


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2021



President of the Board - Original Signature Required6-14-2021

Date

Secretary of the Board - Original Signature Required6-14-2021

Date

Chief School Administrator - Original Signature Required6-14-2021

Date

Renee M Jilinski

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Contact Person

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Extension

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Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021) ?

Yes ☒
No ☐

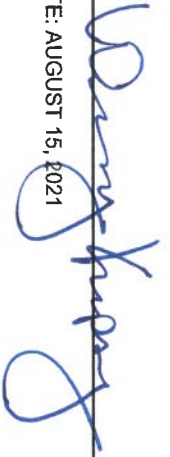
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$49271773
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-14-2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Berwick Area SD	County : Columbia	AUN Number : 116191103
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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 6-14-2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved funds for Athletic and Extracurricular District, County and State championships.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$4,500,000 committed for payment of costs related to capital projects, which is transferring to the capital project fund 7/1/21. \$2,5000 committed for future debt service and/or future PSERS and/or Medical benefits.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1810 Nonspendable Fund Balance	
1820 Restricted Fund Balance	
1830 Committed Fund Balance	7,000,000
1840 Assigned Fund Balance	
1850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,000,000</u>
Estimated Revenues And Other Financing Sources	
3000 Revenue from Local Sources	20,487,008
7000 Revenue from State Sources	26,283,069
9000 Revenue from Federal Sources	2,501,696
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,271,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,271,773</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,370,889
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	16,400
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	2,406,529
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,650
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	662,096
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	56,739
6940 Tuition from Patrons	24,217
6990 Refunds and Other Miscellaneous Revenue	16,952
REVENUE FROM LOCAL SOURCES	\$20,487,008
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,266,855
7112 Basic Education Funding-Social Security	921,960
7160 Tuition for Orphans Subsidy	14,270
7220 Vocational Education	1,100
7271 Special Education funds for School-Aged Pupils	2,589,190
7311 Pupil Transportation Subsidy	822,360
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	279,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,099,997
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,664,680
REVENUE FROM STATE SOURCES	\$26,283,069
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	971,170
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	128,196
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,340
8517 NCLB, Title IV - 21st Century Schools	65,605
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	49,835

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	249,830
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,720
REVENUE FROM FEDERAL SOURCES	\$2,501,696
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,271,773

AUN: 116191103 Berwick Area SD

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

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act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,375,000

Amount of Tax Relief for Homestead Exclusions

\$1,099,997

Total Approx. Tax Revenue:

\$17,474,997

Approx. Tax Levy for Tax Rate Calculation:

\$18,356,542

Columbia

Luzerne

Total

2020-21 Data			
a. Assessed Value	\$200,256,703	\$764,759,500	\$965,016,203
b. Real Estate Mills	44.4200	11.3700	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$627,088,867	\$614,830,576	\$1,241,919,443
d. Assessed Value	\$200,639,527	\$799,003,500	\$999,643,027
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$8,895,403	\$8,695,316	\$17,590,719
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	50.49352%	49.50648%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,882,173	\$8,708,546	\$17,590,719
(f Total * g)			
i. Base Mills Subject to Index	44.4200	11.3873	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.55000%	93.20000%	94.89153%
k. Tax Levy Needed	\$9,268,864	\$9,087,678	\$18,356,542
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	46.1900	11.3700	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$9,267,540	\$9,084,670	\$18,352,210
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,252,213
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,370,889
(n * Est. Pct. Collection)			

AUN: 116191103 Berwick Area SD

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

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act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,375,000

Amount of Tax Relief for Homestead Exclusions

\$1,099,997

Total Approx. Tax Revenue:

\$17,474,997

Approx. Tax Levy for Tax Rate Calculation:

\$18,356,542

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	46.2412	11.8541	
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)	\$9,277,812	\$9,471,467	\$18,749,279
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	\$4,306.00	\$17,490.00	
Number of Homestead/Farmstead Properties	3266	2337	5603
Median Assessed Value of Homestead Properties			\$70,964

act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
Total Approx. Tax Revenue:	\$17,474,997		
Approx. Tax Levy for Tax Rate Calculation:	\$18,356,542		
	Columbia	Luzerne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,099,997	Lowering RE Tax Rate	\$0	\$1,099,997
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,099,997

CODE

5111 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
Columbia	200,639,527	46.1900	9,267,540			96.55000%	
Cumru	799,003,500	11.3700	9,084,670			93.20000%	
Totals:	999,643,027		18,352,210	- 1,099,997	= 17,252,213	X 94.89153%	= 16,370,889

		Rate			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	\$5.00	\$0.00	41,000	41,000
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				41,000	41,000
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%	2,191,294	2,191,294
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,235	215,235
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				2,406,529	2,406,529
Total Act 511, Current Taxes					2,447,529
Act 511 Tax Limit -->		1,241,919,443 X	12	14,903,033	
		Market Value	Mills	(511 Limit)	

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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	44.4200	46.1900	3.99%	Yes	4.1%				
	Luzerne	11.3873	11.3700	-0.14%	Yes	4.1%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,707,509
1200 Special Programs - Elementary / Secondary	7,548,947
1300 Vocational Education	2,798,938
1400 Other Instructional Programs - Elementary / Secondary	9,560
1500 Nonpublic School Programs	26,775
1700 Higher Education Programs for Secondary Students	45,000
Total Instruction	\$32,136,729
2000 Support Services	
2100 Support Services - Students	1,884,414
2200 Support Services - Instructional Staff	1,063,754
2300 Support Services - Administration	2,142,637
2400 Support Services - Pupil Health	715,217
2500 Support Services - Business	514,920
2600 Operation and Maintenance of Plant Services	4,390,068
2700 Student Transportation Services	1,948,748
2800 Support Services - Central	1,605,936
Total Support Services	\$14,265,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	888,020
3300 Community Services	14,464
Total Operation of Non-Instructional Services	\$902,484
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,504,431
5200 Interfund Transfers - Out	185,337
5900 Budgetary Reserve	161,498
Total Other Expenditures and Financing Uses	\$1,851,266
Total Estimated Expenditures and Other Financing Uses	\$49,271,773

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	11,828,481
200 Personnel Services - Employee Benefits	8,049,608
300 Purchased Professional and Technical Services	104,320
500 Other Purchased Services	1,534,900
600 Supplies	187,500
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$21,707,509
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,541,175
200 Personnel Services - Employee Benefits	2,559,864
300 Purchased Professional and Technical Services	182,962
500 Other Purchased Services	1,197,440
600 Supplies	65,566
800 Other Objects	1,940
Total Special Programs - Elementary / Secondary	\$7,548,947
1300 Vocational Education	
100 Personnel Services - Salaries	420,865
200 Personnel Services - Employee Benefits	345,180
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,994,843
600 Supplies	37,800
Total Vocational Education	\$2,798,938
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,560
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$9,560
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	19,665
600 Supplies	7,110
Total Nonpublic School Programs	\$26,775
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	45,000
Total Higher Education Programs for Secondary Students	\$45,000
Total Instruction	\$32,136,729
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,059,921
200 Personnel Services - Employee Benefits	786,748
300 Purchased Professional and Technical Services	28,645
500 Other Purchased Services	2,325

021-2022 Final General Fund Budget

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Description	Amount
600 Supplies	6,125
800 Other Objects	650
Total Support Services - Students	\$1,884,414
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	492,077
200 Personnel Services - Employee Benefits	293,810
300 Purchased Professional and Technical Services	29,363
500 Other Purchased Services	10,884
600 Supplies	236,030
800 Other Objects	1,590
Total Support Services - Instructional Staff	\$1,063,754
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,221,828
200 Personnel Services - Employee Benefits	740,297
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	29,350
600 Supplies	21,600
800 Other Objects	45,562
Total Support Services - Administration	\$2,142,637
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	393,121
200 Personnel Services - Employee Benefits	291,811
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	1,710
600 Supplies	21,975
Total Support Services - Pupil Health	\$715,217
2500 Support Services - Business	
100 Personnel Services - Salaries	277,940
200 Personnel Services - Employee Benefits	220,830
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	2,600
800 Other Objects	550
Total Support Services - Business	\$514,920
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,458,779
200 Personnel Services - Employee Benefits	1,087,822
300 Purchased Professional and Technical Services	267,509
400 Purchased Property Services	419,473
500 Other Purchased Services	333,550
600 Supplies	822,385
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$4,390,068
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,951

021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,311
500 Other Purchased Services	1,877,986
600 Supplies	500
Total Student Transportation Services	\$1,948,748
2800 Support Services - Central	
100 Personnel Services - Salaries	276,066
200 Personnel Services - Employee Benefits	192,944
300 Purchased Professional and Technical Services	133,655
500 Other Purchased Services	149,846
600 Supplies	852,865
800 Other Objects	560
Total Support Services - Central	\$1,605,936
Total Support Services	\$14,265,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	350,580
200 Personnel Services - Employee Benefits	154,200
300 Purchased Professional and Technical Services	167,502
400 Purchased Property Services	16,375
500 Other Purchased Services	102,119
600 Supplies	78,533
800 Other Objects	18,711
Total Student Activities	\$888,020
3300 Community Services	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,264
300 Purchased Professional and Technical Services	1,200
600 Supplies	9,000
Total Community Services	\$14,464
Total Operation of Non-Instructional Services	\$902,484
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
700 Property	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	452,431
900 Other Uses of Funds	1,052,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,504,431
5200 Interfund Transfers - Out	
900 Other Uses of Funds	185,337

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<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$185,337
5900 Budgetary Reserve	
800 Other Objects	161,498
Total Budgetary Reserve	\$161,498
Total Other Expenditures and Financing Uses	\$1,851,266
TOTAL EXPENDITURES	\$49,271,773

<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	9,500,000	5,500,000
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		4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
Child Care Operations Fund		
Other Enterprise Funds	1,800	1,800
Internal Service Fund		
Private Purpose Trust Fund	475,000	1,480,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	415,000
Other Agency Fund	80,000	85,000
Permanent Fund		
Total Cash and Short-Term Investments	\$10,681,800	\$11,681,800

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,681,800	\$11,681,800

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	15,185,000	14,210,000
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 General Fund	\$15,185,000	\$14,210,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

021-2022 Final General Fund Budget		Schedule of Indebtedness (OPEB)	
EA : 116191103 Berwick Area SD			
Printed 6/9/2021 8:25:16 AM		Page - 5 of 6	
<u>Long-Term Indebtedness</u>		<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		\$15,185,000	\$14,210,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,185,000	14,210,000
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	\$15,185,000	\$14,210,000
TOTAL INDEBTEDNESS	\$30,370,000	\$28,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,000,000
5900 Budgetary Reserve	161,498
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,161,498

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Berwick Area SD	COUNTY : Columbia	AUN : 116191103
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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 the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
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 2021-2022 (compared to 2020-2021)?

Yes ☒

No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget.


Total Budgeted Expenditures	\$49271773
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-14-2021
--	-------------------

DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Berwick Area SD	County : Columbia	AUN Number : 116191103
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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 6-14-2021
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserved funds for Athletic and Extracurricular District, County and State championships.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$4,500,000 committed for payment of costs related to capital projects, which is transferring to the capital project fund 7/1/21. \$2,5000 committed for future debt service and/or future PSERS and/or Medical benefits.

<u>ITEM</u>	<u>AMOUNTS</u>
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	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	20,487,008
7000 Revenue from State Sources	26,283,069
8000 Revenue from Federal Sources	2,501,696
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$49,271,773</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$56,271,773</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,370,889
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	16,400
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	2,406,529
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,650
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	662,096
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	56,739
6940 Tuition from Patrons	24,217
6990 Refunds and Other Miscellaneous Revenue	16,952
REVENUE FROM LOCAL SOURCES	\$20,487,008
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,266,855
7112 Basic Education Funding-Social Security	921,960
7160 Tuition for Orphans Subsidy	14,270
7220 Vocational Education	1,100
7271 Special Education funds for School-Aged Pupils	2,589,190
7311 Pupil Transportation Subsidy	822,360
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	279,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,099,997
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,664,680
REVENUE FROM STATE SOURCES	\$26,283,069
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	971,170
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	128,196
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,340
8517 NCLB, Title IV - 21st Century Schools	65,605
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	49,835

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	249,830
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,720
REVENUE FROM FEDERAL SOURCES	\$2,501,696
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,271,773

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
Total Approx. Tax Revenue:	\$17,474,997		
Approx. Tax Levy for Tax Rate Calculation:	\$18,356,542		

	Columbia	Luzerne	Total
2020-21 Data			
a. Assessed Value	\$200,256,703	\$764,759,500	\$965,016,203
b. Real Estate Mills	44.4200	11.3700	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$627,088,867	\$614,830,576	\$1,241,919,443
d. Assessed Value	\$200,639,527	\$799,003,500	\$999,643,027
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$8,895,403	\$8,695,316	\$17,590,719
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	50.49352%	49.50648%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,882,173	\$8,708,546	\$17,590,719
(f Total * g)			
i. Base Mills Subject to Index	44.4200	11.3873	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.55000%	93.20000%	94.89153%
k. Tax Levy Needed	\$9,268,864	\$9,087,678	\$18,356,542
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	46.1900	11.3700	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$9,267,540	\$9,084,670	\$18,352,210
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$17,252,213
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$16,370,889
(n * Est. Pct. Collection)			

Act 1 Index (current):	4.1%		
Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
Total Approx. Tax Revenue:	\$17,474,997		
Approx. Tax Levy for Tax Rate Calculation:	\$18,356,542		

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	46.2412	11.8541	
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)	\$9,277,812	\$9,471,467	\$18,749,279
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	\$4,306.00	\$17,490.00	
Number of Homestead/Farmstead Properties	3266	2337	5603
Median Assessed Value of Homestead Properties			\$70,964

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$16,375,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
Total Approx. Tax Revenue:	\$17,474,997		
Approx. Tax Levy for Tax Rate Calculation:	\$18,356,542		
	Columbia	Luzerne	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,099,997	Lowering RE Tax Rate	\$0	\$1,099,997
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,099,997

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Columbia	200,639,527	46.1900	9,267,540				96.55000%		
Luzerne	799,003,500	11.3700	9,084,670				93.20000%		
Totals:	999,643,027		18,352,210	-	1,099,997	=	17,252,213	X	94.89153% = 16,370,889
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
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			\$5.00	\$0.00		41,000		41,000
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							41,000		41,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		2,191,294		2,191,294
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		215,235		215,235
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							2,406,529		2,406,529
Total Act 511, Current Taxes									2,447,529
Act 511 Tax Limit -->					1,241,919,443	X	12		14,903,033
					Market Value		Mills		(511 Limit)

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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	44.4200	46.1900	3.99%	Yes	4.1%				
	Luzerne	11.3873	11.3700	-0.14%	Yes	4.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,707,509
1200 Special Programs - Elementary / Secondary	7,548,947
1300 Vocational Education	2,798,938
1400 Other Instructional Programs - Elementary / Secondary	9,560
1500 Nonpublic School Programs	26,775
1700 Higher Education Programs for Secondary Students	45,000
Total Instruction	\$32,136,729
2000 Support Services	
2100 Support Services - Students	1,884,414
2200 Support Services - Instructional Staff	1,063,754
2300 Support Services - Administration	2,142,637
2400 Support Services - Pupil Health	715,217
2500 Support Services - Business	514,920
2600 Operation and Maintenance of Plant Services	4,390,068
2700 Student Transportation Services	1,948,748
2800 Support Services - Central	1,605,936
Total Support Services	\$14,265,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	888,020
3300 Community Services	14,464
Total Operation of Non-Instructional Services	\$902,484
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,504,431
5200 Interfund Transfers - Out	185,337
5900 Budgetary Reserve	161,498
Total Other Expenditures and Financing Uses	\$1,851,266
Total Estimated Expenditures and Other Financing Uses	\$49,271,773

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,828,481
200 Personnel Services - Employee Benefits	8,049,608
300 Purchased Professional and Technical Services	104,320
500 Other Purchased Services	1,534,900
600 Supplies	187,500
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$21,707,509
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,541,175
200 Personnel Services - Employee Benefits	2,559,864
300 Purchased Professional and Technical Services	182,962
500 Other Purchased Services	1,197,440
600 Supplies	65,566
800 Other Objects	1,940
Total Special Programs - Elementary / Secondary	\$7,548,947
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	420,865
200 Personnel Services - Employee Benefits	345,180
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,994,843
600 Supplies	37,800
Total Vocational Education	\$2,798,938
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,560
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$9,560
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,665
600 Supplies	7,110
Total Nonpublic School Programs	\$26,775
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	45,000
Total Higher Education Programs for Secondary Students	\$45,000
Total Instruction	\$32,136,729
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,059,921
200 Personnel Services - Employee Benefits	786,748
300 Purchased Professional and Technical Services	28,645
500 Other Purchased Services	2,325

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Description	Amount
600 Supplies	6,125
800 Other Objects	650
Total Support Services - Students	\$1,884,414
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	492,077
200 Personnel Services - Employee Benefits	293,810
300 Purchased Professional and Technical Services	29,363
500 Other Purchased Services	10,884
600 Supplies	236,030
800 Other Objects	1,590
Total Support Services - Instructional Staff	\$1,063,754
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,221,828
200 Personnel Services - Employee Benefits	740,297
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	29,350
600 Supplies	21,600
800 Other Objects	45,562
Total Support Services - Administration	\$2,142,637
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	393,121
200 Personnel Services - Employee Benefits	291,811
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	1,710
600 Supplies	21,975
Total Support Services - Pupil Health	\$715,217
2500 Support Services - Business	
100 Personnel Services - Salaries	277,940
200 Personnel Services - Employee Benefits	220,830
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	2,600
800 Other Objects	550
Total Support Services - Business	\$514,920
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,458,779
200 Personnel Services - Employee Benefits	1,087,822
300 Purchased Professional and Technical Services	267,509
400 Purchased Property Services	419,473
500 Other Purchased Services	333,550
600 Supplies	822,385
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$4,390,068
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,951

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,311
500 Other Purchased Services	1,877,986
600 Supplies	500
Total Student Transportation Services	\$1,948,748
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	276,066
200 Personnel Services - Employee Benefits	192,944
300 Purchased Professional and Technical Services	133,655
500 Other Purchased Services	149,846
600 Supplies	852,865
800 Other Objects	560
Total Support Services - Central	\$1,605,936
Total Support Services	\$14,265,694
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	350,580
200 Personnel Services - Employee Benefits	154,200
300 Purchased Professional and Technical Services	167,502
400 Purchased Property Services	16,375
500 Other Purchased Services	102,119
600 Supplies	78,533
800 Other Objects	18,711
Total Student Activities	\$888,020
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,264
300 Purchased Professional and Technical Services	1,200
600 Supplies	9,000
Total Community Services	\$14,464
Total Operation of Non-Instructional Services	\$902,484
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	452,431
900 Other Uses of Funds	1,052,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,504,431
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	185,337

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$185,337
5900 <u>Budgetary Reserve</u>	
800 Other Objects	161,498
Total Budgetary Reserve	\$161,498
Total Other Expenditures and Financing Uses	\$1,851,266
TOTAL EXPENDITURES	\$49,271,773

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	9,500,000	5,500,000
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		4,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
Child Care Operations Fund		
Other Enterprise Funds	1,800	1,800
Internal Service Fund		
Private Purpose Trust Fund	475,000	1,480,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	415,000
Other Agency Fund	80,000	85,000
Permanent Fund		
Total Cash and Short-Term Investments	\$10,681,800	\$11,681,800

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$10,681,800	\$11,681,800

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	15,185,000	14,210,000
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 General Fund	\$15,185,000	\$14,210,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
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	\$15,185,000	\$14,210,000	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	15,185,000	14,210,000
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	\$15,185,000	\$14,210,000
TOTAL INDEBTEDNESS	\$30,370,000	\$28,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,000,000
5900 Budgetary Reserve	161,498
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,161,498