

FINAL GENERAL FUND BUDGET

Fiscal Year 2023-2024

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2023

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

Laurie Piccirillo

(814)603-0213

Extn :

Contact Person

TelephoneExtension

lpiccirillo@brockway.k12.pa.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2023-2024 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brockway Area SD	COUNTY : Jefferson	AUN : 106330703
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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	\$19414600
Ending Unassigned Fund Balance	\$964440
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.96%

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 7/6/2023
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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 : Brockway Area SD	County : Jefferson	AUN Number : 106330703
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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 5.23.23
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5280	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2400, Object 100: \$77,935.00</div> <div>Function 2400, Object 200: \$94,890.00</div>	District pays large portion of medical benefits
5310	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2700, Object 100: \$49,113.00</div> <div>Function 2700, Object 200: \$51,766.00</div>	District pays large portion of medical benefits
5320	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2800, Object 100: \$2,000.00</div> <div>Function 2800, Object 200: \$200,153.00</div>	Object 200 amount represents the portion of retirees health insurance the District has committed to paying. No associated salaries.
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.	Used for future expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Used to balance future budget deficit and increases in PSERS expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Used for future OPEB obligations, medical premium increases, capital projects and technology purchases.

<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	1,600,000
0840 Assigned Fund Balance	6,900,000
0850 Unassigned Fund Balance	1,432,616
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,932,616</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	4,688,453
7000 Revenue from State Sources	11,918,397
8000 Revenue from Federal Sources	1,388,574
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,995,424</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,928,040</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,975,003
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	26,250
6120 Current Per Capita Taxes, Section 679	17,500
6140 Current Act 511 Taxes - Flat Rate Assessments	29,500
6150 Current Act 511 Taxes - Proportional Assessments	1,073,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	261,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6910 Rentals	7,200
6920 Contributions and Donations from Private Sources	20,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$4,688,453
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,700,000
7112 Basic Education Funding-Social Security	361,000
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	47,000
7240 Driver Education - Student	2,000
7271 Special Education funds for School-Aged Pupils	865,000
7311 Pupil Transportation Subsidy	573,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	60,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	444,254
7505 Ready to Learn Block Grant	193,887
7820 State Share of Retirement Contributions	1,642,256
REVENUE FROM STATE SOURCES	\$11,918,397
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	270,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	42,000
8517 Title IV - 21st Century Schools	18,000
8519 Title V - Flexibility and Accountability	28,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	951,354

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8751 ARP ESSER Learning Loss	38,600
8752 ARP ESSER Summer Programs	7,720
8753 ARP ESSER Afterschool Programs	7,900
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$1,388,574
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,995,424

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,976,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$444,254</u>		
Total Approx. Tax Revenue:	\$3,420,254		
Approx. Tax Levy for Tax Rate Calculation:	\$3,610,211		

	Elk	Jefferson	Total
2022-23 Data			
a. Assessed Value	\$11,690,679	\$146,229,780	\$157,920,459
b. Real Estate Mills	29.1600	21.4800	
I. 2023-24 Data			
c. 2021 STEB Market Value	\$34,345,668	\$317,731,037	\$352,076,705
d. Assessed Value	\$11,690,679	\$151,630,720	\$163,321,399
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2022-23 Calculations			
f. 2022-23 Tax Levy	\$340,900	\$3,141,016	\$3,481,916
(a * b)			
2023-24 Calculations			
g. Percent of Total Market Value	9.75517%	90.24483%	100.00000%
h. Rebalanced 2022-23 Tax Levy	\$339,667	\$3,142,249	\$3,481,916
(f Total * g)			
i. Base Mills Subject to Index	29.1600	21.4884	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%	94.00000%
k. Tax Levy Needed	\$352,182	\$3,258,029	\$3,610,211
(Approx. Tax Levy * g)			
I. 2023-24 Real Estate Tax Rate	30.1200	21.4800	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$352,123	\$3,257,028	\$3,609,151
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,164,897
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,975,003
(n * Est. Pct. Collection)			

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,976,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$444,254</u>		
Total Approx. Tax Revenue:	\$3,420,254		
Approx. Tax Levy for Tax Rate Calculation:	\$3,610,211		

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.8512	22.7347	
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)	\$360,671	\$3,447,279	\$3,807,950
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	\$6,977.00	\$9,784.00	
Number of Homestead/Farmstead Properties	220	1887	2107
Median Assessed Value of Homestead Properties			\$45,000

Act 1 Index (current): 5.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,976,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$444,254</u>		
Total Approx. Tax Revenue:	\$3,420,254		
Approx. Tax Levy for Tax Rate Calculation:	\$3,610,211		
	Elk	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$444,254	Lowering RE Tax Rate	\$0	\$444,254
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$444,254

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>		
Elk	11,690,679	30.1200	352,123				94.00000%		
Jefferson	151,630,720	21.4800	3,257,028				94.00000%		
Totals:	163,321,399		3,609,151	-	444,254	=	3,164,897	X	94.00000% = 2,975,003
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					17,500
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			\$5.00	\$0.00	17,500	17,500		
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	12,000	12,000		
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						29,500	29,500		
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%	800,000	800,000		
6152	Current Act 511 Occupation Taxes			1000.0000	0.000	203,000	203,000		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	70,000	70,000		
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						1,073,000	1,073,000		
Total Act 511, Current Taxes							1,102,500		
Act 511 Tax Limit -->				352,076,705		X	12	4,224,920	
				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
		2022-23 (Rebalanced)	2023-24				2022-23 (Rebalanced)	2023-24		
6111	<u>Current Real Estate Taxes</u>									
	Elk	29.1600	30.1200	3.30%	Yes	5.8%				
	Jefferson	21.4884	21.4800	-0.02%	Yes	5.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.8%				
6152	Current Act 511 Occupation Taxes	1000.0000	1000.0000	0.00%	Yes	5.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%				

LEA : 106330703 Brockway Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,970,444
1200 Special Programs - Elementary / Secondary	2,124,765
1300 Vocational Education	1,079,921
1400 Other Instructional Programs - Elementary / Secondary	49,715
1500 Nonpublic School Programs	3,500
Total Instruction	\$11,228,345
2000 Support Services	
2100 Support Services - Students	567,049
2200 Support Services - Instructional Staff	625,169
2300 Support Services - Administration	1,345,732
2400 Support Services - Pupil Health	177,145
2500 Support Services - Business	578,264
2600 Operation and Maintenance of Plant Services	1,736,796
2700 Student Transportation Services	1,042,831
2800 Support Services - Central	202,153
2900 Other Support Services	13,000
Total Support Services	\$6,288,139
3000 Operation of Non-Instructional Services	
3200 Student Activities	574,116
3300 Community Services	33,000
Total Operation of Non-Instructional Services	\$607,116
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	280,000
5200 Interfund Transfers - Out	1,011,000
Total Other Expenditures and Financing Uses	\$1,291,000
Total Estimated Expenditures and Other Financing Uses	\$19,414,600

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		4,363,277
200 Personnel Services - Employee Benefits		3,164,767
300 Purchased Professional and Technical Services		1,000
400 Purchased Property Services		12,500
500 Other Purchased Services		173,800
600 Supplies		185,100
700 Property		55,000
800 Other Objects		15,000
Total Regular Programs - Elementary / Secondary		\$7,970,444
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		747,327
200 Personnel Services - Employee Benefits		662,038
300 Purchased Professional and Technical Services		176,250
500 Other Purchased Services		525,150
600 Supplies		13,000
800 Other Objects		1,000
Total Special Programs - Elementary / Secondary		\$2,124,765
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		126,646
200 Personnel Services - Employee Benefits		95,311
400 Purchased Property Services		400
500 Other Purchased Services		835,564
600 Supplies		22,000
Total Vocational Education		\$1,079,921
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		35,800
200 Personnel Services - Employee Benefits		8,765
300 Purchased Professional and Technical Services		900
400 Purchased Property Services		250
500 Other Purchased Services		3,000
600 Supplies		1,000
Total Other Instructional Programs - Elementary / Secondary		\$49,715
1500 <u>Nonpublic School Programs</u>		
300 Purchased Professional and Technical Services		3,500
Total Nonpublic School Programs		\$3,500
Total Instruction		\$11,228,345
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		283,452
200 Personnel Services - Employee Benefits		201,152
300 Purchased Professional and Technical Services		79,950
500 Other Purchased Services		900

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,000
800 Other Objects	595
Total Support Services - Students	\$567,049
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	301,162
200 Personnel Services - Employee Benefits	260,007
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,200
500 Other Purchased Services	6,800
600 Supplies	19,500
Total Support Services - Instructional Staff	\$625,169
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	735,933
200 Personnel Services - Employee Benefits	499,999
300 Purchased Professional and Technical Services	58,300
400 Purchased Property Services	24,000
500 Other Purchased Services	14,100
600 Supplies	10,050
800 Other Objects	3,350
Total Support Services - Administration	\$1,345,732
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	77,935
200 Personnel Services - Employee Benefits	94,890
300 Purchased Professional and Technical Services	3,220
400 Purchased Property Services	250
500 Other Purchased Services	500
800 Other Objects	350
Total Support Services - Pupil Health	\$177,145
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	291,231
200 Personnel Services - Employee Benefits	226,533
400 Purchased Property Services	17,800
500 Other Purchased Services	13,200
600 Supplies	15,000
800 Other Objects	14,500
Total Support Services - Business	\$578,264
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	665,193
200 Personnel Services - Employee Benefits	554,703
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	221,900
500 Other Purchased Services	86,000
600 Supplies	148,000
700 Property	50,000
800 Other Objects	1,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,736,796
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,113
200 Personnel Services - Employee Benefits	51,766
500 Other Purchased Services	941,952
Total Student Transportation Services	\$1,042,831
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	200,153
Total Support Services - Central	\$202,153
2900 <u>Other Support Services</u>	
500 Other Purchased Services	13,000
Total Other Support Services	\$13,000
Total Support Services	\$6,288,139
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	225,163
200 Personnel Services - Employee Benefits	128,293
300 Purchased Professional and Technical Services	37,000
400 Purchased Property Services	9,500
500 Other Purchased Services	80,210
600 Supplies	62,250
800 Other Objects	31,700
Total Student Activities	\$574,116
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
800 Other Objects	27,000
Total Community Services	\$33,000
Total Operation of Non-Instructional Services	\$607,116
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	280,000
Total Debt Service / Other Expenditures and Financing Uses	\$280,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,011,000
Total Interfund Transfers - Out	\$1,011,000
Total Other Expenditures and Financing Uses	\$1,291,000
TOTAL EXPENDITURES	\$19,414,600

Cash and Short-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund	9,000,000	8,500,000
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	400,000	
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 Cash and Short-Term Investments	\$9,400,000	\$8,500,000

Long-Term Investments

06/30/2023 Estimate

06/30/2024 Projection

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund

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<u>Long-Term Investments</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,400,000	\$8,500,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences	500,000	500,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,826,000	7,826,000
0599 Other Noncurrent Liabilities	545,000	500,000
Total General Fund	\$8,871,000	\$8,826,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use 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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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	1,652,950	1,429,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund	\$1,652,950	\$1,429,500
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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 and Other Right To Use 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 and Other Right To Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right To Use 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		
0530 Lease and Other Right To Use 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	\$10,523,950	\$10,255,500

<u>Short-Term Payables</u>	<u>06/30/2023 Estimate</u>	<u>06/30/2024 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$10,523,950	\$10,255,500

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	575,000
0840 Assigned Fund Balance	6,974,000
0850 Unassigned Fund Balance	964,440
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,513,440
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,513,440