

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,139,852
1200 Special Programs - Elementary / Secondary	2,795,337
1300 Vocational Education	886,746
1400 Other Instructional Programs - Elementary / Secondary	50,750
1500 Nonpublic School Programs	4,307
1800 Pre-Kindergarten	271,648
Total Instruction	\$11,148,640
2000 Support Services	
2100 Support Services - Students	587,050
2200 Support Services - Instructional Staff	636,246
2300 Support Services - Administration	1,139,444
2400 Support Services - Pupil Health	263,201
2500 Support Services - Business	319,370
2600 Operation and Maintenance of Plant Services	1,858,329
2700 Student Transportation Services	1,051,853
Total Support Services	\$5,855,493
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,650
3300 Community Services	563
Total Operation of Non-Instructional Services	\$387,213
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,231,309
Total Other Expenditures and Financing Uses	\$1,231,309
Total Estimated Expenditures and Other Financing Uses	\$18,622,655

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	334,258
0830 Committed Fund Balance	3,951,805
0840 Assigned Fund Balance	581,148
0850 Unassigned Fund Balance	2,443,232

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,976,185

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,594,940
7000 Revenue from State Sources	11,968,200
8000 Revenue from Federal Sources	615,830
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$18,178,970

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$25,155,155

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,758,449
200 Personnel Services - Employee Benefits	2,581,017
300 Purchased Professional and Technical Services	221,175
400 Purchased Property Services	5,200
500 Other Purchased Services	254,695
600 Supplies	208,262
700 Property	104,770
800 Other Objects	6,284
Total Regular Programs - Elementary / Secondary	\$7,139,852
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,248,153
200 Personnel Services - Employee Benefits	824,739
300 Purchased Professional and Technical Services	118,790
500 Other Purchased Services	579,005
600 Supplies	23,850
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$2,795,337
1300 Vocational Education	
500 Other Purchased Services	886,746
Total Vocational Education	\$886,746
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	50,750
Total Other Instructional Programs - Elementary / Secondary	\$50,750
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,307
Total Nonpublic School Programs	\$4,307
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	145,578
200 Personnel Services - Employee Benefits	97,190
300 Purchased Professional and Technical Services	11,111
500 Other Purchased Services	2,000
600 Supplies	15,769
Total Pre-Kindergarten	\$271,648
Total Instruction	\$11,148,640
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	293,090
200 Personnel Services - Employee Benefits	221,748
300 Purchased Professional and Technical Services	64,550
500 Other Purchased Services	925
600 Supplies	6,737

Description	Amount
Total Support Services - Students	\$587,050
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	294,773
200 Personnel Services - Employee Benefits	179,523
300 Purchased Professional and Technical Services	14,625
500 Other Purchased Services	17,380
600 Supplies	89,945
700 Property	40,000
Total Support Services - Instructional Staff	\$636,246
2300 Support Services - Administration	
100 Personnel Services - Salaries	570,806
200 Personnel Services - Employee Benefits	385,506
300 Purchased Professional and Technical Services	54,395
500 Other Purchased Services	20,410
600 Supplies	44,253
800 Other Objects	64,074
Total Support Services - Administration	\$1,139,444
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	80,019
200 Personnel Services - Employee Benefits	42,339
300 Purchased Professional and Technical Services	134,400
400 Purchased Property Services	500
500 Other Purchased Services	625
600 Supplies	5,318
Total Support Services - Pupil Health	\$263,201
2500 Support Services - Business	
100 Personnel Services - Salaries	152,376
200 Personnel Services - Employee Benefits	134,444
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	900
500 Other Purchased Services	7,575
600 Supplies	19,000
800 Other Objects	3,875
Total Support Services - Business	\$319,370
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	571,798
200 Personnel Services - Employee Benefits	489,641
300 Purchased Professional and Technical Services	52,840
400 Purchased Property Services	287,200
500 Other Purchased Services	52,850
600 Supplies	320,774
700 Property	70,500
800 Other Objects	12,726
Total Operation and Maintenance of Plant Services	\$1,858,329

Description	Amount
2700 Student Transportation Services	
500 Other Purchased Services	1,049,053
600 Supplies	2,800
Total Student Transportation Services	\$1,051,853
Total Support Services	\$5,855,493
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	179,712
200 Personnel Services - Employee Benefits	74,663
300 Purchased Professional and Technical Services	24,890
400 Purchased Property Services	7,098
500 Other Purchased Services	48,045
600 Supplies	35,752
800 Other Objects	16,490
Total Student Activities	\$386,650
3300 Community Services	
600 Supplies	563
Total Community Services	\$563
Total Operation of Non-Instructional Services	\$387,213
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	302,592
900 Other Uses of Funds	928,717
Total Debt Service / Other Expenditures and Financing Uses	\$1,231,309
Total Other Expenditures and Financing Uses	\$1,231,309
TOTAL EXPENDITURES	\$18,622,655

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,976,570
6113 Public Utility Realty Taxes	4,472
6120 Current Per Capita Taxes, Section 679	16,130
6140 Current Act 511 Taxes - Flat Rate Assessments	34,990
6150 Current Act 511 Taxes - Proportional Assessments	674,850
6400 Delinquencies on Taxes Levied / Assessed by the LEA	376,731
6500 Earnings on Investments	62,997
6700 Revenues from LEA Activities	32,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	404,150
6910 Rentals	7,050
6990 Refunds and Other Miscellaneous Revenue	5,000
	\$5,594,940
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,553,073
7112 Basic Education Funding-Social Security	350,000
7220 Vocational Education	49,000
7271 Special Education funds for School-Aged Pupils	860,395
7311 Pupil Transportation Subsidy	810,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,500
7340 State Property Tax Reduction Allocation	282,753
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,525,000
	\$11,968,200
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	391,855
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,984
8517 NCLB, Title IV - 21st Century Schools	30,991
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	140,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
	\$615,830
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,178,970

Act 1 Index (current): 3.8%
 Calculation Method: 1
 Number of Decimals For Tax Rate Calculation:
 Approx. Tax Revenue from RE Taxes: \$3,980,550
 Amount of Tax Relief for Homestead Exclusions: \$282,753
 Total Approx. Tax Revenue: \$4,263,303
 Approx. Tax Levy for Tax Rate Calculation: \$4,703,107

	Revenue	Clearfield	Clinton	Total
2019-20 Data				
a. Assessed Value	\$43,387,768	\$8,353,200		\$51,740,968
b. Real Estate Mills	101.8000	12.8000		
I. 2020-21 Data				
c. 2018 STEB Market Value	\$284,936,121	\$6,703,356		\$291,639,477
d. Assessed Value	\$43,431,165	\$8,308,700		\$51,739,865
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0

	Revenue	Clearfield	Clinton	Total
2019-20 Calculations				
f. 2019-20 Tax Levy (a * b)	\$4,416,875	\$106,921		\$4,523,796
2020-21 Calculations				
g. Percent of Total Market Value	97.70149%	2.29851%		100.00000%
h. Rebalanced 2019-20 Tax Levy	\$4,419,816	\$103,980		\$4,523,796
II.				
i. Base Mills Subject to Index (f Total * g)	101.8677	12.8000		
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				

	Revenue	Clearfield	Clinton	Total
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	90.17000%	84.97000%		90.05048%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$4,595,006	\$108,101		\$4,703,107
I. 2020-21 Real Estate Tax Rate				
(k / d * 1000)	105.7000	13.0000		
III.				
m. Tax Levy Generated by Mills (l / 1000 * d)	\$4,590,674	\$108,013		\$4,698,687
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$4,415,934
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$3,976,570

Act 1 Index (current): 3.8%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 1
 Approx. Tax Revenue from RE Taxes: \$3,980,550
 Amount of Tax Relief for Homestead Exclusions: \$282,753
 Total Approx. Tax Revenue: \$4,263,303
 Approx. Tax Levy for Tax Rate Calculation: \$4,703,107

	Revenue	Section 672.1 Method Choice:	(a)(1)
		Clearfield	Clinton
		105.7386	13.2864
		0.0000	0.0000
		\$4,592,351	\$110,393
		Yes	Yes
		\$0	\$0
		\$0	\$0
			\$4,702,744
			Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))
 q. Mills In Excess of Index (if (l > p), (l - p))
 r. Maximum Tax Levy Based On Index (p / 1000 * d)
 s. Millage Rate within Index? (if l > p Then No)
 t. Tax Levy In Excess of Index (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$9,482.00
Number of Homestead/Farmstead Properties	9
Median Assessed Value of Homestead Properties	\$55,500

Act 1 Index (current): 3.8%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 1

Approx. Tax Revenue from RE Taxes: \$3,980,550

Amount of Tax Relief for Homestead Exclusions \$282,753

Total Approx. Tax Revenue: \$4,263,303

Approx. Tax Levy for Tax Rate Calculation: \$4,703,107

Section 672.1 Method Choice: (a)(1)

Revenue
1
\$3,980,550
\$282,753
\$4,263,303
\$4,703,107
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	\$0
Amount of Tax Relief from State/Local Sources				\$282,753

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Clearfield	43,431,165	105.7000	4,590,674	90.170000%
Clinton	8,308,700	13.0000	108,013	84.970000%
Totals:	51,739,865	282,753	4,698,687	90.05048%

6120	Current Per Capita Taxes - Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$5.00	16,130
6141	Current Act 511 Per Capita Taxes	\$5.00	16,120
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	14,010
6143	Current Act 511 Local Services Taxes	\$10.00	4,860
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	675,000	630,000
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	44,850
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			674,850
Total Act 511, Current Taxes	291,639,477 X	12	3,499,674	(511 Limit)
	Market Value	Mills		

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	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				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Clearfield	101.8677	105.7000	3.77%	Yes	3.8%				
	Clinton	12.8000	13.0000	1.57%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.8%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				