

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,541,000
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	116
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	23,500
6150 Current Act 511 Taxes - Proportional Assessments	705,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	189,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	201,748
6910 Rentals	3,500
6980 Revenue from Community Services Activities	8,000
6990 Refunds and Other Miscellaneous Revenue	6,500
REVENUE FROM LOCAL SOURCES	\$3,860,264
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,469,189
7271 Special Education funds for School-Aged Pupils	831,267
7311 Pupil Transportation Subsidy	1,000,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	47,400
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	432,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	314,000
7505 Ready to Learn Block Grant	242,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	393,216
7810 State Share of Social Security and Medicare Taxes	318,000
7820 State Share of Retirement Contributions	1,375,000
REVENUE FROM STATE SOURCES	\$13,442,132
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$320,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,622,396

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,541,000
Amount of Tax Relief for Homestead Exclusions	<u>\$314,000</u>
Total Approx. Tax Revenue:	\$2,855,000
Approx. Tax Levy for Tax Rate Calculation:	\$3,148,038

Cambria

Total

2018-19 Data		
a. Assessed Value	\$57,042,460	\$57,042,460
b. Real Estate Mills	53.4500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$224,344,184	\$224,344,184
d. Assessed Value	\$57,237,050	\$57,237,050
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$3,048,919	\$3,048,919
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$3,048,919	\$3,048,919
(f Total * g)		
i. Base Mills Subject to Index	53.4500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.66005%	89.66005%
k. Tax Levy Needed	\$3,148,038	\$3,148,038
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	55.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,148,038	\$3,148,038
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,834,038
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,541,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,541,000

Amount of Tax Relief for Homestead Exclusions

\$314,000

Total Approx. Tax Revenue:

\$2,855,000

Approx. Tax Levy for Tax Rate Calculation:

\$3,148,038

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index

55.3207

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$3,166,394

\$3,166,394

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

\$2,581.00

V. Number of Homestead/Farmstead Properties

2268

2268

Median Assessed Value of Homestead Properties

\$12,230

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,541,000
Amount of Tax Relief for Homestead Exclusions	<u>\$314,000</u>
Total Approx. Tax Revenue:	\$2,855,000
Approx. Tax Levy for Tax Rate Calculation:	\$3,148,038

Cambria	Total
----------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$314,000	Lowering RE Tax Rate	\$0	\$314,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$314,000

CODE

6111 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>
Cambria	57,237,050	55.0000	3,148,038			89.66005%	
Totals:	57,237,050		3,148,038	- 314,000 =	2,834,038 X	89.66005% =	2,541,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	\$5.00	\$0.00	18,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	5,000
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 23,500 23,500

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	675,000	675,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	30,000	30,000
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

Total Current Act 511 Taxes – Proportional Assessments 705,000 705,000

Total Act 511, Current Taxes 728,500

Act 511 Tax Limit -->	224,344,184 X	12	2,692,130
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u> Cambria	53.4500	55.0000	2.90%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	-100.00%	Yes	3.5%				

LEA : 108114503 Northern Cambria SD

Printed 6/4/2019 12:08:42 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,402,380
1200 Special Programs - Elementary / Secondary	1,925,832
1300 Vocational Education	250,000
1400 Other Instructional Programs - Elementary / Secondary	130,185
Total Instruction	\$10,708,397
2000 Support Services	
2100 Support Services - Students	648,774
2200 Support Services - Instructional Staff	496,767
2300 Support Services - Administration	1,074,838
2400 Support Services - Pupil Health	259,064
2500 Support Services - Business	275,990
2600 Operation and Maintenance of Plant Services	1,520,394
2700 Student Transportation Services	1,124,885
2800 Support Services - Central	6,500
Total Support Services	\$5,407,212
3000 Operation of Non-Instructional Services	
3200 Student Activities	411,187
3300 Community Services	18,585
Total Operation of Non-Instructional Services	\$429,772
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	886,882
5200 Interfund Transfers - Out	183,000
5900 Budgetary Reserve	7,133
Total Other Expenditures and Financing Uses	\$1,077,015
Total Estimated Expenditures and Other Financing Uses	\$17,622,396

2019-2020 Final General Fund Budget

LEA : 108114503 Northern Cambria SD

Printed 6/4/2019 12:08:43 PM

Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,509,886
200 Personnel Services - Employee Benefits	3,087,291
300 Purchased Professional and Technical Services	28,600
400 Purchased Property Services	16,000
500 Other Purchased Services	267,400
600 Supplies	446,853
700 Property	28,750
800 Other Objects	17,600
Total Regular Programs - Elementary / Secondary	\$8,402,380
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	868,567
200 Personnel Services - Employee Benefits	495,865
300 Purchased Professional and Technical Services	536,600
600 Supplies	24,800
Total Special Programs - Elementary / Secondary	\$1,925,832
1300 <u>Vocational Education</u>	
500 Other Purchased Services	250,000
Total Vocational Education	\$250,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,000
200 Personnel Services - Employee Benefits	12,185
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$130,185
Total Instruction	\$10,708,397
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	283,120
200 Personnel Services - Employee Benefits	222,974
300 Purchased Professional and Technical Services	134,000
600 Supplies	8,680
Total Support Services - Students	\$648,774
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	87,151
200 Personnel Services - Employee Benefits	44,116
300 Purchased Professional and Technical Services	225,000
500 Other Purchased Services	14,500
600 Supplies	21,000
700 Property	105,000
Total Support Services - Instructional Staff	\$496,767
2300 <u>Support Services - Administration</u>	

2019-2020 Final General Fund Budget

LEA : 108114503 Northern Cambria SD

Printed 6/4/2019 12:08:43 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	559,249
200 Personnel Services - Employee Benefits	363,164
300 Purchased Professional and Technical Services	78,600
400 Purchased Property Services	550
500 Other Purchased Services	33,175
600 Supplies	21,600
800 Other Objects	18,500
Total Support Services - Administration	\$1,074,838
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	120,903
200 Personnel Services - Employee Benefits	93,269
300 Purchased Professional and Technical Services	40,000
600 Supplies	4,892
Total Support Services - Pupil Health	\$259,064
2500 Support Services - Business	
100 Personnel Services - Salaries	138,056
200 Personnel Services - Employee Benefits	114,234
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	2,500
500 Other Purchased Services	3,850
600 Supplies	1,750
800 Other Objects	600
Total Support Services - Business	\$275,990
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	423,992
200 Personnel Services - Employee Benefits	363,602
300 Purchased Professional and Technical Services	47,400
400 Purchased Property Services	339,100
500 Other Purchased Services	65,000
600 Supplies	241,300
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$1,520,394
2700 Student Transportation Services	
500 Other Purchased Services	1,124,885
Total Student Transportation Services	\$1,124,885
2800 Support Services - Central	
600 Supplies	6,500
Total Support Services - Central	\$6,500
Total Support Services	\$5,407,212
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	169,705
200 Personnel Services - Employee Benefits	80,712
300 Purchased Professional and Technical Services	54,592

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	6,500
500 Other Purchased Services	59,936
600 Supplies	18,380
700 Property	13,217
800 Other Objects	8,145
Total Student Activities	\$411,187
3300 Community Services	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,585
600 Supplies	1,000
800 Other Objects	12,000
Total Community Services	\$18,585
Total Operation of Non-Instructional Services	\$429,772
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	243,882
900 Other Uses of Funds	643,000
Total Debt Service / Other Expenditures and Financing Uses	\$886,882
5200 Interfund Transfers - Out	
900 Other Uses of Funds	183,000
Total Interfund Transfers - Out	\$183,000
5900 Budgetary Reserve	
800 Other Objects	7,133
Total Budgetary Reserve	\$7,133
Total Other Expenditures and Financing Uses	\$1,077,015
TOTAL EXPENDITURES	\$17,622,396