

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Laurie Piccirillo

Contact Person

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Extn :

Telephone

Extension

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Email Address

6.30.21

Date

6/30/21

Date

6/30/21

Date

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2021-2022 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 2021-2022 (compared to 2020-2021)?

Yes ☐

No ☒

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

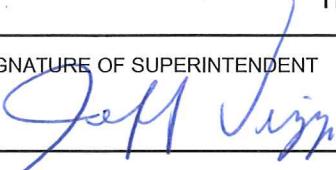
Total Budgeted Expenditures	\$17094167
Ending Unassigned Fund Balance	\$1628145
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.52%

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 6/30/21
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DUE DATE: AUGUST 15, 2021

**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 : 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 5-25-21
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,153.00 . Provide a justification.	Represents the portion of medical cost paid by the district for retirees. no related salaries
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: \$41,802.00 Function 2700, Object 200: \$45,261.00	function reflects 1/2 of our transportation/athletic director and secretary. The secretary's salary is less than the benefits provided. Information presented is accurate.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$235,153.00	Represents the portion of medical cost paid by the district for retirees. no related 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.	Fore 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.	For future PSERS rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	For future medical rate increases, funding of OPEB liability, future capital 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	206,500	
0840 Assigned Fund Balance	8,691,000	
0850 Unassigned Fund Balance	492,500	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$9,390,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,423,248	
7000 Revenue from State Sources	10,989,026	
8000 Revenue from Federal Sources	1,120,038	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,532,312</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,922,312</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,881,798
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	963,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	229,000
6500 Earnings on Investments	70,000
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	\$4,423,248
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,091,107
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	754,780
7311 Pupil Transportation Subsidy	573,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	56,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	351,764
7505 Ready to Learn Block Grant	193,887
7810 State Share of Social Security and Medicare Taxes	337,624
7820 State Share of Retirement Contributions	1,551,864
REVENUE FROM STATE SOURCES	\$10,989,026
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	42,000
8517 NCLB, Title IV - 21St Century Schools	18,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	281,038
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	504,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	25,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,120,038
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,532,312

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,883,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$351,764</u>		
Total Approx. Tax Revenue:	\$3,234,764		
Approx. Tax Levy for Tax Rate Calculation:	\$3,451,764		

	Elk	Jefferson	Total
2020-21 Data			
a. Assessed Value	\$11,696,479	\$144,430,800	\$156,127,279
b. Real Estate Mills	29.0600	21.4800	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$31,755,745	\$293,901,693	\$325,657,438
d. Assessed Value	\$11,671,729	\$144,970,900	\$156,642,629
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$339,900	\$3,102,374	\$3,442,274
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	9.75127%	90.24873%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$335,665	\$3,106,609	\$3,442,274
(f Total * g)			
i. Base Mills Subject to Index	29.0600	21.5093	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$336,591	\$3,115,173	\$3,451,764
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	28.8300	21.4800	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$336,496	\$3,113,975	\$3,450,471
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$3,098,707
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,881,798
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

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

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$2,883,000

Amount of Tax Relief for Homestead Exclusions \$351,764

Total Approx. Tax Revenue: \$3,234,764

Approx. Tax Levy for Tax Rate Calculation: \$3,451,764

	Elk	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	30.3095	22.4341	
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)	\$353,764	\$3,252,292	\$3,606,056
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	\$5,725.00	\$7,684.00	
Number of Homestead/Farmstead Properties	238	1886	2124
Median Assessed Value of Homestead Properties			\$41,600

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,883,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$351,764</u>		
Total Approx. Tax Revenue:	\$3,234,764		
Approx. Tax Levy for Tax Rate Calculation:	\$3,451,764		
	Elk	Jefferson	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$351,764	Lowering RE Tax Rate	\$0	\$351,764
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$351,764

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	11,671,729	28.8300	336,496				93.00000%		
Jefferson	144,970,900	21.4800	3,113,975				93.00000%		
Totals:	156,642,629		3,450,471	-	351,764	=	3,098,707	X	93.00000% = 2,881,798
				<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%		700,000		700,000
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%		60,000		60,000
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							963,000		963,000
Total Act 511, Current Taxes									992,500
Act 511 Tax Limit -->					325,657,438	X	12		3,907,889
					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	<u>Current Real Estate Taxes</u>									
	Elk	29.0600	28.8300	-0.78%	Yes	4.3%				
	Jefferson	21.5093	21.4800	-0.12%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6152	Current Act 511 Occupation Taxes	1000.0000	1000.0000	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

LEA : 106330703 Brockway Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,616,655
1200 Special Programs - Elementary / Secondary	1,648,439
1300 Vocational Education	977,695
1400 Other Instructional Programs - Elementary / Secondary	39,034
1500 Nonpublic School Programs	3,500
Total Instruction	\$10,285,323
2000 Support Services	
2100 Support Services - Students	466,671
2200 Support Services - Instructional Staff	589,874
2300 Support Services - Administration	1,215,752
2400 Support Services - Pupil Health	148,056
2500 Support Services - Business	541,402
2600 Operation and Maintenance of Plant Services	1,504,722
2700 Student Transportation Services	847,300
2800 Support Services - Central	235,153
Total Support Services	\$5,548,930
3000 Operation of Non-Instructional Services	
3200 Student Activities	514,774
3300 Community Services	42,000
Total Operation of Non-Instructional Services	\$556,774
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	577,140
Total Facilities Acquisition, Construction and Improvement Services	\$577,140
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	126,000
Total Other Expenditures and Financing Uses	\$126,000
Total Estimated Expenditures and Other Financing Uses	\$17,094,167

LEA : 106330703 Brockway Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,217,071
200 Personnel Services - Employee Benefits	3,042,034
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	12,500
500 Other Purchased Services	140,550
600 Supplies	127,500
700 Property	61,000
800 Other Objects	15,000
Total Regular Programs - Elementary / Secondary	\$7,616,655
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	680,684
200 Personnel Services - Employee Benefits	569,803
300 Purchased Professional and Technical Services	64,050
500 Other Purchased Services	320,650
600 Supplies	12,252
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$1,648,439
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	114,796
200 Personnel Services - Employee Benefits	87,199
400 Purchased Property Services	400
500 Other Purchased Services	753,300
600 Supplies	22,000
Total Vocational Education	\$977,695
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,750
200 Personnel Services - Employee Benefits	10,134
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	\$39,034
1500 <u>Nonpublic School Programs</u>	
400 Purchased Property Services	3,500
Total Nonpublic School Programs	\$3,500
Total Instruction	\$10,285,323
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	263,135
200 Personnel Services - Employee Benefits	186,634
300 Purchased Professional and Technical Services	2,750
500 Other Purchased Services	900

LEA : 106330703 Brockway Area SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	12,252
800 Other Objects	1,000
Total Support Services - Students	\$466,671
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	280,546
200 Personnel Services - Employee Benefits	240,628
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	34,300
500 Other Purchased Services	6,800
600 Supplies	24,100
Total Support Services - Instructional Staff	\$589,874
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	671,772
200 Personnel Services - Employee Benefits	438,234
300 Purchased Professional and Technical Services	54,500
400 Purchased Property Services	24,000
500 Other Purchased Services	14,100
600 Supplies	9,796
800 Other Objects	3,350
Total Support Services - Administration	\$1,215,752
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	83,107
200 Personnel Services - Employee Benefits	56,049
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	250
500 Other Purchased Services	500
600 Supplies	5,000
800 Other Objects	350
Total Support Services - Pupil Health	\$148,056
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	271,045
200 Personnel Services - Employee Benefits	209,157
400 Purchased Property Services	16,500
500 Other Purchased Services	15,200
600 Supplies	15,000
800 Other Objects	14,500
Total Support Services - Business	\$541,402
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	638,806
200 Personnel Services - Employee Benefits	421,816
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	204,600
500 Other Purchased Services	78,500
600 Supplies	129,000
700 Property	21,000

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$1,504,722
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	41,802
200 Personnel Services - Employee Benefits	45,261
500 Other Purchased Services	760,237
Total Student Transportation Services	\$847,300
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	235,153
Total Support Services - Central	\$235,153
Total Support Services	\$5,548,930
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	205,402
200 Personnel Services - Employee Benefits	117,929
300 Purchased Professional and Technical Services	22,073
400 Purchased Property Services	9,200
500 Other Purchased Services	78,400
600 Supplies	60,750
800 Other Objects	21,020
Total Student Activities	\$514,774
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	6,000
800 Other Objects	36,000
Total Community Services	\$42,000
Total Operation of Non-Instructional Services	\$556,774
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	577,140
Total Facilities Acquisition, Construction and Improvement Services	\$577,140
Total Facilities Acquisition, Construction and Improvement Services	\$577,140
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	126,000
Total Debt Service / Other Expenditures and Financing Uses	\$126,000
Total Other Expenditures and Financing Uses	\$126,000
TOTAL EXPENDITURES	\$17,094,167

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	663,115	
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	\$9,663,115	\$8,500,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,663,115	\$8,500,000

LEA : 106330703 Brockway Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	482,000	482,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,771,000	9,771,000
0599 Other Noncurrent Liabilities	760,000	700,000
Total General Fund	\$11,013,000	\$10,953,000
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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable	903,369	811,024
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	\$903,369	\$811,024
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
Total Permanent Fund			
Total Long-Term Indebtedness	\$11,916,369	\$11,764,024	

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$11,916,369	\$11,764,024

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	200,000
0840 Assigned Fund Balance	7,000,000
0850 Unassigned Fund Balance	1,628,145
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,828,145
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,828,145