

Proposed Final Budget 2021/2022



Athens

Area School District

Building Foundations for Future Success

Proposed Budget Overview

21/22

- **Proposed Final Budget has been completed and the District is currently looking at a deficit of \$(454,321) for 2021-2022.**
- **Key Items:**
 - **Blast Transfer of Entity**
 - **Returning Staffing Level to Pre-Pandemic Level**
 - **Academic Recovery / ESSER Funding & Uses**



ESSER Allocations

Federal Grant	Allocation	Usage Deadline
ESSER #1	\$ 481,121	September 30, 2022
ESSER #2	\$ 2,206,098	September 30, 2023
ESSER #3 (ARP ESSER)	\$ 4,513,306	September 30, 2024
Total	\$ 7,200,525	

Mandated minimum \$902,661 of ESSER #3 set aside for academic recovery



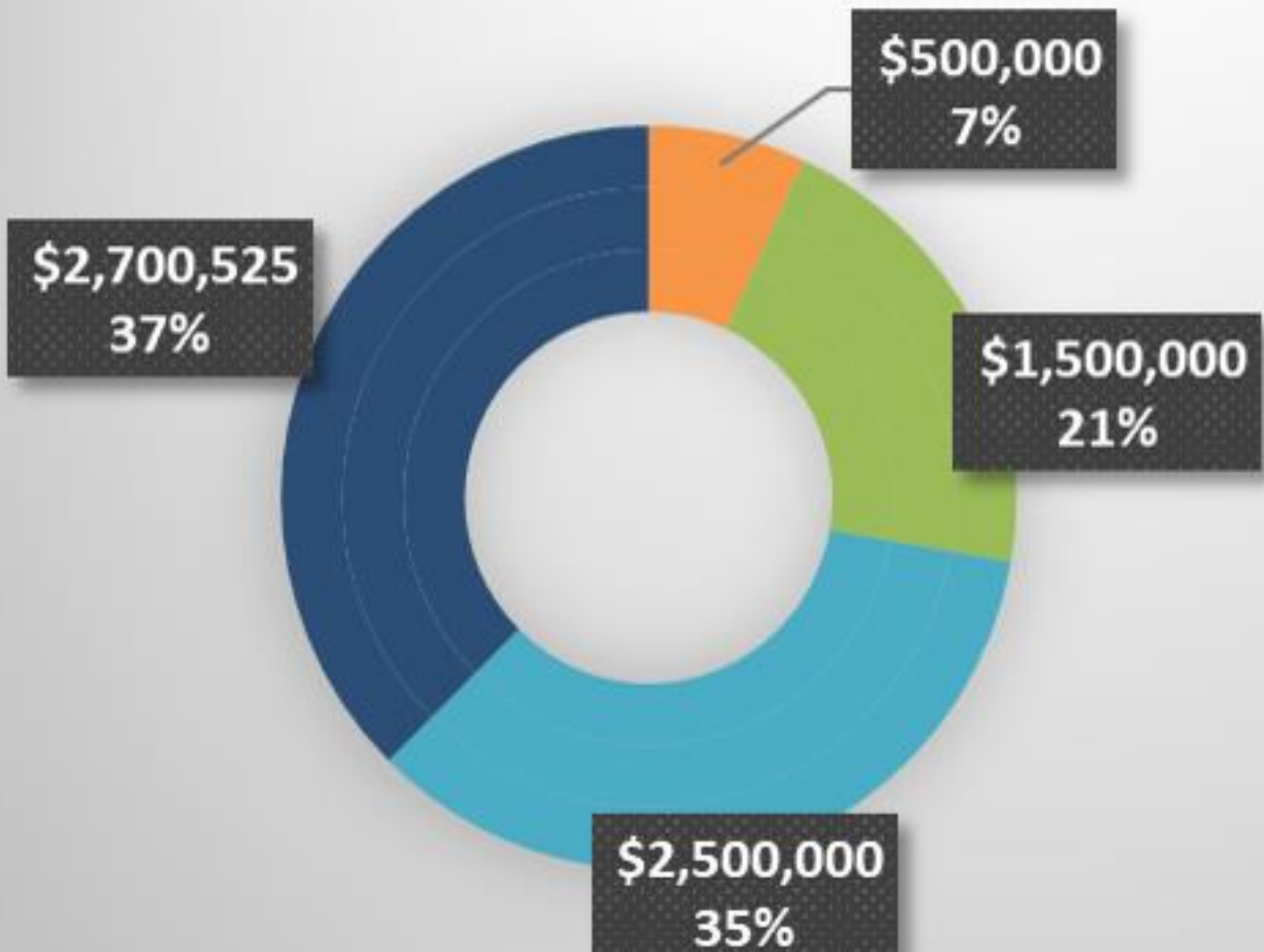
ESSER Allowable Uses

- Meeting needs of Students, Educators, Administrators as result of pandemic
- Health (Physical & Mental), Safety, Technology
- Improve Facility Air Quality
- Maintain District Staffing Levels
- Academic Recovery



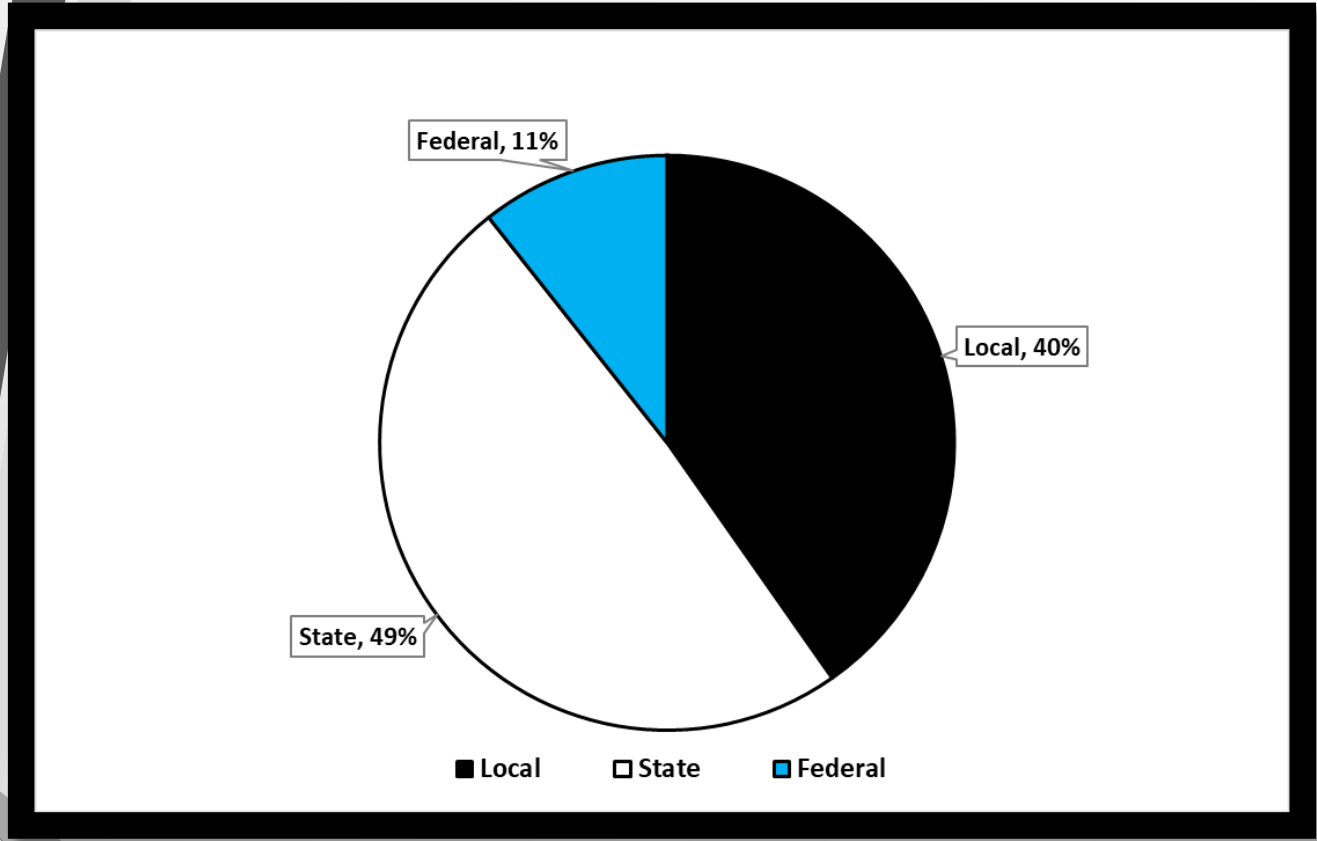
ESSER

March 13, 2020 - September 30, 2024



- Re-Opening School 20-21
- Facility/Air Quality
- Academic Recovery
- Budget Balancing





Revenue

21/22



Real Estate Tax History

Year	Millage	Increase
2014/2015	47.52	0.00
2015/2016	48.80	1.28
2016/2017	49.80	1.00
2017/2018	49.80	0.00
2018/2019	50.30	0.50
2019/2020	50.30	0.00
2020/2021	50.80	0.50
*2021/2022	50.80	0.00

*Proposed Rate Subject to Change Before Final Budget



Millage

- Value of 1 Mill = \$282,072
- Act 1 Index for AASD 4.3% or 2.18 Mills
- Value to Index = \$616,157

Value of Mill Adjustments

0.25	0.5	0.75	1.00	1.25	1.5	1.75	2.00	2.18
\$70,518	\$141,036	\$211,554	\$282,072	\$352,590	\$423,107	\$493,625	\$564,143	\$616,157



Local Revenue

21/22

Assumptions:

No property tax increase

Collection Rate of 92.5%

Return to pre-pandemic levels

Local Revenue

21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
\$17,832,455	\$16,908,465	\$923,990	\$17,870,766



State Revenue

21/22

Assumptions:

Halved Gov. Wolf's Budget Proposal

Return to pre-pandemic levels

State Revenue

21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
\$21,736,133	\$21,171,387	\$564,746	\$21,411,048



Federal Revenue

21/22

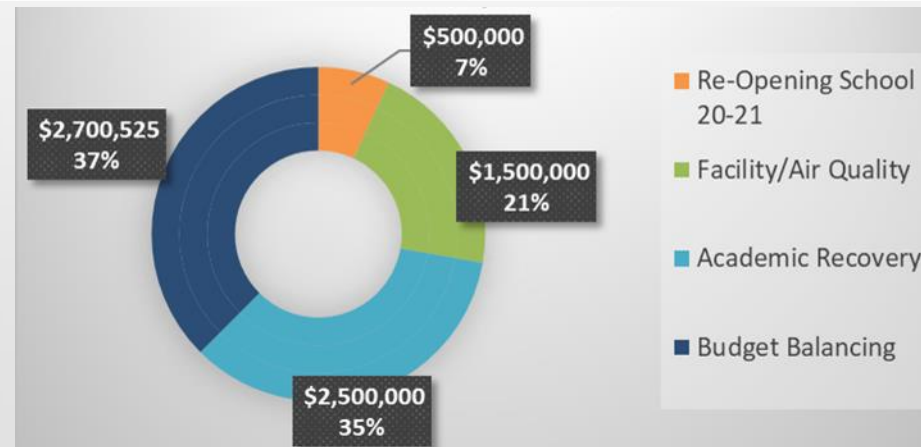
Assumptions:

Level Funding + ESSER Plan

Used 50% of Budget Balancing Allocation \$1.35m

Federal Revenue

21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
\$4,721,595	\$1,407,964	\$3,313,631	\$1,082,331



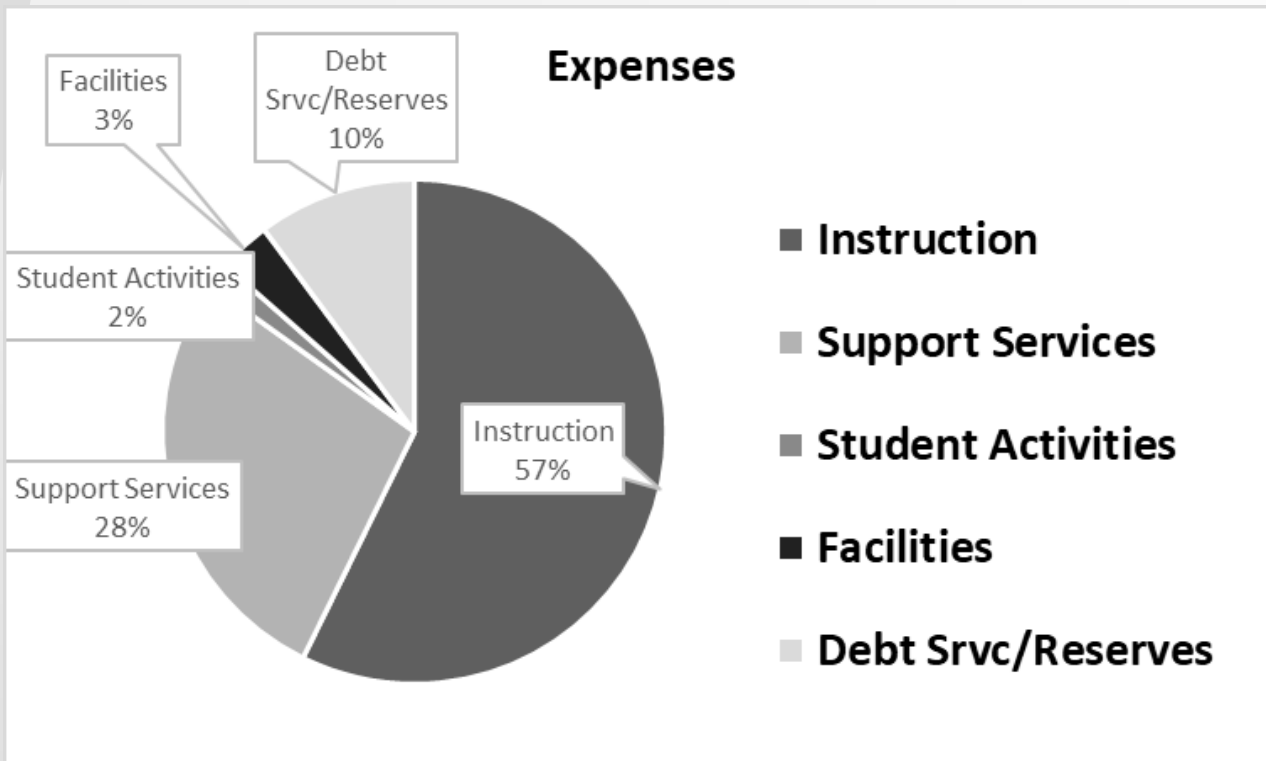
Total Revenue

21/22

Total Revenue

Source	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Local	\$17,832,455	\$16,908,465	\$923,990	\$17,870,766
State	\$21,736,133	\$21,171,387	\$564,746	\$21,411,048
Federal	\$4,721,595	\$1,407,964	\$3,313,631	\$1,082,331
TOTAL	\$44,290,183	\$39,487,816	\$4,802,367	\$40,364,145





Expense 21/22



Total Salaries & Benefits

21/22

Total Salaries & Benefits

Dimension	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Salaries	\$17,599,093	\$16,069,676	\$1,529,417	\$16,231,029
Benefits	\$13,081,392	\$11,508,691	\$1,572,701	\$11,521,607
TOTAL	\$30,680,485	\$27,578,367	\$3,102,118	\$27,752,636

\$1m Blast
Transfer of
Entity



Salaries & Benefits

21/22

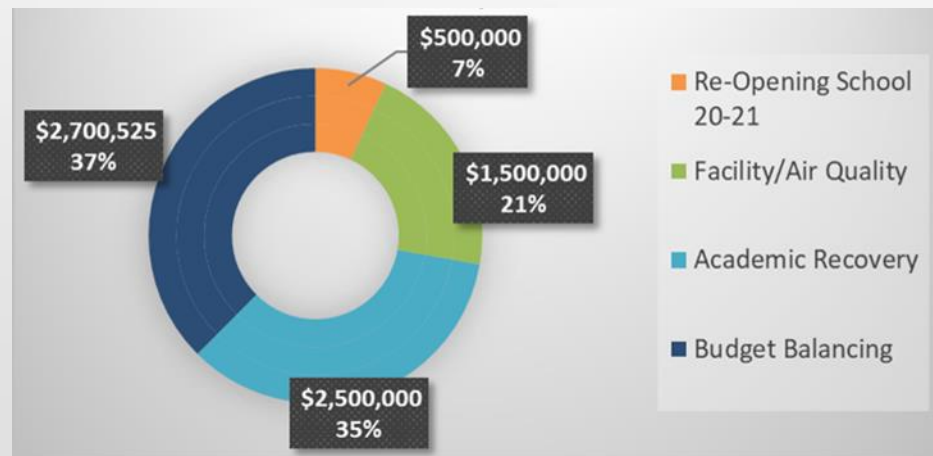
Staffing Changes (Non-ESSER)	Total Expense
Computer Science - .5 FTE HRMS/.5 FTE AAHS	\$ 132,745
Act 93 Agreement	\$ 68,443
Business Office Restructure	\$ (42,777)
BLaST Services Transfer of Entity to AASD	\$ 1,034,918
Assistant Superintendent of Curriculum and Instruction	\$ 35,648
Technology Department - Restructure	\$ 30,229
AAHS Assistant Principal	\$ 144,653
AAHS Foreign Language Teacher	\$ 132,745
SRU 90/90 Kindergarten Teacher	\$ 132,745
Athletic Coaching Stipend Increases	\$ 55,513
	\$ 1,724,863



Salaries & Benefits

21/22

Staffing Changes (ESSER)	Total Expense
.5 FTE Act 93 Academic Intervention Specialist (3 Yrs)	\$ 77,848
Social Worker (x2) (Contracted Service)	\$ 170,000
Half-Time Aides LB/SRU (x4)	\$ 41,320
Tech Interns (x4)	\$ 103,313
	\$ 392,481



Total Other Expenses

21/22

Blast Transfer
of Entity

Total Other Expenses

Object Dimension	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Prof & Tech Svcs	\$1,910,863	\$2,567,162	\$(656,299)	\$2,253,176
Purchased Property Svcs	\$501,350	\$437,465	\$63,885	\$427,879
Other Purchased Svcs	\$3,913,803	\$3,864,448	\$49,355	\$3,632,340
Supplies	\$2,014,375	\$2,080,715	\$(66,340)	\$1,423,473
Equipment/Property	\$1,415,130	\$75,610	\$1,339,520	\$276,206
Other	\$98,010	\$97,812	\$198	\$89,335
Debt Service/Reserve	\$4,210,488	\$3,952,833	\$257,656	\$4,429,956
TOTAL	\$14,064,019	\$13,076,045	\$987,974	\$12,532,365



WILDCAT ACHIEVE

A Plan for Learning Equity

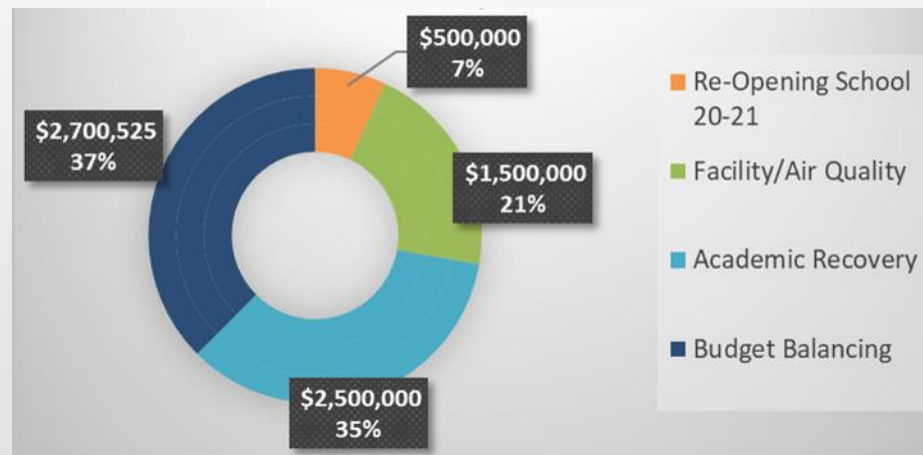
- Tiered Interventions based on level of student needs
- Different at each level – K-5, 6-8,9-12
- In-person instruction
- Small groups with certified staff and additional support personnel
- Transportation and meals will need to be included
- Information for families will be forthcoming



WILDCAT ACHIEVE

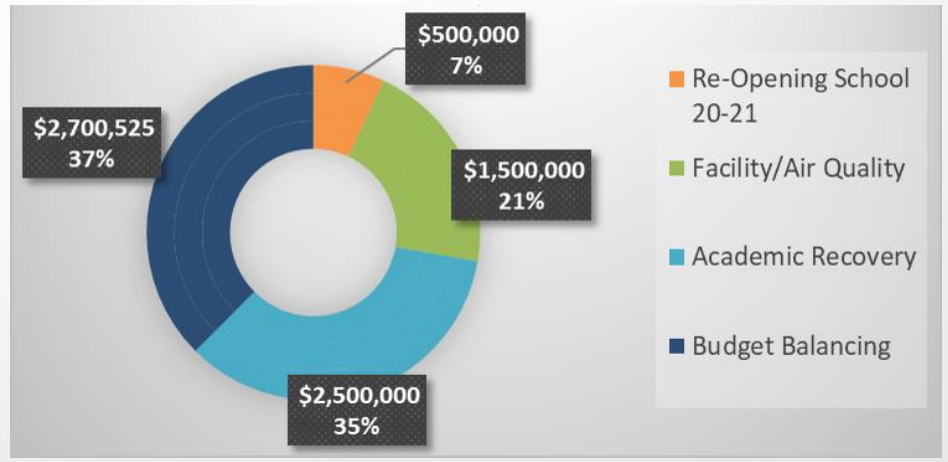
21/22

Item	2021-22 ESSER #3
SUMMER SCHOOL 30 Teachers 16 Aides	\$ 121,600
SUMMER REC / ACHIEVE SUPPLIES	\$ 40,000
SUMMER SCHOOL TRANSPORTATION	\$ 16,000
CURRICULUM/ PROF. DEV. ENHANCEMENTS	\$ 350,000
TOTAL	\$ 527,600



Object Dimension	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Equipment/Property	\$1,415,130	\$75,610	\$1,339,520	\$276,206

Item	2021-22 ESSER #2
Lighting & Sound Upgrades AAHS/HRMS	\$ 400,000
BiPolar Ionization	\$ 350,000
Smart Board Upgrades - District	\$ 325,000
Playground Equipment/Fencing - LB	\$ 100,000
Pavilion/Outdoor Classroom - HRMS	\$ 60,000
Gym Wall Divider - HRMS	\$ 30,000
Windows - Admin	\$ 20,000
Touchless Sinks - SRU/HRMS	\$ 19,600
Digital Enrollment Software - Admin	\$ 15,000
Stadium Speakers	\$ 15,000
Student Desks LB/HRMS	\$ 15,000
Touchless Toilets - HRMS	\$ 9,280
Café Tables - SRU	\$ 7,040
Exterior Doors - Admin	\$ 3,000
TOTAL	\$ 1,368,920



Object Dimension	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Debt Service/Reserve	\$4,210,488	\$3,952,833	\$257,656	\$4,429,956

Item	2021-22 Non-ESSER
Parking Lot Repairs - District	\$ 200,000
Basketball Hoop Safety Straps AAHS/SRU	\$ 16,000
Masonry Flashing Repair HRMS/LB	\$ 40,000
Gym Painting - HRMS	\$ 19,500
TOTAL	\$ 275,500.00

YR 4 TURF/TRACK REPLACEMENT RESERVE = \$80,000



Total Expense

21/22

Total Expense

Object Dimension	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Salary & Benefits	\$30,680,485	\$27,578,367	\$3,102,118	\$27,752,636
All Other	\$14,064,019	\$13,076,045	\$987,974	\$12,532,365
TOTAL	\$44,744,504	\$40,654,412	\$4,090,092	\$40,285,001



Revenue v. Expense

21/22

	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Revenue	\$44,290,183	\$39,487,816	\$4,802,366	\$40,364,145
Expense	\$44,744,504	\$40,654,412	\$4,090,093	\$40,284,968
Surplus/(Deficit)	\$(454,321)	\$(1,166,596)	\$712,273	\$79,177



ESSER Summary

ESSER Use Category	Allocation	Expended thru 21-22	Remaining
Re-Opening School 20-21	\$ 500,000	\$ 500,000	\$ -
Facility/Air Quality	\$ 1,500,000	\$ 1,368,920	\$ 131,080
Academic Recovery	\$ 2,500,000	\$ 920,081	\$ 1,579,919
Budget Balancing	\$ 2,700,525	\$ 1,350,263	\$ 1,350,263
Total	\$ 7,200,525	\$ 4,139,263	\$ 3,061,262



General Fund Balance

21/22

	Balance as of 6/30/20	7/1/20 to 4/30/21	Balance as of 4/30/21
INVENTORY	\$ 73,863	\$ -	\$ 73,863
PREPAID EXP	\$ 263,750	\$ -	\$ 263,750
NON-SPENDABLE	\$ 337,613	\$ -	\$ 337,613
RESERVE FOR SUB YR EXPENSES	\$ 1,166,597	\$ -	\$ 1,166,597
RESERVE FOR HEALTH INSURANCE	\$ 2,187,228	\$ -	\$ 2,187,228
RESERVE FOR PSERS	\$ 2,100,000	\$ -	\$ 2,100,000
RESERVE FOR CAPITAL EXPEND.	\$ 2,722,135	\$ -	\$ 2,722,135
RESERVE FOR IT	\$ 221,748	\$ (114,703)	\$ 107,045
ASSIGNED	\$ 8,397,708	\$ (114,703)	\$ 8,283,005
UNASSIGNED	\$ 2,225,350	\$ (418,073)	\$ 1,807,277
TOTAL FUND BALANCE	\$ 10,960,671	\$ (532,776)	\$ 10,427,895

Budgeted Projection Fund Balance as of 6/30/21 = \$9,794,075



Proposed Final Budget 21/22

Key Takeaways (Subject to change in Final Budget)

- Proposed includes no property tax increase.
- Proposed includes no reduction in programs or staffing levels.
- Proposed includes estimated ESSER revenue and expense.
- Proposed offers general restoration to pre-pandemic operations
- Proposed will be available for public viewing on AASD website and in AASD Admin Building located at 100 Canal Street.
- Final Budget presented and to be voted on by AASD Board of Directors in public meeting on June 8, 2021.

	21/22 Proposed Budget	20/21 Final Budget	Variance	19/20 Actuals
Revenue	\$44,290,183	\$39,487,816	\$4,802,366	\$40,364,145
Expense	\$44,744,504	\$40,654,412	\$4,090,093	\$40,284,968
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APPENDIX A

ESSER

Elementary Secondary Schools Emergency Relief



Athens

Area School District

Building Foundations for Future Success

ESSER Allocations

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ESSER #1 Uses

- Coordinate preparedness and response efforts to COVID-19;
- Provide principals and other school leaders with resources to address individual school needs;
- Address the unique needs of low-income children, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including outreach and service delivery;
- Implement systems to improve LEA preparedness and response efforts;
- Deliver professional development for LEA staff on sanitation and minimizing the spread of infectious disease and purchasing supplies to sanitize and clean LEA facilities;
- Plan for and coordinate operations during long-term closures, including how to provide meals, technology for online learning, guidance for carrying out IDEA requirements, and providing educational services consistent with applicable requirements;
- Purchase educational technology (including hardware, software and connectivity) for students;
- Provide staff and student mental health services and supports;
- Plan and implement summer learning and supplemental afterschool programs; and
- Initiate other activities necessary to maintain LEA operations and services and employ existing LEA staff, including any activity authorized by ESEA which include the Title programs, IDEA, Adult Education and Family Literacy Act, Perkins, and McKinney-Vento.



ESSER #2 Uses

- Allowable uses include all possible expenditures under ESSER I, plus three additional uses:
- Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—
 - Administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
 - Implementing evidence-based activities to meet the comprehensive needs of students;
 - Providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
 - Tracking student attendance and improving student engagement in distance education.
- Making school facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.
- Inspecting, testing, repairing, and other projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.



ESSER #3 Uses

USES OF FUNDS.—A local educational agency that receives funds under this section—

- (1) shall reserve not less than 20 percent of such funds to address learning loss through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs, and ensure that such interventions respond to students' academic, social, and emotional needs and address the disproportionate impact of the coronavirus on the student subgroups described in section 1111(b)(2)(B)(xi) of the Elementary and Secondary Education Act of 1965 (20 U.S.C. 6311(b)(2)(B)(xi)), students experiencing homelessness, and children and youth in foster care; and
- (2) shall use the remaining funds for any of the following:
 - (A) Any activity authorized by the Elementary and Secondary Education Act of 1965.
 - (B) Any activity authorized by the Individuals with Disabilities Education Act.
 - (C) Any activity authorized by the Adult Education and Family Literacy Act.
 - (D) Any activity authorized by the Carl D. Perkins Career and Technical Education Act of 2006.
 - (E) Coordination of preparedness and response efforts of local educational agencies with State, local, Tribal, and territorial public health departments, and other relevant agencies, to improve coordinated responses among such entities to prevent, prepare for, and respond to coronavirus.



ESSER #3 Uses Continued...

- (F) Activities to address the unique needs of low-income children or students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and foster care youth, including how outreach and service delivery will meet the needs of each population.
- (G) Developing and implementing procedures and systems to improve the preparedness and response efforts of local educational agencies.
- (H) Training and professional development for staff of the local educational agency on sanitation and minimizing the spread of infectious diseases.
- (I) Purchasing supplies to sanitize and clean the facilities of a local educational agency, including buildings operated by such agency.
- (J) Planning for, coordinating, and implementing activities during long-term closures, including providing meals to eligible students, providing technology for online learning to all students, providing guidance for carrying out requirements under the Individuals with Disabilities Education Act and ensuring other educational services can continue to be provided consistent with all Federal, State, and local requirements.
- (K) Purchasing educational technology (including hardware, software, and connectivity) for students who are served by the local educational agency that aids in regular and substantive educational interaction between students and their classroom instructors, including low-income students and children with disabilities, which may include assistive technology or adaptive equipment.



ESSER #3 Uses Continued...

- (L) Providing mental health services and supports, including through the implementation of evidence-based full-service community schools.
- (M) Planning and implementing activities related to summer learning and supplemental afterschool programs, including providing classroom instruction or online learning during the summer months and addressing the needs of low-income students, children with disabilities, English learners, migrant students, students experiencing homelessness, and children in foster care.
- (N) Addressing learning loss among students, including low-income students, children with disabilities, English learners, racial and ethnic minorities, students experiencing homelessness, and children and youth in foster care, of the local educational agency, including by—
 - (i) administering and using high-quality assessments that are valid and reliable, to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction;
 - (ii) implementing evidence-based activities to meet the comprehensive needs of students;
 - (iii) providing information and assistance to parents and families on how they can effectively support students, including in a distance learning environment; and
 - (iv) tracking student attendance and improving student engagement in distance education.
- (O) School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs.



ESSER #3 Uses Continued...

- (P) Inspection, testing, maintenance, repair, replacement, and upgrade projects to improve the indoor air quality in school facilities, including mechanical and non-mechanical heating, ventilation, and air conditioning systems, filtering, purification and other air cleaning, fans, control systems, and window and door repair and replacement.
- (Q) Developing strategies and implementing public health protocols including, to the greatest extent practicable, policies in line with guidance from the Centers for Disease Control and Prevention for the reopening and operation of school facilities to effectively maintain the health and safety of students, educators, and other staff.
- (R) Other activities that are necessary to maintain the operation of and continuity of services in local educational agencies and continuing to employ existing staff of the local educational agency.

