

BOARD OF SCHOOL DIRECTORS
BUDGET WORKSHOP
May 9, 2022 6:30 PM



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1. Revenue & Budget Updates – *Page 1-2 & Attachment A*
 2. Fund Transfer Motion – *Attachment B*
 3. Fund Balance Commitment – *Attachment C*
 4. Food Service Contract Renewal – *Attachment D*
 5. Budget Motions – *Attachment E*

FINANCIAL INFORMATION

Revenue Sources

Acct	Description	2018/19 Actual	2019/20 Actual	2020/21 Actual	2021/22 Budget	Projected 2021/22	2022/23 Budget	Budget Difference	%
LOCAL REVENUE									
6111	Current RE Tax	\$67,844,533	\$70,814,939	\$72,915,956	\$74,646,283	\$74,715,204	\$74,915,204	268,921	0.36%
	Current RE Tax Increase						\$2,482,716	2,482,716	
6112	Interim RE Tax	813,190	316,249	363,605	300,000	524,316	300,000	0	0.00%
6113	Public Utility Realty	77,607	74,299	78,632	80,000	82,933	85,000	5,000	6.25%
6151	Earned Income Tax	9,168,123	9,069,094	10,495,995	9,600,000	9,992,571	10,000,000	400,000	4.17%
6153	RE Transfer Tax	1,462,957	2,050,969	2,970,200	1,725,000	2,161,471	2,100,000	375,000	21.74%
6411	Delinquent RE Tax	988,128	864,794	1,137,170	1,025,000	1,081,667	1,090,000	65,000	6.34%
6510	Interest on Investments	838,274	582,813	11,590	10,000	38,495	70,000	60,000	600.00%
6710	Admissions	22,757	31,309	-	30,000	25,929	30,000	0	0.00%
6740	Student Activity Fees	2,998	105	-	-	-	-	0	0.00%
6790	Student Oblig./Lost Bk	2,779	869	2,222	-	-	-	0	0.00%
6791	Student Fees	91,407	112,315	26,485	95,000	108,323	110,000	15,000	15.79%
6831	IDEA	902,268	918,382	956,367	957,335	1,170,478	944,912	(12,423)	-1.30%
6832	Title III	31,989	25,938	24,347	27,326	23,669	23,669	(3,657)	-13.38%
6837	Cares Pass Thru IU	-	-	425,827	-	-	-	0	0.00%
6839	Fed Rev-Intermed Source	-	-	10,000	-	-	-	0	0.00%
6910	Rental Income	125,133	95,020	45,107	150,000	98,134	135,000	(15,000)	-10.00%
6920	Private Donations/Contrib	-	200	-	-	-	-	0	0.00%
6941	Reg. Day School Tuit.	-	-	7,586	-	-	-	0	0.00%
6942	Summer School Tuit.	1,790	19,180	5,067	17,900	8,820	17,900	0	0.00%
6944	Other Tuition	117,515	215,517	152,011	75,000	176,112	180,000	105,000	140.00%
6980	Community Service Rev	-	129,831	136,638	134,837	134,837	137,988	3,151	2.34%
6981	HS WELL Program	1,200	1,400	-	1,500	2,300	2,000	500	33.33%
6990	Miscellaneous Rev.	11,056	2,421	6,047	5,000	6,311	5,000	0	0.00%
6991	Refund of Prior Yr Exp.	-	0	-	5,000	-	5,000	0	0.00%
	Total Local	\$82,503,703	\$85,325,647	\$89,770,851	\$88,885,181	\$90,351,570	\$92,634,389	3,749,208	4.44%
	% of Total	79.89%	80.03%	80.10%	80.30%	80.21%	80.88%		
STATE REVENUE									
7110	Basic. Inst. Subsidy	\$2,711,305	\$2,847,267	\$2,849,262	\$2,849,267	\$2,906,247	\$2,964,372	115,105	4.04%
7140	Charter School Subsidy	-	-	-	-	-	-	0	0.00%
7160	Tuit. Child. Priv. Home	85,334	46,953	46,766	50,000	50,000	50,000	0	0.00%
7271	Special Ed. Subsidy	1,974,013	1,995,408	2,119,606	2,099,290	2,161,998	2,205,238	105,948	5.05%
7310	Transportation Sub.	1,113,149	1,089,448	812,754	822,900	825,000	850,000	27,100	3.29%
7320	Rent. & Sinking Fund	65,483	72,375	57,423	65,000	58,669	59,000	(6,000)	-9.23%
7330	Health Svcs.	106,074	107,932	109,393	110,000	111,308	112,000	2,000	1.82%
7340	Property Tax Relief	3,208,960	3,298,379	3,258,627	3,382,023	3,382,023	3,075,423	(306,600)	-9.07%
7360	Safe Schools	85,000	-	45,000	-	-	-	0	0.00%
7500	Ex. Grant & St. Source	-	-	1,000	-	-	-	0	0.00%
7501	PA Ready to Learn Grant	157,053	157,053	157,053	157,053	157,053	157,053	0	0.00%
7504	Dual Enrollment	-	-	-	-	-	-	0	0.00%
7810	St. Share-S.S. Taxes	1,974,746	1,782,761	2,093,560	2,114,362	2,135,431	2,195,000	80,638	3.81%
7820	St. Share-Retire cont	8,639,762	9,022,795	9,247,430	9,656,969	9,432,378	9,725,000	68,031	0.70%
7920	Technology Grant	-	34,724	-	-	-	-	0	0.00%
	Total State	\$20,120,879	\$20,455,095	\$20,797,873	\$21,306,864	\$21,220,107	\$21,393,086	86,222	0.42%
	% of Total	19.48%	19.18%	18.56%	19.25%	18.84%	18.68%		
FEDERAL RESOURCES									
8514	Title I	\$366,405	\$311,688	\$264,152	\$264,152	\$262,315	\$262,315	(1,837)	-0.70%
8515	Title II Part A	103,209	96,109	98,924	98,924	100,726	100,726	1,802	1.82%
8515	Title II Part D	-	-	-	-	-	-	0	0.00%
8516	Title III	-	-	-	-	-	-	0	0.00%
8517	Title IV	25,198	27,768	23,806	23,806	20,054	20,054	(3,752)	-15.76%
8518	Title V	-	-	-	-	-	-	0	0.00%
8690	Other Restricted Grants	500	-	-	10,000	-	-	(10,000)	-100.00%
8708	ARRA SFSF	-	-	-	-	-	-	0	0.00%
8709	ARRA Ed Jobs	-	-	-	-	-	-	0	0.00%
8741	Cares - ESSER	-	-	402,743	-	154,896	-	0	0.00%
8742	Cares - GEER	-	-	59,610	-	-	-	0	0.00%
8743	Cares - ESSER II	-	-	552,139	-	433,144	-	0	0.00%
8749	Other Cares-PCCD	-	292,706	-	-	-	-	0	0.00%
8810	Access Funding	92,786	102,585	88,475	90,000	85,000	90,000	0	0.00%
8820	Access Funding	6,964	8,304	15,640	5,000	15,800	16,000	11,000	220.00%
	Total Federal	\$595,062	\$839,160	\$1,505,489	\$491,882	\$1,071,935	\$489,095	(2,787)	-0.48%
	% of Total	0.58%	0.79%	1.34%	0.44%	0.95%	0.43%		
OTHER SOURCES									
9400	Sale Fixed Assets	46,469	1,047	191	12,000	3,775	12,000	0	0.00%
	Total Other Sources	46,469	1,047	191	12,000	3,775	12,000	-	0.00%
	% of Total	0.04%	0.00%	0.00%	0.01%	0.00%	0.01%	0.00%	
	Total Revenue	\$103,266,113	\$106,620,949	\$112,074,404	\$110,695,927	\$112,647,387	\$114,528,570	3,832,643	3.63%

**Wissahickon School District
Tax Scenarios**

School District Tax Scenario

Percentage Increase		<u>0.00</u>	<u>3.37</u>
School Millage Rate	21.72	21.72	22.45
Median House Assessed Value	\$209,820.00		
Median House School Tax Bill	\$4,557.29	\$4,557.29	\$4,710.87
Median House School Tax Increase Without Homestead Exclusion			\$153.58
Projected increase in Property Tax Relief per Homestead			<u>\$58.24</u>
Median House School Tax Increase With Homestead Exclusion			\$95.34

Library Tax Scenario

Percentage Increase		<u>0.00</u>	<u>3.50</u>
Library Millage Rate	0.319	0.319	0.330
Median House Assessed Value	\$209,820.00		
Median House Library Tax Bill	\$66.93	\$66.93	\$69.28
Median House Library Tax Increase		\$0.00	\$2.34

TRANSFER TO CAPITAL RESERVE

Recommendation: Transfer to Capital Reserve Fund - \$3,900,000

Background: Included in the Budget (Account 5230) is \$1,940,714 which was created by the Board as part of the budget process to fund future Capital Projects or eventually be converted to Debt. In addition, primarily because of positive news during the 2021-2022 school year, we are proposing the transfer of an additional \$1,959,286 for a total transfer to Capital Reserve of \$3,900,000.

WISSAHICKON SCHOOL DISTRICT

FUND BALANCE COMMITMENT

One requirement of GASB Statement #54 is that school boards commit their fund balance prior to the end of the fiscal year. The statement does not require that the amount be defined, but rather requires that the items be committed. In our June 30, 2021 financial statement, the District reflected commitments of fund balance for the following items:

General Fund:

- Compensated Absences \$2,254,960
- Future Maintenance & Improvements \$6,444,387
- Special Education \$ 750,000

Capital Projects Fund:

- Capital Projects \$18,262,852

We request that the Board approve the commitment of fund balance for the components listed above and that they agree that the amount of these commitments will be defined during the audit. We estimate that the amounts for June 30, 2022 will be as follows:

General Fund:

- Compensated Absences \$2,300,060
- Future Maintenance & Improvements \$8,771,379
- Special Education \$ 750,000

Capital Projects Fund:

- Capital Projects \$17,531,620

SNP Cost Reimbursable Projected Operating Costs

SFA : Wissahickon School District
FSMC: The Nutrition Group

Contract Begin Date **07/01/2022**
 Contract End Date **06/30/2023**
 Days of Service **172**

Section 1 - Actual "In-School" Revenue

To be completed by SFA (include SSO Reimbursements, if applicable)

<u>BREAKFASTS:</u>	<u>MEALS</u>	<u>RATES</u>	<u>REVENUE</u>
Elementary Paid	21,177	\$ 1.35	\$ 28,588.95
Elementary Tiered Paid			\$ 0.00
Elementary Reduced Price	1,267	\$ 0.30	\$ 380.10
Middle Paid	1,448	\$ 1.35	\$ 1,954.80
Middle Tiered Paid			\$ 0.00
Middle Reduced Price	181	\$ 0.30	\$ 54.30
Secondary Paid	1,267	\$ 1.35	\$ 1,710.45
Secondary Tiered Paid			\$ 0.00
Secondary Reduced Price	181	\$ 0.30	\$ 54.30
Adult Paid			\$ 0.00
A la Carte Sales			\$ 0.00
Subtotal Breakfasts	25,521		\$ 32,742.90
<u>LUNCHES:</u>			
Elementary Paid	106,640	\$ 2.65	\$ 282,596.00
Elementary Tiered Paid			\$ 0.00
Elementary Reduced Price	4,644	\$ 0.40	\$ 1,857.60
Middle Paid	37,496	\$ 3.00	\$ 112,488.00
Middle Tiered Paid			\$ 0.00
Middle Reduced Price	2,924	\$ 0.40	\$ 1,169.60
Secondary Paid	24,424	\$ 3.00	\$ 73,272.00
Secondary Tiered Paid			\$ 0.00
Secondary Reduced Price	1,720	\$ 0.40	\$ 688.00
Adult Paid	18,232	\$ 1.00	\$ 18,232.00
A la Carte Sales	536,984	\$ 1.00	\$ 536,984.00
Subtotal Lunches	177,848		\$ 1,027,287.20
<u>SNACKS/SUPPLEMENTS:</u>			
Paid			\$ 0.00
Reduced Price			\$ 0.00
Adult Paid			\$ 0.00
A la Carte Sales			\$ 0.00
Subtotal Snacks/Supplements	0		\$ 0.00
<u>OTHER:</u>			
Special Milk			\$ 0.00
Vending Machine Sales			\$ 0.00
Subtotal Other			\$ 0.00
Total "In-School" Revenue	203,369		\$ 1,060,030.10

SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School District

Contract Begin Date: 07/01/2022

Section 2 - Federal Reimbursements			
To be completed by SFA (include SSO Reimbursements, if applicable)			
<u>BREAKFASTS:</u>	<u>MEALS</u>	<u>RATES</u>	<u>Reimbursements</u>
Free	21,358	\$ 1.97	\$ 42,075.26
Free, Severe Need	10,679	\$ 2.35	\$ 25,095.65
Reduced	1,267	\$ 1.67	\$ 2,115.89
Reduced, Severe Need	362	\$ 2.05	\$ 742.10
Paid	23,892	\$ 0.33	\$ 7,884.36
Subtotal Breakfasts	57,558		\$ 77,913.26
<u>HIGH RATE LUNCHES:</u>			
Free		\$ 3.68	\$ 0.00
Reduced		\$ 3.28	\$ 0.00
Paid		\$ 0.37	\$ 0.00
Subtotal High Rate Lunches	0		\$ 0.00
<u>LOW RATE LUNCHES:</u>			
Free	99,588	\$ 3.66	\$ 364,492.08
Reduced	9,288	\$ 3.26	\$ 30,278.88
Paid	168,560	\$ 0.35	\$ 58,996.00
Subtotal Low Rate Lunches	277,436		\$ 453,766.96
<u>SNACKS/SUPPLEMENTS:</u>			
Free		\$ 1.00	\$ 0.00
Reduced		\$ 0.50	\$ 0.00
Paid		\$ 0.09	\$ 0.00
Subtotal Snacks/Supplements	0		\$ 0.00
<u>SPECIAL MILK:</u>			
Paid		\$ 0.22	\$ 0.00
<u>Performance Based Reimbursement (if certified):</u>			
Lunches	277,436	\$ 0.07	\$ 19,420.52
Total Federal Reimbursement	334,994		\$ 551,100.74

SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School DistrictContract Begin Date: 07/01/2022

Section 3 - State Reimbursements

To be completed by SFA (include SSO Reimbursements, if applicable)

<u>BREAKFASTS:</u>	<u>MEALS</u>	<u>RATES</u>	<u>Reimbursements</u>
Free	21,358	\$ 0.10	\$ 2,135.80
Free, Severe Need	10,679	\$ 0.10	\$ 1,067.90
Reduced	1,267	\$ 0.10	\$ 126.70
Reduced, Severe Need	362	\$ 0.10	\$ 36.20
Paid	23,892	\$ 0.10	\$ 2,389.20
Subtotal Breakfasts	57,558		\$ 5,755.80
<u>LUNCHES:</u>			
Free	99,588	\$ 0.10	\$ 9,958.80
Reduced	9,288	\$ 0.10	\$ 928.80
Paid	168,560	\$ 0.10	\$ 16,856.00
Additional amount for Lunch if Breakfast participation <=20%	277,436	\$ 0.02	\$ 5,548.72
Additional amount for Lunch if Breakfast participation >20%		\$ 0.04	\$ 0.00
Subtotal Lunches	277,436		\$ 33,292.32
Total State Reimbursement	334,994		\$ 39,048.12
<u>Section 4 - Other Income</u>			
To be completed by SFA			
Other Income: Internal Catering (Special Functions)			\$ 10,148.00
Other Income: External Catering (To Outside Organizations)			
Other Income: Sponsor-to-Sponsor Agreements (Sold to other Sponsors of Child Nutrition Programs)			
Interest Income			\$ 6,972.00
Total Other Income			\$ 17,120.00
<u>Revenue Summary</u>			
Total "In-School Revenue"			\$ 1,060,030.10
Total All Reimbursements			\$ 590,148.86
Total Other Income			\$ 17,120.00
Total Revenue			\$ 1,667,298.96
Commodity Usage @	\$ 0.2600	277,436	-\$ 72,133.36

SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School District

Contract Begin Date: 07/01/2022

Section 5 - Meal Equivalents

A la Carte Meal Equivalents

<table border="0" style="width: 100%;"> <tr> <td>Federal reimb. - free, high lunch</td> <td></td> </tr> <tr> <td>Federal reimb. - free, low lunch</td> <td style="text-align: right;">\$ 3.6600</td> </tr> <tr> <td>Performance Based reimb.</td> <td style="text-align: right;">\$ 0.0700</td> </tr> <tr> <td>State reimb. - free, lunch</td> <td style="text-align: right;">\$ 0.1000</td> </tr> <tr> <td>Commodity Usage</td> <td style="text-align: right;">\$ 0.2600</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">\$ 4.0900</td> </tr> </table>	Federal reimb. - free, high lunch		Federal reimb. - free, low lunch	\$ 3.6600	Performance Based reimb.	\$ 0.0700	State reimb. - free, lunch	\$ 0.1000	Commodity Usage	\$ 0.2600	Total	\$ 4.0900	<table border="0" style="width: 100%;"> <tr> <td>A la carte revenue</td> <td style="text-align: right;">\$ 536,984.00</td> </tr> <tr> <td>Adult meal revenue</td> <td style="text-align: right;">\$ 18,232.00</td> </tr> <tr> <td>Vending Sales</td> <td style="text-align: right;">\$ 0.00</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">\$ 555,216.00</td> </tr> <tr> <td>Meal Equivalents</td> <td style="text-align: right;">135,750</td> </tr> <tr> <td>Reimbursable Meals</td> <td style="text-align: right;">334,994</td> </tr> <tr> <td>Total Meals</td> <td style="text-align: right;">470,744</td> </tr> </table>	A la carte revenue	\$ 536,984.00	Adult meal revenue	\$ 18,232.00	Vending Sales	\$ 0.00		\$ 555,216.00	Meal Equivalents	135,750	Reimbursable Meals	334,994	Total Meals	470,744
Federal reimb. - free, high lunch																											
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Meal Equivalents	135,750																										
Reimbursable Meals	334,994																										
Total Meals	470,744																										

Section 6 - SFA Costs

To be completed by SFA (if applicable)

EXPENSES:

Direct Labor and Benefits

- SFA Labor Costs (must equal to grand total on Attachment 6)
- SFA Fringe Costs (must equal to grand total on Attachment 7)

	<u>TOTAL COST</u>
Subtotal Labor and Benefits	\$ 0.00

Direct Costs (Must itemize)

Subtotal Direct Costs	\$ 0.00
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Indirect Costs (Must Itemize)

Subtotal Indirect Costs	\$ 0.00
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Subtotal SFA Costs	\$ 0.00
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SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School District

Contract Begin Date: 07/01/2022

Section 7 - FSMC Costs
To be completed by FSMC

EXPENSES:	TOTAL COST
Food Costs-Including Commodities	\$ 771,752.31
Enter the amounts of food and milk purchased and received. Include the Commodity Distribution Assessment Fee, Commodity Value and Bonus Commodity Value (Do not include rebates, discounts and credits)	
Less: Commodity Usage	-\$ 72,133.36
Subtotal Food Costs	\$ 699,618.95
Commodity Delivery Charge	\$ 5,150.00
Direct Labor and Benefits	
FSMC Labor Costs (must equal grand total on Attachment 4)	\$ 748,639.85
FSMC Fringe Costs (must equal grand total on Attachment 5)	\$ 212,489.46
Subtotal Labor and Benefits	\$ 961,129.31
Direct Costs	
Accounting	\$ 7,595.61
Background Checks, Fingerprinting, and/or Drug Testing	
Car/Truck Rental and/or Mileage	\$ 4,000.00
China, Silverware, Glassware	
Cleaning and Janitorial Supplies	\$ 14,154.34
Computer and Technology	\$ 3,413.87
Courier Services (Air & Ground)	
Dues/Subscriptions	
Employee Meals	
Employee Recruitment and Advertising	\$ 6,100.68
Equipment Depreciation/Rental/Buy Back Investment	\$ 588.00
Equipment Maintenance	
Equipment Repairs	
Equipment Replacement - Expendable	
Freight and Delivery Charges	
Insurance (Liability, Workman's Compensation, Vehicle, etc.)	\$ 6,100.68
Licenses and/or Permits	
Office Supplies and Printing	\$ 1,600.00
Paper Products and Disposable Supplies	\$ 48,160.36
Payroll Processing	\$ 18,015.11
Performance Bond	\$ 2,000.00
POS Systems, Support and Service	\$ 4,817.00
Postage	\$ 480.00
Promotional Materials (Program Specific)	\$ 7,435.00
Smallware/Replacement Wares	\$ 3,580.00

SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School District

Contract Begin Date: 07/01/2022

Section 7 - FSMC Costs (continued)

Staff Training and Certification	\$ 5,349.24
Storage Costs (Food and/or supplies)	
Taxes (sales and other)	
Telephone, including Mobile and Internet	
Tickets, tokens	
Trash Removal and Pest Control	
Uniforms, Linens, and Laundry	\$ 6,310.00
Vending Rental	
Wellness Programs and materials	\$ 3,049.76

Subtotal Direct Costs \$ 142,749.65

Other Costs included in the RFP (Section Q) required of the FSMC by the SFA (Must Itemize)

Subtotal Other Costs \$ 0.00

Internal Catering (Special Functions)	\$ 10,102.33
External Catering (To Outside Organizations)	
Sponsor-to-Sponsor (Sold to other Sponsors of Child Nutrition Programs)	

Administrative Fee: Cannot include any costs already covered in other categories. Documentation must be provided outlining all methodologies used to calculate the Administrative Fee on Attachment 9.

Billed Over: 12 months **Fees charged on the basis of:** Flat Fees Only

	flat fee	\$ 0.00
Corporate Overhead: Business Office Expense	flat fee	\$ 19,131.52
Corporate Overhead: Upper Management Expense	flat fee	\$ 4,099.61
Corporate Overhead: Support Service Expense	flat fee	\$ 10,932.30
Reimb. Meals Plus Equivalents: 470,744	per-meal fee	\$ 0.00
Per-Meal Rate: (if applicable)		
Total per-meal fees: \$ 0.00		
	Subtotal Administrative Fee	\$ 34,163.43

FSMC Management Fee (enter the fee that will be charged to manage the program)

Billed Over: 12 months **Fees charged on the basis of:** Flat Fees Only

	flat fee	\$ 31,395.33
Reimb. Meals Plus Equivalents: 470,744	per-meal fee	\$ 0.00
Per-Meal Rate: (if applicable)		
Total per-meal fees: \$ 0.00		
	Subtotal Management Fee	\$ 31,395.33

SNP Cost Reimbursable Projected Operating Costs

SFA Name: Wissahickon School District

Contract Begin Date: 07/01/2022

<u>Section 7 - FSMC Costs (continued)</u>	
Subtotal FSMC Costs	\$ 1,884,309.00
Less Rebates, Discounts and Applicable Credits (Enter as a negative number)	-\$ 44,510.50
Total FSMC Costs	\$ 1,839,798.50
Select whether there is a Guarantee	
There is a Guarantee.	
Guarantee to SFA - If there is a Guarantee, documentation must be provided outlining all formulas, methodologies and contingencies on Attachment; regardless of Guarantee amount.	
	-\$ 172,499.54
<u>Section 8 - Contract Summary</u>	
	<u>SUMMARY</u>
Total Revenue	\$ 1,667,298.96
SFA Costs	\$ 0.00
Total FSMC Costs	\$ 1,839,798.50
School Nutrition Program - Profit or (Loss)	-\$ 172,499.54

Budget Motions

Final Budget Motions

- a. Recommendation for approval of Resolution No. W-6-22, Final Budget Approval Resolution.

MOTION: Approval of Resolution No. W-6-22, Final Budget of the School District for the 2022-2023 fiscal year on form PDE-2028 as presented to the School Board with revenues and expenditures of \$114,528,570, per Documents _____ and _____ - PDE 2028.

- b. Recommendation for approval of Resolution No. W-7-22, 2022-2023 Annual Tax Levy Resolution.

MOTION: Approval of Annual Tax Levy Resolution No. W-7-22, setting a Real Estate Tax, enacting an interim Real Estate Tax; Utility Realty Tax, Tax Due Date/Delinquent Status, Discount and Penalty, Severability and Continuation of other taxes, per Document _____.

- c. Recommendation for approval of Resolution No. W-8-22, 2022 Wissahickon Property Tax and Rebate Program.

MOTION: Approval of Resolution No. W-8-22, 2022, Wissahickon Property Tax and Rebate Program to Certain Senior Citizens, Widows, Widowers and Disabled Persons with Fixed and Limited Incomes; Establishing Uniform Standards and Qualifications for Eligibility to Receive a Rebate, per Document _____.

- d. Recommendation for approval of Resolution No. W-9-22, 2022 Homestead and Farmstead Exclusion.

MOTION: Approval of Resolution No. W-9-22, 2022 Homestead and Farmstead Exclusion, per Document _____.

- e. Recommendation for approval of Resolution No. W-10-22, Continuance of Real Estate Tax Installment Payment Plan.

MOTION: Approval of Resolution No. W-10-22, Continuance of Real Estate Tax Installment Payment Plan for approved Homestead and Farmstead Property Real Estate Tax, per Document _____.

- f. Recommendation for approval of Resolution No. W-11-22, 2022-2023 Wissahickon Valley Public Library Annual Tax Levy Resolution.

MOTION: Approval of Resolution No. W-11-22, designating the Wissahickon Valley Public Library to be the municipality's agency for library services; and enacting a special tax of Three Hundred Thirty Thousandths (.330) mills under the authority of the Pennsylvania Library Code. This budget requires a 3.5% increase in real estate tax millage, per Document_____.

- g. In connection with the financial function of the School District, it is in the best interest of the District to authorize the Business Administrator the ability to carry out certain fixed obligations and financial investments, both honorably and legally, with the subsequent ratification for such actions confirmed by specific Board action.

MOTION: That our present general policy of authorization to the Business Administrator for investments, purchases, and expenditures be extended to include such other fixed school district obligations as would enable the Business Administrator to meet promptly, with possible economies, fixed or regular obligations of the District, effective for the 2022-2023 fiscal year.

- h. In order to effect the most efficient and economical use of the monies of the School District in the best interests of the taxpayers, it is recommended that the Business Administrator be authorized to make payments within the vendor's stated terms of payment and to make payments within the stated period of invoice discount. In order to accomplish this, the following motion is recommended:

MOTION: That the Business Administrator be, and hereby is, authorized and directed to make payments, without the approval of the Board of Directors first having been secured, of amounts owing under any contracts which shall previously have been approved by the Board of Directors, and by prompt payments of which the District will receive a discount or other advantage, and effective for the 2022-2023 fiscal year.

- i. Request for authorization for the Business Office to solicit bids for those equipment items, construction projects, and other items, in the approved 2022-2023 budget, that require formal bidding under the School Code of the Commonwealth of Pennsylvania.

MOTION: Approval of request for authorization to solicit bids for those equipment items, construction projects, and other items in the approved 2022-2023 budget that require formal bidding under the School Code of the Commonwealth of Pennsylvania.

- j. Request for authorization for the Administration to make required Budget Transfers for the 2021-2022 budget year, subject to subsequent ratification by the Board upon completion of the annual audit.

MOTION: Approval of request for authorization for the Administration to make required Budget Transfers for the 2021-2022 budget year, subject to subsequent ratification by the Board upon completion of the annual audit.

- k. In order to effect the most efficient and economical use of monies and allow timely progress relating to summer Facility projects, it is recommended the Business Administrator be given the authority to approve change orders up to \$10,000 and for change orders greater than \$10,000, Board Members will be notified in writing with ratification at the next regularly scheduled Board meeting.

MOTION: The Business Administrator be, and hereby is, authorized to approve change orders up to \$10,000 and for change orders in excess of \$10,000, Board Members will be notified in writing with ratification at the next regularly scheduled Board meeting.

WISSAHICKON SCHOOL DISTRICT
Ambler, Pennsylvania 19002

RESOLUTION

W-6-22

Final Budget Approval Resolution

Approval of the Final Budget of the School District for the 2022-2023 fiscal year on form PDE-2028 as presented to the School Board with revenues and expenditures of \$114,528,570.

RESOLVED AND ENACTED this 6th day of June 2022

WISSAHICKON SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

By _____
Amy Ginsburg, Board President

Attest:

Wade Coleman, Board Secretary

(Seal)

RESOLUTION

W-7-22

2022-2023 Annual Tax Levy Resolution

RESOLVED, by the Board of School Directors of Wissahickon School District, that taxes are levied for school purposes for the school year beginning July 1, 2022, subject to the provisions of the Local Tax Collection Law, as follows:

1. **Real estate tax.** Real estate tax of 22.45 mills (or \$22.45 per \$1,000 of assessment) on the assessed value of all real property taxable for school purposes in this School District. (Levied under School Code §§ 672 and 673.)
2. **Interim real estate tax.** Interim real estate tax of 22.45 mills (or \$22.45 per \$1,000 of assessment) on the assessed value of taxable real property, as stated in interim real estate assessment notices, that constitutes construction of a building, an improvement to a building, or other improvement to real property, not otherwise exempt from taxation. The interim real estate tax is part of the real estate tax levy, and applies to the assessed value of taxable real property not included in the initial tax duplicate used in issuing initial real estate tax notices for the school year. Tax assessors are directed to inspect and assess all taxable real property in the School District to which any improvement has been made, and to give notice of change in assessed value as required by law. The interim real estate tax applies for that proportionate part of the School District fiscal year remaining after the property was improved. (Levied under School Code § 677.1.)
3. **Utility realty used to generate electricity.** The real estate tax and the interim real estate tax apply to all real property taxable for school purposes, including all property listed in the definition of “utility realty” under § 8101-A(3) of the Public Utility Realty Tax Act, that was classified in such definition as “utility realty” prior to January 1, 2000, and that was removed from such definition effective January 1, 2000, because used in generating electricity. The tax applies to such property to the maximum extent permissible under the Pennsylvania Constitution and the Public Utility Realty Tax Act.
4. **Tax due date/delinquent status.**
 - a. The real estate tax is due and payable on July 1, 2022, and this will be the date of the tax notice issued to the owner for real estate tax other than interim real estate tax. Unless installment payment has been elected under the Wissahickon School District Real Estate Tax Installment Payment Plan, the real estate tax is delinquent if not paid in full within four (4) months after the date of the tax notice issued to the owner – by October 31, 2022, for tax other than interim real estate tax.
 - b. The interim real estate tax is due and payable on the first day of the month after the month in which any improvement or addition to real property has been made. The interim real estate tax is delinquent if not paid in full within four (4) months after the date of the tax notice issued to the owner.
5. **Discount and penalty.** All taxpayers are entitled to a discount of two percent (2%) from the amount of the real estate tax or interim real estate tax by making payment of the entire tax amount within two (2) months after the date of the tax notice – by August 31, 2022, for tax other than interim real estate tax. Unless installment payment has been elected under the Wissahickon School District Real Estate Tax Installment

Payment Plan, a taxpayer will be charged a penalty of ten percent (10%) of the tax, which penalty will be added to the tax, if the tax is not paid in full within four (4) months after the date of the tax notice – by October 31, 2022, for tax other than interim real estate tax. (Discount and penalty rules established under Local Tax Collection Law, 72 P.S. § 5511.10.)

6. **Severability.** The provisions of this resolution are severable and, if any section, clause, sentence, part or provision is determined to be illegal, invalid or unconstitutional, such determination will not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this resolution. It is declared to be the intent of this school district that this resolution would have been adopted even if any such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included in this resolution.

7. **Continuation of other taxes.** The Board has previously imposed other taxes that do not require an annual levy. Without modifying or amending such taxes in any manner, the Board ratifies continuation of the following previously imposed taxes that do not require an annual levy:

- a. **Real estate transfer tax.** Real estate transfer tax of 1.0%. (School District receives .5%, and municipalities receive .5%. Levied under the Pennsylvania Real Estate Transfer Tax Act and the Local Tax Enabling Act, Act 511.
- b. **Earned income tax.** Earned income tax for general revenue purposes of one-half percent (.50%) is hereby imposed on the earnings and net profits of residents. The Earned Income Tax Resolution of 1998 of the Wissahickon School District under authority of "The Local Tax Enabling Act" (Act #511 of 1965, Act of December 31, 1965, P.L. 1257, §1, et seq., as amended, 53 P.S. §6901-6923."
- c. **Real Estate Tax Installment Plan for Small Business Owners.** The plan is adopted providing an option for installment payment of real estate taxes by small business owners pursuant to the Taxpayer Relief Act (Act 1 of 2006).

RESOLVED AND ENACTED this 6th day of June 2022

WISSAHICKON SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

By _____
Amy Ginsburg, Board President

Attest:

Wade Coleman, Board Secretary

(Seal)

RESOLUTION

W-8-22

WISSAHICKON SCHOOL DISTRICT MONTGOMERY COUNTY, PENNSYLVANIA

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF WISSAHICKON SCHOOL DISTRICT, MONTGOMERY COUNTY, PENNSYLVANIA, PROVIDING PROPERTY TAX AND RENT REBATES TO CERTAIN SENIOR CITIZENS, WIDOWS, WIDOWERS, AND DISABLED PERSONS WITH FIXED AND LIMITED INCOMES; ESTABLISHING UNIFORM STANDARDS AND QUALIFICATIONS FOR ELIGIBILITY TO RECEIVE A REBATE; AND PROVIDING PENALTIES FOR FRAUDULENT CLAIMS.

WHEREAS, the Board of School Directors (“Board”) of the Wissahickon School District, Montgomery County, Pennsylvania (“School District”) considers it to be a matter of sound public policy to make special provisions for property tax and rent rebates to a class of senior citizens, widows, widowers and disabled persons in order to assist in relieving their economic burden; and

WHEREAS, pursuant to this Resolution, the Board is demonstrating a willingness to help the above individuals.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. Definitions. The following words and phrases, when used in this Resolution, shall have the meanings ascribed to them in this Section 1, except where the context clearly indicates or requires a different meaning.

(a) “Act” means Chapter 13 (Senior Citizens Property Tax and Rent Rebate Assistance) of the Taxpayer Relief Act, Act 1 of Special Session 2006.

(b) “Claimant” means a person who files a claim for property tax rebate or rentrebate in lieu of property taxes under the Act and, during the 2021 calendar year, (i) was sixty-five (65) years of age or over, or whose spouse (if a member of the household) was sixty-five (65) years of age or over, (ii) was a widow or widower and was fifty (50) years of age or over, or (iii) was a permanently disabled person eighteen (18) years of age or over. For the purposes of this Resolution, the term “widow” or “widower” shall mean the surviving wife or surviving husband, as the case may be, of a deceased individual and who has not remarried, and the term “permanently disabled person” shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

(c) “Claim Form” means the form attached hereto as Exhibit B and the additional information required to be filed with the Chief Financial Officer of the School District as set forth on such form.

(d) “Rebate Percentage Factor” shall be the percentage set forth in Exhibit A next to the Claimant’s Total Income.

(e) “Total Income” shall mean all income of a Claimant and Claimant’s spouse from whatever source derived, including, but not limited to:

- (i) Salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief;
- (ii) 50% of railroad retirement benefits;
- (iii) 50% of all benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits;
- (iv) All benefits received under State unemployment insurance laws and veterans' disability payments;
- (v) All interest received from the Federal or any state government, or any instrumentality or political subdivision thereof;
- (vi) Realized capital gains and rentals;
- (vii) Workers' compensation;
- (viii) The gross amount of loss of time insurance benefits, life insurance benefits and proceeds, except the first \$5,000 of the total of death benefit payments; and
- (ix) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300.

Notwithstanding the foregoing, the term does not include surplus food or other relief in kind supplied by a governmental agency, property tax or rent rebate or inflation dividend.

(f) "Property Tax Paid" shall be the property taxes paid during the 2021 calendar year by Claimant and set forth on Line 14 of Form PA-1000 2021 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(g) "Rent Paid" means the gross amount actually paid in cash or its equivalent to a landlord in connection with the occupancy of a homestead by Claimant and set forth on Line 17 of Form PA-1000 2020 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(h) "School District Fiscal Year" means July 1st to the following June 30th.

(i) "Resolution" means this Resolution.

2. Property Tax or Rent Rebate.

(a) Subject to the other provisions of this Resolution, during the 2022/2023 School District Fiscal Year, the School District shall pay a property tax rebate to each Claimant equal to the Claimant's Property Tax Paid times the applicable Rebate Percentage Factor. Any property tax rebate to be paid by the School District to an otherwise eligible Claimant in the 2022/2023 School District Fiscal Year shall be limited to the lesser of: (1) the excess of property taxes paid by the Claimant in the 2021 calendar year over the property tax rebate paid to the Claimant under the Act during the 2022/2023 School District Fiscal Year and (2) one hundred ninety-five dollars (\$195.00).

(b) Subject to the other provisions of this Resolution, during the 2022/2023 School District Fiscal Year, the School District shall pay a rent rebate to each Claimant equal to the Claimant's Rent Paid times the applicable Rebate Percentage Factor. Any rent rebate to be paid by the School District to an otherwise eligible Claimant in the 2022/2023 School District Fiscal Year shall be limited to the lesser of: (1) thirty (30) percent of gross rent actually paid in the 2021 calendar less any rent rebate paid to the Claimant under the Act during the 2022/2023 School District Fiscal Year and (2) one hundred ninety-five dollars (\$195.00).

3. Filing. To claim and receive the property tax or rent rebate provided for under Section 2 from the School District, the Claimant must file a claim for the rebate with the Business Administrator of the School District on or before the end of the 2022/2023 School District Fiscal Year. Only one Claimant from a School District homestead during the 2022/2023 School District Fiscal Year shall be entitled to a rebate from the School District. If two or more persons are able to meet the qualifications for a Claimant, the rebate shall be paid to the Claimant(s) who received the property tax or rent rebate under the Act.

4. Claim Form.

(a) When filing for a property tax or rent rebate from the School District, Claimant shall timely file with the Business Administrator of the School District a Claim Form (and all required additional information which shall include evidence of the rebate amount received from the Commonwealth of Pennsylvania). Appropriate evidence of the rebate amount received from the Commonwealth of Pennsylvania shall include a copy of the rebate check received from the Pennsylvania Department of Revenue, a copy of the Claimant's bank statement reflecting the deposit of the rebate amount, or a printout from the "Where's My PA Property Tax/Rent Rebate" website at <https://www.doreservices.state.pa.us/pitservices/wheresmy/rebate>.

(b) The following is an example to illustrate the requirements of Sections 2 through 4. The example is for illustration purposes only.

Example: Claimant files for a property tax or rent rebate under the Act with the Pennsylvania Department of Revenue by filing Form PA-1000 2021 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2021. On July 15, 2021, Claimant receives a property tax or rent rebate from the Commonwealth of Pennsylvania in connection with such filing. Claimant may now file for a property tax or rent rebate with the School District by submitting a Claim Form to the School District (with a copy of the Form PA-1000 2021 (Property Tax or Rent Rebate Claim) filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received) on or before June 30, 2023.

5. Incorrect Claim. Whenever the Business Administrator of the School District finds a claim to have been incorrectly determined, the Business Administrator shall redetermine the correct amount of the claim and notify the Claimant of the reason for the redetermination and the amount of the corrected claim.

6. Fraudulent Claim; Conveyance to Obtain Benefits.

(a) In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five percent (25%) of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has been paid, shall bear interest at the rate of one-half (½) of one (1%) percent per month from the date of the claim until repaid. The Claimant and any person who assisted in the preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.

(b) A claim shall be disallowed if the Claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

7. Petition for Redetermination. Any Claimant whose claim for a property tax or rent rebate is either denied, corrected or otherwise adversely affected by the Business Administrator of the School District, may file with the Board a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Business Administrator of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Business Administrator is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit of affirmation that the facts contained therein are true and correct. The Board shall hold such hearings as may be necessary for the purpose of redetermination and each Claimant who has duly filed such petition for redetermination shall be notified by the Board of the time when, and the place where, such hearing in his or her case will be held. The determination of the Board after such hearings and any required further review shall be final.

8. Severability. The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of the School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

9. Effective Date. This Resolution shall be effective solely for the 2022/2023 School District Fiscal Year and shall be deemed repealed for all School District Fiscal Years thereafter.

RESOLVED by the Board this 6th day of June, 2022.

Attest:

WISSAHICKON SCHOOL DISTRICT

Wade Coleman, Board Secretary

By: _____
Amy Ginsburg, Board President

(SEAL)

EXHIBIT A

Property Tax Rebate Percentage
Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	30%
\$8,001 to \$15,000	30%
\$15,001 to \$18,000	30%
\$18,001 to \$35,000	30%

Rent Rebate Percentage
Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	30%
\$8,001 to \$15,000	30%

EXHIBIT B:

**WISSAHICKON SCHOOL DISTRICT
PROPERTY TAX REBATE
WSD Tax Year 2022/2023 for year 2021 PA 1000**

FILING INSTRUCTIONS

WHERE TO FILE: WISSAHICKON SCHOOL DISTRICT , 601 Knight Road, Ambler, PA 19002
WHEN TO FILE: After July 1, 2022 but before June 30, 2023

*** PLEASE COMPLETE ALL REQUESTED INFORMATION * Please print legibly or type**

PART A – Personal Information

Name of Claimant:	
Address of Claimant:	
Phone Number:	
Parcel Number (Found on Tax Bill):	
Birth date of Claimant:	
Social Security Number of Claimant:	

PART B – Form PA-1000 2021 (Property Tax or Rent Rebate Claim)

Insert amount from Line 13 on Form PA-1000 2021 (Total Income)	\$0.00
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Inserted amount in above PART B may not exceed \$35,000 for owners or \$15,000 for renters

Complete Applicable Section C

PART C (1) – FOR PROPERTY OWNERS ONLY - Calculation of Property Tax Rebate from Wissahickon

(a) Insert total property taxes paid from Line 14 on Form PA-1000 2021	\$0.00
(b) Insert Property Tax Rebate amount from Line 15 on Form PA-1000 2021	\$0.00
(c) Subtract line (b) from line (a) =	\$0.00
(d) Percentage Rebate Factor	x 30%
(e) Multiply line (b) by line (d) =	\$0.00
(f) Property Tax Rebate from the School District (insert the lessor of line (c) and line (e))	\$0.00

Inserted amount on line (f) above may not exceed \$195.00

PART C (2) – FOR RENTERS ONLY - Calculation of Rent Rebate from Wissahickon

(a) Insert amount from Line 17 on Form PA-1000 2021	\$0.00
(b) Insert amount from Line 18 on Form PA-1000 2021 (Rent Rebate)	\$0.00
(c) Subtract line (b) from line (a) =	\$0.00
(d) Percentage Rebate Factor	x 30%
(e) Multiply line (b) by line (d) =	\$0.00
(f) Rent Tax Rebate from the School District (insert the lessor of line (c) and line (e))	\$0.00

Inserted amount on line (f) above may not exceed \$195.00

PART C (3) – COMBINED OWNER/RENTERS ONLY -Calculation of Tax/Rent Rebate from Wissahickon

(a) Insert amount from Line 17 on Form PA-1000 2021	\$0.00
(b) Insert Property Tax Rebate amount from Line 19 on Form PA-1000 2021 (Property Tax Rebate)	\$0.00
(c) Subtract line (b) from line (a) =	\$0.00
(d) Percentage Rebate Factor	x 30%
(e) Multiply line (b) by line (d) =	\$0.00
(f) Rent Tax Rebate from the School District (insert the lessor of line (c) and line (e))	\$0.00

Inserted amount on line (f) above may not exceed \$195.00

PART D – Checklist of Required Information to send with Rebate Request Form - BOTH (a) & (b) ARE REQUIRED

- (a) Copy of Form **PA-1000 2021** (Property Tax or Rent Rebate Claim) filed with the PA Dept. of Revenue, **AND**
- (b) Evidence/proof of receipt of 2021 Property Tax or Rent Rebate amount set forth in Part C, Line (b)

I declare that this form is true, correct and complete, that the documents required and attached hereto under Part D are true and correct copies of those documents, and that to the best of my knowledge and belief this is the only claim filed by members of my household.

*Claimant's Signature	Printed Name of Preparer (if other than Claimant)
-----------------------	---

*Date	Signature of Preparer (if other than Claimant)
-------	--

Did you enclose all of your copies?	
-------------------------------------	--

DID YOU SIGN AND DATE THIS FORM?	Telephone Number of Preparer (if other than Claimant)
----------------------------------	---

RESOLUTION

W-9-22

2022 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of Wissahickon School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2022, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2022:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$2,166,286.61.

b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$1,710,067.53.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$3,876,354.14.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 8,962.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 0.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 8,962.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(c) aggregate amount available during the school year for real estate tax reduction of \$3,876,354.14 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 8,962. (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$432.54.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$432.54 by the School District real estate tax rate of 22.45 mills (.02245), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$19,266.82, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$19,266.82.

5. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$19,266.82. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$19,266.82. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

6. **Homestead/farmstead exclusion authorization – interim real estate tax bills.** No homestead or farmstead exclusion will apply to any interim tax bill except an interim tax bill applicable to a property that includes an approved homestead or approved farmstead listed in the report received by the School District from the County Assessment Office on or before May 1, but not included in the tax assessment reflected in the July 1 tax bill for the property.

RESOLVED AND ENACTED this **6th of June 2022**

WISSAHICKON SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

By _____
Amy Ginsburg, Board President

Attest:

Wade Coleman, Board Secretary

(Seal)

WISSAHICKON SCHOOL DISTRICT
Ambler Pennsylvania 19002

CONTINUATION OF REAL ESTATE TAX INSTALLMENT PAYMENT PLAN

RESOLUTION

W-10-22

RESOLVED, by the Board of School Directors of the Wissahickon School District, that a plan is adopted providing an option for installment payment of real estate taxes on approved homestead and farmstead property pursuant to the Taxpayer Relief Act (Act 1 of 2006), as follows:

Real Estate Tax Installment Payment Plan
(for approved homestead and farmstead property real estate tax)

For the real estate tax levied by the Wissahickon School District, other than interim real estate tax eligible taxpayers may elect an installment payment option under the following rules:

1. **No discount.** No discount applies to installment payments.
2. **Installment payment dates.** A taxpayer electing the installment payment option may pay the real estate tax in three (3) equal installment payments of one-third (1/3) of the full tax amount. The installments are due on or before July 31st, September 15th, and October 31st, of the year in which the tax is levied. Any installment not paid in full by these dates is delinquent and is due in accordance with the taxing resolution adopted annually by the Board of School Directors.
3. **Taxpayer election of installment payment option.** Payment of the first full installment must be received by July 31 and shall conclusively evidence taxpayer's intention to pay the school real property tax in installments. If the taxpayer fails to meet this requirement, taxes will be due in accordance with taxing resolution adopted annually by the Board of School Directors.
4. **Ineligibility.** A taxpayer who is delinquent by more than ten (10) days on more than 2 installment payments is ineligible for the installment payment option in the following fiscal year beginning July 1.
5. **Option limited to approved homestead and farmstead property.** A taxpayer may elect installment payment only for real estate taxes payable on eligible real estate approved by the County assessment office under the Taxpayer Relief Act as a homestead or farmstead property.
6. **Effective date.** This plan will become effective for the fiscal year beginning **July 1, 2022**, and will continue in effect thereafter until amended or repealed.

RESOLVED AND ENACTED this **6th day of June 2022**

WISSAHICKON SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

By _____
Amy Ginsburg, Board President

Attest:

Wade Coleman, Board Secretary

(Seal)

RESOLUTION

W-11-22

WHEREAS, the Wissahickon Valley Public Library has been organized to provide Library services to all the students and residents within the Wissahickon School District; and

WHEREAS, the municipalities of the Borough of Ambler, the Township of Lower Gwynedd, and the Township of Whitpain have adopted joint municipal resolutions approving the appointment of directors to the Library Board from the said municipalities and the Wissahickon School Board; and

WHEREAS, it is the intention of the Board of School Directors of the Wissahickon School District to designate the Wissahickon Valley Public Library to be the municipality's agency for library services to the residents and/or inhabitants of the Borough of Ambler, the Township of Lower Gwynedd, and the Township of Whitpain, in accordance with the Rules and Regulations Governing Payment of State Aid to Public Libraries, Chapter 22, Section 141.21(2)(E), March 3, 1978, 8 Pa. B. 716, of the Commonwealth of Pennsylvania, Department of Education, Pennsylvania State Library, Advisory Council of Library Development.

NOW, THEREFORE, BE IT RESOLVED, that the Board of School Directors of the Wissahickon School District, in accordance with the Rules and Regulations Governing Payment of State Aid to Public Libraries, Chapter 22, Section 141.21(2)(E), March 3, 1978, 8 Pa. B. 716, of the Commonwealth of Pennsylvania, Department of Education, Pennsylvania State Library, Advisory Council of Library Development, hereby designates the Wissahickon Valley Public Library to be the municipality's agency to provide library services to the residents and inhabitants of the Borough of Ambler, the Township of Lower Gwynedd and the Township of Whitpain.

BE IT FURTHER RESOLVED, that a Library Tax on real estate is hereby levied and assessed at the rate of three hundred thirty thousandths (.330) mills on the dollar on the total amount of assessed valuation of all property taxable for the school purposes in the Wissahickon School District, Montgomery County, Pennsylvania, **which rate is equivalent to Three Hundred Thirty Thousandths Cents (\$.0330) on each One Hundred Dollars (\$100.00) of assessed valuation of taxable property.**

BE IT FURTHER RESOLVED, all taxpayers are entitled to a discount of two percent (2%) from the amount of the Library Tax on real estate or Library Tax on interim real estate by making payment of the entire tax amount within two (2) months after the date of the tax notice – by August 31, 2022, for tax other than Library Tax on interim real estate. Unless installment payment has been elected under the Wissahickon School District Real Estate Tax Installment Payment Plan, a taxpayer will be charged a penalty of ten percent (10%) of the tax, which penalty will be added to the tax, if the tax is not paid in full within four (4) months after the date of the tax notice – by October 31, 2022, for tax other than Library Tax on interim real estate. (Discount and penalty rules established under Local Tax Collection Law, 72 P.S. § 5511.10.)

RESOLVED AND ENACTED this **6th of June 2022**

WISSAHICKON SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

By _____
Amy Ginsburg, Board President

Attest:

Wade Coleman, Board Secretary

(Seal)