

# Board Update

21 02 01



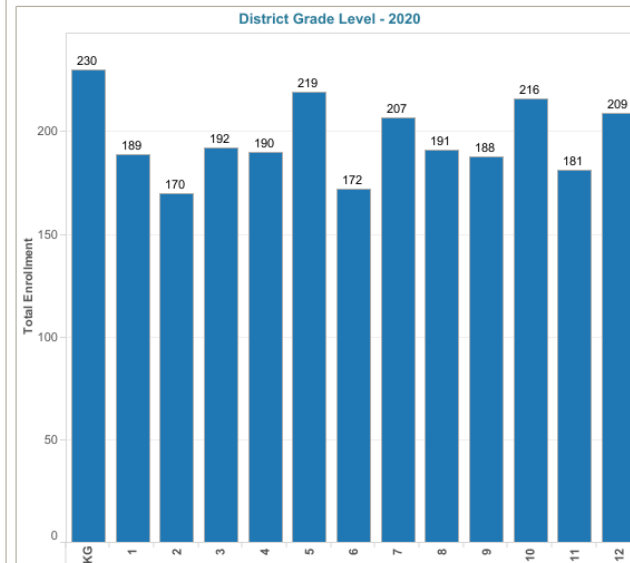
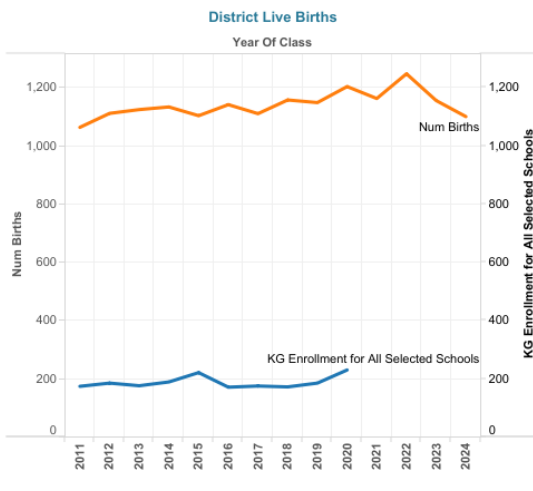
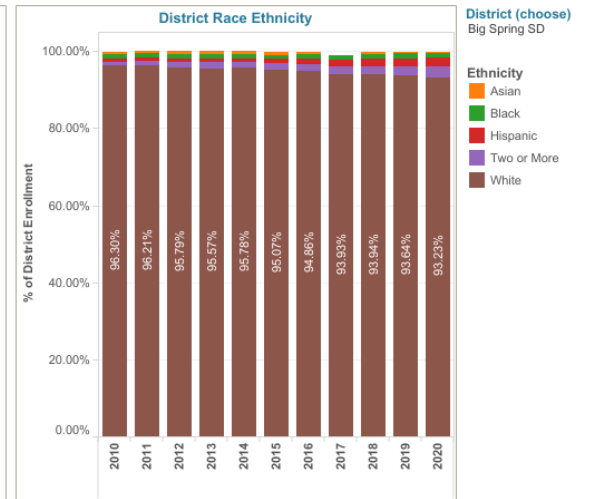
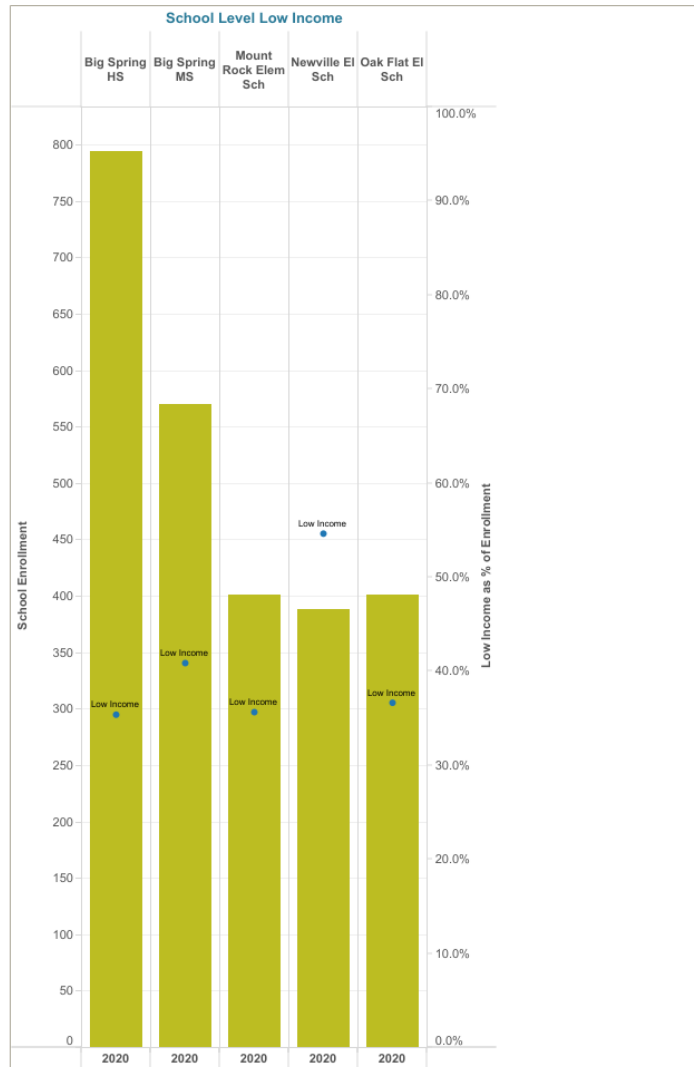
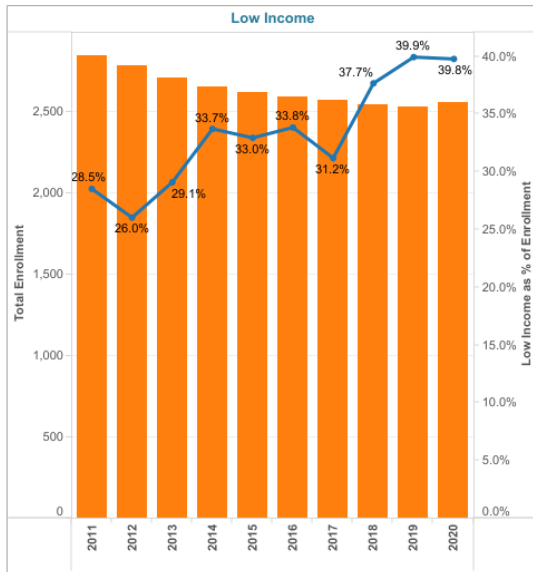


# F5 Enrollment Dashboard

## Enrollment Dashboard

Big Spring SD

Source: PA DOE Enrollment Data



SCT Qtr2 Spend

	Q2	YTD	PYr
	Oct - Dec 20	Jul - Dec 20	Jul - Dec 19
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>4010 · Premiums - Traditional</b>	1,169,253.76	1,757,913.52	1,731,641.10
<b>4310 · Stop Loss - Reimbursements</b>	0.00	2,230.67	0.00
<b>Total Income</b>	<u>1,169,253.76</u>	<u>1,760,144.19</u>	<u>1,731,641.10</u>
<b>Expense</b>			
<b>5020 · Claims - CBC</b>	854,812.98	1,775,093.12	1,621,899.35
<b>5040 · Claims - Rx</b>	230,150.38	343,899.37	0.00
<b>5050 · Claims - Vision</b>	3,633.72	9,943.15	14,215.29
<b>5110 · Admin - BC/BS</b>	37,356.30	37,356.30	0.00
<b>5130 · Admin. - CBC</b>	0.00	50,616.70	74,655.00
<b>5140 · Admin. - Rx</b>	65.00	126.00	0.00
<b>5310 · Stop Loss</b>	45,166.33	89,975.03	77,460.19
<b>5530 · Office Expense</b>	7.78	15.56	14.66
<b>5620 · Benefits Consultant</b>	15,120.00	18,462.00	18,350.00
<b>5650 · Accounting &amp; Auditing</b>	0.00	2,146.39	2,146.39
<b>Total Expense</b>	<u>1,186,312.49</u>	<u>2,327,633.62</u>	<u>1,808,740.88</u>
<b>Net Ordinary Income</b>	-17,058.73	-567,489.43	-77,099.78
<b>Other Income/Expense</b>			
<b>Other Income</b>			
<b>9510 · Interest Income</b>	5,795.88	9,500.20	31,950.42
<b>Total Other Income</b>	<u>5,795.88</u>	<u>9,500.20</u>	<u>31,950.42</u>
<b>Net Other Income</b>	<u>5,795.88</u>	<u>9,500.20</u>	<u>31,950.42</u>
<b>Net Income</b>	<u><b>-11,262.85</b></u>	<u><b>-557,989.23</b></u>	<u><b>-45,149.36</b></u>

# Revenue

Account (s)	17-18	18-19	19-20 Bud	19-20 Act	20-21 Bud	20-21 YTD	% Spend
<b><u>Local</u></b>							
6110 Ad Valorem Taxes	22,576,634	23,530,598	24,109,052	24,869,798	25,581,964	26,505,765	103.6%
6140 Current Local Enabling Taxes-flat Rate Assess	62,748	56,877	63,000	49,944	55,000	15,377	28.0%
6150 Current Local Enabling Taxes-prop Assess	5,823,117	6,133,691	5,600,000	5,785,565	5,015,000	2,781,039	55.5%
6410 Delinquent Ad Valorem Tx	835,559	865,492	825,000	863,906	700,000	557,008	79.6%
6450 Delinquent Local Enabling Taxes - Proportional Asses	7,194	0	0	3,707	3,000	0	
6510 Interest On Investments And Interest-bearing Checki	225,788	410,412	200,000	293,328	25,000	7,848	31.4%
6710 Admissions	48,556	46,597	49,000	43,626	46,377	15,395	33.2%
6730 Student Organization Membership Dues And Fees	16,401	15,760	16,400	8,139	12,814	6,390	49.9%
6740 Fees	4,520	4,285	4,590	4,410	4,000	0	
6830 Revenue From Intermediary Sources - Federal Funds	561,894	575,876	574,656	603,507	571,900	8,165	1.4%
6910 Rentals	24,362	26,753	24,000	31,166	25,000	6,113	24.5%
6940 Tuitions From Patrons	459,201	415,347	462,111	714,364	412,000	158	
6990 Refunds And Other Miscellaneous Revenue	12,335	24,549	12,000	7,245	5,000	1,423	28.5%
	<b>30,658,309</b>	<b>32,106,237</b>	<b>31,939,809</b>	<b>33,278,705</b>	<b>32,457,055</b>	<b>29,904,681</b>	<b>92.1%</b>
<b><u>Commonwealth</u></b>							
7110 Basic Education	9,359,201	9,449,788	10,061,768	10,322,778	10,362,557	4,476,073	43.2%
7160 Tuition For Orphans And Children Placed In Private H	23,674	22,971	28,900	28,322	22,000	0	
7220 Vocational Education	55,675	98,853	55,900	120,294	44,500	34,144	76.7%
7270 Specialized Education Of Exceptional Pupils	1,882,431	1,923,054	1,973,552	1,983,551	1,983,551	892,599	45.0%
7290 Other Program Subsidies	0	394	0	0	0	0	
7310 Transportation (regular And Additional)	1,469,341	1,552,431	1,575,000	1,627,876	1,620,500	727,796	44.9%
7320 Rental And Sinking Fund Payments / Building Reimbu	765,278	641,205	578,022	578,022	504,378	0	
7330 Health Services (medical, Dental, Nurse, Act 25)	50,191	48,163	49,000	48,732	49,000	0	
7340 Unassigned	773,265	770,717	770,685	770,685	772,721	772,721	100.0%
7360 Safe Schools	0	25,000	0	0	0	0	
7500 Extra Grants	401,851	401,851	0	417,525	401,900	401,851	100.0%
7520	0	0	0	0	292,942	40,000	13.7%
7810 State Share Of Social Security And Medicare Taxes	696,438	713,518	782,969	0	0	0	
7820 State Share Of Retirement Contributions	3,135,351	3,239,408	3,478,901	3,395,517	3,494,026	776,667	22.2%
	<b>18,612,696</b>	<b>18,887,353</b>	<b>19,354,697</b>	<b>19,293,302</b>	<b>19,548,075</b>	<b>8,121,851</b>	<b>41.5%</b>
<b><u>Federal</u></b>							
8510 IDEA	533,775	608,416	603,813	604,227	589,000	217,722	37.0%
8740 CARES Funding	0	0	0	16,226	386,952	363,223	93.9%
	<b>533,775</b>	<b>608,416</b>	<b>603,813</b>	<b>620,453</b>	<b>975,952</b>	<b>580,945</b>	<b>59.5%</b>
<b>Total Revenue</b>	<b>49,804,780</b>	<b>51,602,006</b>	<b>51,898,319</b>	<b>53,192,460</b>	<b>52,981,082</b>	<b>38,607,477</b>	<b>72.9%</b>

# Expenditures by Function

Account (s)	17-18	18-19	19-20 Bud	19-20 Act	20-21 Bud	20-21 YTD	% Spend
<b>1000 Instruction</b>							
1100 Regular Programs - Elem/Sec	18,831,517	19,824,081	20,581,179	20,477,263	21,294,387	10,572,595	49.6%
1200 Special Programs - Elem/sec	8,434,894	9,019,045	9,392,026	10,237,981	9,545,554	4,449,972	46.6%
1300 Vocational Education	589,580	641,342	757,500	689,350	898,000	627,707	69.9%
1400 Other Instructional Programs- Elem/	125,381	78,687	74,725	103,584	112,600	19,766	17.6%
1500 Nonpublic School Programs	936	2,964	3,000	3,079	0	0	
1700 Community/jr College Ed Prog	3,439	0	1,250	0	500	0	0.0%
<b>1000 Function (E) Sub Total</b>	<b>27,985,747</b>	<b>29,566,119</b>	<b>30,809,680</b>	<b>31,511,257</b>	<b>31,851,041</b>	<b>15,670,040</b>	<b>49.2%</b>
<b>2000 Support Services</b>							
2100 Support Svcs-pupil Personnel	1,524,912	1,701,132	1,712,893	1,830,636	1,889,228	975,426	51.6%
2200 Support Services-instruc Staff	1,447,386	1,484,486	1,558,920	1,563,217	1,579,202	827,770	52.4%
2300 Support Services-admin	2,589,447	2,747,652	2,885,211	2,838,622	2,961,952	1,587,618	53.6%
2400 Support Services-pupil Health	495,679	540,931	559,792	551,487	720,696	410,660	57.0%
2500 Support Services-business	384,107	394,699	435,655	438,895	448,074	232,854	52.0%
2600 Operation & Maint Plant Svcs	3,908,781	4,163,374	4,411,127	4,110,464	4,779,608	2,349,586	49.2%
2700 Student Transportation Service	2,464,050	2,519,368	2,592,304	2,468,621	2,612,617	924,792	35.4%
2800 Support Services - Central	935,549	1,017,795	1,083,199	1,130,796	1,102,337	562,008	51.0%
2900 Other Support Services	27,523	27,760	28,000	27,829	28,000	0	0.0%
<b>2000 Function (E) Sub Total</b>	<b>13,777,434</b>	<b>14,597,197</b>	<b>15,267,101</b>	<b>14,960,567</b>	<b>16,121,714</b>	<b>7,870,714</b>	<b>48.8%</b>
<b>3000 Oper Of Noninstructional Svcs</b>							
3200 Student Activities	906,772	963,799	1,113,570	1,010,291	1,111,285	463,426	41.7%
3300 Community Services	26,427	26,426	28,734	23,559	28,986	4,211	14.5%
<b>3000 Function (E) Sub Total</b>	<b>933,199</b>	<b>990,225</b>	<b>1,142,304</b>	<b>1,033,850</b>	<b>1,140,271</b>	<b>467,637</b>	<b>41.0%</b>
<b>5000 Other Expenditures And Financing Uses</b>							
5100 Other Expenditures And Financing U	4,436,794	4,678,405	4,716,150	3,564,813	4,865,560	527,232	10.8%
5200 Fund Transfers	1,559,302	577,099	320,000	2,264,227	78,000	0	0.0%
5900 Budgetary Reserve	0	0	99,500	0	99,500	2,500	2.5%
<b>5000 Sub Total</b>	<b>5,996,096</b>	<b>5,255,504</b>	<b>5,135,650</b>	<b>5,829,040</b>	<b>5,043,060</b>	<b>529,732</b>	<b>10.5%</b>
<b>Total Spend</b>	<b>48,692,476</b>	<b>50,409,045</b>	<b>52,354,735</b>	<b>53,334,714</b>	<b>54,156,086</b>	<b>24,538,123</b>	<b>45.3%</b>

# Expenditure by Object

Account (s)	17-18	18-19	19-20 Bud	19-20 Act	20-21 Bud	20-21 YTD	% Spend
<b>100 Personnel Services - Salaries</b>							
110 Official / Administrative	1,466,483	1,519,960	1,546,347	1,483,185	1,495,243	917,531	61.4%
120 Professional - Educational	14,058,620	14,514,235	15,138,977	14,876,269	15,136,060	6,855,988	45.3%
130 Professional - Other	254,684	258,048	270,982	257,367	251,847	111,100	44.1%
140 Technical	75,452	77,088	79,772	81,047	84,088	46,305	55.1%
150 Office / Clerical	920,201	922,476	1,008,090	1,001,346	1,057,389	580,945	54.9%
160 Crafts And Trades	235,990	227,787	247,931	247,553	268,859	149,120	55.5%
170 Operative	1,017,598	1,088,140	1,235,240	1,141,220	1,223,386	633,761	51.8%
180 Service Work And Laborer	47,411	52,382	54,556	38,627	0	3,619	
190 Instructional Assistant	972,987	960,770	971,319	931,255	957,300	374,405	39.1%
<b>100 Object (E) Sub Total</b>	<b>19,049,426</b>	<b>19,620,886</b>	<b>20,553,214</b>	<b>20,057,869</b>	<b>20,474,172</b>	<b>9,672,774</b>	<b>47.2%</b>
<b>200 Personal Services - Employee Benefits</b>							
210 Group Insurance	41,064	41,526	41,494	41,130	41,276	20,429	49.5%
220 Social Security Contributions	1,399,303	1,449,839	1,565,937	1,479,038	1,566,274	707,264	45.2%
230 Retirement Contributions	6,103,687	6,453,858	6,957,802	6,811,173	6,961,218	3,276,314	47.1%
240 Tuition Reimbursement	139,810	102,195	145,000	141,581	120,000	117,213	97.7%
250 Unemployment Compensation	8,776	3,695	9,000	6,773	12,000	21,017	175.1%
260 Workers' Compensation	80,871	96,032	75,000	64,265	76,100	74,781	98.3%
270 Health Benefits	2,536,629	2,749,246	3,098,048	3,151,071	3,306,091	1,682,355	50.9%
280 OPEB	18,564	15,243	16,956	19,712	16,695	9,946	59.6%
290 Other Employee Benefits	351,237	394,049	474,150	715,292	809,310	103,247	12.8%
<b>200 Object (E) Sub Total</b>	<b>10,679,941</b>	<b>11,305,683</b>	<b>12,383,387</b>	<b>12,430,035</b>	<b>12,908,964</b>	<b>6,012,566</b>	<b>46.6%</b>
<b>300 Purchased Professional And Technical Services</b>							
310 Official / Administrative Services	89,932	111,204	86,500	156,453	97,350	57,583	59.2%
320 Professional - Educational Service	1,241,348	1,567,705	1,499,813	2,142,389	1,713,652	660,097	38.5%
330 Other Professional Services	530,186	547,187	1,016,551	950,783	1,018,065	440,343	43.3%
340 Technical Services	687,968	736,952	781,713	793,661	807,732	386,844	47.9%
350 Security / Safety Services	65,536	62,849	124,000	142,381	217,602	54,827	25.2%
360 Employee Training & Development	84,480	69,952	115,455	105,144	85,341	10,827	12.7%
390 Other Purchased Professional And	964	964	0	964	0	3,500	
<b>300 Object (E) Sub Total</b>	<b>2,700,414</b>	<b>3,096,813</b>	<b>3,624,032</b>	<b>4,291,775</b>	<b>3,939,742</b>	<b>1,614,021</b>	<b>41.0%</b>
<b>400 Purchased Property Services</b>							
410 Cleaning Services	72,844	88,632	96,000	75,349	89,900	51,345	57.1%
420 Utility Services	62,018	66,165	72,000	42,132	72,000	16,982	23.6%
430 Repairs And Maintenance Service	278,159	348,984	374,284	427,582	357,813	381,062	106.5%
440 Rentals	156,978	248,840	163,100	185,518	186,278	154,247	82.8%
450 Construction Services	0	0	0	0	31,000	4,875	15.7%
460 Extermination Services	6,776	6,035	6,800	6,906	6,800	4,112	60.5%
<b>400 Object (E) Sub Total</b>	<b>576,775</b>	<b>758,656</b>	<b>712,184</b>	<b>737,487</b>	<b>743,791</b>	<b>612,623</b>	<b>82.4%</b>

# Expenditure by Object (2)

Account (s)	17-18	18-19	19-20 Bud	19-20 Act	20-21 Bud	20-21 YTD	% Spend
<b>500 Other Purchased Services</b>							
510 Student Transportation Services	2,410,731	2,502,480	2,516,145	2,436,965	2,670,083	866,939	32.5%
520 Insurance - General	122,141	93,868	97,070	103,069	95,293	17,855	18.7%
530 Communications	81,273	90,267	92,903	106,470	103,638	69,105	66.7%
540 Advertising and Public Relations	7,720	3,101	6,500	1,334	4,500	828	18.4%
550 Printing And Binding	14,023	18,251	19,200	15,788	20,050	15,202	75.8%
560 Tuition	4,250,989	4,553,437	3,986,000	4,858,291	4,565,421	3,270,383	71.6%
580 Travel/Mileage	71,228	61,390	54,611	68,673	35,828	792	2.2%
590 Miscellaneous Purchased Service:	32,880	28,965	28,000	28,598	28,000	0	0.0%
<b>500 Object (E) Sub Total</b>	<b>6,990,985</b>	<b>7,351,759</b>	<b>6,800,429</b>	<b>7,619,188</b>	<b>7,522,813</b>	<b>4,241,104</b>	<b>56.4%</b>
<b>600 Supplies</b>							
610 General Supplies	600,513	730,721	711,471	604,345	949,438	468,227	49.3%
620 Energy	909,309	923,456	976,200	736,239	950,900	401,938	42.3%
630 Food	23,140	25,074	25,490	19,183	22,180	6,726	30.3%
640 Books And Periodicals	47,377	73,904	114,345	68,251	182,060	26,664	14.6%
650 Tech Supplies & Fees	388,419	491,079	563,285	571,801	724,897	525,544	72.5%
<b>600 Object (E) Sub Total</b>	<b>1,968,758</b>	<b>2,244,234</b>	<b>2,390,791</b>	<b>1,999,819</b>	<b>2,829,475</b>	<b>1,429,099</b>	<b>50.5%</b>
<b>700 Property</b>							
750 Equipment - Original And Additio	490,715	65,721	86,500	65,993	190,400	161,239	84.7%
760 Equipment - Replacement	168,820	657,589	556,281	212,255	407,854	237,798	58.3%
780 Infrastructure Assets	6,637	0	32,500	0	12,500	1,693	13.5%
<b>700 Object (E) Sub Total</b>	<b>666,172</b>	<b>723,310</b>	<b>675,281</b>	<b>278,248</b>	<b>610,754</b>	<b>400,730</b>	<b>65.6%</b>
<b>800 Other Objects</b>							
810 Dues And Fees	62,509	59,119	75,667	87,411	77,115	22,099	28.7%
830 Interest	989,454	1,345,285	1,313,700	1,051,532	1,380,560	525,672	38.1%
840 Contingency	0	0	99,500	0	99,500	2,500	2.5%
880 Refunds Of Prior Years' Receipts	0	0	0	3,281	0	0	
890 Miscellaneous Expenditures	3,740	(3,799)	6,550	3,842	6,200	4,935	79.6%
<b>800 Object (E) Sub Total</b>	<b>1,055,703</b>	<b>1,400,605</b>	<b>1,495,417</b>	<b>1,146,066</b>	<b>1,563,375</b>	<b>555,206</b>	<b>35.5%</b>
<b>900 Other Uses Of Funds</b>							
910 Redemption Of Principal	3,445,000	3,330,000	3,400,000	2,510,000	3,485,000	0	0.0%
930 Fund Transfers	1,559,302	577,099	320,000	2,264,227	78,000	0	0.0%
<b>900 Sub Total</b>	<b>5,004,302</b>	<b>3,907,099</b>	<b>3,720,000</b>	<b>4,774,227</b>	<b>3,563,000</b>	<b>0</b>	<b>0.0%</b>
<b>Report Totals</b>	<b>48,692,476</b>	<b>50,409,045</b>	<b>52,354,735</b>	<b>53,334,714</b>	<b>54,156,086</b>	<b>24,538,123</b>	<b>45.3%</b>

# TC Resolution

## ESTABLISHMENT OF COMPENSATION OF TAX COLLECTOR

The compensation to be paid by the School District for the collection of real estate and individual taxes levied by the School District hereafter elected or appointed is hereby established:

### **A. Preparation of Bills**

1. The District retains a commercial printer to prepare and mail the initial tax bills provided by the County.
2. If the District asks the Tax Collectors (TC) to prepare select bills for mailing, either regular or interim; the TC will be compensated according per ~~Enclosure 1~~ table at E.2.
3. At the time of printing, each TC will receive one complete ~~hard copy of the duplicate copy of the duplicate in PDF form~~; TCs may receive a hard copy but must request prior to bill printing.
4. It is the TC's responsibility to prepare and mail real estate reminders as required by law. The District will also provide the one reminder notice (for real estate only), as required by law.
5. All mailing of bills or reminders will be done at the District office via its postal metering device. District will provide the envelopes for TC use. ~~A receipt document showing the number of pieces must be co-signed with the District receptionist at the time of delivery.~~



# TC Resolution 2

## B. Tax Collection and Reporting Procedures

1. Routine Collection. In addition to the DCED Act 169 report, TCs ~~are also~~ **may also** **be** required to submit the Big Spring Tax Collection report that includes a by-bill listing of collections. When preparing reports, TC should deposit checks promptly and wait for a minimum of 3 business days to ensure the check clears before including on a report. If the due date for any taxes shall fall on a holiday, then the due date shall be the next business day for the school. TC may hold non-local bank payments for an extra week or until the check clears. Any collections received on Saturday or Sunday shall be deemed received on the following Monday.

2. All taxes collected by TC during discount period shall be paid over to the School District weekly by Thursday of the week following collection.

3. Taxes collected during face period shall be paid over biweekly (every 2 weeks).

4. Taxes collected during penalty period shall be paid over biweekly through the third week in November. After that and until end of the year they will be paid over by Thursday of the week following collection.

5. Reminders. As part of the collection process, TC will send out one reminder to those accounts not paid within four months of the initial notification. This reminder should be mailed prior to December 1st of each year. The District will provide the notice and envelopes to the TC and mailing is to be done via the District postage.

6. Close out procedures. All closeout reports are due by January ~~15~~ **12th as the District must report to County NLT January 15<sup>th</sup>**. The District has a series of forms that are the closeout process and includes a list of your credit disallowed, deletes, taxes not turned in at closeout and taxes not collected. These are required as part of the closeout process to account for all tax deposits. It is the TC responsibility to reconcile these reports as part of the tax collection process.

7. Tax Collection Software. The District provides ~~the GSS tax~~ accounting software at no charge to the TC. For efficiency in reporting and to reduce the cost of conversion or manual

# TC Resolution 3

## E. Establishment of Tax Collector Compensation.

The compensation to be paid by the BigSpring School District for the services of tax collectors collecting real estate and individual personal taxes levied by the said School District hereafter elected or appointed is hereby established for as follows:

1. Each tax collector will receive a base stipend payable on July 1 to cover the cost of initial tax collection operation for the year; the amount will increase based on total number of bills contained in the initial July 1 duplicate. If the TC has less than 1,000 bills they receive ~~\$1,000~~ \$1,100 stipend; from 1000-1999, they receive ~~\$1,800~~ \$1,900 and 2,000 or more is paid ~~\$2,500~~ \$2,600.

2. In addition to the stipend, each TC will also be paid per bill as follows:

<u>Action</u>	<u>Paid</u>
<i>To send out a tax bill or real estate reminder</i>	\$1.00
<i>Collection of a non-installment real estate bill of greater than \$0 using District <del>GSS</del> software</i>	\$4.15
<i>Collection of a non-installment real estate bill of greater than \$0 without District software</i>	\$4.00
<i>Collection of real estate installment payment greater than \$0 using District <del>GSS</del> software</i>	\$1.50



Questions