

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Ellen Neyman

Contact Person

eneyman@basd.us

Email Address

Date 6/15/2020

Date 6/15/2020

Date 6/15/2020

(814)849-1103

Extn :

Telephone

Extension

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brookville Area SD	COUNTY : Jefferson	AUN : 106330803
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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 or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
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 2020-2021 (compared to 2019-2020)?

Yes
No

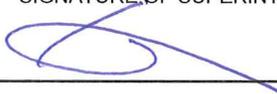
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$27489162
Ending Unassigned Fund Balance	\$2187928
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/15/2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Brookville Area SD	County : Jefferson	AUN Number : 106330803
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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 5/15/20
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is sound management practice to provide for Operating contingencies through a BUDGETARY RESERVE. This amount represents potential use of Assigned and Committed Fund Balances and other calculated contingencies.
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.	In accordance with sound financial management and Board policy, the District attempts to maintain an Unassigned fund balance of at least 5% to cover unexpected changes in cash flow or any other financial matters.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount represents Board Commitment for OPEB Liability and PSERS Stabilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount represents a portion of fund balance related to the Athletic Ticket Fund implemented by the School District and 6th of 10 year band uniforms rotation assignment.

<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	270,804
0830 Committed Fund Balance	8,012,261
0840 Assigned Fund Balance	128,200
0850 Unassigned Fund Balance	4,046,763
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,187,224</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,073,784
7000 Revenue from State Sources	15,938,111
8000 Revenue from Federal Sources	622,432
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,634,327</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$37,821,551</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,623,271
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	1,373,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	254,513
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$9,073,784
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,181,633
7112 Basic Education Funding-Social Security	454,464
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,221,831
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	495,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	713,715
7360 Safe Schools	224,448
7505 Ready to Learn Block Grant	295,869
7820 State Share of Retirement Contributions	2,123,151
REVENUE FROM STATE SOURCES	\$15,938,111
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	401,702
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,796
8517 NCLB, Title IV - 21st Century Schools	30,677

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	108,257
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$622,432
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,634,327
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Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,623,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$713,715</u>	
Total Approx. Tax Revenue:	\$7,336,986	
Approx. Tax Levy for Tax Rate Calculation:	\$8,062,622	
	Jefferson	Total

2019-20 Data		
a. Assessed Value	\$257,767,430	\$257,767,430
b. Real Estate Mills	31.0638	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$633,131,664	\$633,131,664
d. Assessed Value	\$259,550,404	\$259,550,404
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$8,007,236	\$8,007,236
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$8,007,236	\$8,007,236
(f Total * g)		
i. Base Mills Subject to Index	31.0638	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.12593%	90.12593%
k. Tax Levy Needed	\$8,062,622	\$8,062,622
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	31.0638	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,062,622	\$8,062,622
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,348,907
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,623,271
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,623,271	
Amount of Tax Relief for Homestead Exclusions	<u>\$713,715</u>	
Total Approx. Tax Revenue:	\$7,336,986	
Approx. Tax Levy for Tax Rate Calculation:	\$8,062,622	
	Jefferson	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.1820	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,352,851	\$8,352,851
IV. 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	\$6,454.00	
Number of Homestead/Farmstead Properties	3593	3593
Median Assessed Value of Homestead Properties		\$31,540

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,623,271
Amount of Tax Relief for Homestead Exclusions	<u>\$713,715</u>
Total Approx. Tax Revenue:	\$7,336,986
Approx. Tax Levy for Tax Rate Calculation:	\$8,062,622
	Jefferson

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,715	Lowering RE Tax Rate	\$0	\$713,715
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$713,715

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Jefferson	259,550,404	31.0638	8,062,622			90.12593%	
Totals:	259,550,404		8,062,622	- 713,715	= 7,348,907	X 90.12593%	= 6,623,271

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	31,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 31,000 31,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,010,000	1,010,000
6152 Current Act 511 Occupation Taxes	2000.0000	0.000	250,000	250,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	113,000	113,000
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 1,373,000 1,373,000

Total Act 511, Current Taxes 1,404,000

Act 511 Tax Limit -->	633,131,664 X	12	7,597,580
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Jefferson	31.0638	31.0638	0.00%	Yes	3.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%			
6152	Current Act 511 Occupation Taxes	2000.0000	2000.0000	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,431,930
1200 Special Programs - Elementary / Secondary	3,340,979
1300 Vocational Education	1,092,248
1400 Other Instructional Programs - Elementary / Secondary	190,696
Total Instruction	\$15,055,853
2000 Support Services	
2100 Support Services - Students	754,497
2200 Support Services - Instructional Staff	935,676
2300 Support Services - Administration	1,481,809
2400 Support Services - Pupil Health	333,976
2500 Support Services - Business	577,158
2600 Operation and Maintenance of Plant Services	2,276,356
2700 Student Transportation Services	1,989,056
2800 Support Services - Central	333,718
2900 Other Support Services	25,091
Total Support Services	\$8,707,337
3000 Operation of Non-Instructional Services	
3200 Student Activities	610,173
3300 Community Services	6,200
Total Operation of Non-Instructional Services	\$616,373
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	94,170
Total Facilities Acquisition, Construction and Improvement Services	\$94,170
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,284,847
5900 Budgetary Reserve	730,582
Total Other Expenditures and Financing Uses	\$3,015,429
Total Estimated Expenditures and Other Financing Uses	\$27,489,162

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,703,240
200 Personnel Services - Employee Benefits	3,940,443
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	4,712
500 Other Purchased Services	292,837
600 Supplies	472,948
800 Other Objects	1,250
Total Regular Programs - Elementary / Secondary	\$10,431,930
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,410,089
200 Personnel Services - Employee Benefits	913,050
300 Purchased Professional and Technical Services	678,600
500 Other Purchased Services	316,150
600 Supplies	17,640
800 Other Objects	5,450
Total Special Programs - Elementary / Secondary	\$3,340,979
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,092,248
Total Vocational Education	\$1,092,248
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	27,250
200 Personnel Services - Employee Benefits	11,724
300 Purchased Professional and Technical Services	134,872
500 Other Purchased Services	16,550
600 Supplies	300
Total Other Instructional Programs - Elementary / Secondary	\$190,696
Total Instruction	\$15,055,853
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	416,565
200 Personnel Services - Employee Benefits	281,803
300 Purchased Professional and Technical Services	42,479
500 Other Purchased Services	3,400
600 Supplies	10,050
800 Other Objects	200
Total Support Services - Students	\$754,497
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	296,833
200 Personnel Services - Employee Benefits	204,983
300 Purchased Professional and Technical Services	67,214
400 Purchased Property Services	35,876
500 Other Purchased Services	26,796

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<u>Description</u>	<u>Amount</u>
600 Supplies	298,874
800 Other Objects	5,100
Total Support Services - Instructional Staff	\$935,676
2300 Support Services - Administration	
100 Personnel Services - Salaries	734,714
200 Personnel Services - Employee Benefits	497,548
300 Purchased Professional and Technical Services	115,136
400 Purchased Property Services	600
500 Other Purchased Services	68,100
600 Supplies	36,871
800 Other Objects	28,840
Total Support Services - Administration	\$1,481,809
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	165,133
200 Personnel Services - Employee Benefits	98,497
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	260
500 Other Purchased Services	350
600 Supplies	7,614
800 Other Objects	122
Total Support Services - Pupil Health	\$333,976
2500 Support Services - Business	
100 Personnel Services - Salaries	277,931
200 Personnel Services - Employee Benefits	236,015
400 Purchased Property Services	6,553
500 Other Purchased Services	12,175
600 Supplies	35,534
800 Other Objects	8,950
Total Support Services - Business	\$577,158
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	842,237
200 Personnel Services - Employee Benefits	514,316
300 Purchased Professional and Technical Services	85,800
400 Purchased Property Services	198,000
500 Other Purchased Services	126,186
600 Supplies	505,667
800 Other Objects	4,150
Total Operation and Maintenance of Plant Services	\$2,276,356
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,238
200 Personnel Services - Employee Benefits	35,568
500 Other Purchased Services	1,895,000
600 Supplies	5,250
Total Student Transportation Services	\$1,989,056

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	185,598
200 Personnel Services - Employee Benefits	128,245
300 Purchased Professional and Technical Services	17,575
600 Supplies	2,000
800 Other Objects	300
Total Support Services - Central	\$333,718
2900 Other Support Services	
500 Other Purchased Services	25,091
Total Other Support Services	\$25,091
Total Support Services	\$8,707,337
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	267,194
200 Personnel Services - Employee Benefits	147,019
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	15,800
500 Other Purchased Services	70,730
600 Supplies	36,430
800 Other Objects	6,000
Total Student Activities	\$610,173
3300 Community Services	
600 Supplies	6,200
Total Community Services	\$6,200
Total Operation of Non-Instructional Services	\$616,373
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	91,900
700 Property	2,270
Total Facilities Acquisition, Construction and Improvement Services	\$94,170
Total Facilities Acquisition, Construction and Improvement Services	\$94,170
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,284,847
Total Interfund Transfers - Out	\$2,284,847
5900 Budgetary Reserve	
800 Other Objects	730,582
Total Budgetary Reserve	\$730,582
Total Other Expenditures and Financing Uses	\$3,015,429
TOTAL EXPENDITURES	\$27,489,162

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	12,458,028	10,489,104
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,174,010	6,410,201
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	209,321	247,484
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	\$18,841,359	\$17,146,789
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$18,841,359	\$17,146,789

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	13,930,000	12,620,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	680,236	680,236
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$14,610,236	\$13,300,236
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 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

15,998

15,998

2020-2021 Final General Fund Budget

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$15,998****\$15,998****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

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 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	\$14,626,234	\$13,316,234

Short-Term Payables

06/30/2020 Estimate

06/30/2021 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	\$14,626,234	\$13,316,234
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	3,922	
1200 Special Programs - Elementary / Secondary		4,430
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$3,922	\$4,430
2000 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		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$3,922	\$4,430

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	2,348	
200 Personnel Services - Employee Benefits	1,010	
300 Purchased Professional and Technical Services	141	
400 Purchased Property Services		
500 Other Purchased Services	282	
600 Supplies	141	
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$3,922	
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,652
200 Personnel Services - Employee Benefits		1,142
300 Purchased Professional and Technical Services		159
400 Purchased Property Services		
500 Other Purchased Services		318
600 Supplies		159
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$4,430
1300 <u>Vocational Education</u>		
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		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
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		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
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		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
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		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$3,922	\$4,430
TOTAL EXPENDITURES	\$3,922	\$4,430

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$628	\$709
TOTAL REVENUES	\$628	\$709

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	114	129
7820 State Share of Retirement Contributions	514	580
Total Revenue from State Sources	\$628	\$709
TOTAL REVENUES	\$628	\$709

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	270,804
0830 Committed Fund Balance	8,012,261
0840 Assigned Fund Balance	132,200
0850 Unassigned Fund Balance	2,187,928
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,332,389
5900 Budgetary Reserve	730,582
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,333,775