
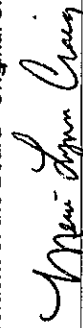



PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/17/2015

	
President of the Board - Original Signature Required	Date 6/22/15
	
Secretary of the Board - Original Signature Required	Date 6/22/15
	
Chief School Administrator - Original Signature Required	Date 6/24/2015
Robert L Amos	(570) 874-8912
Contact Person	Telephone Extension
ramos@northschuylkill.net	
E-mail Address	

Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	175,000
2 Estimated Beginning Fund Balance - Assigned	700,000
3 Estimated Beginning Fund Balance - Unassigned	2,400,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,275,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,296,677
7000 Revenue from State Sources	14,823,899
8000 Revenue from Federal Sources	537,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	26,657,576
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	29,932,576

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	7,213,287
6112	Interim Real Estate Taxes	0
6113	Public Utility Reality Tax	12,590
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	9,800
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	23,000
6150	Current Act 511 Taxes - Proportional Assessments	2,170,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,250,000
6500	Earnings on Investments	18,000
6700	Revenues from District Activities	18,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	400,000
6910	Rentals	2,000
6920	Contributions/Donations/Grants From Private Sources	12,000
6940	Tuition from Patrons	70,000
6960	Services Provided Other Local Governmental Units / LEAs	25,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	73,000
REVENUE FROM LOCAL SOURCES		11,296,677

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,009,945
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,391,362
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,225,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	300,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	37,000
7340	State Property Tax Reduction Allocation	420,592
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	100,000
7505	Ready to Learn Block Grant	0
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	545,000
7820	State Share of Retirement Contributions	1,750,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		14,823,899

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	310,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	125,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V -- Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	102,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		537,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
OTHER FINANCING SOURCES		
		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		26,657,576

	Revenue	Section 672.1 Method Choice:	(a)(2)	Total
Act 1 Index (current): 2.8%				
Calculation Method:				
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$7,215,188			
Amount of Tax Relief for Homestead Exclusions +	\$420,592			
Total Approx. Tax Revenue:	\$7,635,780			
Approx. Tax Levy for Tax Rate Calculation:	\$8,764,744			
	Columbia	Schuylkill		
2014-15 Data				
a. Assessed Value	\$9,119,874	\$220,511,600		\$229,631,474
b. Real Estate Mills	37.9600	37.9600		37.9600
2015-16 Data				
c. 2013 STEB Market Value	\$21,182,355	\$460,548,960		\$481,731,315
d. Assessed Value	\$9,119,874	\$221,716,415		\$230,836,289
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2014-15 Calculations				
f. 2014-15 Tax Levy (a * b)	\$346,190	\$8,370,620		\$8,716,810
2015-16 Calculations				
g. Percent of Total Market Value				100.000000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)				\$8,716,810
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	37.9600	37.9600		37.9600
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	86.47000%	86.47000%		86.47000%
k. Tax Levy Needed (Approx. Tax Levy * g)				\$8,764,744
l. 2015-16 Real Estate Tax Rate (k / d * 1000)	37.9600	37.9600		37.9600
m. Tax Levy Generated by Mills (l / 1000 * d)	\$346,190	\$8,416,355		\$8,762,545
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$8,341,953
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$7,213,287

Act 1 Index (current): 2.8%
 Calculation Method: Revenue 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$7,215,188
 Amount of Tax Relief for Homestead Exclusions + \$420,592
 Total Approx. Tax Revenue: \$7,635,780
 Approx. Tax Levy for Tax Rate Calculation: \$8,764,744
 Columbia

Section 672.1 Method Choice: (a)(2)

Schuykill

Total

Index Maximums	39.0228	0.0000	\$8,651,995	Yes	\$0	\$0
p. Maximum Mills Based On Index (i * (1 + Index))	39.0228	0.0000		Yes	\$0	\$0
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000		Yes	\$0	\$0
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$355,883	\$8,651,995		Yes	\$0	\$0
s. Millage Rate within Index? (if l > p Then No)	Yes			Yes	\$0	\$0
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0			\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0			\$0	\$0	\$0
IV.			\$9,007,878			

Information Related to Property Tax Relief	\$2,319	4,568	\$22,005
Assessed Value Exclusion per Homestead	\$2,319		
Number of Homestead/Farmstead Properties	254	4,568	
V. Median Assessed Value of Homestead Properties			\$22,005

Act 1 Index (current): 2.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$7,215,188

Amount of Tax Relief for Homestead Exclusions + \$420,592

Total Approx. Tax Revenue: \$7,635,780

Approx. Tax Levy for Tax Rate Calculation: \$8,764,744

Section 672.1 Method Choice:

(a)(2)

Revenue

2

\$7,215,188

\$420,592

\$7,635,780

\$8,764,744

Columbia

Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$420,592	Lowering RE Tax Rate	\$420,592	\$841,184
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$841,184</u>

CODE	Current Real Estate Taxes	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
	Columbia	9,119,874	37.9600	346,190		86.470000%	
	Schuykill	221,716,415	37.9600	8,416,355		86.470000%	
		0		0		0.000000%	
		0		0		0.000000%	
Totals:		230,836,289		8,762,546	420,592 = 8,341,953	86.470000%	7,213,287
6120	Per Capita Taxes, Section 679						Estimated Revenue
							0

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	23,000	23,000
6144	Trailer Taxes	\$0.00	\$0.00	0	0
6145	Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			23,000	23,000

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,310,000	1,310,000
6152	Occupation Taxes - Proportional Rate	218.5	0	785,000	785,000
6153	Real Estate Transfer Taxes	0.50%	0.00%	75,000	75,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			2,170,000	2,170,000
	Total Act 511, Current Taxes				2,193,000
	Act 511 Tax Limit	---	481,731,315	X	5,780,776
			Market Value	Mills	(511 Limit)

ITEM	AMOUNTS
1000	
Instruction	
1100 Regular Programs - Elementary/Secondary	12,095,208
1200 Special Programs - Elementary/Secondary	4,067,815
1300 Vocational Education	594,561
1400 Other Instructional Programs - Elementary/Secondary	193,837
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	16,951,421
2000	
Support Services	
2100 Support Services - Pupil Personnel	873,118
2200 Support Services - Instructional Staff	665,417
2300 Support Services - Administration	1,542,566
2400 Support Services - Pupil Health	582,746
2500 Support Services - Business	348,150
2600 Operation & Maintenance of Plant Services	1,984,910
2700 Student Transportation Services	1,522,212
2800 Support Services - Central	421,040
2900 Other Support Services	15,000
Total 2000 Support Services	7,955,159
3000	
Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	164,280
3300 Community Services	41,815
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	206,095
4000	
Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	8,000
Total 4000 Facilities Acquisition, Construction and Improvement	8,000
Total Estimated Expenditures	25,120,675
5000	
Other Expenditures and Financing Uses	
5100 Debt Service	1,256,329
5200 Interfund Transfers - Out	350,000
5300 Transfers Involving Component Units	0
5500 Special and Extraordinary Items	0
5900 Budgetary Reserve	100,000
Total Other Financing Uses	1,706,329
Total Estimated Expenditures and Other Financing Uses	26,827,004
Appropriation of Prior Year Fund Balance	0
Total Appropriations	26,827,004
Ending Committed, Assigned and Unassigned Fund Balance	3,105,572

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,516,083
200	Personnel Services-Employee Benefits	4,276,375
300	Purchased Professional & Technical Services	106,000
400	Purchased Property Services	33,000
500	Other Purchased Services	773,500
600	Supplies	340,750
700	Property	45,500
800	Other Objects	4,000
	Total Regular Programs - Elementary/Secondary	12,095,208
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,902,220
200	Personnel Services-Employee Benefits	1,250,595
300	Purchased Professional & Technical Services	735,000
400	Purchased Property Services	0
500	Other Purchased Services	157,500
600	Supplies	20,000
700	Property	1,500
800	Other Objects	1,000
	Total Special Programs - Elementary/Secondary	4,067,815
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	594,561
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	594,561
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	60,140
200	Personnel Services-Employee Benefits	17,697
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	0
500	Other Purchased Services	106,000
600	Supplies	8,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	193,837

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	529,268
200	Personnel Services-Employee Benefits	298,200
300	Purchased Professional & Technical Services	20,500
400	Purchased Property Services	3,500
500	Other Purchased Services	6,750
600	Supplies	10,800
700	Property	3,000
800	Other Objects	1,100
	Total Support Services - Pupil Personnel	873,118
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	333,474
200	Personnel Services-Employee Benefits	239,393
300	Purchased Professional & Technical Services	26,000
400	Purchased Property Services	6,000
500	Other Purchased Services	9,500
600	Supplies	48,300
700	Property	2,000
800	Other Objects	750
	Total Support Services - Instructional Staff	665,417
2300	Support Services - Administration	
100	Personnel Services-Salaries	759,518
200	Personnel Services-Employee Benefits	465,098
300	Purchased Professional & Technical Services	206,000
400	Purchased Property Services	17,250
500	Other Purchased Services	49,350
600	Supplies	25,850
700	Property	2,000
800	Other Objects	17,500
	Total Support Services - Administration	1,542,566
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	330,672
200	Personnel Services-Employee Benefits	208,624
300	Purchased Professional & Technical Services	25,200
400	Purchased Property Services	3,500
500	Other Purchased Services	1,750
600	Supplies	11,000
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	582,746

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	15,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	15,000
	Total Support Services	7,955,159
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	76,684
200	Personnel Services-Employee Benefits	12,346
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	18,000
500	Other Purchased Services	35,500
600	Supplies	20,500
700	Property	250
800	Other Objects	1,000
	Total Student Activities	164,280

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	100,000
	Total Budgetary Reserve	100,000
	Total Other Expenditures and Financing Uses	1,706,329
	TOTAL EXPENDITURES	26,827,004

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
General Fund	3,900,000	3,050,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	4,000,000	3,500,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	95,000	95,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
Total Cash and Short-Term Investments	8,395,000	7,045,000

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	8,395,000	7,045,000

LONG-TERM INDEBTEDNESS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	31,100,000	30,090,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	575,000	575,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	31,675,000	30,665,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	2,300,000	2,400,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	2,300,000	2,400,000
TOTAL INDEBTEDNESS	<u>33,975,000</u>	<u>33,065,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: Access Money Available	175,000
0840	Estimated Ending Assigned Fund Balance Explanation: Money to be utilized for future retirement and healthcare cost.	800,000
0850	Estimated Ending Unassigned Fund Balance Explanation: Fund Balance used to support current operations.	2,130,572
Total Ending Fund Balance - Committed, Assigned, and Unassigned		3,105,572
5900	Budgetary Reserve Explanation: Money to be used for unanticipated expenditures.	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		3,205,572
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0