

PROPOSED BUDGET

2019 - 2020

PALMYRA AREA SCHOOL DISTRICT

PALMYRA, PENNSYLVANIA 17078

MAY 9, 2019

**BUDGET SUMMARY
2019-2020**

		2018-19 Adopted Budget	2019-20 Preliminary Budget	2019-20 Proposed Budget
Use of Unassigned Fund Balance		\$0	\$0	\$0
Use of Committed Fund Balance		\$172,164	\$136,280	\$120,202
Use of Assigned Fund Balance		\$0	\$0	\$0
6000	Revenue from Local Sources	\$35,928,119	\$37,999,290	\$37,344,161
7000	Revenue from State Sources	\$14,902,869	\$15,425,070	\$15,878,164
8000	Revenue from Federal Sources	\$1,068,000	\$1,147,040	\$1,169,882
Total Revenue		\$52,071,152	\$54,707,680	\$54,512,409
1100	Regular Instruction	\$20,609,190	\$21,302,780	\$21,338,401
1200	Special Programs	\$6,870,720	\$7,351,558	\$7,321,081
1300	Vocational Education	\$855,920	\$873,038	\$907,430
1400	Other Instructional Programs	\$790,644	\$806,809	\$805,152
2100	Guidance Services	\$1,859,648	\$1,966,435	\$1,885,231
2200	Technology and Library Services	\$2,727,997	\$2,813,496	\$2,834,094
2310-20	Board Services	\$65,600	\$66,640	\$64,950
2330	Tax Collection	\$100,980	\$103,000	\$99,100
2350	Legal Services	\$90,000	\$91,800	\$75,000
2360-70	Office of Superintendent and Community Relations	\$358,269	\$435,707	\$436,537
2380	Office of Principals	\$2,176,178	\$2,320,638	\$2,315,590
2390	Other Administrative Services	\$0	\$0	\$0
2400	Health Services	\$404,257	\$416,315	\$415,070
2500	Business Services	\$848,833	\$795,085	\$724,522
2600	Operation and Maintenance	\$3,619,470	\$3,675,023	\$3,645,295
2700	Student Transportation	\$1,474,899	\$1,622,197	\$1,600,788
2800	Central Support Services	\$902,382	\$1,054,202	\$1,047,382
2900	Instructional Materials Services	\$24,415	\$24,903	\$24,415
3100	Food Service	\$0	\$0	\$0
3200	Student Activities and Athletics	\$1,054,372	\$1,088,507	\$1,101,914
3300	Community Services	\$2,500	\$2,500	\$2,500
4200	Site Improvement Service	\$0	\$0	\$0
4300-4400	Architectural Services	\$0	\$0	\$0
4500	Building Construction and Improvement	\$0	\$0	\$0
4600	Building Improvements	\$0	\$0	\$0
5100	Debt Services	\$7,034,879	\$7,249,880	\$7,251,380
5200	Fund Transfers to Athletics, Food Service and Activity Funds	\$0	\$447,167	\$416,577
5900	Budgetary Reserve	\$200,000	\$200,000	\$200,000
Total Appropriations		\$52,071,152	\$54,707,680	\$54,512,409

		<u>2018-19 Adopted</u>	<u>2019-20</u>	<u>2019-20 Proposed</u>
		<u>Budget</u>	<u>Preliminary</u>	<u>Budget</u>
			<u>Budget</u>	<u>Budget</u>
6000	<u>REVENUE FROM LOCAL SOURCES</u>			
6111	Taxes, Real Estate (\$2,076,754,000@15.4 mills@97.45%collection) (Less Homestead/farmstead Assessed Value Exclusion of \$346,430)	\$29,738,911	\$31,670,842	\$30,825,213
6112	Taxes, Interim Real Estate	247,474	165,000	165,000
6113	Public Utility Realty Tax	30,286	32,000	32,000
6114	PILOT	18,948	18,948	18,948
6120	Per Capita, Sec. 679	61,000	60,000	60,000
6141	Per Capita, Act 511	61,000	60,000	60,000
6151	Earned Income Tax, Act 511	3,400,000	3,550,000	3,575,000
6153	Real Estate Transfer, Act 511	480,000	520,000	520,000
6400	Delinquent Taxes	333,000	333,000	333,000
6510	Interest on Investments	286,000	340,000	530,000
6710	Athletics-Gate Receipts	73,000	73,000	70,000
6740	Athletics-Activity Fee	35,500	35,500	36,000
6810	Local Grants	34,000	5,000	5,000
6832	IDEA Pass Thru	710,000	705,000	705,000
6910	Rental of School Facilities	35,000	35,000	35,000
6920	Contributions from Private Sources	130,000	130,000	85,000
6930	Sale of Fixed Assets	0	0	0
6940	Tuition from Patrons	87,000	87,000	87,000
6944	Tuition from Other LEA's	45,000	57,000	80,000
6948	Receipts IU	0	0	0
6990	Miscellaneous Revenue	70,000	70,000	70,000
6991	Refunds Py Exp	40,000	40,000	40,000
6992	Positive Incentive	12,000	12,000	12,000
	TOTAL	\$35,928,119	\$37,999,290	\$37,344,161
7000	<u>REVENUE FROM STATE SOURCES</u>			
7110	Basic Instructional Subsidy	\$6,605,508	\$6,750,000	\$7,234,922
7115	Ready To Learn	361,796	361,796	0
7160	Tuition/Court Placed & Institutionalized	25,000	27,000	27,000
7270	Special Education	1,482,673	1,500,000	1,520,000
7310	Transportation	725,000	818,600	818,600
7320	Rentals & Sinking Fund Payments	860,497	850,692	850,692
7330	Nursing	64,000	64,000	64,500
7340	Gaming Revenue	345,895	0	346,430
7360	Safe School Grant	0	130,000	150,000
7810	Social Security Payments	838,445	904,072	896,163
7820	Retirement Payments	3,594,055	3,980,310	3,944,857
7500	Extra Grants	0	38,600	25,000
	TOTAL	\$14,902,869	\$15,425,070	\$15,878,164
8500	QSBC	675,000	675,000	675,000
8512	IDEA	\$0	\$0	\$0
8513	Title I	318,000	313,740	313,740
8516	Title III	0	0	0
8560	Title IV	0	0	22,842
8570	Title II	50,000	73,300	73,300
8670	Drug Free Schools	0		
8810	Medical Access	25,000	85,000	85,000
	TOTAL	\$1,068,000	\$1,147,040	\$1,169,882
	TOTAL REVENUE OF THE GENERAL FUND	51,898,988	54,571,400	54,392,207

		Adopted Budget <u>2018-19</u>	Preliminary Budget <u>2019-20</u>	Proposed Budget <u>2019-20</u>
1100	<u>REGULAR INSTRUCTION</u>	<u>\$20,609,190</u>	<u>\$21,302,780</u>	<u>\$21,338,401</u>
100	Salaries	\$12,062,915	\$12,695,675	\$12,641,617
200	Employee Benefits	\$7,248,257	\$7,158,720	\$7,235,909
300	Purchased Prof&Tech Services	\$90,827	\$115,084	\$117,079
400	Purchased Property Services	\$93,617	\$95,489	\$93,941
500	Other Purchased Services	\$684,680	\$800,374	\$799,824
600	Books & Supplies	\$401,628	\$409,661	\$375,181
700	Property & Equipment	\$25,556	\$26,067	\$73,474
800	Other Objects	\$1,710	\$1,710	\$1,376
1200	<u>SPECIAL EDUCATION</u>	<u>\$6,870,720</u>	<u>\$7,351,558</u>	<u>\$7,321,081</u>
100	Salaries	\$2,891,924	\$3,207,423	\$3,187,986
200	Employee Benefits	\$1,688,543	\$1,808,108	\$1,799,948
300	Purchased Prof&Tech Services	\$1,486,390	\$1,516,118	\$1,214,020
400	Purchased Property Services	\$0	\$0	\$0
500	Other Purchased Services	\$757,190	\$772,334	\$1,064,676
600	Books & Supplies	\$42,752	\$43,607	\$48,014
700	Property & Equipment	\$2,332	\$2,379	\$5,562
800	Other Objects	\$1,589	\$1,589	\$875
1300	<u>VOCATIONAL EDUCATION</u>	<u>\$855,920</u>	<u>\$873,038</u>	<u>\$907,430</u>
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
500	Other Purchased Services	\$855,920	\$873,038	\$907,430
600	Books & Supplies	\$0	\$0	\$0
700	Property & Equipment	\$0	\$0	\$0
1400	<u>OTHER INSTRUCTIONAL PROGRAMS</u>	<u>\$790,644</u>	<u>\$806,809</u>	<u>\$805,152</u>
100	Salaries	\$440,658	\$458,462	\$458,461
200	Employee Benefits	\$277,676	\$274,591	\$274,591
300	Purchased Prof&Tech Services	\$18,000	\$18,360	\$18,000
400	Purchased Property Services	\$0	\$0	\$0
500	Other Purchased Services	\$51,100	\$52,122	\$51,100
600	Books & Supplies	\$3,210	\$3,274	\$3,000
700	Property & Equipment	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0
2100	<u>GUIDANCE SERVICES</u>	<u>\$1,859,648</u>	<u>\$1,966,435</u>	<u>\$1,885,231</u>
100	Salaries	\$1,148,507	\$1,248,715	\$1,194,400
200	Employee Benefits	\$678,423	\$684,360	\$661,548
300	Purchased Prof&Tech Services	\$1,454	\$1,483	\$1,483
400	Purchased Property Services	\$0	\$0	\$0
500	Other Purchased Services	\$1,947	\$1,986	\$1,914
600	Books & Supplies	\$28,717	\$29,291	\$25,286
700	Property & Equipment	\$0	\$0	\$0
800	Other Objects	\$600	\$600	\$600

		Adopted Budget <u>2018-19</u>	Preliminary Budget <u>2019-20</u>	Proposed Budget <u>2019-20</u>
2200	<u>TECHNOLOGY & LIBRARY SERVICES</u>	<u>\$2,727,997</u>	<u>\$2,813,496</u>	<u>\$2,834,094</u>
100	Salaries	\$1,064,106	\$1,123,450	\$1,124,450
200	Employee Benefits	\$840,063	\$849,793	\$849,793
300	Purchased Prof&Tech Services	\$117,099	\$119,441	\$146,547
400	Purchased Property Services	\$440,790	\$449,606	\$447,563
500	Other Purchased Services	\$4,761	\$4,856	\$4,112
600	Books & Supplies	\$190,635	\$194,448	\$194,449
700	Property & Equipment	\$67,943	\$69,302	\$64,380
800	Other Objects	\$2,600	\$2,600	\$2,800
2310-20	<u>BOARD SERVICES</u>	<u>\$65,600</u>	<u>\$66,640</u>	<u>\$64,950</u>
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Prof&Tech Services	\$27,500	\$28,050	\$27,000
500	Other Purchased Services	\$23,900	\$24,378	\$23,400
600	Books & Supplies	\$600	\$612	\$700
800	Other Objects	\$13,600	\$13,600	\$13,850
2330	<u>TAX COLLECTION</u>	<u>\$100,980</u>	<u>\$103,000</u>	<u>\$99,100</u>
200	Employee Benefits	\$0	\$0	\$0
300	Purchased Prof&Tech Services	\$100,980	\$103,000	\$99,100
500	Other Purchased Services	\$0	\$0	\$0
600	Books & Supplies	\$0	\$0	\$0
2350	<u>LEGAL SERVICES</u>	<u>\$90,000</u>	<u>\$91,800</u>	<u>\$75,000</u>
300	Purchased Prof&Tech Services	\$90,000	\$91,800	\$75,000
500	Other Purchased Services	\$0	\$0	\$0
600	Books & Supplies	\$0	\$0	\$0
800	Other Objects	\$0	\$0	\$0
2360-70	<u>OFFICE OF SUPERINTENDENT/ ASSISTANT SUPERINTENDENT COMMUNITY RELATIONS</u>	<u>\$358,269</u>	<u>\$435,707</u>	<u>\$436,537</u>
100	Salaries	\$216,501	\$215,355	\$273,628
200	Employee Benefits	\$131,568	\$210,032	\$151,759
300	Purchased Prof&Tech Services	\$0	\$0	\$0
500	Other Purchased Services	\$1,500	\$1,530	\$1,800
600	Books & Supplies	\$4,500	\$4,590	\$5,050
800	Other Objects	\$4,200	\$4,200	\$4,300

		Adopted Budget <u>2018-19</u>	Preliminary Budget <u>2019-20</u>	Proposed Budget <u>2019-20</u>
2380	<u>OFFICE OF PRINCIPALS</u>	<u>\$2,176,178</u>	<u>\$2,320,638</u>	<u>\$2,315,590</u>
100	Salaries	\$1,284,889	\$1,383,242	\$1,379,219
200	Employee Benefits	\$753,916	\$797,420	\$788,590
300	Purchased Prof&Tech Services	\$3,121	\$3,183	\$3,183
400	Purchased Property Services	\$23,552	\$24,023	\$21,830
500	Other Purchased Services	\$9,666	\$9,859	\$9,320
600	Books & Supplies	\$79,435	\$81,024	\$89,085
700	Property & Equipment	\$14,399	\$14,687	\$15,972
800	Other Objects	\$7,200	\$7,200	\$8,391
2390	<u>OTHER ADMINISTRATIVE SERVICES</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
500	Other Purchased Services	\$0	\$0	\$0
2400	<u>HEALTH SERVICES</u>	<u>\$404,257</u>	<u>\$416,315</u>	<u>\$415,070</u>
100	Salaries	\$241,861	\$256,323	\$256,323
200	Employee Benefits	\$141,813	\$138,998	\$138,998
300	Purchased Prof Tech Services	\$10,232	\$10,437	\$10,465
400	Purchased Property Services	\$520	\$530	\$250
500	Other Purchased Services	\$188	\$192	\$192
600	Books & Supplies	\$9,123	\$9,305	\$7,912
700	Property & Equipment	\$520	\$530	\$930
2500	<u>BUSINESS SERVICES</u>	<u>\$848,833</u>	<u>\$795,085</u>	<u>\$724,522</u>
100	Salaries	\$463,995	\$417,531	\$377,532
200	Employee Benefits	\$248,158	\$238,240	\$221,440
300	Purchased Prof&Tech Services	\$64,150	\$65,433	\$15,100
400	Purchased Property Services	\$8,750	\$8,925	\$8,500
500	Other Purchased Services	\$23,100	\$23,562	\$22,670
600	Books & Supplies	\$33,180	\$33,844	\$71,280
700	Property & Equipment	\$2,500	\$2,550	\$2,500
800	Other Objects	\$5,000	\$5,000	\$5,500
2600	<u>OPERATION & MAINTENANCE</u>	<u>\$3,619,470</u>	<u>\$3,675,023</u>	<u>\$3,645,295</u>
100	Salaries	\$1,177,149	\$1,253,731	\$1,213,284
200	Employee Benefits	\$881,863	\$829,673	\$822,363
300	Purchased Prof&Tech Services	\$15,000	\$15,300	\$14,000
400	Purchased Property Services	\$592,166	\$604,009	\$641,266
500	Other Purchased Services	\$125,992	\$128,512	\$131,580
600	Energy & Supplies	\$799,000	\$814,980	\$792,902
700	Property & Equipment	\$25,900	\$26,418	\$26,700
800	Other Objects	\$2,400	\$2,400	\$3,200

		Adopted Budget <u>2018-19</u>	Preliminary Budget <u>2019-20</u>	Proposed Budget <u>2019-20</u>
2700	<u>STUDENT TRANSPORTATION</u>	<u>\$1,474,899</u>	<u>\$1,622,197</u>	<u>\$1,600,788</u>
100	Salaries	\$15,886	\$16,844	\$17,844
200	Employee Benefits	\$10,246	\$10,310	\$10,310
300	Purchased Prof&Tech Services	\$1,000	\$1,020	\$1,020
400	Purchased Property Services	\$0	\$0	\$0
500	Other Purchased Services	\$1,306,156	\$1,449,580	\$1,453,314
600	Energy	\$141,611	\$144,443	\$118,300
700	Property & Equipment	\$0	\$0	\$0
2800	<u>CENTRAL SUPPORT SERVICES</u>	<u>\$902,382</u>	<u>\$1,054,202</u>	<u>\$1,047,382</u>
100	Salaries	\$381,747	\$485,987	\$481,987
200	Employee Benefits	\$307,677	\$346,008	\$346,009
300	Purchased Prof&Tech Services	\$23,797	\$24,273	\$29,041
400	Purchased Property Services	\$41,077	\$41,899	\$40,000
500	Other Purchased Services	\$111,421	\$118,749	\$116,625
600	Books & Supplies	\$18,903	\$19,281	\$16,200
700	Property & Equipment	\$12,240	\$12,485	\$12,000
800	Other Objects	\$5,520	\$5,520	\$5,520
2900	<u>OTHER SUPPORT SERVICES</u>	<u>\$24,415</u>	<u>\$24,903</u>	<u>\$24,415</u>
500	Other Purchased Services	\$24,415	\$24,903	\$24,415
3100	<u>FOOD SERVICE</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
100	Salaries	\$0	\$0	\$0
200	Employee Benefits	\$0	\$0	\$0
700	Property & Equipment	\$0	\$0	\$0
3200	<u>STUDENT ACTIVITIES AND ATHLETICS</u>	<u>\$1,054,372</u>	<u>\$1,088,507</u>	<u>\$1,101,914</u>
100	Salaries	\$518,000	\$531,812	\$539,309
200	Employee Benefits	\$234,645	\$226,897	\$226,897
300	Purchased Prof&Tech Services	\$100,708	\$124,917	\$129,774
400	Purchased Property Services	\$45,350	\$46,257	\$47,225
500	Other Purchased Services	\$83,920	\$85,598	\$86,480
600	Books & Supplies	\$63,874	\$65,151	\$63,179
800	Other Object	\$7,875	\$7,875	\$9,050
3300	<u>COMMUNITY SERVICES</u>	<u>\$2,500</u>	<u>\$2,500</u>	<u>\$2,500</u>
500	Other Purchased Services	\$0	\$0	\$0
600	Books & Supplies	\$0	\$0	\$0
900	Other Financing Uses	\$2,500	\$2,500	\$2,500
4200	<u>SITE IMPROVEMENT SERVICES</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
700	Property & Equipment	\$0	\$0	\$0

		Adopted Budget <u>2018-19</u>	Preliminary Budget <u>2019-20</u>	Proposed Budget <u>2019-20</u>
4300-4400	<u>ARCHITECTURAL SERVICES</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
300	Purchased Prof&Tech Services	\$0	\$0	\$0
4500	<u>BUILDING CONSTRUCTION AND IMPROVEMENT</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
441	Modular Classrooms	\$0	\$0	\$0
4600	<u>BUILDING IMPROVEMENTS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
700	Property & Equipment	\$0	\$0	\$0
5100	<u>DEBT SERVICES</u>	<u>\$7,034,879</u>	<u>\$7,249,880</u>	<u>\$7,251,380</u>
800	Other Objects	\$25,480	\$25,480	\$26,980
900	Other Financing Uses	\$7,009,399	\$7,224,400	\$7,224,400
5220	<u>FUND TRANSFERS TO ATHLETICS</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
900	Other Financing Uses	\$0	\$0	\$0
5250	<u>FUND TRANSFERS TO FOOD SERVICE</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
900	Other Financing Uses	\$0	\$0	\$0
5280	<u>FUND TRANSFERS TO ACTIVITY ACCOUNT</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
900	Other Financing Uses	\$0	\$0	\$0
5230	<u>FUND TRANSFERS TO CAPITAL PROJECTS</u>	<u>\$0</u>	<u>\$447,167</u>	<u>\$416,577</u>
900	Other Financing Uses	\$0	\$447,167	\$416,577
5900	<u>BUDGETARY RESERVE</u>	<u>\$200,000</u>	<u>\$200,000</u>	<u>\$200,000</u>
800	Other Objects	\$200,000	\$200,000	\$200,000
TOTAL APPROPRIATIONS OF THE GENERAL FUND		<u>\$52,071,152</u>	<u>\$54,707,680</u>	<u>\$54,512,409</u>