

FINAL GENERAL FUND BUDGET

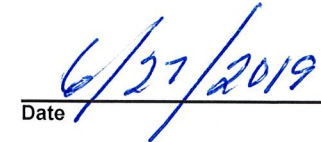
Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



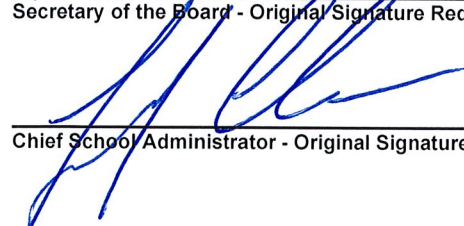
Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Patricia J Denicola

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ITEMAMOUNTS**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

4,252,631

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**\$4,252,631****Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

22,598,406

7000 Revenue from State Sources

18,024,915

8000 Revenue from Federal Sources

738,105

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources**\$41,361,426****Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation****\$45,614,057**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,271,627
6113 Public Utility Realty Taxes	19,500
6114 Payments in Lieu of Current Taxes - State / Local	4,494
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,810,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,002,445
6500 Earnings on Investments	95,000
6700 Revenues from LEA Activities	89,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	453,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	251,000
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	411,540
REVENUE FROM LOCAL SOURCES	\$22,598,406
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,664,810
7160 Tuition for Orphans Subsidy	107,000
7271 Special Education funds for School-Aged Pupils	1,600,000
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	400,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,322,938
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,400
7340 State Property Tax Reduction Allocation	1,193,039
7360 Safe Schools	20,000
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	13,500
7810 State Share of Social Security and Medicare Taxes	705,000
7820 State Share of Retirement Contributions	2,783,228
REVENUE FROM STATE SOURCES	\$18,024,915
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	580,506
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,648
8517 NCLB, Title IV - 21st Century Schools	43,951

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$738,105
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	41,361,426

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,271,627

Amount of Tax Relief for Homestead Exclusions \$1,193,039

Total Approx. Tax Revenue: \$18,464,666

Approx. Tax Levy for Tax Rate Calculation: \$19,091,098

Carbon

Total

2018-19 Data

a. Assessed Value	\$391,218,404	\$391,218,404
b. Real Estate Mills	47.8800	

I. 2019-20 Data

c. 2017 STEB Market Value	\$944,888,046	\$944,888,046
d. Assessed Value	\$390,570,742	\$390,570,742
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$18,731,537	\$18,731,537
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$18,731,537	\$18,731,537
(f Total * g)		
i. Base Mills Subject to Index	47.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$19,091,098	\$19,091,098
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	48.8800	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$19,091,098	\$19,091,098
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,898,059
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,271,627
(n * Est. Pct. Collection)		

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$17,271,627

Amount of Tax Relief for Homestead Exclusions

\$1,193,039

Total Approx. Tax Revenue:

\$18,464,666

Approx. Tax Levy for Tax Rate Calculation:

\$19,091,098

Carbon

Total

Index Maximums

p. Maximum Mills Based On Index

49.4121

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$19,298,921

\$19,298,921

IV.

(p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$5,449.00

V.

Number of Homestead/Farmstead Properties

4538

4538

Median Assessed Value of Homestead Properties

\$45,500

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$17,271,627

Amount of Tax Relief for Homestead Exclusions \$1,193,039

Total Approx. Tax Revenue: \$18,464,666

Approx. Tax Levy for Tax Rate Calculation: \$19,091,098

Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$1,193,039

Lowering RE Tax Rate

\$0

\$1,193,039

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

\$0

\$0

Amount of Tax Relief from State/Local Sources**\$1,193,039**

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Carbon	390,570,742	48.8800	19,091,098			96.50000%	
Totals:	390,570,742		19,091,098	- 1,193,039	= 17,898,059	X 96.50000%	= 17,271,627

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		50,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			50,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	1,750,000
6152 Current Act 511 Occupation Taxes	25.0000	0.000	845,000
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	215,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			2,810,000
Total Act 511, Current Taxes			2,860,000
Act 511 Tax Limit -->		944,888,046 X	12
		Market Value	Mills
			11,338,657
			(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>									
	Carbon	47.8800	48.8800	2.09%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%				

2019-2020 Final General Fund Budget

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Estimated Expenditures and Other Financing Uses: Budget Summary

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,529,552
1200 Special Programs - Elementary / Secondary	6,573,258
1300 Vocational Education	1,733,088
1600 Adult Education Programs	233,396
1800 Pre-Kindergarten	6,200
Total Instruction	\$27,075,494
2000 Support Services	
2100 Support Services - Students	1,251,416
2200 Support Services - Instructional Staff	1,070,301
2300 Support Services - Administration	2,177,311
2400 Support Services - Pupil Health	500,094
2500 Support Services - Business	686,677
2600 Operation and Maintenance of Plant Services	3,200,569
2700 Student Transportation Services	1,490,000
2800 Support Services - Central	619,046
2900 Other Support Services	27,000
Total Support Services	\$11,022,414
3000 Operation of Non-Instructional Services	
3200 Student Activities	971,595
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$991,595
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	900,215
Total Facilities Acquisition, Construction and Improvement Services	\$900,215
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,791,777
5200 Interfund Transfers - Out	110,000
Total Other Expenditures and Financing Uses	\$3,901,777
Total Estimated Expenditures and Other Financing Uses	\$43,891,495

<u>Description</u>	Page - 1 of 4
<u>Amount</u>	
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,527,737
200 Personnel Services - Employee Benefits	7,449,565
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	12,000
500 Other Purchased Services	1,251,450
600 Supplies	205,700
800 Other Objects	7,100
Total Regular Programs - Elementary / Secondary	\$18,529,552
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,137,990
200 Personnel Services - Employee Benefits	2,092,609
300 Purchased Professional and Technical Services	1,269,000
500 Other Purchased Services	1,051,109
600 Supplies	22,450
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$6,573,258
1300 Vocational Education	
500 Other Purchased Services	1,733,088
Total Vocational Education	\$1,733,088
1600 Adult Education Programs	
500 Other Purchased Services	233,396
Total Adult Education Programs	\$233,396
1800 Pre-Kindergarten	
500 Other Purchased Services	500
600 Supplies	5,500
800 Other Objects	200
Total Pre-Kindergarten	\$6,200
Total Instruction	\$27,075,494
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	632,866
200 Personnel Services - Employee Benefits	548,874
300 Purchased Professional and Technical Services	49,140
500 Other Purchased Services	100
600 Supplies	16,736
800 Other Objects	3,700
Total Support Services - Students	\$1,251,416
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	519,079
200 Personnel Services - Employee Benefits	497,822
300 Purchased Professional and Technical Services	10,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,600
600 Supplies	38,800
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,070,301
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,020,183
200 Personnel Services - Employee Benefits	805,359
300 Purchased Professional and Technical Services	202,700
400 Purchased Property Services	50,500
500 Other Purchased Services	54,910
600 Supplies	13,100
800 Other Objects	30,559
Total Support Services - Administration	\$2,177,311
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	178,612
200 Personnel Services - Employee Benefits	295,157
300 Purchased Professional and Technical Services	10,600
400 Purchased Property Services	500
500 Other Purchased Services	225
600 Supplies	15,000
Total Support Services - Pupil Health	\$500,094
2500 Support Services - Business	
100 Personnel Services - Salaries	348,749
200 Personnel Services - Employee Benefits	281,753
300 Purchased Professional and Technical Services	35,500
400 Purchased Property Services	9,000
500 Other Purchased Services	4,425
600 Supplies	4,500
800 Other Objects	2,750
Total Support Services - Business	\$686,677
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,043,468
200 Personnel Services - Employee Benefits	846,519
300 Purchased Professional and Technical Services	76,000
400 Purchased Property Services	349,906
500 Other Purchased Services	193,476
600 Supplies	671,700
700 Property	15,500
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$3,200,569
2700 Student Transportation Services	
500 Other Purchased Services	1,490,000
Total Student Transportation Services	\$1,490,000
2800 Support Services - Central	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	183,078
200 Personnel Services - Employee Benefits	149,368
300 Purchased Professional and Technical Services	123,600
400 Purchased Property Services	1,750
500 Other Purchased Services	14,500
600 Supplies	97,000
700 Property	49,000
800 Other Objects	750
Total Support Services - Central	\$619,046
2900 <u>Other Support Services</u>	
600 Supplies	27,000
Total Other Support Services	\$27,000
Total Support Services	\$11,022,414
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	434,327
200 Personnel Services - Employee Benefits	180,133
300 Purchased Professional and Technical Services	90,000
400 Purchased Property Services	13,450
500 Other Purchased Services	61,875
600 Supplies	162,960
700 Property	10,000
800 Other Objects	18,850
Total Student Activities	\$971,595
3300 <u>Community Services</u>	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$991,595
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	59,000
400 Purchased Property Services	796,215
700 Property	45,000
Total Facilities Acquisition, Construction and Improvement Services	\$900,215
Total Facilities Acquisition, Construction and Improvement Services	\$900,215
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,921,777
900 Other Uses of Funds	1,870,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,791,777
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	110,000

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$110,000
Total Other Expenditures and Financing Uses	\$3,901,777
TOTAL EXPENDITURES	\$43,891,495