

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2019

President of the Board - Original Signature Required

Date

5/15/19

Secretary of the Board - Original Signature Required

Date

5/15/19

Chief School Administrator - Original Signature Required

Date

05/15/19

Robert Amos

(570)874-8912

Extn :

Contact Person

Telephone

Extension

ramos@northschuylkill.net

Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**


(03/2006)

24 PS 6-687(a)(1)

School District Name : North Schuylkill SD	County : Schuylkill	AUN Number : 129545003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/15/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

200,000  
800,000  
2,100,000

\$3,100,000

12,729,405  
16,793,316  
710,000

\$30,232,721

\$33,332,721

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,163,020
6113 Public Utility Realty Taxes	11,385
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6140 Current Act 5111 Taxes - Flat Rate Assessments	22,000
6150 Current Act 5111 Taxes - Proportional Assessments	2,190,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,490,000
6500 Earnings on Investments	120,000
6700 Revenues from LEA Activities	19,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	18,000
6920 Contributions and Donations from Private Sources	12,000
6940 Tuition from Patrons	80,000
6960 Services Provided Other Local Governmental Units / LEAs	40,000
6990 Refunds and Other Miscellaneous Revenue	35,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$12,729,405</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,196,986
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,325,000
7311 Pupil Transportation Subsidy	1,375,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	550,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,999
7340 State Property Tax Reduction Allocation	419,331
7505 Ready to Learn Block Grant	345,000
7810 State Share of Social Security and Medicare Taxes	625,000
7820 State Share of Retirement Contributions	2,825,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,793,316</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	400,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,000
8517 NCLB, Title IV - 21st Century Schools	34,000

Amount

REVENUE FROM FEDERAL SOURCES	210,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$710,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,232,721

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue	2	Section 672.1 Method Choice: (a)(2)
\$8,165,000		
\$419,331		
\$8,584,331		
\$9,759,299		
Columbia		
Schuylkill		
Total		

2018-19 Data

a. Assessed Value \$9,024,642 \$220,664,475 \$229,689,117

b. Real Estate Mills 41.3400 41.3400 41.3400

I. 2019-20 Data

c. 2017 STEB Market Value \$19,592,129 \$494,078,691 \$513,670,820

d. Assessed Value \$9,119,874 \$221,324,975 \$230,444,849

e. Assessed Value of New Const/ Renov \$0 \$0 \$0

2018-19 Calculations

f. 2018-19 Tax Levy \$373,079 \$9,122,269 \$9,495,348

(a \* b)

2019-20 Calculations

g. Percent of Total Market Value 3.81414% 96.18586% 100.00000%

h. Rebalanced 2018-19 Tax Levy (f Total \* g) \$9,495,348

i. Base Mills Subject to Index 41.3400 41.3400 41.3400

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 87.42000% 87.42000% 87.42000%

k. Tax Levy Needed (Approx. Tax Levy \* g) \$9,759,299

l. 2019-20 Real Estate Tax Rate 42.3400 42.3400 42.3400

(k / d \* 1000)

m. Tax Levy Generated by Mills \$386,135 \$9,370,899 \$9,757,034

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$9,337,703

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$8,163,020

(n \* Est. Pct. Collection)

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue	Section 672.1 Method Choice: (a)(2)
	2	
	\$8,165,000	
	<u>\$419,331</u>	
	\$8,584,331	
	\$9,759,299	
	Columbia	Schuykill
		Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	42.7042	42.7042	42.7042
q. Mills In Excess of Index (if (i > p), (i - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$389,457	\$9,451,506	\$9,840,963
IV. s. Millage Rate within Index? (if 1 > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$2,153.00	\$2,153.00	
Number of Homestead/Farmstead Properties	247	4356	4603
Median Assessed Value of Homestead Properties			\$22,350

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$8,165,000

Amount of Tax Relief for Homestead Exclusions

\$419,331

Total Approx. Tax Revenue:

\$8,584,331

Approx. Tax Levy for Tax Rate Calculation:

\$9,759,299

Columbia

Schuykill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$419,331

Lowering RE Tax Rate

\$0

\$419,331

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$419,331



CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	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
Columbia	9,119,874	42.3400	386,135			87.42000%	
Schuykill	221,324,975	42.3400	9,370,899			87.42000%	
<b>Totals:</b>	<b>230,444,849</b>		<b>9,757,034</b>	<b>419,331</b>	<b>9,337,703</b>	<b>87.42000%</b>	<b>8,163,020</b>

$9,757,034 - 419,331 = 9,337,703$   
 $9,337,703 \times 87.42000\% = 8,163,020$

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	22,000	22,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>22,000</b>	<b>22,000</b>
6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,400,000	1,400,000
6152 Current Act 511 Occupation Taxes	218.5000	0.000	700,000	700,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>2,190,000</b>	<b>2,190,000</b>
<b>Total Act 511, Current Taxes</b>			<b>2,212,000</b>	<b>2,212,000</b>
Act 511 Tax Limit --> 513,670,820 X 12 Mills = 6,164,050 (511 Limit)				

Tax Function	Description	Tax Rate Charged In:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	41.3400	42.3400	2.42%	Yes	3.3%				
	Schuykill	41.3400	42.3400	2.42%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	218.5000	218.5000	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	3.3%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,859,583
1200 Special Programs - Elementary / Secondary	4,984,090
1300 Vocational Education	615,000
1400 Other Instructional Programs - Elementary / Secondary	396,005
<b>Total Instruction</b>	<b>\$18,854,678</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,192,230
2200 Support Services - Instructional Staff	623,630
2300 Support Services - Administration	1,787,300
2400 Support Services - Pupil Health	553,870
2500 Support Services - Business	417,210
2600 Operation and Maintenance of Plant Services	2,336,000
2700 Student Transportation Services	1,838,900
2800 Support Services - Central	527,050
2900 Other Support Services	10,000
<b>Total Support Services</b>	<b>\$9,286,190</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	201,820
3300 Community Services	35,850
<b>Total Operation of Non-Instructional Services</b>	<b>\$237,670</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	5,750
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$5,750</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,655,000
5200 Interfund Transfers - Out	675,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,330,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,714,288</b>