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	6/24/2019 **Date**
Kase Wooding **Secretary of the Board - Original Signature Required**	6/24/2019 **Date**
Michelle Dutton **Chief School Administrator - Original Signature Required**	6-24-19 **Date**
Erick Johnston **Contact Person**	(814)345-5615 **Telephone** Extn :4850 **Extension**
ejohnston@westbranch.org **Email Address**	

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
West Branch Area SD	Clearfield	110179003

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes [x]

No [ ]

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	$18674896
Ending Unassigned Fund Balance	$1425088
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Michelle Dutrow	6-25-19

DUE DATE: AUGUST 15, 2019

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CERTIFICATION OF USE OF PDE-2028

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
West Branch Area SD	Clearfield	110179003

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

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

SIGNATURE OF SCHOOL BOARD PRESIDENT		DATE 6/24/2019

DUE DATE: **IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET**

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,840,322
6113 Public Utility Realty Taxes	4,810
6114 Payments in Lieu of Current Taxes - State / Local	7,515
6120 Current Per Capita Taxes, Section 679	16,220
6140 Current Act 511 Taxes - Flat Rate Assessments	36,791
6150 Current Act 511 Taxes - Proportional Assessments	672,281
6400 Delinquencies on Taxes Levied / Assessed by the LEA	317,560
6500 Earnings on Investments	106,362
6700 Revenues from LEA Activities	31,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	398,819
6910 Rentals	1,250
6990 Refunds and Other Miscellaneous Revenue	32,500
REVENUE FROM LOCAL SOURCES	**$5,465,930**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,821,226
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	866,826
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	252,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	282,753
7360 Safe Schools	20,000
7810 State Share of Social Security and Medicare Taxes	353,687
7820 State Share of Retirement Contributions	1,513,362
REVENUE FROM STATE SOURCES	**$11,922,854**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	392,251
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,262
8517 NCLB, Title IV - 21St Century Schools	30,347
8519 NCLB, Title VI - Flexibility and Accountability	20,303
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,750
REVENUE FROM FEDERAL SOURCES	**$551,913**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**17,940,697**

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,790,626	
0840 Assigned Fund Balance	319,865	
0850 Unassigned Fund Balance	2,634,220	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,744,711**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,465,930	
7000 Revenue from State Sources	11,922,854	
8000 Revenue from Federal Sources	551,913	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$17,940,697**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$24,685,408**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,699,749
200 Personnel Services - Employee Benefits	2,657,129
300 Purchased Professional and Technical Services	156,064
400 Purchased Property Services	3,000
500 Other Purchased Services	371,934
600 Supplies	199,053
700 Property	123,636
800 Other Objects	15,335
Total Regular Programs - Elementary / Secondary	**$7,225,900**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,149,349
200 Personnel Services - Employee Benefits	779,827
300 Purchased Professional and Technical Services	129,850
500 Other Purchased Services	328,350
600 Supplies	56,779
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	**$2,445,155**
1300 Vocational Education	
100 Personnel Services - Salaries	174,274
200 Personnel Services - Employee Benefits	100,319
300 Purchased Professional and Technical Services	1,301
500 Other Purchased Services	737,260
600 Supplies	6,750
Total Vocational Education	**$1,019,904**
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	52,825
600 Supplies	305
Total Other Instructional Programs - Elementary / Secondary	**$53,130**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	148,812
200 Personnel Services - Employee Benefits	86,864
300 Purchased Professional and Technical Services	2,261
500 Other Purchased Services	8,982
600 Supplies	37,383
Total Pre-Kindergarten	**$284,302**
Total Instruction	**$11,028,391**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	281,251
200 Personnel Services - Employee Benefits	219,931
500 Other Purchased Services	2,525
600 Supplies	36,085

Description	Amount
800 Other Objects	400
Total Support Services - Students	**$540,192**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	399,152
200 Personnel Services - Employee Benefits	265,563
300 Purchased Professional and Technical Services	31,556
500 Other Purchased Services	25,375
600 Supplies	67,879
700 Property	96,464
800 Other Objects	44,667
Total Support Services - Instructional Staff	**$930,656**
2300 Support Services - Administration	
100 Personnel Services - Salaries	545,116
200 Personnel Services - Employee Benefits	378,780
300 Purchased Professional and Technical Services	37,470
500 Other Purchased Services	12,400
600 Supplies	50,606
700 Property	3,000
800 Other Objects	43,612
Total Support Services - Administration	**$1,070,984**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	77,922
200 Personnel Services - Employee Benefits	32,690
300 Purchased Professional and Technical Services	133,175
400 Purchased Property Services	1,000
500 Other Purchased Services	525
600 Supplies	5,500
Total Support Services - Pupil Health	**$250,812**
2500 Support Services - Business	
100 Personnel Services - Salaries	160,435
200 Personnel Services - Employee Benefits	156,719
300 Purchased Professional and Technical Services	5,800
500 Other Purchased Services	2,840
600 Supplies	18,300
800 Other Objects	5,000
Total Support Services - Business	**$349,094**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	507,530
200 Personnel Services - Employee Benefits	494,536
300 Purchased Professional and Technical Services	37,275
400 Purchased Property Services	287,623
500 Other Purchased Services	57,975
600 Supplies	305,077
700 Property	122,486
800 Other Objects	6,447

Description	Amount
Total Operation and Maintenance of Plant Services	**$1,818,949**
2700 Student Transportation Services	
500 Other Purchased Services	1,041,737
600 Supplies	3,400
Total Student Transportation Services	**$1,045,137**
Total Support Services	**$6,005,824**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	178,036
200 Personnel Services - Employee Benefits	83,892
300 Purchased Professional and Technical Services	23,165
400 Purchased Property Services	5,900
500 Other Purchased Services	43,050
600 Supplies	34,332
800 Other Objects	15,765
Total Student Activities	**$384,140**
3300 Community Services	
600 Supplies	2,500
Total Community Services	**$2,500**
Total Operation of Non-Instructional Services	**$386,640**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	218,289
900 Other Uses of Funds	1,035,752
Total Debt Service / Other Expenditures and Financing Uses	**$1,254,041**
Total Other Expenditures and Financing Uses	**$1,254,041**
TOTAL EXPENDITURES	**$18,674,896**

2019-2020 Final General Fund Budget

LEA : 110179003 West Branch Area SD

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,225,900
1200 Special Programs - Elementary / Secondary	2,445,155
1300 Vocational Education	1,019,904
1400 Other Instructional Programs - Elementary / Secondary	53,130
1800 Pre-Kindergarten	284,302
Total Instruction	**$11,028,391**
2000 Support Services	
2100 Support Services - Students	540,192
2200 Support Services - Instructional Staff	930,656
2300 Support Services - Administration	1,070,984
2400 Support Services - Pupil Health	250,812
2500 Support Services - Business	349,094
2600 Operation and Maintenance of Plant Services	1,818,949
2700 Student Transportation Services	1,045,137
Total Support Services	**$6,005,824**
3000 Operation of Non-Instructional Services	
3200 Student Activities	384,140
3300 Community Services	2,500
Total Operation of Non-Instructional Services	**$386,640**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,254,041
Total Other Expenditures and Financing Uses	**$1,254,041**
Total Estimated Expenditures and Other Financing Uses	**$18,674,896**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,790,626
0840 Assigned Fund Balance	794,798
0850 Unassigned Fund Balance	1,425,088
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$6,010,512**
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$6,010,512**

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	7,350,000	6,599,314
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	32,500	25,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	107,423	67,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$7,489,923**	**$6,691,314**

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$7,489,923**	**$6,691,314**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	7,676,882	6,704,923
0520 Extended-Term Financing Agreements Payable	2,682,214	2,411,982
0530 Lease-Purchase Obligations	215,388	161,541
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$10,574,484**	**$9,278,446**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$10,574,484**	**$9,278,446**

Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund	1,341,001	1,317,780
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	**$1,341,001**	**$1,317,780**
TOTAL INDEBTEDNESS	**$11,915,485**	**$10,596,226**

Act 1 Index (current): **3.4%**

Section 672.1 Method Choice: **(a)(1)**

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**1**
Approx. Tax Revenue from RE Taxes:	**$3,844,000**
Amount of Tax Relief for Homestead Exclusions	**$282,753**
Total Approx. Tax Revenue:	**$4,126,753**
Approx. Tax Levy for Tax Rate Calculation:	**$4,527,858**

		Clearfield	Clinton	Total
	2018-19 Data			
	a. Assessed Value	$42,961,093	$8,221,400	$51,182,493
	b. Real Estate Mills	101.8000	13.1000	
I.	**2019-20 Data**			
	c. 2017 STEB Market Value	$264,626,448	$6,400,115	$271,026,563
	d. Assessed Value	$43,387,768	$8,353,200	$51,740,968
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2018-19 Calculations			
	f. 2018-19 Tax Levy	$4,373,439	$107,700	$4,481,139
	(a * b)			
	2019-20 Calculations			
II.	g. Percent of Total Market Value	97.63857%	2.36143%	100.00000%
	h. Rebalanced 2018-19 Tax Levy	$4,375,320	$105,819	$4,481,139
	(f Total * g)			
	i. Base Mills Subject to Index	101.8437	13.1000	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	90.63000%	87.30000%	90.55136%
	k. Tax Levy Needed	$4,420,936	$106,922	$4,527,858
	(Approx. Tax Levy * g)			
	l. 2019-20 Real Estate Tax Rate	**101.8000**	**12.8000**	
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	$4,416,875	$106,921	$4,523,796
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions			$4,241,043
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			$3,840,322
	(n * Est. Pct. Collection)			

Act 1 Index (current): 3.4%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**1**		
Approx. Tax Revenue from RE Taxes:	**$3,844,000**		
Amount of Tax Relief for Homestead Exclusions	**$282,753**		
Total Approx. Tax Revenue:	**$4,126,753**		
Approx. Tax Levy for Tax Rate Calculation:	**$4,527,858**		

		Clearfield	**Clinton**	**Total**
	Index Maximums			
	p. Maximum Mills Based On Index	105.3063	13.5454	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	$4,569,005	$113,147	$4,682,152
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If l > p Then No)			
	t. Tax Levy In Excess of Index	$0	$0	$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	$0	$0	$0
	(t * Est. Pct. Collection)			

	Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	$1,223.00	$9,736.00	
	Number of Homestead/Farmstead Properties	2271	10	2281
	Median Assessed Value of Homestead Properties			$46,850

Act 1 Index (current): 3.4%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	1
Approx. Tax Revenue from RE Taxes:	$3,844,000
Amount of Tax Relief for Homestead Exclusions	$282,753
Total Approx. Tax Revenue:	$4,126,753
Approx. Tax Levy for Tax Rate Calculation:	$4,527,858

	Clearfield	Clinton			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		$282,753	Lowering RE Tax Rate	$0	$282,753
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
Amount of Tax Relief from State/Local Sources					**$282,753**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Clearfield	43,387,768	101.8000	4,416,875						90.63000%		
Clinton	8,353,200	12.8000	106,921						87.30000%		
Totals:	**51,740,968**		**4,523,796**	-	282,753	=	4,241,043	X	90.55136%	=	3,840,322

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			16,220
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	22,000	16,220
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	22,000	13,779
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	10,000	6,792
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes– Flat Rate Assessments			**54,000**	**36,791**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	675,000	629,942
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	42,339
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			**725,000**	**672,281**
	Total Act 511, Current Taxes				**709,072**
		Act 511 Tax Limit -->	**271,026,563 X**	**12**	**3,252,319**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Clearfield	101.8437	101.8000	-0.03%	Yes	3.4%				
	Clinton	13.1000	12.8000	-2.28%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

Val Number	Description	Justification
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The school district maintains an Unassigned Fund Balance to ensure that the district meets it's monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The School Board of the West Branch Area School District has committed $2,000,000 to future PSERS expenditures, and $1,790,626 to future capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The administration of the West Branch Area School District has assigned $319,865 to earmark funds for new band uniforms, a new wrestling mat, and for capital athletic fields expenditures. An additional $474,933 has been assigned for capital projects.