FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2021

President of the Board - Original Signature Required — Date: 6-15-21

Secretary of the Board - Original Signature Required — Date: 6/15/21

Chief School Administrator - Original Signature Required — Date: 6/15/21

Thomas L Kowalonek
Contact Person

(717)933-4611 — **Telephone**
Extn :1003 — **Extension**

tkowalonek@tulpehocken.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 :
Tulpehocken Area SD	Berks	114068003

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 x

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

Total Budgeted Expenditures	$35812904
Ending Unassigned Fund Balance	$2705522
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.55%

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

Yes x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/17/21

DUE DATE: AUGUST 15, 2021

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CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Tulpehocken Area SD	Berks	114068003

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
[illegible]	5-16-21

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: $36,307.00 Function 2700, Object 200: $39,012.00	Benefits are greater than salary for transportation coordinator
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated expenses that may arise during the year
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated expenses that may arise during the year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary Reserve is used for unanticipated expenses that may arise during the year

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	2,788	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,820,000	
0840 Assigned Fund Balance	175,000	
0850 Unassigned Fund Balance	2,530,522	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$4,525,522
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,892,910	
7000 Revenue from State Sources	9,863,576	
8000 Revenue from Federal Sources	2,056,418	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		$35,812,904
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$40,338,426

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,075,363
6112 Interim Real Estate Taxes	1,191,047
6113 Public Utility Realty Taxes	20,200
6114 Payments in Lieu of Current Taxes - State / Local	3,800
6120 Current Per Capita Taxes, Section 679	34,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,825,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	359,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	2,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	280,000
6910 Rentals	1,500
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6990 Refunds and Other Miscellaneous Revenue	10,000
REVENUE FROM LOCAL SOURCES	**$23,892,910**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,274,688
7160 Tuition for Orphans Subsidy	189,650
7220 Vocational Education	18,900
7240 Driver Education - Student	2,540
7271 Special Education funds for School-Aged Pupils	963,200
7311 Pupil Transportation Subsidy	500,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,725
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	174,713
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,161
7340 State Property Tax Reduction Allocation	644,934
7505 Ready to Learn Block Grant	200,065
7509 Supplemental Equipment Grants	5,000
7810 State Share of Social Security and Medicare Taxes	530,000
7820 State Share of Retirement Contributions	2,300,000
REVENUE FROM STATE SOURCES	**$9,863,576**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,645

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,954
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	5,000
8517 NCLB, Title IV - 21St Century Schools	26,819
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	986,000
8749 Other CARES Act Funding	495,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000
REVENUE FROM FEDERAL SOURCES	**$2,056,418**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**35,812,904**

AUN: 114068003 Tulpehocken Area SD

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

Act 1 Index (current): 3.0%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$20,075,363**
Amount of Tax Relief for Homestead Exclusions	**$644,934**
Total Approx. Tax Revenue:	**$20,720,297**
Approx. Tax Levy for Tax Rate Calculation:	**$21,710,395**

		Berks	Total
	2020-21 Data		
	a. Assessed Value	$785,921,800	$785,921,800
	b. Real Estate Mills	26.7500	
I.	**2021-22 Data**		
	c. 2019 STEB Market Value	$1,050,323,183	$1,050,323,183
	d. Assessed Value	$835,015,200	$835,015,200
	e. Assessed Value of New Constr/ Renov	$0	$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy	$21,023,408	$21,023,408
	(a * b)		
	2021-22 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy	$21,023,408	$21,023,408
	(f Total * g)		
	i. Base Mills Subject to Index	26.7500	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.29990%	95.29990%
	k. Tax Levy Needed	$21,710,395	$21,710,395
	(Approx. Tax Levy * g)		
	l. 2021-22 Real Estate Tax Rate	**26.0000**	
	(k / d * 1000)		
III.	m. Tax Levy Generated by Mills	$21,710,395	$21,710,395
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$21,065,461
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$20,075,363
	(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$20,075,363**
Amount of Tax Relief for Homestead Exclusions	**$644,934**
Total Approx. Tax Revenue:	**$20,720,297**
Approx. Tax Levy for Tax Rate Calculation:	**$21,710,395**

		Berks	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	27.5525	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$23,006,756	$23,006,756
	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

	Information Related to Property Tax Relief		
V.	Assessed Value Exclusion per Homestead	$8,037.00	
	Number of Homestead/Farmstead Properties	3100	3100
	Median Assessed Value of Homestead Properties		$107,400

AUN: 114068003 **Tulpehocken Area SD**

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

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$20,075,363**	
Amount of Tax Relief for Homestead Exclusions	**$644,934**	
Total Approx. Tax Revenue:	**$20,720,297**	
Approx. Tax Levy for Tax Rate Calculation:	**$21,710,395**	
	Berks	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$644,934	Lowering RE Tax Rate	$0	$644,934
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$644,934**

Local Education Agency Tax Data

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

CODE

6111 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
Berks	835,015,200	26.0000	21,710,395						95.29990%		
Totals:	**835,015,200**		**21,710,395**	-	644,934	=	21,065,461	X	95.29990%	=	20,075,363

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			34,000
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	$5.00	$0.00	34,000	34,000
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**34,000**	**34,000**
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%	1,575,000	1,575,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000	250,000
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			**1,825,000**	**1,825,000**
	Total Act 511, Current Taxes				**1,859,000**

Act 511 Tax Limit -->	**1,050,323,183 X**	**12**	**12,603,878**
	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	Current Real Estate Taxes									
	Berks	26.7500	26.0000	-2.79%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,448,630
1200 Special Programs - Elementary / Secondary	4,569,648
1300 Vocational Education	949,968
1400 Other Instructional Programs - Elementary / Secondary	358,483
1500 Nonpublic School Programs	5,000
Total Instruction	**$21,331,729**
2000 Support Services	
2100 Support Services - Students	1,270,137
2200 Support Services - Instructional Staff	1,068,657
2300 Support Services - Administration	1,657,150
2400 Support Services - Pupil Health	407,783
2500 Support Services - Business	528,819
2600 Operation and Maintenance of Plant Services	2,694,198
2700 Student Transportation Services	1,456,919
2800 Support Services - Central	609,435
2900 Other Support Services	27,000
Total Support Services	**$9,720,098**
3000 Operation of Non-Instructional Services	
3200 Student Activities	445,549
3300 Community Services	15,972
Total Operation of Non-Instructional Services	**$461,521**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,624,556
5200 Interfund Transfers - Out	1,500,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	**$4,299,556**
Total Estimated Expenditures and Other Financing Uses	**$35,812,904**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,649,555
200 Personnel Services - Employee Benefits	4,965,010
300 Purchased Professional and Technical Services	137,500
400 Purchased Property Services	51,000
500 Other Purchased Services	1,048,350
600 Supplies	573,015
700 Property	34,050
800 Other Objects	990,150
Total Regular Programs - Elementary / Secondary	**$15,448,630**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,370,834
200 Personnel Services - Employee Benefits	1,425,697
300 Purchased Professional and Technical Services	162,200
500 Other Purchased Services	587,467
600 Supplies	20,000
700 Property	2,600
800 Other Objects	850
Total Special Programs - Elementary / Secondary	**$4,569,648**
1300 Vocational Education	
100 Personnel Services - Salaries	254,846
200 Personnel Services - Employee Benefits	92,142
400 Purchased Property Services	500
500 Other Purchased Services	569,980
600 Supplies	15,000
700 Property	15,000
800 Other Objects	2,500
Total Vocational Education	**$949,968**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	229,903
200 Personnel Services - Employee Benefits	118,080
400 Purchased Property Services	2,500
500 Other Purchased Services	1,900
600 Supplies	6,100
Total Other Instructional Programs - Elementary / Secondary	**$358,483**
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$21,331,729**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	695,034
200 Personnel Services - Employee Benefits	494,553

Description	Amount
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	13,030
600 Supplies	7,100
800 Other Objects	420
Total Support Services - Students	**$1,270,137**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	586,762
200 Personnel Services - Employee Benefits	365,245
300 Purchased Professional and Technical Services	32,600
500 Other Purchased Services	26,000
600 Supplies	52,750
700 Property	1,500
800 Other Objects	3,800
Total Support Services - Instructional Staff	**$1,068,657**
2300 Support Services - Administration	
100 Personnel Services - Salaries	860,834
200 Personnel Services - Employee Benefits	528,616
300 Purchased Professional and Technical Services	127,050
400 Purchased Property Services	7,000
500 Other Purchased Services	83,050
600 Supplies	15,000
700 Property	4,000
800 Other Objects	31,600
Total Support Services - Administration	**$1,657,150**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	226,057
200 Personnel Services - Employee Benefits	159,421
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	3,900
500 Other Purchased Services	2,150
600 Supplies	13,150
800 Other Objects	305
Total Support Services - Pupil Health	**$407,783**
2500 Support Services - Business	
100 Personnel Services - Salaries	249,455
200 Personnel Services - Employee Benefits	161,564
300 Purchased Professional and Technical Services	52,000
400 Purchased Property Services	400
500 Other Purchased Services	7,350
600 Supplies	52,850
700 Property	600
800 Other Objects	4,600
Total Support Services - Business	**$528,819**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	821,149

Description	Amount
200 Personnel Services - Employee Benefits	519,753
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	439,801
500 Other Purchased Services	82,800
600 Supplies	685,295
700 Property	79,500
800 Other Objects	4,400
Total Operation and Maintenance of Plant Services	**$2,694,198**
2700 Student Transportation Services	
100 Personnel Services - Salaries	36,307
200 Personnel Services - Employee Benefits	39,012
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	1,319,000
600 Supplies	4,300
800 Other Objects	300
Total Student Transportation Services	**$1,456,919**
2800 Support Services - Central	
100 Personnel Services - Salaries	189,456
200 Personnel Services - Employee Benefits	107,979
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	35,000
500 Other Purchased Services	64,200
600 Supplies	185,000
700 Property	20,000
800 Other Objects	1,000
Total Support Services - Central	**$609,435**
2900 Other Support Services	
500 Other Purchased Services	27,000
Total Other Support Services	**$27,000**
Total Support Services	**$9,720,098**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	233,115
200 Personnel Services - Employee Benefits	44,494
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	2,100
500 Other Purchased Services	68,790
600 Supplies	46,950
700 Property	12,000
800 Other Objects	14,100
Total Student Activities	**$445,549**
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,862

Description	Amount
400 Purchased Property Services	500
600 Supplies	610
700 Property	1,000
Total Community Services	**$15,972**
Total Operation of Non-Instructional Services	**$461,521**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	304,556
900 Other Uses of Funds	2,320,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,624,556**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,500,000
Total Interfund Transfers - Out	**$1,500,000**
5900 Budgetary Reserve	
800 Other Objects	175,000
Total Budgetary Reserve	**$175,000**
Total Other Expenditures and Financing Uses	**$4,299,556**
TOTAL EXPENDITURES	**$35,812,904**

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	7,500,000	8,000,000
Public Purpose (Expendable) Trust Fund	40,000	40,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	6,650,000	8,750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	19,000	19,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$14,459,000**	**$17,009,000**

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		

	06/30/2021 Estimate	06/30/2022 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$14,459,000**	**$17,009,000**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	12,325,000	10,005,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	800,000	810,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,450,000	4,500,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$17,575,000**	**$15,315,000**
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		

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

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

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		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
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	**$17,575,000**	**$15,315,000**

Short-Term Payables	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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$17,575,000**	**$15,315,000**

Account Description	**Amounts**
0810 Nonspendable Fund Balance	2,788
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,820,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,705,522
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$4,525,522**
5900 Budgetary Reserve	**175,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,703,310**

Tulpehocken Area School District

2021-2022 Final Budget Summary

Millage rate reduced by .75 mills. New rate is 26.00 mills

Function	Description	2020-2021 Budget	2021-2022 Budget	Change
1100	Regular Instruction	13,703,603	15,448,630	1,745,027
1200	Special Instruction	4,466,960	4,569,649	102,689
1300	Vocational Education	766,890	949,968	183,077
1400	Other Instructional Programs	371,788	358,483	(13,305)
1500	Non-Public Programs	5,000	5,000	-
2100	Student Support Service	1,194,811	1,270,137	75,327
2200	Staff Support Services	1,098,250	1,068,657	(29,593)
2300	Administration	1,596,036	1,657,149	61,113
2400	Pupil Health	415,374	407,783	(7,591)
2500	Business Services	611,413	528,819	(82,593)
2600	Maintenance	2,582,136	2,694,198	112,062
2700	Transportation	1,456,374	1,456,919	545
2800	Central Support	691,168	609,435	(81,733)
2900	Other Support Services	23,000	27,000	4,000
3200	Student Activities	466,650	445,549	(21,101)
3300	Community Services	16,016	15,972	(44)
5100	Debt Service	2,708,688	2,624,556	(84,132)
5200	Fund Transfers	260,000	***1,500,000***	1,240,000
5900	Budgetary Reserve	175,000	175,000	-
	Total Expenditures	**32,609,155**	**35,812,904**	**3,203,749**
	Total Revenue	**32,434,155**	**35,812,904**	**3,378,749**
	Expenditures over Revenue	**(175,000)**	**0**	**175,000**

2021-2022 Expenditure Summary

By Object

Object	Description	2020-2021 Budget	2021-2022 Budget	Change
100	Salaries	$ 13,983,921	$ 14,413,306	$ 429,386
200	Benefits	$ 8,930,638	$ 9,025,429	$ 94,791
300	Professional Services	$ 641,250	$ 700,650	$ 59,400
400	Property Services	$ 526,780	$ 542,700	$ 15,920
500	Other Purchased Services	$ 3,251,127	$ 3,929,867	$ 678,740
600	Supplies	$ 1,910,078	$ 1,677,121	$ (232,957)
700	Equipment	$ 161,650	$ 170,250	$ 8,600
800	Dues & Interest	$ 583,712	$ 1,533,581	$ 949,869
900	Transfers & Principal	$ 2,620,000	$ 3,820,000	$ 1,200,000
Total		**$ 32,609,155**	**$ 35,812,904**	**$ 3,203,749**

2021-2022 Revenue Summary

.75 Mill reduction - 26.00 Mills

Local Revenue	20-21 Budget	21-22 Budget	Variance
CURRENT R/E TAXES	18,340,892	20,075,363	$ 1,734,471
INTERIM TAXES	625,563	1,191,047	$ 565,484
PUBLIC UTILITY TAXES	17,850	20,200	$ 2,350
PAYMENTS IN LIEU OF TAXES	3,845	3,800	$ (45)
SEC 679 PER CAPITA TAXES	32,000	34,000	$ 2,000
ACT 511 PER CAPITA TAXES	32,000	34,000	$ 2,000
EARNED INCOME TAX	1,240,000	1,575,000	$ 335,000
REAL ESTATE TXFR TAX	200,000	250,000	$ 50,000
DELINQUENT R/E TAX	400,000	350,000	$ (50,000)
DELQ SEC 679 PER CAP	3,000	4,500	$ 1,500
DELQ ACT 511 PER CAPITA	3,000	4,500	$ 1,500
INTEREST INCOME	75,000	10,000	$ (65,000)
STUDENT ACTIVITIES/ATHLETICS	3,000	2,500	$ (500)
IDEA FUNDS	261,000	280,000	$ 19,000
RENTALS	5,000	1,500	$ (3,500)
REGULAR DAY TUITION	42,500	45,000	$ 2,500
SVCS PRVD OTHR GOVTS	1,500	1,500	$ -
MISC REVNUES	6,500	10,000	$ 3,500
TOTAL LOCAL REVENUE	**21,292,650**	**23,892,910**	**$ 2,600,260**
State Revenue	**20-21 Budget**	**21-22 Budget**	**Variance**
BASIC ED SUBSIDY	4,277,671	4,274,688	$ (2,983)
TUITION FOR ORPHANS	180,000	195,000	$ 15,000
READY TO LEARN GRANT	200,065	200,065	$ -
PROGRAMS VOCATIONAL ED	22,000	18,550	$ (3,450)
PROGRAMS DRIVER EDUCATION	2,800	2,540	$ (260)
PROGRAMS MIGRATORY CHILDREN	100	-	$ (100)
PROGRAMS SPECIAL ED SUB	963,265	963,200	$ (65)
TRANSPORTATION	650,000	500,000	$ (150,000)
NON-PUBLIC TRAN	44,000	32,725	$ (11,275)
RENTAL/SINKING	227,388	174,713	$ (52,675)
HEALTH SERVICES	27,300	27,161	$ (139)
STATE PROPERTY TAX REDUCTION	644,639	644,934	$ 295
PA SMART GRANT		-	$ -
STATE SHARE OF SOCIAL SECURITY	544,973	530,000	$ (14,973)
STATE SHARE OF RETIREMENT	2,290,000	2,300,000	$ 10,000
TOTAL STATE REVENUE	**10,074,201**	**9,863,576**	**(210,625)**
Federal Revenue	**20-21 Budget**	**21-22 Budget**	**Variance**
TITLE I PART A	357,252	375,645	$ 18,393
TITLE II PART A	61,196	60,954	$ (242)
TITLE III	6,000	5,000	$ (1,000)
TITLE IV	27,376	26,819	$ (557)
COVID-19 SECIM		*495,000*	$ 495,000
ESSER II & III	*296,480*	*986,000*	$ 689,520
SAFETY/SECURITY GRANT	*216,000*		$ (216,000)
ATSI-GEER			$ -
BERKS CARES			$ -
MEDICAL ACCESS	100,000	105,000	$ 5,000
ACCESS ADMIN.	3,000	2,000	$ (1,000)
TOTAL FEDERAL REVENUE	**1,067,304**	**2,056,418**	**$ 989,114**
GRAND TOTAL	**32,434,155**	**35,812,904**	**3,378,749**

Real Estate Tax Analysis

.75 Mill Decrease - 26.00

Municipality	2020-2021 Assessment	2021-2022 Assessment	Change	Levy Change	Millage Rate	Total Levy	Collection Rate	2021-2022 Budget	HSFS Relief	Local RE Budget
Bernville	31,902,100	32,045,400	143,300	3,726	26.0	$ 833,180	95%	791,521	$ 36,502	$ 755,019
Bethel	363,571,500	410,283,800	46,712,300	1,214,520	26.0	$ 10,667,379	95%	10,134,010	$ 193,517	$ 10,004,930
Jefferson	128,869,000	128,868,600	(400)	(10)	26.0	$ 3,350,584	95%	3,183,054	$ 127,136	$ 3,055,918
Penn	115,002,700	116,136,000	1,133,300	29,466	26.0	$ 3,019,536	95%	2,868,559	$ 136,262	$ 2,732,297
Tulpehocken	146,576,500	147,681,400	1,104,900	28,727	26.0	$ 3,839,716	95%	3,647,731	$ 151,195	$ 3,496,536
District Total	**785,921,800**	**835,015,200**	**49,093,400**	**1,276,428.40**	26.0	**$ 21,710,395**	95%	**20,624,875**	**$ 644,612**	**$ 20,044,700**
Total Taxable Parcels	5,562	5,560	(2)						**20-21 Budget**	**$ 18,340,892**
Average Assessment	141,302	150,183	8,881	**Millage equivalent**	1.53	Mills			***Increase/(Decrease)***	***$ 1,703,808***
Average Tax Bill	$ 3,780	$ 3,905	125	**Value of gross mill**	$ 835,015					
Avg. Res. Assessment	$ 99,261	$ 99,612	351							
Avg Residential Bill	***$ 2,655***	***$ 2,590***	*(65)*	**Value of net mill**	$ 793,264	(Gross X Coll. Rate)			.75 mill decrease effect	$ (187,388)