



# Northern Bedford County School District Budget Presentation

APRIL 13, 2021

BUDGET COMMITTEE

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# Assumptions

- Real Estate millage increase at 2% is built into this budget.
  - LOCAL REVENUES increase \$88,751. The 2% millage increase generates \$65,575 and \$23,176 of the increase is due to assessed value increases
- State Budget impacts on Basic Education Funding (BEF) and Federal Funding impacts on ESSER II and III
- Teacher and Support Contracts per CBA's that are both current
- Health Premiums increasing at 4% but final numbers will be forthcoming

# 2021/22 Proposed General Fund Budget ...

## At A Glance

Revenues		Expenditures	
6000-Local	\$4,242,396	100 – Personnel	\$6,248,663
7000-State	\$9,087,836	200 – Benefits	\$4,360,340
8000-Federal	\$ 344,851	300 – Professional Other	\$540,691
		400 – Purchased Property	\$120,182
		500 – Other Purchased Services	\$1,445,050
		600 – Supplies	\$827,888
		700 – Property & Equipment	\$32,850
		800 – Dues & Fees	\$380,811
		900 – Debt	\$639,838
<b>Total</b>	<b>\$13,675,083</b>	<b>Total</b>	<b>\$14,596,313</b>
		<b>Deficit -\$921,230</b>	

# 2021/22 BUDGET COMPARISON

## AT A GLANCE

		<u>2021/22 Budget</u>	<u>2020/21 Budget</u>	<u>21/22 vs 20/21</u>
<b>REVENUES</b>		<u>Rev 3</u>		<u>Variance</u>
6000	Local Funds	\$4,242,396	\$4,153,645	\$88,751
7000	State Funds	\$9,087,836	\$9,116,031	-\$28,195
8000	Federal Funds	\$344,851	\$304,859	\$39,992
	<b>Total</b>	<b>\$13,675,083</b>	<b>\$13,574,535</b>	<b>\$100,548</b>
<b>EXPENDITURES BY TOTAL OBJECT</b>		<u>2021/22 Budget</u>	<u>2020/21 Budget</u>	<u>21/22 vs 20/21</u>
		<u>Rev 3</u>		<u>Variance</u>
100	Personnel and Salaries	\$6,248,663	\$6,174,865	\$73,798
200	Personnel Services - Employee Benefits	\$4,360,340	\$4,328,403	\$31,937
300	Purchased Professional Technical Services	\$540,691	\$528,695	\$11,996
400	Purchased Property Services	\$120,182	\$105,996	\$14,187
500	Other Purchased Services	\$1,445,050	\$1,435,020	\$10,031
600	Supplies	\$752,382	\$811,467	-\$59,085
700	Property	\$32,850	\$5,000	\$27,850
800	Other Objects	\$456,317	\$213,481	\$242,836
900	Other Financing	\$639,838	\$554,638	\$85,200
	<b>Total</b>	<b>\$14,596,313</b>	<b>\$14,157,564</b>	<b>\$438,749</b>
	<b>Deficit</b>	<b>-\$921,230</b>	<b>-\$583,029</b>	<b>-\$338,201</b>
	<b>300-900 OBJECTS</b>	<b>\$3,987,310</b>	<b>\$3,654,297</b>	<b>-\$333,013</b>
	<b>ADDITIONAL PRINCIPAL AND INTEREST</b>	<b>\$224,700</b>		<b>\$224,700</b>
	<b>Deficit net of Additional Principal and Interest</b>	<b>-\$696,530</b>		

# 2021/22 BUDGET COMPARISON AT A GLANCE

<b><u>REVENUES</u></b>		<b><u>2021/22 Budget Rev 3</u></b>	<b><u>2021/22 Budget Rev 1</u></b>	<b><u>Variance</u></b>
6000	Local Funds	\$4,242,396	\$4,242,396	\$0
7000	State Funds	\$9,087,836	\$9,087,836	\$0
8000	Federal Funds	\$344,851	\$344,851	\$0
	<b>Total</b>	<b>\$13,675,083</b>	<b>\$13,675,083</b>	<b>\$0</b>
<b><u>EXPENDITURES BY TOTAL OBJECT</u></b>		<b><u>2021/22 Budget Rev 3</u></b>	<b><u>2021/22 Budget Rev 1</u></b>	<b><u>Variance</u></b>
100	Personnel and Salaries	\$6,248,663	\$6,153,213	\$95,450
200	Personnel Services - Employee Benefits	\$4,360,340	\$4,322,263	\$38,077
300	Purchased Professional Technical Services	\$540,691	\$539,691	\$1,000
400	Purchased Property Services	\$120,182	\$154,258	-\$34,076
500	Other Purchased Services	\$1,445,050	\$1,440,739	\$4,311
600	Supplies	\$752,382	\$886,768	-\$134,386
700	Property	\$32,850	\$251,919	-\$219,069
800	Other Objects	\$456,317	\$352,911	\$103,406
900	Other Financing	\$639,838	\$639,838	\$0
	<b>Total</b>	<b>\$14,596,313</b>	<b>\$14,741,599</b>	<b>-\$145,286</b>
	<b>Deficit</b>	<b>-\$921,230</b>	<b>-\$1,066,516</b>	<b>\$145,286</b>
	<b>300-900 OBJECTS</b>	<b>\$3,987,310</b>	<b>\$4,266,124</b>	<b>-\$278,814</b>
	<b>ADDITIONAL PRINCIPAL AND INTEREST</b>	<b>\$224,700</b>	<b>\$224,700</b>	
	<b>Deficit net of Additional Principal and Interest</b>	<b>-\$696,530</b>		

# Changes Made between Revision 1 and 3 of 2021/22 Budget

13 HP BILLYGOAT	-\$1,800.00
STOKER AUGER BIOMASS	-\$8,000.00
MATTING WEST SIDE MS HS	-\$1,650.00
MASONRY 6TH GR ENT	-\$40,000.00
SCORE BOARD	-\$8,500.00
TRASH RECEPTACLES	-\$2,600.00
CRACK FILLER	-\$30,000.00
BATHROOM STALLS	-\$2,326.28
PANTHER PARADISE PAINT	-\$4,500.00
LIGHT FOR SIGNS	-\$1,200.00
FIRE ALARM	-\$60,000.00
ATTACHMENT SWEEPER	-\$350.00

# Changes Made between Revision 1 and 3 of 2021/22 Budget

GARDEN TRACTOR	-\$18,000.00
VO TECH ROOF	-\$40,000.00
Line Item to restore power back to double head pole light at vo-tech or replace head with solar power light	-\$5,000.00
Replacement entrance way Mattings	-\$2,500.00
Replacement dump bed for dump truck	-\$8,000.00
Replacement Push Mower	-\$300.00
Replacement Compact Tractor with loader, snow plow and broom.	-\$45,000.00
Stihl Kombi System Sweeper Attachment	\$350.00
Vector Software	\$1,000.00
Additional Salaries for Substitutes missed in Revision 1 and Additional PCA Position and Benefits	\$135,289.93
Reduction of Utilities from Double Review of Actual from 2020/21 to Budget	-\$9,264.65
Added Docusign and Removed School Forms Online and Added Canvas Renewal	\$7,065.00
<b>Total</b>	<b>-\$145,286.00</b>

# New Items to 2021/22 Budget

3B Human Muscular Skeleton	\$999.00NEW IN 2021
Replacement Windsor carpet sweepers Allegheny Supply (Qty 2)	\$1,800.00NEW IN 2021
CID 72" snow plow attachment for Bobcat - Marks Supply Co	\$1,875.00NEW IN 2021
Replacement entrance rugs at elem, north, south and gym entrance. Water Hog. Janitors Supply	\$2,000.00NEW IN 2021
Line Item for replacement cutter edges, tire chains, and broom bristles as need for snow plow equipment	\$2,000.00NEW IN 2021
Line Item to sandblast and repaint vo-tech dust collectors	\$2,000.00NEW IN 2021
PD for Carneige Math Curriculum - 5 TEACHER TRAINING - FOR ONE DAY AND FOLLOWUP	\$2,500.00NEW IN 2021
Pre Calculus Textbook (Blitzer 6th edition 2018)	\$2,699.40NEW IN 2021
Replacement Lobby lighting in main lobby and bathroom lobby's at elem. Can no longer get bulbs for them.	\$2,700.00NEW IN 2021
Kiln – (This is half the cost the other half was raised by the Elementary Activity Fund)	\$2,837.00NEW IN 2021
Hertz Classroom Furniture Tables and Chairs	\$2,900.00NEW IN 2021
Replacement Air 120 gallon Compressor for Votech and Maint Shop. Maint shop compressor rotted through	\$3,500.00NEW IN 2021
Calculus Textbook 11th edition (2018) (textbook plus "fee")	\$3,540.00NEW IN 2021
Line Item to paint and caulk wood boxing/fascia and window frames/coverings at Replogle, plus lift rental	\$5,000.00NEW IN 2021
Repair and Respray refractory in Biomass Boiler	\$5,000.00NEW IN 2021
Algebra & Trigonometry 6th edition (2018)	\$5,398.80NEW IN 2021
Statistics Textbook ISBN # given...9th edition Bluman Elementary Statistics..	\$5,750.00NEW IN 2021



# New Items to 2021/22 Budget

Replacement water pressure or tank fill pumps for elem water supply MERVAC	\$16,000.00	NEW IN 2021
McGraw Hill: Glencoe Health 2022- 160 student books Grade 8/10	\$16,447.04	NEW IN 2021
Wrestling Mats (reduced from \$22,200)	\$16,000.00	NEW IN 2021
BOND INTEREST - 2016 BOND	\$63,918.75	NEW IN 2021
SOMERSET PRINCIPAL 2020	\$75,000.00	NEW IN 2021
SOMERSET INTEREST 2020	\$149,700.00	NEW IN 2021
HS GYM FLOOR RECOAT \$2900 AND VOLLEYBALL COVERPLATE FIX	\$3,600.00	NEW IN 2021 DUE TO NEW FLOORING
DOCUSIGN SPECIAL ED	\$2,500.00	NEW IN 2021 REMOVED SCHOOL FORMS ONLINE
DOCUSIGN BUSINESS OFFICE	\$2,500.00	NEW IN 2021 REMOVING SCHOOL FORMS ONLINE
Replacement Speakers for Elem MPR, Speakers do not work and cannot make an announcement	\$1,200.00	NEW IN 2021
Text Book Algebra II same series/ Vendor we recently purchased Algebra I Books plus teacher's edition	\$6,780.00	NEW IN 2021
Geometry student textbooks	\$9,040.00	NEW IN 2021
INSPIRE SCIENCE CHEMISTRY GRADES 9-12 COMPLETE STUDENT 8 YEAR BUNDLE	\$9,675.00	NEW IN 2021
GO MATH GRADES K-2	\$10,622.92	NEW IN 2021
Replacement storage shed for band in Stadium. Old one is falling to pieces.	\$12,000.00	NEW IN 2021
Biology Textbook (see quote) - 60 textbooks	\$12,250.00	NEW IN 2021
Honors Biology Textbook (see quote) - 60 books	\$14,000.00	NEW IN 2021`
SEESAW PREK -5	\$2,400.00	NEW IN 2021 REMOVPREK -5 SCHOOL FORMS ONLINE
laptop computers for 6th grade 1:1 (51 in 5th)	\$31,150	NEW IN 2021
Kodable - School wide licenses for students for Computer Science curriculum on the iPads for CODING - unlimited students for 1 year	\$1,250	NEW IN 2021

# 2021/22 Principal and Interest Payments

	<b>Bond Principal (832)</b>	<b>Bond Interest (912)</b>	<b>Line Principal (832)</b>	<b>Line Interest (912)</b>	<b>TOTAL</b>
	\$63,918.75	\$403,918.75	\$75,000	\$149,700	\$692,537.50
Transfer to Capital Reserve from Bond Savings	\$135,918.75				
New in 2021/22			\$75,000	\$149,700	\$224,700
					33% increase to absorb in 2021/22

# PSEERS Contribution Projections

<b>Fiscal Year</b>	<b>Employer Contribution Rate</b>	<b>Object 230 Projections by Year</b>	<b>Retirement Reimbursed by State</b>
2010/11	5.64%	\$342,084	\$268,351
2011/12	8.65%	\$523,389	\$312,261
2012/13	12.36%	\$737,978	\$442,787
2013/14	16.93%	\$946,039	\$567,624
2014/15	21.40%	\$1,283,447	\$763,046
2015/16	25.84%	\$1,455,101	\$887,545
2016/17	30.03%	\$1,729,350	\$1,071,561
2017/18	32.57%	\$1,689,547	\$1,018,897
2018/19	33.43%	\$2,035,250	\$1,151,497
2019/20	34.29%	\$2,014,758	\$1,231,497
2020/21	34.51%	\$2,066,310	\$1,265,550
2021/22	34.94%	\$2,013,411	\$1,315,550



# CHARTER SCHOOL BUDGETED

Charter – Elementary	\$73,492
Charter – Middle	\$49,168
Charter – High School	\$97,816
Total	\$220,476

14 students total with 3 at Special Education Rate

3 Regular Education and 1 Special Education Built in as Contingency \$61,506 which is being budgeted in Budgetary Reserve

# Special Education Tuition

Elementary	\$105,590
Middle School	\$93,984
High School	\$30,020
Total	\$229,594

10 students and 1 additional contingency at \$14,000 in Budgetary Reserve

# Athletic Budget

3250 – 100-200	\$215,220	Payroll /Benefits
3250 – 300-900	\$172,418	Other Expenses including Transportation – Includes \$16,500 for Wrestling Mats and Uniforms for Girls Basketball and Wrestling
Total Expenditures – Fund 10 – Athletic Function Only	\$387,638	
Revenue – Gate Receipts	\$54,250	
Total General Fund Affect	-\$333,388	

# BUDGETARY RESERVE

Budgetary reserve is a LINE item of the General fund budget. - \$199,706 We typically do for items that may not be known at the time of budgeting – a contingency. Below are some items that when reviewing the budget are on the verge of needing replaced, but we have placed them in a budgetary reserve so that if they are replaced, the board will know that have contingently planned on them.

Amount	Description
\$67,000	BUDGETARY RESERVE
\$27,000	CONTINGENCY FOR CAFETERIA EQUIPMENT (MIXERS \$17,00
\$5,000	Line Item to paint and caulk wood boxing/fascia an
\$2,000	Line Item to sandblast and repaint vo-tech dust co
\$2,300	Maico Digital Pilot Audiometer
\$5,000	Repair and Respray refractory in Biomass Boiler
\$2,700	Replacement Lobby lighting in main lobby and bathr
\$1,200	Replacement Speakers for Elem MPR, Speakers do not
\$12,000	Replacement storage shed for band in Stadium.
\$61,506	Contingency on Charter School (3 regular education and 1 special education)
\$14,000	Contingency on Special Education Tuition



# NBCSD BEF AND ESSER PROJECTION

SOURCE	2019/20	2020/21	2021/22	2022/23	2023/24
BEF	\$5,820,208	\$5,820,208	\$5,820,208	\$5,820,208	?
ESSER I		\$186,348			
ESSER II			\$831,400		
ESSER III			\$1,363,458		
ESSER III LEARNING LOSS			\$340,864		

Per PASBO webinar, normally the balanced budget rule is:

$$\text{Expenditures} = \text{Revenues}$$

In the ESSER era, the balanced budget rule should be:

$$\text{Local and State Revenue} = \text{Total Expenditures net of Federal \$'s}$$

# CAPITAL RESERVE 2021/22 ACTIVITY

ITEM	BALANCE
BEGINNING BALANCE JULY 2020	\$1,613,065
TRANSFER FROM GENERAL FUND 2019/20 SURPLUS	\$261,844
TRANSFER FOR 2020/21 BUDGETED BUT NOT TRANSACTED YET	\$130,768.75
2020 21 EXPENDITURES: ELEMENTARY ROOFTOP UNITS MS/HS WINDOW PROJECT AND FLOORS ADDITIONAL DUE YET ON MS/HS WINDOW PROJECT	\$92,800 \$1,234,165.89 \$15,360.14
ESTIMATED ENDING BALANCE JUNE 2020	\$663,351.72

# CAPITAL RESERVE 2021/22 ACTIVITY

ITEM	BALANCE
ESTIMATED ENDING BALANCE JUNE 2020	\$663,351.72
ELEMENTARY ROOF PROJECT APPROVED MARCH 9, 2021	\$850,256
POTENTIAL APPROVEMENTS ON APRIL 2021 MEETING FOR COMPLETION IN SUMMER 2021 AND 2022:  MIDDLE/HIGH SCHOOL HALLWAY ABATEMENT MIDDLE/HIGH SCHOOL AUDITORIUM SOUND MIDDLE/HIGH SCHOOL HALLWAY TILE REPLACEMENT MIDDLE/HIGH SCHOOL AUDITORIUM CARPET MIDDLE/HIGH SCHOOL HIGH SCHOOL AND DISTRICT OFFICES TOTAL	  \$95,154 \$185,615 \$144,615 \$19,876 \$19,357 \$464,617
DRAW ON LINE OF CREDIT AVAILABLE FOR \$2,950,000 FROM SOMERSET TRUST COMPANY. THE BUDGET ASSUMES A FULL PULL OF THE \$3,000,000 WOULD BE PULLED FOR PRINCIPAL AND INTEREST PAYMENTS	\$700,000
<u>PROJECTS STILL BEING INVESTIGATED:</u>	
AUDITORIUM RIGGING AND STAGE IMPROVEMENTS APPROXIMATELY	\$1,000,000
AUDITORIUM SEATING APPROXIMATELY	\$300,000
ADDITIONAL CLASSROOMS TO TILE IN ORDER TO MATCH OTHER CLASSROOM	\$54,000
DOOR ACCESS	\$16,000
SCHOOL ENTRANCE SIGNAGE	\$20,000
VO TECH ROOF	\$40,000
MIDDLE/HIGH SCHOOL GYMNASIUM AIR CONDITIONING	\$150,000
TOTAL	\$1,580,000

# State Basic Education Funding (BEF)

- Per PASBO, they are expecting a Funding Cliff much like we experienced when Federal Stimulus money was used 2008/09 2009/10 and 2010/11 which caused much angst in 2011/12
- They expect the state to stay level funded for at least the next three years \$5,820,208 (includes SS Reimbursement) while the ESSER funds flow into the school districts

# REAL ESTATE BUDGETARY OPTIONS

Act 1	MILLS TO
Index	INDEX
0.041	8.9275

PDE 2028 METHOD		0.04	0.09	0.13	0.17	0.21	0.26	0.27	0.35
	DECEMBER 2020 AV	0.50%	1.00%	1.50%	2.00%	2.50%	3.00%	3.20%	4.10%
	\$406,724,900.00	8.62	8.66	8.70	8.75	8.79	8.83	8.8503	8.9275
ESTIMATED RE TAXES AT 94% COLLECTION		\$3,505,472	\$3,522,912	\$3,540,353	\$3,557,793	\$3,575,233	\$3,592,673	\$3,599,649	\$3,631,041
LESS PROPERTY TAX RELIEF		\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998	\$323,998
BUDGETED		\$2,990,586	\$3,006,980	\$3,023,373	\$3,039,767	\$3,056,161	\$3,072,555	\$3,079,112	\$3,108,621
		\$16,394	\$16,394	\$16,394	\$16,394	\$16,394	\$16,394	\$6,558	\$29,509
REVENUE IMPACT			\$32,787.50	\$49,181.25	\$65,575.00	\$81,968.75	\$98,362.50	\$104,920.00	\$134,429



Level  
Currently  
budgeted



Maximum  
we could  
tax to..  
\$134,429  
additional