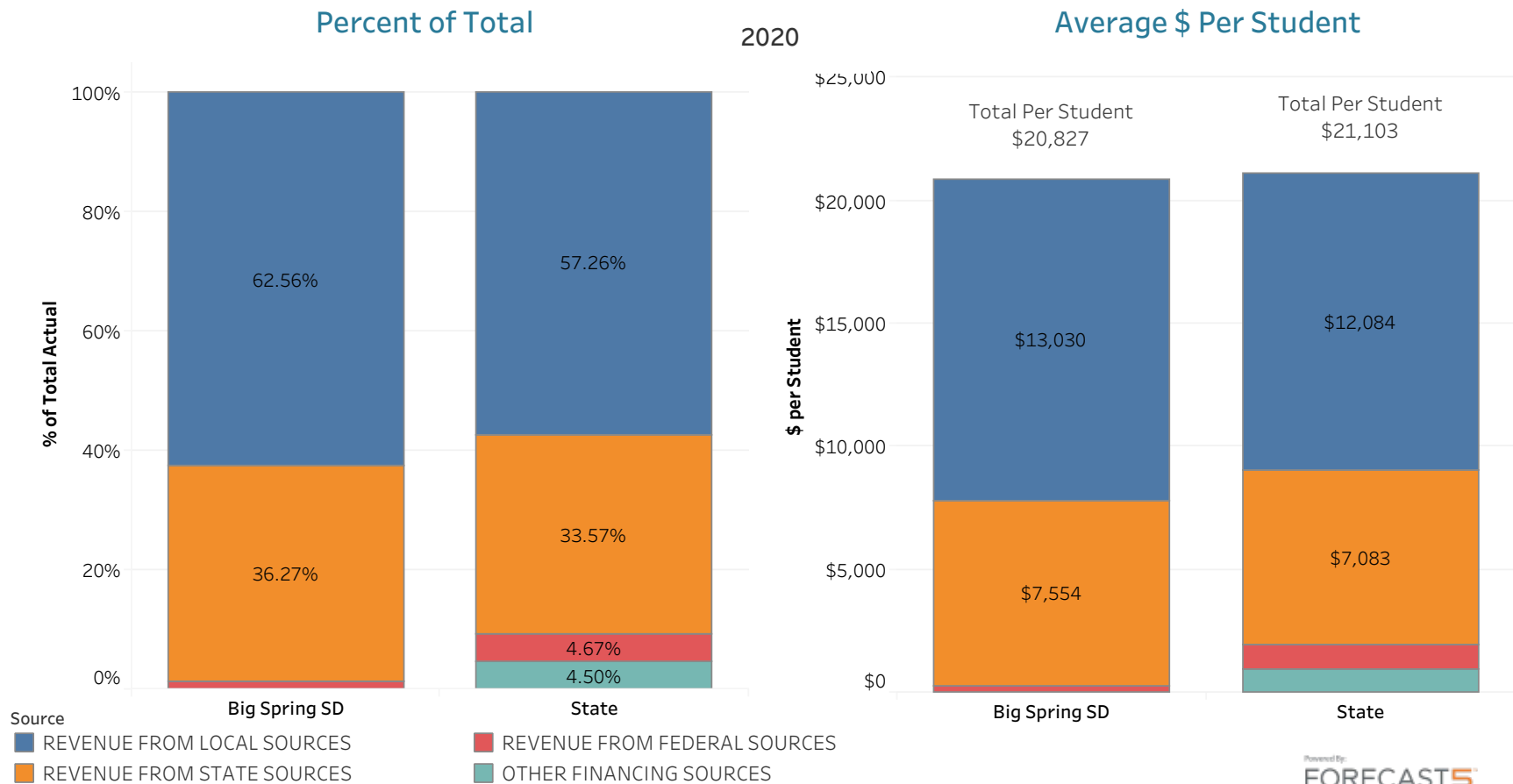
Big Spring SD: State of the District



Encl 12 - State of the District

Peer Summary	What are the District's enrollment trends?	How does the District's Operating Revenues compare to the state?	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?
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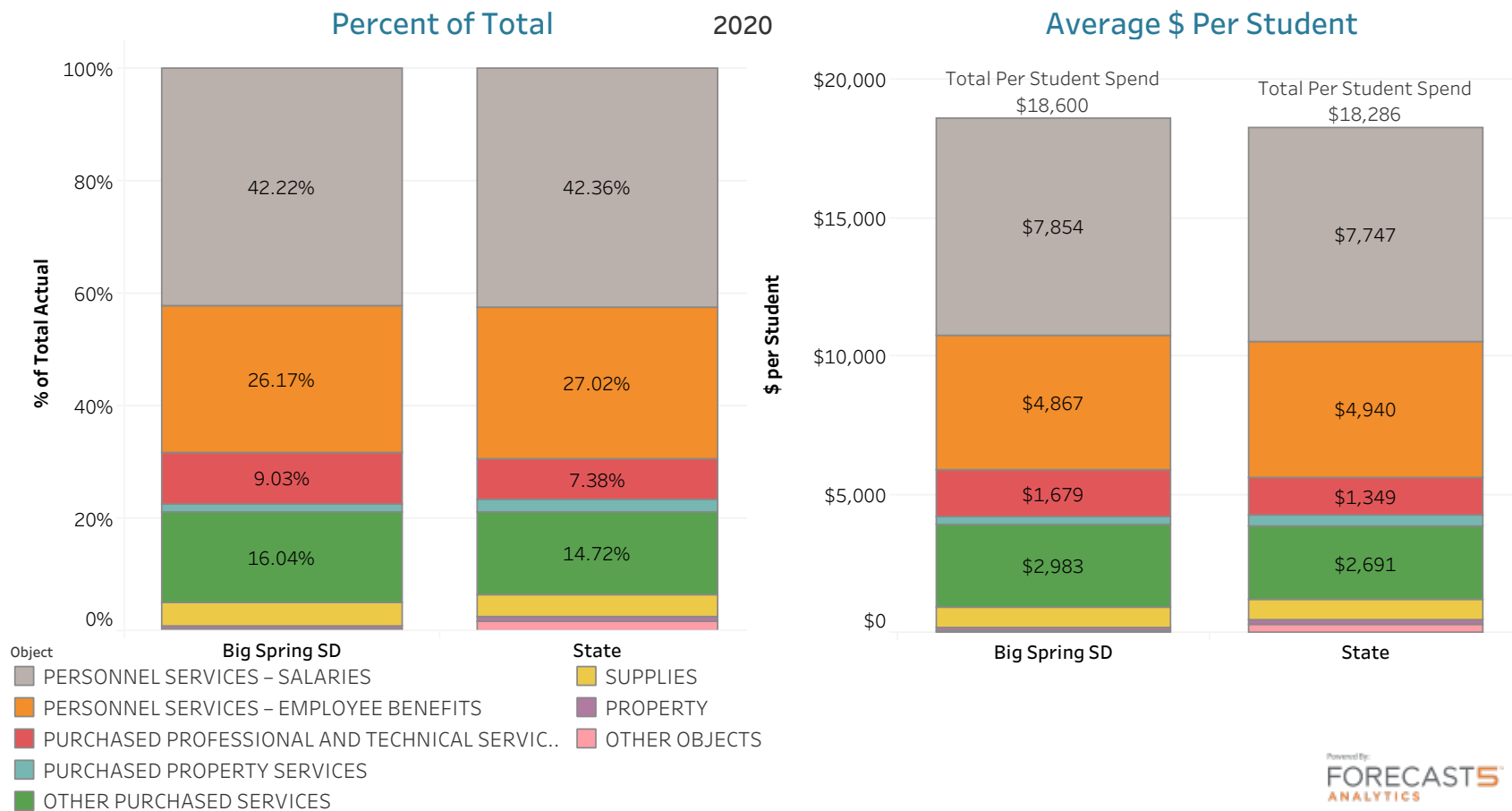
Big Spring SD: State of the District



Encl 12 - State of the District

Peer Summary	What are the District's enrollment trends?	How does the District's Operating Revenues compare to the state?	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?	How does per student spending compare to pe..
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Big Spring SD: State of the District

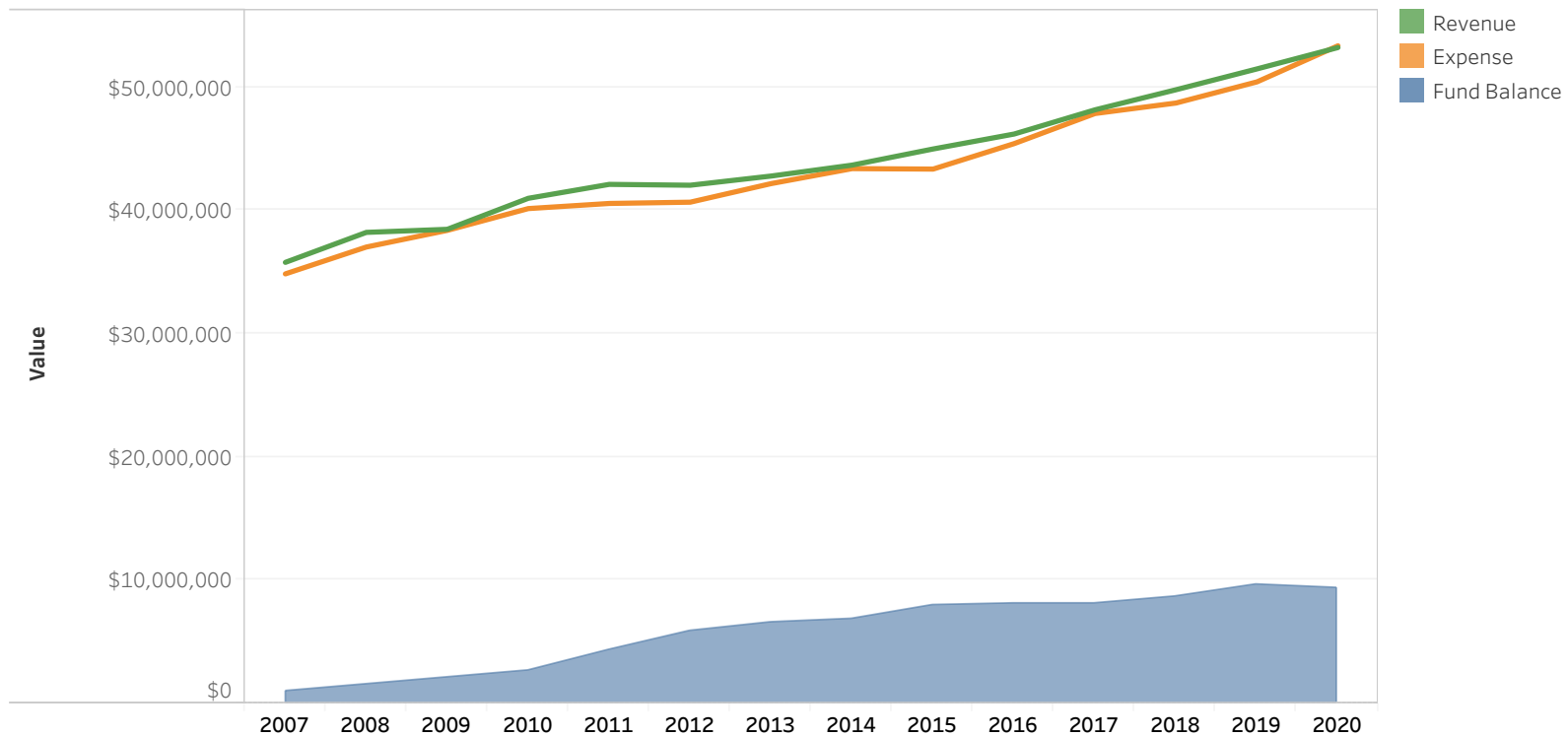


Encl 12 - State of the District

What are the District's enrollment trends?	How does the District's Operating Revenues compare to the state?	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?	How does per student spending compare to peers?	How do average teacher salaries comp..
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Big Spring SD: State of the District

The graph below shows the change in the **General Fund**.



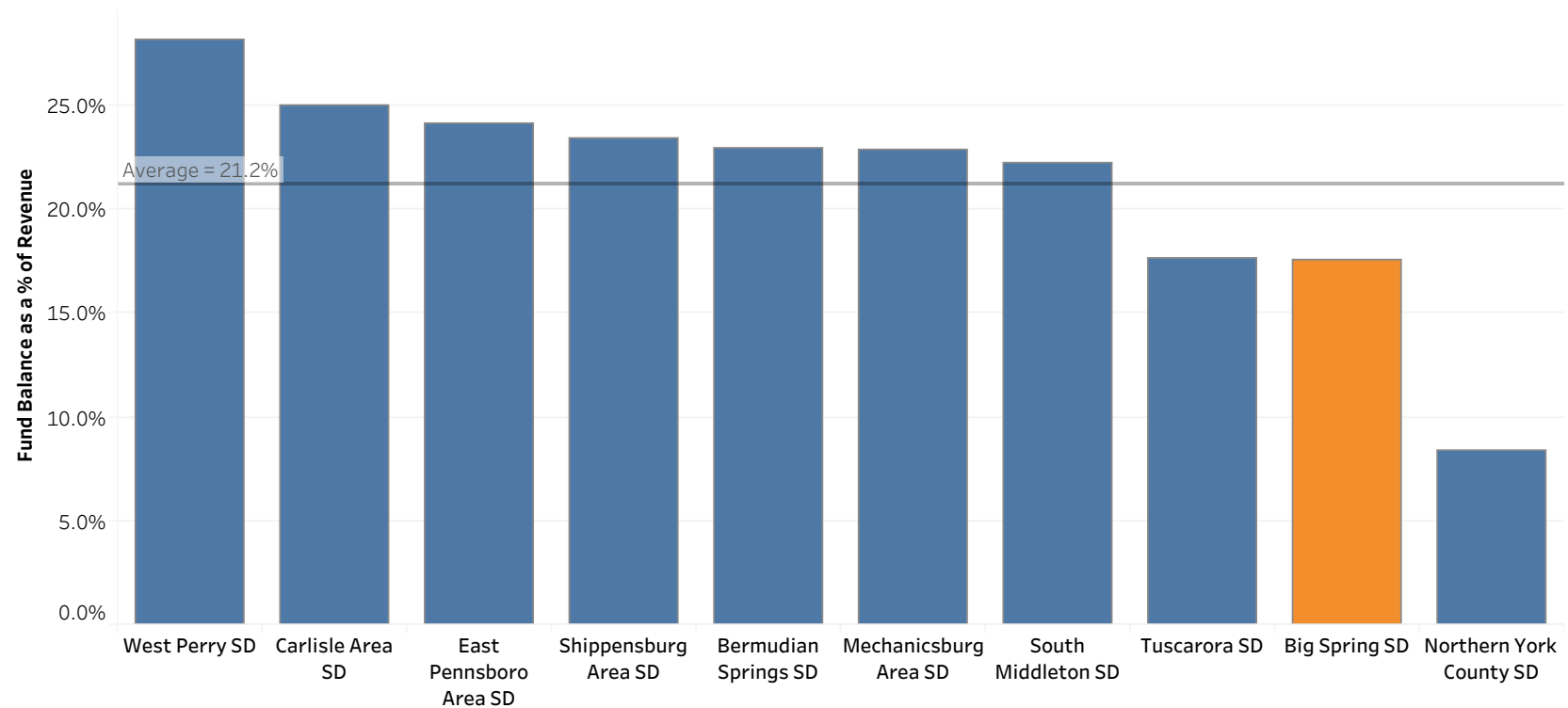
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Encl 12 - State of the District

How does the District's Operating ..	How does the District's Operating spending compare to the state?	How has the District's overall financial condition changed?	How does our financial position compare to others?	How does per student spending compare to peers?	How do average teacher salaries compare?	How do teacher staffing levels compare?
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Big Spring SD: State of the District

The graph below shows fund balance as a % of revenue for **General Funds** for 2020.



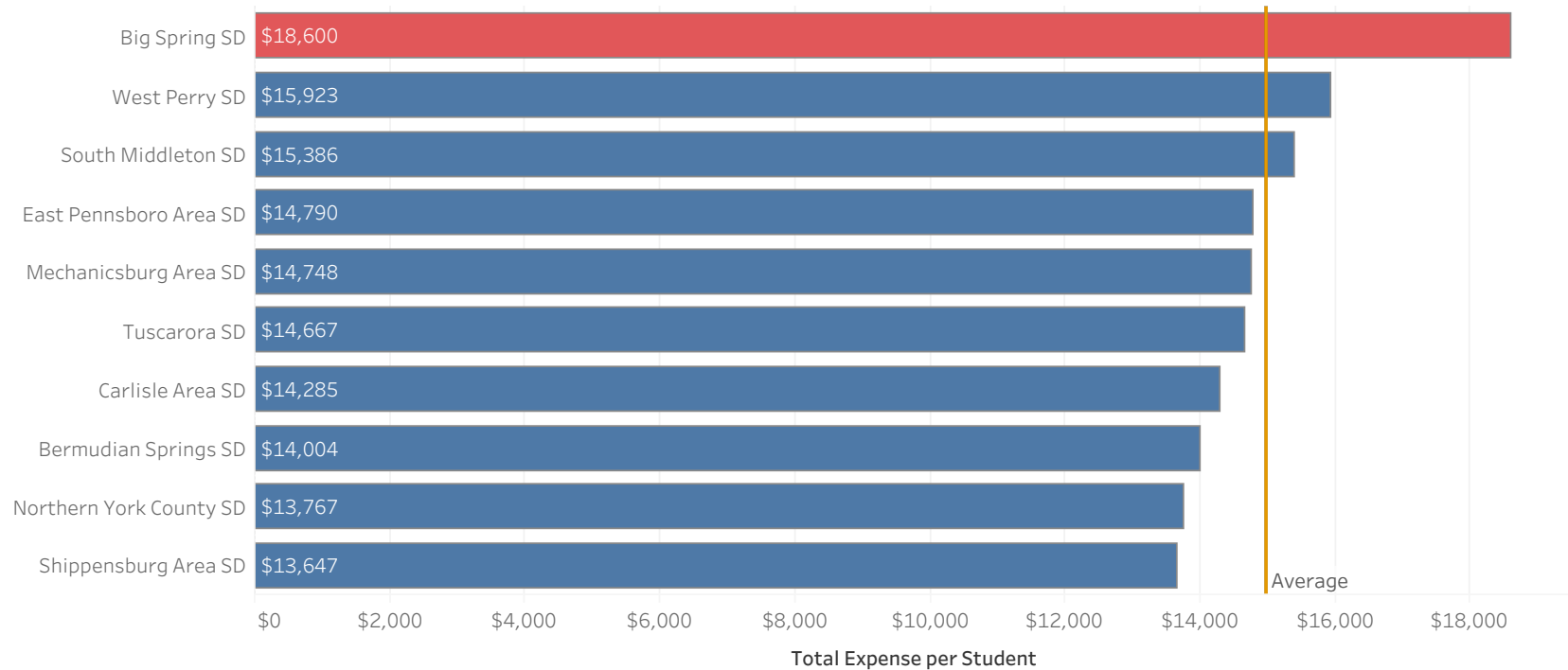
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ANALYTICS

Encl 12 - State of the District

How does the District's Operating s..	How has the District's overall financial condition changed?	How does our financial position compare to others?	How does per student spending compare to peers?	How do average teacher salaries compare?	How do teacher staffing levels compare?	What are the trends in ELA and Math performance?
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Big Spring SD: State of the District

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 2020 compared to its peers.

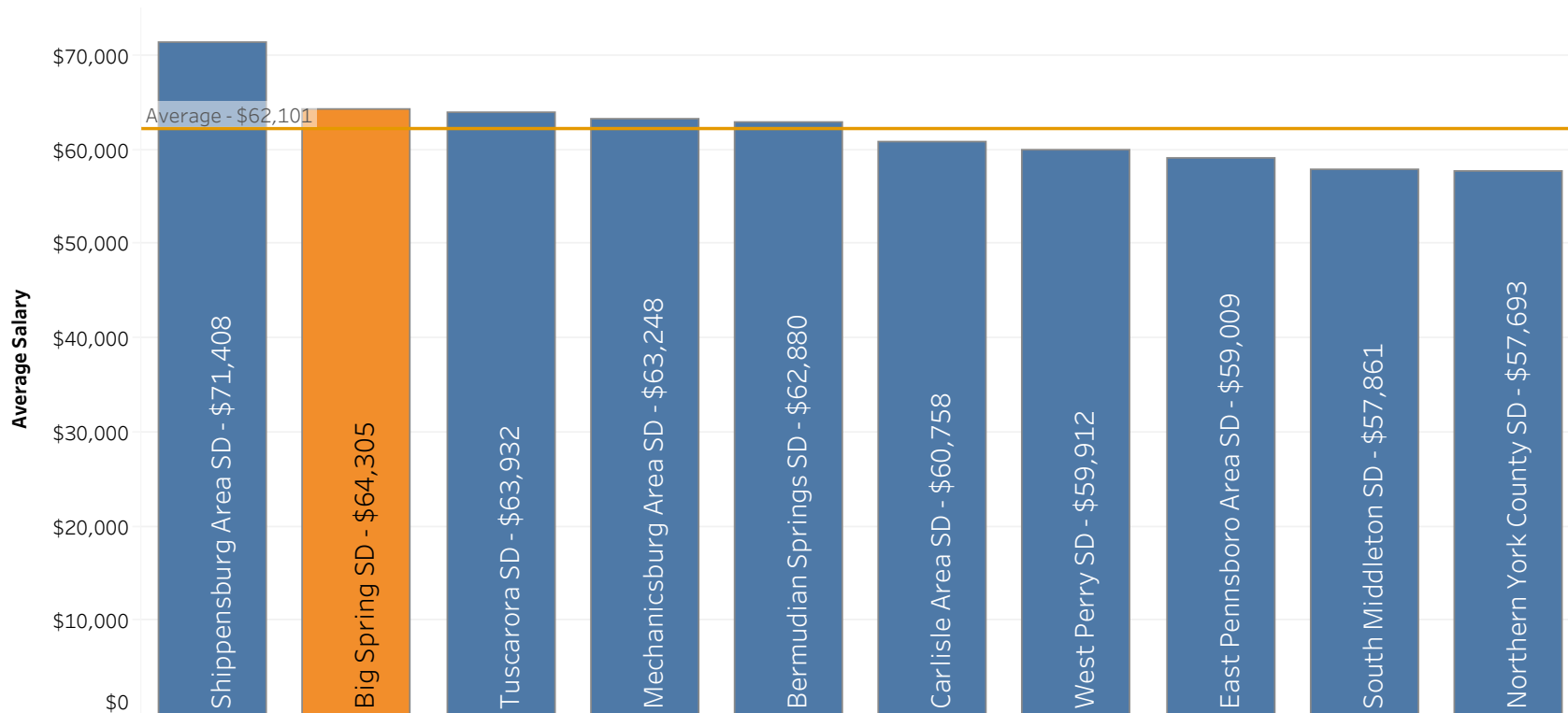


Encl 12 - State of the District

How has the District's overall financial co..	How does our financial position compare to others?	How does per student spending compare to peers?	How do average teacher salaries compare?	How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?
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Big Spring SD: State of the District

2020 - Teacher Salary

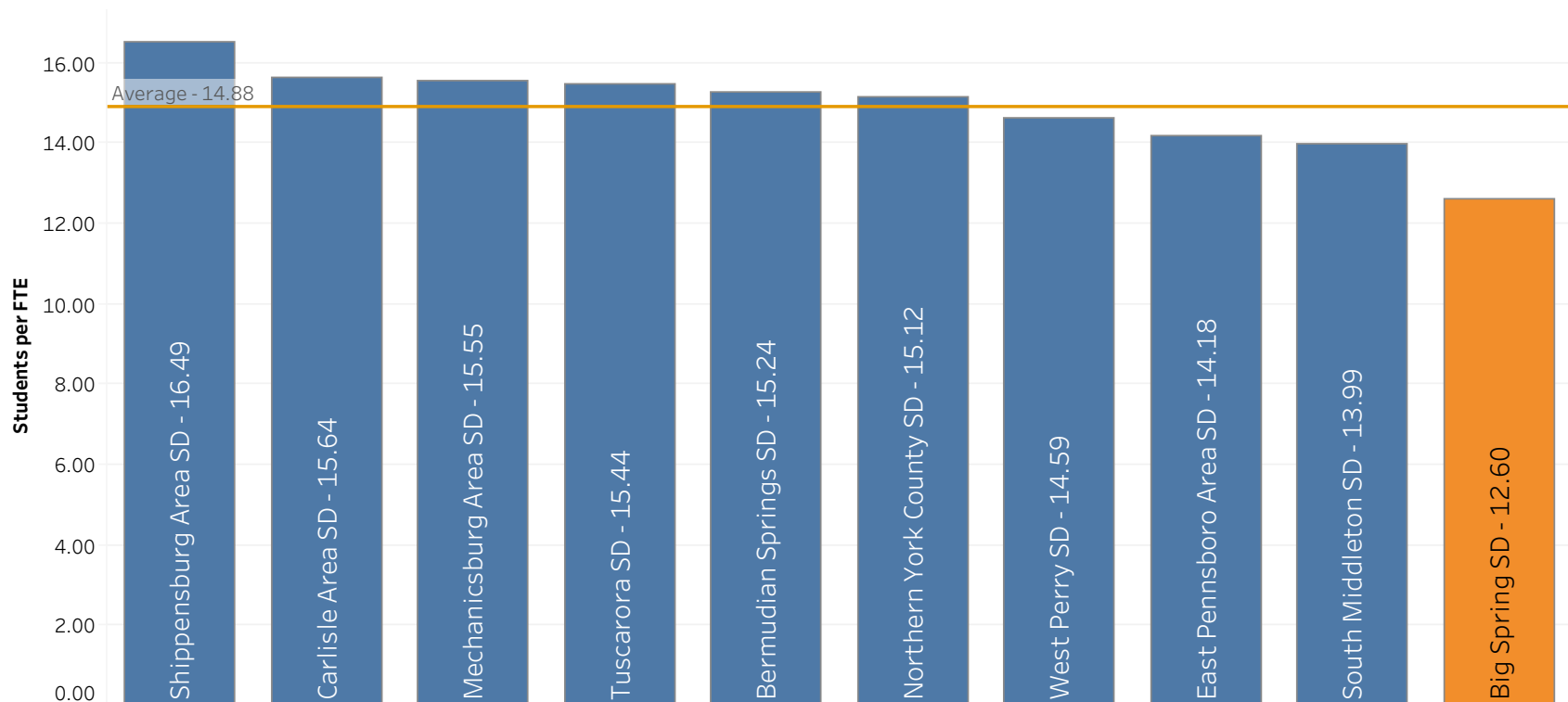


Encl 12 - State of the District

How does our financial position compare to ..	How does per student spending compare to peers?	How do average teacher salaries compare?	How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?
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Big Spring SD: State of the District

2020 - Student per Teacher FTE Comparison

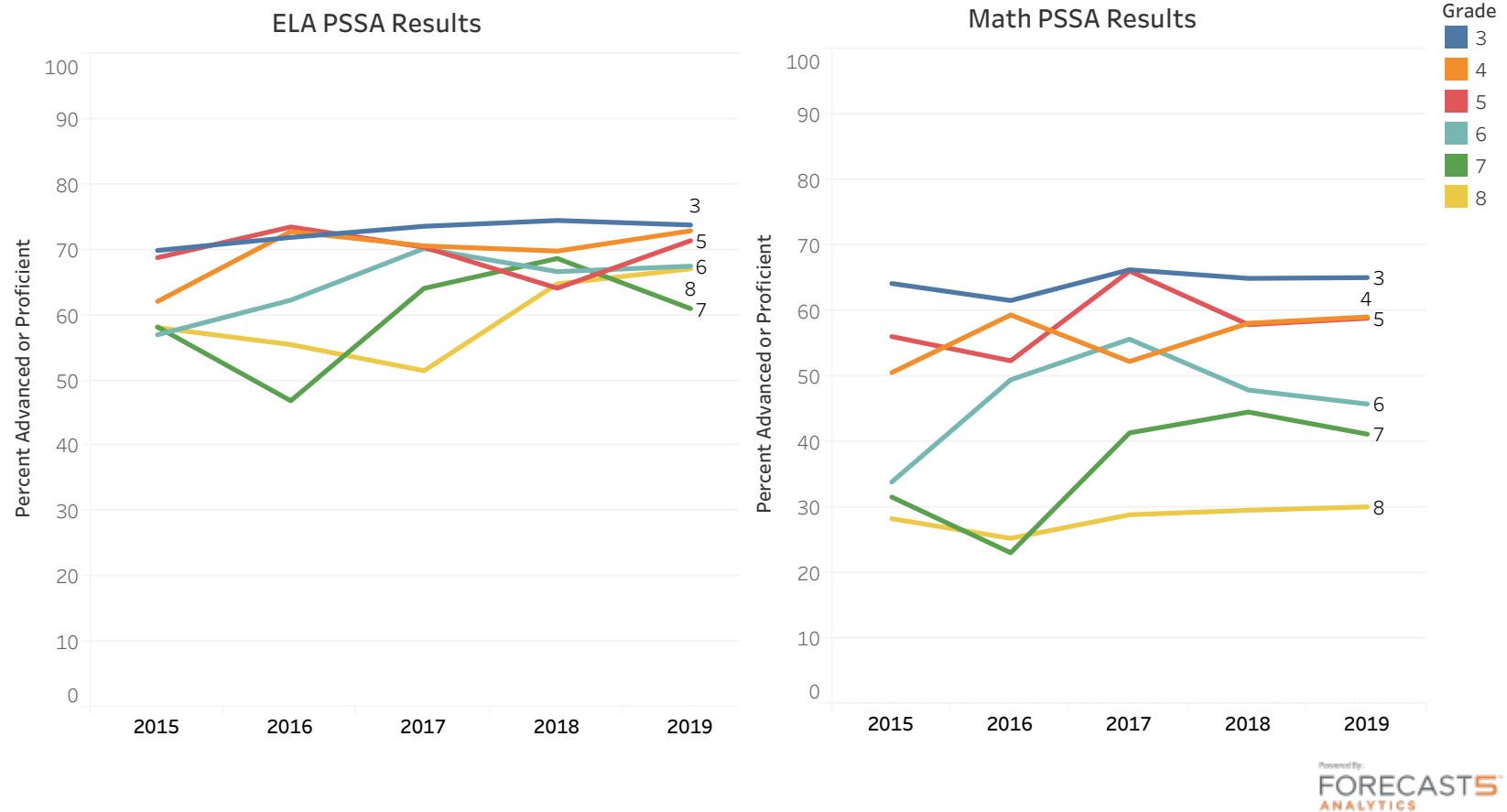


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Encl 12 - State of the District

How does per student spending compare to ..	How do average teacher salaries compare?	How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?	How are Student subgroups performing?
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Big Spring SD: State of the District

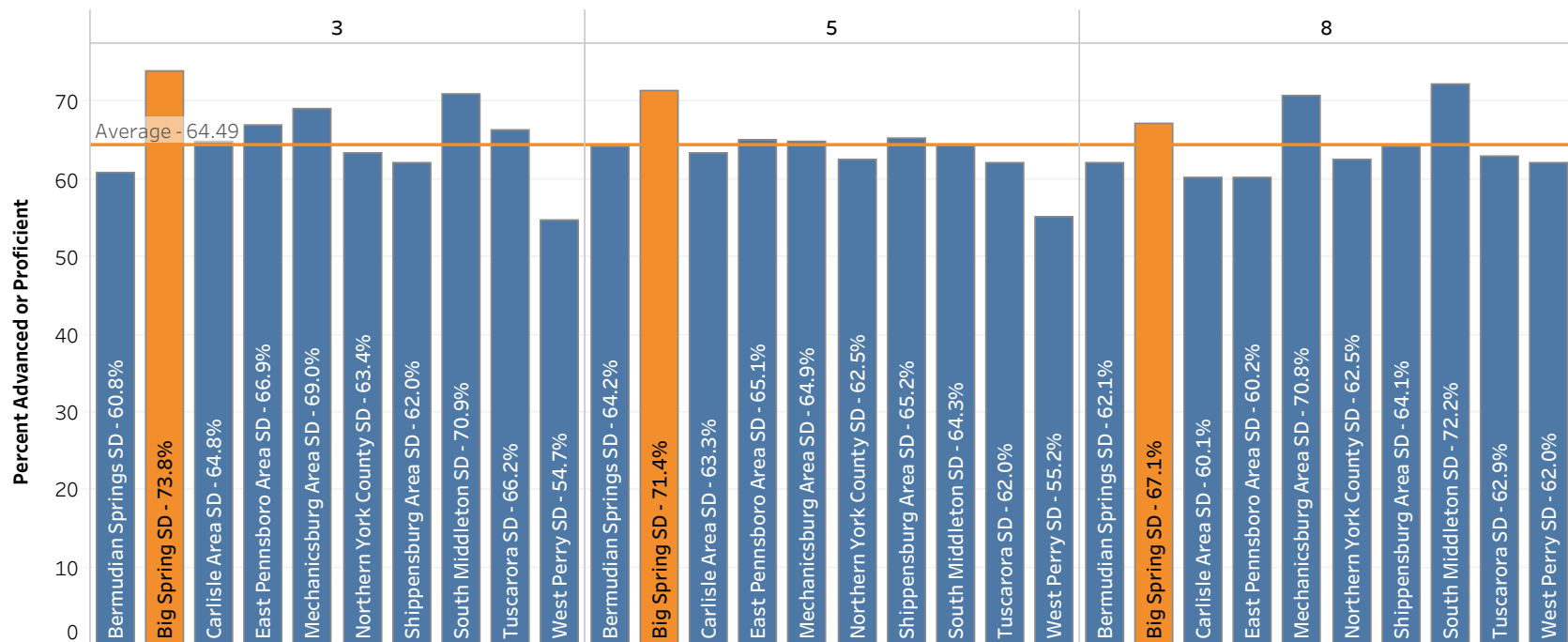


Encl 12 - State of the District

How do average teacher salaries co..	How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?	How are Student subgroups performing?	Data Notes
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Big Spring SD: State of the District

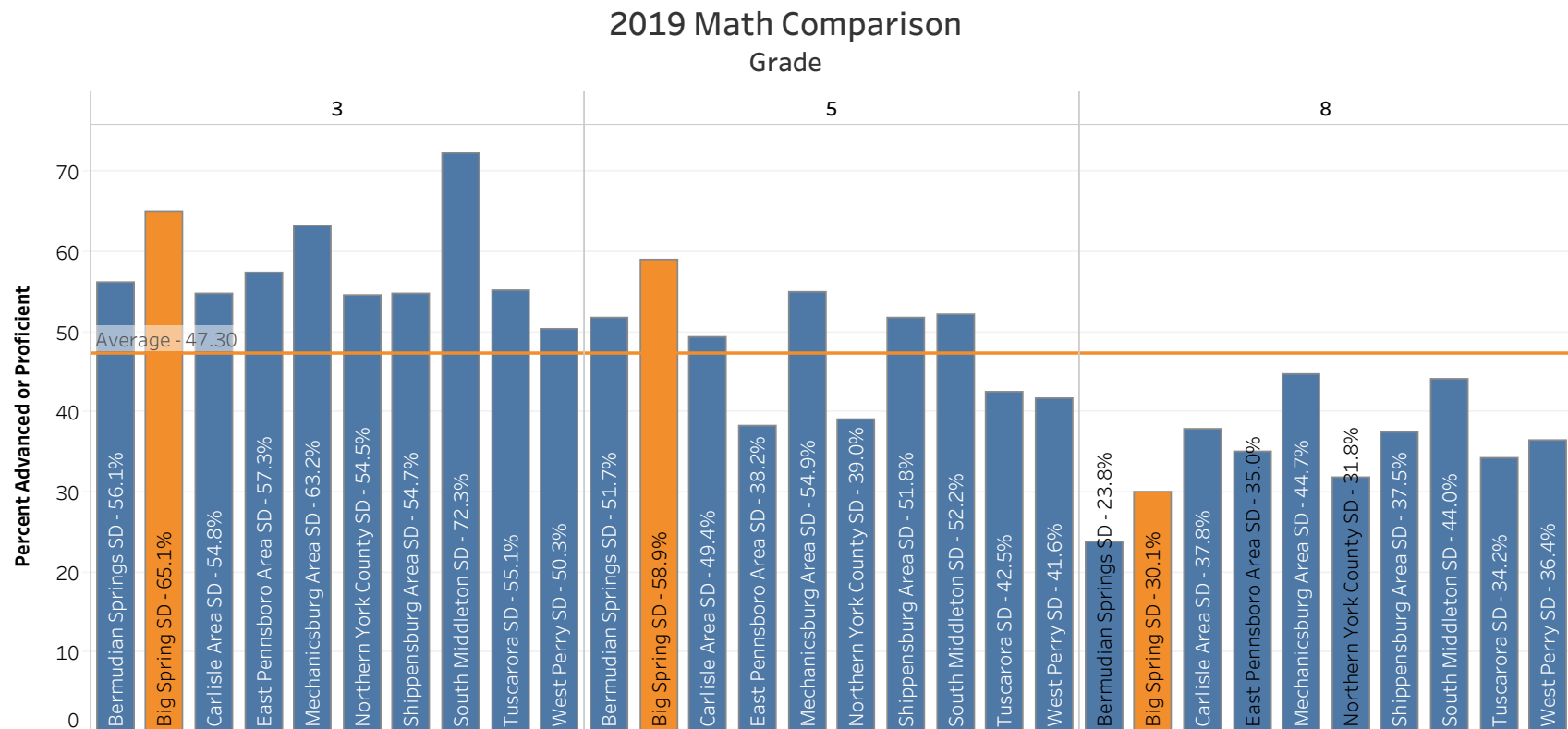
2019 English Language Arts Comparison Grade



Encl 12 - State of the District

How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?	How are Student subgroups performing?	Data Notes
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Big Spring SD: State of the District



Encl 12 - State of the District

How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?	How are Student subgroups performing?	Data Notes
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Big Spring SD: State of the District

Subgroup Performance - 2019 %Advanced and % Proficient

Test area	Grade	All Students	Economic Status	Gender		IEP Status	Race/Ethnicity
		All Students	Economically Disadvantaged	Female	Male	IEP	White
English Language Arts	3	73.80	56.50	76.40	70.90	32.40	74.70
	4	72.90	60.30	73.90	71.90	34.70	72.40
	5	71.40	52.90	73.80	68.80	25.00	73.50
	6	67.50	51.70	81.30	57.60	18.80	66.60
	7	61.00	39.10	72.40	50.00	16.70	61.30
	8	67.10	50.90	80.00	53.70	28.20	67.10
Math	3	65.10	42.00	59.20	72.20	21.60	66.00
	4	59.10	42.50	58.30	59.80	21.70	59.70
	5	58.90	35.30	54.20	63.80	30.00	60.60
	6	45.80	29.40	53.80	40.00	10.60	45.60
	7	41.20	23.40	44.80	37.80	11.90	41.10
	8	30.10	14.30	37.70	22.20	7.90	32.30

Advanced and Proficient

7.90  81.30

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ANALYTICS

Encl 12 - State of the District

How do teacher staffing levels compare?	What are the trends in ELA and Math performance?	How does ELA performance compare?	How does Math performance compare?	How are Student subgroups performing?	Data Notes
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Data Notes

Enrollment data consists of fall student counts from the Pennsylvania Department of Education - <https://www.education.pa.gov/DataAndReporting/Enrollment/Pages/PublicSchEnrReports.aspx>

The **Pennsylvania System for School Assessment (PSSA)** is the adopted Commonwealth of Pennsylvania standardized test for elementary students. School-level data is available from the Pennsylvania Department of Education - <https://www.education.pa.gov/DataAndReporting/Assessments/Pages/PSSA-Results.aspx>
District-level data was acquired via a Right to Know request.

Financial information is obtained from the Pennsylvania Department of Education's Annual Financial Report (AFR) files - ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Operating Revenues are all items from the General Fund, while **Operating Expenses** includes all items from the General Fund excluding facilities acquisition and construction and other financing uses
ftp://copaftp.state.pa.us/pub/PDE_PUBLIC/PDE_AFR/AFRData/

Salary and FTE data is acquired from Pennsylvania Department of Education (PDE) Professional Personnel Individual Staff Data records: <https://www.education.pa.gov/DataAndReporting/ProfSupPers/Pages/ProfPersIndStaff.aspx>

5Sight Home page: <https://5share.com/5sight/home.html>