**Jersey Shore Area School District**
Board of Education – Work Session
Minutes of May 10, 2018

## A. Opening

1. **Call to Order:** Mrs. Kelley Wasson, President, called the meeting to order at 7:00 p.m.

2. **Roll Call:**
<u>Members Present:</u> Mr. Craig Allen, Mr. Harry Brungard, Mr. Christopher Fravel, Mr. John Pecchia, Mrs. Michelle Stemler, Mrs. Karen Stover, Mr. Merrill Sweitzer, Mrs. Mary Thomas, Mrs. Kelley Wasson and Dr. Jill Wenrich, Superintendent
<u>Others Present:</u> Christopher Kenyon, Esq., Solicitor, Benjamin Enders, Board Secretary and Dr. Kenneth Dady, Assistant Superintendent

3. **Pledge of Allegiance**

## B. Discussion Items

a. Budget Update (Attachments)
b. Proposed Final Budget for approval May 14, 2018 (Attachment)
c. Real Estate Taxes (Attachment)
d. Others

## C. Courtesy of the Floor:

<u>Colin Best-JS Boro</u> – commented on calculators, textbooks and musical repairs.
<u>Dave Becker-Piatt Twp</u>. – commented on teacher cuts, school closings, tax increases and life application classes.

## D. Executive Session: None

## E. Adjournment

**Motion:** A motion was made by Karen Stover and seconded by Merrill Sweitzer to adjourn the May 10, 2018 Work Session at 9:48 p.m.

The vote was a unanimous Yes. Motion carried.

Respectfully submitted,

Benjamin J. Enders
Board Secretary

# Jersey Shore Area School District
## Preliminary Budget
## May 10, 2018

| | Original Budget | New Budget | Increase/(Decrease) |
|---|---|---|---|
| **Salary & Benefit Changes** | | | |
| Correction of MS Clubs as incorrectly reported on 4/25 (returned to original 14 Clubs) | $ 3,950.24 | 7,900.48 | $ 3,950.24 |
| Correction of HS Clubs as incorrectly reported on 4/25 (returned to original 38 Clubs) | 9,593.44 | 21,444.16 | 11,850.72 |
| **Technology Budget Changes** | | | |
| PA-ETEP Support (2380-348) | - | 8,200.00 | 8,200.00 |
| **District Wide Budget Changes** | | | |
| Autistic Support (1200-322) | - | 140,000.00 | 140,000.00 |
| **Total Expenditure Changes** | | | $ 164,000.96 |
| **Budgeted Expenditures as Presented on April 25, 2018** | | | 42,619,974.05 |
| **Budgeted Expenditures as Presented on May 10, 2018** | | | $ 42,783,975.01 |
| **State Revenue Changes** | | | |
| Retirement Reimbursement on Correction of MS Clubs | $ 599.72 | $ 1,199.44 | $ 599.72 |
| Social Security Reimbursement on Correction of MS Clubs | 137.24 | 274.480 | 137.24 |
| Retirement Reimbursement on Correction of HS Clubs | 1,456.46 | 3,255.630 | 1,799.17 |
| Social Security Reimbursement on Correction of HS Clubs | 333.29 | 745.010 | 411.72 |
| Increase in Homestead/Farmstead Allocation (released by the State on May 1) | 1,143,428.00 | 1,144,977.66 | 1,549.66 |
| **Total Revenue Changes** | | | $ 4,497.51 |
| **Budgeted Revenues as Presented on April 25, 2018** | | | 40,990,502.41 |
| **Budgeted Revenues as Presented on May 10, 2018** | | | $ 40,994,999.92 |
| **Deficit as Presented on April 11, 2018** | | | $ (1,629,471.64) |
| **Net Changes** | | | 159,503.45 |

# Jersey Shore Area School District
## Preliminary Budget
## May 10, 2018

| | Original Budget | New Budget | Increase/(Decrease) |
|---|---|---|---|
| **Deficit as Presented on May 10, 2018** | | | $ (1,788,975.09) |

**Budget Notes**

Revenues:

No Real Estate Tax Increase

Expenditures:

Departmental meetings and review were held on December 5th, 6th & 7th
Majority of the Buildings/Departments have come in below last years final budget
2.5% increase for all expiring contracts & 2% increase for all non-contracted staff
Certified Retirement Rate = 33.43%

5/10/18

**GENERAL FUND BUDGET SUMMARY**
**2018-19 BUDGET**
**Preliminary**

| | | |
|---|---|---|
| Actual Fund Balance 7/1/17 | | $ 6,341,583 |
| Committed Fund Balance for PSERS Increase Use of Fund Balance used in 17-18 | | (500,302) |
| Committed Fund Balance for Health Insurance Increase Use of Fund Balance used in 17-18 | | (105,000) |
| Projected Fund Balance 7/1/18 | | $ 5,736,281 |
| 2018-19 Budgeted Revenue: | $ 40,995,000 | |
| 2018-19 Budgeted Expenditures: | 42,783,975 | |
| Surplus/(Deficit) | | $ (1,788,975) |
| Total Budgetary Fund Balance 7/1/19 | | $ 3,947,306 |
| Estimated Committed Fund Balance for PSERS Increase Use of Fund Balance 7/1/18 | $ 2,279,698 | |
| Committed Fund Balance for PSERS Increase Use of Fund Balance used in 18-19 | (1,288,975) | |
| Estimated Committed Fund Balance for PSERS Increase Use of Fund Balance 7/1/19 | | $ 990,723 |
| Estimated Committed Fund Balance for Health Insurance Increase Use of Fund Balance 7/1/18 | $ 745,000 | |
| Committed Fund Balance for Health Insurance Increase Use of Fund Balance used in 18-19 | (500,000) | |
| Estimated Committed Fund Balance for Health Insurance Increase Use of Fund Balance 7/1/19 | | 245,000 |
| Estimated Nonspendable Fund Balance 7/1/18 | 161,573 | |
| Nonspendable Fund Balance used in 18-19 | - | |
| Estimated Nonspendable Fund Balance 7/1/19 | | 161,573 |
| Estimated Unassigned Fund Balance 7/1/18 | 2,550,010 | |
| Unassigned Fund Balance used in 18-19 | - | |
| Estimated Unassigned Fund Balance 7/1/19 | | 2,550,010 |
| Total Budgetary Fund Balance 7/1/19 | | $ 3,947,306 |
| Estimated Unassigned Fund Balance 7/1/19 As a Percent of 2018-19 Appropriations | | 5.96% |
| Estimated Total Fund Balance 7/1/19 As a Percent of 2018-19 Appropriations | | 9.23% |

# Jersey Shore Area School District
## Long Term Financial Outlook
## No Tax Increase
## Adjustments for State Retirement & Social Security Subsidy

5/10/18

| | 2018-2019 Budget | 2019-2020 Projection | 2020-2021 Projection | 2021-2022 Projection |
|---|---|---|---|---|
| Salaries | $ 17,256,019 | $ 17,869,891 | $ 18,474,094 | $ 19,397,015 |
| Employee Benefits | 12,715,776 | 13,556,495 | 14,274,498 | 15,203,840 |
| Professional Services | 2,355,213 | 2,355,213 | 2,355,213 | 2,355,213 |
| Property Services | 911,130 | 911,130 | 911,130 | 911,130 |
| Other Services | 4,180,099 | 4,180,099 | 4,180,099 | 4,180,099 |
| Supplies | 1,091,256 | 1,091,256 | 1,091,256 | 1,091,256 |
| Equipment | 465,120 | 465,120 | 465,120 | 465,120 |
| Other Expenses | 1,159,363 | 1,159,363 | 1,159,363 | 1,159,363 |
| Other Uses | 2,650,000 | 2,650,000 | 2,650,000 | 2,650,000 |
| Total Expenditures | $ 42,783,975 | $ 44,238,566 | $ 45,560,773 | $ 47,413,036 |
| Local Revenue | $ 17,110,628 | $ 17,110,628 | $ 17,110,628 | $ 17,110,628 |
| State Revenue | 23,342,474 | 23,641,911 | 23,849,205 | 24,137,450 |
| Federal Revenue | 536,898 | 536,898 | 536,898 | 536,898 |
| Other Revenue | 5,000 | 5,000 | 5,000 | 5,000 |
| Total Revenue | $ 40,995,000 | $ 41,294,437 | $ 41,501,731 | $ 41,789,976 |
| Deficit | (1,788,975) | (2,944,129) | (4,059,041) | (5,623,060) |
| Fund Balance @ Beginning of Fiscal Year | $ 6,341,583 | $ 3,947,306 | $ 1,003,177 | $ (3,055,864) |
| Budget Deficti for Fiscal Year 2017-2018 | (605,302) | | | |
| Projected Fund Balance @ 6.30.18 | $ 5,736,281 | | | |
| Fund Balance @ End of Fiscal Year | $ 3,947,306 | $ 1,003,177 | $ (3,055,864) | $ (8,678,924) |
| | 9% | 2% | -7% | -18% |
| R/E Tax Increase to Index in 18/19 | 453,132 | 453,132 | 453,132 | 453,132 |
| R/E Tax Increase to Index in 19/20 * | | 350,000 | 350,000 | 350,000 |
| R/E Tax Increase to Index in 20/21 * | | | 350,000 | 350,000 |
| R/E Tax Increase to Index in 21/22 * | | | | 350,000 |
| Fund Balance @ End of Fiscal Year w/ Tax Increases | $ 4,400,438 | $ 1,806,309 | $ (1,902,732) | $ (7,175,792) |
| | 10% | 4% | -4% | -15% |

* R/E Tax Increase to the Index is estimated to be approximately $350,000 per year.

**Assumptions:**

- No Tax Increase
- Revenue Growth with only the State Retirement & Social Security Subsidy
- No Changes in Expenditures other than Salaries & Benefits
- 2% increase on expiring contracts
- No attritional savings
- Health Insurance increases of 8% per year

# FINAL GENERAL FUND BUDGET

**Fiscal Year 2018-2019**



**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

Benjamin J Enders
Contact Person

(570)398-5050 Extn :
Telephone Extension

benders@jsasd.org
Email Address

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
## FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

| SCHOOL DISTRICT : | COUNTY : | AUN : |
|---|---|---|
| Jersey Shore Area SD | Lycoming | 117414003 |

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 2018-2019 (compared to 2017-2018 )? Yes [x] No [ ]

If yes, see information below, taken from the 2018-2019 General Fund Budget.

| | |
|---|---|
| Total Budgeted Expenditures | $42783976 |
| Ending Unassigned Fund Balance | $608864 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 1.4% |

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 |
|---|---|
| | |

DUE DATE: AUGUST 15, 2018

# CERTIFICATION OF USE OF PDE-2028

## FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

| School District Name : | County : | AUN Number : |
|---|---|---|
| Jersey Shore Area SD | Lycoming | 117414003 |

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 |
|---|---|
| | |

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

| Val Number | Description | Justification |
|---|---|---|
| 1010 | Budget Approval Date is required before submission on Contact Screen and cannot be a future date. | |
| 1550 | Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.<br>(A x B x TR) - C: $1,144,978.00<br>C x 2%: $22,899.56 | |
| 8060 | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below. | Prudent Fiscal Management |
| 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. | Prudent Fiscal Management |
| 8150 | Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below. | Committed for PSERS and Health Insurance Increases |

| ITEM | AMOUNTS | |
|---|---|---|
| **Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** | | |
| 0810 Nonspendable Fund Balance | 161,573 | |
| 0820 Restricted Fund Balance | | |
| 0830 Committed Fund Balance | 3,630,000 | |
| 0840 Assigned Fund Balance | | |
| 0850 Unassigned Fund Balance | 1,944,708 | |
| **Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** | | **$5,574,708** |
| **Estimated Revenues And Other Financing Sources** | | |
| 6000 Revenue from Local Sources | 17,563,760 | |
| 7000 Revenue from State Sources | 23,332,474 | |
| 8000 Revenue from Federal Sources | 546,898 | |
| 9000 Other Financing Sources | 5,000 | |
| **Total Estimated Revenues And Other Financing Sources** | | **$41,448,132** |
| **Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** | | **$47,022,840** |

| | Amount |
|---|---|
| **REVENUE FROM LOCAL SOURCES** | |
| 6111 Current Real Estate Taxes | 12,154,915 |
| 6112 Interim Real Estate Taxes | 25,000 |
| 6113 Public Utility Realty Taxes | 18,000 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 149,500 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 3,950,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 650,000 |
| 6500 Earnings on Investments | 60,000 |
| 6700 Revenues from LEA Activities | 70,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 438,000 |
| 6910 Rentals | 10,000 |
| 6920 Contributions and Donations from Private Sources | 10,000 |
| 6940 Tuition from Patrons | 5,000 |
| 6990 Refunds and Other Miscellaneous Revenue | 23,345 |
| **REVENUE FROM LOCAL SOURCES** | **$17,563,760** |
| **REVENUE FROM STATE SOURCES** | |
| 7110 Basic Education Funding | 13,128,638 |
| 7160 Tuition for Orphans Subsidy | 20,000 |
| 7220 Vocational Education | 109,485 |
| 7271 Special Education funds for School-Aged Pupils | 1,822,585 |
| 7292 Pre-K Counts | 340,000 |
| 7311 Pupil Transportation Subsidy | 1,178,701 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 779,742 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 45,000 |
| 7340 State Property Tax Reduction Allocation | 1,144,978 |
| 7501 PA Accountability Grants | 489,271 |
| 7810 State Share of Social Security and Medicare Taxes | 775,565 |
| 7820 State Share of Retirement Contributions | 3,498,509 |
| **REVENUE FROM STATE SOURCES** | **$23,332,474** |
| **REVENUE FROM FEDERAL SOURCES** | |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 419,906 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 85,688 |
| 8521 Vocational Education - Operating Expenditures | 31,304 |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) | 10,000 |
| **REVENUE FROM FEDERAL SOURCES** | **$546,898** |

| | Amount |
|---|---|
| **OTHER FINANCING SOURCES** | |
| 9400 Sale of or Compensation for Loss of Fixed Assets | 5,000 |
| **OTHER FINANCING SOURCES** | **$5,000** |
| **TOTAL ESTIMATED REVENUES AND OTHER SOURCES** | **41,448,132** |

**Act 1 Index (current): 3.3%**

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

| | |
|---|---|
| **Calculation Method:** | **Revenue** |
| **Number of Decimals For Tax Rate Calculation:** | **4** |
| **Approx. Tax Revenue from RE Taxes:** | **$12,154,950** |
| **Amount of Tax Relief for Homestead Exclusions** | **$1,144,978** |
| **Total Approx. Tax Revenue:** | **$13,299,928** |
| **Approx. Tax Levy for Tax Rate Calculation:** | **$14,131,036** |

| | | Clinton | Lycoming | Total |
|---|---|---|---|---|
| | **2017-18 Data** | | | |
| | a. Assessed Value | $200,916,800 | $643,161,850 | $844,078,650 |
| | b. Real Estate Mills | 12.1009 | 17.3736 | |
| I. | **2018-19 Data** | | | |
| | c. 2016 STEB Market Value | $184,594,952 | $811,672,879 | $996,267,831 |
| | d. Assessed Value | $202,015,200 | $646,749,240 | $848,764,440 |
| | e. Assessed Value of New Constr/ Renov | $0 | $0 | $0 |
| | **2017-18 Calculations** | | | |
| | f. 2017-18 Tax Levy (a * b) | $2,431,274 | $11,174,037 | $13,605,311 |
| | **2018-19 Calculations** | | | |
| | g. Percent of Total Market Value | 18.52865% | 81.47135% | 100.00000% |
| II. | h. Rebalanced 2017-18 Tax Levy (f Total * g) | $2,520,880 | $11,084,431 | $13,605,311 |
| | i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 12.5468 | 17.3736 | |
| | **Calculation of Tax Rates and Levies Generated** | | | |
| | j. Weighted Avg. Collection Percentage | 93.60000% | 93.60000% | 93.60000% |
| | k. Tax Levy Needed (Approx. Tax Levy * g) | $2,618,290 | $11,512,746 | $14,131,036 |
| | **l. 2018-19 Real Estate Tax Rate** (k / d * 1000) | **12.9608** | **17.8009** | |
| III. | m. Tax Levy Generated by Mills (l / 1000 * d) | $2,618,279 | $11,512,719 | $14,130,998 |
| | n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | | $12,986,020 |
| | o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | | $12,154,915 |

**Act 1 Index (current):** 3.3%

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

| | Revenue |
|---|---|
| **Calculation Method:** | Revenue |
| **Number of Decimals For Tax Rate Calculation:** | 4 |
| **Approx. Tax Revenue from RE Taxes:** | $12,154,950 |
| **Amount of Tax Relief for Homestead Exclusions** | $1,144,978 |
| **Total Approx. Tax Revenue:** | $13,299,928 |
| **Approx. Tax Levy for Tax Rate Calculation:** | $14,131,036 |

| | | Clinton | Lycoming | Total |
|---|---|---|---|---|
| | **Index Maximums** | | | |
| | p. Maximum Mills Based On Index | 12.9608 | 17.9469 | |
| | (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 | $2,618,279 | $11,607,144 | $14,225,423 |
| 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) | | | |

| | | Clinton | Lycoming | Total |
|---|---|---|---|---|
| | **Information Related to Property Tax Relief** | | | |
| V. | Assessed Value Exclusion per Homestead | $0.00 | $0.00 | |
| | Number of Homestead/Farmstead Properties | | | |
| | Median Assessed Value of Homestead Properties | | | $1 |

**Act 1 Index (current):** 3.3%

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

| | |
|---|---|
| **Calculation Method:** | **Revenue** |
| **Number of Decimals For Tax Rate Calculation:** | 4 |
| **Approx. Tax Revenue from RE Taxes:** | $12,154,950 |
| **Amount of Tax Relief for Homestead Exclusions** | $1,144,978 |
| **Total Approx. Tax Revenue:** | $13,299,928 |
| **Approx. Tax Levy for Tax Rate Calculation:** | $14,131,036 |

| | Clinton | Lycoming | | | Total |
|---|---|---|---|---|---|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | | $1,144,978 | Lowering RE Tax Rate | $0 | $1,144,978 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | | $0 | | | $0 |
| **Amount of Tax Relief from State/Local Sources** | | | | | **$1,144,978** |

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 |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Clinton | 202,015,200 | 12.9608 | 2,618,279 | | | | | | 93.60000% | | |
| Lycoming | 646,749,240 | 17.8009 | 11,512,719 | | | | | | 93.60000% | | |
| **Totals:** | **848,764,440** | | **14,130,998** | - | 1,144,978 | = | 12,986,020 | X | 93.60000% | = | 12,154,915 |

| CODE | | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|---|---|---|---|---|---|
| 6120 | Current Per Capita Taxes, Section 679 | $0.00 | | | 0 |
| 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 | $0.00 | $0.00 | 0 | 0 |
| 6142 | Current Act 511 Occupation Taxes – Flat Rate | $0.00 | $0.00 | 0 | 0 |
| 6143 | Current Act 511 Local Services Taxes | $0.00 | $0.00 | 0 | 0 |
| 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** | | | **0** | **0** |
| 6150 | Current Act 511 Taxes – Proportional Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
| 6151 | Current Act 511 Earned Income Taxes | 1.100% | 0.000% | 3,750,000 | 3,750,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000 | 0.000 | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 200,000 | 200,000 |
| 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** | | | **3,950,000** | **3,950,000** |
| | **Total Act 511, Current Taxes** | | | | **3,950,000** |

| | | | |
|---|---|---|---|
| **Act 511 Tax Limit -->** | **996,267,831 X** | **12** | **11,955,214** |
| | **Market Value** | **Mills** | **(511 Limit)** |

**Comparison of Tax Rate Changes to Index**



| Tax Function | Description | Tax Rate Charged in: 2017-18 (Rebalanced) | Tax Rate Charged in: 2018-19 | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: 2017-18 (Rebalanced) | Additional Tax Rate Charged in: 2018-19 | Percent Change in Rate | Less than or equal to Index |
|---|---|---|---|---|---|---|---|---|---|---|
| 6111 | Current Real Estate Taxes | | | | | | | | | |
| | Clinton | 12.5468 | 12.9608 | 3.30% | Yes | 3.3% | | | | |
| | Lycoming | 17.3736 | 17.8009 | 2.46% | Yes | 3.3% | | | | |
| | Current Act 511 Taxes – Proportional Assessments | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 1.100% | 1.100% | 0.00% | Yes | 3.3% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.3% | | | | |

LEA : 117414003 Jersey Shore Area SD

Printed 5/8/2018 1:24:59 PM



| Description | Amount |
|---|---|
| **1000 Instruction** | |
| 1100 Regular Programs - Elementary / Secondary | 19,065,888 |
| 1200 Special Programs - Elementary / Secondary | 6,029,390 |
| 1300 Vocational Education | 967,185 |
| 1400 Other Instructional Programs - Elementary / Secondary | 176,360 |
| 1800 Pre-Kindergarten | 340,000 |
| **Total Instruction** | **$26,578,823** |
| **2000 Support Services** | |
| 2100 Support Services - Students | 1,500,006 |
| 2200 Support Services - Instructional Staff | 1,456,306 |
| 2300 Support Services - Administration | 2,544,620 |
| 2400 Support Services - Pupil Health | 410,708 |
| 2500 Support Services - Business | 897,763 |
| 2600 Operation and Maintenance of Plant Services | 3,409,653 |
| 2700 Student Transportation Services | 1,703,918 |
| 2800 Support Services - Central | 12,135 |
| **Total Support Services** | **$11,935,109** |
| **3000 Operation of Non-Instructional Services** | |
| 3200 Student Activities | 854,625 |
| **Total Operation of Non-Instructional Services** | **$854,625** |
| **5000 Other Expenditures and Financing Uses** | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 3,280,419 |
| 5900 Budgetary Reserve | 135,000 |
| **Total Other Expenditures and Financing Uses** | **$3,415,419** |
| **Total Estimated Expenditures and Other Financing Uses** | **$42,783,976** |

| Description | Amount |
|---|---|
| **1000 Instruction** | |
| **1100 Regular Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 9,776,987 |
| 200 Personnel Services - Employee Benefits | 6,920,730 |
| 300 Purchased Professional and Technical Services | 506,430 |
| 400 Purchased Property Services | 63,270 |
| 500 Other Purchased Services | 995,358 |
| 600 Supplies | 416,371 |
| 700 Property | 383,407 |
| 800 Other Objects | 3,335 |
| **Total Regular Programs - Elementary / Secondary** | **$19,065,888** |
| **1200 Special Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 2,172,487 |
| 200 Personnel Services - Employee Benefits | 1,764,944 |
| 300 Purchased Professional and Technical Services | 1,086,700 |
| 400 Purchased Property Services | 500 |
| 500 Other Purchased Services | 978,550 |
| 600 Supplies | 24,259 |
| 800 Other Objects | 1,950 |
| **Total Special Programs - Elementary / Secondary** | **$6,029,390** |
| **1300 Vocational Education** | |
| 100 Personnel Services - Salaries | 472,509 |
| 200 Personnel Services - Employee Benefits | 340,651 |
| 300 Purchased Professional and Technical Services | 20,000 |
| 400 Purchased Property Services | 6,050 |
| 500 Other Purchased Services | 10,500 |
| 600 Supplies | 114,625 |
| 800 Other Objects | 2,850 |
| **Total Vocational Education** | **$967,185** |
| **1400 Other Instructional Programs - Elementary / Secondary** | |
| 100 Personnel Services - Salaries | 31,000 |
| 200 Personnel Services - Employee Benefits | 12,860 |
| 300 Purchased Professional and Technical Services | 63,000 |
| 500 Other Purchased Services | 64,500 |
| 600 Supplies | 5,000 |
| **Total Other Instructional Programs - Elementary / Secondary** | **$176,360** |
| **1800 Pre-Kindergarten** | |
| 800 Other Objects | 340,000 |
| **Total Pre-Kindergarten** | **$340,000** |
| **Total Instruction** | **$26,578,823** |
| **2000 Support Services** | |
| **2100 Support Services - Students** | |
| 100 Personnel Services - Salaries | 787,730 |
| 200 Personnel Services - Employee Benefits | 562,427 |

| Description | Amount |
|---|---|
| 300 Purchased Professional and Technical Services | 124,400 |
| 400 Purchased Property Services | 3,000 |
| 500 Other Purchased Services | 5,075 |
| 600 Supplies | 16,305 |
| 800 Other Objects | 1,069 |
| **Total Support Services - Students** | **$1,500,006** |
| **2200 Support Services - Instructional Staff** | |
| 100 Personnel Services - Salaries | 620,632 |
| 200 Personnel Services - Employee Benefits | 580,271 |
| 300 Purchased Professional and Technical Services | 113,248 |
| 400 Purchased Property Services | 15,100 |
| 500 Other Purchased Services | 41,300 |
| 600 Supplies | 51,710 |
| 700 Property | 31,850 |
| 800 Other Objects | 2,195 |
| **Total Support Services - Instructional Staff** | **$1,456,306** |
| **2300 Support Services - Administration** | |
| 100 Personnel Services - Salaries | 1,266,073 |
| 200 Personnel Services - Employee Benefits | 894,519 |
| 300 Purchased Professional and Technical Services | 291,790 |
| 400 Purchased Property Services | 520 |
| 500 Other Purchased Services | 59,538 |
| 600 Supplies | 11,150 |
| 800 Other Objects | 21,030 |
| **Total Support Services - Administration** | **$2,544,620** |
| **2400 Support Services - Pupil Health** | |
| 100 Personnel Services - Salaries | 202,672 |
| 200 Personnel Services - Employee Benefits | 201,693 |
| 300 Purchased Professional and Technical Services | 2,500 |
| 400 Purchased Property Services | 600 |
| 500 Other Purchased Services | 450 |
| 600 Supplies | 2,528 |
| 800 Other Objects | 265 |
| **Total Support Services - Pupil Health** | **$410,708** |
| **2500 Support Services - Business** | |
| 100 Personnel Services - Salaries | 414,877 |
| 200 Personnel Services - Employee Benefits | 337,191 |
| 300 Purchased Professional and Technical Services | 32,000 |
| 400 Purchased Property Services | 63,100 |
| 500 Other Purchased Services | 32,000 |
| 600 Supplies | 15,650 |
| 800 Other Objects | 2,945 |
| **Total Support Services - Business** | **$897,763** |
| **2600 Operation and Maintenance of Plant Services** | |
| 100 Personnel Services - Salaries | 1,089,428 |

| Description | Amount |
|---|---|
| 200 Personnel Services - Employee Benefits | 902,380 |
| 300 Purchased Professional and Technical Services | 58,600 |
| 400 Purchased Property Services | 747,745 |
| 500 Other Purchased Services | 204,850 |
| 600 Supplies | 369,175 |
| 700 Property | 34,950 |
| 800 Other Objects | 2,525 |
| **Total Operation and Maintenance of Plant Services** | **$3,409,653** |
| **2700 Student Transportation Services** | |
| 300 Purchased Professional and Technical Services | 12,000 |
| 400 Purchased Property Services | 150 |
| 500 Other Purchased Services | 1,691,368 |
| 600 Supplies | 400 |
| **Total Student Transportation Services** | **$1,703,918** |
| **2800 Support Services - Central** | |
| 100 Personnel Services - Salaries | 5,750 |
| 200 Personnel Services - Employee Benefits | 2,385 |
| 300 Purchased Professional and Technical Services | 1,500 |
| 500 Other Purchased Services | 2,500 |
| **Total Support Services - Central** | **$12,135** |
| **Total Support Services** | **$11,935,109** |
| **3000 Operation of Non-Instructional Services** | |
| **3200 Student Activities** | |
| 100 Personnel Services - Salaries | 415,874 |
| 200 Personnel Services - Employee Benefits | 195,725 |
| 300 Purchased Professional and Technical Services | 43,045 |
| 400 Purchased Property Services | 11,095 |
| 500 Other Purchased Services | 94,110 |
| 600 Supplies | 64,083 |
| 700 Property | 14,913 |
| 800 Other Objects | 15,780 |
| **Total Student Activities** | **$854,625** |
| **Total Operation of Non-Instructional Services** | **$854,625** |
| **5000 Other Expenditures and Financing Uses** | |
| **5100 Debt Service / Other Expenditures and Financing Uses** | |
| 800 Other Objects | 630,419 |
| 900 Other Uses of Funds | 2,650,000 |
| **Total Debt Service / Other Expenditures and Financing Uses** | **$3,280,419** |
| **5900 Budgetary Reserve** | |
| 800 Other Objects | 135,000 |
| **Total Budgetary Reserve** | **$135,000** |
| **Total Other Expenditures and Financing Uses** | **$3,415,419** |
| **TOTAL EXPENDITURES** | **$42,783,976** |

| Cash and Short-Term Investments | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| General Fund | 7,240,465 | 5,640,465 |
| Public Purpose (Expendable) Trust Fund | 168,560 | 158,560 |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | | |
| Capital Reserve Fund - § 690, §1850 | | |
| Capital Reserve Fund - § 1431 | 500,000 | 250,000 |
| 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 | 170,000 | 170,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| **Total Cash and Short-Term Investments** | **$8,079,025** | **$6,219,025** |

| Long-Term Investments | 06/30/2018 Estimate | 06/30/2019 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 | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| Permanent Fund | | |
| **Total Long-Term Investments** | | |
| **TOTAL CASH AND INVESTMENTS** | **$8,079,025** | **$6,219,025** |

| Long-Term Indebtedness | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| **General Fund** | | |
| 0510 Bonds Payable | 32,234,000 | 29,584,000 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | 750,000 | 750,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 2,500,000 | 2,500,000 |
| 0599 Other Noncurrent Liabilities | | |
| **Total General Fund** | **$35,484,000** | **$32,834,000** |
| **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 | 06/30/2018 Estimate | 06/30/2019 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 | 06/30/2018 Estimate | 06/30/2019 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 | 06/30/2018 Estimate | 06/30/2019 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 | 06/30/2018 Estimate | 06/30/2019 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** | **$35,484,000** | **$32,834,000** |

| Short-Term Payables | 06/30/2018 Estimate | 06/30/2019 Projection |
|---|---|---|
| General Fund | 450,000 | 450,000 |
| 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** | **$450,000** | **$450,000** |
| **TOTAL INDEBTEDNESS** | **$35,934,000** | **$33,284,000** |

| Account Description | Amounts |
|---|---|
| 0810 Nonspendable Fund Balance | 161,573 |
| 0820 Restricted Fund Balance | |
| 0830 Committed Fund Balance | 3,630,000 |
| 0840 Assigned Fund Balance | |
| 0850 Unassigned Fund Balance | 608,864 |
| **Total Ending Fund Balance - Committed, Assigned, and Unassigned** | **$4,238,864** |
| **5900 Budgetary Reserve** | **135,000** |
| **Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** | **$4,535,437** |

# Jersey Shore Area School District
## Real Estate Tax Options
## 2018-2019

| | 18/19 Net Tax Revenue Generated by Mills | 17/18 Net Tax Revenue Generated by Mills | Increase/(Decrease) in 18/19 Budget | 18/19 Clinton County Millage Rate | 17/18 Clinton County Millage Rate | Increase/(Decrease) in Clinton County Millage Rate | 18/19 Lycoming County Millage Rate | 17/18 Lycoming County Millage Rate | Increase/(Decrease) in Lycoming County Millage Rate |
|---|---|---|---|---|---|---|---|---|---|
| No Increase to Clinton County | $ 11,277,392.00 | $ 11,701,783.00 | $ (424,391.00) | 12.1009 | 12.1009 | - | 16.6199 | 17.3736 | (0.7537) |
| Clinton County at Rebalance Millage Rate | 11,732,426.00 | 11,701,783.00 | 30,643.00 | 12.5468 | 12.1009 | 0.4459 | 17.2323 | 17.3736 | (0.1413) |
| No Increase to Lycoming County | 11,837,421.00 | 11,701,783.00 | 135,638.00 | 12.6497 | 12.1009 | 0.5488 | 17.3736 | 17.3736 | - |
| Increase to the Index | 12,154,915.00 | 11,701,783.00 | 453,132.00 | 12.9608 | 12.1009 | 0.8599 | 17.8009 | 17.3736 | 0.4273 |
| Increase with Exceptions | 12,546,489.00 | 11,701,783.00 | 844,706.00 | 13.3445 | 12.1009 | 1.2436 | 18.3279 | 17.3736 | 0.9543 |

**Note:** The rebalanced millage rates as calculated by the Commonwealth for 18/19 are as follows: Clinton County = 12.5468 and Lycoming County = 17.3736. The district is required to have the millage rates rebalanced by the Commonwealth every year.