
Butler Area School District

Budget Overview

2021-2022

Addressing learning loss and accelerating learning as we plan for the future.



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The pandemic has created many challenges, but it has also created opportunities for us to reflect and rethink about how we may best serve our students and community. The federal government has allocated substantial funds to Butler Area School District to help assist with addressing student learning loss and offset financial losses caused by the pandemic.

This is a unique opportunity. My intent in sharing this document is to communicate our overall plan to address academic learning loss and accelerate learning as well as our financial plan for both the short and long term.

Just in case you do not desire to read all of the details, the budget that we are proposing for the 2021-2022 year school does not include an increase in taxes.

ADDRESSING LEARNING LOSS AND ACCELERATING LEARNING

As a result of the pandemic, Butler Area School District initiated a Learning Pathways Program. This allowed parents to choose a learning pathway that could best meet the needs of their child and family. Parents were able to choose between an in-person learning pathway, a cyber learning pathway and, at the secondary level, a hybrid learning pathway. As the year progressed, a number of variations were provided.

Unfortunately, there were times it was not possible to offer in-person instruction due to the Commonwealth of Pennsylvania's guidance and directives. At the elementary level (grades K-6), students were involuntarily placed in remote instruction for a total of 24 days. At the secondary level (grades 7-12), students were involuntarily placed in remote instruction for a total of 47 days.

For some students, the transition to remote learning did not cause an academic deficit. For other students, significant academic deficits have been identified. In addition to the academic issues, the need to be in social environments was not able to be fully met for some students. Not only did students miss out on live instruction with their peers, there is also the compounding impact of clubs, activities, athletics and community activities becoming more restrictive or cancelled.

The school district's efforts to address learning loss and accelerate learning are already underway and will continue for sometime. These efforts include individual academic interventions when needed and possible, counseling sessions, and in school therapeutic sessions that are provided through our partnership with Glade Run.

In addition, we will focus on supporting and implementing a number of programs to address learning loss and accelerate learning. This summer BASD plans to implement and support several programs designed to address learning loss and gaps in learning, and ultimately accelerate learning.

Butler Area School District will receive funds from the Elementary and Secondary School Emergency Relief Funds that will be used to fund the following initiatives and programs.

- Butler Area School District is partially funding the City of Butler's summer recreation program. This program will provide elementary students (K-6) with the opportunity to participate in both structured and informal recreation activities. There will also be academic learning activities provided several times per week, along with opportunities for children to select books from the BookStop.
- Butler Area School District is providing academic learning opportunities in partnership with Butler County at the county's summer camps being held at Alameda Park this summer. Participants will also be able to select books from the BookStop.
- Butler Area School District is waiving all costs associated with secondary credit recovery summer school courses this summer.
- Butler Area School District will provide academic activity programs this summer for recommended elementary and secondary students. These programs will be located at selected school buildings.

- Butler Area School district will provide direct support for special education students who have been identified as needing additional support this summer.
- Elementary students (K-6) will have access to a virtual classroom during the summer that will provide opportunities to learn wherever they are physically located.

We are preparing to operate our schools in what was considered normal prior to the pandemic next year. However, “normal” operation will never look quite the same. Particularly, because our efforts to address learning loss cannot be limited to programming during one summer.

- We anticipate that reading specialists at the elementary level (grades K-6) will engage in evidenced based interventions to address learning loss with students in small groups.
- In both 7th and 8th grade, all students will have two periods of English language arts. All 7th grade students will have two periods of mathematics.
- We will restart many programs and courses which did not occur this year.
- We will re-engage our students and build relationships one student at a time.
- We will focus on being intentional about increasing the relevance of students’ learning.
- We will be deliberate in building students’ confidence.

We will be compiling the end of year achievement and growth data to guide other interventions and strategies to address learning loss and accelerate learning next school year.

Again, all of these efforts are being funded by the Butler Area School District through Elementary and Secondary School Emergency Relief Funds (ESSER).

THE BUDGET REALITY WE FACE

The district's financial plan is not just based on addressing learning loss and accelerating learning. It is also based on facing our financial reality. That reality is that our student enrollment has declined and that the growth of financial resources is not keeping pace with our expenses at the same time we are facing unprecedented student needs.

FINANCIAL PHILOSOPHY AND PLAN

The school district has two primary sources of income at the local level -- earned income tax and real estate taxes. This means that if the population trend is reflective of our enrollment trend, we should expect a decrease in revenue from earned income tax unless something occurs that the population in our school begins to grow. Likewise, if less people are living in the district, we should expect diminished real estate revenue.

This year, we are projecting a slight decrease in real estate revenue. This is significant, as we generally always have an increase in real estate revenue due to new construction or the sale of properties at a higher value than they were assessed. While I am hopeful that this is due to the pandemic, it does necessitate that we work with local, county and regional leaders to prevent this from becoming a trend.

The most simplistic way to fill a budget gap for a school district is to raise taxes. Yes, it is unpopular and we would receive some negative feedback. Ultimately, though it is the easiest path to move forward. With that said, just because it is the easiest path, does not make it the best one, particularly right now when so many of our families are experiencing financial hardships.

I believe we should consider where our district is headed long term and put in the time and effort now to revitalize our community. This includes developing a business friendly environment where taxes are reasonable if not competitively less than others in the region. It also includes ensuring that we have a highly qualified workforce to fill jobs that become open in our community. Finally, it includes coordinating with local, county and regional leaders and to communicate the message that we are poised to grow.

This is why we are not recommending a tax increase. At some point in the future, a tax increase may be needed. However, what we need right now is collaboration for economic development in our community. Butler Area School District is engaged with the [Butler County Growth Collaborative](#) to help make our region an ideal place for families to live, work and educate their children.

While we work on our long term plan to revitalize our schools and our community, we also need to determine the best possible use of the funds we are receiving through the federal government through the Elementary and Secondary School Emergency Relief Funds.

Elementary and Secondary School Emergency Relief Funds (ESSER)

Public education is one of the most substantial investments a community makes each year. As previously shared, we will not recommend an increase in taxes. The federal Government has implemented three rounds of Elementary and Secondary School Emergency Relief Funds. These funds are providing Butler Area School District with a total of \$18,922,591. The third round of funding required that a portion of the funds be used to directly address learning loss. The restricted funds are \$2,368,809 of the \$18,922,591.

That leaves approximately \$16,553,782 to the discretion of the school district. While receiving additional funding is a blessing, it comes with responsibility to not just increase our spending, but ensure that we can continue to provide the educational opportunities our students need when these funds have expired. Therefore, we are prioritizing the use of the Elementary and Secondary School Emergency Relief Funds in the following manner:

1. Mitigate student learning loss caused by the pandemic and accelerate learning.
2. Use funds to supplant allowable costs.
3. Fund post retirement benefit liability cost
4. Fund the school reorganization

Mitigate student learning loss and accelerate learning

As described above, the district is committed to addressing student learning loss caused by the pandemic. This will be a multi-year effort.

Use funds to supplant allowable costs

The Elementary and Secondary School Emergency Relief Funds allow for supplanting funds. This means that costs of operating the school district that are usually paid for by the school district are allowable costs under the Elementary and Secondary School Emergency Relief Funds. In a simple term example, we can pay for teachers that we employed prior to the pandemic with the Elementary and Secondary School Emergency Relief Funds and then use the school district funds for another purpose.

Fund post retirement benefit cost liability

The school district has a significant post retirement benefit liability. This is separate from the pension liability that all school districts face. The school district negotiated post retirement benefits out of two collective bargaining agreements. It does remain in one collective bargaining agreement. As the benefits were phased out of the two collective bargaining agreements, an inflated number of employees retired to receive these benefits. By creating a designated fund, we will be able to encapsulate the financial liability for post retirement benefits that the district has already committed to providing.

Fund the school reorganization

As previously discussed, our school district's enrollment is decreasing and we do not have the need for all of the facility space we currently are operating. When the elementary consolidation occurred in the

2015-2016 school year, facility planners Thomas and Williamson contracted to conduct a study of the school district's facilities. As part of that study, Thomas and Williamson detailed the anticipated capital costs for each of the school district facilities, which included short term costs to keep the middle school operating, but not long term plans as it was anticipated that the building would be fully renovated or replaced. As you can see below, the district has a substantial capital expense need.

Summary of Thomas and Williamson Anticipated Capital Expenses -- 2014

0-5 Years	6- 10 Years	11-15 Years	16-20 Years	Total
\$16,462,952.00	\$21,679,558.00	\$17,170,794.00	\$7,268,188.00	\$62,581,492.00

If the school district decided to keep the current Middle School (grades 5-6) open, significant renovation would be necessary. Renovation would have included replacement boilers, controls, ventilation dampers, LED lamp retrofit, replacement of all HVAC terminal equipment that has reached the end of its serviceable lifespan. The air handlers, unit ventilators, pumps, etc. that were installed in 1994 would need to be replaced and cooling would need to be added to the entire school.

The 1994 addition and renovation project only provided cooling to certain areas of the school. This is potentially problematic from an air quality perspective, as it elevates the relative humidity levels within the building. Without active dehumidification, there is a significant risk of mold growth related to elevated levels of relative humidity. Evidence of the elevated relative humidity condition can be seen in the sagging ceiling tiles throughout the original building and are cause for concern. The numbers above do not take into account cost for abatement should we have moved forward with renovations and mold was discovered within the walls and ceilings during a renovation project.

In addition to the mechanical upgrade, several other areas were identified as a concern, including architectural areas. The auditorium is a safety hazard due to insufficient guard rails on the balcony. The ceilings were damaged as part of the mechanical, electrical, plumbing (MEP) systems malfunction. Many seats in the space are in disrepair and the stage floor is failing in multiple locations. A full interior renovation/ preservation is recommended for this space.

In addition, the engineers who assessed the condition of the middle school also identified structural beams have been exposed to moisture infiltration and deterioration has occurred. However, the exact amount of deterioration has not been determined because of the evasive nature of the exploration needed. Roof membrane, flashing and likely brick and stone veneer will need to be removed to properly investigate this issue. This investigation will leave interior space open and vulnerable to further damage.

The total for the above listed projected costs for a middle school update is 20.5 million. This does not include aesthetic upgrades or reconfiguration of spaces.

This condition of the Middle School, declining enrollments and community input were all considered by the Community Committee for School Organization, which has recommended that we move to a school district configuration of:

- K-5 elementary schools
- One 6-8 middle school
- One 9-12 high school

To facilitate this, we need to add some additional classrooms and an auxiliary gym to the Senior High School. This addition represents approximately 38,000 square feet. The current middle school building is approximately 180,000 square feet. Ultimately, this will allow the district to operate in a more efficient manner.

General Fund Budget

While the Elementary and Secondary School Emergency Relief Funds is a significant amount of money, our General Fund Budget is larger and the basis of our ability to operate. The general fund budget is the school district's annual budget. The general fund budget is divided into two components. First, revenue and second expenditures.

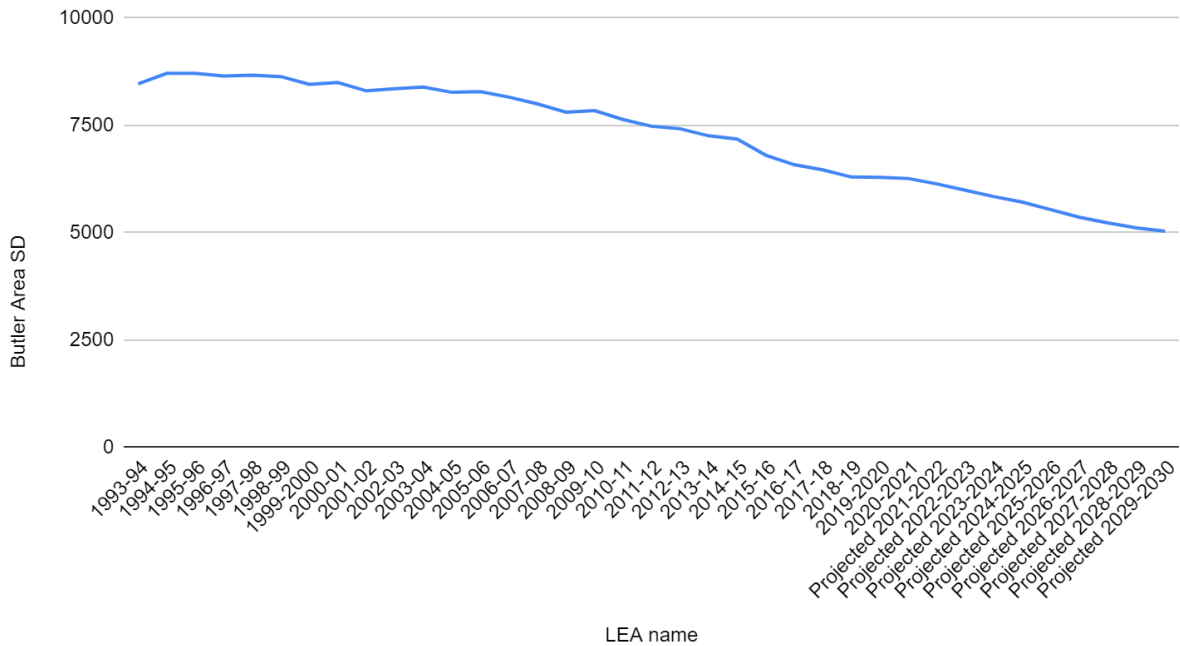
Revenue

The district receives revenue from the local, state and federal levels. We do not intend to discuss every revenue source but highlight trends from our most significant sources of revenue. The largest sources of local revenue is real estate taxes and earned income tax. The most significant revenue from the state is from the Basic Education Fund and the Special Education Fund. There are other significant reimbursement programs that we will not be highlighting as part of this discussion such as PSERS reimbursement and school construction funding referred to as PlanCon. At the Federal level we typically receive Title I funding every year. That funding is anticipated to remain similar to prior years. The significant change in federal funding that will impact our upcoming budget is from Elementary and Secondary School Emergency Relief Funds.

Student Enrollment

The enrollment in the school district has decreased and is projected to continue to decrease over the next 10 years. Unfortunately, this is a trend across Western Pennsylvania. In 2016, Pennsylvania adopted a new funding formula that applies to all "new" or increased funding provided to public schools from the Commonwealth of Pennsylvania. This formula is largely based on enrollment. Therefore, as our enrollment decreases, the amount of additional support our district receives from the Commonwealth of Pennsylvania increases at a diminished rate.

Butler Area School District Enrollment History and Projection



The school district has developed, with significant community input, a school reorganization plan to reduce the amount of education space we are operating. In addition, the district has advertised and is soliciting proposals for the sale of the downtown athletic field, which is not used by any of the school district's interscholastic athletic programs.

History of Assessed Values and Millage

Real estate taxes are based on the millage rate that is applied to the total of assessed values of properties in our school district. Unfortunately, one of the challenges for us is that the value of the assessed property in our school district has decreased over the past few years. This is largely due to the appeal by commercial property owners. An example of this is that the Clearview Mall assessed value went from 3,465,593 to 1,590,000, which is a 54% reduction in assessed value. That equates to a loss of 195,000 in tax revenue.

The chart below shows a history of assessed values and millage rates for the district over the last few years. The assessed value increased each year through 2019-2020. However, for the 20-21 and 21-22 school years, there was a decrease in value. The last column shows that based on the assessed value and the current millage rate, we will have a decrease in real estate tax collection revenue for the 21-22 school year.

Tax Year	Assessment Value	Change	% of Change	Millage	New Dollars
2011-12	428,748,688	1,869,834	0.44%	0.0898	\$ 167,911.09
2012-13	430,205,283	1,456,595	0.34%	0.0918	\$ 133,715.42
2013-14	431,268,579	1,063,296	0.25%	0.0938	\$ 99,737.16
2014-15	435,594,862	4,326,283	1.00%	0.0948	\$ 410,131.63
2015-16	435,708,995	114,133	0.03%	0.0948	\$ 10,819.81
2016-17	436,146,936	437,941	0.10%	0.0978	\$ 42,830.63
2017-18	440,376,772	4,229,836	0.97%	0.101	\$ 427,213.44
2018-19	442,107,390	1,730,618	0.39%	0.101	\$ 174,792.42
2019-20	445,940,917	3,833,527	0.87%	0.10403	\$ 398,801.81
2020-21	444,128,306	(1,812,611)	-0.41%	0.10403	\$ (188,565.92)
2021-22	443,799,859	(328,447)	-0.07%	0.10403	\$ (34,168.34)

Assessed Value by Municipality

This chart displays the change in assessed values by municipality from the 20-21 to the 21-22 tax year. The three municipalities that have decreased are Butler Township, Center Township, and Butler City.

MUNICIPALITY	20-21	21-22	INCREASE/DECREASE IN ASSESSED VALUE	PERCENTAGE
051-056: BUTLER TOWNSHIP	163,623,080	163,385,944	(237,136)	-0.14%
060: CENTER TOWNSHIP	82,626,488	82,592,560	(33,928)	-0.04%
090: CLEARFIELD TOWNSHIP	18,294,747	18,343,108	48,361	0.26%
120: CONNOQUENESSING TOWNSHIP	44,524,673	44,793,563	268,890	0.60%
250: OAKLAND TOWNSHIP	22,649,591	22,674,802	25,211	0.11%
290: SUMMIT TOWNSHIP	34,695,525	34,699,159	3,634	0.01%
370: CONNOQUENESSING BOROUGH	5,954,453	6,330,373	375,920	6.31%
380: EAST BUTLER BOROUGH	6,140,823	6,142,830	2,007	0.03%
561-568: BUTLER CITY	65,618,926	64,837,520	(781,406)	-1.19%
TOTAL ASSESSED VALUE	444,128,306	443,799,859	(328,447)	
MILLAGE RATE	104.03	104.03	104.03	
DOLLAR VALUE GENERATED BY MILLAGE	\$46,202,667.67	\$46,168,499.33	\$ (34,168.34)	NEW DOLLARS

Local - Earned Income Tax

The impact to collections resulting from the COVID restrictions implemented by Gov. Wolf have been better than previously projected. After analysis of 3rd quarter collections, Earned Income Tax (EIT) revenues in most areas are trending in the right direction. For Butler Area SD, while the 2020 2nd quarter payments showed a change of -8.16% compared to 2nd quarter 2019, the 3rd quarter 2020 realized a change of -1.78%. This is a swing of 6.38%. Overall, total collections in 2020 changed by -3.50% compared to 2019.

Projecting the impact of the pandemic on collections continues to be a moving target with many variables/factors including the recent 2nd round of Paycheck Protection Program (PPP) funding, as well as other Federal and State stimuli. Our earned income tax collector, Berkheimer, is cautiously optimistic that the trend seen in the 3rd quarter collections will continue and 4th quarter revenues will realize similar gains over last year. However, 4th quarter collections tend to be significantly higher than other quarters due to year-end bonuses, etc. and it is reasonable to expect reductions in bonus amounts this year due to the COVID economic impacts.

Tax Year	EIT Collections	Change	% of Change
2017-18	5,829,654	129,772	2.28%
2018-19	6,053,656	224,003	3.84%
2019-20	5,880,617	(173,039)	-2.86%
2020-21 YTD	4,386,409	(1,494,208)	-25.41%
2021-22 Budget	5,950,000		

State - Basic Education Fund

Funding from the state for the Basic Education Subsidy had no increase from the 19-20 school year to the 20-21 school year. At this time, the projected increase for 21-22 is 1%.

Tax Year	Basic Ed Subsidy	Change	% of Change
2017-18	\$25,374,350	136,159	0.54%
2018-19	\$25,531,545	157,195	0.62%
2019-20	\$25,832,549	301,004	1.18%
2020-21 Anticipated	\$25,832,549	0	0.00%
2021-22 Budget	\$26,090,874	258,325	1.00%

State - Special Education Fund

Funding from the state for the Special Education Subsidy had no increase from the 19-20 school year to the 20-21 school year. At this time, the projected increase for 21-22 is 1%.

Tax Year	Spec Ed Subsidy	Change	% of Change
2017-18	\$4,467,711	73,065	1.66%
2018-19	\$4,527,319	59,608	1.33%
2019-20	\$4,673,518	146,199	3.23%
2020-21 Anticipated	\$4,673,518	0	0.00%
2021-22 Budget	\$4,720,253	46,735	1.00%

Federal - Elementary and Secondary School Emergency Relief Funds

Federal funding for the Elementary and Secondary School Emergency Relief (ESSER) funds was implemented in three rounds totaling \$18,922,591 for Butler Area School District. The chart below shows the amounts for each round of funding as well as the approved spending period for the grants.

Grant	Funding Amount	Grant Period
ESSER (CARES)	\$1,214,319	03/13/2020-09/30/2022
ESSER II (CRRSA)	\$5,864,227	03/13/2020-09/30/2023
ESSER III (ARP)	\$11,844,045	03/13/2020-09/30/2024
TOTAL	\$18,922,591	

Expenditures

General Fund Discussion

The district's expenditures are driven by the needs of our students. The primary cost in educating students is employees. While we are implementing a myriad of strategies to address learning loss as well as meet our students ongoing needs, we are also working to reduce costs where possible and become more efficient in our operations. This budget proposal does reduce the number of employee positions in various employee categories. In total we are reducing 17 permanent positions and 51 temporary positions. The permanent positions are being eliminated through attrition, retirement and resignation. The temporary positions include cyber support, instructional practitioners and leave replacements.

The district also has to contend with expenses that are mandated by the state that impact our budget in a significant manner. Three of the mandated costs have a significant financial impact.

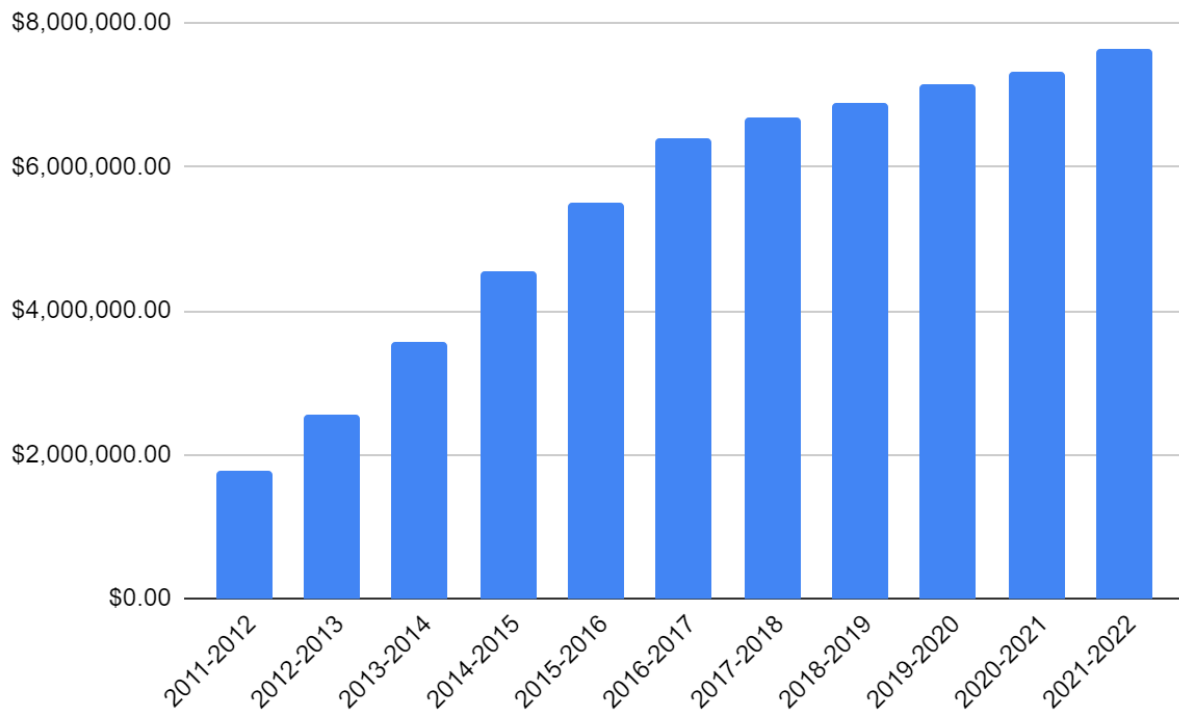
The mandated expenses with a significant financial impact include:

- PSERS
- Special Education
- Charter schools

Pennsylvania State Education Retirement System (PSERS)

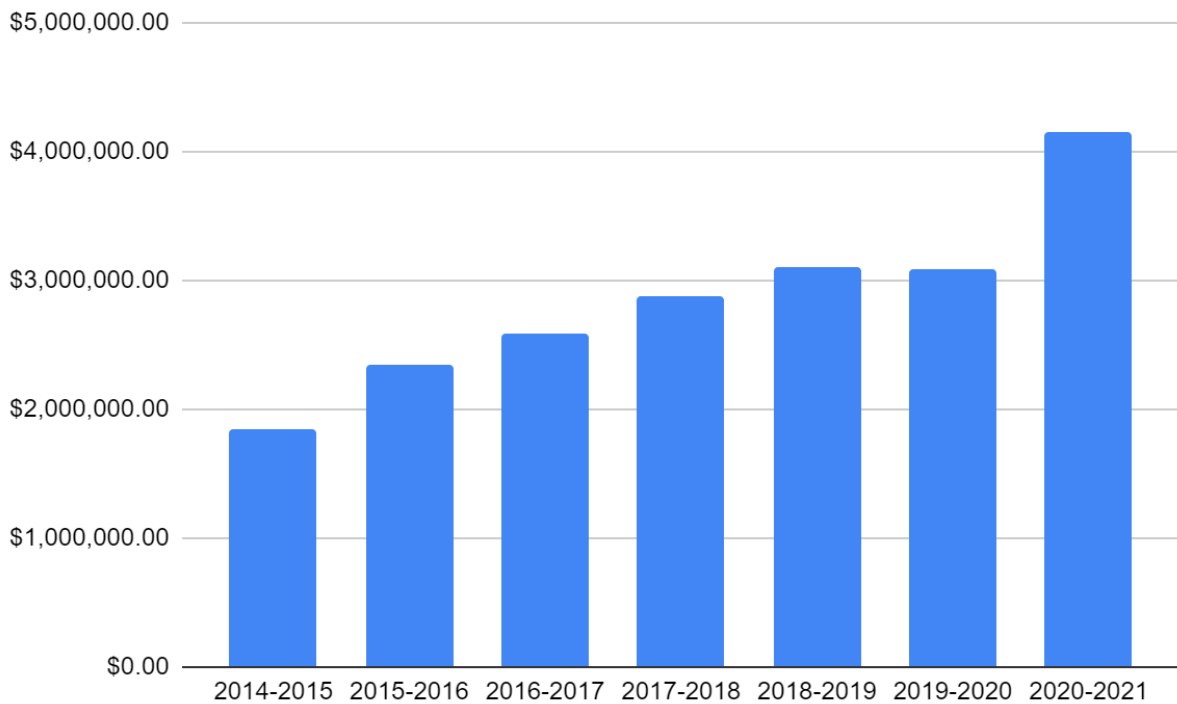
The Public School Employees' Retirement System board established an employer contribution rate of 34.94% for the 2021-2022 school year. This is an increase from this year's 34.51% rate. The school district shares this liability with the state, which next year will total \$4.99 billion. Actuaries are used to determine the increase needed to fund pension obligations. That is an increase of roughly \$130 million from last year. As you can see in the chart below contributions have dramatically risen over the past ten years.

Participation in the Public School Employees' Retirement System is mandatory for school districts in Pennsylvania.



Cyber Charter Schools

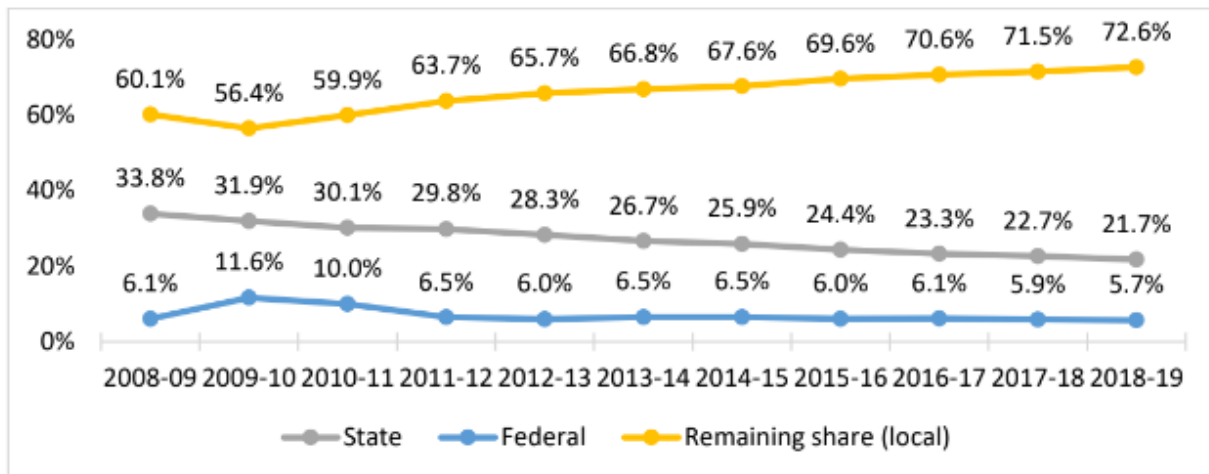
In Pennsylvania, families have a choice to enroll in cyber charter schools. The school district is mandated to pay the cyber charter school at a formulated rate set by the Commonwealth of Pennsylvania. The costs of cyber charter schools continue to be one of the dramatically increasing portions of our budget. Part of this is due to increasing enrollments, part of this is due to the compounding nature of the funding formula.



Special Education

Individual with Disability Education Act (IDEA), is a federal law that mandates school districts provide special education services to all eligible students. The costs to educate special education students has been increasing at a rate faster than the federal and state funding provided to support special education.

According to the Pennsylvania Association of School Administrators in Pennsylvania “Approximately \$5 billion was paid by local taxpayers for special education and just \$1.3 billion by the state and federal government combined.” Additionally, when the federal IDEA Law was passed in 1975, the federal government agreed to pay up to 40% of the cost of special education and the remainder would be split between the state and local school districts. The federal government has not kept their part of the bargain and the state needs to increase its share of this funding to fulfill their obligation to special needs students.



BUDGET SUMMARY

For the proposed 2021-2022 budget, there are a few line items to make note of. For local revenue, the projected percentage of real estate tax collections has been increased based on the current year collection rate. The Earned Income Tax (EIT) and Local Services Tax (LST) collections have also been increased based on projections provided by Berkheimer. Investment income has decreased by about 62% due to a decrease in interest rates (1.76% Feb 2020 to .25% currently).

For state revenue, the current projected increase to the state subsidy amounts is 1%. For federal revenue, \$1,840,427 of Elementary and Secondary School Emergency Relief Funds (ESSER) have been budgeted to offset expenditures allocated to this funding source. We currently have a balanced budget that includes a \$600,000 transfer to the Capital Project assigned fund balance and a \$200,000 transfer to the Voluntary Early Retirement Incentive (VERI) assigned fund balance.

The chart below shows the 'Actual Expenditures' for 2019-2020, the 'Adopted Budget' for 2020-2021 and the 'Proposed Budget' for 2021-2022. It also includes columns that are calculating the percentage of revenue and expenditures. For example, in the 2021-2022 Proposed Budget, local sources make up 50.35% of revenue, state sources are 45.35%, and federal sources are 4.29% of total revenue budgeted.

	Actual Expenditures 2019-2020		Adopted Budget 2020-2021		Proposed Budget 2021-2022	
REVENUES:						
Local Sources	\$53,584,464	51.14%	\$52,353,946	50.30%	\$53,352,804	50.35%
State Sources	\$48,391,604	46.18%	\$47,674,800	45.80%	\$48,052,707	45.35%
Federal Sources	\$2,811,130	2.68%	\$4,058,393	3.90%	\$4,548,857	4.29%
Other Sources	\$0	0.00%	\$0	0.00%	\$0	0.00%
TOTAL REVENUES	\$104,787,198	100.00%	\$104,087,139	100.00%	\$105,954,368	100.00%
EXPENDITURES:						
Salaries	\$42,682,892	41.93%	\$43,700,423	41.98%	\$44,056,315	41.58%
Employee Benefits	\$29,034,428	28.52%	\$30,352,139	29.16%	\$29,950,900	28.27%
Purchased Prof/Tech Services	\$4,354,308	4.28%	\$3,811,408	3.66%	\$3,910,672	3.69%
Purchased Property Services	\$1,077,921	1.06%	\$735,211	0.71%	\$606,872	0.57%
Other Purchased Services	\$13,126,399	12.89%	\$14,076,874	13.52%	\$16,026,184	15.13%
Supplies	\$3,230,152	3.17%	\$2,630,313	2.53%	\$2,913,139	2.75%
Equipment	\$805,488	0.79%	\$253,141	0.24%	\$292,720	0.28%
Other Objects	\$171,982	0.17%	\$80,864	0.08%	\$74,000	0.07%
Budgetary Reserve	\$0	0.00%	\$531,562	0.51%	\$0	0.00%
Fund Transfers - Capital	\$0	0.00%	\$600,000	0.58%	\$600,000	0.57%
Fund Transfers - VERI	\$0	0.00%	\$0	0.00%	\$200,000	0.19%
Other Financing Uses	\$7,320,765	7.19%	\$7,315,203	7.03%	\$7,323,566	6.91%
Suspense Accounts	\$0	0.00%	\$0	0.00%	\$0	0.00%
TOTAL EXPENDITURES	\$ 101,804,335	100.00%	\$104,087,139	100.00%	\$105,954,368	100.00%
OPERATING SURPLUS (DEFICIT)	\$2,982,863		\$0		\$0	

MOVING FORWARD

Butler Area School District is committed to the mission established through strategic planning.

The mission of the Butler Area School District, a community committed to fostering a culture of forward-thinking, innovative, and lifelong learning, is to prepare students to succeed in an ever-changing global society through academically rigorous and individualized learning experiences within a nurturing and safe environment.

To fulfill the mission, Butler Area School District is committed to ethical financial stewardship in an open, transparent and efficient manner. The District firmly believes that it is important to plan for our students today and in the future by ensuring the long-term financial health of the District through comprehensive multi-year planning. This multifaceted approach includes operating efficiently and establishing a savings plan.

Increasing Revenues

- Advocate for legislation that increases the state's funding of education.
- Advocate for legislation that funds mandated expenses or seeks relief from the mandates.
- Seek grants from the state and federal government as well as from private sources.

- Develop partnerships with and donations from companies, service organizations, and foundations.
- Maximize interest earnings.

Controlling Expenditures

- Advocate for legislation that reduces unfunded mandates.
- Operate efficiently and effectively in all areas.
- Control costs in non-educational areas to provide resources for use in instructional programs.
- Manage direct educational expenditures.
- Implement a preventative maintenance program.
- Purchase goods and services on a competitive basis.
- Seek shared service/purchasing opportunities with other agencies.
- Refinance debt to take advantage of interest rate savings.
- Establish designated funds to strategically save for known upcoming expenses to avoid increasing debt.