LEA Name : Derwick Area 3D County : Columbia

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 Required			6-14 - Date	2021
Secretary of the Board - Original Signature Required			6-14- Date	2021
Chief School Administrator - Original Signature Requ	Aired		6 - 14 Date	2021
Renee M Jilinski			(570)759-6400	Extn :3519
Contact Person			Telephone	Extension
rjilinski@berwicksd.org Email Address				

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: COUNTY:	AUN :
Berwick Area SD Columbia	116191103
	10191103

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%	t
Between \$17,000,000 and \$17,999,999	9.0%	
Between \$18,000,000 and \$18,999,999	8.5%	ACCIONATE LIBERALIYA
Greater Than or Equal to \$19,000,000	8.0%	E to many to the total of the t
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?	Yes	IX
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	Target 14.	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	ion is accurate and complete.	
SIGNATURE OF SUPERINTENDENT	1006-111-9) BLYD	
DUE DATE: AUGUST 15, 2021		

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FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County:	AUN Number :
Berwick Area SD	Columbia	116191103

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

DUE DATE:

MMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET 'rinted 6/9/2021 8:24:57 AM

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Val Number	Description	Justification
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.

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

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\$56,271,773

<u>ITEM</u>	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation Ouring The Fiscal Year		
า810 Nonspendable Fund Balance		
1820 Restricted Fund Balance		
1830 Committed Fund Balance	7,000,000	
1840 Assigned Fund Balance		
1850 Unassigned Fund Balance		
otal Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation Juring The Fiscal Year	\$7,000	0.000
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	20,487,008	
7000 Revenue from State Sources	26,283,069	
3000 Revenue from Federal Sources	2,501,696	
9000 Other Financing Sources		
otal Estimated Revenues And Other Financing Sources	\$49.27	1.773

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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	971,170
Disadvantaged 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
	Page r6

Amount

021-2022 Final General Fund Budget

.EA: 116191103 Berwick Area SD

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	4 000 000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund 8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,000,000 249,830
Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,720
REVENUE FROM FEDERAL SOURCES	\$2,501,696
OTAL ESTIMATED REVENUES AND OTHER SOURCES	49,271,773

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Estimated Revenues and Other Financing Sources: Detail

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ct 1	Index (current): 4.1%			
alcu	ulation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
lumi	ber of Decimals For Tax Rate Calculation:	2		
,ppr	ox. Tax Revenue from RE Taxes:	\$16,375,000		
'mo	unt of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
otal	Approx. Tax Revenue:	\$17,474,997		
,ppr	ox. Tax Levy for Tax Rate Calculation:	\$18,356,542		
		Columbia	Luzerne	Total
The second second	2020-21 Data			
	a. Assessed Value	\$200,256,703	\$764,759,500	\$965,016,203
	b. Real Estate Mills	44.4200	11.3700	
I. 3	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		er courses	
	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%
II.	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)		FD//	
			Page 8	

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ct 1 li	ndex ((current):	4.1%
---------	--------	------------	------

IV.

Falculation Method:

Revenue

Lumber of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Tax Relief for Homestead Exclusions

Otal Approx. Tax Revenue:

Page 2

\$16,375,000

\$1,099,997

Otal Approx. Tax Revenue:

\$17,474,997

Section 672.1 Method Choice: (a)(1)

prox. Tax Levy for Tax Rate Calculation:	\$18,356,542		
•	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index	46.2412	11.8541	
(i * (1 + Index))			
q. Mills In Excess of Index	0.0000	0.0000	
(if (1 > p), (1 - p))			
r. Maximum Tax Levy Based On Index	\$9,277,812	\$9,471,467	\$18,749,279
(p / 1000 * d)			
s. Millage Rate within Index?	Yes	Yes	
(If I > p Then No)			
t. Tax Levy In Excess of Index	\$0	\$0	\$0
(if (m > r), (m - r))			
u.Tax Revenue In Excess of Index	\$0	\$0	\$0
(t * Est. Pct. Collection)			

Information	Related to	Property	Tax Relief
mormation	Related to	rioperty	Tax Keller

	Assessed Value Exclusion per Homestead	\$4,306.00	\$17,490.00	
V.	Number of Homestead/Farmstead Properties	3266	2337	5603
	Median Assessed Value of Homestead Properties			\$70,964

AUN: 116191103 Berwick Area SD

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ct 1 Index (current): 4.1%

alculation Method: lumber of Decimals For Tax Rate Calculation:

2

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Revenue

Section 672.1 Method Choice: (a)(1)

\$16,375,000 \$1,099,997

\$17,474,997

\$18,356,542

Columbia

Luzerne

Total

\$1,099,997 Lowering RE Tax Rate \$0 State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$1,099,997

\$1,099,997

\$0

Berwick Area SD

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 51

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CODE

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3111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax Reli Homestead Exclus		no.	Net Tax Revenue Generated By Mills
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy G	Senerated by Mills	Homestead Excites	EXCIDIO	Percent Collect	ed <u>Generated by Minio</u>
olumbia	200,639,527 46.1900	9,267,540			96.550	00%
uzerne	799,003,500 11.3700	9,084,670			93.200	00%
otals:	999,643,027	18,352,210 -	1,09	9,997 =	17,252,213 X 94.891	53% = 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.)	<u>Tax Lev</u> y	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		<u>Rate</u>	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 Assessment	ts			2,406,529	2,406,529
	Total Act 511, Current Taxes					2,447,529
		Act 511 Ta	x Limit>	1,241,919,443	X 12	14,903,033
				Market Value	Mills	(511 Limit)

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Tax		Tax Rate Ch	arged in:	Percent Less than		Percent Les	Percent	Percent Less th	Less than	Less than	Additional Tax Rate Charged in:		Percent	Less than
Functio n	Description	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index	Index	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to index				
6111	Current Real Estate Taxes		*											
	Columbia	44.4200	46.1900	3.99%	Yes	4.1%								
	Luzerne	11.3873	11.3700	-0.14%	Yes	4.1%								
Curre	ent Act 511 Taxes- Flat Rate Assessments													
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%								
Curre	ent Act 511 Taxes- Proportional Assessments													
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%								

\$1,851,266

\$49,271,773

.EA: 116191103 Berwick Area SD

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

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

EA: 116191103 Berwick Area SD

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Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services

600 Supplies 800 Other Objects

Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services 600 Supplies

800 Other Objects

Total Special Programs - Elementary / Secondary 1300 Vocational Education

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies

Total Vocational Education 1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 500 Other Purchased Services

Total Nonpublic School Programs

Total Other Instructional Programs - Elementary / Secondary 1500 Nonpublic School Programs

600 Supplies

500 Other Purchased Services **Total Higher Education Programs for Secondary Students**

1700 Higher Education Programs for Secondary Students

Total Instruction 2000 Support Services

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services

300 Purchased Professional and Technical Services

2100 Support Services - Students

P≥arge 11/4

Page - 1 of

Amount

11,828,481

8,049,608 104,320 1,534,900 187,500 2,700

3,541,175 2,559,864 182,962

> 1,197,440 65,566

\$7,548,947

1,940

420.865 345,180

\$21,707,509

250 1.994.843 37,800 \$2,798,938

6,000

2,560

1,000 \$9,560

19,665 7,110

\$26,775

45,000 \$45,000

\$32,136,729

1,059,921

786,748

28.645

2,325

.EA: 116191103 Berwick Area SD

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Description

600 Supplies 800 Other Objects

Total Support Services - Students 2200 Support Services - Instructional Staff

> 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies

800 Other Objects

Total Support Services - Instructional Staff 2300 Support Services - Administration

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies

800 Other Objects

200 Personnel Services - Employee Benefits

600 Supplies

500 Other Purchased Services 800 Other Objects

Total Support Services - Business

400 Purchased Property Services 500 Other Purchased Services 600 Supplies

2700 Student Transportation Services 100 Personnel Services - Salaries

Total Support Services - Administration 2400 Support Services - Pupil Health

> 300 Purchased Professional and Technical Services 500 Other Purchased Services

Total Support Services - Pupil Health

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

2600 Operation and Maintenance of Plant Services 100 Personnel Services - Salaries

800 Other Objects **Total Operation and Maintenance of Plant Services**

100 Personnel Services - Salaries

2500 Support Services - Business 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

P≥age 115

Page - 2 of

Amount

6,125

650 \$1,884,414

> 492,077 293,810

236,030 1,590 \$1,063,754

29,363

10,884

740,297 84,000 29,350

> 21,600 45,562

\$2,142,637

393,121

291,811

6,600

1,710 21,975

\$715.217

277,940

220,830

13,000

2,600

1,458,779

1.087,822 267,509

419.473

333,550 822,385

\$4,390,068

48,951

550

550 \$514,920

1,221,828

452,431 1,052,000

185,337

\$1,504,431

021-2022 Final General Fund Budget

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Description	<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 500 Other Purchased Services	133,655 149,846
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 600 Supplies	102,119 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
The second control of	

5100 Debt Service / Other Expenditures and Financing Uses

5000 Other Expenditures and Financing Uses

800 Other Objects 900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses

5200 Interfund Transfers - Out 900 Other Uses of Funds

Estimated Expenditures	and Other Financing	Uses: Deta
------------------------	---------------------	------------

\$49,271,773

.EA : 116191103 Berwick Area SD	
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Description	<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

021-2022 Final General Fund Budget

TOTAL EXPENDITURES

Berwick Area SD .EA: 116191103

Pension Trust Fund Activity Fund Other Agency Fund Page - 1 of :

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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
.ong-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	p 	
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		
Outer Enterprise Fullow		
Internal Service Fund		
Internal Service Fund		

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.EA: 116191103 Berwick Area SD

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06/30/2021 Estimate

06/30/2022 Projection

.ong-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,681,800

\$11,681,800

021-2022 Final General Fund Budget .EA: 116191103 Berwick Area SD

0520 Extended-Term Financing Agreements Payable

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

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EA: 116191103 Berwick Area SD

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06/30/2021 Estimate 06/30/2022 Projection .ong-Term Indebtedness 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

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.EA: 116191103 Berwick Area SD

0599 Other Noncurrent Liabilities
Total Private Purpose Trust Fund

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06/30/2021 Estimate 06/30/2022 Projection _ong-Term Indebtedness 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)

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06/30/2021 Estimate

06/30/2022 Projection

.ong-Term Indebtedness

- 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

06/30/2021 Estimate

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06/30/2022 Projection

.EA: 116191103 Berwick Area SD

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-ong-Term Indebtedness

TINIEG 0/3/2021 0.23. 10 AW

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

 Fotal Long-Term Indebtedness
 \$15,185,000
 \$14,210,000

\$28,420,000

\$30,370,000

.EA: 116191103 Berwick Area SD

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FOTAL INDEBTEDNESS

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Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
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		
「otal Short-Term Payables	\$15,185,000	\$14,210,000

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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:	COUNTY:	AUN:	
Berwick Area SD	Columbia	116191103	
No school district shall approve an increase in real propending unreserved undesignated fund balance (unassigned expenditures:	erty taxes unless it has adopted a buned) less than the specified percent	udget that includes an	estimated, ed
Total Budgeted Expenditures		alance % Limit ss 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 2020-202 If yes, see information below, taken from the 2021-2022 General Fund		Yes No	X
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 allowab	ole limits.	Yes No	X
I hereby certify that the ab	ove information is accurate and complete.		
SIGNATURE OF SUPERINTENDENT	DATE 6-14-2	021	
DUE DATE: AUGUST 15, 2021			

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FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County:	AUN Number :
Berwick Area SD	Columbia	116191103

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

DUE DATE:

MMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET Printed 6/15/2021 10:03:15 AM

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Val Number	Description	<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.

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<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

\$7,000,000

Page - 1 of 1

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 \$49,271,773

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

\$56,271,773

LEA: 116191103 Berwick Area SD

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Amount

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	128,196
Teachers and Principals 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 Page 31

LEA: 116191103 Berwick Area SD

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	<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) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	249,830 22,720
REVENUE FROM FEDERAL SOURCES TOTAL ESTIMATED REVENUES AND OTHER SOURCES	\$2,501,696 49,271,773

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AUN: 116191103 Berwick Area SD

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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		
Amo	unt of Tax Relief for Homestead Exclusions	<u>\$1,099,997</u>		
Total	Approx. Tax Revenue:	\$17,474,997		
Appr	ox. 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	
ı.	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			
١.,	g. Percent of Total Market Value	50.49352%	49.50648%	100.00000%
II.	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	
III.	(k / d * 1000)			
	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)		Page 32	
			Page 33	

Berwick Area SD

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Act 1 Index (current): 4.1%

AUN: 116191103

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

2 **Number of Decimals For Tax Rate Calculation:**

\$16,375,000 Approx. Tax Revenue from RE Taxes:

\$1,099,997 **Amount of Tax Relief for Homestead Exclusions**

\$17,474,997 **Total Approx. Tax Revenue:**

\$18,356,542 Approx. Tax Levy for Tax Rate Calculation:

		Columbia	Luzerne	Total
I	ndex Maximums			
	p. Maximum Mills Based On Index	46.2412	11.8541	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	
	(if (l > p), (l - p))			
	r. Maximum Tax Levy Based On Index	\$9,277,812	\$9,471,467	\$18,749,279
IV.	(p / 1000 * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0	\$0	\$0
	(if (m > r), (m - r))			
	u.Tax Revenue In Excess of Index	\$0	\$0	\$0

Information	Related to	Property	/ Tax Relief
minomination	ittiated to	i i Opeity	I ax itclici

(t * Est. Pct. Collection)

	Assessed Value Exclusion per Homestead	\$4,306.00	\$17,490.00	
V.	Number of Homestead/Farmstead Properties	3266	2337	5603
	Median Assessed Value of Homestead Properties			\$70,964

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AUN: 116191103 Berwick Area SD

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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

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 \$1,099,997

The Four Guid Froperty Tax Neutralion does for Fromostoda Excitations

Amount of Tax Relief from State/Local Sources \$1,099,997

Berwick Area SD

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

,

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CODE

LEA: 116191103

6111 <u>Curre</u>	ent Real Estate Taxes		Amount of Tax	Relief for Tax Levy Minu	ıs Homestead	Net Tax Revenue
County Nar	ne Taxable Assessed Value Real Estate Mills Tax Levy Gener	ated by Mills	Homestead Ex	cclusions Exclusions	sions Percent Collecte	ed Generated By Mills
Columbia	200,639,527 46.1900	9,267,540			96.5500	00%
Luzerne	799,003,500 11.3700	9,084,670			93.2000	00%
Totals:	999,643,027	18,352,210		1,099,997 =	17,252,213 X 94.8915	53% = 16,370,889
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679					
6140	Current Act 511 Taxes– Flat Rate Assessments		\$0.00	A L III D (('() L)	- .	0
6141	Current Act 511 Per Capita Taxes		Rate Co.oo	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6142	Current Act 511 Cocupation Taxes – Flat Rate		\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes		\$0.00 \$5.00	\$0.00	-	-
6144	Current Act 511 Trailer Taxes		\$5.00 \$0.00	\$0.00 \$0.00	41,000 0	41,000 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
0110	Total Current Act 511 Taxes - Flat Rate Assessments		φυ.υυ	φυ.υυ	<u> </u>	J.
6150	Current Act 511 Taxes – Proportional Assessments		<u>Rate</u>	Add'l Rate (if appl.)	41,000 Tax Levy	41,000 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%	2,191,294	2,191,294
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 T	Γax Limit>	1,241,919,443	3 X 12	14,903,033
				Market Value	e Mills	(511 Limit)

Comparison of Tax Rate Changes to Index

2021-2022 Final General Fund Budget

LEA: 116191103 Berwick Area SD

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Tax		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than	
Functio n	Description	2020-21 (Rebalanced)	2021-22	Change in Rate		· •	Index	2020-21 (Rebalanced)	2021-22	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									,	
	Columbia	44.4200	46.1900	3.99%	Yes	4.1%					
Luzerne		11.3873	11.3700	-0.14%	Yes	4.1%					
Curr	ent Act 511 Taxes- Flat Rate Assessments										
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%					
Curr	ent Act 511 Taxes- Proportional Assessments										
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%					

161,498

\$1,851,266 \$49,271,773

LEA: 116191103 Berwick Area SD

5900 Budgetary Reserve

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

LEA: 116191103 Berwick Area 5D	
Printed 6/15/2021 10:03:25 AM	Page - 1 of 1
<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 2800 Support Services - Central	1,948,748
	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

11,828,481

8,049,608

1,534,900

\$21,707,509

3,541,175

2,559,864

1.197.440

\$7.548.947

182,962

65,566

420,865

345,180

1,994,843

\$2,798,938

37,800

6,000

2,560

1.000

\$9.560

19,665

\$26,775

45,000

\$45,000 \$32,136,729

1,059,921

786,748

28,645

2,325

7,110

250

1.940

104,320

187,500

2,700

Estimated Expenditures and Other Financing Uses: Detail

2021-2022 Final General Fund Budget

LEA: 116191103 Berwick Area SD

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Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

500 Other Purchased Services 600 Supplies

800 Other Objects Total Regular Programs - Elementary / Secondary

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services

600 Supplies 800 Other Objects

Total Special Programs - Elementary / Secondary 1300 Vocational Education

100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

300 Purchased Professional and Technical Services 500 Other Purchased Services

600 Supplies **Total Vocational Education**

1400 Other Instructional Programs - Elementary / Secondary 100 Personnel Services - Salaries 200 Personnel Services - Employee Benefits

500 Other Purchased Services Total Other Instructional Programs - Elementary / Secondary

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services 600 Supplies

Total Nonpublic School Programs 1700 Higher Education Programs for Secondary Students

2000 Support Services 2100 Support Services - Students

Total Instruction

500 Other Purchased Services

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

Total Higher Education Programs for Secondary Students

300 Purchased Professional and Technical Services 500 Other Purchased Services

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\$2,142,637

\$715,217

550

822,385

48,951

\$4,390,068

550

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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

Subport 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 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 2500 Support Services - Business

800 Other Objects

ou 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

Tota

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 800 Other Objects

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

100 Personnel Services - Salaries

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Description Amount 200 Personnel Services - Employee Benefits 21.311 500 Other Purchased Services 1,877,986

600 Supplies

Total Student Transportation Services 2800 Support Services - Central

> 200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services 500 Other Purchased Services

100 Personnel Services - Salaries

600 Supplies 800 Other Objects

Total Support Services - Central Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities 100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services

400 Purchased Property Services 500 Other Purchased Services 600 Supplies

3300 Community Services 100 Personnel Services - Salaries

> 300 Purchased Professional and Technical Services 600 Supplies

Total Operation of Non-Instructional Services 4000 Facilities Acquisition, Construction and Improvement Services

700 Property

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

900 Other Uses of Funds

Total Debt Service / Other Expenditures and Financing Uses 5200 Interfund Transfers - Out

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800 Other Objects **Total Student Activities**

200 Personnel Services - Employee Benefits

Total Community Services

4000 Facilities Acquisition, Construction and Improvement Services

Total Facilities Acquisition, Construction and Improvement Services Total Facilities Acquisition, Construction and Improvement Services

800 Other Objects

900 Other Uses of Funds

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500 \$1,948,748

276,066

192,944 133.655 149,846

852,865 560 \$1,605,936

\$14,265,694

350.580

154,200

167,502

16.375

102,119 78.533 18.711

\$888,020 3,000

1,264

1,200

9,000

\$14,464

\$902,484

115.600

\$115.600

\$115.600

452.431

185,337

1.052.000

\$1,504,431

2021-2022 Final General Fund Budget

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Description Amount
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

415,000 85,000

400,000

80,000

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Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection

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		

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

Activity Fund

Other Agency 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

Activity Fund
Other Agency Fund

Schedule Of Cash And Investments (CAIN)

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Long-Term Investments 06/30/2021 Estimate 06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS \$10,681,800 \$11,681,800

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0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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		

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2021-2022 Final General Fund Budget

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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

2021-2022 Final General Fund Budget

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

Investment Trust Fund

0510 Bonds Payable 0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

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

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Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
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

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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