

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tina Hrinda

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Contact Person

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Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 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 2023-2024 (compared to 2022-2023)?

Yes ☒

No ☐

If yes, see information below, taken from the 2023-2024 General Fund Budget.

Total Budgeted Expenditures	\$54865994
Ending Unassigned Fund Balance	\$2820107
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.13%

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
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DUE DATE: AUGUST 15, 2023

CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2023-2024 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
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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>
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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	36,916	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,500,000	
0840 Assigned Fund Balance	47,885	
0850 Unassigned Fund Balance	2,820,109	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,367,994</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,045,579	
7000 Revenue from State Sources	26,935,438	
8000 Revenue from Federal Sources	5,884,975	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$54,865,992</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$60,233,986</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,410,160
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	18,000
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	2,775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	796,703
6500 Earnings on Investments	65,100
6700 Revenues from LEA Activities	59,650
6800 Revenues from Intermediary Sources / Pass-Through Funds	661,427
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	90,000
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	23,003
REVENUE FROM LOCAL SOURCES	\$22,045,579
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,943,824
7112 Basic Education Funding-Social Security	650,000
7160 Tuition for Orphans Subsidy	14,270
7220 Vocational Education	3,000
7271 Special Education funds for School-Aged Pupils	2,589,190
7311 Pupil Transportation Subsidy	948,276
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,785
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	362,460
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,000
7340 State Property Tax Reduction Allocation	1,379,142
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,432,009
REVENUE FROM STATE SOURCES	\$26,935,438
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	972,948
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	124,921
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	11,540
8517 NCLB, Title IV - 21st Century Schools	77,392

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	4,066,069
8747 ARP ECF - Emergency Connectivity Fund	241,105
8751 ARP ESSER Learning Loss	74,429
8752 ARP ESSER Summer Programs	16,571
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	274,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	26,000
REVENUE FROM FEDERAL SOURCES	\$5,884,975
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	54,865,992

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$17,416,616		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,379,142</u>		
Total Approx. Tax Revenue:	\$18,795,758		
Approx. Tax Levy for Tax Rate Calculation:	\$20,088,373		

	Columbia	Luzerne	Total
2022-23 Data			
a. Assessed Value	\$200,541,235	\$798,613,000	\$999,154,235
b. Real Estate Mills	48.9100	11.7600	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$679,144,996	\$649,305,386	\$1,328,450,382
d. Assessed Value	\$201,670,220	\$800,358,100	\$1,002,028,320
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$9,808,472	\$9,391,689	\$19,200,161
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	51.12310%	48.87690%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$9,815,718	\$9,384,443	\$19,200,161
(f Total * g)			
i. Base Mills Subject to Index	48.9461	11.7600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.22200%	94.00000%	93.09103%
k. Tax Levy Needed	\$10,269,799	\$9,818,574	\$20,088,373
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	50.9200	12.2600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$10,269,048	\$9,812,390	\$20,081,438
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$18,702,296
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$17,410,160
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$17,416,616		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,379,142</u>		
Total Approx. Tax Revenue:	\$18,795,758		
Approx. Tax Levy for Tax Rate Calculation:	\$20,088,373		

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	51.7360	12.4303	
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)	\$10,433,611	\$9,948,691	\$20,382,302
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties	3210	2315	5525
Median Assessed Value of Homestead Properties			\$87,719

Act 1 Index (current): 5.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$17,416,616		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,379,142</u>		
Total Approx. Tax Revenue:	\$18,795,758		
Approx. Tax Levy for Tax Rate Calculation:	\$20,088,373		

	Columbia	Luzerne		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,379,142	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,379,142

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>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>			<u>Percent Collected</u>					
Columbia	201,670,220	50.9200	10,269,048			92.22200%					
Luzerne	800,358,100	12.2600	9,812,390			94.00000%					
Totals:	1,002,028,320		20,081,438	-	1,379,142	=	18,702,296	X	93.09103%	=	17,410,160
				<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%	2,500,000	2,500,000				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	275,000	275,000				
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						2,775,000	2,775,000				
Total Act 511, Current Taxes							2,816,000				
Act 511 Tax Limit -->					1,328,450,382	X	12	15,941,405			
					Market Value		Mills	(511 Limit)			

LEA : 116191103 Berwick Area SD

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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	48.9461	50.9200	4.04%	Yes	5.7%				
	Luzerne	11.7600	12.2600	4.26%	Yes	5.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.7%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,872,592
1200 Special Programs - Elementary / Secondary	8,012,471
1300 Vocational Education	5,421,397
1400 Other Instructional Programs - Elementary / Secondary	26,121
1500 Nonpublic School Programs	9,421
1700 Higher Education Programs for Secondary Students	30,000
Total Instruction	\$36,372,002
2000 Support Services	
2100 Support Services - Students	2,014,830
2200 Support Services - Instructional Staff	911,147
2300 Support Services - Administration	2,271,463
2400 Support Services - Pupil Health	689,900
2500 Support Services - Business	595,421
2600 Operation and Maintenance of Plant Services	4,723,730
2700 Student Transportation Services	2,430,427
2800 Support Services - Central	1,469,906
Total Support Services	\$15,106,824
3000 Operation of Non-Instructional Services	
3200 Student Activities	956,277
3300 Community Services	15,027
3400 Scholarships and Awards	22,725
Total Operation of Non-Instructional Services	\$994,029
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,090,139
5900 Budgetary Reserve	263,000
Total Other Expenditures and Financing Uses	\$2,353,139
Total Estimated Expenditures and Other Financing Uses	\$54,865,994

LEA : 116191103 Berwick Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,682,354
200 Personnel Services - Employee Benefits	8,580,377
300 Purchased Professional and Technical Services	103,212
400 Purchased Property Services	1,800
500 Other Purchased Services	1,320,350
600 Supplies	181,649
800 Other Objects	2,850
Total Regular Programs - Elementary / Secondary	\$22,872,592
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,619,614
200 Personnel Services - Employee Benefits	2,591,837
300 Purchased Professional and Technical Services	190,220
500 Other Purchased Services	1,452,060
600 Supplies	156,800
800 Other Objects	1,940
Total Special Programs - Elementary / Secondary	\$8,012,471
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	509,313
200 Personnel Services - Employee Benefits	358,318
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	4,506,704
600 Supplies	46,812
Total Vocational Education	\$5,421,397
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,675
200 Personnel Services - Employee Benefits	7,446
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$26,121
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	9,421
Total Nonpublic School Programs	\$9,421
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	30,000
Total Higher Education Programs for Secondary Students	\$30,000
Total Instruction	\$36,372,002
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,117,861
200 Personnel Services - Employee Benefits	807,829
300 Purchased Professional and Technical Services	71,000
500 Other Purchased Services	4,160

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,625
800 Other Objects	1,355
Total Support Services - Students	\$2,014,830
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	395,084
200 Personnel Services - Employee Benefits	274,818
300 Purchased Professional and Technical Services	42,428
500 Other Purchased Services	8,142
600 Supplies	188,525
800 Other Objects	2,150
Total Support Services - Instructional Staff	\$911,147
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,155,352
200 Personnel Services - Employee Benefits	742,036
300 Purchased Professional and Technical Services	262,700
500 Other Purchased Services	33,915
600 Supplies	43,100
800 Other Objects	34,360
Total Support Services - Administration	\$2,271,463
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	400,401
200 Personnel Services - Employee Benefits	268,704
300 Purchased Professional and Technical Services	7,700
500 Other Purchased Services	1,795
600 Supplies	11,300
Total Support Services - Pupil Health	\$689,900
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	270,153
200 Personnel Services - Employee Benefits	166,522
300 Purchased Professional and Technical Services	76,400
500 Other Purchased Services	2,300
600 Supplies	79,496
800 Other Objects	550
Total Support Services - Business	\$595,421
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,404,804
200 Personnel Services - Employee Benefits	1,088,975
300 Purchased Professional and Technical Services	452,936
400 Purchased Property Services	430,020
500 Other Purchased Services	418,100
600 Supplies	928,345
800 Other Objects	550
Total Operation and Maintenance of Plant Services	\$4,723,730
2700 <u>Student Transportation Services</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	50,960
200 Personnel Services - Employee Benefits	44,005
500 Other Purchased Services	2,334,962
600 Supplies	500
Total Student Transportation Services	\$2,430,427
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	296,257
200 Personnel Services - Employee Benefits	150,749
300 Purchased Professional and Technical Services	88,210
500 Other Purchased Services	127,835
600 Supplies	806,055
800 Other Objects	800
Total Support Services - Central	\$1,469,906
Total Support Services	\$15,106,824
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	400,612
200 Personnel Services - Employee Benefits	170,201
300 Purchased Professional and Technical Services	136,310
400 Purchased Property Services	17,960
500 Other Purchased Services	104,100
600 Supplies	106,519
800 Other Objects	20,575
Total Student Activities	\$956,277
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,297
300 Purchased Professional and Technical Services	1,000
600 Supplies	9,730
Total Community Services	\$15,027
3400 <u>Scholarships and Awards</u>	
800 Other Objects	22,725
Total Scholarships and Awards	\$22,725
Total Operation of Non-Instructional Services	\$994,029
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
Total Facilities Acquisition, Construction and Improvement Services	\$40,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,055,139
900 Other Uses of Funds	1,035,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,090,139
5900 <u>Budgetary Reserve</u>	
800 Other Objects	263,000
Total Budgetary Reserve	\$263,000
Total Other Expenditures and Financing Uses	\$2,353,139
TOTAL EXPENDITURES	\$54,865,994

Account Description	Amounts
0810 Nonspendable Fund Balance	36,916
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	47,885
0850 Unassigned Fund Balance	2,820,107
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,367,992
5900 Budgetary Reserve	263,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,667,908