

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6/21/21
Date


Secretary of the Board - Original Signature Required

6/21/21
Date


Chief School Administrator - Original Signature Required

6/21/21
Date

ELLEN NEYMAN

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Contact Person

Telephone Extension

eneyman@basd.us

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 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 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.

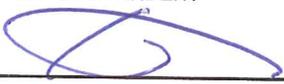
Total Budgeted Expenditures	\$28397355
Ending Unassigned Fund Balance	\$2131649
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.50%

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 6/21/21
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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 : 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 5/17/24
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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, PSERS Stabilization, and capital and technology projects.
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 7th 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	273,576
0830 Committed Fund Balance	8,621,692
0840 Assigned Fund Balance	134,413
0850 Unassigned Fund Balance	3,479,089
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$12,235,194</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,352,887
7000 Revenue from State Sources	15,779,455
8000 Revenue from Federal Sources	1,921,573
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$27,053,915</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$39,289,109</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,843,777
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	1,385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	635,000
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	288,110
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	8,000
6940 Tuition from Patrons	7,000
6990 Refunds and Other Miscellaneous Revenue	5,000

REVENUE FROM LOCAL SOURCES \$9,352,887

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,181,633
7112 Basic Education Funding-Social Security	463,170
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,221,831
7311 Pupil Transportation Subsidy	1,285,067
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	481,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	713,673
7505 Ready to Learn Block Grant	295,869
7820 State Share of Retirement Contributions	2,070,212

REVENUE FROM STATE SOURCES \$15,779,455

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	379,094
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,858
8517 NCLB, Title IV - 21st Century Schools	30,523
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,313,263

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	116,835
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,921,573
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,053,915
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Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,843,777
Amount of Tax Relief for Homestead Exclusions	<u>\$713,673</u>
Total Approx. Tax Revenue:	\$7,557,450
Approx. Tax Levy for Tax Rate Calculation:	\$8,304,890

	Jefferson	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$259,550,404	\$259,550,404
b. Real Estate Mills	31.0638	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$634,714,630	\$634,714,630
d. Assessed Value	\$259,814,420	\$259,814,420
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$8,062,622	\$8,062,622
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,062,622	\$8,062,622
(f Total * g)		
i. Base Mills Subject to Index	31.0638	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.15388%	90.15388%
k. Tax Levy Needed	\$8,304,890	\$8,304,890
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	31.9647	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,304,890	\$8,304,890
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,591,217
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,843,777
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,843,777	
Amount of Tax Relief for Homestead Exclusions	<u>\$713,673</u>	
Total Approx. Tax Revenue:	\$7,557,450	
Approx. Tax Levy for Tax Rate Calculation:	\$8,304,890	
	Jefferson	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.3684	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,409,777	\$8,409,777
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	\$6,304.00	
Number of Homestead/Farmstead Properties	3572	3572
Median Assessed Value of Homestead Properties		\$31,810

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,843,777
Amount of Tax Relief for Homestead Exclusions	<u>\$713,673</u>
Total Approx. Tax Revenue:	\$7,557,450
Approx. Tax Levy for Tax Rate Calculation:	\$8,304,890
	Jefferson
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,673	Lowering RE Tax Rate	\$0	\$713,673
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$713,673

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	259,814,420	31.9647	8,304,890			90.15388%	
Totals:	259,814,420		8,304,890	- 713,673 =	7,591,217 X	90.15388% =	6,843,777

	<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	255,000	255,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	120,000	120,000
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 1,385,000 1,385,000

Total Act 511, Current Taxes 1,416,000

Act 511 Tax Limit -->	634,714,630 X	12	7,616,576
	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> Jefferson	31.0638	31.9647	2.91%	Yes	4.2%				
	<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	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes	2000.0000	2000.0000	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,226,739
1200 Special Programs - Elementary / Secondary	3,210,059
1300 Vocational Education	1,082,701
1400 Other Instructional Programs - Elementary / Secondary	199,229
Total Instruction	\$14,718,728
2000 Support Services	
2100 Support Services - Students	832,532
2200 Support Services - Instructional Staff	925,192
2300 Support Services - Administration	1,556,584
2400 Support Services - Pupil Health	332,019
2500 Support Services - Business	606,738
2600 Operation and Maintenance of Plant Services	2,309,121
2700 Student Transportation Services	1,981,096
2800 Support Services - Central	338,477
2900 Other Support Services	25,077
Total Support Services	\$8,906,836
3000 Operation of Non-Instructional Services	
3200 Student Activities	631,228
3300 Community Services	6,200
Total Operation of Non-Instructional Services	\$637,428
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	101,500
Total Facilities Acquisition, Construction and Improvement Services	\$101,500
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	2,799,588
5900 Budgetary Reserve	1,233,275
Total Other Expenditures and Financing Uses	\$4,032,863
Total Estimated Expenditures and Other Financing Uses	\$28,397,355

2021-2022 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	5,666,344
200 Personnel Services - Employee Benefits	3,904,321
300 Purchased Professional and Technical Services	14,806
400 Purchased Property Services	3,203
500 Other Purchased Services	371,574
600 Supplies	265,241
800 Other Objects	1,250
Total Regular Programs - Elementary / Secondary	\$10,226,739
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,348,197
200 Personnel Services - Employee Benefits	860,491
300 Purchased Professional and Technical Services	630,600
500 Other Purchased Services	327,150
600 Supplies	40,201
800 Other Objects	3,420
Total Special Programs - Elementary / Secondary	\$3,210,059
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,082,701
Total Vocational Education	\$1,082,701
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	28,250
200 Personnel Services - Employee Benefits	12,264
300 Purchased Professional and Technical Services	142,140
500 Other Purchased Services	16,300
600 Supplies	275
Total Other Instructional Programs - Elementary / Secondary	\$199,229
Total Instruction	\$14,718,728
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	437,273
200 Personnel Services - Employee Benefits	340,170
300 Purchased Professional and Technical Services	42,910
500 Other Purchased Services	3,375
600 Supplies	8,574
800 Other Objects	230
Total Support Services - Students	\$832,532
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	310,608
200 Personnel Services - Employee Benefits	187,948
300 Purchased Professional and Technical Services	84,409
400 Purchased Property Services	30,323
500 Other Purchased Services	38,391

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	263,413
700 Property	5,000
800 Other Objects	5,100
Total Support Services - Instructional Staff	\$925,192
2300 Support Services - Administration	
100 Personnel Services - Salaries	751,676
200 Personnel Services - Employee Benefits	527,327
300 Purchased Professional and Technical Services	136,324
400 Purchased Property Services	600
500 Other Purchased Services	74,650
600 Supplies	34,166
800 Other Objects	31,841
Total Support Services - Administration	\$1,556,584
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	166,519
200 Personnel Services - Employee Benefits	100,203
300 Purchased Professional and Technical Services	57,000
400 Purchased Property Services	229
500 Other Purchased Services	250
600 Supplies	7,696
800 Other Objects	122
Total Support Services - Pupil Health	\$332,019
2500 Support Services - Business	
100 Personnel Services - Salaries	286,562
200 Personnel Services - Employee Benefits	250,171
300 Purchased Professional and Technical Services	5,900
400 Purchased Property Services	6,446
500 Other Purchased Services	12,150
600 Supplies	36,484
800 Other Objects	9,025
Total Support Services - Business	\$606,738
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	833,762
200 Personnel Services - Employee Benefits	557,334
300 Purchased Professional and Technical Services	85,808
400 Purchased Property Services	193,000
500 Other Purchased Services	122,500
600 Supplies	512,417
800 Other Objects	4,300
Total Operation and Maintenance of Plant Services	\$2,309,121
2700 Student Transportation Services	
100 Personnel Services - Salaries	53,386
200 Personnel Services - Employee Benefits	28,060
500 Other Purchased Services	1,895,000
600 Supplies	4,650

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$1,981,096
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	193,872
200 Personnel Services - Employee Benefits	123,430
300 Purchased Professional and Technical Services	18,875
600 Supplies	2,000
800 Other Objects	300
Total Support Services - Central	\$338,477
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,077
Total Other Support Services	\$25,077
Total Support Services	\$8,906,836
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	269,044
200 Personnel Services - Employee Benefits	150,284
300 Purchased Professional and Technical Services	68,230
400 Purchased Property Services	15,800
500 Other Purchased Services	63,870
600 Supplies	58,000
800 Other Objects	6,000
Total Student Activities	\$631,228
3300 <u>Community Services</u>	
600 Supplies	6,200
Total Community Services	\$6,200
Total Operation of Non-Instructional Services	\$637,428
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	79,500
700 Property	22,000
Total Facilities Acquisition, Construction and Improvement Services	\$101,500
Total Facilities Acquisition, Construction and Improvement Services	\$101,500
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,799,588
Total Interfund Transfers - Out	\$2,799,588
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,233,275
Total Budgetary Reserve	\$1,233,275
Total Other Expenditures and Financing Uses	\$4,032,863
TOTAL EXPENDITURES	\$28,397,355

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	12,508,770	11,165,330
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	6,706,762	6,943,193
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	230,053	295,994
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	\$19,445,585	\$18,404,517

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

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

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$19,445,585	\$18,404,517

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	12,210,000	11,095,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	753,091	753,091
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$12,963,091	\$11,848,091
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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

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

14,254

14,254

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

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**\$14,254****\$14,254****Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$12,977,345	\$11,862,345

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$12,977,345	\$11,862,345
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary	4,775	
1200 Special Programs - Elementary / Secondary		3,071
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	\$4,775	\$3,071
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	\$4,775	\$3,071

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries	3,043	
200 Personnel Services - Employee Benefits	1,321	
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	244	
600 Supplies	167	
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary	\$4,775	
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		1,957
200 Personnel Services - Employee Benefits		850
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		156
600 Supplies		108
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		\$3,071
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		

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<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	\$4,775	\$3,071
TOTAL EXPENDITURES	\$4,775	\$3,071

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
Total Revenue from State Sources	\$825	\$531
TOTAL REVENUES	\$825	\$531

	<u>Nonspecial Education</u>	<u>Special Education</u>
7000 Revenue from State Sources		
7810 State Share of Social Security and Medicare Taxes	148	95
7820 State Share of Retirement Contributions	677	436
Total Revenue from State Sources	\$825	\$531
TOTAL REVENUES	\$825	\$531

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	273,576
0830 Committed Fund Balance	8,621,692
0840 Assigned Fund Balance	138,413
0850 Unassigned Fund Balance	2,131,649
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,891,754
5900 Budgetary Reserve	1,233,275
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,398,605