

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,492,990
0850 Unassigned Fund Balance	464,555
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,957,545</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,965,556
7000 Revenue from State Sources	14,539,004
8000 Revenue from Federal Sources	863,675
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,368,235</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$25,325,780</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,740,469
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	900
6120 Current Per Capita Taxes, Section 679	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	13,500
6150 Current Act 511 Taxes - Proportional Assessments	440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	260,000
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,687
6910 Rentals	1,500
6940 Tuition from Patrons	12,000
6970 Services Provided Other Funds	60,000
6980 Revenue from Community Services Activities	20,000
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES \$3,965,556**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,604,613
7112 Basic Education Funding-Social Security	414,800
7220 Vocational Education	35,966
7240 Driver Education - Student	1,800
7271 Special Education funds for School-Aged Pupils	966,466
7311 Pupil Transportation Subsidy	610,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	462,724
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	334,305
7505 Ready to Learn Block Grant	283,155
7820 State Share of Retirement Contributions	1,810,175

**REVENUE FROM STATE SOURCES \$14,539,004**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	463,527
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21st Century Schools	288,314
8519 NCLB, Title VI - Flexibility and Accountability	21,834

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	35,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$863,675</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,368,235</b>
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AUN: 105259103 Union City Area SD

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

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Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,500

Amount of Tax Relief for Homestead Exclusions

\$334,305

Total Approx. Tax Revenue:

\$3,075,805

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,196

Crawford

Erie

Total

**2019-20 Data**

a. Assessed Value

\$29,538,861

\$168,592,430

\$198,131,291

b. Real Estate Mills

44.4000

11.4100

**I. 2020-21 Data**

c. 2018 STEB Market Value

\$103,330,020

\$156,159,434

\$259,489,454

d. Assessed Value

\$29,719,208

\$168,801,265

\$198,520,473

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy

\$1,311,525

\$1,923,640

\$3,235,165

(a \* b)

**2020-21 Calculations**

g. Percent of Total Market Value

39.82051%

60.17949%

100.00000%

**II.**

h. Rebalanced 2019-20 Tax Levy

\$1,288,259

\$1,946,906

\$3,235,165

(f Total \* g)

i. Base Mills Subject to Index

44.4000

11.5480

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

92.00000%

92.00000%

92.00000%

k. Tax Levy Needed

\$1,319,730

\$1,994,466

\$3,314,196

(Approx. Tax Levy \* g)

**I. 2020-21 Real Estate Tax Rate**

**44.4000**

**11.8100**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$1,319,533

\$1,993,543

\$3,313,076

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$2,978,771

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$2,740,469

(n \* Est. Pct. Collection)

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,500

Amount of Tax Relief for Homestead Exclusions

\$334,305

Total Approx. Tax Revenue:

\$3,075,805

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,196

Crawford

Erie

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	46.1760	12.0099	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,372,314	\$2,027,286	\$3,399,600
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**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			\$0

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,741,500

Amount of Tax Relief for Homestead Exclusions

\$334,305

Total Approx. Tax Revenue:

\$3,075,805

Approx. Tax Levy for Tax Rate Calculation:

\$3,314,196

Crawford

Erie

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$334,305

Lowering RE Tax Rate

\$0

\$334,305

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

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$334,305**

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>
Crawford	29,719,208	44.4000	1,319,533			92.00000%	
Erie	168,801,265	11.8100	1,993,543			92.00000%	
<b>Totals:</b>	<b>198,520,473</b>		<b>3,313,076</b>	- 334,305 =	2,978,771 X	92.00000% =	2,740,469

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,500
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	20,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>20,500</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	30,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>440,000</b>
<b>Total Act 511, Current Taxes</b>			<b>453,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>259,489,454 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,113,873</b>
			<b>(511 Limit)</b>

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
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Crawford	44.4000	44.4000	0.00%	Yes	4.0%				
	Erie	11.5480	11.8100	2.27%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				



<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,047,361
1200 Special Programs - Elementary / Secondary	2,555,782
1300 Vocational Education	412,585
1400 Other Instructional Programs - Elementary / Secondary	169,216
1700 Higher Education Programs for Secondary Students	1,500
<b>Total Instruction</b>	<b>\$11,186,444</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	570,606
2200 Support Services - Instructional Staff	375,685
2300 Support Services - Administration	1,118,901
2400 Support Services - Pupil Health	164,866
2500 Support Services - Business	410,265
2600 Operation and Maintenance of Plant Services	1,515,044
2700 Student Transportation Services	1,563,524
2800 Support Services - Central	262,821
2900 Other Support Services	17,630
<b>Total Support Services</b>	<b>\$5,999,342</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	603,956
3300 Community Services	91,694
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,650</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	117,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$117,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,471,385
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,471,385</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,469,821</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,392,981
200 Personnel Services - Employee Benefits	2,846,080
300 Purchased Professional and Technical Services	132,800
500 Other Purchased Services	318,000
600 Supplies	235,000
700 Property	122,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,047,361</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	993,000
200 Personnel Services - Employee Benefits	690,408
300 Purchased Professional and Technical Services	475,574
500 Other Purchased Services	372,300
600 Supplies	22,000
700 Property	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,555,782</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	46,658
200 Personnel Services - Employee Benefits	34,081
500 Other Purchased Services	316,846
600 Supplies	15,000
<b>Total Vocational Education</b>	<b>\$412,585</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	52,437
200 Personnel Services - Employee Benefits	25,779
300 Purchased Professional and Technical Services	85,000
500 Other Purchased Services	6,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$169,216</b>
<b>1700 <u>Higher Education Programs for Secondary Students</u></b>	
500 Other Purchased Services	1,500
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$1,500</b>
<b>Total Instruction</b>	<b>\$11,186,444</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	316,109
200 Personnel Services - Employee Benefits	211,893
300 Purchased Professional and Technical Services	35,354
500 Other Purchased Services	1,500
600 Supplies	5,500
800 Other Objects	250
<b>Total Support Services - Students</b>	<b>\$570,606</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	181,628
200 Personnel Services - Employee Benefits	165,707
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	5,000
600 Supplies	4,250
<b>Total Support Services - Instructional Staff</b>	<b>\$375,685</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	579,210
200 Personnel Services - Employee Benefits	368,987
300 Purchased Professional and Technical Services	76,054
500 Other Purchased Services	65,400
600 Supplies	17,550
700 Property	2,500
800 Other Objects	9,200
<b>Total Support Services - Administration</b>	<b>\$1,118,901</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	81,050
200 Personnel Services - Employee Benefits	68,566
300 Purchased Professional and Technical Services	5,750
600 Supplies	9,500
<b>Total Support Services - Pupil Health</b>	<b>\$164,866</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	194,347
200 Personnel Services - Employee Benefits	148,918
300 Purchased Professional and Technical Services	51,000
500 Other Purchased Services	7,350
600 Supplies	3,650
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$410,265</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	528,751
200 Personnel Services - Employee Benefits	337,671
300 Purchased Professional and Technical Services	11,000
400 Purchased Property Services	142,350
500 Other Purchased Services	70,500
600 Supplies	380,222
700 Property	43,300
800 Other Objects	1,250
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,515,044</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	1,559,824
600 Supplies	2,000
<b>Total Student Transportation Services</b>	<b>\$1,563,524</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	75,777
200 Personnel Services - Employee Benefits	44,544
300 Purchased Professional and Technical Services	138,500
500 Other Purchased Services	1,500
600 Supplies	2,500
<b>Total Support Services - Central</b>	<b>\$262,821</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	17,630
<b>Total Other Support Services</b>	<b>\$17,630</b>
<b>Total Support Services</b>	<b>\$5,999,342</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	255,718
200 Personnel Services - Employee Benefits	108,475
300 Purchased Professional and Technical Services	63,133
400 Purchased Property Services	12,000
500 Other Purchased Services	102,475
600 Supplies	15,630
700 Property	32,900
800 Other Objects	13,625
<b>Total Student Activities</b>	<b>\$603,956</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	41,108
200 Personnel Services - Employee Benefits	26,886
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	1,000
500 Other Purchased Services	2,650
600 Supplies	14,000
800 Other Objects	1,550
<b>Total Community Services</b>	<b>\$91,694</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$695,650</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
700 Property	117,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$117,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$117,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	180,235
900 Other Uses of Funds	1,291,150

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,471,385</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,471,385</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,469,821</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,855,959
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,855,959</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,855,959</b>
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